

Third quarter Financial Statements (Un-Audited) in the year 2025-2026

Bangladseh Shipping Corporation (BSC)

BSC Bhaban, Saltgola Road, Chattogram

Bangladesh

For the third quarter ended March 31, 2026

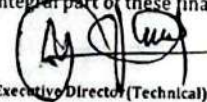
Bangladesh Shipping Corporation
Statement of Financial Position
As at 31th March, 2026

Particulars	Notes	Amount In BDT	
		March 31,2026	June 30, 2025
Assets			
Non Current Assets			
Property, Plant & Equipment	5.00	24,130,109,738	15,046,881,653
Capital Work-in-Progress	5.01	105,135,670	
		24,235,245,408	15,046,881,653
Current Assets			
Inventories	6.00	82,765,954	106,371,409
Short-Term Investment-Annexure-02	7.00	8,869,284,440	16,017,496,843
Trade Receivables	8.00	539,107,932	615,631,769
Advances, Deposits & Pre-payments	9.00	455,055,813	255,559,019
Other Receivables	11.00	697,387,566	1,132,612,993
Advance Income Taxes	12.00	1,255,531,999	774,034,052
Cash and Cash Equivalents	13.00	1,067,741,037	1,880,612,117
		12,966,874,741	20,782,318,202
Total Assets		37,202,120,149	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	7,633,847,503	6,014,931,161
		17,610,406,141	15,991,489,799
Liabilities			
Non-current Liabilities			
Long Term Loan	17.00	13,441,952,300	13,435,829,623
Defined Benefit Obligations - Gratuity	18.00	16,709	7,516,709
Deferred Tax Liabilities	19.00	760,013,824	761,212,185
		14,201,982,833	14,204,558,517
Current Liabilities			
Long Term Loan - Current Portion	20.00	560,646,108	1,127,414,892
Creditors and Accruals	21.00	1,466,783,570	1,834,626,803
Interest on Long Term Loans	22.00	724,483,339	537,257,103
Provision for Income Tax	23.00	2,613,496,378	2,121,998,431
Dividend Payable	24.00	24,321,780	11,854,310
		5,389,731,175	5,633,151,539
Total Liabilities		19,591,714,008	19,837,710,056
Total Equity and Liabilities		37,202,120,149	35,829,199,855
Net Asset Value Per Share (NAVPS)	34.00	115.45	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)

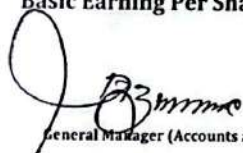
BSC, Chattogram & Member, Board of
Directors


Managing Director
BSC, Chattogram &
Member, Board of Directors

Bangladesh Shipping Corporation
Statement of Profit or Loss and Other Comprehensive Income
For the Third Quarter ended 31th March, 2026

Particulars	Notes	Amount In BDT			
		1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025	1st January, 2026 to 31 March, 2026	1st January, 2025 to 31 March, 2025
Revenue					
Freight Revenue	25.00	3,809,283,206	3,607,042,942	1,281,341,528	1,024,252,378
Other Operating Receipts	25.01	116,757,711	-	116,757,711	-
Service Revenue	26.00	713,320,357	692,569,986	237,521,180	307,323,010
		4,639,361,274	4,299,612,928	1,635,620,419	1,331,575,388
Operating Expenses					
Fleet Expenses (Direct)	27.00	1,943,515,106	1,972,728,700	709,082,049	710,976,824
Fleet Expenses (Indirect)	28.00	114,566,776	72,456,099	58,885,768	33,642,171
		2,058,081,882	2,045,184,799	767,967,817	744,618,995
Operating Profit		2,581,279,392	2,254,428,129	867,652,602	586,956,393
Other Income	29.00	845,965,398	1,378,877,110	255,111,642	644,983,444
		3,427,244,790	3,633,305,239	1,122,764,244	1,231,939,837
Administrative Expenses	30.00	396,181,178	366,554,360	148,447,847	125,975,730
Financial Expenses	31.00	540,510,084	549,614,760	180,170,028	183,204,920
		936,691,262	916,169,120	328,617,875	309,180,650
Net Profit Before Tax		2,490,553,528	2,717,136,119	794,146,369	922,759,187
Income Tax Expenses					
Current Tax	23.00	(491,497,947)	(547,952,119)	(148,797,845)	(183,010,713)
Deferred Tax	19.00	1,198,361	24,113,717	(7,427,722)	15,752,028
		(490,299,586)	(523,838,402)	(156,225,567)	(167,258,685)
Net Profit After Tax		2,000,253,942	2,193,297,717	637,920,802	755,500,502
Total Comprehensive Income for		2,000,253,942	2,193,297,717	637,920,802	755,500,502
Basic Earning Per Share	33.00	13.11	14.38	4.18	4.95

