COPPERTECH INDUSTRIES LTD.
Statement of Financial Position (Un-audited)
As at 30 September 2025

Particulars	Notes	Amount in Taka 30 September 2025	Amount in Taka 30 June 2025
ASSETS			
Non-Current Assets		**868,770,904**	**879,815,086**
Property, Plant & Equipment	3.00	775,039,169	768,231,811
Capital Work in Progress	4.00	71,049,889	89,401,429
Security Deposits	5.00	22,681,846	22,181,846
Current Assets		**1,092,498,448**	**1,138,962,001**
Inventories	6.00	510,857,310	544,880,945
Trade & Other Receivable	7.00	269,054,872	275,611,858
Advance, Deposit & Prepayments	8.00	274,366,558	239,437,567
Cash & Cash Equivalents	9.00	38,219,708	79,031,631
TOTAL ASSETS		**1,961,269,352**	**2,018,777,087**
EQUITY AND LIABILITIES			
Capital and Reserve		**940,971,353**	**938,032,542**
Share Capital	10.00	655,200,000	655,200,000
Retained Earnings	11.00	285,771,353	282,832,542
Liabilities			
Non-Current Liabilities		**253,801,116**	**196,340,552**
Long Term Loan	12.00	192,382,852	134,639,906
Deferred Tax	13.00	61,418,264	61,700,646
Current Liabilities		**766,496,884**	**884,403,993**
Current Maturity of Term Loan & Lease	14.00	20,476,419	83,282,949
Trade Payable	15.00	31,062,023	36,925,813
Short Term Borrowings	16.00	601,221,873	664,242,068
Creditors & Accruals	17.00	112,726,267	98,942,863
Unclaimed Dividend	18.00	1,010,301	1,010,301
Total Liabilities		**1,020,297,999**	**1,080,744,545**
TOTAL EQUITY AND LIABILITIES		**1,961,269,352**	**2,018,777,087**
Net Asset Value (NAV) Per Share	22.00	**14.36**	**14.32**

The accounting policies and annexed notes form an integral part of the financial statements.

Director **Managing Director** **Chairman**

Mizanur Rahman
Chief Financial Officer

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

Company Secretary

COPPERTECH INDUSTRIES LTD.

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period from 1st July, 2025 to 30 September, 2025

Particular's	Note	1st July, 2025 to 30 September 2025	1st July, 2024 to 30 September 2024
Revenue	19.00	372,154,614	133,198,465
Less: Cost of Goods Sold		329,753,608	106,575,691
Gross Profit		**42,401,007**	**26,622,774**
Less: Operating Expenses		**11,348,099**	**9,259,023**
Administrative Expenses		6,185,195	5,298,733
Selling & Distribution Expenses		5,162,904	3,960,290
Profit from Operation		**31,052,908**	**17,363,751**
Add: Non-Operating Income		471,298	1,785,368
Less: Financial Expenses		26,387,413	16,537,346
Profit/(Loss) Before WPPF & Tax		**5,136,793**	**2,611,772**
Less: Contribution to WPPF		**244,609**	**124,370**
Profit/(Loss) before Tax		**4,892,184**	**2,487,402**
Less: Income Tax Expenses		**1,953,373**	**1,486,786**
Current Tax	20.00	2,235,755	809,903
Deferred Tax Expenses/(Income)	20.01	(282,382)	676,883
Profit after tax for the year		**2,938,811**	**1,000,616**
Earnings per share (EPS)	21.00	**0.04**	**0.02**

The accounting policies and annexed notes form an integral part of the financial statements.

Director **Managing Director** **Chairman**

Chief Financial Officer **Company Secretary**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

Coppertech Industries Ltd.
Statement of Changes in Equity (Un-audited)
For the period from 1st July, 2025 to 30 September, 2025

			Amount in Taka
Particular	**Share Capital**	**Retained Earnings**	**Total Equity**
Balance as at 01 July 2025	655,200,000	282,832,542	938,032,542
Profit after tax for the year	-	2,938,811	2,938,811
Balance as on 30 September, 2025	**655,200,000**	**285,771,353**	**940,971,353**

Particular	Share Capital	Retained Earnings	Total Equity
Balance as at 01 July 2024	655,200,000	254,745,224	909,945,224
Profit after tax for the year	-	1,000,616	1,000,616
Balance as on 30 September, 2024	**655,200,000**	**255,745,840**	**910,945,840**

Director **Managing Director** **Chairman**

Chief Financial Officer **Company Secretary**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206

COPPERTECH INDUSTRIES LTD.

