

Half Year Financial Statements (Un-Audited) in the year 2025-2026

Bangladesh Shipping Corporation (BSC)

BSC Bhaban, Saltgola Road, Chattogram

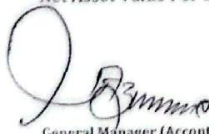
Bangladesh

For the half year ended December 31, 2025

Bangladesh Shipping Corporation
Statement of Financial Position
As at 31th December, 2025

Particulars	Notes	Amount in BDT	
		December 31, 2025	June 30, 2025
Assets			
Non Current Assets			
Property, Plant & Equipment	5.00	19,592,449,556	15,046,881,653
Capital Work-in-Progress	5.01	4,234,880,070	
		23,827,329,626	15,046,881,653
Current Assets			
Inventories	6.00	84,267,274	106,371,409
Short-Term Investment-Annexure-02	7.00	8,856,321,441	16,017,496,843
Trade Receivables	8.00	766,174,510	615,631,769
Advances, Deposits & Pre-payments	9.00	380,413,266	255,559,019
Other Receivables	11.00	754,497,986	1,132,612,993
Advance Income Taxes	12.00	1,085,975,815	774,034,052
Cash and Cash Equivalents	13.00	1,462,828,723	1,880,612,117
		13,390,479,014	20,782,318,202
Total Assets		37,217,808,640	35,829,199,855
Equity & Liabilities			
Equity			
Share Capital	14.00	1,525,350,400	1,525,350,400
Share Premium	15.00	4,647,680,000	4,647,680,000
Capital Reserve	16.00	233,560,425	233,560,425
Revaluation Reserve		3,569,967,813	3,569,967,813
Retained Earnings	SOCE	6,995,926,701	6,014,931,161
		16,972,485,339	15,991,489,799
Liabilities			
Non-current Liabilities			
Long Term Loan	17.00	13,435,829,623	13,435,829,623
Defined Benefit Obligations - Gratuity	18.00	22,516,709	7,516,709
Deferred Tax Liabilities	19.00	752,586,102	761,212,185
		14,210,932,434	14,204,558,517
Current Liabilities			
Long Term Loan - Current Portion	20.00	1,127,414,892	1,127,414,892
Creditors and Accruals	21.00	1,520,146,973	1,834,626,803
Interest on Long Term Loans	22.00	897,597,160	537,257,103
Provision for Income Tax	23.00	2,464,698,533	2,121,998,431
Dividend Payable	24.00	24,533,310	11,854,310
		6,034,390,867	5,633,151,539
Total Liabilities		20,245,323,302	19,837,710,056
Total Equity and Liabilities		37,217,808,641	35,829,199,855
Net Asset Value Per Share (NAVPS)	34.00	111.27	104.84

The annexed notes 1 to 41 form an integral part of these financial statements.


General Manager (Accounts and Finance)


Company Secretary


Executive Director (Technical)
BSC, Chattogram & Member,
Board of Directors


Executive Director (Commercial)
BSC, Chattogram & Member,
Board of Directors


Managing Director
BSC, Chattogram &
Member, Board of Directors

Bangladesh Shipping Corporation
Statement of Profit or Loss and Other Comprehensive Income
For the half year ended 31st December, 2025


Particulars	Notes	Amount In BDT			
		1st July, 2025 to 31 December, 2025	1st July, 2024 to 31 December, 2024	1st October, 2025 to 31 December, 2025	1st October, 2024 to 31 December, 2024
Revenue					
Freight Revenue	25.00	2,527,941,678	2,582,790,564	1,237,878,742	1,231,940,749
Service Revenue	26.00	475,799,177	385,246,976	233,200,524	228,952,456
		3,003,740,855	2,968,037,540	1,471,079,266	1,460,893,205
Operating Expenses					
Fleet Expenses (Direct)	27.00	1,234,433,057	1,261,751,876	688,865,012	723,675,654
Fleet Expenses (Indirect)	28.00	55,681,008	38,813,928	32,565,703	25,082,835
		1,290,114,065	1,300,565,804	721,430,715	748,758,489
Operating Profit		1,713,626,790	1,667,471,736	749,648,551	712,134,716
Other Income	29.00	590,853,756	733,893,666	298,110,725	416,169,596
		2,304,480,546	2,401,365,402	1,047,759,276	1,128,304,312
Administrative Expenses	30.00	247,733,331	251,426,724	148,171,518	148,285,755
Financial Expenses	31.00	360,340,056	366,409,840	180,170,028	183,204,920
		608,073,387	617,836,564	328,341,546	331,490,675
Net Profit Before Tax		1,696,407,159	1,783,528,838	719,417,730	796,813,637
Income Tax Expenses					
Current Tax	23.00	(342,700,102)	(364,941,406)	(147,134,380)	(261,387,602)
Deferred Tax	19.00	8,626,083	8,361,689	5,854,540	1,811,442
		(334,074,019)	(356,579,717)	(141,279,840)	(259,576,160)
Net Profit After Tax		1,362,333,140	1,426,949,121	578,137,890	537,237,477
Total Comprehensive Income for the		1,362,333,140	1,426,949,121	578,137,890	537,237,477
Basic Earning Per Share (E)	33.00	8.93	9.35	3.79	3.52


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General Manager (Accounts and Finance)


Company Secretary


Executive Director (Technical)
BSC, Chattogram &
Member, Board of
Directors

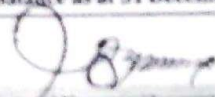

Executive Director (Commercial)
BSC, Chattogram & Member,
Board of Directors
BSC, Chattogram & Member,

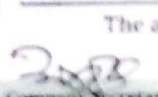

Managing Director
BSC, Chattogram &
Member, Board of Directors

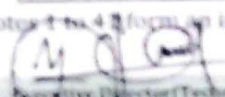
Statement of Changes in Equity
For the half year ended 31th December, 2025