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
BSC, Chattogram &


Managing Director
BSC, Chattogram &
Member, Board of Directors

Particulars	Amount in BDT					
	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Retained Earnings	Total Equity
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	-	-	-	-	2,000,253,942	2,000,253,942
Total comprehensive income for the year	1,525,350,400	4,647,680,000	3,569,967,813	233,560,425	8,015,185,103	17,991,743,742
Transactions with owners of the corporation Contributions and distributions	-	-	-	-	-	-
Dividend	-	-	-	-	(381,337,600)	(381,337,600)
Total contributions and distributions	-	-	-	-	(381,337,600)	(381,337,600)
Balance as at 31 March, 2026	1,525,350,400	4,647,680,000	3,569,967,813	233,560,425	7,633,847,503	17,610,406,141
Balance as at 01 July, 2024	1,525,350,400	4,647,680,000	4,076,100,142	233,560,425	5,070,983,332	15,553,674,299
Net Profit After Tax	-	-	-	-	3,065,611,350	3,065,611,350
Transfer to Equity	-	-	(506,132,329)	-	506,132,329	-
Prior Adjustments	-	-	-	-	(2,246,622,872)	(2,246,622,872)
Total comprehensive income for the year	1,525,350,400	4,647,680,000	3,569,967,813	233,560,425	6,396,104,139	16,372,662,777
Transactions with owners of the corporation Contributions and distributions	-	-	-	-	-	-
Dividend Paid	-	-	-	-	(381,172,978)	(381,172,978)
Total contributions and distributions	-	-	-	-	(381,172,978)	(381,172,978)
Balance as at 30 June, 2025	1,525,350,400	4,647,680,000	3,569,967,813	233,560,425	6,014,931,161	15,991,489,799
Balance as at 01 July, 2024	1,525,350,400	4,647,680,000	4,076,100,142	233,560,425	5,070,983,332	15,553,674,299
Net Profit After Tax	-	-	-	-	2,193,297,718	2,193,297,718
Prior Adjustments	-	-	-	-	(2,344,446,559)	(2,344,446,559)
Total comprehensive income for the year	1,525,350,400	4,647,680,000	4,076,100,142	233,560,425	4,919,834,491	15,402,525,458
Transactions with owners of the corporation Contributions and distributions	-	-	-	-	-	-
Dividend Paid	-	-	-	-	-	-
Total contributions and distributions	-	-	-	-	(379,844,293)	(379,844,293)
Balance as at 31 March, 2025	1,525,350,400	4,647,680,000	4,076,100,142	233,560,425	4,539,990,198	15,022,681,165

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

[Signature]
Managing Director

[Signature]
Executive Director (Commercial)

[Signature]
Executive Director (Technical)

[Signature]
Company Secretary

BSC, Chattogram & Member, Board of Directors

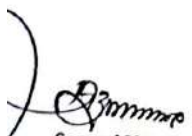
BSC, Chattogram & Member, Board of Directors

BSC, Chattogram & Member, Board of Directors


Bangladesh Shipping Corporation
Statement Of Cash Flows
For the Third Quarter ended 31th March, 2026

Particulars	Amount In BDT	
	March 31, 2026	March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	5,632,608,485	4,606,258,008
Cash Received from Other Income and Other Sources	845,965,398	1,378,877,110
Cash Payment to Suppliers and Others	(3,080,995,369)	(2,670,387,716)
Cash Generated from/ (used in) Operations	3,397,578,514	3,314,747,402
Income Tax paid	(481,497,947)	(328,032,408)
Interest paid	(353,283,848)	-
Net cash from/(used in) Operating Activities	(834,781,795)	(328,032,408)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(9,489,228,295)	104,349,087
Investment for project security	(105,135,670)	
Investment in Fixed Deposit Receipts	7,148,212,403	2,570,000,000
Net cash from/(used in) Investing Activities	(2,446,151,562)	2,674,349,087
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Long Term Loan	(560,646,107)	(5,320,142,664)
Dividend paid	(368,870,130)	(379,844,293)
Net cash from/(used in) Financing Activities	(929,516,237)	(5,699,986,957)
Net Increase/ (Decrease) in Cash & Cash Equivalents	(812,871,080)	(47,880,627)
Cash & Cash Equivalents at the Beginning of the year	1,879,149,192	1,795,763,160
Effect of Movements In Exchange Rates on Cash Held	1,462,925	8,957,751
Cash & Cash Equivalents at the End of the year	1,067,741,037	1,756,840,284
Net Operating Cash Flows per Share (NOCFPS)	16.80	19.58

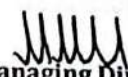
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General Manager
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of Directors


Managing Director
BSC, Chattogram &
Member, Board of Directors

Bangladesh Shipping Corporation
Notes to the Financial Positions
For the Third Quarter ended 31th March, 2026

