Navana CNG Limited

First Quarter Report

Dear Shareholders,

We are pleased to forward herewith the 1st Quarter un-audited financial statements which consist of Consolidated statement of financial position as at September 30, 2026, consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows along with consolidated notes to the financial statements for the 1st quarter ended on that date .

Managing Director

Dated: Dhaka
November 15 ,2026

Navana CNG Limited and its subsidiaries

Consolidated Statement of Financial Position (Un-audited)

As at September 30, 2026

Particulars	Notes	30/09/2026 BD Taka	30/06/2026 BD Taka
Assets			
Non-Current Assets			
Property, plant & equipment	9	5,100,928,550	5,094,188,267
Intengible Assets	10	15,247,162	15,638,116
Right of Use Assets		322,989	645,978
Capital Work-in-progress	11	1,153,177,441	1,158,787,308
Long-term security deposit		59,696,425	59,696,425
Deferred tax assets	12	806,906,466	791,632,244
Investment in shares		3,285,644	3,748,083
Total Non-Current Assets		**7,139,564,677**	**7,124,336,421**
Current Assets			
Inventories	14	3,811,681,364	3,781,944,170
Accounts receivable		3,065,391,561	2,960,638,886
Other Receivables		194,363,458	194,363,458
Current account with Group companies		320,306,514	325,181,514
Advances, deposits & pre-payments		2,328,317,552	2,194,187,476
Cash & bank balances	15	230,620,661	219,803,784
Total Current Assets		**9,950,681,110**	**9,676,119,288**
Total Assets		**17,090,245,787**	**16,800,455,709**
Equity and liabilities			
Capital and reserves			
Share capital		755,527,720	755,527,720
Tax holiday reserve		216,004,824	216,004,824
Fair Value reserve		2,862,578	3,278,774
Retained Earnings		1,316,096,269	1,311,135,749
Equity attributable to the owners of Company		**2,290,491,391**	**2,285,947,067**
Non-controlling interest		(6,978)	(7,371)
Total Equity		**2,290,484,413**	**2,285,939,696**
Non-current Liabilities			
Long term Loan- net of current maturity	16	11,599,015,896	11,471,023,911
Lease Liability		369,499	729,823
Security Retention Money		19,569,037	19,569,037
Loan from others		50,000,000	50,000,000
Total Non-Current Liabilities		**11,668,954,432**	**11,541,322,771**
Current Liabilities			
Long Term Loan- Current maturity	16	1,631,880,724	1,551,306,225
Short-term loans	17	718,504,930	701,960,832
Provision for income tax	18	579,067,752	562,560,017
Unclaimed Dividend Account	19	44,273,780	44,273,780
Payables and accruals	20	157,079,756	113,092,388
Total Current Liabilities		**3,130,806,942**	**2,973,193,242**
Total Liabilities		**14,799,761,374**	**14,514,516,013**
Total Equity and Liabilities		**17,090,245,787**	**16,800,455,709**
Consolidated Net Assets Value Per Share (NAVPS)	21	**30.32**	**30.26**

Managing Director	Director	Director	Chief Financial Officer	Company Secretary
		Khaleda Islam		Toufiq Ahmed

Navana CNG Limited and its subsidiaries

Consolidated Statement of Profit or loss and other Comprehensive Income (Un-audited)