Particulars	Amount in BDT					Total Equity
	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Retained Earnings	
Balance as at 01 July, 2025	1,525,350,400	4,647,680,000	3,569,967,813	233,560,425	6,014,931,161	15,991,489,800
Net Profit After Tax					1,362,333,140	1,362,333,140
Total comprehensive income for the year	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>3,569,967,813</u>	<u>233,560,425</u>	<u>7,377,264,301</u>	<u>17,353,822,940</u>
Transactions with owners of the corporation						
Contributions and distributions					(381,337,600)	(381,337,600)
Dividend					[381,337,600]	[381,337,600]
Total contributions and distributions					<u>6,995,926,701</u>	<u>16,972,485,339</u>
Balance as at 31 December, 2025	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>3,569,967,813</u>	<u>233,560,425</u>	<u>5,070,983,332</u>	<u>15,553,674,299</u>
Balance as at 01 July, 2024	1,525,350,400	4,647,680,000		233,560,425	3,065,611,350	3,065,611,350
Net Profit After Tax			(506,132,329)		506,132,329	(2,246,622,872)
Transfer to Equity					(2,246,622,872)	(2,246,622,872)
Prior Adjustments					6,396,104,139	16,372,662,777
Total comprehensive income for the year	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>3,569,967,813</u>	<u>233,560,425</u>	<u>6,396,104,139</u>	<u>16,372,662,777</u>
Transactions with owners of the corporation						
Contributions and distributions					(381,172,978)	(381,172,978)
Dividend Paid					[381,172,978]	[381,172,978]
Total contributions and distributions					<u>6,014,931,161</u>	<u>15,991,489,799</u>
Balance as at 30 June, 2025	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>3,569,967,813</u>	<u>233,560,425</u>	<u>5,070,983,332</u>	<u>15,553,674,299</u>
Balance as at 01 July, 2024	1,525,350,400	4,647,680,000	4,076,100,142	233,560,425	14,377,972,116	14,377,972,116
Net Profit After Tax					(2,344,446,539)	(2,344,446,539)
Prior Adjustments					4,164,333,989	14,647,024,956
Total comprehensive income for the year	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>4,076,100,142</u>	<u>233,560,425</u>	<u>4,164,333,989</u>	<u>14,647,024,956</u>
Transactions with owners of the corporation						
Contributions and distributions					(53,290,041)	(53,290,041)
Dividend Paid					[53,290,041]	[53,290,041]
Total contributions and distributions					<u>4,111,043,948</u>	<u>14,593,734,915</u>
Balance as at 31 December, 2024	<u>1,525,350,400</u>	<u>4,647,680,000</u>	<u>4,076,100,142</u>	<u>233,560,425</u>	<u>4,111,043,948</u>	<u>14,593,734,915</u>

The annexed notes 1 to 4 form an integral part of these financial statements.


General Manager (Accounts and Finance)


Company Secretary


Executive Director (Technical)


Executive Director (Commercial)


Managing Director

BSC, Chattogram &
Member, Board of
Directors

BSC, Chattogram & Member, Board of Directors

BSC, Chattogram & Member, Board
of Directors

Bangladesh Shipping Corporation
Statement Of Cash Flows

For the half year ended 31th December, 2025

Particulars	Amount In BDT	
	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	3,543,254,884	3,334,288,807
Cash Received from Other Income and Other Sources	590,853,756	733,893,666
Cash Payment to Suppliers and Others	(2,015,100,635)	(876,680,498)
Cash Generated from/ (used in) Operations	2,119,008,005	3,191,501,975
Income Tax paid	(311,941,763)	(126,263,638)
Net cash from/(used in) Operating Activities	(311,941,763)	(126,263,638)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(4,782,486,368)	(403,724,831)
Investment for project security	(4,234,880,070)	
Investment in Fixed Deposit Receipts	7,161,175,402	2,570,000,000
Net cash from/(used in) Investing Activities	(1,856,191,036)	2,166,275,169
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Long Term Loan	-	(4,386,103,501)
Dividend paid	(368,658,600)	(53,290,041)
Net cash from/(used in) Financing Activities	(368,658,600)	(4,439,393,542)
Net Increase/ (Decrease) in Cash & Cash Equivalents	(417,783,394)	783,460,757
Cash & Cash Equivalents at the Beginning of the year	1,879,740,046	1,795,763,160
Effect of Movements In Exchange Rates on Cash Held	872,071	8,659,206
Cash & Cash Equivalents at the End of the year	1,462,828,723	2,587,883,123
Net Operating Cash Flows per Share (NOCFPS)	11.85	20.10

The annexed notes 1 to 41 form an integral part of these financial statements.


General Manager
(Accounts and Finance)


Company Secretary


Executive Director (Technical)

BSC, Chattogram & Member, Board of Directors



Executive Director (Commercial)
BSC, Chattogram & Member,
Board of Directors


Managing Director
BSC, Chattogram &
Member, Board of Directors

Bangladesh Shipping Corporation
Notes to the Financial Positions
For the half year ended 31th December, 2025

Notes No:	Particulars	Amount In BDT	
		December 31, 2025	June 30, 2025
5.00	Property, Plant & Equipment		
	Historical Cost		
	Opening Balance		
	Property, Plant & Equipment	5,220,520,370	5,209,025,812
	Fleet (02 Vessels)	12,870,133,239	400,233,929
	Fleet (05 Vessels)	18,090,653,609	13,148,261,535
		18,090,653,609	18,757,521,276
	Addition during the year	4,782,486,368	125,150,284
	Disposal during the year		(792,017,951)
		22,873,139,977	18,090,653,609
	Closing Balance	22,873,139,977	18,090,653,609
	Less: Accumulated Depreciation		
	Opening Balance		
	Property, Plant & Equipment	583,258,242	545,864,380
	Fleet (02 Vessels)	2,460,513,714	229,561,691
	Fleet (05 Vessels)	3,043,771,956	2,148,937,013
		3,043,771,956	2,924,363,084
	Charged During the year	236,918,465	431,373,636
	Disposal during the year		(311,964,764)
		3,280,690,421	3,043,771,956
	Closing Balance	3,280,690,421	3,043,771,956
	Carrying Amount as on 31 December, 2025	19,592,449,556	15,046,881,653
5.01	Capital Work-in-Progress	4,234,880,070	-
		4,234,880,070	-
	***Details shown in Annexure - 6		
6.00	Inventories		
	Deck and Engine, Electric, Saloon Stores	29,142,885	36,510,930
	Spares	14,871,056	22,239,101
	Stock of Marine Workshop	3,552,747	3,552,747
	Stock of Stationary	680,944	680,944
	Lub Oil	36,019,642	43,387,687
		84,267,274	106,371,409
7.00	Short-Term Investment-Annexure-02	8,856,321,441	16,017,496,843
8.00	Trade Receivables		
	Opening Balance	615,631,769	688,305,249
	Addition during the year	3,064,982,744	5,545,673,925
		3,680,614,512	6,233,979,174
	Realized During the year	(2,914,440,002)	(5,618,347,405)
	Closing Balance	766,174,510	615,631,769
	The made-up of closing trade receivables as follows:		
	Trade Debtor	433,182,512	317,366,264
	Six Vessels Charterer Account	332,991,998	298,265,506
		766,174,510	615,631,770