Notes No:	Particulars	Amount In BDT	
		March 31, 2026	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)		400,233,929
	Fleet (05 Vessels)	12,870,133,239	13,148,261,535
		18,090,653,609	18,757,521,276
	Addition during the year	9,489,228,295	125,150,284
	Disposal during the year		(792,017,951)
		27,579,881,904	18,090,653,609
	Closing Balance	27,579,881,904	18,090,653,609
	Less: Accumulated Depreciation		
	Opening Balance		
	Property, Plant & Equipment	583,258,242	545,864,380
	Fleet (02 Vessels)		229,561,691
	Fleet (05 Vessels)	2,460,513,714	2,148,937,013
		3,043,771,956	2,924,363,084
	Charged During the year	406,000,210	431,373,636
	Disposal during the year		(311,964,764)
		3,449,772,166	3,043,771,956
	Closing Balance	3,449,772,166	3,043,771,956
	Carrying Amount as on 31 March, 2026	24,130,109,738	15,046,881,653
5.01	Capital Work-in-Progress	105,135,670	-
		105,135,670	-
	***Details shown in Annexure - 6		
6.00	Inventories		
	Deck and Engine, Electric, Saloon Stores	28,042,885	36,510,930
	Spares	14,671,056	22,239,101
	Stock of Marine Workshop	3,452,537	3,552,747
	Stock of Stationary	679,844	680,944
	Lub Oil	35,919,632	43,387,687
		82,765,954	106,371,409
7.00	Short-Term Investment-Annexure-02	8,869,284,440	16,017,496,843
8.00	Trade Receivables		
	Opening Balance	615,631,769	688,305,249
	Addition during the year	4,467,707,348	5,545,673,925
		5,083,339,117	6,233,979,174
	Realized During the year	(4,544,231,185)	(5,618,347,405)
	Closing Balance	539,107,932	615,631,769
	The made-up of closing trade receivables as follows:		
	Trade Debtor	204,618,201	317,366,264
	Six Vessels Charterer Account	334,489,731	298,265,506
		539,107,932	615,631,770

Notes No:	Particulars	Amount in BDT	
		March 31, 2026	June 30, 2025
9.00	Advances, Deposits & Pre-payments		
	Advances (Note - 9.01)	449,059,995	249,778,200
	Deposits (Note - 10.02)	5,995,818	5,780,818
		455,055,813	255,559,019
9.01	Advances		
	Employees (Note - 9.01A)	15,715,310	11,643,295
	Other Advances (Note - 10.01B)	433,344,685	238,134,905
		449,059,995	249,778,200
9.01A	Employees		
	Officers & Staff (Shore)	14,094,574	10,358,970
	Officers & Staff (Afloat)	487,613	552,613
	Crew Advance	782,725	381,315
	House Building Loan	350,398	350,398
		15,715,310	11,643,295
10.01B	Other Advances		
	Masters' Control Account	146,835,073	64,527,842
	Advance to Party	286,509,612	173,607,063
		433,344,685	238,134,905
10.02	Deposits		
	Franking Machine Deposits	320,407	320,407
	Security Deposits	5,675,411	5,460,411
		5,995,818	5,780,818
11.00	Other Receivables		
	Agents Control Account (Note - 11.01)	319,499,992	319,499,992
	Insurance Claims (Note - 11.02)	81,977,530	17,449,973
	Rent Receivable	4,281,944	10,031,883
	Interest Receivable	291,628,100	785,631,145
		697,387,566	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	69,502,023	2,931,642
	Hull	12,475,507	14,518,331
		81,977,530	17,449,973
12.00	Advance Income Tax		
	Opening Balance	774,034,052	485,496,120
	Deducted At Source during the period	481,497,947	288,537,932
		1,255,531,999	774,034,052
	Adjustment during the period	-	-
		1,255,531,999	774,034,052

Notes No:	Particulars	Amount In BDT	
		March 31, 2026	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	481,497,947	
		1,255,531,999	774,034,052
13.00	Cash and Cash Equivalents		
	Cash in Hand (Note - 13.01)	776,846	1,142,065
	Cash at Bank (Note - 13.02)	1,066,964,191	1,879,470,052
		1,067,741,037	1,880,612,117
13.01	Cash in Hand		
	Chattogram	201,158	603,348
	Khulna	32,109	32,109
	BSC M/WS	90,684	90,684
	Imprest Account	452,895	415,925
		776,846	1,142,065
13.02	Cash at Bank		
	Short Notice Deposit(Annexure- 03)	469,317,287	1,630,581,947
	Dividend Account (Note - 13.02A)	195,739,427	13,060,427
	Current Deposits-Local Currency(Annexure -04)	18,703,597	7,980,872
	Other Deposits (Note - 13.02B)	3,940,754	2,470,594
	Current Deposits - Foreign Currency (Note - 13.02C)	379,263,126	225,376,211
		1,066,964,191	1,879,470,052
13.02A	Dividend Account		
	Mutual Trust Bank Ltd. CDA Avenue A/C 13100000726	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	12,467,470	-
		195,739,427	13,060,427
13.02B	Other Deposits		
	Custom Port Revolving Deposits	578,496	578,497
	Port Deposit & Revolving Deposits - Khulna	3,362,258	1,892,097
		3,940,754	2,470,594

Notes No:	Particulars	Amount In BDT	
		March 31, 2026	June 30, 2025
13.02C	Current Accounts - Foreign Currency		
	HSBC Singapore-178	325,022,945	208,404,531
	Agrani Bank -SD-FC- -0200020302592	507,350	506,120
	SCB Singapore -14326	43,307,501	6,039,000
	Rupali Bank, Karachi, Pakistan	88,896	88,896
	Basic Bank Ltd-0811173004452	10,276,633	10,276,633
	Sonali Bank Limited, Calcutta, India	59,801	61,032
		379,263,126	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	
		March 31, 2026	June 30, 2025
14.00	Share Capital		
	<i>Authorised Capital</i>		
	1,000,000,000 Ordinary Shares of Tk 10 Each	<u>10,000,000,000</u>	<u>10,000,000,000</u>
	<i>Issued, Subscribed and Paid - up Capital</i>		
	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
		<u>1,525,350,400</u>	<u>1,525,350,400</u>
	Shareholding Position:		
	Particulars		
	Govt. Share	794,634,400	794,634,400
	Public Share	730,716,000	730,716,000
		<u>1,525,350,400</u>	<u>1,525,350,400</u>
14.01	Classification of Shares by holding at 31th March, 2026		
		March 31, 2026	
	Class by number of shares	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 March, 2026		
		31/Mar/26	
	Name of Shareholders	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>	
15.00	Share Premium	<u>4,647,680,000</u>	<u>4,647,680,000</u>

