

**INDEPENDENT AUDITOR'S REPORT
&
FINANCIAL STATEMENTS**

OF

PRAGOTI INDUSTRIES LIMITED

CHATTOGRAM.

FOR THE YEAR ENDED 30 JUNE, 2025.

PRAGOTI INDUSTRIES LIMITED, Chattogram
FOR THE YEAR ENDED JUNE 30, 2025
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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF PRAGOTI INDUSTRIES LIMITED

Opinion

We have audited the financial statements of "PRAGOTI INDUSTRIES LIMITED", hereinafter referred to as 'the company', which comprises the Statement of financial position as at June 30, 2025, and related statement of profit & loss and other comprehensive income, the statement of cash flows, the statement of changes in shareholder's equity and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, the financial position of the company as at 30 June, 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explain in note 3.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statement section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and The Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Matter of Emphasis:

Without qualifying our opinion, we draw attention to the following issues:

1. The company did not charge depreciation on certain fixed assets as per Third schedule of ITA 2023.
2. The Company has not been submitted its Annual Returns to the Registrar of Joint Stock Companies (RJSC) since 2018, which is mandatory under the Companies Act, 1994.

Key Audit Matters (KAM):

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended June 30, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have nothing to report in this regard except stated in above Matter of Emphasis.

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Principal Office :
Sultan Market (3rd Floor, East Side),
151, Sk. Mujib Road, Agrabad C/A,
Chattogram, Bangladesh.

02-333321485
02-333330817
01847-062545
s.ahmed_co@yahoo.com

Branch Office :
7D, Hashem Ali Khan Tower,
KA-64, Pragati Sarani,
Shahjadpur, Gulshan, Dhaka-1212

+88-01815-643464
+88-01817-032992
sacdkpartner1@gmail.com
sacdkdirectoraa@gmail.com



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Key Audit Matter	How our Audit addressed the key audit Matter
<p>Valuation of Inventories: Refer to Note – 05 to 09 to the Financial Statements Inventories- Raw Materials Represent BDT-72,926,055, Store Materials Represent BDT-212,645,403, Material-in-transit Represent BDT-5,962,030, Finished Goods Inventory Represent BDT- 1,484,523,432 and Trading Spare Parts Represent BDT-16,846,654 on reporting date. It is considered a KAM because:</p> <p>1. Significant risk of material misstatement:</p> <ul style="list-style-type: none"> Inventory valuation involves judgment (e.g., costing methods, provisions for obsolescence or damage). Misstatements in quantity or valuation can significantly affect cost of sales, gross profit, and overall financial results. <p>Complexity and estimation:</p> <ul style="list-style-type: none"> The company uses the weighted average method for inventory valuation, which requires accurate and up-to-date quantity and cost data. Absence of complete inventory records increases the risk of errors in valuation. <p>Audit challenges observed:</p> <ul style="list-style-type: none"> Store materials are maintained only on a quantity basis, with no valuation details. Some trading spare parts (Tk. 16,846,654) have been carried forward since 2009 with no movement. Provision for damaged inventory exists but may not be fully supported by documentation. Detailed inventory sheets for finished goods and raw materials were not available, limiting direct verification. <p>IT System & Controls: Our audit procedures have a focus on Information Technology systems & controls due to the pervasive nature and complexity of the IT</p>	<p>To address this KAM, we performed alternative audit procedures, including:</p> <ul style="list-style-type: none"> Reviewing inventory-related journal entries and reconciliations; Inspecting available inventory reports and supporting documentation; Assessing provisions for obsolete or damaged inventory; Conducting discussions with management and observation of stock counts where possible. Verified a sample basis the net realizable value by comparing costs to recent selling prices and assessing the reasonableness of any resulting write down of inventory items. Performed cut-off tests to determine that the purchases and sales of the inventories have been captured in the correct accounting period. Reviewed the historical accuracy of inventory provisions and the level of write downs. <p>We were not granted direct access to the company's software systems or databases during our audit. Which limited our ability to perform system-based testing of IT-</p>

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Sultan Market (3rd Floor, East Side),
151, Sk. Mujib Road, Agrabad C/A,
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02-333321485
02-333330817
01847-062545
s.ahmed_co@yahoo.com

Branch Office :
7D, Hashem Ali Khan Tower,
KA-64, Progati Sarani,
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+88-01815-643464
+88-01817-032992
sacdkpartner1@gmail.com
sacdkdirectoraa@gmail.com





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environment the large volume of transaction processed in numerous locations daily & reliance on automated but dependent manual controls. We consider as key audit matter to ensuring IT dependent & application board controls are operating effectively.

dependent controls. Consequently, we assessed the related risks and performed our audit procedures through alternative methods, including:

- Reviewing system documentation, policies, and user manuals;
- Performing substantive testing of transactions and reconciliations to verify accuracy and completeness;
- Inspecting outputs generated from the IT system;
- Conducting discussions with management to understand control design and implementation.

Based on these alternative procedures, we obtained sufficient and appropriate audit evidence to address the risk associated with IT systems, and no material misstatements were identified in relation to transactions processed through these systems.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and those with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements of the company in accordance with International Financial Reporting Standards (IFRSs) as explained in note 3, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company ability to continue as a going concern, disclosing, as applicable, matters related to going concern and

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Principal Office :
Sultan Market (3rd Floor, East Side),
151, Sk. Mujib Road, Agrabad C/A,
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Phone: 02-333321485
02-333330817
Mobile: 01847-062545
Email: s.ahmed_co@yahoo.com

Branch Office :
7D, Hashem Ali Khan Tower,
KA-64, Progati Sarani,
Shahjadpur, Gulshan, Dhaka-1212

Phone: +88-01815-643464
+88-01817-032992
Email: sacdkpartner1@gmail.com
sacdkdirectoraa@gmail.com



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using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards of Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards of Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Page-4



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02-333330817
01847-062545
s.ahmed_co@yahoo.com

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Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report that:

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books;
- the Statement of Financial Position, the Statement of profit & loss and other comprehensive income with the annexed notes dealt with by the report are in agreement with the books of accounts;
- the expenditure incurred was for the purpose of company's business.

DATED: CHATTOGRAM

4 DEC 2025


MD ERADAT ULLAH FCA
ENROLMENT NO-692

Firm's FRC Enlistment No- CAF-001-013
Partner's FRC Enlistment No- CA-001-235
MANAGING PARTNER
S.AHMED & Co.
CHARTERED ACCOUNTANTS

DVC:- 25/2240692 AS 571370

This Report is effective as of 24/12/25, the audit report date. Certain subsequent events or circumstances, which may occur between the audit report date and the time of reading this report, could have a material impact on the accompanying separate financial statements and notes thereto. Accordingly, the readers of the audit report should understand that the above audit report has not been updated to reflect the impact of such subsequent events or circumstances, if any.

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02-333330817
01847-062545
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KA-64, Progati Sarani,
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+88-01815-643464
+88-01817-032992
sacdkpartner1@gmail.com
sacdkdirectoraa@gmail.com

PRAGOTI INDUSTRIES LIMITED, Chattogram
STATEMENT OF FINANCIAL POSITION
As of June 30, 2025

Particulars	Note(s)	June 30, 2025 Taka	June 30, 2024 Taka
ASSETS			
Non Current Assets			
Property, Plant & Equipment- At cost less Dep.	3.07 4.00	3,356,673,147	3,341,798,964
Work-in-progress			
Development work-Building & Plant	3.17 4.01	95,619,020	108,032,476
		3,452,292,167	3,449,831,440
Current Assets			
Inventories			
Raw Materials	3.02 5.00	72,926,055	239,456,160
Store Materials	3.02 6.00	212,645,403	129,551,803
Material in Transit	3.02 7.00	5,962,030	817,868
Finished Goods Inventory	3.02 8.00	1,484,523,432	95,078,285
Trading Spare Parts	3.02 9.00	16,846,654	16,846,654
		1,792,903,573	481,750,770
Others Current Assets			
Trade Receivables	3.16 10.00	998,285,009	2,108,566,997
BSEC Current Account	3.11 11.00	5,548,306	-
Inter Projects Accounts (Running)	3.11 12.00	120,498,188	22,377,636
Inter Projects Accounts (Dis-Invested)	3.11 13.00	2,449,374	2,449,374
Advance, Deposit & Prepayments	3.16 14.00	(12,442,221)	(153,812,002)
Advance Income Tax	3.06 15.00	3,973,484,498	3,669,171,775
Cash & Cash Equivalents	3.03 16.00	4,920,084,580	5,015,878,591
		10,007,907,735	10,664,632,371
		11,800,811,308	11,146,383,141
TOTAL ASSETS		15,253,103,475	14,596,214,581


DVC:



Particulars	Note(s)	June 30,2025 Taka	June 30,2024 Taka
EQUITY & LIABILITIES			
Share Capital			
Authorised Share Capital			
Authorised Share Capital divided into 120,000,000 Shares of Tk. 10/- each.		<u>1,200,000,000</u>	<u>1,200,000,000</u>
Paid up Capital			
Ordinary Share Capital divided into Share 20,000,000 of Tk 10/- each		200,000,000	200,000,000
General Reserve	28.00	41,224,718	41,224,718
Fixed Asset Revaluation Surplus	42.00	3,018,761,813	3,018,761,813
Capital Reserve	29.00	1,815,669,356	1,810,049,356
Retained Earnings	40.00	3,520,117,201	3,424,662,494
		<u>8,595,773,088</u>	<u>8,494,698,381</u>
Long term Loan			
Interest free Loan	3.10 26.00	23,523,194	23,523,194
Leave Pay, Gratuity & Pension	3.11 27.00	22,492,267	19,290,128
		<u>46,015,461</u>	<u>42,813,322</u>
Current Liabilities			
BSEC Current Account	3.11 11.00	-	9,120,856
Bank Overdraft	3.15 17.00	1,879,423	1,932,554
Inter Projects Accounts (Running)	3.11 18.00	1,121,305	734,220
Liabilities for goods supplied	3.15 19.00	843,562,141	774,315,934
Liabilities for Expenses	3.15 20.00	66,679,867	216,040,918
Liabilities for other Finance	3.15 21.00	345,220,832	339,145,811
Advance against Sales	3.14 22.00	2,149,712,302	1,623,255,883
Beneficiaries Profit participation Fund(80%)	3.08 23.00	13,610,914	21,150,326
B.P.P.F.Workers Welfare Fund(10%)	3.08 23.01	3,120,160	4,174,206
B.P.P.F.Bangladesh Sromic Kalyan Foundation(10%)	3.08 23.02	40,750,822	38,326,578
Provision for Income Tax	3.06 25.00	2,813,713,266	2,698,561,697
Provision for Damaged, Rusted & Obsolete (Trading Spares)	9.00	16,846,654	16,846,654
Provision for Bad debts (Other Debtors)	10.00	315,097,241	315,097,241
		<u>6,611,314,927</u>	<u>6,058,702,878</u>
TOTAL EQUITY & LIABILITIES		<u>15,253,103,475</u>	<u>14,596,214,581</u>


This statement should be read in conjunction with attached notes to the financial statements and were approved by the management on 23/12/25 and were signed in its behalf by:


Chief Accounts Officer
স্বাক্ষরকারী
উপস্থাপন হিসাবরক্ষক কর্মকর্তা
এ হিসাব বিবরণীর প্রধান
প্রতি ইত্যাদি লিখিত, চট্টগ্রাম।


Director
পরিচালক
পিআইএল পরিচালনা পর্ষদ


Director
পরিচালক
পিআইএল পরিচালনা পর্ষদ


Managing Director
নেতৃত্ব দানকারী অফিসার
স্বাক্ষরকারী
অর্থিক ইত্যাদি পরিচালনা
পর্ষদ, চট্টগ্রাম।


MD. ERADAT ULLAH FCA
ENROLMENT NO-692

Firm's FRC Enlistment No- CAF-001-013
Partner's FRC Enlistment No- CA-001-235
MANAGING PARTNER
S.AHMED & Co.
CHARTERED ACCOUNTANTS