Notes No:	Particulars	Amount In BDT	
		December 31, 2025	June 30, 2025
9.00	Advances, Deposits & Pre-payments		
	Advances (Note - 9.01)	374,407,447	249,778,200
	Deposits (Note - 10.02)	6,005,818	5,780,818
		380,413,266	255,559,019
9.01	Advances		
	Employees (Note - 9.01A)	7,155,315	11,643,295
	Other Advances (Note - 10.01B)	367,252,132	238,134,905
		374,407,447	249,778,200
9.01A	Employees		
	Officers & Staff (Shore)	5,113,312	10,358,970
	Officers & Staff (Afloat)	908,881	552,613
	Crew Advance	782,725	381,315
	House Building Loan	350,398	350,398
		7,155,315	11,643,295
10.01B	Other Advances		
	Masters' Control Account	136,929,141	64,527,842
	Advance to Party	230,322,991	173,607,063
		367,252,132	238,134,905
10.02	Deposits		
	Franking Machine Deposits	320,407	320,407
	Security Deposits	5,685,411	5,460,411
		6,005,818	5,780,818
11.00	Other Receivables		
	Agents Control Account (Note - 11.01)	319,499,992	319,499,992
	Insurance Claims (Note - 11.02)	9,138,700	17,449,973
	Rent Receivable	12,868,720	10,031,883
	Interest Receivable	412,990,574	785,631,145
		754,497,986	1,132,612,993
11.01	Agents Control Account		
		319,499,992	319,499,992
		319,499,992	319,499,992
11.02	Insurance Claims		
	Medical	5,039,519	2,931,642
	Hull	4,099,181	14,518,331
		9,138,700	17,449,973
12.00	Advance Income Tax		
	Opening Balance	774,034,052	485,496,120
	Deducted At Source during the period	311,941,763	288,537,932
		1,085,975,815	774,034,052
	Adjustment during the period	-	-
		1,085,975,815	774,034,052

Notes No:	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025

Year Wise details are as follows:

	2013-2014	47,283,051	47,283,051
	2014-2015	46,043,580	46,043,580
	2015-2016	27,063,612	27,063,612
	2016-2017	28,411,460	28,411,460
	2017-2018	23,578,226	23,578,226
	2018-2019	36,448,279	36,448,279
	2019-2020	31,635,119	31,635,119
	2020-2021	38,963,767	38,963,767
	2021-2022	48,395,514	48,395,514
	2022-2023	64,126,144	64,126,144
	2023-2024	93,547,368	93,547,368
	2024-2025	288,537,932	288,537,932
	2025-2026	311,941,763	
		1,085,975,815	774,034,052
13.00	Cash and Cash Equivalents		
	Cash in Hand (Note - 13.01)	734,477	1,142,065
	Cash at Bank (Note - 13.02)	1,462,094,246	1,879,470,052
		1,462,828,723	1,880,612,117
13.01	Cash in Hand		
	Chattogram	165,240	603,348
	Khulna	32,108	32,109
	BSC M/WS	90,684	90,684
	Imprest Account	446,445	415,925
		734,477	1,142,065
13.02	Cash at Bank		
	Short Notice Deposit(Annexure- 03)	1,011,338,247	1,630,581,947
	Dividend Account (Note - 13.02A)	25,739,427	13,060,427
	Current Deposits-Local Currency(Annexure -04)	7,965,313	7,980,872
	Other Deposits (Note - 13.02B)	3,940,756	2,470,594
	Current Deposits - Foreign Currency (Note - 13.02C)	413,110,503	225,376,211
		1,462,094,246	1,879,470,052
13.02A	Dividend Account		
	Mutual Trust Bank Ltd. CDA Avenue A/C 131000000726	2,377,011	2,377,011
	Mutual Trust Bank Ltd. CDA Avenue A/C 1310000100921	2,025,006	2,025,006
	Mutual Trust Bank Ltd. CDA Avenue A/C 1310000100140030	2,575,476	2,575,476
	Mutual Trust Bank Ltd. CDA Avenue A/C 1310000114701	1,451,933	1,451,933
	Mutual Trust Bank Ltd. CDA Avenue A/C 1310000114676	4,631,001	4,631,001
	Mutual Trust Bank Ltd. CDA Avenue A/C 1310000177082	12,679,000	-
		25,739,427	13,060,427
13.02B	Other Deposits		
	Custom Port Revolving Deposits	531,287	578,497
	Port Deposit & Revolving Deposits - Khulna	3,409,469	1,892,097
		3,940,756	2,470,594

Notes No:	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025
13.02C	Current Accounts - Foreign Currency		
	HSBC Singapore-178	359,413,528	208,404,531
	Agrani Bank -SD-FC- -0200020302592	514,350	506,120
	SCB Singapore -14326	42,764,294	6,039,000
	Rupali Bank, Karachi, Pakistan	91,896	88,896
	Basic Bank Ltd-0811173004452	10,266,633	10,276,633
	Sonali Bank Limited, Calcutta, India	59,802	61,032
		413,110,503	225,376,211

*** Due to non operation of commercial activities in those regions the account bearing with, Rupali Bank Ltd, Karachi, Pakistan and Soanli Bank Limited, Calcutta, India are in non-active position till now. But in near future, our operation will commence in above mentioned areas again.

Note No:	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025

14.00 Share Capital

Authorised Capital

1,000,000,000 Ordinary Shares of Tk 10 Each

10,000,000,000 10,000,000,000

Issued, Subscribed and Paid - up Capital

20,000,000 Ordinary Shares of Tk.10 each

200,000,000 200,000,000

62,740,000 Ordinary Shares of Tk.10 each

627,400,000 627,400,000

53,452,000 Ordinary Shares of Tk.10 each

534,520,000 534,520,000

16,343,040 Ordinary Shares of Tk.10 each

163,430,400 163,430,400

1,525,350,400 1,525,350,400

Shareholding Position:

Particulars

Govt. Share

794,634,400 794,634,400

Public Share

730,716,000 730,716,000

1,525,350,400 1,525,350,400

14.01 Classification of Shares by holding at 31th December, 2025

Class by number of shares	December 31, 2025	
	Number of Holders	Number of Shares
Less than 500 Shares	102,035	5,728,672
From 500 to 5,000 Shares	6,355	10,835,512
From 5,001 to 10,000 Shares	835	6,140,348
From 10,001 to 20,000 Shares	433	6,083,577
From 20,001 to 30,000 Shares	121	3,050,576
From 30,001 to 40,000 Shares	65	2,273,950
From 40,001 to 50,000 Shares	39	1,790,526
From 50,001 to 100,000 Shares	70	4,936,230
From 100,001 to 1,000,000 Shares	40	8,409,316
From 1,000,001 and Above	10	103,286,333
	<u>110,003</u>	<u>152,535,040</u>

14.02 Composition of Shareholders at 31th December, 2025

Name of Shareholders	31/Dec/25
	No. of Shares
Govt. of the People's Republic of Bangladesh	79,463,440
Bangladesh Export Import Company LTd (BEXIMCO)	8,008,090
Institutions	28,447,785
Other Shareholders	36,615,725
	<u>152,535,040</u>
	<u>4,647,680,000</u>
	<u>4,647,680,000</u>

15.00 Share Premium

16.00 Capital Reserve**Danish - Grant**

Adjusted in Year, 1982-83 (Grant Portion of French Credit)

Government Assistant (Govt Loan)