For the 1st Quarter ended September 30, 2026

Particulars		July ' 2026 to September' 2026	July ' 2025 to September' 2025
		BD Taka	BD Taka
Revenue (Net)		**1,018,517,689**	**1,199,018,716**
Less: Cost of sales		814,750,699	961,170,799
Gross profit		**203,766,990**	**237,847,917**
Less: Administrative & Selling expenses		62,009,798	72,915,560
Less: Interest expenses		137,166,253	170,907,343
Operating (profit)/ Loss		**4,590,939**	**(5,974,986)**
Add: Other income		3,570,245	2,885,165
(Profit)/Loss before contribution to WPPF		**8,161,184**	**(3,089,821)**
Less : Contribution to WPPF		1,920,512	1,959,539
Net (profit)/Loss before tax		**6,240,672**	**(5,049,360)**
Less: Income tax expenses		**1,279,759**	**(5,834,509)**
Current tax	13	16,507,736	18,195,352
Deferred tax expenses / (Income)	12.01	(15,227,977)	(24,029,861)
Net profit after tax		**4,960,913**	**785,149**
Revaluation Gain /(Loss) on investment in share		(462,440)	915,233
Deferred tax adjustment		46,244	(91,523)
		(416,196)	823,710
Total comprehensive income for the period		**4,544,717**	**1,608,859**
Attributable to:			
Equity holders of the Company		4,960,520	784,970
Non-controlling interests		393	179
Total		**4,960,913**	**785,149**
Number of shares		**75,552,772**	**75,552,772**
Consolidated Earnings per share	**22**	**0.07**	**0.01**

Managing Director	Director	Director	Chief Financial Officer	Company sectretary
		Khaleda Islam		Toufiq Ahmed

Navana CNG Limited and its subsidiaries

Consolidated Statement of Changes in Equity (Un-audited)

For the 1st quarter ended September 30, 2026

	Share capital	Tax holiday reserve	Fair Value Reserve	Retained earnings	Attributable to owners of the Company	Non-controlling interests	Total
	BD Taka	BD Taka	BD Taka	BD Taka	BD Taka	BD Taka	BD Taka
Balance at July 01, 2025	**755,527,720**	**216,004,824**	**3,002,922**	**1,351,406,567**	**2,325,942,033**	**(9,182)**	**2,325,932,851**
Net profit for the period	-	-	-	784,970	784,970	179	785,149
Fair Value Reserve			823,710		823,710	-	823,710
Balance at September 30, 2025	**755,527,720**	**216,004,824**	**3,826,632**	**1,352,191,537**	**2,327,550,713**	**(9,003)**	**2,327,541,710**
Balance at July 01,2026	**755,527,720**	**216,004,824**	**3,278,774**	**1,311,135,749**	**2,285,947,067**	**(7,371)**	**2,285,939,696**
Net profit for the period	-	-	-	4,960,520	4,960,520	393	4,960,913
Fair Value Reserve			(416,196)		(416,196)	-	(416,196)
Balance at September 30,2026	**755,527,720**	**216,004,824**	**2,862,578**	**1,316,096,269**	**2,290,491,391**	**(6,978)**	**2,290,484,413**

Managing Director	Director	Director	Chief Financial Officer	Company Secretary
		Khaleda Islam		Toufiq Ahmed

Navana CNG Limited and its subsidiaries
Consolidated Statement of Cash Flows (Un-audited)
For the 1st Quarter ended September 30, 2026

		July ' 2026 to September' 2026	July ' 2025 to September' 2025
		BD Taka	BD Taka
Cash flows from operating activities			
Cash Receipts from customers		913,765,012	1,039,760,105
Cash Receipts from Other income		3,570,245	2,885,165
Payments for materials, services and expenses		(886,510,498)	(1,014,360,667)
Cash generated from operations		**30,824,760**	**28,284,603**
Income tax paid		(4,754,211)	(4,257,316)
Net cash generated by operating activities	24	**26,070,549**	**24,027,287**
Cash flows from investing activities			
Acquisition of property, plant and equipment		(1,528,871)	(551,065)
Net cash used in investing activities		**(1,528,871)**	**(551,065)**
Cash flows from financing activities			
Bank payment		(18,475,000)	(2,850,000)
Security Retention money		-	(9,850,000)
Net paid to Group Companies		4,875,000	31,300,000
Dividend paid		(124,801)	(33,749,958)
Net cash used in financing activities		**(13,724,801)**	**(15,149,958)**
Net changes in cash and cash equivalents		**10,816,877**	**8,326,264**
Cash and cash equivalents at the beginning of period		**219,803,784**	**202,433,316**
Cash and cash equivalents at the end of period		**230,620,661**	**210,759,580**
Consolidated Net operating cash flows per share	23	**0.35**	**0.32**