Statement of Cash Flows (Un-audited)

For the period from 1st July, 2025 to 30 September, 2025

Particulars	Notes	01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
A. Cash Flows from Operating Activities			
Cash Receipts from Customers		378,430,621	145,160,428
Non-Operating Income		471,298	1,785,368
Cash Payment to Suppliers		(295,083,703)	(101,834,647)
Cash Payment to Employees		(20,207,754)	(16,086,825)
Cash Payment to Others		(15,328,400)	(15,431,433)
Cash Generate from Operation		**48,282,062**	**13,592,891**
Cash Payment Against Income Tax		(6,451,903)	(2,609,956)
Net Cash Generate from Operating Activities		**41,830,159**	**10,982,935**
B. Cash Flows from Investing Activities			
Capital Work in Progress		-	(12,392,742)
Security Deposits		(500,000)	-
Net Cash used in Investing Activities		**(500,000)**	**(12,392,742)**
C. Cash Flows from Financing Activities			
Financial Expenses		(14,058,305)	2,352,978
Increase/(Decrease) Short Term Borrowing		(63,020,194)	25,472,539
Increase/(Decreases) Loan Liabilities (Long term)		(5,063,583)	(2,101,817)
Net Cash Provided by Financing Activities		**(82,142,082)**	**25,723,700**
D. Net increase in Cash and Cash Equivalent (A+B+C)		**(40,811,923)**	**24,313,893**
E. Cash and Bank Balances at Beginning the Year		79,031,631	53,833,219
F. Cash and Bank Balances at End of the Year (D+E)		**38,219,708**	**78,147,112**
Net Operating Cash Flow Per Share (NOCFPS)	23.00	**0.64**	**0.17**

Director **Managing Director** **Chairman**

Chief Financial Officer **Company Secretary**

COPPERTECH INDUSTRIES LTD.

Notes to the Financial Statements
For the year ended 30 September, 2025

1.00 Reporting Entity

1.01 Company Profile

Coppertech Industries Ltd was registered as a private limited company under the Companies Act-1994 on 16 October 2012 vides Registration No.C-105188/12. And the company started its commercial operation on June 2014. The company was converted into a public limited company on May 31, 2018 and its shares are quoted in Dhaka and Chittagong Stock Exchanges.

1.02 Nature of the Business

The company manufactures copper pipe, tube, copper billet, copper flat hexagonal and copper rod, copper wire, brass rod and all related items of copper. The company has a factory in Horitola, Sylhet.

2.00 Basis of Preparation

2.01 Statement of Compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations in Bangladesh. Cash flows from operating activities are prepared under direct method as prescribed by the Securities and Exchange Rules 1987.

2.02 Date of Authorization

The financial statements were authorized for issue by the Board of Directors on 12.11.2024 for publication.

2.03 Reporting period

The financial period of the Company covers one year from 1st July, 2025 to 30 September, 2025

2.04 Functional and Presentational Currency

These financial statements are presented in Bangladesh Taka (Taka/Tk/BDT), which is both functional and presentational currency of the Company. The amounts in these financial statements have been rounded off unless otherwise indicated. Because of these rounding off, in some instance the total may not match the sum of individual balance.

2.05 Significant Accounting Policies

The Company has consistently applied the following accounting policies to all periods presented in these financial statements. Set out below is an index of the significant accounting policies, the details of which are available on the current and following pages:

A. Valuation of current asset
B. Property, Plant and Equipment
C. Financial Instruments
D. Share Capital
E. Impairment
F. Employee Benefits
G. Provisions
H. Finance Income and Expenses
I. Statement of Cash Flows

A. Valuation of Current Assets

Accounts Receivable:

The company considers the credit worthiness of entire bills receivable as good and is collectable and also they are reliably measurable, therefore no amount stated can be marked as bad debt.

Inventories:

Inventories are including work in process and finished goods are stated at the lower of cost and net realizable value in compliance with the requirements of IAS-2.
Cost comprises purchase price, import duties and other taxes, transport, handling and other cost directly attributable to the acquisition of finished goods, materials and services. Trade discounts, rebates and other similar items are deducted in determining the cost of purchase.(IAS – 2.11)

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206

B. **Property, Plant and Equipment**

Recognition and Measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any as per IAS 16 –Property, Plant & Equipment.