Valuation of Donated and Impounded Vessels, Vacuators and spares

Excess of Assets over Liabilities of Bangladesh

Valuation of Stores Received at the Time of Delivery of Vessels

Excess of Assets Over Liabilities at BSC's Formation

Workshop on Incorporation of the Same in the Books of the Corporation

Profit / (Loss) on Sale of Fixed Assets

Penalty for Late Delivery

51,613,078	51,613,078
97,050,240	97,050,240
103,200,000	103,200,000
29,398,902	29,398,902
10,835,211	10,835,211
5,512,616	5,512,616
4,415,906	4,415,906
100,395	100,395
(86,488,461)	(86,488,461)
17,922,538	17,922,538
233,560,425	233,560,425

Notes No.	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025

17.00 Long Term Loan

Overseas Economic Co-operation Fund, Japan (Note - 17.01)	536,003,698	536,003,698
Government Loan - Marine Workshop Modernization (Note - 17.02)	4,965,465	4,965,465
Chinese Concessional Loan (06 Vessels) (Note - 17.03)	12,894,860,460	12,894,860,460
	13,435,829,623	13,435,829,623

17.01 Overseas Economic Co-operation Fund and BD Govt. loan were shown since long time.

To buy 04 (four) fleet vessels for Bangladesh Shipping Corporation (BSC), a loan agreement of amounting 09 (nine) billion yen equivalent to BDT 60.07 crore was signed on 20th April, 1979 between the Government of Bangladesh and Overseas Economic Co-operation Fund, Japan. This loan's payback period was 30 (thirty) years including 10 years grace period with 60 (sixty) half yearly installment and interest rate was 2.75%. As per a Government order of dated 22nd June, 1997 the amount of BDT 6,46,55,302 had been converted into "SHARES". The rest of the payable loan amount is BDT 53,60,44,698 only. BSC paid to the Government a total amount of BDT 15,52,29,688.36 only as interest payment of the said loan amount. Japan Government exempted the total amount of loan and interest to the Government of Bangladesh vide a memo no. ERD/JAP-3/Miscellaneous/12/93-601; dated 13th September, 1990 of Ministry of Finance. BSC submitted an application to the Government to consider full exemption from the said loan. According to that application the Government rescheduled the loan a total amount of BDT 60.07 crore with interest rate 2.75% vide an office order Ref. Finance /FD/MC/BS/94/49, dated 09th September, 1995 of Ministry of Finance. Finally, in the 204th Board meeting of BSC Board of Directors it was approved that the rest of the payable loan amount of BDT 53,60,03,698 only shall be converted into the Government equity which was submitted to Ministry of Finance for approval. But the ministry of finance not yet approved this application and no interest on this balance have been provided 2009-2010 to till now.

17.02 The loan taken from Bangladesh Government for the purpose of Modernization of BSC Marine Workshop as at 15th April, 2012. Total loan amount is BDT 79,594,785. The loan period is 15 years including 2 years grace period and interest rate is 5% per annum.

17.03 Under the project of procuring 06 (six) new vessels three (03) "Product Oil Tankers" and three (03) "Bulk Carriers" of about 39,000 DWT each, Bangladesh Shipping Corporation (BSC) has collected 06 (six) number of ships for its fleets. A concessional Loan Agreement of an amount RMB ¥ 1,200,000,000.00 (Ren-min-bi Yuan One Billion Two Hundred Million Only) equivalent to BDT 1500.53 crore (Fifteen Hundred Crore and Fifty Three Lac only) was signed on 05th October, 2016 and 14th October, 2016 respectively between the Government of the People's Republic of Bangladesh and the Government of the People's Republic of China. The loan pay back period is 20 (twenty) years including utilization, grace and repayment period. The grace period of this loan is 05 (five) years and the interest rate is 3% per annum.

17.04 Following the signing of the subsidiary loan agreement (SLA) between Bangladesh Shipping Corporation (BSC) and The Government of the people's Republic of Bangladesh dated on 27-10-2024 with retrospective effect from 05 October, 2016. The loan amount is assessed BDT 14,576,798,784/- and interest also calculated @ 5% from that period and continue. The interest amount BDT 475,25,13,340/- out of which BDT 222,58,56,798/- already had been provision and charged for up to the year ended 30 June 2024. Among the remaining amount of BDT 252,66,56,542/-, an amount of BDT 163,77,39,384/- is charged during the year and the balance of BDT 236,29,17,158/- was adjusted with against retained earnings.

18.00 Defined Benefit Obligations - Gratuity

Opening Balance	7,516,709	7,791,341
Provision made during the year	15,000,000	29,999,995
	22,516,709	37,791,336
Total Paid during the year	-	(30,274,627)
Closing Balance	22,516,709	7,516,709

19.00 Deferred Tax Liability/(Assets)

Opening Balance	761,212,185	772,570,986
Increase/(Decrease) of Deferred Tax Liability	(8,626,083)	(11,358,801)
Closing Balance	752,586,102	761,212,185

****Details shown in Annexure - 5

20.00 Current Portion of Long Term Loan

Government Loan - Marine Workshop Modernization	1,127,414,892	1,127,414,892
	1,127,414,892	1,127,414,892

Notes No.	Particulars	Amount In BDT	
		December 31, 2025	June 30, 2025

21.00 Creditors and Accruals

Other Finance	29,102,540	22,258,676
Mother Tanker Control Account	55,709,789	571,187,031
Demurrage Payable Account - BPC	136,662,890	136,662,890
Security Deposits (Crew)	4,687,971	3,747,971
Security Deposits Received	99,121,554	100,030,194
Service charge (Advertisement)	594,402	547,663
High Risk Allowance	11,088,037	7,420,010
Tanker Cleaning Allowance	5,389,073	4,470,375
War Risk Adjustment Accounts	55,699,634	47,951,548
Bunker Adjustments Accounts	268,232,028	95,257,809
Provision for Expenses (Note - 21.01)	853,779,055	845,092,636
	1,520,146,973	1,834,626,803

21.01 Provision for Expense

Salary & Allowance - Afloat	27,300,324	30,997,984
Out sourcing	585,693	585,693
Lighterage Tanker Hire Expenses	241,930,543	241,930,543
Heavy Machinery	18,036,576	16,036,576
Lub Oil	65,269,722	67,769,722
Victualing	14,904,569	15,904,569
Agency Commission Brokerage	2,106,412	2,206,412
Agency General Expenses	1,168,113	1,218,113
Deck Engine, Electrical & Saloon	1,963,439	2,463,439
Spare Parts	3,720,171	3,920,171
Operating Expenses	127,041	137,041
Port Light Canal Custom	53,112,042	40,122,989
Insurance	1,516,723	1,616,723
Provision for Bad Debts (Trade Receivables)	77,529,863	77,529,863
Provision for Bad Debts (Agent C/A) - (Note-21.01A)	145,717,317	137,729,818
Provision for Bad Debts (Employee Advance)	587,555	587,555
Provision for Bad Debts (Six Vessels Time Chartered Accounts- (Notes-21-01B)	33,950,684	29,100,586
Vessel Repair & Survey Fees	20,627,242	25,627,242
Voyage Charter Expenses	9,006,395	9,206,395
CTM & Charter Expenses	64,527,842	64,527,842
Audit Fee	89,750	253,000
Telephone & Trunkcall	397,511	407,511
Light, Power & Water	2,567,000	3,067,000
Office General Expenses	1,877,659	1,977,659
Internet & Website	541,803	741,803
Legal Fees	849,428	1,070,000
Fresh water	1,029,810	1,129,810
Repair and Maitainances	977,229	863,979
Printing and Stationary	20,847	22,847
Uniform	2,012,588	3,012,588
Office Machinery and Equipment's	14,156,322	16,656,322
Profit Bonus	39,816,862	39,816,862
Advertisement	2,004,540	2,504,540
Medical Expenses	598,751	1,098,751
Travelling	3,150,689	3,250,689
	853,779,055	845,092,636