Dated: Chattogram
4 DEC 2025



S. Ahmed & Co.
Chartered Accountants


PRAGOTI INDUSTRIES LIMITED, Chattogram
STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

Particulars	Note(s)	June 30, 2025 Taka	June 30, 2024 Taka
Gross Sales			
Less: VAT	3.14 30.00	2,850,032,160	4,969,222,067
Net Sales	30.00	367,912,448	641,027,612
Less: COGS	30.00	2,482,119,712	4,328,194,455
Gross Profit	31.00	2,281,614,326	3,513,783,411
Less: Operating Expenses		200,505,386	814,411,044
Administrative and selling Expenses			
Administrative expenses	32.00	91,159,582	82,262,555
Managing Directors' Salary & Allowance	33.00	1,613,632	1,760,045
Director's Remuneration		893,054	1,129,443
Audit fee		95,500	75,000
Legal Expenses	34.00	455,700	639,455
Sales & After Sales Service Expenses	35.00	70,028,880	104,927,848
Research & Development	36.00	-	-
Total Administrative and selling Expenses		164,246,348	190,794,346
Operating Profit		36,259,038	623,616,698
Financial Expenses			
Other Revenue	37.00	18,959,307	8,794,861
Profit before Tax and B.P.P.F	38.00	467,548,981	149,600,944
Less B.P.P.F		484,848,712	764,422,781
Beneficiaries Profit Participation Fund (80% of 5%)		19,393,948	30,576,911
B.P.P.F.Welfare Fund (10% of 5%)		2,424,244	3,822,114
B.P.P.F.Bangladesh Sromic Kalyan Foundation (10% of 5%)		2,424,244	3,822,114
Profit before Income Tax		24,242,436	38,221,139
Less: Provision for Income Tax		460,606,276	726,201,642
Profit after Tax for the year	3.06 25.00	115,151,569	181,550,411
Less: Prior Years' Adjustment	39.00	345,454,707	544,651,231
Comprehensive Income for the year		345,454,707	544,651,231
Balance brought forward from previous year	40.00	3,424,662,494	2,900,011,263
Transferred to Retained Earnings (O+P)		3,770,117,201	3,444,662,494
Earnings Per Share	3.12 43.00	17.27	27.23

This statement should be read in conjunction with attached notes to the financial statements and were approved by the management on 23/12/25 and were signed in its behalf by:


Chief Accounts Officer
সিনিয়র অ্যাকাউন্ট্যান্ট
উপ প্রধান হিসাবরক্ষণ কর্মকর্তা
ক হিসাব বিভাগীয় প্রধান
প্রতি ই-ইউএস সিনিয়র, ১৩তম।


Director
পরিচালক
পিআইএল পরিচালনা পর্ষদ


Director
পরিচালক
পিআইএল পরিচালনা পর্ষদ


Managing Director
সিনিয়র অ্যাকাউন্ট্যান্ট
প্রতি ই-ইউএস সিনিয়র
১৩তম, বাংলাদেশ

MD. ERADAT ULLAH FCA
ENROLMENT NO-692
Firm's FRC Enlistment No- CAF-001-013
Partner's FRC Enlistment No- CA-001-235
MANAGING PARTNER
S.AHMED & Co.
CHARTERED ACCOUNTANTS

DVC: 25/2240692 AS 5F/1370

Dated: Chattogram

4 DEC 2025



PROGOTI INDUSTRIES LIMITED, Chattogram
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

PARTICULARS	June 30,2025 Taka	June 30,2024 Taka
A. CASH FLOWS FROM OPERATING ACTIVITIES :		
Cash Receipts from Customers & others	4,954,319,547	3,335,000,691
Cash paid to Suppliers & Employees	(3,981,982,036)	(1,120,917,370)
Income Tax & Vat paid	(672,225,171)	(195,932,077)
Net cash provided / (Used) from Operating Activities	300,112,340	2,018,151,245
B. CASH FLOWS FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant & Equipments	(19,189,890)	(89,166,754)
Increase in Work-in-Progress	(4,176,664)	48,980,806
Net cash Provided / (used) in Investing Activities	(23,366,554)	(40,185,948)
C. CASH FLOWS FROM FINANCING ACTIVITIES :		
Dividend paid to Government	(250,000,000)	(20,000,000)
BSEC Current Account	(14,669,162)	-
Inter Projects Accounts (Running)	(97,733,467)	-
Financial Expenses	(18,959,307)	(8,794,861)
Leave Pay & Gratuity	3,202,139	4,214,215
Capital Reserve	5,620,000	-
Net cash Provided / (used) in Financing Activities	(372,539,797)	(24,580,646)
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	(95,794,011)	1,953,384,651
Cash and Cash equivalents at beginning of the year	5,015,878,591	3,062,493,940
Cash and Cash equivalents at end of the year	4,920,084,580	5,015,878,591


Chief Accounts Officer
সায়েব আল-আমিন
সি.এম.এ. হিসাবরক্ষণ কর্মকর্তা
ও হিসাব বিচারক
সংগঠিত ইকোপ্লিক সিনিয়র, চট্টগ্রাম।


Director
পরিচালক
পিআইএল পরিচালনা পর্ষদ/পিআইএল পরিচালনা পর্ষদ


Director
পরিচালক


Managing Director
শেখ আব্দুল করিম আহমদ, এম.এ.
ব্যবস্থাপনা পরিচালক
প্রশান্তি ইকোপ্লিক সিনিয়র
সি.এম.এ. সিনিয়র


MD ERABAT ULLAH FCA
ENROLMENT NO-692
Firm's FRC Enlistment No- CAF-001-013
Partner's FRC Enlistment No- CA-001-235
MANAGING PARTNER
S.AHMED & Co.
CHARTERED ACCOUNTANTS

Dated: Chattogram

4 DEC 2025

DVC: 2512240602AS 571370



PRAGOTI INDUSTRIES LIMITED, Chattogram
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June, 2025

S. Ahmed & Co.
Chartered Accountants

Head of Account	Share Capital Tk.	General Reserve Tk.	Fixed Assets Revaluation Surplus Tk.	Fixed Assets Capital Reserve Tk.	Retained Earnings Tk.	Total Tk.
Balance as of 01.07.2024	200,000,000	41,224,718	3,018,761,813	1,810,049,356	3,424,662,494	8,494,698,381
Comprehensive Income for the year	-	-	-	-	345,454,707	345,454,707
Dividend paid to GOVT.	-	-	-	-	(250,000,000)	(250,000,000)
Sales Proceeds	-	-	-	5,620,000	-	5,620,000
Balance as of 30.06.2025	200,000,000	41,224,718	3,018,761,813	1,815,669,356	3,520,117,201	8,595,773,088

Head of Account	Share Capital Tk.	General Reserve Tk.	Fixed Assets Revaluation Surplus Tk.	Fixed Assets Capital Reserve Tk.	Retained Earnings Tk.	Total Tk.
Balance as of 01.07.2023	200,000,000	41,224,718	3,018,761,813	1,810,049,356	2,900,011,263	7,970,047,150
Comprehensive Income for the year	-	-	-	-	544,651,231	544,651,231
Dividend paid to Govt.	-	-	-	-	(20,000,000)	(20,000,000)
Balance as of 30.06.2024	200,000,000	41,224,718	3,018,761,813	1,810,049,356	3,424,662,494	8,494,698,381

Chief Accounts Officer
সাবেক ডায়েরী
১ম মহলা, ডায়েরী, ককচড়া
ও বিলাপ, ডায়েরী, ককচড়া
স্বাধীনতা রাস্তা, ডায়েরী

Director
পরিচালক
সিআইএল পরিচালনা পর্ষদ

Director
পরিচালক
সিআইএল পরিচালনা পর্ষদ

Managing Director
সিআইএল পরিচালনা পর্ষদ
স্বাধীনতা রাস্তা, ডায়েরী

MD. ENSDAT ULLAH FCA
ENROLMENT NO-692
Firm's FRC Enlistment No- CAF-001-013
Partner's FRC Enlistment No- CA-001-235
MANAGING PARTNER
S-AHMED & Co.

Dated: Chattogram
24 DEC 2025
DVC: 2512240692 AS 571370



PRAGOTI INDUSTRIES LIMITED, Chattogram
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025.

1.00 GENERAL :

1.01 Legal Form of the Company

The name of the company is **PRAGOTI INDUSTRIES LIMITED.**

This Company is a public Limited Company under section 2 (R) of the Companies Act 1994 and the Shares Of the Company are not yet listed with any Stock Exchange of Bangladesh. Trade licence no. TRAD/CHTG/000134/2023, Business Identification Number(BIN) 000214553, dated:- 07/2017, Taxpayer's Identification Number(TIN) 382029613767, dated:-10.12.2023.

1.02 Registered Office & Location of the Factory:

(ii)The registered office of the Company situated at Bangladesh Steel and Engineering Corporation BSEC Bhaban, 102 Kazi Nazrul Islam Avenue, Dhaka-1215. Its Head office at Holding No.-78, Plot No.-1+2D, East Nasirabad Industrial Area, Nasirabad, Chattogram and Factory situated at Barabkunda, Sitakunda, Chattogram.

1.03 Nature of the Business Activities :

The company was engaged in assembling of vehicle after imported parts from abroad and its sale to Government organisation as per their requirement and other private parties.

2.00 BASIS OF PREPARATION:

2.01 Compliance of Local Laws :

The accounts have been prepared in compliance with the following laws and regulations:

SL. NO.	Name Of Law	Yes/No, N/A	Remarks
1	Companies Act-1994	Yes	
2	Bangladesh Labor Law-2006	Yes	
3	Stamp Act-1899	Yes	
4	Income Tax Act-2023	Yes	
5	Customs Act-2023	Yes	
6	VAT Act-2012 and VAT Rules-2016	Yes	
7	Factories Act-1965	Yes	
8	Bangladesh Environment Conservation Act-1995	Yes	
9	FRA Act-2015	Yes	
10	FRA Rules	Yes	
11	FRA Guidelines	Yes	

2.02 Currency :

The Figures in the accounts and other Statements and notes to the financial statements have been shown in Bangladesh Taka, Which have been rounded off to the nearest Taka.

2.03 Comparative Information:

Comparative information have been disclosed in respect of the year ended on June 30, 2024 to understand the current year's accounts. Previous years figures have been re-arranged whenever necessary to conform to current year's presentation.

2.04 Basis of Accounting :

The Company has followed the International Accounting Standards (IASs)/ International Financial Reporting Standard (IFRSs) as adopted by the Financial Reporting Council (FRC) in Bangladesh and has maintained its Accounts on a going concern basis under the Generally Accepted Accounting Principles (GAAP) of historical cost convention method and accrual basis.

2.05 Use of Estimates and Judgments:

The Presentation of Financial Statements require management to make judgments, estimates and liabilities, income and expenses. Actual results may differ from these estimates and underlying assumptions which are reviewed on an ongoing basis. Revision to accounting estimates is recognized in the period in which the estimates are revised and in any future periods affected.

2.06 Accounting Period :

Accounting period of the company starts from July 01 and ends on June 30, each fiscal year. These financial statements have been prepared for the period from July 01, 2024 to June 30, 2025.