Managing Director	Director	Director	Chief Financial Officer	Company Secretary
		Khaleda Islam		Toufiq Ahmed

Navana CNG Limited and its Subsidiaries

Selected Explanatory Consolidated Notes to the Financial Statements (Un-audited)

For the 1st Quarter Ended September 30, 2026

1. Corporate Information

1.1 Reporting Entity

Navana CNG Limited (the Company) was incorporated as a Private Limited Company in Bangladesh on April 19, 2004, vide registration no. C52512(2807)/2004, and converted into a public limited company on March 08, 2009. The registered office and principal place of business of Navana CNG Limited are located at 125/A Motijheel C/A, Islam Chamber (4th Floor), Dhaka-1000.

The Company is listed on the Dhaka Stock Exchange Limited and the Chittagong Stock Exchange Limited. Its principal activities are converting petrol- and diesel-driven vehicles to Compressed Natural Gas (CNG)-driven vehicles, operating CNG refueling stations, and providing related conversion, LPG, and maintenance services.

1.2 Subsidiaries

Navana Engineering Limited

Navana Engineering Limited is a public limited company incorporated in 2010 with the Registrar of Joint Stock Companies & Firms, Dhaka, Bangladesh, under the Companies Act 1994 as a subsidiary. Navana CNG Limited owns 99.99% of the company. The company's principal activities are the manufacture of polymer, plastic, PVC, and polyethylene pipes, tubes, conduits, and fittings for household, industrial, and commercial use. The company began commercial operations on March 1, 2011.

Navana Welding Electrode Limited

Navana Welding Electrode Limited is a private limited company incorporated in 2011 with the Registrar of Joint Stock Companies & Firms, Dhaka, Bangladesh, under the Companies Act 1994 as a subsidiary. Navana CNG Limited owns 99.99% of the shares. The company's principal activities are the production of welding electrode rods, welding and cutting equipment, cutting rods, and welding and cutting consumables. The company began commercial operations on January 1, 2013.

Navana LPG Limited

Navana LPG Limited is a private limited company incorporated vide registration no. C-125694 dated September 13, 2015, with the Registrar of Joint Stock Companies & Firms, Dhaka, Bangladesh, under the Companies Act 1994 as a subsidiary, with 99.99% (99.995%) shareholding owned by Navana CNG Limited. The company started its commercial production in November 2017.

The main objective of the company is to carry on the business of import, export, indenting, and marketing of all types of gases—including LPG, LNG, propane, oxygen, nitrogen, acetylene, nitrous oxide, and medical and commercial oxygen—and conversion from petrol, diesel, and octane to CNG and LPG for light and heavy vehicles, along with operating gas cylinder refueling

stations and workshops for manufacturing or repairing gas conversion equipment and manufacturing cylinders for automotive, domestic, commercial, and industrial use.

2. Basis of Preparation and Accounting Policies

2.1 Reporting

This un-audited first quarter consolidated financial report for the period ended September 30, 2026, has been prepared in accordance with the provisions of the Securities and Exchange Rules, 1987, as well as the applicable provisions of International Accounting Standards (IASs), including IAS 34 Interim Financial Reporting, and International Financial Reporting Standards (IFRSs).

2.2 Accounting Policies and Methods of Computation

Accounting policies and methods of computation followed in preparing these interim consolidated financial statements are consistent with those applied in the annual financial statements and comply with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs). Inter-company balances and transactions among the parent and subsidiary companies have been eliminated in full upon consolidation.

3. Earnings per Share (EPS)

Consolidated Basic Earnings per Share (EPS) has been calculated based on the 75,552,772 ordinary shares of Tk. 10 each outstanding for the first quarter ended September 30, 2026 (unchanged from 75,552,772 ordinary shares in the comparative period ended September 30, 2025) and consolidated net profit attributable to ordinary equity holders of the Company of Tk. 4,960,520 for the period (compared to Tk. 784,970 in the corresponding quarter of the previous year).