Notes No.	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025

21.01A Provision for Bad Debts (Agent C/A)
 ***An amount of BDT 319,499,992 under "Agents Control Account" have been carried forward since 2006-2007 under the head of Other Receivable, which indicates doubtful of recovery. In the current financial year 2024-2025 provision for bad debts have been charged 5% on above said amount as per section -21(Z) of Bangladesh Shipping Corporation Act-2017.

21.01B Provision for Bad Debts (SIX Vessels Time Chartered Accounts)
 ***An amount of BDT 19,40,03,916/- under Trade debtors (Six Vessels Time Chartered Account) have been carried forward since last Three years under the head of BSC Six Vessels Chartered Accounts, which indicates doubtful of recovery. In the current financial year 2024-2025, provision for bad debts have been charged 5% on above said amount as per section -21(Z) of Bangladesh Shipping Corporation Act-2017.

21.01C Provision for Bad Debts (Trade Receivables)
 About 7,75,29,863.00 (Seven Crore Seventy Five Lakh Twenty Nine Thousand Eight Hundred and Sixty Three) Taka owed by BSC to Sena Kolan Sangetha (SKS) for rent of Banglar Urmi and Gaurab vessel. As the aforesaid does havebeen outstanding for a long time, provision is made as per Section 21(Z) of BSC Act 2017. A committee was constituted by the Ministry of Shipping regarding the recovery of the money. As the activities of the above committee are still going on, the receivable amount has not been write off (Bad debt).

21.01D Provision for Bad Debts (Employee Advance)
 About 5,87,555.00 (Five Lakh Eighty Seven Thousand Five Hundred Fifty Five) Taka for the advances of employees is not adjusted for a long time, provision is made according to section 21(Z) of BSC Act 2017. The said amount is in process to adjust with the final dues of the said employees.

22.00 Interest on Long Term Loans
 Overseas Economic Co-operation Fund, Japan
 Government Loan - Marine Workshop Modernization
 Chinese Concessional Loan

319,826,404	319,826,404
21,914,708	21,914,708
555,856,048	195,515,991
897,597,160	537,257,103

23.00 Provision for Income Tax
 Opening Balance
 Provision made During the period

2,121,998,431	1,356,157,757
342,700,102	765,840,674
2,464,698,533	2,121,998,431

Paid During the Year
 Closing Balance

2,464,698,533	2,121,998,431
----------------------	----------------------

Year wise details are as follows:

Income year (2012-2013)
 Income year (2013-2014)
 Income year (2014-2015)
 Income year (2015-2016)
 Income year (2016-2017)
 Income year (2017-2018)
 Income year (2018-2019)
 Income year (2019-2020)
 Income year (2020-2021)
 Income year (2021-2022)
 Income year (2022-2023)
 Income year (2023-2024)
 Income year (2024-2025)
 Income year (2025-2026) ***Details shown in Annexure - 01

13,717,811	16,429,813
8,886,996	8,886,996
14,609,942	14,609,942
25,175,725	25,175,725
24,006,064	24,006,064
31,994,661	31,994,661
36,448,279	36,448,279
31,635,120	31,635,120
38,963,767	38,963,767
315,821,303	315,821,303
448,852,272	448,852,272
363,333,814	363,333,814
765,840,673	765,840,673
342,700,102	
2,461,986,530	2,121,998,430

Notes No.	Particulars	Amount in BDT	
		December 31, 2025	June 30, 2025
24.00	Dividend Payable		
	Opening Balance	11,854,310	10,892,282
	Declared During the Year**	381,337,600	380,099,284
		393,191,910	390,991,566
	Paid During the Year	(368,658,600)	(379,137,256)
	Closing Balance	24,533,310	11,854,310
	Year wise details are as follows:		
	Dividend (2020-2021)	2,066,290	2,066,290
	Dividend (2021-2022)	2,006,799	2,006,799
	Dividend (2022-2023)	2,435,208	2,435,208
	Dividend (2023-2024)	4,272,319	4,272,319
	Dividend (2024-2025)	1,073,694	1,073,694
	Dividend (2025-2026)	12,679,000	
		24,533,310	11,854,310

Note No:	Particulars
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Amount in BDT

	1st July, 2025 to 31 December, 2025	1st July, 2024 to 31 December, 2024	1st October, 2025 to 31 December, 2025	1st October, 2024 to 31 December, 2024
25.00 Freight Revenue				
Lighterage	622,913,659	611,797,676	267,424,559	344,980,326
Time Charter (Six Vessels)	1,905,028,019	1,970,992,888	970,454,183	886,960,423
	2,527,941,678	2,582,790,564	1,237,878,742	1,231,940,749

26.00 Service Revenue

Address Commission
Service Charges

Address Commission	239,033,180	180,797,389	130,706,533	113,596,246
Service Charges	236,765,997	204,449,587	102,493,991	115,356,210
	475,799,177	385,246,976	233,200,524	228,952,456

During the second quarter of 2025-2026, compared to that of 2024-25 the address commission has increased due to BCIC & BADC.

27.00 Fleet Expenses (Direct)

Salary and Allowances (Afloat)
Fuel, Oil and Water
Insurance
Fleet Communication
Agency Commissions & Brokerage
Deck and Engine Expenses
Port, Canal and Custom Dues
Spares parts
Lighterage Tanker Hair Expenses
Vessel Repairs & Survey Fees
Victualing Expenses
Depreciation (Annexure - 6)
Operating Sundry Expenses

Salary and Allowances (Afloat)	245,437,396	247,893,423	130,125,032	124,107,986
Fuel, Oil and Water	89,056,263	120,228,805	85,069,855	43,254,753
Insurance	77,943,011	84,560,643	50,045,503	40,060,643
Fleet Communication	10,913,261	1,392,211	8,460,145	1,392,211
Agency Commissions & Brokerage	5,203,805	2,551,304	3,131,578	2,479,757
Deck and Engine Expenses	33,384,350	50,698,463	18,129,382	18,744,073.00
Port, Canal and Custom Dues	20,231,839	79,401,140	19,677,493	46,153,440
Spares parts	7,370,695	31,085,014	4,997,863	25,367,153.00
Lighterage Tanker Hair Expenses	441,853,871	251,315,466	184,430,730	251,315,466.00
Vessel Repairs & Survey Fees	52,472,239	152,301,026	30,773,881	55,668,300
Victualing Expenses	29,468,945	29,290,280	15,978,542	14,299,880
Depreciation (Annexure - 6)	219,889,392	210,204,657	137,663,013	100,229,223
Operating Sundry Expenses	1,207,990	829,444	381,995	602,769
	1,234,433,057	1,261,751,876	688,865,012	723,675,654