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	
		March 31, 2026	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)	11,088,141	4,965,465
	Chinese Concessional Loan (06 Vessels) (Note - 17.03)	12,894,860,461	12,894,860,460
		13,441,952,300	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 restrospective 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 returned earnings.

18.00 Defined Benefit Obligations - Gratuity

Opening Balance	7,516,709	7,791,341
Provision made during the year	22,500,000	29,999,995
	30,016,709	37,791,336
Total Paid during the year	(30,000,000)	(30,274,627)
Closing Balance	16,709	7,516,709

19.00 Deferred Tax Liability/(Assets)

Opening Balance	761,212,185	772,570,986
Increase/(Decrease) of Deferred Tax Liability	(1,198,361)	(11,358,801)
Closing Balance	760,013,824	761,212,185

****Details shown in Annexure - 5

20.00 Current Portion of Long Term Loan

Government Loan - Marine Workshop Modernization	560,646,108	1,127,414,892
	560,646,108	1,127,414,892

Notes No.	Particulars	Amount in BDT	
		March 31, 2026	June 30, 2025

21.00 Creditors and Accruals

Other Finance	15,485,054	22,258,676
Mother Tanker Control Account	63,366,731	571,187,031
Demurrage Payable Account - BPC	136,662,889	136,662,890
Security Deposits (Crew)	4,419,871	3,747,971
Security Deposits Received	99,781,466	100,030,194
Service charge (Advertisement)	616,380	547,663
High Risk Allowance	8,328,285	7,420,010
Tanker Cleaning Allowance	7,033,550	4,470,375
War Risk Adjustment Accounts	69,764,141	47,951,548
Bunker Adjustments Accounts	195,198,018	95,257,809
Provision for Expenses (Note - 21 01)	866,127,185	845,092,636
	1,466,783,570	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	200,591,924	241,930,543
Heavy Machinery	18,036,576	16,036,576
Lub Oil	65,269,722	67,769,722
Victualing	62,172,521	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)	149,711,066	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)	36,375,732	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
Legal Fees	1,029,810	1,129,810
Fresh water	977,229	863,979
Repair and Maintanances	20,847	22,847
Printing and Stationary	2,012,588	3,012,588
Uniform	14,156,322	16,656,322
Office Machinery and Equipment's	39,816,862	39,816,862
Profit Bonus	2,004,540	2,504,540
Advertisement	598,751	1,098,751
Medical Expenses	3,150,689	3,250,689
Travelling	866,127,185	845,092,636

Notes No.	Particulars	Amount In BDT	
		March 31, 2026	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(2) 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(2) 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 Sangstha (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(2) 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).		
21.01.D	Provision for Bad Debts (Employee Advance)		
	About 5,87,555.00 (Five Lakh Eighty Seven Thousand Five Hundred Fifty Five) Taka for the advance of employees is not adjusted for a long time, provision is made according to section 21(2) 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	319,826,404	319,826,404
	Government Loan - Marine Workshop Modernization	21,914,708	21,914,708
	Chinese Concessional Loan	382,742,227	195,515,991
		724,483,339	537,257,103
23.00	Provision for Income Tax		
	Opening Balance	2,121,998,431	1,356,157,757
	Provision made During the period	491,497,947	765,840,674
		2,613,496,378	2,121,998,431
	Paid During the Year		
	Closing Balance	2,613,496,378	2,121,998,431
	Year wise details are as follows:		
	Income year (2012-2013)	16,429,813	16,429,813
	Income year (2013-2014)	8,886,996	8,886,996
	Income year (2014-2015)	14,609,942	14,609,942
	Income year (2015-2016)	25,175,725	25,175,725
	Income year (2016-2017)	24,006,064	24,006,064
	Income year (2017-2018)	31,994,661	31,994,661
	Income year (2018-2019)	36,448,279	36,448,279
	Income year (2019-2020)	31,635,120	31,635,120
	Income year (2020-2021)	38,963,767	38,963,767
	Income year (2021-2022)	315,821,303	315,821,303
	Income year (2022-2023)	448,852,272	448,852,272
	Income year (2023-2024)	363,333,814	363,333,814
	Income year (2024-2025)	765,840,673	765,840,673
	Income year (2025-2026) ***Details shown in Annexure - 01	491,497,947	-
		2,613,496,377	2,121,998,430

Notes No.	Particulars	Amount in BDT	
		March 31, 2026	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	(368,870,130)	(379,137,256)
	Closing Balance	24,321,780	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)	12,467,470	
		24,321,780	11,854,310

Note No:	Particulars
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Amount In BDT

1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025	1st January, 2026 to 31 March, 2026	1st January, 2025 to 31 March, 2025
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25.00 Freight Revenue

Lighterage
Time Chater (Six Vessels)

808,853,054	961,317,156	185,939,395	349,519,480
3,000,430,152	2,645,725,786	1,095,402,133	674,732,898
3,809,283,206	3,607,042,942	1,281,341,528	1,024,252,378

During the third quarter of 2025-2026, compared to that of 2024-25 time charter has increased due to the employment acquired two new vessels M.V. Banglar Progoti & M.V. Banglar Nabojatra.