3.00 SIGNIFICANT ACCOUNTING POLICIES :

The financial statements have been prepared in compliance with requirement of International Accounting Standards(IASs) / International Financial Reporting Standards (IFRSs) as adopted by the Financial Reporting Council (FRC). The following IASs / IFRSs are applicable for the financial statements for the year under audit:

IAS & IFRS	Particular	Complied/ Not Complied/ Not Applicable
IAS-1	Presentation of Financial Statements.	Complied
IAS-2	Inventories	Complied
IAS-7	Statement of Cash Flows.	Complied
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors.	Complied
IAS-10	Events after the Financial Position Date.	Complied
IAS-11	Construction contracts	Not applicable
IAS-12	Income Tax	Complied
IAS-16	Property, Plant & Equipment.	Complied
IAS-19	Employee Benefit	Complied
IAS-20	Accounting for Government Grants and Disclosure of Government Assistance	Not applicable
IAS-21	The Effects of Changing Foreign Exchange Rate.	Complied
IAS-23	Borrowing Costs	Complied
IAS-24	Related Party Disclosure.	Complied
IAS-26	Accounting and Reporting by Retirement Benefit Plans	Not applicable
IAS-27	Separate Financial Statements	Not applicable
IAS-28	Investments in Associates and Joint Ventures	Not applicable
IAS-29	Financial Reporting in Hyperinflationary Economies	Not applicable
IAS-32	Financial Instruments: Presentation	Not applicable
IAS-33	Earnings per Share	Complied
IAS-34	Interim Financial Reporting	Not applicable
IAS-36	Impairment of Assets	Not applicable
IAS -37	Provisions, Contingent Liabilities and Contingent Assets.	Complied
IAS -38	Intangible Assets	Not applicable
IAS -39	Financial Instruments: Recognition and Measurement	Not applicable
IAS -40	Investment Property	Not applicable
IAS -41	Agriculture	Not applicable



IFRS 1	First-time Adoption of International Financial Reporting Standards	Not applicable
IFRS 2	Share-based Payment	Not applicable
IFRS 3	Business Combinations	Not applicable
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	Not applicable
IFRS 6	Exploration for and Evaluation of Mineral Resources	Not applicable
IFRS 7	Financial Instruments : Disclosures	Not applicable
IFRS 8	Operating segment	Not applicable
IFRS 9	Financial Instruments	Not applicable
IFRS 10	Consolidated Financial Statements	Not applicable
IFRS 11	Joint Arrangements	Not applicable
IFRS 12	Disclosure of Interests in Other Entities	Not applicable
IFRS 13	Fair Value Measurement	Not applicable
IFRS 14	Regulatory Deferral Accounts	Not applicable
IFRS-15	Revenue from contracts with customer	Complied
IFRS-16	Leases	Not applicable
IFRS-17	Insurance Contracts	Not applicable

3.01 Components of the Financial Statements:

According to the International Accounting Standard IAS-1 'Presentation of Financial Statements' the

- i) statement of Financial Position as at June 30, 2025.
- ii) statement of Profit & Loss and Other Comprehensive Income for the year ended June 30, 2025.
- iii) statement of Cash flows for the year ended June 30, 2025.
- iv) statement of changes in Shareholders Equity for the year ended June 30, 2025.
- v) accounting Policies and Explanatory Notes for the year ended June 30, 2025.

3.02 Inventories & Consumables

Stores, Spares and Stocks are valued at cost (Weighted Average Cost), finished stock are valued at cost, which is lower than Market Price. Finished stock of trading spares parts has been valued at cost.

3.03 Statement of Cash flows:

Statement of Cash flows is prepared principally in accordance with IAS 7 "Statement of Cash Flow's" and the cash flow from the operating activities have been presented under direct method.

b) Cash and Cash Equivalent:

According to IAS 7 "Statement of Cash flows", cash comprises cash in hand and bank deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that cash and cash equivalent are not restricted in use. Considering the provision of IAS 7 and IAS 1, cash in hand and bank balances have been considered as cash and cash equivalents.

3.04 Accounting Policies, Changes in Accounting Estimates and Errors:

As per 'IAS-8' "Accounting Policies, Changes in Accounting Estimates and Errors", The Company did not change any of its accounting policy.



3.05 Events After the Reporting Period:

Events after the Financial position date that provide additional information about the company's position at the Financial position date or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the Financial position date that are not adjusting events are disclosed in the Notes when they are material.

3.06 Income Taxes:

The Company is a public limited company as per Income Tax Act (ITA 2023). Which ETIN is 3820-2961-3767, Circle 030 (company), Taxes Zones 02, Chattogram. Necessary taxation has been provided in the accounts as per Income Tax Act 2023.

i) Current Income Tax:

A provision is recognised on the statement of Financial Position date as a result prescribed in the Financial Act .

ii) Deferred Income Tax:

Provision for deferred income tax has not been made as per IAS -12

3.07 Property, Plant & Equipment:

i) Recognition of Fixed Assets:

These are capitalized at cost or fair value and subsequently stated net of accumulated depreciation in compliance with the IAS -16 "Property, Plant & Equipment ". The cost of acquisition of an asset comprise of its purchase price and any directly attributable cost inclusive of inward freight, duties and non refundable taxes for bringing the asset to its operating condition for its intended use.

Expenditure on repairs and maintenance of Property, plant and Equipment is treated as expenses when incurred. Subsequent expenditure on property, Plant and Equipment is only recognized when the expenditure improves the condition of the assets beyond its originally assessed standard of performance.

ii) Depreciation:

Depreciation is charged on fixed Assets on written down value at rates varying from 10% to 20%. 100% depreciation was charged on addition during the year irrespective of it's acquisition.

3.08 Employee Benefit:

a) The Company operate a contributory provident fund for all it's permanent employees, vide memo no.5p-11/79-80/609 dated 12.02.1980 and the fund is managed and controlled by the Head office at Holding No.-78, Plot No.-1+2D, East Nasirabad Industrial Area, Nasirabad, Chattogram to which both employees and employer equally contributes 10% of the basic pay each.

b) The Company has also operates a Gratuity fund for it's permanent employees.Provision for which are made on the basis of latest applicable basic and length of service with the Company as per the Gratuity rule.The fund is also approved by the National Board of Revenue Dhaka Vide No. ৬(১)

কঃমঃপ্র/২০০৫/১২০ তারিখ ০৪-০৪-২০০৫ ইং

c) The Company has made provision of pension for its central cadre officers'.

d) The Company has made provision of W.P.P.F for its employees.

3.09 The Effects of Changes in Foreign Currency rate:

Foreign currencies are converted in Bangladesh Taka at the date of transaction at prevailing rate .

3.10 Borrowing Cost:

Borrowing cost such as charges & interest on Bank loan has been charged to Statement of profit & loss and other comprehensive Income as Financial Charges.



3.11 Related Party Disclosure:

The objective of Related party Disclosure IAS-24 is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

According to the International Accounting Standard IAS-24, "Related party Disclosure" the company had the related party transaction during the period from 01.07.2024 to 30.06.2025 as follows:

Name of Related Party	Nature of Relationship	Balance as on 30.06.2025	Debit/Credit
Eastern Tubes Ltd	Associate Enterprise	107,633	Dr.
Atlas Bangladesh Ltd.	Associate Enterprise	65,880	Dr.
GEM Co. Ltd.	Associate Enterprise	1,598,976	Dr.
Gazl Wire Ltd.	Associate Enterprise	662,094	Dr.
National Tubes Ltd.	Associate Enterprise	50,016,891	Dr.
Bangladesh Blade Factory	Associate Enterprise	20,173,063	Dr.
Eastern Cables Ltd. Ctg.	Associate Enterprise	47,873,651	Dr.
Matalex Corporation, Dhaka	Associate Enterprise	38,409	Dr.
Bangladesh Diesel Plants	Associate Enterprise	1,825,200	Dr.
Dockyard Eng. Co. Works	Associate Enterprise	585,765	Dr.
MD's Remuneration	Associate Enterprise	1,613,632	Dr.
Director's Honorarium	Associate Enterprise	227,460	Dr.
Head Office Overhead	Associate Enterprise	42,400,000	Dr.
National Tubes Ltd.	Associate Enterprise	43,122	Cr.
Atlas Bangladesh Ltd.	Associate Enterprise	186,827	Cr.
Quality Iron & Steel Ltd.	Associate Enterprise	90,647	Cr.
Chittagong Dry Dock Ltd.	Associate Enterprise	222,651	Cr.
Chittagong Steel Mills Ltd.	Associate Enterprise	186,915	Cr.
Eastern Cables Ltd. Ctg.	Associate Enterprise	336,345	Cr.
GEM CO. LTD.	Associate Enterprise	50,740	Cr.
Dhaka Steel Work Ltd.	Associate Enterprise	4,058	Cr.

3.12 Earnings Per Share:

Earning per Share is calculated in accordance with the International Accounting Standard IAS-33 "Earning per Share".

i) Basic Earning Per Share:

Basic earning per share is calculated by dividing the net profit after tax for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

ii) Diluted Earning Per Share:

No diluted Earnings per share was required to be calculated for the year under review as there was no scope for dilution of Earnings Per Share for the year.

3.13 Provision, Contingent Liabilities and Contingent Assets:

a) Provision

In accordance with the guidelines as prescribed by IAS 37, provision are recognized when all the following criteria are met:

- When the company has a present obligation as a result of past event;
- When it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation; and

iii) Reliable estimate can be made of the amount of the obligation.

We have shown the provisions in the Statement of Financial Position at an appropriate level with regard to an adequate provision for risks and uncertainties. An amount recorded as a provision represents the best estimate of the probable expenditure required to fulfill the current obligation at the end of the reporting date.

b)Contingent Liabilities and Assets:

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non - occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS-37 Provisions there is no contingent event that may require recognition of contingent for the year.

3.14 Revenue from Contract with Customers:

Revenue from the sales is measured at the fair value of the consideration received or receivable. The Company recognized revenue when risk & rewards associated with ownership & controlled has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in IFRS-15: Revenue from Contract with Customers. Sales Revenue is recognized when transactions related to sales are completed & the sales invoices are issued in favor of the buyers & performance obligations are satisfied.

3.15 Liabilities:

All the liabilities have been stated at their anticipated amount payable.

3.16 Receivables:

The Company considered all its Trades and Other Receivable, advances, deposits & pre-payments are fully realisable in cash or value.

3.17 Capital Work in Progress (CWIP)

Items of Development work-Building & Plant are accounted for as Capital Work In Progress (CWIP) until such Building & Factory are available for use in the manner as intended by management and measured at cost.

3.18 Going concern:

The company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may significant doubt upon the Company's ability to continue as a going concern.



04.00. Property, Plant & Equipment

Particulars	C O S T			D E P R E C I A T I O N				W.D.V as on 30.06.2025	
	Opening Balance 01.07.2024	Additions during the year	Deletion during the	Total 30.06.2025	Rate	Opening Balance 01.07.2024	Charge during the year		Adjusted during the year
Land	3,182,701,460	-	-	3,182,701,460		-	-	-	3,182,701,460
BUILDING	170,612,863	33,565,745	-	204,178,608	10%	64,183,471	13,999,514	-	78,182,985
Decorations cost New Office	7,203,149	-	-	7,203,149	10%	5,223,583	197,957	-	5,421,540
PLANT & MACHINERY	33,403,993	-	-	33,403,993	10%	26,252,320	715,167	-	26,967,487
TOOLS AND JIGS	59,233,536	22,200	-	59,255,736	10%	35,314,190	2,394,155	-	37,708,345
FURNITURE & FIXTURE	7,030,073	826,510	-	7,856,583	10%	4,896,197	296,039	-	5,192,236
FORKLIFT & TRANSPORT FLEET	76,711,081	-	-	76,711,081	20%	65,512,063	2,239,804	-	67,751,867
OFFICE Equipment	14,666,825	1,365,555	-	16,032,380	15%	10,068,934	894,517	-	10,963,451
Other Fixed Asset	2,998,263	-	-	2,998,263	10%	1,311,521	168,674	-	1,480,195
Total as on 30.06.2025	3,554,561,243	35,780,010	-	3,590,341,253		212,762,279	20,905,827	-	233,668,106
TAKA	3,465,394,489	89,166,754	-	3,554,561,243		193,228,843	19,533,436	-	212,762,279
Total as on 30.06.2024	3,182,701,460	-	-	3,182,701,460		-	-	-	3,182,701,460

Allocation of depreciation	2024-25	2023-24
Factory Overhead	9,000,000	9,000,000
Administrative Overhead	3,905,827	2,533,436
Selling Expenses	8,000,000	8,000,000
Total	20,905,827	19,533,436