Note No:	Particulars
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Amount in BDT

28.00 Fleet Expenses (Indirect)
Salary and Allowances
Medical Expenses
Repatriation Expenses
DPA(Audit)
VAT(Service Charges)
Depreciation (Annexure - 6)

1st July, 2025 to 31 December, 2025	1st July, 2024 to 31 December, 2024	1st October, 2025 to 31 December, 2025	1st October, 2024 to 31 December, 2024
390,617	525,858		145,340
923,300	788,034	199,200	429,062
32,723,727	20,054,062	23,565,740	17,655,417
3,860,868	1,289,731	3,231,224	1,085,206
6,713,600	10,225,479		5,767,810
11,068,896	5,930,764	5,569,539	
55,681,008	38,813,928	32,565,703	25,082,835

29.00 Other Income

Difference in Exchange Gain
Interest Income - On FDR
Bank Interest
Misc. Receipt- Scrap, Tender, Bond Mon
Rent Rates Income

872,071	8,659,206	469,820	1,436,776
480,244,738	632,843,262	210,122,369	344,812,700
65,212,114	47,903,640	65,212,114	47,903,640
526,590	1,607,658	307,300	576,530
43,998,243	42,879,900	21,999,122	21,439,950
590,853,756	733,893,666	298,110,725	416,169,596

Second quarter (2025-2026) Interest on FDR significantly decreased in the Second quarter of 2024-2025 due to investment in the acquisition of vessels.

30.00 Administrative Expenses

Office General Expenses
Function and Celebration
Insurance
Gratuity
Bad debt Expenses
Share Expense
Audit Fee- RPO
Recruitment Expenses
Director Fee
Depreciation (Annexure -6)

206,048,813	202,374,953	126,721,422	116,398,021
7,040,265	2,502	4,084,765	2,502
	11,897		11,897
15,000,000	15,000,000	7,500,000	7,500,000
12,837,594	12,837,598	6,418,797	6,418,799
172,500	8,391,312	172,500	8,391,312
282,000	282,900	235,750	231,150
39,300		39,300	
352,682			9,332,074
5,960,177	12,525,562	2,998,984	
247,733,331	251,426,724	148,171,518	148,285,755

31.00 Financial Expenses

Interest on Marine Workshop Moderniz
Interest on Chinese Concessional Loan

-	-	-	-
360,340,056	366,409,840	180,170,028	183,204,920
360,340,056	366,409,840	180,170,028	183,204,920

32.00 Reconciliation of Net Income with Cash Flows from Operating Activities

Net Profit Before Tax

Adjustments for:
Depreciation Expense
Foreign Exchange (Gain)/Loss

1,695,535,088	1,783,528,838		
236,918,465	228,660,983		
872,071	8,659,206		
237,790,536	237,320,189		

Changes in Working Capital :

Trade and Other Receivables
Inventories
Advances, Deposits and Prepayments
Defined Benefit Obligation - Gratuity
Creditors and Accruals
Interest Payable

227572266	597738263		
22,104,135	(232,740)		
(124,854,247)	27,228,351		
15,000,000	(274,632)		
(314,479,830)	535,345,611		
360,340,057			
185,682,381	1,159,804,853		

Cash Generated from/(used in) Operatio

Income Tax Paid
Interest on Long Term Loan

2,119,008,005	3,180,653,880		
(311,941,763)	(126,263,638)		
(311,941,763)	(126,263,638)		
1,807,066,242	3,054,390,242		

33.00 Basic Earning Per Share (EPS)

Net Profit After Tax
Number of Ordinary Shares During the y

1,362,333,140	1,426,949,121	578,137,890	537,237,477
152,535,040	152,535,040	152,535,040	152,535,040
8.93	9.35	3.79	3.52

Note No:	Particulars
----------	-------------

Amount In BDT

34.00 Net Asset Value Per Share (NAVPS)

Total Assets

Total Liabilities

Net Assets Value

Number of Ordinary Shares During the year

Net Asset Value Per Share

1st July,2025 to 31 December,2025	1st July,2024 to 31 December,2024	1st October, 2025 to 31 December, 2025	1st July, 2024 to 30 June, 2025
37,217,808,640			35,829,199,855
(20,245,323,302)			(19,837,710,056)
16,972,485,339	-	-	15,991,489,799
152,535,040			152,535,040
111.27			104.84

35.00 Net Operating Cash Flows per Share (NOCFPS)

Net cash from/(used in) Operating Activities

Number of Ordinary Shares During the year

Net Operating Cash Flows per Share

1st July,2025 to 31 December,2025	1st July,2024 to 31 December,2024	1st October, 2025 to 31 December, 2025	1st July, 2024 to 30 June, 2025
1,807,066,242	3,065,238,337		
152,535,040	152,535,040		
11.85	20.10		

*** Net Operating Cash Flow Per Share (NOCFPS) decreases 8.25 (20.10-11.85) due to more supplier payment.

37.0 Operation Segments

Particulars	Address Commission & Service Charge and Berth	Own Vessels	Fluctuation gain, Building Rent, & others	Interest On FDR	TOTAL
Operating Income	475,799,177	2,527,941,678			3,003,740,855
Operating Expenses	-	-	-	-	(1,290,114,065)
Operating Income/(Loss)					1,713,626,790
Other Income	-	-	110,609,018	480,244,738	590,853,756
Other Expenses	-	-	-	-	(608,073,387)
Net Income/(Loss) before tax					1,696,407,159

39.1 Related Party Transaction

During this period, the corporation had not occurred any number of transaction with related party in the normal course of business.