Cost includes original purchase price and the expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its costs can be measured reliably. The cost of the day to day maintaining cost on Property, Plant and Equipment is recognized in the Statements of Profit or Loss and other Comprehensive Income as incurred.

Depreciation

All items of Property, Plant and Equipment have been depreciated on reducing balance method. Depreciation has been charged on addition when the related property, plant and equipment are available for use. On disposal of an asset, depreciation is charged up to the month prior to the disposal. No depreciation is charged for Building & Civil construction and Plant & Machinary due to under construction. Depreciation rates are as follows:

Name of Assets	Rate	Rate
	30-Sep-25	30-Jun-24
Land & Land Development	0%	0%
Building and Civil Construction	2.50%	2.50%
Gas Line Installation	15%	15%
Electric Equipment	15%	15%
Plant & Machineries	10%	10%
Furniture & Fixture	10%	10%
Gas & Diesel Generator	10%	10%
Vehicles	15%	15%

Retirement and Disposals

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gain or loss arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the assets and is recognized as gain or loss from disposal of asset under other income in the Statement of Profit or Loss and Other Comprehensive income.

C. **Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IFRS-9 "Financial Instruments Recognition and Measurement."

Financial Assets

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables and other receivables.

The company initially recognizes a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.

Financial Liabilities

The company initially recognizes a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument.

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The company derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

D. Share Capital

The ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects.

E. Impairment

In accordance with the provision of IAS-36, the carrying amount of non-financial assets other than inventories of the company involved in the manufacturing of the products. If any such indication exists, then the asset's recoverable amount is estimated and impairment losses are recognized in the statement of comprehensive income. No such indication of impairment has been observed till the end of the period.

F. Employees' Benefit

The company maintains defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds. The company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19 - Employee Benefits. The cost of employee benefit is charged off as revenue expenditure in the period to which the contributions relate.

The company's employee benefits include the following:

Short Term Employee Benefits

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

Worker's profit participation fund (WPPF)

The company makes a regular allocation of 5% on net profit before charging such expenses to this fund as per provisions of Labor Laws 2006.

G. Provisions

A provision is recognized if, there is a present legal or constructive obligation as a result of past event and this can be measured reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed.

H. Financial Income and Expenditure

Finance income comprises interest on financial deposits with banks. Finance income is recognised on an accrual basis and shown under Statement of profit or loss and other comprehensive income. Finance costs comprise interest expense on overdraft and borrowings from bank.

I. Statement of Cash Flows

Statement of Cash flows have been prepared in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from the operating activities have been presented under direct method considering the provisions of Paragraph 19 of IAS-7 and Securities and Exchange Rules 1987. No foreign exchange gain or loss has been recognized in Statement of Cash Flows.

2.06 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as PPE, inventory and others.

2.07 Cash and Cash Equivalents

According to IAS 7 Statement of Cash Flows, cash comprises cash in hand, short term deposit and highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in values. No foreign exchange gain or loss has been considered in Cash and Cash Equivalents.

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2.08 Borrowing Cost

Interest and other cost incurred in the company in connection with the borrowing of fund are recognized as expenses in the year in which they are incurred unless such borrowings cost related to acquisition/construction of assets in progress that are required to capitalized as per IAS-23: Borrowing Cost.

2.09 Going Concern

The company has adequate resources to continue its operation for the foreseeable future. As such, the directors intended to adopt the going concern basis in preparing the financial statements. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business.

2.10 Components of the Financial Statements

According to IAS-1 "Presentation of the Financial Statements" the complete set of financial statement includes the following components:

a. Statement of Financial Position as at September 30, 2025
b. Statement of Profit or Loss and other Comprehensive Income for the year ended September 30, 2025
c. Statement of Changes in Equity for the year ended September 30, 2025
d. Statement of Cash Flows for the year ended September 30, 2025 and
e. Notes, summary of significant accounting policies and other explanatory information.