2,424,954,847

NOTE: NO-4.01

Work-in-progress: Development Work-Building & Plant

1. Dhaka Office- Multi Storied Building Project	48,935,800	30,06,2025	30,06,2024
2. Automotive assembling plant factory-Chattogram	40,506,556	40,506,556	48,935,800
3. Intangible Assets	2,000,000	2,000,000	40,506,556
4. Nasirabad Office	-	-	2,000,000
5. Dhaka 3s Service centre	4,176,664	4,176,664	16,590,120
Total Taka	95,619,020	95,619,020	108,032,476



5.00 Raw Materials

Particulars	June 30, 2025		June 30, 2024	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Double cabin pick-up	-	-	3	10,487,758
Pajero Jeep	6	72,926,055	5	55,199,798
ASX Jeep	-	-	42	173,768,604
CAR	-	-	-	-
JEEP(All Model)	-	-	-	-
Total	6	72,926,055	50	239,456,160

6.00 Store Materials

Particulars	June 30, 2025		June 30, 2024	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Stores Materials- Factory		39,408,942		27,583,744
Stores Materials- Agrabad		4,447,989		3,119,609
Stores Materials- Dhaka		143,986,367		74,046,345
Medicine		433,843		433,843
Stationery		15,361,631		15,361,631
Maintenance(Parts)		17,289,205		17,289,205
Crib Store		9,364,806		9,364,806
Spars Parts bulk wire house		2,793,803		2,793,803
		233,086,586		149,992,986
Less:- Provison for Damaged & Obsolete		20,441,183		20,441,183
Total Taka		212,645,403		129,551,803

7.00 Material in Transit

Particulars	June 30, 2025		June 30, 2024	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Double cabin pick-up	250	3,763,800		
Pajero Jeep	50	990,660		
Kia Sedan Car		-	40	817,868
Microbus	100	1,207,570		
Total	400	5,962,030	40	817,868

8.00 Finished Goods Inventory

Particulars	June 30, 2025		June 30, 2024	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Opening Stock:				
Mit. Double cabin pick up	0	-	1	3,479,567
Bus Chassis	5	10,380,764	10	22,467,136
Pajero Jeep	5	52,489,755	69	620,429,841
MINI BUS/MICRO BUS				
Mahindra pick up	15	32,207,766	17	36,502,135
Total	25	95,078,285	97	682,878,679
Production during the year:				
Mit. Double cabin pick up	3	10,487,758	298	1,258,443,336
ASX Jeep	42	173,768,604	0	-
Pajero Jeep	249	3,145,399,043	146	1,552,945,679
Trading Vechicle	63	204,751,927	27	114,594,002
KIA Sedan Car	40	136,652,141	0	-
Body	0	-	0	-
Total	397	3,671,059,473	471	2,925,983,017
Grand total				
Mit. Double cabin pick up	3	10,487,758	299	1,261,922,903
Bus/Bus Chassis	5	10,380,764	10	22,467,136
ASX Jeep	42	173,768,604	-	-
KIA Sedan Car	40	136,652,141	-	-
Pajero Jeep	254	3,197,888,798	215	2,173,375,520
Trading Vechicle	63	204,751,927	27	114,594,002
Mahindra pick up	15	32,207,766	17	36,502,135
Body/ Canopy		-		-
	422	3,766,137,758	568	3,608,861,696
Finished Goods Stock:				
Less: Sale during the year				
Mit. Double cabin pick up	2	6,991,839	299	1,261,922,903
Bus/Bus Chassis	2	4,834,549	5	12,086,372
ASX Jeep	38	157,219,213	210	2,120,885,765
KIA Sedan Car	15	51,244,533	27	114,594,002
Pajero Jeep	148	1,854,425,061	2	4,294,369
Trading Vechicle	63	204,751,927	0	-
Mahindra pick up	1	2,147,184	0	-
Body	0	-	0	-
Total Costs to Sale	269	2,281,614,326	543	3,513,783,411
Closing Inventory	153	1,484,523,432	25	95,078,285



Mit. Double cabin pick up
Bus Chassis
ASX Jeep
Pajero Jeep
KIA Sedan Car
Mahindra pick up
Net Closing Inventory

1	3,495,919	-	-
3	5,546,215	5	10,380,764
4	16,549,391	-	-
106	1,343,463,737	5	52,489,755
25	85,407,588	-	-
14	30,060,582	15	32,207,766
153	1,404,523,432	25	95,078,285

9.00 Trading Spars Parts

Opening Inventory
Mv.Parts Ctg.
Mv.Parts Dhaka.
MF.Parts Dhaka

Add: Purchases

Total Inventory
Mv.Parts Ctg.
Mv.Parts Dhaka.
MF.Parts Dhaka

Less:Use/Sale: Mv.Parts Ctg.

Closing Inventory
Mv.Parts Ctg.
Mv.Parts Dhaka.
MF.Parts Dhaka

Less:Provision for Damaged

June 30,2025	June 30,2024
Taka	Taka
15,074,943	15,074,943
452,582	452,582
1,325,760	1,325,760
16,853,285	16,853,285
-	-
15,074,943	15,074,943
452,582	452,582
1,325,760	1,325,760
16,853,285	16,853,285
6,631	6,631
16,846,654	16,846,654
15,068,312	15,068,312
452,582	452,582
1,325,760	1,325,760
16,846,654	16,846,654
16,846,654	16,846,654

10.00 Trade Receivables

Sale to Government
Instalment
Instalment
Instalment
Bank Gurantee
Instalment
B. R. T. C
Govt. Gurantee
Individual

Less:- Provision for bad & doubtful debt.

Total Taka

223,328,990	1,332,947,338
192,865,450	193,529,090
-	-
-	-
5,074,552	5,074,552
-	-
574,711,676	574,711,676
557,063	557,063
1,747,278	1,747,278
990,285,009	2,108,566,997
315,097,241	315,097,241
683,187,768	1,793,469,756

11.00 BSEC Current Account

Opening balance
Add: Paid & Adjustment:
Overhead
Others

Less: Provision:

Overhead
Charity, Donation & Subscription
Others

Total Taka

June 30,2025	June 30,2024
Taka	Taka
(9,120,856)	(7,749,908)
-	-
57,700,000	33,000,000
901,772	1,516,789
58,601,772	34,516,789
49,480,916	26,766,881
42,400,000	35,000,000
-	-
1,532,610	887,737
43,932,610	35,887,737
5,548,306	(9,120,856)

12.00 Inter-Project Accounts (Running)

Eastern Tubes Ltd.Dhaka
Atlas bangladesh,Dhaka
GEM CO.Ltd.Ctg.
Gazi Wires Ltd. Ctg.
National Tubes Ltd.
Bangladesh Blade Factory
Eastern Cables Ltd. Ctg.

Total Taka

107,633	107,633
65,880	-
1,598,976	1,366,399
662,094	598,225
50,016,891	16,891
20,173,063	20,102,290
47,873,651	106,198
120,498,188	22,377,636