Bangladesh Shipping Corporation
Statement of Income Tax Provision
 For the 2nd Quartar ended 31 December, 2025

Annexure-01

Computation of Total Income

Particulars	Amount In BDT
Accounting Profit Before Tax	1,701,976,698
	1,701,976,698
	231,348,926
Accounting Depreciation	15,000,000
Provision For Gratuity	246,348,926
	1,948,325,624.00
	221,625,643
Less: Expenses Admissible But Not Shown	0
Depreciation as per 3rd Schedule	221,625,643
Payment for Gratuity	1,726,699,981.00
	1,726,699,981
Total Taxable Income/(Loss)	(13,199,473)
Other Income:	1,713,500,508
Disallow of Rent Rate income (43998243x30%)	
	342,700,102
	35,945,946
	311,941,763
Current Tax charge During the Year	
01. Regular Tax Liability 20%	342,700,102
02. Minimum Tax on Turnover 1.00%	342,700,102
03. Advance Income Tax	342,700,103
Current Tax Liability (163 OF ITL-2023 (Higher One among 1,2 and 3))	

BANGLADESH SHIPPING CORPORATION
SCHEDULE OF SHORT TERM INVESTMENT

AS at December 31, 2025

Annexure-02

No.	Bank Name	Account Number	December 31,2025	June 30,2025
1	Agrani Bank Limited	Various	974,737,440	2,094,737,440
2	Basic Bank Limited	Various	3,010,787,281	3,840,787,281
3	Bangladesh Krishi Bank	Various	50,000,000	50,000,000
4	Janata Bank Limited	Various	2,580,000,000	4,267,065,616
5	Rupali Bank Limited	Various	2,240,796,720	5,764,906,506
Total			8,856,321,441	16,017,496,843

**BANGLADESH SHIPPING CORPORATION
SCHEDULE OF SHORT NOTICE DEPOSITS**

As at December 31, 2025

Annexure-3

Sl No.	Bank Name	Branch Name	Account Number	December 31,2025	June 30,2025
1	Agrani Bank Limited	Agrabad	0200-011798943	5,483,513	5,483,513
2	Agrani Bank Limited	Khulna	0200-02171572	26,830	26,830
3	Agrani Bank Limited	Port	0200-001988265	80,807,086	75,593,746
4	Agrani Bank PLC		0-200021296733	2,781,013	2,781,013
5	Bangladesh Krishi Bank		29030320000695	50,995	50,995
6	Dhaka Bank Limited	Andarkilla	0271-500001001	650,405	650,405
7	Basic Bank	Agrabad	0816-01-0000841	221,994,537	672,482,614
	City Bank Limited	Agrabad	1471019626001	418,968,434	
8	Dhaka Bank Limited	Foreign Exchange	2031-500001682	321,784	321,784
9	Dhaka Bank Limited	Foreign Exchange	2031-500001694	27,556	27,556
10	Dhaka Bank Limited	Foreign Exchange	2031-500001708	1,244,722	1,244,722
11	Eastern Bank Limited	Khulna Branch	2001-040000133	61	61
12	Eastern Bank Limited	Agrabad	0011-040000499	375,039	375,039
	HSBC Bank Limited	Agrabad	004-091633-232	98,948,872	
13	HSBC Bank Limited	Agrabad	004-091633067	7,797,617	57,370,913
14	Janata Bank Limited	Khulna	0100-009181045	961	961
15	Janata Bank Limited	Foreign Exchange	100261431887	5,841,106	5,841,106
16	Janata Bank Limited	Port	4000236	25,412,858	57,614,163
17	Janata Bank Limited	Port	Old(349)0100-005261214	9,836	9,836
18	Janata Bank Limited	Port	0100-005261435	324,313	324,313
19	One Bank Limited	EPZ	0843-000000049	88,574,155	111,980,788
20	Pubali Bank Limited	Agrabad	0332-102000044	434,878	434,878
21	Rupali Bank Limited	Agrabad	24000020	87,698	87,698
22	Rupali Bank Limited	BSC M/W	1404-024000001	2,285,614	2,285,614
23	Sonali Bank Limited	Agrabad Corp.	0801-136000195	593,573	593,573
24	Sonali Bank Limited	Dhaka	1604-836000369	67,883	67,883
25	Standard Chartered Bank	Agrabad	0224-7525101	168,421	168,421
26	Standard Chartered Bank	Agrabad	3224-7525101	199,768	4,452,552
27	Islami Bank Ltd	Agrabad	20501030900010101	160,479	160,479
28	South Bangla	Rajuk Avenue, Dhaka	67130000248	6,177,887	10,677,080
29	South Bangla	Rajuk Avenue, Dhaka	67130000257	1,054,770	1,054,770
30	South Bangla	Rajuk Avenue, Dhaka	67130000266	1,468,963	1,468,963
31	South Bangla	Rajuk Avenue, Dhaka	67130000275	424,989	424,989
32	Trust Bank PLC	Dilkhusha Branch	290320000214	38,592,017	615,890,646
33	Trust Bank Limited		Various	(20,388)	634,042
		Total		1,011,338,247	1,630,581,947

BANGLADESH SHIPPING CORPORATION
SCHEDULE OF CURRENT DEPOSIT

As at December 31, 2025

Annexure- 4

Sl No.	Bank Name	Branch Name	Account Number	December 31,2025	June 30,2025
1	SBAC Bank Ltd.	Dhaka	0067111001078	141,047	141,047
2	Premier Bank A/c 1855		10313100001855	495,354	495,354
3	Agrani Bank Limited	Agrabad	0200-011798942	168,043	168,043
4	Agrani Bank Limited	Khulna	0200-002165233	6,022	6,022
5	Agrani Bank Limited	Port Corporate	0200-001985848	99,494	(652,480)
6	Bangladesh Krishi Bank		29030210022147	1,747	1,747
7	Eastern Bank Limited		110060005899	563	563
8	Eastern Bank Limited	Agrabad	0011-060005899	563	563
9	Eastern Bank Limited	Khulna	2001-060000637	19,680	19,680
10	Janata Bank Limited	Khulna	100008790340	551,895	551,895
11	Janata Bank Limited	Port Corporate	100005356291	44,316	44,316
12	Janata Bank Limited	Foreign Exc.	100261434762	678	678
13	Janata Bank Limited	Port Corporate	100005231048	814,662	1,582,196
14	Janata Bank Limited	Port Corporate	100005301828	77,072	77,072
15	Janata Bank Limited	Port Corporate	100005356495	116,317	116,317
16	Pubali Bank Limited	BSC M.W	0332-901034085	(2,730)	(2,730)
17	Pubali Bank Limited	BSC M.W	4993		
18	Pubali Bank Limited	Agrabad	0332-901016937	26,651	26,651
19	Pubali Bank Limited	Khulna	0886-901015934	129,764	129,764
20	Sonali Bank Limited	Dhaka	1621-200001645	182,918	182,918
21	Sonali Bank Limited	Dhaka	1604-833002731	2,863,586	2,863,586
22	Islami Bank Ltd	Agrabad	1030100609107	-	-
23	Standard Chartered Bank Ltd.	Agrabad	0124-7525101	153,523	153,523
24	Rupali Bank Limited	BSC M.W	1404020000499	2,074,149	2,074,149
Total				7,965,313	7,980,872

Bangladesh Shipping Corporation
Deferred Tax
For the 2nd Quarter ended of 31 December, 2025

Annexure- 05

Deferred tax (assets)/ Liability recognized in accordance with the provision of IAS-12, is arrived as follows:

Particulars	Amount in BDT	
	December 31,2025	June 30, 2025
	Opening Balance	761,212,185
(Less): Charge during the period	8,626,083	11,358,801
Closing Balance	<u>752,586,102</u>	<u>761,212,185</u>

Reconciliation of Deferred Tax Liabilities/ (Assets) are as follows:

Deferred Tax Liability/(Assets)	Carrying Amount	Tax Base	Temporary Differences
At December 31, 2025			
Property, Plant & Equipment (Except Liability to Employees (Gratuity)	15,761,599,556	11,718,366,922	4,043,232,634
Provision for expenses (Receivables)	(22,516,708)	-	(22,516,708)
	(257,785,415)	-	(257,785,415)
Net Temporary Differences	15,481,297,433	11,718,366,922	3,762,930,511
Applicable Tax Rate			20%
			<u>752,586,102.20</u>

Deferred Tax Liability/ (Assets)

Deferred Tax Liability/(Assets)	Carrying Amount	Tax Base	Temporary Differences
At June 30, 2025			
Property, Plant & Equipment (Except Liability to Employees (Gratuity)	11,216,031,652	7,157,506,197	4,058,525,455
Provision for expenses (Receivables)	(7,516,708)	-	(7,516,708)
	(244,947,821)	-	(244,947,821)
Net Temporary Differences	10,963,567,123	7,157,506,197	3,806,060,926
Applicable Tax Rate			20%
			<u>761,212,185.20</u>

Deferred Tax Liability/ (Assets)

Depreciation allowance as per 3rd Schedule of ITR-2023
For the year ended 31 December, 2025

SL NO.	Particulars	Cost				Rate	Depreciation		Written down value as on 31.12.2025
		Opening Balance as on 01.07.2025	Addition during the year	Disposal During the year	Closing Balance as on 31.12.2025		Charged for the During Period	Closing Balance as on 31.12.2025	
1	Land	3,830,850,000			3,830,850,000	0%			3,830,850,000
2	Development(Khulna)	38,372,300	2,000,000		40,372,300	5%	915,775	4,657,074	35,715,226
3	Building (General)	194,648,585	2,013,261		196,661,846	5%	3,151,063	73,770,376	122,891,470
4	Building (Dhaka)	512,276,148			512,276,148	5%	6,832,328	245,815,171	266,460,777
5	Motor Vehicle	62,103,911			62,103,911	10%	2,090,012	22,393,482	39,710,229
6	Office Machine & Equipment	48,883,320	420,701		49,304,021	10%	1,406,960	22,571,784	26,732,237
7	Furniture & Fixture	18,127,315	741,033		18,868,348	10%	625,277	6,988,091	11,880,257
8	Workshop Machine	20,332,423			20,332,423	10%	314,635	14,354,266	5,978,057
9	Electric Installation	6,574,219			6,574,219	10%	148,109	3,760,155	2,814,064
12	Fleet(06 Vessels)	12,873,477,781	27,311,373		12,900,789,154	5%	166,558,152	6,405,021,215	6,495,767,939
13	Fleet(02 Vessels)	-	4,750,000,000		4,750,000,000	5%	39,583,333	39,583,333	4,710,416,667
	Total	17,605,646,002	4,782,486,368		22,388,132,370		221,625,643	6,838,915,448	15,549,216,922

Annexure-5.01

Bangladesh Shipping Corporation
Schedule Of Property, Plant & Equipment
For the Month ended 31 December ,2025

Annexure- 6

SL. No.	Particulars	Cost			Rate of Dep.	Depreciation				Written Down value as at December 31, 2025
		Balance as at July 01, 2025	Addition during the year	Disposal During the Year		Balance as at December 31, 2025	Balance as at July 01, 2025	Charged for the year	Disposal During the Year	
		3,830,850,000	-	-	0%	-	-	-	-	3,830,850,000
1	Land	3,830,850,000	-	-	0%	-	-	-	2,375,603	37,996,697
2	Land	-	2,000,000	-	2.5%	1,894,632	480,971	-	112,911,403	145,752,020
3	Development(Khulna Building (Head Office)	38,372,300	2,013,261	-	2.5%	111,066,441	1,844,962	-	-	-
4	Building(Marine Workshop)	256,650,162	-	-	15%	119,545,670	1,998,145	-	121,543,815	24,643,787
5	Building(Dhaka Office)	146,187,602	-	-	2.5%	122,559,865	6,369,171	-	128,929,037	503,164,531
6	Motor Vehicle	632,093,568	-	-	20%	52,625,060	3,303,126	-	55,928,186	29,728,135
7	Office Machine & Equipment	85,656,321	-	-	10%	19,492,283	1,724,076	-	21,216,359	32,757,451
8	Furniture & Fixture	53,553,109	420,701	-	10%	7,856,132	625,596	-	8,481,728	11,886,321
9	Workshop Machine	19,627,016	741,033	-	15%	109,774,567	545,536	-	110,320,102	6,728,274
10	Electric Installation	117,048,376	-	-	20%	109,774,567	545,536	-	34,621,593	640,324
11	Vacuvator	35,261,916	-	-	10%	34,550,445	71,147	-	3,959,489	1,260,511
		5,220,000	-	-		3,893,146	66,343	-	-	-
		5,220,520,370	5,174,995	-		5,225,695,365	583,258,242	17,029,073	600,287,315	4,625,408,050

Fleet (05 New Vessels)

1	MV Banglar Joyjatra	2,065,602,224	3,279,089	-	4%	401,845,411	29,602,626	-	431,448,037	1,637,433,276
2	MV Banglar Arian	2,039,806,264	1,749,909	-	4%	379,101,357	29,056,123	-	408,157,480	1,633,398,693
3	MV Banglar Agrajatra	2,951,961,481	909,594	-	4%	580,418,994	45,809,422	-	626,228,416	2,326,642,660
4	MV Banglar Agradoot	2,903,675,344	4,673,360	-	4%	565,823,598	44,918,974	-	610,742,572	2,297,606,132
5	MV Banglar Agragoti	2,909,087,925	16,699,421	-	4%	533,324,354	45,267,747	-	578,592,101	2,347,195,245
		12,870,133,239	27,311,373	-		12,897,444,612	2,460,513,714	194,654,892	2,655,168,606	10,242,276,006

Fleet (01 New Vessels)

1	MV Banglar Progoti	-	4,750,000,000	-	4%	-	25,234,500	-	25,234,500	4,724,765,500
		-	4,750,000,000	-		-	25,234,500	-	25,234,500	4,724,765,500

Total as at 31 December '2025	18,090,653,609	4,782,486,368	-	22,873,139,977
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3,043,771,956	236,918,465	-	3,280,690,421	19,592,449,556
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Total as at 30 June '2025	18,757,521,276	125,150,284	(792,017,951)	18,090,653,609
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2,924,363,083	431,373,636	(311,964,764)	3,043,771,955	18,046,881,654
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Allocation of Depreciation		Notes	31-Dec-25	30-Jun-25
Direct (Fleet & Vacuvator)		27.00	219,889,392	393,979,775
Indirect (Other Assets) - 65%		28.00	11,068,898	24,306,010
Administrative Expenses (Other Assets) - 35%		30.00	5,960,176	13,087,852
Total			236,918,465	431,373,637