Other Operating Receipts

Insurance Claim Against Banglar Shourabh

116,757,711.00	-	116,757,711.00	-
116,757,711.00	-	116,757,711.00	-

26.00 Service Revenue

Address Commission
Service Charges

401,472,198	359,351,282	162,439,018	178,553,893
311,848,159	333,218,704	75,082,162	128,769,117
713,320,357	692,569,986	237,521,180	307,323,010

27.00 Fleet Expenses (Direct)

Salary and Allowances (Afloat)
Fuel, Oil and Water
Insurance
Hatch Cleaning
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

405,213,080	387,931,235	159,775,684	140,037,812
139,622,862	150,720,751	50,566,599	30,491,946
139,895,355	115,914,567	61,952,344	31,353,924
1,004,784		1,004,784	
13,358,115	5,137,279	2,444,854	3,745,068
8,484,594	5,242,752	3,280,789	2,691,448
78,332,996	82,398,254	44,948,646	31,699,791.00
33,558,307	121,418,766	13,326,468	42,017,626
26,354,773	49,157,117	18,984,078	18,072,103.00
576,499,640	492,363,382	134,645,769	241,047,916.00
92,374,217	203,548,948	39,901,978	51,247,922
46,461,655	46,544,857	16,992,710	17,254,577
380,327,694	311,014,248	160,438,302	100,809,591
2,027,034	1,336,544	819,044	507,100
1,943,515,106	1,972,728,700	709,082,049	710,976,824

Note No:	Particulars	Amount In BDT			
		1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025	1st January, 2026 to 31 March, 2026	1st January, 2025 to 31 March, 2025
28.00	Fleet Expenses (Indirect)				
	Salary and Allowances	390,617	1,769,186		1,243,328
	Medical Expenses	1,265,724	1,582,905	342,424	794,871
	Repatriation Expenses	83,625,542	37,922,495	50,901,815	17,868,433
	DPA(Audit)	5,884,158	2,489,342	2,023,290	1,199,611
	VAT(Service Charges)	6,713,600	16,663,934		6,438,455
	Depreciation (Annexure - 6)	16,687,135	12,028,237	5,618,239	6,097,473
		114,566,776	72,456,099	58,885,768	33,642,171
	Compared to the third quarter of 2024-2025 fleet expenses (Indirect) have increased considerably in the third quarter of 2025-2026 due to repatriation expenses. This expenses increased to reason two new vessels acquisition.				
29.00	Other Income				
	Difference in Exchange Gain	1,462,925	8,957,751	590,854	298,545
	Gain on sale of old vessels		259,912,416		259,912,416
	Interest Income - On FDR	710,368,098	984,527,942	230,123,360	351,684,680
	Bank Interest	65,212,114	50,736,973		2,833,333
	Misc. Receipt- Scrap, Tender, Bond Money	2,924,895	10,422,178	2,398,305	8,814,520
	Rent Rates Income	65,997,366	64,319,850	21,999,123	21,439,950
		845,965,398	1,378,877,110	255,111,642	644,983,444
30.00	Administrative Expenses				
	Office General Expenses	320,068,696	288,156,344	114,019,883	96,629,485
	Function and Celebration	10,879,216	2,193,605	3,838,951	2,191,103
	Insurance	10,997	11,897	10,997	
	Gratuity	22,500,000	22,500,000	7,500,000	7,500,000
	Bad debt Expenses	19,256,391	19,256,397	6,418,797	6,418,799
	Share Expense	13,494,115	18,234,001	13,321,615	9,842,689
	Audit Fee- RPO	342,120	393,300	60,120	110,400
	Recruitment Expenses	291,580		252,280	
	Director Fee	352,682			
	Depreciation (Annexure -6)	8,985,381	15,808,816	3,025,204	3,283,254
		396,181,178	366,554,360	148,447,847	125,975,730
	Compared to the third quarter of 2024-2025 administration expenses have increased in the third quarter of 2025-2026 due to office general expenses.				
31.00	Financial Expenses				
	Interest on Marine Workshop Modernizat	-	2,984,805		994,935
	Interest on Chinese Concessional Loan	540,510,084	546,629,955	180,170,028	182,209,985
		540,510,084	549,614,760	180,170,028	183,204,920
32.00	Reconciliation of Net Income with Cash Flows from Operating Activities				
	Net Profit Before Tax		2,842,374,451	2,717,136,119	
	Adjustments for :				
	Depreciation Expense	406,000,210	338,851,301		
	Foreign Exchange (Gain)/Loss	1,462,925	8,957,751		
		407,463,135	347,809,052		
	Changes in Working Capital :				
	Trade and Other Receivables	511,749,264.3	(37,828,378)		
	Inventories	23,605,455	9,081,580		
	Advances, Deposits and Prepayments	(199,496,794)	(35,419,123)		
	Defined Benefit Obligation - Gratuity	(7,500,000)	(7,225,368)		
	Creditors and Accruals	(367,843,233)	321,193,521		
	Interest Payable	187,226,236			
		147,740,928	249,802,232		
	Cash Generated from/(used in) Operations	3,397,578,514	3,314,747,403		
	Income Tax Paid	(481,497,947)	(328,032,408)		
	Interest on Long Term Loan	(353,203,848)			
		(834,781,795)	(328,032,408)		
	Net Cash from/(used in) Operating Activities	2,562,796,719	2,986,714,995		
33.00	Basic Earning Per Share (EPS)				
	Net Profit After Tax	2,000,253,942	2,193,297,717	637,920,802	755,500,502
	Number of Ordinary Shares During the year	152,535,040	152,535,040	152,535,040	152,535,040
		13.11	14.38	4.18	4.95