<p>13.00 Inter-Project Accounts (Dis- Investment) Matalex Corporation, Dhaka Bangladesh Diesel Plants Dockyard Eng.Co. Works</p> <p style="text-align: right;">Total Taka</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">38,409</td><td style="text-align: right;">38,409</td></tr> <tr><td style="text-align: right;">1,825,200</td><td style="text-align: right;">1,825,200</td></tr> <tr><td style="text-align: right;">585,765</td><td style="text-align: right;">585,765</td></tr> <tr><td style="text-align: right;">2,449,374</td><td style="text-align: right;">2,449,374</td></tr> </table>	38,409	38,409	1,825,200	1,825,200	585,765	585,765	2,449,374	2,449,374	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">38,409</td><td style="text-align: right;">38,409</td></tr> <tr><td style="text-align: right;">1,825,200</td><td style="text-align: right;">1,825,200</td></tr> <tr><td style="text-align: right;">585,765</td><td style="text-align: right;">585,765</td></tr> <tr><td style="text-align: right;">2,449,374</td><td style="text-align: right;">2,449,374</td></tr> </table>	38,409	38,409	1,825,200	1,825,200	585,765	585,765	2,449,374	2,449,374																																																																																												
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<p>14.00 Advances, Deposits & Prepayments Advance to Suppliers Advance to Employees Expenses Advance Against Salary Advance to Workers (Wages) Advance to Officers (Salary) Security deposit Pre-paid Expenses L/C Margin Sales Tax Advance to PF Trust VAT Advance to House rent</p> <p>Less: Provision for Bad and doubtful debt</p> <p style="text-align: right;">Total Taka</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">59,406,454</td><td style="text-align: right;">61,136,261</td></tr> <tr><td style="text-align: right;">14,354,389</td><td style="text-align: right;">13,200,446</td></tr> <tr><td style="text-align: right;">4,664,443</td><td style="text-align: right;">6,549,849</td></tr> <tr><td style="text-align: right;">5,613,909</td><td style="text-align: right;">6,195,793</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">12,655,560</td><td style="text-align: right;">11,153,470</td></tr> <tr><td style="text-align: right;">4,173</td><td style="text-align: right;">4,173</td></tr> <tr><td style="text-align: right;">16,648,535</td><td style="text-align: right;">16,746,535</td></tr> <tr><td style="text-align: right;">4,176,499</td><td style="text-align: right;">4,176,499</td></tr> <tr><td style="text-align: right;">5,521,805</td><td style="text-align: right;">1,603,765</td></tr> <tr><td style="text-align: right;">(137,224,861)</td><td style="text-align: right;">(276,315,666)</td></tr> <tr><td style="text-align: right;">5,913,372</td><td style="text-align: right;">5,913,372</td></tr> <tr><td style="text-align: right;">(8,265,722)</td><td style="text-align: right;">(149,635,503)</td></tr> <tr><td style="text-align: right;">4,176,499</td><td style="text-align: right;">4,176,499</td></tr> <tr><td style="text-align: right;">(12,442,221)</td><td style="text-align: right;">(153,812,002)</td></tr> </table>	59,406,454	61,136,261	14,354,389	13,200,446	4,664,443	6,549,849	5,613,909	6,195,793	-	-	12,655,560	11,153,470	4,173	4,173	16,648,535	16,746,535	4,176,499	4,176,499	5,521,805	1,603,765	(137,224,861)	(276,315,666)	5,913,372	5,913,372	(8,265,722)	(149,635,503)	4,176,499	4,176,499	(12,442,221)	(153,812,002)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">59,406,454</td><td style="text-align: right;">61,136,261</td></tr> <tr><td style="text-align: right;">14,354,389</td><td style="text-align: right;">13,200,446</td></tr> <tr><td style="text-align: right;">4,664,443</td><td style="text-align: right;">6,549,849</td></tr> <tr><td style="text-align: right;">5,613,909</td><td style="text-align: right;">6,195,793</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">12,655,560</td><td style="text-align: right;">11,153,470</td></tr> <tr><td style="text-align: right;">4,173</td><td style="text-align: right;">4,173</td></tr> <tr><td style="text-align: right;">16,648,535</td><td style="text-align: right;">16,746,535</td></tr> <tr><td style="text-align: right;">4,176,499</td><td style="text-align: right;">4,176,499</td></tr> <tr><td style="text-align: right;">5,521,805</td><td style="text-align: right;">1,603,765</td></tr> <tr><td style="text-align: right;">(137,224,861)</td><td style="text-align: right;">(276,315,666)</td></tr> <tr><td style="text-align: right;">5,913,372</td><td style="text-align: right;">5,913,372</td></tr> <tr><td style="text-align: right;">(8,265,722)</td><td style="text-align: right;">(149,635,503)</td></tr> <tr><td style="text-align: right;">4,176,499</td><td style="text-align: right;">4,176,499</td></tr> <tr><td style="text-align: right;">(12,442,221)</td><td style="text-align: right;">(153,812,002)</td></tr> </table>	59,406,454	61,136,261	14,354,389	13,200,446	4,664,443	6,549,849	5,613,909	6,195,793	-	-	12,655,560	11,153,470	4,173	4,173	16,648,535	16,746,535	4,176,499	4,176,499	5,521,805	1,603,765	(137,224,861)	(276,315,666)	5,913,372	5,913,372	(8,265,722)	(149,635,503)	4,176,499	4,176,499	(12,442,221)	(153,812,002)																																																
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<p>15.00 Annexure page no-21</p>																																																																																																														
<p>16.00 CASH & CASH EQUIVALENTS Cash In Hand Petty Cash, Ctg. Petty Cash, Dhaka</p> <p>Cash at Bank Janata Bank Ltd Ctg-CD A/C No-2535 Janata Bank Ltd, ctg. SND A/C No-4103 Sonali Bank Ltd, Dhaka STD A/C No-0118 Sonali Bank Ltd, Ctg. STD A/C No-0187 Community Bank A/C No-7101 Janata Bank Ltd, Barabkund, Ctg. CD A/C No-287 Basic Bank Ltd. Ctg. A/c No- 0328 One Bank Ltd, Ctg. STD A/C No-1018 United commercial Bank Limited A/C No-0707 Brac Bank A/C No- 7002 Eastern Bank Ltd. A/C NO-7295 Standard chartered Bank A/C No- 2801 NRBC,CTG A/C No-0004 NRBC, Dhaka A/C No- 0141 Standard Bank Ltd. (FDR) Basic Bank Ltd. (FDR) Janata Bank Ltd. Ctg. (FDR) Mutual Trust Bank Ltd (FDR) Pubali Bank Ltd (FDR) United commercial Bank Ltd. (FDR)</p> <p style="text-align: right;">Total Taka</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">June 30,2025</th> <th style="text-align: center;">June 30,2024</th> </tr> <tr> <th style="text-align: center;">Taka</th> <th style="text-align: center;">Taka</th> </tr> </thead> <tbody> <tr><td style="text-align: right;">173,892</td><td style="text-align: right;">188,892</td></tr> <tr><td style="text-align: right;">350,594</td><td style="text-align: right;">350,594</td></tr> <tr><td style="text-align: right;">524,486</td><td style="text-align: right;">539,486</td></tr> <tr><td style="text-align: right;">(1,089,463)</td><td style="text-align: right;">1,962,464</td></tr> <tr><td style="text-align: right;">1,174,252</td><td style="text-align: right;">22,326</td></tr> <tr><td style="text-align: right;">399,194,735</td><td style="text-align: right;">409,112,182</td></tr> <tr><td style="text-align: right;">(401,387,802)</td><td style="text-align: right;">(403,146,511)</td></tr> <tr><td style="text-align: right;">626,473</td><td style="text-align: right;">610,455</td></tr> <tr><td style="text-align: right;">20</td><td style="text-align: right;">20</td></tr> <tr><td style="text-align: right;">167,754,298</td><td style="text-align: right;">187,384,958</td></tr> <tr><td style="text-align: right;">410,439</td><td style="text-align: right;">403,523</td></tr> <tr><td style="text-align: right;">392,180</td><td style="text-align: right;">1,296,952</td></tr> <tr><td style="text-align: right;">27,684</td><td style="text-align: right;">27,927</td></tr> <tr><td style="text-align: right;">4,679,490</td><td style="text-align: right;">7,417,241</td></tr> <tr><td style="text-align: right;">99,585</td><td style="text-align: right;">100,195</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">29,094</td></tr> <tr><td style="text-align: right;">2,588,075</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">20,000,000</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">3,936,820,002</td><td style="text-align: right;">1,000,072,708</td></tr> <tr><td style="text-align: right;">515,157,367</td><td style="text-align: right;">2,760,045,571</td></tr> <tr><td style="text-align: right;">273,112,759</td><td style="text-align: right;">500,000,000</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">300,000,000</td></tr> <tr><td style="text-align: right;">-</td><td style="text-align: right;">250,000,000</td></tr> <tr><td style="text-align: right;">4,919,560,094</td><td style="text-align: right;">5,015,339,105</td></tr> <tr><td style="text-align: right;">4,920,084,580</td><td style="text-align: right;">5,015,878,591</td></tr> </tbody> </table>	June 30,2025	June 30,2024	Taka	Taka	173,892	188,892	350,594	350,594	524,486	539,486	(1,089,463)	1,962,464	1,174,252	22,326	399,194,735	409,112,182	(401,387,802)	(403,146,511)	626,473	610,455	20	20	167,754,298	187,384,958	410,439	403,523	392,180	1,296,952	27,684	27,927	4,679,490	7,417,241	99,585	100,195	-	29,094	2,588,075	-	20,000,000	-	3,936,820,002	1,000,072,708	515,157,367	2,760,045,571	273,112,759	500,000,000	-	300,000,000	-	250,000,000	4,919,560,094	5,015,339,105	4,920,084,580	5,015,878,591	<table border="1" style="width: 100%; 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4,919,560,094	5,015,339,105																																																																																																													
4,920,084,580	5,015,878,591																																																																																																													
<p>17.00 BANK OVERDRAFT Janata Bank Ltd, Dhaka Janata Bank Ltd, Ctg. CC-0831 Basic Bank Ltd, CTG, SOD Basic Bank Ltd, CTG, CC-0297</p> <p style="text-align: right;">Total Taka</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">1,929,424</td><td style="text-align: right;">1,929,424</td></tr> <tr><td style="text-align: right;">1,676</td><td style="text-align: right;">1,694</td></tr> <tr><td style="text-align: right;">(51,023)</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">(654)</td><td style="text-align: right;">1,436</td></tr> <tr><td style="text-align: right;">1,879,423</td><td style="text-align: right;">1,932,554</td></tr> </table>	1,929,424	1,929,424	1,676	1,694	(51,023)	-	(654)	1,436	1,879,423	1,932,554	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">1,929,424</td><td style="text-align: right;">1,929,424</td></tr> <tr><td style="text-align: right;">1,676</td><td style="text-align: right;">1,694</td></tr> <tr><td style="text-align: right;">(51,023)</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">(654)</td><td style="text-align: right;">1,436</td></tr> <tr><td style="text-align: right;">1,879,423</td><td style="text-align: right;">1,932,554</td></tr> </table>	1,929,424	1,929,424	1,676	1,694	(51,023)	-	(654)	1,436	1,879,423	1,932,554																																																																																								
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<p>18.00 Inter Project Accounts National Tubes, Dhaka Atlas (Bangladesh) Ltd, Dhaka Quality Iron & Steel ,Dhaka Chittagong Dry Dock Ltd. Chittagong Steel Mills Ltd. Eastern Cables Ltd GEMCO Ltd. Dhaka Steel Works, Dhaka</p> <p style="text-align: right;">Total Taka</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">43,122</td><td style="text-align: right;">43,122</td></tr> <tr><td style="text-align: right;">186,827</td><td style="text-align: right;">186,827</td></tr> <tr><td style="text-align: right;">90,647</td><td style="text-align: right;">90,647</td></tr> <tr><td style="text-align: right;">222,651</td><td style="text-align: right;">222,651</td></tr> <tr><td style="text-align: right;">186,915</td><td style="text-align: right;">186,915</td></tr> <tr><td style="text-align: right;">336,345</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">50,740</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">4,058</td><td style="text-align: right;">4,058</td></tr> <tr><td style="text-align: right;">1,121,305</td><td style="text-align: right;">734,220</td></tr> </table>	43,122	43,122	186,827	186,827	90,647	90,647	222,651	222,651	186,915	186,915	336,345	-	50,740	-	4,058	4,058	1,121,305	734,220	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">43,122</td><td style="text-align: right;">43,122</td></tr> <tr><td style="text-align: right;">186,827</td><td style="text-align: right;">186,827</td></tr> <tr><td style="text-align: right;">90,647</td><td style="text-align: right;">90,647</td></tr> <tr><td style="text-align: right;">222,651</td><td style="text-align: right;">222,651</td></tr> <tr><td style="text-align: right;">186,915</td><td style="text-align: right;">186,915</td></tr> <tr><td style="text-align: right;">336,345</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">50,740</td><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">4,058</td><td style="text-align: right;">4,058</td></tr> <tr><td style="text-align: right;">1,121,305</td><td style="text-align: right;">734,220</td></tr> </table>	43,122	43,122	186,827	186,827	90,647	90,647	222,651	222,651	186,915	186,915	336,345	-	50,740	-	4,058	4,058	1,121,305	734,220																																																																								
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<p>19.00. Liabilities for Goods Supplied Bills Payable Accounts Goods Supplied Provision for Marine Insurance Provision for CD</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">322,572,513</td><td style="text-align: right;">253,820,652</td></tr> <tr><td style="text-align: right;">14,007,393</td><td style="text-align: right;">14,007,393</td></tr> <tr><td style="text-align: right;">19,232,265</td><td style="text-align: right;">19,232,265</td></tr> <tr><td style="text-align: right;">(4,760,192,064)</td><td style="text-align: right;">(4,760,192,064)</td></tr> </table>	322,572,513	253,820,652	14,007,393	14,007,393	19,232,265	19,232,265	(4,760,192,064)	(4,760,192,064)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: right;">322,572,513</td><td style="text-align: right;">253,820,652</td></tr> <tr><td style="text-align: right;">14,007,393</td><td style="text-align: right;">14,007,393</td></tr> <tr><td style="text-align: right;">19,232,265</td><td style="text-align: right;">19,232,265</td></tr> <tr><td style="text-align: right;">(4,760,192,064)</td><td style="text-align: right;">(4,760,192,064)</td></tr> </table>	322,572,513	253,820,652	14,007,393	14,007,393	19,232,265	19,232,265	(4,760,192,064)	(4,760,192,064)																																																																																												
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15.00. Statement of Income Tax Provision, Advance Tax and Assessment Position up to 30-06-2025