2.11 Applicable Accounting Standards

The following IASs and IFRSs are applicable for the financial statements for the year under review:

IASs:

IAS-1 Presentation of Financial Statements
IAS-2 Inventories
IAS-7 Statements of Cash Flows
IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10 Events after the reporting Period
IAS 12 Income Taxes
IAS 16 Property, Plant and Equipment
IAS 19 Employee Benefits
IAS 21 The Effects of Changes in Foreign Exchange Rates
IAS 23 Borrowing Costs
IAS 24 Related Party Disclosures
IAS 33 Earnings per Share
IAS 36 Impairment of Assets
IAS 37 Provisions, Contingent Liabilities and Contingent Assets

IFRSs:

IFRS 07 Financial Instruments: Disclosures
IFRS 08 Operating Segments
IFRS 09 Financial Instruments: Recognition and Measurement
IFRS 13 Fair Value Measurement
IFRS 15 Revenue from Contract with Customers
IFRS 16 Leases

2.12 Other Regulatory Compliance

As required, Coppertech Industries Ltd. complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

a) The Income Tax Ordinance 1984
b) The Income Tax Rules 1984
c) Securities and Exchange Rules 1987
d) The Labour Act 2006 (as amendment in 2015)
e) The Value Added Tax Act 1991
f) The Value Added Tax Rules 1991
g) The Customs Act 1969
h) Value Added Tax and supplementary Duty Rules, 2016
I) Income Tax Act 2023

COPPERTECH INDUSTRIES LTD.
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2.13 Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of financial statements under section 183 of the Companies Act, 1994 and as per the provision of “The Framework for the preparation and Presentation of Financial Statements” issued by the International Accounting Standards Board (IASB).

2.14 Capacity

The Company works on continuous operation basis and given the current installed machine configurations and planned expansions, there is sufficient capacity to meet forecast future demand in a variety of specification (e.g. Copper tube & Copper pipe). The Directors regularly review the production capability of the Company and are satisfied that the current and future capacities are adequate. Plans are in place to meet any anticipated future demand.

2.15 Related Party Disclosure

The company carried out a number of transactions with related parties in the normal course of business and on arms’ length basis. The information as required by IAS-24. It seems mentioning that there are no Related Party Disclosures in the financial statements during a specific period.

2.16 General

i) The figure has been rounded off to the nearest taka.
ii) The financial Statements have been prepared covering one year from 01 July 2025 to 30 September 2025.
iii) Because of these rounding off, in some instance the total may not match the sum of individual balance.

COPPERTECH INDUSTRIES LTD.
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		Amount in Taka	
		30 September 2025	30 June 2025
3.00	**Property, Plant and Equipment**		
	A. At Cost		
	Opening Balance	1,206,361,440	1,195,819,512
	Addition during the period	18,351,540	10,541,928
		1,224,712,980	**1,206,361,440**
	B. Accumulated Depreciation		
	Opening Balance	438,129,629	390,215,947
	Add: Depreciation charged during the period	11,544,182	47,913,682
		449,673,811	**438,129,629**
	Written Down Value	**775,039,169**	**768,231,811**

Note: Schedule of Property, Plant and Equipment and depreciation thereon is presented in (Annexure-A)

4.00	**Capital Work in Progress**			
	A. Factory Building		22,744,466	22,744,466
	B. Plant and Machinery		43,653,469	62,005,009
	C. Electric Equipment		4,651,954	4,651,954
	Total (A+B+C)		**71,049,889**	**89,401,429**
5.00	**Security Deposits**			
	Hobigonj Polli Bidduit Samity		3,480,724	3,480,724
	Central Depository Bangladesh Limited		500,000	500,000
	Jalalabad Gas Transmission and Distribution System Ltd		17,584,550	17,084,550
	Bank Guaranty Margin		1,116,572	1,116,572
			22,681,846	**22,181,846**
6.00	**Inventories**			
	Raw Material		156,165,200	170,754,650
	Work in Process		168,457,280	175,461,321
	Finished Goods		139,454,800	152,222,020
	Store & Spares		43,025,410	43,098,520
	Packing Materials		3,754,620	3,344,434
			510,857,310	**544,880,945**
7.00	**Trade & Other Receivable**			
	Trade Receivable	**Note-07.01**	269,054,872	275,611,858
			269,054,872	**275,611,858**
7.01	**Trade & Other Receivable**			
	Opening Balance		275,611,858	289,207,139
	Add: Sales during the year		372,154,614	1,666,019,958
			647,766,472	**1,955,227,097**
	Less: Collection during the year		378,711,600	1,679,615,239
	Closing Balance		**269,054,872**	**275,611,858**
	Ageing of Tarde Receivables			
	More than Six Months		-	-
	Less than Six Months		269,054,872	275,611,858
			269,054,872	**275,611,858**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