4. Reasons for Significant Deviations in Quarterly Performance

Revenue: Navana CNG Limited and its subsidiaries generated consolidated net sales revenue of Tk. 1,018.52 million (Tk. 1.02 billion) for the first quarter ended September 30, 2026, representing a decrease of 15.05% (Tk. 180.50 million) from Tk. 1,199.02 million (Tk. 1.20 billion) in the corresponding period of the previous year (July–September 2025). Navana LPG Limited remained the primary revenue driver, contributing Tk. 608.16 million or 59.71% of consolidated revenue, followed by Navana CNG Limited at Tk. 299.98 million (29.45%), Navana Welding Electrode Limited at Tk. 74.16 million (7.28%), and Navana Engineering Limited at Tk. 36.21 million (3.56%). While Navana Engineering Limited (NEL) achieved 28.84% growth (up from Tk. 28.11 million), revenue contractions in Navana LPG Limited (-19.25%, from Tk. 753.14 million), Navana CNG Limited (-10.76%, from Tk. 336.15 million), and Navana Welding Electrode Limited (-9.13%, from Tk. 81.62 million) drove the overall top-line drop. This decline was primarily caused by ongoing supply chain disruptions that constrained the import of LPG and raw materials and necessitated reliance on constrained domestic sourcing.

Net Operating Cash Flows (NOCFPS): Consolidated Net Operating Cash Flows Per Share (NOCFPS) increased to Tk. 0.35 (Tk. 0.3451) for the first quarter ended September 30, 2026, compared to Tk. 0.32 (Tk. 0.3180) in the corresponding period of the previous year, as net cash generated from operating activities rose by 8.50% (Tk. 2.04 million) from Tk. 24.03 million to Tk. 26.07 million. Although cash receipts from customers moderated to Tk. 913.77 million (from Tk.

1,039.76 million in Q1 2025) in line with lower sales, management curtailed cash payments for materials, services, and operating expenses by 12.60% (Tk. 127.85 million, down to Tk. 886.51 million from Tk. 1,014.36 million) and contained trade receivable growth (Tk. 104.75 million increase versus Tk. 159.26 million in Q1 2025). Notably, Navana LPG Limited swung from negative operating cash flow of Tk. (46.27) million in Q1 2025 to positive operating cash flow of Tk. 12.64 million in Q1 2026, underscoring disciplined working capital management and collection efforts.

Earnings per Share (EPS): Consolidated Earnings per Share (EPS) increased by Tk. 0.06 per share to Tk. 0.07 (Tk. 0.0657) for the first quarter ended September 30, 2026, up from Tk. 0.01 (Tk. 0.0104) in the same period of the previous year. Although consolidated gross profit declined by 14.33% in absolute terms to Tk. 203.77 million (from Tk. 237.85 million) due to lower sales volume, strict production cost control slightly improved the consolidated gross profit margin from 19.84% to 20.01%. Furthermore, administrative and selling expenses decreased by 14.96% (Tk. 10.91 million, to Tk. 62.01 million) and consolidated interest expenses declined by 19.74% (Tk. 33.74 million, from Tk. 170.91 million to Tk. 137.17 million, primarily driven by a Tk. 34.51 million reduction in finance costs at Navana LPG Limited). As a result, the Group swung from an operating loss of Tk. (5.97) million in Q1 2025 to an operating profit of Tk. 4.59 million in Q1 2026, lifting profit before tax to Tk. 6.24 million against a prior-year pre-tax loss of Tk. (5.05) million. After net income tax expense of Tk. 1.28 million (current tax of Tk. 16.51 million largely offset by deferred tax income of Tk. 15.23 million), net profit attributable to equity holders increased to Tk. 4.96 million from Tk. 0.78 million, though overall earnings remain moderated by finance charges at Navana Engineering Limited (Tk. 36.89 million) and elevated domestic input costs.

Net Asset Value Per Share (NAVPS): Consolidated Net Asset Value Per Share (NAVPS) stood at Tk. 30.32 (Tk. 30.3164) as at September 30, 2026, up slightly from Tk. 30.26 (Tk. 30.2563) as at June 30, 2026. Equity attributable to the owners of the Company rose from Tk. 2,285.95 million to Tk. 2,290.49 million, reflecting quarterly net profit of Tk. 4.96 million partially offset by a net fair value reserve decrease of Tk. 0.42 million (Tk. 416,196, net of deferred tax) on listed share investments.