Amount in Taka

Accounting Year	Assessment Year	Profit/(Loss) as per Audited Accounts	Tax provision as per Audited Accounts	Profit/(Loss) Tax authority assessed by Tax authority	Tax demanded by Tax authority	Advance Tax paid & credited by DCT	Advance Tax adjusted with Tax payable	Balance of Advance Tax	Cumulative Tax Refundable	Remarks
		Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	
1	2	3	4	5	6	7	8	9 = (7-8)	10	11
1994-1995	1995-1996	19,505,239	-	17,951,968	-	3,024,797	-	3,024,797	3,024,797	Pending with DCT
1995-1996	1996-1997	40,013,472	4,239,675	44,990,271	-	7,077,968	-	7,077,968	10,102,765	Pending with DCT
1996-1997	1997-1998	33,369,941	-	45,915,462	-	16,043,804	-	16,043,804	26,146,569	Pending with DCT
1997-1998	1998-1999	17,730,923	1,492,316	13,878,043	5,551,043	18,717,097	5,551,217	13,165,880	39,312,449	Pending with DCT
1998-1999	1999-2000	21,246,500	8,720,913	31,185,423	12,474,169	23,638,996	12,474,168	11,164,828	50,477,277	As Per Demand Notice
1999-2000	2000-2001	26,260,714	10,381,662	31,256,834	12,502,734	27,168,873	16,315,511	10,853,362	61,330,639	As Per Demand Notice
2000-2001	2001-2002	52,364,906	20,745,962	64,472,954	25,789,182	33,633,679	25,789,182	7,844,497	69,175,136	As Per Demand Notice
2004-2005	2005-2006	30,947,228	11,605,211	58,013,829	23,553,664	12,860,307	17,245,574	(4,385,267)	64,789,869	As Per Demand Notice
2005-2006	2006-2007	31,678,221	12,671,288	31,081,582	12,432,633	11,751,832	11,605,211	146,621	64,936,490	Pending with DCT
2006-2007	2007-2008	111,734,610	44,693,844	76,238,903	30,415,561	24,673,933	-	24,673,933	89,610,423	As per Self Assessment
2007-2008	2008-2009	127,550,811	47,831,554	-	-	42,368,308	43,839,713	(1,471,405)	88,139,018	As per Self Assessment
2009-2010	2010-2011	250,528,447	93,948,167	-	-	105,744,645	103,857,025	1,887,620	90,026,638	Pending with DCT
2010-2011	2011-2012	315,064,660	118,125,422	-	-	205,207,526	82,080,505	123,127,021	213,153,659	As per 82BB
2011-2012	2012-2013	369,977,897	138,741,711	-	-	213,405,020	-	213,405,020	426,558,679	Pending with Taxes Appeal
2012-2013	2013-2014	466,559,930	174,945,280	-	-	159,180,843	139,111,605	20,069,238	446,627,917	Tax Return Submitted 82BB
2013-2014	2014-2015	612,527,804	214,384,731	-	-	221,227,028	-	221,227,028	667,854,945	Tax Return Submitted 82BB
2014-2015	2015-2016	830,810,190	290,783,566	-	-	235,467,316	-	235,467,316	903,322,261	Tax Return Submitted 82BB
2015-2016	2016-2017	835,046,475	292,266,266	-	-	319,420,812	-	319,420,812	1,222,743,073	Tax Return Submitted 82BB
2016-2017	2017-2018	868,810,479	304,083,668	-	-	266,858,277	-	266,858,277	1,489,601,350	Tax Return Submitted 82BB
2017-2018	2018-2019	954,951,696	334,233,094	-	-	389,589,538	-	389,589,538	1,879,190,888	Tax Return Submitted 82BB
2018-2019	2019-2020	726,201,642	181,550,411	-	-	597,459,411	-	597,459,411	2,476,650,299	Tax Return Submitted 82BB
2019-2020	2020-2021	754,128,410	263,944,944	-	-	437,347,196	63,118,194	374,229,002	2,850,879,301	Tax Return Submitted 82BB
2020-2021	2021-2022	72,853,904	21,856,171	-	-	159,141,448	67,928,287	91,213,161	2,942,092,462	Tax Return Submitted 82BB
2021-2022	2022-2023	348,338,951	95,793,212	-	-	221,652,799	-	221,652,799	3,163,745,261	Tax Return Submitted 82BB
2022-2023	2023-2024	180,008,288	49,502,279	-	-	127,944,026	-	127,944,026	3,291,689,287	Tax Return Submitted 82BB
2023-2024	2024-2025	726,201,642	181,550,411	-	-	377,482,488	-	377,482,488	3,669,171,775	Tax Return Submitted 82BB
2024-2025	2025-2026	460,606,276	115,151,569	-	-	304,312,723	-	304,312,723	3,973,484,498	Tax Return Yet To Be Submitted



Prov. for Disputed C/Duty & S/Tax Provision for Sales Tax Provision for Clearing Expenses Provision for R.D Provision for Inspection Fee Prov. for Local Agency Commission. Provision for VAT 15% (Import stage) Provision for SD Provision for Suppliers Expenses Registration		402,509 3,760,593 157,411,193 (500,687,412) 279,583,907 11,272,343 209,196,695 5,083,651,052 7,400,649 (4,049,495)	402,509 3,760,593 157,411,193 (500,687,412) 279,583,907 11,272,343 208,702,349 5,083,651,052 7,400,649 (4,049,495)
Total Taka		843,562,141	774,315,934
20.00 Liabilities for Expenses		June 30, 2025	June 30, 2024
		Taka	Taka
Outstanding Salary/Bonus etc.		15,865,416	16,494,375
Provision for Accrued & Others Exp.		20,666,386	163,179,098
Provision for Telephone Bill		21,360	21,360
Provision for Office Rent		464,162	464,162
Provision for Electricity/Gas Bill		12,848	12,848
Provision for WASA Bill		2,645	2,645
Provision for Petrol Bill		471,181	471,181
Provision for Audit Fee		91,470	91,470
Provision for Bonus		16,995,070	23,475,175
Provision for Audit Objection		1,904,734	1,689,049
Provision for Revenue Stamp		184,595	139,555
Provision for Sundry (Dhaka Office- Multi Storied Building project)		10,000,000	10,000,000
Total Taka		66,679,867	216,040,918
21.00 Liabilities for Other Finance			
Sales Tax (Penal)		50,150	50,150
Provision for Local Tax		243,665	243,665
Provision for Warranty claim		286,237	286,237
Provision for Dealers Commission		79,793,556	79,793,556
Provision for Com. (Parts)		4,073	4,073
Provision for 25% Security		-	-
Provision for Security Deposit		51,458,624	44,464,000
Provision for Selling Agency commission		3,361,875	3,361,875
I/T Deduction for Suppliers		2,475,581	2,383,561
Amount received against group term Insurance		(611,777)	(298,017)
Payable to C.B.A (Subscription)		5,650	5,650
Payable to PIL Officers Association.		(196,040)	(251,040)
Welfare Fund (Note No- 24)		736,035	1,532,390
Provision for Employees income Tax		95,129	51,637
Payable To Somota (Somity)		23,800	23,800
Interest on Instalment Sales (Suspense A/C)		207,494,274	207,494,274
Total Taka		345,220,832	339,145,811
22.00 Advance against Sales			
Govt Sale		2,149,276,419	1,622,820,000
Scrape Sale		435,883	435,883
Total Taka		2,149,712,302	1,623,255,883
23.00 Beneficiaries Profit Participation Fund 80%			
Opening Balance		21,150,326	9,028,724
Add: Provision during the year		19,393,948	30,576,911
Realised from salary & wages		320,000	832,420
		40,864,274	40,438,055
Less: Paid during the year		27,253,360	19,287,729
Closing Balance:	Total Taka	13,610,914	21,150,326
23.01 B.P.P.F Welfare Fund 10%			
Opening Balance		4,174,206	160,092
Add: Provision during the year		2,424,244	3,822,114
Realised from salary & wages		-	192,000
		6,598,450	4,174,206
Less: Paid during the year		3,478,290	-
Closing Balance:	Total Taka	3,120,160	4,174,206
23.02 B.P.P.F Bangladesh Sromic Kalyan Foundation 10%			
Opening Balance		38,326,578	34,504,464
Add: Provision during the year		2,424,244	3,822,114
		40,750,822	38,326,578
Less: Paid during the year		-	-
Closing Balance:	Total Taka	40,750,822	38,326,578

24.00	Welfare Fund		
	Opening Balance	1,532,390	2,087,117
	Add: Amount received	2,030,805	1,325,953
	Total Fund	3,563,195	3,413,070
	Less: Paid during the year	2,827,160	1,800,680
	Closing Balance:	736,035	1,532,390
	Total Taka		
25.00	Provision for Income Tax		
	Opening Balance	2,698,561,697	2,517,011,286
	Less: Adjustment (Advance Tax)	-	-
		2,698,561,697	2,517,011,286
	Add: Adjustment (Prior year)	-	-
		2,698,561,697	2,517,011,286
	Add: Provision during the year	115,151,569	181,550,411
	Total Taka	2,813,713,266	2,698,561,697
26.00	Interest Free Loan		
	Man power Rationalisation Schemes	23,523,194	23,523,194
	Total Taka	23,523,194	23,523,194
27.00	Leave Pay, Gratuity & Pension		
	Opening Balance	19,290,128	15,075,913
	Add: Provision during the year	42,493,803	22,659,413
		61,783,931	37,735,326
	Less: Payment during the year	39,291,664	18,445,198
	Total Taka	22,492,267	19,290,128
28.00	General Reserve		
	A. Excess of Assets over:		
	Liabilities as on 17-12-71	24,487,661	24,487,661
	2 Units NJM	48,276	48,276
	3 Units Belmont	104,052	104,052
		24,639,989	24,639,989
	Less: 2 Units Bedford (EHGOBCO)	67,810	67,810
		24,572,179	24,572,179
	B. Transfer of Long Term Devaluation		
	F.Currency Loan	1,705,326	1,705,326
	Interest on F.C. upto 30-6-1983	10,021,996	10,021,996
	Interest on L.C. loan upto 30-6-1983	4,925,217	4,925,217
		16,652,539	16,652,539
	Total: (A+B)	41,224,718	41,224,718
29.00	Capital Reserve:		
	A. Excess of Assets over Liabilities		
	A/c. Rana Tractor & Equipment	859,786	859,786
	Less: Settlement made with Ex-Employee	19,228	19,228
		840,558	840,558
	Sales proceeds of 5 units scrap vehicles	287,024	287,024
	Sales proceeds of 1 Unit Scrap Ambulance	4,999	4,999
	Auction sales of damaged club house	41,150	41,150
	Sales proceeds of 1 unit telephone set	2,235	2,235
	Sales proceeds of 10 units damaged fleet vehicle	26,090	26,090
	Sales proceeds of 5 units damaged Fork Lift	324,300	324,300
	Sales Proceeds of 61 Units Furniture and Office Machine	13,264	13,264
	Sales Proceeds of 3 Units Damaged Fleet Vehicle	138,060	138,060
	Sales Proceeds of 1 Unit Damaged Fleet Vehicle	65,000	65,000
	Sales Proceeds of 2 Units Damaged Fleet Vehicle	185,459	185,459
	Sales Proceeds of 5 Units Damaged Jeep	525,771	525,771
	Sales Proceeds of 3 Unit Damaged Jeep	405,000	405,000
	Sales Proceed of 7 Unit Damaged Jeep	945,000	945,000
	Sales proceeds of 1 Unit Scrap Truck	111,296	111,296
	Sales proceeds of 1 Unit Scrap Mit J-24 Jeep	53,785	53,785
	Sales proceeds of 1 Unit BF-40 Scrap Bus	377,799	377,799
	Sales proceeds of 1 Unit Scrap Tata Pick up	79,999	79,999
	Sales proceeds of 1 Unit Mit. L-200 Pick up	5,620,000	-
		9,206,231	3,586,231
		10,046,789	4,426,789
	Capital Reserve		
	B. Transfer of Long Term Loan		
	Foreign currency loan	1,644,475	1,644,475
	Devaluation as on 30-06-1972	1,295,742	1,295,742
	Int.Lon F.C.Loan upto 30.6.72	132,310	132,310
		3,072,527	3,072,527
	Local currency loan	1,900,000	1,900,000
	Int. On L/C loan	85,500	85,500
		1,985,500	1,985,500
		5,058,027	5,058,027



C. Reserve for Pragoti Tower
D. Reserve for Land Purchase
Less: Land Purchase

500,000,000	500,000,000
1,499,950,000	1,499,950,000
199,385,460	199,385,460
1,300,564,540	1,300,564,540
1,815,669,356	1,810,949,356

Total: (A+B+C+D)

Total Taka

30.00 Revenue

Particulars	June 30, 2025		June 30, 2024	
	Quantity	Taka	Quantity	Taka
A. Product Sale				
Truck Chassis/Double cabin Pick-up/ Maxi	29	80,090,000	305	1,807,976,067
Bus	31	172,775,000	9	44,535,000
Jeep (Pajero, QX, ASX, Outlander, Mahindra etc)	204	2,569,157,000	226	3,100,806,000
Ambulance	5	26,955,000	3	15,720,000
Total Product Sales Income	269	2,848,977,000	543	4,969,117,067
VAT:	-	367,912,448	-	641,027,612
Net Sales:	269	2,481,064,552	543	4,328,089,455
B. Interest Income on Instalment Sales	-	1,055,160	-	105,000
Total Revenue (A+B)	269	2,482,119,712	543	4,328,194,455

31.00 Costs to Revenue

Particulars	Note(s)	June 30, 2025	June 30, 2024
		Taka	Taka
A. Raw-Material & Others Cost			
Raw-Material consumption	29.01	3,522,373,333	2,615,315,125
Processing materials	29.02	15,063,951	176,457,118
Repairs & maintenance	29.03	264,117	494,076
Power & Electricity	29.04	1,741,600	1,440,404
Insurance	29.05	3,283,486	2,681,357
Others factory overhead	29.06	33,041,489	28,826,981
Wages & Salary	29.07	95,291,497	100,759,956
B. Cost of Production		3,671,059,473	2,925,983,017
Add/Less: Finished Inventory			
a. Opening Finished Stock	6.00	95,078,285	682,878,679
b. Closing Finished Stock	6.00	(1,484,523,432)	(95,078,285)
C. Change in Inventory (a - b)		(1,389,445,147)	587,800,394
D. Costs to sale (B+C)		2,281,614,326	3,513,783,411
Total Costs to Sale		2,281,614,326	3,513,783,411