Note No:	Particulars
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Amount In BDT

34.00 Net Asset Value Per Share (NAVPS)

	1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025	1st January, 2026 to 31 March, 2026	1st July, 2024 to 30 June, 2025
Total Assets	37,202,120,149			35,829,199,855
Total Liabilities	(19,591,714,008)			(19,837,710,056)
Net Assets Value	17,610,406,141	-	-	15,991,489,799
Number of Ordinary Shares During the ye.	152,535,040			152,535,040
Net Asset Value Per Share	115.45			104.84

35.00 Net Operating Cash Flows per Share (NOCFPS)

	2025-26	2024-25		
Net cash from/(used in) Operating Activit	2,562,796,719	2,986,714,994		
Number of Ordinary Shares During the ye	152,535,040	152,535,040		
Net Operating Cash Flows per Share	16.80	19.58		

*** Net Operating Cash Flow Per Share (NOCFPS) decreases 2.78 (19.58-16.80) due to interest paid and more supplier payment.

37.0 Operation Segments

Particulars	Address Commission & Service Charge and insurance claims	Own Vessels	Fluctuation gain, Building Rent, & others	Interest On FDR	TOTAL
Operating Income	830,078,068	3,809,283,206			4,639,361,274
Operating Expenses	-	-	-	-	(2,058,081,882)
Operating Income/(Loss)			-	-	2,581,279,392
Other Income	-	-	135,597,300	710,368,098	845,965,398
Other Expenses	-	-	-	-	(936,691,262)
Net Income/(Loss) before tax					2,490,553,528

38.0 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 3rd Quartar ended 31 March, 2026

Annexure-01

Computation of Total Income		Amount In BDT
Particulars		
Accounting Profit Before Tax		2,490,553,528
Add:		
Accounting Depreciation		
Provision For Gratuity		406,000,210
		22,500,000
		428,500,210
Less: Expenses Admissible But Not Shown		2,919,053,738
Depreciation as per 3rd Schedule		
Payment for Gratuity		411,764,795
		30,000,000
		441,764,795
Total Taxable Income/(Loss)		
Other Income:		2,477,288,943
Disallow of Rent Rate income (65997366 X30%)		
		(19,799,210)
		2,457,489,733
Current Tax charge During the Year		
1. Regular Tax Liability 20%		491,497,947
2. Minimum Tax on Turnover 1.00%		54,853,267
3. Advance Income Tax		481,497,947
Current Tax Liability (163 OF ITL-2023 (Higher One among 1,2 and 3))		491,497,947

BANGLADESH SHIPPING CORPORATION
SCHEDULE OF SHORT TERM INVESTMENT
AS at March 31, 2026

Annexure-02

Sl No.	Bank Name	Account Number	March 31,2026	June 30,2025
1	Agrani Bank Limited	Various	1,204,737,440	2,094,737,440
2	Basic Bank Limited	Various	3,010,787,280	3,840,787,281
3	Bangladesh Krishi Bank	Various	50,000,000	50,000,000
4	Janata Bank Limited	Various	2,620,000,000	4,267,065,616
5	Rupali Bank Limited	Various	1,983,759,720	5,764,906,506
Total			8,869,284,440	16,017,496,843