5. General

5.1 Figures appearing in these financial statements have been rounded off to the nearest Taka.

5.2 The previous period's figures, whenever considered necessary, have been rearranged to conform to this period's presentation.

6. Macroeconomic and Business Environment Update

The petrochemical and energy industry continues to face a turbulent environment due to ongoing geopolitical conflicts and economic challenges. The Russia-Ukraine war, the Israel-Palestine conflict, and escalating tensions involving the US, Israel, and Iran have significantly disrupted global oil and gas supply chains. Notably, the intensification of conflicts in the Middle East has directly restricted our ability to import Liquefied Petroleum Gas (LPG) from the region, creating severe bottlenecks in sourcing essential petrochemical inputs and driving up raw material costs.

For our group of companies, which relies heavily on these imported resources, this has strained supply lines and constrained procurement volumes. Additionally, persistent foreign exchange liquidity pressures in Bangladesh have made import financing more costly and complex, while lingering logistical and demand impacts following local political instability in August 2025 continued to weigh on consumer purchasing power.

These combined headwinds continue to constrain top-line revenue, as reliance on scarcer domestic sourcing has remained necessary to sustain operations. Despite this challenging environment, the Group focused during the first quarter ended September 30, 2026, on strict overhead discipline, lower finance charges, and working capital efficiency, maintaining a 20.01% consolidated gross margin and achieving positive operating and net profitability.

7. Status of Import Operations and Commitments

Due to the escalation of geopolitical conflicts in the Middle East and ongoing credit line constraints with banking partners stemming from the domestic dollar shortage, the Group's direct import operations remained temporarily suspended during the first quarter. Consequently, as of September 30, 2026, the Group had no outstanding Advances for Letters of Credit (Tk. Nil) or pending new foreign currency import commitments, and incurred zero foreign exchange loss during the quarter (while consolidated stock-in-transit declined from Tk. 311.96 million as at June 30, 2026, to Tk. 296.87 million as at September 30, 2026, as previously shipped consignments were progressively cleared). To mitigate this disruption and sustain commercial operations, management has continued utilizing domestic supply networks for LPG and raw material sourcing, albeit at constrained supply volumes.

8. Going Concern Assessment

The consolidated financial statements have been prepared on a going concern basis. While the temporary suspension of direct imports has constrained sales volumes and two subsidiaries (Navana LPG Limited and Navana Engineering Limited) carry accumulated retained losses alongside substantial long-term project borrowings, management has thoroughly assessed the Group's ability to continue operations. As at September 30, 2026, consolidated current assets of Tk. 9,950.68 million comfortably exceeded consolidated current liabilities of Tk. 3,130.81 million (providing net working capital of Tk. 6,819.87 million), closing cash and bank balances rose to Tk. 230.62 million (up from Tk. 219.80 million as at June 30, 2026), and the Group generated positive net operating cash flow of Tk. 26.07 million and consolidated net profit after tax of Tk. 4.96 million (including Tk. 8.13 million net profit after tax at Navana LPG Limited). Management is satisfied that domestic procurement, stringent working capital management, and intensified cash recovery efforts ensure adequate liquidity and operational capacity to navigate current banking and macroeconomic headwinds.