31.01 Raw Material Consumption:

Particulars	June 30, 2025		June 30, 2024	
	Quantity	Taka	Quantity	Taka
A. Opening Inventory:				
Double Cabin Pick-up	3	10,487,758	1	4,511,309
Pajero jeep	5	55,199,798	93	591,187,950
ASX jeep	42	173,768,604	0	-
CAR	-	-	-	-
BUS	-	-	-	-
	50	239,456,160	94	595,699,259
B. Purchase during the year:				
Double Cabin Pick-up	0	-	300	1,043,935,216
Pajero Jeep	250	3,014,439,160	100	1,110,942,808
Trading Vehicle	63	204,751,927	27	104,194,002
Kia Sedan Car	40	136,652,141	-	-
BUS	-	-	-	-
Others (BODY)	-	-	-	-
	353	3,355,843,228	427	2,259,072,026
C. Total: (A+B)				
Double Cabin Pick-up	3	10,487,758	301	1,048,446,525
Pajero Jeep	255	3,069,638,958	193	1,702,130,758
ASX jeep	42	173,768,604	27	104,194,002
Kia Sedan Car	40	136,652,141	-	-
Trading Vehicle	63	204,751,927	-	-
Others (BODY)	-	-	-	-
	403	3,595,299,388	521	2,854,771,285
D. Less: Issue to production				
Double Cabin Pick-up	3	10,487,758	298	1,037,958,767
Pajero Jeep	249	2,996,712,903	146	1,473,162,356
Trading Vehicle	63	204,751,927	27	104,194,002
Kia Sedan Car	40	136,652,141	-	-
ASX jeep	42	173,768,604	-	-
Others (BODY)	-	-	-	-
	397	3,522,373,333	471	2,615,315,125
E. Closing Inventory: (C-D)				
Double Cabin Pick-up	-	-	3	10,487,758
Pajero Jeep	6	72,926,055	5	55,199,798



ASX jeep	-	-	42	173,768,604
CAR	-	-	-	-
BUS	-	-	-	-
	6	72,926,055	50	239,456,160

31.02 Processing Materials

Consumable goods

Total Taka

June 30, 2025	June 30, 2024
Taka	Taka
15,063,951	176,457,118
15,063,951	176,457,118

31.03 Repairs & Maintenance

Building
Plant & Machinery
Furniture, Fixture & Office Equipments
Others Machine
Transport

Total Taka

38,440	166,056
103,120	265,300
1,600	11,200
13,350	7,520
107,607	44,000
264,117	494,076

31.04 Power & Electricity

Electricity
Gas

Total Taka

June 30, 2025	June 30, 2024
Taka	Taka
1,451,231	1,107,966
290,369	340,438
1,741,600	1,448,404

31.05 Insurance

Fire

Total Taka

3,283,486	2,681,357
3,283,486	2,681,357

31.06 Other Factory Overhead

Printing & Stationary
Uniform
Milk/ Nutrition Expenses
Travelling
Entertainment
Telephone & Postage
Rent, Rates & Taxes
Factory Canteen
Oil & Fuel/ Fleet Vehicle)
Medical expenses
Rental Vehicle
Toilet Accessories
Railway crossing charge
Festival celebration
Picnic Exs
Advertisement
Conveyance
Casual Labour
Outsourcing (Security)
Outsourcing (Driver)
Miscellaneous Expenses
Depreciation (Note-04.00)

Total Taka

200,574	109,353
2,214,809	1,586,459
1,086,300	1,555,333
172,664	215,218
550,909	212,691
140,138	99,018
1,927,315	379,001
4,404,644	4,352,571
3,547,478	3,268,846
-	1,098
1,459,162	1,799,586
161,009	126,157
1,123,673	1,123,673
988,584	722,295
800,000	500,000
650,439	188,140
49,753	9,910
1,260,679	1,269,332
2,286,232	1,835,893
648,866	381,447
368,261	90,960
9,000,000	9,000,000
33,041,489	28,826,981

31.07 Wages & Salary

Particulars	Workers	Staffs	Officers	June 30, 2025	June 30, 2024
				Taka	Taka
Salaries & Wages (Basic)	25,284,301	8,510,794	5,228,116	39,023,211	40,654,396
House Rent	12,733,053	3,479,158	1,931,958	18,144,169	18,693,220
Medical Allowance	2,686,807	655,500	207,600	3,549,907	3,736,604
Bonus	7,348,127	2,536,773	2,358,142	12,243,042	15,722,850
Leave pay, Gratuity & Pension	6,533,335	2,079,110	1,749,180	10,361,625	10,759,841
P.F. Contribution	2,548,008	692,699	26,088	3,266,795	3,383,836
Conveyance	309,951	1,710	-	311,661	390,062
Washing Allowance	179,120	43,700	-	222,820	231,614
Overtime	3,518,102	1,442,064	-	4,960,166	3,078,423
Vacation Payment	821,710	193,200	322,010	1,336,920	2,099,562
Special Pay	-	474,881	263,546	738,427	872,241
Tiffin Allowance	3,840	-	120	3,960	-
Night Allowance	11,412	5,445	-	16,857	1,807
Education Assistance Allowance	766,603	307,000	38,334	1,111,937	1,135,500
Total Taka	62,744,369	20,422,034	12,125,094	95,291,497	100,759,956

32.00 Administrative Expenses

Salary & Others Allowance (Note-35.01)
Head Office Overhead
Entertainment

27,305,700	26,609,582
42,400,000	35,000,000
559,061	963,291



Travelling & Conveyance	841,249	982,590
I.C.T expense	995,306	47,700
Newspaper, Telephone, Postage & Internet	222,491	236,055
Printing and Stationary	606,309	700,780
Water Supply bill	163,953	90,117
Canteen Subsidy	1,865,988	2,318,813
Group term Insurance	1,139,214	966,539
Rent, Rate and Taxes	3,943,372	5,500,635
Oil & Fuel for Vehicles	1,347,102	1,029,491
Repairs & Maintenance	418,657	294,878
Uniform	972,050	643,883
Electricity	403,088	318,407
Charity, Donation & Subscription	600,000	400,000
Outsourcing (Security)	545,142	910,536
Outsourcing (Driver)	733,428	341,728
Board Meeting expenses	508,560	639,951
Daily Labour	223,985	110,000
Advertisement	105,792	316,981
Training Expenses	222,000	65,650
Toilet Accessories	113,090	69,445
CNG Gas	83,976	37,643
Picnic Exp	600,000	592,525
Miscellaneous Expenses	59,742	336,973
Honorium	227,460	149,236
Gardening	47,040	55,690
Depreciation (Note-04.00)	3,905,827	2,533,436
Total Taka	91,159,582	82,262,555

32.01 Salary & Other Allowance

Particulars	Staffs	Officers	June 30, 2025	June 30, 2024
			Taka	Taka
Salaries & Wages (Basic)	3,777,725	8,018,516	11,796,241	10,062,037
House Rent	1,747,297	3,393,997	5,141,294	4,317,498
Medical Allowance	310,008	278,348	588,356	554,323
Bonus	1,163,727	2,854,327	4,018,054	5,141,209
Leave pay, Gratuity & Pension	954,307	2,706,443	3,660,750	4,246,515
P.F Contribution	287,127	56,388	343,515	443,385
Conveyance	47,325	-	47,325	54,350
Washing & Tiffin Allowance	16,500	1,800.00	18,300	12,800
Charge Allowance	-	48,000	48,000	23,472
Overtime	738,277	-	738,277	845,099
Special Pay	219,012	401,959	620,971	536,136
Recreation allowance	-	38,100	38,100	125,960
Education Assistance Allowance	149,872	96,645	246,517	246,798
Total Taka	9,411,177	17,894,523	27,305,700	26,609,582

33.00 Managing Director's Salary & Allowance

Basic pay	731,270	679,440
House rent	292,508	271,776
Medical allowance	16,716	16,500
Pension	266,627	231,365
Bonus	255,875	515,992
Special Pay	39,492	33,972
Education Assistance Allowance	11,144	11,000
Total Taka	1,613,632	1,760,045

34.00 Legal Expenses

Legal Expenses	455,700	639,455
Legal Expenses (Hi-Court)	-	-
Total Taka	455,700	639,455

35.00 Selling, Distribution & After Sales Service Expenses

Salary & others allowance (Note-35.01)	34,215,843	38,352,364
Entertainment	960,501	691,133
Travelling & Conveyance Allowance	1,083,794	250,488
Telephone & Internet	103,033	52,327
Rent (Service Center)	346,479	650,233
Printing and Stationary	376,296	234,091
Canteen Subsidy	1,082,723	1,353,671
Repairs & Maintenance	219,568	229,869
Outsourcing & Daily basis	1,635,877	1,269,453
Advertisement & Publicity	355,692	1,015,492
Sales Promotion, Free Service & Other	6,287,234	9,948,951
After sales service & Registration Expense	12,994,391	39,687,820
Miscellaneous Expenses	2,367,449	3,191,956
Depreciation	8,000,000	8,000,000
Total Taka	70,028,880	104,927,848



35.01 Selling Salary & Allowance:

Particulars	Staffs	Officers	June 30,2025	June 30,2024
			Taka	Taka
Salaries (Basic)	3,883,603	11,378,278	15,261,881	15,819,062
House Rent	1,803,126	5,464,253	7,267,379	7,745,768
Medical Allowance	324,550	403,050	727,600	732,628
Special Pay	226,151	514,726	740,877	834,213
Overtime	570,559	-	570,559	1,399,121
Bonus	1,432,943	3,010,558	4,443,501	5,944,829
Leave pay,Gratuity & Pension	972,162	3,448,812	4,420,974	5,138,170
P.F Contribution	303,625	23,914	327,539	350,304
Conveyance	56,790	-	56,790	57,348
Washing & Tiffin Allowance	19,960	1,560	21,520	41,940
Education Assistance Allowance	114,500	60,733	183,233	203,811
Recreation allowance	22,440	171,550	193,990	85,170
Total Taka	9,730,409	24,485,434	34,215,843	38,352,364

36.00 Research & Development Expenses (Dhaka Office Multistored Building Project)

TA/DA & Honorarium	-	-	-	-
R & D	-	-	-	-
Total Taka	-	-	-	-

37.00 Financial Expenses

Bank Charge	-	-	2,869,902	6,554,192
Interest on Bank Overdraft	-	-	16,089,405	2,240,669
Total Taka	-	-	18,959,307	8,794,861

38.00 Other Revenue

Sales of Scrap	-	-	-	-
Interest on Bank Account	-	-	463,924,064	149,267,632
Sales of Tender Form	-	-	-	70,120
Miscellaneous Income (Rent of Using Space & Examination Fee)	-	-	3,624,917	263,192
Total Taka	-	-	467,548,981	149,600,944

39.00 Prior Years' Adjustment

	June 30,2025	June 30,2024
	Taka	Taka
A. Debit		
Adjustment of Advance Income Tax	-	-
Arrear Payment Salary & Wages/ O T/House rent	-	-
Adjust With Bank Charge	-	-
Adjust With Expenses	-	-
Adjust With Leave Pay/Pension	-	-
Adjust With Sales	-	-
Adjust With dividend	-	-
Adjust With Audit Fee	-	-
B. Credit		
Realised against Salary	-	-
Adjust With Bank Interest	-	-
Adjust With Liabilities for Expenses	-	-
Net Adjustment: (A - B)	-	-
Total Taka	-	-