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

As at March 31, 2026

Annexure-3

Sl. No.	Bank Name	Branch Name	Account Number	March 31,2026	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	124,207,891	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	222,755,292	672,482,614
8	City Bank Limited	Agrabad	1471019626001	6,341,083	
9	Dhaka Bank Limited	Foreign Exchange	2031-500001682	321,784	321,784
10	Dhaka Bank Limited	Foreign Exchange	2031-500001694	27,556	27,556
11	Dhaka Bank Limited	Foreign Exchange	2031-500001708	1,244,722	1,244,722
12	Eastern Bank Limited	Khulna Branch	2001-040000133	61	61
13	Eastern Bank Limited	Agrabad	0011-040000499	375,039	375,039
14	HSBC Bank Limited	Agrabad	004-091633-232	30,290,767	
15	HSBC Bank Limited	Agrabad	004-091633067	7,043,942	57,370,913
16	Janata Bank Limited	Khulna	0100-009181045	961	961
17	Janata Bank Limited	Foreign Exchange	100261431887	5,841,106	5,841,106
18	Janata Bank Limited	Port	4000236	6,030,510	57,614,163
19	Janata Bank Limited	Port	Old(349)0100-005261214	9,836	9,836
20	Janata Bank Limited	Port	0100-005261435	324,313	324,313
21	One Bank Limited	EPZ	0843-000000049	7,697,400	111,980,788
22	Pubali Bank Limited	Agrabad	0332-102000044	434,878	434,878
23	Rupali Bank Limited	Agrabad	24000020	87,698	87,698
24	Rupali Bank Limited	BSC M/W	1404-024000001	2,285,614	2,285,614
25	Sonali Bank Limited	Agrabad Corp.	0801-136000195	593,573	593,573
26	Sonali Bank Limited	Dhaka	1604-836000369	67,883	67,883
27	Standard Chartered Bank	Agrabad	0224-7525101	168,421	168,421
28	Standard Chartered Bank	Agrabad	3224-7525101	6,608,981	4,452,552
29	Islami Bank Ltd	Agrabad	20501030900010101	160,479	160,479
30	South Bangla	Rajuk Avenue, Dhaka	67130000248	9,528,636	10,677,080
31	South Bangla	Rajuk Avenue, Dhaka	67130000257	1,054,770	1,054,770
32	South Bangla	Rajuk Avenue, Dhaka	67130000266	1,468,963	1,468,963
33	South Bangla	Rajuk Avenue, Dhaka	67130000275	424,989	424,989
34	Trust Bank PLC		290320000214	24,947,772	615,890,646
35	Trust Bank Limited	Dilkhusha Branch	Various	(20,388)	634,042
	Total			469,317,287	1,630,581,947

BANGLADESH SHIPPING CORPORATION
SCHEDULE OF CURRENT DEPOSIT

As at March 31, 2026

Annexure- 4

Sl No.	Bank Name	Branch Name	Account Number	March 31,2026	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	2 Bulk Project	200024305213	5,000,000	
6	Agrani Bank Limited	Port Corporate	0200-001985848	2,799,147	(652,480)
7	Bangladesh Krishi Bank		29030210022147	1,747	1,747
8	Eastern Bank Limited		110060005899	563	563
9	Eastern Bank Limited	Agrabad	0011-060005899	563	563
10	Eastern Bank Limited	Khulna	2001-060000637	19,680	19,680
11	Janata Bank Limited	Khulna	100008790340	551,895	551,895
12	Janata Bank Limited	Port Corporate	100005356291	44,316	44,316
13	Janata Bank Limited	Foreign Exc.	100261434762	678	678
14	Janata Bank Limited	Port Corporate	100005231048	3,853,293	1,582,196
15	Janata Bank Limited	Port Corporate	100005301828	77,072	77,072
16	Janata Bank Limited	Port Corporate	100005356495	116,317	116,317
17	Pubali Bank Limited	BSC M.W	0332-901034085	(2,730)	(2,730)
18	Pubali Bank Limited	BSC M.W	4993		
19	Pubali Bank Limited	Agrabad	0332-901016937	26,651	26,651
20	Pubali Bank Limited	Khulna	0886-901015934	129,764	129,764
21	Sonali Bank Limited	Dhaka	1621-200001645	182,918	182,918
22	Sonali Bank Limited	Dhaka	1604-833002731	2,863,586	2,863,586
23	Islami Bank Ltd	Agrabad	1030100609107	-	-
24	Standard Chartered Bank Ltd.	Agrabad	0124-7525101	153,523	153,523
25	Rupali Bank Limited	BSC M.W	1404020000499	2,074,149	2,074,149
Total				18,703,597	7,980,872

Bangladesh Shipping Corporation
Deferred Tax
For the 3rd Quarter ended of 31 March, 2026

Annexure- 05

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

Particulars	Amount In BDT	
	March 31,2025	June 30, 2025
Opening Balance		
Added/(Less): Charge during the period	761,212,185 1,198,361	772,570,986 11,358,801
Closing Balance	<u>760,013,824</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
As at March 31, 2026			
Property, Plant & Equipment (Except liability to Employees (Gratuity)	20,299,259,738	16,234,969,697	4,064,290,041
Provision for expenses (Receivables)	(16,708)	-	(16,708)
	(264,204,212)	-	(264,204,212)
Net Temporary Differences	20,035,038,818	16,234,969,697	3,800,069,121
Applicable Tax Rate			20%
Deferred Tax Liability/ (Assets)			<u><u>760,013,824.20</u></u>

Deferred Tax Liability/(Assets)	Carrying Amount	Tax Base	Temporary Differences
As 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%
Deferred Tax Liability/ (Assets)			<u><u>761,212,185.20</u></u>