Navana CNG Limited and its subsidiaries

Consolidated notes to the Financial Statements

For the 1st quarter ended September 30, 2026

			30/09/2026	30/06/2026
			BD Taka	BD Taka
09.	**Property, plant & equipment, net**			
	Land and land develop.		1,638,940,109	1,575,350,835
	Building & Shed		534,685,893	548,185,248
	Plant & Machinery		1,458,689,064	1,482,146,975
	Cylinder		1,270,442,237	1,286,523,784
	Tools & equipment		63,756,001	64,558,914
	Furniture & fixtures		12,743,094	13,023,103
	Electrical equipment		12,035,791	11,979,849
	Office equipment		4,032,130	4,107,526
	Vehicles		105,604,230	108,312,032
			5,100,928,550	**5,094,188,267**
10.	**Intengible Assets**			
	Software System ERP		15,247,162	15,638,116
			15,247,162	**15,638,116**
11.	**Capital Work-in-progress**			
	Opening Balance		1,158,787,308	997,956,212
	Add : during the period		57,979,407	401,791,863
			1,216,766,715	1,399,748,075
	Less: Transfer to Property, plant and equipment		63,589,274	240,960,767
	Closing Balance		**1,153,177,441**	**1,158,787,308**
12	**Deferred tax (Assets)/ Liabilities**			
	Deferred tax for temporary difference	12.01	(795,652,030)	(780,424,052)
	Deferred tax on Unrealized Gain/ loss	12.02	318,064	364,308
	Deferred tax for gratuity provision	12.03	(11,572,500)	(11,572,500)
			(806,906,466)	**(791,632,244)**
12.01	**Deferred tax for temporary difference**			
	Accounting base WDV		5,116,175,711	5,109,826,381
	Tax base WDV		7,741,496,831	7,679,234,723
	Taxable temporary difference		(2,625,321,121)	(2,569,408,341)
	Less: Unabsorbed Loss		(245,343,690)	(245,343,690)
			(2,870,664,811)	(2,814,752,031)
	Tax rate @ 22.5% & 27.5% respectively		-	-
	Deferred tax (Assets) / liabilities		**(795,652,030)**	**(780,424,052)**
	Add: Unused Tax credit		**-**	**-**
	Deferred tax (Assets) / liabilities		**(795,652,030)**	**(780,424,052)**
	Opening balance		(780,424,052)	(662,993,623)
	Deferred tax expenses /(income) for temporary difference		(15,227,977)	(117,430,430)
	Deferred tax expenses /(income) for gratuity (12.03)		-	-
	Total Deferred Tax Expense/(Income) for the period		**(15,227,977)**	**(117,430,430)**
12.02	**Deferred tax on Unrealized Gain**			
	Opening Balance		364,308	333,658
	For the period		46,244	30,650
			318,064	**364,308**

		30/09/2026	30/06/2026
		BD Taka	BD Taka
12.03	**Deferred Tax for Gratuity Provision**		
	Closing Provision	46,200,000	46,200,000
	Applicable Tax rate @ 22.5% & 27.5% respectively	-	-
	Closing deferred tax for gratuity provision	**(11,572,500)**	**(11,572,500)**
	Less: Opening deferred tax for gratuity provision	**(11,572,500)**	(11,572,500)
	Deferred tax expense/(income) for the period	-	-
13	**Consolidated Current tax expense**		
A.	**Income tax on Regular Rate**		
	Consolidated Profit /(Loss) before Tax	6,240,672	(54,870,223)
	Add: Consolidated Adjustment for admisible and inadmisible expeses	32,169,575	177,924,731
	Consolidated taxable profit/(Loss)	**38,410,247**	**123,054,508**
	Consolidated tax expenses based on applicable tax rate as per ITO 1984	**10,063,997**	**33,560,512**
B.	**Minimum Tax**	**6,443,739**	**26,211,515**
	Total Consolidated Current tax	**16,507,736**	**59,772,027**
14.	**Inventories**		
	Raw materials	1,238,819,066	1,218,345,909
	Work in process	266,087,770	266,809,998
	Finished Goods	1,981,358,938	1,954,347,072
	Spare Parts	28,542,703	30,480,968
	Stock in transit	296,872,887	311,960,223
		3,811,681,364	**3,781,944,170**
15.	**Cash & bank balances**		
	Cash in Hand	6,332,606	8,323,028
	Cash at banks :		
	Fixed deposit receipt (FDR)	171,883,289	166,183,630
	Cash at Bank	52,404,766	45,297,126
		230,620,661	**219,803,784**
16.	**Long term loan**		
	City Bank PLC, Gulshan Avenue Br.	6,291,066,919	6,245,474,086
	Shahjalal Islami Bank PLC, Gulshan Br.	3,264,308,880	3,222,217,590
	One Bank PLC, Gulshan Br.	3,223,362,508	3,105,992,326
	Standard Bank PLC, Principal Br.	119,540,787	116,028,608
	Dues to Director (Mr. Shafiul Islam, Chairman)	332,617,526	332,617,526
		13,230,896,620	**13,022,330,136**
	Less: Long Term Loan- Current maturity	1,631,880,724	1,551,306,225
	Long Term Loan- net of current maturity	**11,599,015,896**	**11,471,023,911**

