ATLAS BANGLADESH LIMITED

265-267, TONGI INDUSTRIAL AREA, TONGI, GAZIPUR

Half Year Un-Audited Financial Statements as at 31 December 2025

Please find below the provisional & un-audited Half Year Financial Statements for the period ended 31 December 2025 as per SEC Notification No BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03,2018 & BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018.

Statement of Financial Position as at 31 December 2025 (Un-Audited)

(Amount in Taka)

Particulars	Notes	31 Dec. 2025	30 June 2025
ASSETS			
Non Current Assets (A)			
Property,Plant and Equipment (At cost less depreciation)	3.00	3,810,764,227	3,812,463,893
Other Assets		-	-
Total		**3,810,764,227**	**3,812,463,893**
CURRENT ASSETS (B)			
Inventories	4.00	25,938,083	36,274,530
Trade and Other Receivables		86,648,413	117,349,265
Advance, Deposit & Prepayments		685,136,300	682,742,833
Cash & Cash Equivalents	5.00	103,554,761	126,383,178
Total Current Assets		**901,479,557**	**962,749,806**
Total Assets (A+B)		**4,712,243,784**	**4,775,213,699**
EQUITY & LIABILITIES			
SHARE HOLDERS EQUITY (A)			
Share Capital		331,271,080	331,271,080
Share Premium		158,182,500	158,182,500
General Reserve		18,000,000	18,000,000
Revaluation reserve		3,670,758,308	3,670,817,643
Capital Reserve		5,215,219	5,215,219
Retained Earnings		(187,926,194)	(172,637,395)
Total Shareholders Equity		**3,995,500,913**	**4,010,849,047**
NON CURRENT LIABILITY (B)			
Long Term Loan		2,184,296	2,184,296
Obligatory Employee Retairement Benefit (Gratuity)		94,964,699	92,225,979
Deferred Tax Liability	6.00	113,959,084	114,000,430
Total Non Current Liabilities		**211,108,079**	**208,410,705**
CURRENT LIABILITIES (C)			
Trade and Other Payables		111,329,582	162,814,860
Unpaid Dividend		57,827,570	57,827,570
Provision for Taxation		336,477,640	335,311,516
Total Current Liabilities		**505,634,792**	**555,953,946**
TOTAL EQUITY & LIABILITIES (A+B+C)		**4,712,243,784**	**4,775,213,699**
Net Assets Value (NAV)		**3,995,500,913**	**4,010,849,047**
Net Assets Value (NAV) per share	7.00	121	121

Statement of Profit or Loss and other Comprehensive Income (Un-Audited) for the period ended 31 December 2025

(Amount in Taka)

Particulars	Notes	For the period July 25 to December 25	For the period July 24 to December 24	For the Period October 25 to December 25	For the Period October 24 to December 24
Net Sales	8.00	113,578,328	72,824,986	65,346,538	40,379,743
Less: Cost of Sales		(111,869,309)	(77,973,011)	(64,996,281)	(42,734,256)
Gross Profit/(Loss)		**1,709,019**	**(5,148,025)**	**350,257**	**(2,354,513)**
Less: Admin, Selling & Distribution & Financial Exp.		(18,966,416)	(16,298,340)	(10,416,685)	(8,707,857)
Operating Income/(Loss)		**(17,257,397)**	**(21,446,365)**	**(10,066,428)**	**(11,062,370)**
Add: Non-Operating Income		3,034,041	3,774,903	1,413,503	1,463,958
Less: Profit cont. to W.P.P.F.		-	-	-	-
Net profit/(Loss) before Tax		**(14,223,356)**	**(17,671,462)**	**(8,652,925)**	**(9,598,412)**
Less: Income Tax Expenses		**(1,139,611)**	**(421,219)**	**(654,344)**	**(231,872)**
Current	9.00	1,166,124	459,599	667,600	251,062
Deferred	6.00	(26,512)	(38,381)	(13,256)	(19,190)
Net Profit/(Loss) after tax for the period		**(15,362,967)**	**(18,092,681)**	**(9,307,269)**	**(9,830,284)**
Earning per Share (EPS)	10.00	(0.46)	(0.55)	(0.28)	(0.30)

Statement of Cash Flows (Un-Audited) for the period ended 31 December 2025

(Amount in Taka)

Particulars	Notes	31-Dec-25	31-Dec-24
CASH FLOW FROM OPERATING ACTIVITIES			
Collection from Turnover and other Income		115,066,964	90,552,919
Payment for Costs & Expenses		(117,881,178)	(105,917,422)
Income Tax & VAT paid and deducted at Source		(19,777,153)	(11,464,097)
Net cash used by operating activities		**(22,691,367)**	**(26,828,600)**
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets		(137,050)	-
Disposal of Fixed Assets		-	-
Net cash used by investing activities		**(137,050)**	**-**
CASH FLOW FROM FINANCING ACTIVITIES			
Loan Repaid		-	-
Dividend Paid		-	-
Net cash used by financing activities		**-**	**-**
Net Cash inflows/(outflows) for the period		(22,828,417)	(26,828,600)
Opening Cash and Bank Balances		126,383,178	210,708,494
Closing Cash and Bank Balances		**103,554,761**	**183,879,894**
Net Operating Cash Flow Per Share (NOCFPS)	11.00	(0.68)	(0.81)

Statement of changes in Equity (Un-Audited) for the period ended 31 December 2025

(Amount in Taka)

Particulars	Share Capital	Capital Reserve	General Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance at 1st July 2025	331,271,080	5,215,219	18,000,000	158,182,500	3,670,817,643	(172,637,395)	4,010,849,047
Net profit/(Loss) after Tax for the period	-	-	-	-	-	(15,362,967)	(15,362,967)
Revaluation reserve transfer for dep					(74,168)	74,168	-
Adjustment for deferred tax					14,833		14,833
Less/Add: Prior year's Exp / Income				-		-	-
Bonus Share (2024-2025)	-	-	-	-	-	-	-
Cash Dividend (2024-2025)	-	-	-	-	-	-	-
Balance as at 31 December 2025	331,271,080	5,215,219	18,000,000	158,182,500	3,670,758,308	(187,926,194)	3,995,500,913

Statement of changes in Equity (Un-Audited) for the comparative period ended 31 December 2024

(Amount in Taka)

Particulars	Share Capital	Capital Reserve	General Reserve	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance at 1st July 2024	331,271,080	5,215,219	18,000,000	158,182,500	3,405,803,067	(126,491,125)	3,791,980,741
Net profit/(Loss) after Tax for the period	-	-	-	-	-	(18,092,681)	(18,092,681)
Revaluation reserve transfer for dep					(91,109)	91,109	-
Adjustment for deferred tax					18,222		18,222
Less/Add: Prior year's Exp / Income				-		-	-
Bonus Share (2023-2024)	-	-	-	-	-	-	-
Cash Dividend (2023-2024)	-	-	-	-	-	-	-
Balance as at 31 December 2024	331,271,080	5,215,219	18,000,000	158,182,500	3,405,730,180	(144,492,697)	3,773,906,282

CFO | Company Secretary | Managing Director | Director | Director