40.00 Retained Earnings

Opening Balance	-	-
Add: Comprehensive Income During the year	3,424,662,494	2,900,011,263
	345,454,707	544,651,231
	3,770,117,201	3,444,662,494
Less: Dividend Paid to Govt. during the year	250,000,000	20,000,000
Closing Balance:	3,520,117,201	3,424,662,494

41.00 Contribution to National Ex-chequre (Taka In Lac)

Import Duty (Custom)	2,524.06	2,862.76
Supplementary Duty	18,117.37	6,587.26
Regulatory Duty	309.47	343.53
V A T	5,070.03	3,320.76
Income Tax(AIT)	3,043.12	3,774.82
Total Taka	29,064.05	16,889.13



42.00 Revaluation Surplus:

The amount of Tk. 2,318,575,432/- represents the revaluation amount on Non-Current Assets. The Non-current Assets of the Company were revalued and certified by the valuator M/S Ahmed Akter & Co. Chartered Accountants and the revalued amount has approved by the PIL Coy's Board meeting no. 214 dated: 24.08.2011

Break up of Assets Revaluation:

Revaluation surplus- 2010	700,399,920
Less: Revaluation surplus- 2010	213,539
	700,186,381
Add: Revaluation made in 2011	2,318,575,432
	<u>3,018,761,813</u>

43.00 Earning Per Share

Comprehensive Income for the year	345,454,707	544,651,231
Number of ordinary paid up during the year	20,000,000	20,000,000
	17.27	27.23

44.00 Production Target and utilization (In Qty):

Production Target and utilization of Company for the year end 30 June, 2025 are as follows:-

Year	Name of the Product	Production Target No.	Utilization No.	Excess/ (Shortage)
2024-2025	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	397	-53
2023-2024	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	471	-45

45.00 Sales Target and Achievement (In Qty):

Sales Target and Achievement of Company for the year end 30 June, 2025 are as follows:-

Year	Name of the Product	Target No.	Achivment No.	Excess/ (Shortage)
2024-2025	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	269	-68
2023-2024	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	543	-36

46.00 CONTINGENT LIABILITIES AND COMMITMENTS:

There is no contingent event that may require recognition of contingent for the year ended June 30, 2025.

47.00 CAPITAL EXPENDITURE COMMITMENT:

There was no capital expenditure commitment with the any company on the reporting period.

48.00 DIRECTORS INTEREST IN CONTRACTS WITH THE COMPANY:

There was no transaction resulting in Directors' interest with the company and no leasing facilities have been made available to the Directors.

49.00 FOREIGN CURRENCY EARNING:

No income including royalty, technical assistance, Professional advisory fee, interest and dividend was earned or received in Foreign Currencies by the Company.

50.00 FOREIGN CURRENCY EXPENDITURE:

No expenditure has been incurred during the year as royalty, technical fee and Professional advisory fee in foreign currency.

51.00 DISCLOSURE AS PER REQUIREMENT OF SCHEDULE XI, PART II OF THE COMPANY ACT 1994:

During the year total 313 where officers-47, Staffs-55, Workers-160 and Outsourcing-51 employees worked in the company and all of the employee were permanent payroll of the company. Salary no one employee has been paid below Tk. 3000.


Chief Accounts Officer


Director
পরিচালক


Director
পরিচালক


Managing Director
যেহা আলী কাদের আলী, এমবিএ
সিআইএল পরিচালক
প্রস্তুতি ইন্ডাস্ট্রিজ লিমিটেড
৪৫৩৩, ঢাকা-১৩০০

বেবর আহম্মদ
পরিচালক
সিআইএল পরিচালনা পর্ষদ
পশ্চিম বঙ্গ বিদ্যাপীঠ
৩০ হিলস বিজয়পুর প্রধান
পাট ইন্ডাস্ট্রিজ লিমিটেড, ১৩১৩০০



52.00. BUDGET VARIANCES :

[Taka in Lakh]

	BUDGET	ACTUAL	VARIANCE FAV/(UNFAV)	VARIANCE IN %
A. REVENUE INCOME:				
1. INCOME/ SALES	76,000.00	28,500.32	(47,499.68)	(62.50)
Less: VAT	9913.00	3,679.12	6,233.88	62.89
NET SALES	66087.00	24,821.20	(41,265.80)	(62.44)
2. OTHER REVENUE:				
a. Sales of Scraps	50.00	-	(50.00)	(100.00)
b. Interest on deposit	3,500.00	4,639.24	1,139.24	32.55
c. Others	1.00	36.25	35.25	3,525.00
Total (a to c)	3,551.00	4,675.49	1,124.49	31.67
TOTAL INCOME(1 + 2)	69,638.00	29,496.69	(40,141.31)	(57.64)
B. EXPENDITURE:				
Variable Cost				
1.Raw Materials (Imported)	55,000.00	33,176.21	21,823.79	39.68
2.Other Processing Materials	2,700.00	2,198.16	501.84	18.59
3.Fuel & Lubricants	80.00	35.47	44.53	55.66
4.Electric power	12.00	14.51	(2.51)	(20.92)
5.Gas	5.00	2.90	2.10	42.00
6. Fixed Factory Overhead :				
a. Salaries, Wages & Allowance	995.00	903.31	91.69	9.22
b.Overtime	52.00	49.60	2.40	4.62
c.Repairs & Maintenance	412.50	2.64	409.86	99.36
d. Insurance	35.00	32.85	2.15	6.14
e. Factory Depreciation	100.00	90.00	10.00	10.00
f. Others	273.30	204.94	68.36	25.01
Total Fixed Factory Overhead	1,867.80	1,283.34	584.46	31.29
Total Production cost(1 to 6)	59,664.80	36,710.59	22,954.21	38.47
C. Add/ Less :Change-in-Stock				
1.Opening Finished Stock	950.78	950.78	-	0.00
2.Less:Closing Finished Stock	4,500.00	14,845.23	10,345.23	229.89
Net Change - In-Stock(1-2)	(3,549.22)	(13,894.45)	(10,345.23)	291.48
D. Costs to Revenue (B + C)	56,115.58	22,816.14	33,299.44	59.34
E. Expenses against instalment sales	-	-	-	-
Total Costs to Revenue (D + E)	56,115.58	22,816.14	33,299.44	59.34



E. FIXED EXPENDITURE

1. Administrative expenses:

- a. Salaries & Allowance
- b. Overtime
- c. Repairs & Maintenance
- d. Head Office overhead
- e. Research & Development
- f. Others
- Total Administrative expenses**

	Amount in Taka			
	310.00	290.74	19.26	6.21
	10.00	7.38	2.62	26.20
	13.60	4.19	9.41	69.19
	350.00	424.00	(74.00)	(21.14)
	20.00	4.56	15.44	77.20
	354.50	211.31	143.19	40.39
	1,058.10	942.18	115.92	10.96

2. Selling Expenses:

- a. Salaries & Allowance
- b. Overtime
- c. Repairs & Maintenance
- c. Others
- Total Selling expenses**

	415.00	336.45	78.55	18.93
	10.00	5.71	4.29	42.90
	16.00	2.20	13.80	86.25
	776.70	355.93	420.77	54.17
	1,217.70	700.29	517.41	42.49

3. Financial Expenses

Total Fixed Expenses(1 to 3)

	200.00	189.59	10.41	5.21
	2,475.80	1,832.06	643.74	26.00

G. TOTAL EXPENDITURE (E + F)

	58,591.38	24,648.20	33,943.18	57.93
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H. PROFIT BEFORE B.P.P. FUND (A - G)

	11,046.62	4,848.49	(6,198.13)	(56.11)
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I. Less: 5% B.P.P.FUND

	552.33	242.43	309.90	56.11
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J. PROFIT BEFORE TAX

	10,494.29	4,606.06	(5,888.23)	(56.11)
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Income Tax

	2,623.57	1,151.51	1,472.06	56.11
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K. PROFIT After TAX

	7,870.72	3,454.55	(4,416.17)	(56.11)
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47.00. Ratio analysis:

		Amount in Taka		2024-2025	2023-2024	Standard
A. Liquidity & Solvency Ratio:						
1	Current Ratio	=	$\frac{\text{Current Asset}}{\text{Current Liabilities}} = \frac{11,900,811,308}{6,611,314,927}$	= 1.78 : 1	1.84:1	2:1
2	Quick Ratio	=	$\frac{\text{Quick Asset}}{\text{Current Liabilities}} = \frac{10,007,907,735}{6,609,435,504}$	= 1.51 : 1	1.76:1	1:1
B. Activity Ratio:						
1	Inventory Turnover Ratio	=	$\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}} = \frac{2,281,614,326}{1,137,327,172}$	= 2.01 Times	3.00 Times	4-8 Times
2	Fixed Asset to Turnover Ratio	=	$\frac{\text{Sales}}{\text{Fixed Asset}} = \frac{2,482,119,712}{3,452,292,167}$	= 0.72 Times	1.30 Times	2-4 Times
3	Asset to Turnover Ratio	=	$\frac{\text{Sales}}{\text{Total Asset}} = \frac{2,482,119,712}{15,253,103,475}$	= 0.16 Times	0.30 Times	1.5-2.5 Times
C. Profitability Ratio:						
1	Gross Profit Ratio	=	$\frac{\text{Gross Profit X 100}}{\text{Sales}} = \frac{200,505,386}{2,482,119,712} \times 100$	= 8.08%	18.82%	20%-35%
2	Net Profit Ratio	=	$\frac{\text{Net Profit before Tax X 100}}{\text{Sales+Other Revenue}} = \frac{460,606,276}{2,949,668,693} \times 100$	= 15.62%	16.22%	5%-15%
3	Return on Capital Employed:	=	$\frac{\text{Net Profit before Interest & Tax X 100}}{\text{Capital Employed}} = \frac{36,259,038}{8,641,788,548} \times 100$	= 0.42%	7.20%	15%-25%
4	Return on Equity:	=	$\frac{\text{Net Profit after Tax X 100}}{\text{Equity}} = \frac{345,454,707}{8,595,773,088} \times 100$	= 4.02%	6.41%	12%-20%
D. Financial Leverage Ratio:						
1	Debt Equity Ratio	=	$\frac{\text{Total Debt X 100}}{\text{Shareholder's Equity}} = \frac{47,894,884}{8,595,773,088} \times 100$	= 0.006 : 1	0.50%	1:1
2	Debt Ratio	=	$\frac{\text{Total Debt X 100}}{\text{Total Assets}} = \frac{47,894,884}{15,253,103,475} \times 100$	= 0.31%	50%	50%
3	Interest Coverage	=	$\frac{\text{Net Profit before Interest & Tax}}{\text{Interest Expenses}} = \frac{468,759,307}{16,089,405}$	= 29.13 Times	69.91 Times	3-6 Times
E. Cost Breakdown Ratio:						
1	Material Consumed Ratio	=	$\frac{\text{Raw Material Consumed X 100}}{\text{Total Cost of Production}} = \frac{3,522,373,333}{3,671,059,473} \times 100$	= 95.95%	89.38%	40%-60%
2	Factory Overhead Ratio	=	$\frac{\text{Factory Overhead X 100}}{\text{Total Cost of Production}} = \frac{33,041,489}{3,671,059,473} \times 100$	= 0.90%	0.99%	10%-15%
3	Administrative Overhead to Sales Ratio	=	$\frac{\text{Administrative Overhead X 100}}{\text{Total Sales}} = \frac{94,217,468}{2,482,119,712} \times 100$	= 3.80%	1.98%	5%-10%
4	Selling & Distribution Expenses to Sales Ratio	=	$\frac{\text{Selling & Distribution Expenses X 100}}{\text{Total Sales}} = \frac{70,028,800}{2,482,119,712} \times 100$	= 2.82%	2.42%	5%-12%
5	Cost of Goods Sold to Sales Ratio	=	$\frac{\text{Cost of Goods Sold X 100}}{\text{Total Sales}} = \frac{2,281,614,326}{2,482,119,712} \times 100$	= 91.92%	81.18%	65%-80%