Long term loan from City Bank Limited & Shahjalal Islami Bank limited, Gulshan Branch taken for Navana LPG project and One Bank Limited , Gulshan Branch and Mutual trust Bank, for Navana Engineering Limited .

Dues to Director is un-secured and Interest free loan from Mr. Shafiul Islam, Chairman of the Company.

		30/09/2026	30/06/2026
		BD Taka	BD Taka
17.	**Short-term loans**		
	Shahjalal Islami Bank PLC	26,597,708	26,557,789
	One Bank PLC	433,899,256	417,395,077
	Janata Bank PLC	258,007,966	258,007,966
		718,504,930	**701,960,832**
18.	**Provision for income tax**		
	Opening Balance	562,560,017	527,208,065
	Add : during the period	16,507,736	59,772,027
		579,067,753	586,980,092
	Less: Paid in advance	-	24,420,075
	Closing balance	**579,067,753**	**562,560,017**
19.	**Unclaimed Dividend**		
	Unclaimed for less than 3 Year's	6,630,384	6,630,384
	Unclaimed for more than 3 Year's	37,643,396	37,643,396
		44,273,780	**44,273,780**
20.	**Payables and accruals**		
	Accounts payable	3,125,689	7,135,673
	Liabilities for Expenses	93,257,424	55,317,873
	Workers profit participation fund	33,250,885	22,726,031
	Sundry payables	6,124,133	6,466,385
	Dividend payables	20,554,123	20,678,924
	Provision for doubtful debt	767,502	767,502
		157,079,756	**113,092,388**
21.	**Net assets value per share (NAVPS)**		
	Net assets value	2,290,491,391	2,285,947,067
	Number of ordinary shares used to compute NAVPS	75,552,772	75,552,772
	Net assets value per share	**30.32**	**30.26**

		July 01, 2026 to September 30, 2026	July 01, 2025 to September 30, 2025
		BD Taka	BD Taka
22.	**Earnings per share (EPS)**		
	Profit attributable to ordinary shareholders	4,960,520	784,970
	Number of ordinary shares used to compute earnings per share	75,552,772	75,552,772
	Earnings per share	**0.07**	**0.01**

	July 01, 2026 to September 30, 2026	July 01, 2025 to September 30, 2025
	BD Taka	BD Taka

23. Net operating cash flows per share (NOCFPS)

Net operating cash flows	26,070,549	24,027,287
Number of ordinary shares used to compute NOCFPS	75,552,772	75,552,772
Net operating cash flows per share	**0.35**	**0.32**

24. Reconciliation of cash flows from operating activities under indirect method:

Net profit/Loss before interest & income tax during the year	145,327,438	167,817,521
Adjustment to recocile net income to net cash provided by operating activities:		
Interest on Lease	12,276	46,754
Payment for lease liability	(372,600)	(372,600)
Depreciation expenses	59,091,804	63,693,021
Income tax paid	(4,754,211)	(4,257,316)
Changes in current assets and liabilities:		
(Decrease)/ increase in inventories	(29,737,194)	(29,162,255)
Decrease/ (increase) in advance, Deposit and prepayments	(80,935,943)	(1,489,666)
Decrease/ (increase) in Accounts receivable	(104,752,675)	(159,258,610)
(Decrease)/ increase in payables & accruals	42,191,656	(12,989,562)
Net cash flow from operating activities	**26,070,549**	**24,027,287**
Total cash flow from operating activities- Indirect Method*	26,070,549	24,027,287
Total cash flow from operating activities- Direct Method*	26,070,549	24,027,287
Difference	-	-

* Details in the statement of cash flows