Deferred Tax Liabilities
For the year ended 31 March, 2026

Depreciation allowance as per 3rd Schedule of I.T.L.-2023
Income Year 2025-26

Annexure-5.01

SL NO.	Particulars	Cost				Rate	Opening Balance as on 01.07.2025	Depreciation		Written down value as on 31.03.2026
		Opening Balance as on 01.07.2025	Addition during the year	Disposal During the year	Closing Balance as on 31.03.2026			Charged for the During Period	Closing Balance as on 31.03.2026	
1	Land	3,830,850,000				0%	-			3,830,850,000
2	Development(Khulna	38,372,300	2,000,000			5%	3,741,299	1,373,663	5,114,962	35,257,338
3	Building (General)	194,648,585	2,013,261			5%	70,619,313	4,726,595	75,345,908	121,315,938
4	Building (Dhaka)	512,276,148				5%	238,983,043	10,248,491	249,231,535	263,044,613
5	Motor Vehicle	62,103,911				10%	20,303,670	3,135,018	23,438,688	38,665,223
6	Office Machine & Equipment	48,883,320	2,139,451			10%	21,164,824	2,239,346	23,404,170	27,618,601
7	Furniture & Fixture	18,127,315	741,033			10%	6,362,814	937,915	7,300,729	11,567,619
8	Workshop Machine	20,332,423				10%	14,039,732	471,952	14,511,684	5,820,739
9	Electric Installation	6,574,219				10%	3,612,047	222,163	3,834,209	2,740,010
12	Fleet(06 Vessels)	12,873,477,781	41,216,427			5%	6,238,463,063	250,358,668	6,488,821,731	6,425,872,477
13	Fleet(02 Vessels)		4,750,000,000			5%	-	98,958,333	98,958,333	4,651,041,667
13	Fleet(02 Vessels)		4,691,118,123			5%	-	39,092,651	39,092,651	4,652,025,472
	Total	17,605,646,002	9,489,228,295				6,617,289,805	411,764,795	7,029,054,600	20,065,819,697

Bangladesh Shipping Corporation
Schedule Of Property, Plant & Equipment
For the Month ended 31 March, 2026

Annexure - 6

Sl. No.	Particulars	Cost				Depreciation			Written Down value as at March 31, 2026
		Balance as at July 01, 2025	Addition during the year	Disposal During the Year	Balance as at March 31, 2026	Charged for the year	Disposal During the Year	Balance as at 31 March, 2026	
1	Land	3,830,850,000	-	-	3,830,850,000	-	-	-	3,830,850,000
2	Land	36,372,300	2,000,000	-	40,372,300	721,456	-	2,616,089	37,756,211
3	Building (Head Office)	256,650,162	2,013,261	-	258,663,423	2,767,443	-	113,833,884	144,829,539
4	Workshop	146,187,602	-	-	146,187,602	2,997,217	-	122,542,887	23,644,715
5	Building (Dhaka Office)	632,093,568	-	-	632,093,568	9,553,757	-	132,113,622	499,979,946
6	Motor Vehicle	85,656,321	-	-	85,656,321	4,954,689	-	57,579,749	28,076,572
7	Office Machine & Equipment	53,553,109	2,139,451	-	55,692,560	2,715,021	-	22,207,303	33,485,256
8	Furniture & Fixture	19,627,016	741,033	-	20,368,049	938,394	-	8,794,526	11,573,523
9	Workshop Machine	117,048,376	-	-	117,048,376	818,304	-	110,592,870	6,455,506
10	Electric Installation	35,261,916	-	-	35,261,916	106,721	-	34,657,166	604,750
11	Vacuator	5,220,000	-	-	5,220,000	99,514	-	3,992,660	1,227,340
		5,220,520,370	6,893,745	-	5,227,414,115	25,672,516	-	608,930,757	4,618,483,358

Fleet (05 New Vessels)

1	MV Banglar Joyatra	2,065,602,224	6,269,340	-	2,071,871,564	44,493,647	-	446,339,058	1,625,532,506
2	MV Banglar Arjan	2,039,806,264	3,590,204	-	2,043,396,468	43,639,394	-	422,740,751	1,620,655,717
3	MV Banglar Agrajatra	2,951,961,481	909,594	-	2,952,871,075	68,714,132	-	649,133,126	2,303,737,949
4	MV Banglar Agradoot	2,903,675,344	6,125,253	-	2,909,800,597	67,422,018	-	633,245,616	2,276,554,982
5	MV Banglar Agragoot	2,909,087,925	24,322,036	-	2,933,409,961	68,130,299	-	601,454,653	2,331,955,309
		12,870,133,239	41,216,427	-	12,911,349,666	292,399,490	-	2,752,913,204	10,158,436,462

Fleet (01 New Vessels)

1	MV Banglar Progoti	-	4,750,000,000	-	4,750,000,000	63,086,250	-	63,086,250	4,686,913,750
2	MV Banglar Nabojatra	-	4,691,118,123	-	4,691,118,123	24,841,954	-	24,841,954	4,666,276,169
		-	9,441,118,123	-	9,441,118,123	87,928,204	-	87,928,204	9,353,189,919
	Total as at 31 March '2026	18,090,653,609	9,489,228,295	-	27,579,881,904	406,000,210	-	3,449,772,166	24,130,109,738
	Total as at 30 June '2025	18,757,521,276	125,150,284	(792,017,951)	18,090,653,609	431,373,636	(311,964,764)	3,043,771,955	15,046,881,654

Allocation of Depreciation

	Notes	31-Mar-26	30-Jun-25
Direct (Fleet & Vacuator)	27.00	380,327,694	393,979,775
Indirect (Other Assets) - 65%	28.00	16,687,135	24,306,010
Administrative Expenses (Other Assets) - 35%	30.00	8,985,381	13,087,852
Total		406,000,210	431,373,637