			Amount in Taka	
			30 September 2025	**30 June 2025**
8.00	**Advance, Deposit & Prepayments**			
	Advance Income Tax	**Note- 8.01**	196,629,869	190,177,966
	Insurance Premium		-	199,266
	Advance Against Expenses		1,452,540	1,705,548
	Advance Against Local Purchase		62,068,986	30,081,793
	Advanced Against Rent		1,191,875	1,287,500
	Advance Against Land Purchase		3,187,611	5,351,322
	Advance Against LC Margin		9,330,036	9,701,663
	VAT Current A/C		505,641	932,509
			274,366,558	**239,437,567**
8.01	**Advance Income Tax**			
	Opening Balance		190,177,966	142,703,272
	Add: Advance income tax during the period			
	AIT on FDR		23,416	267,616
	Tax paid import stage & Others		6,428,487	57,675,184
			196,629,869	**200,646,072**
	Less: Adjustment during the year		-	10,468,106
	Closing Balance		**196,629,869**	**190,177,966**
9.00	**Cash and cash equivalents**			
	Cash in hand		6,895,200	7,254,620
	Cash at bank	**Note- 9.01**	10,755,207	51,207,710
	Fixed Deposit Receipts (FDR)	**Note- 9.02**	20,569,301	20,569,301
			38,219,708	**79,031,631**
9.01	**A. Cash at bank:**			
	Premier Bank Ltd. - Banani Branch		18,081	18,081
	Premier Bank Ltd. - Banani Branch		2,745	2,745
	AB Bank Ltd. - Madhabpur Branch		2,162	2,162
	The City Bank Ltd.- Banani Branch		1,482,430	1,741,100
	Social Islami Bank Ltd.- Gulshan Branch		1,551,350	43,472,245
	Social Islami Bank Ltd.- Dhanmondi Branch		6,447	46,908
	Dutch -Bangla Bank Ltd. - Mohakhali Branch		4,081,937	4,459,945
	Social Islami Bank Ltd. - Industrial Park Branch Habigonj		4,167	-
	Bank Asia Ltd. Mohakhali Branch		6,111	28,459
	Dhaka Bank Ltd.- Gulshan Branch		2,589,477	425,766
			9,744,906	**50,197,409**
	B. Dividend Account			
	Social Islami Bank Ltd.- Gulshan Branch - Div - 23		676,813	676,813
	Dutch-Bangla Bank Ltd.- Mohakhali Branch - Div - 22		332,178	332,178
	Social Islami Bank Ltd.- Gulshan Branch - Div - 21		1,310	1,310
			1,010,301	**1,010,301**
	Grand Total (A+B)		**10,755,207**	**51,207,710**
9.02	**Fixed Deposit Receipts (FDR)**			
	FDR- Social Islami Bank ltd.		11,819,764	11,819,764
	FDR - Meridian Finance & Investment Limited		3,240,000	3,240,000
	FDR - Dhaka Bank ltd.		5,509,537	5,509,537
	Total		**20,569,301**	**20,569,301**

	Amount in Taka	
	30 September 2025	30 June 2025

10.00 Share Capital

A. Authorized Capital

70,000,000 Ordinary Shares of Tk. 10/- each	**700,000,000**	**700,000,000**

B. Issued, Subscribed & Paid-up Capital

65,520,000 Ordinary Shares of Tk. 10/- each fully paid up	**655,200,000**	**655,200,000**

C. Shareholding Position

Particulars	Percentage	No. of Share	Amount (Tk.)	Amount (Tk.)
Sponsor/Director	27.57%	18,061,680	180,616,800	180,616,800
Institutions	18.56%	12,162,116	121,621,160	145,985,840
Public	53.87%	35,296,204	352,962,040	328,597,360
Total:	**100.00%**	**65,520,000**	**655,200,000**	**655,200,000**

11.00 Retained Earnings

Opening Balance	282,832,542	254,745,224
Net profit for the year	2,938,811	46,415,447
	285,771,353	**301,160,670**
Less: Dividend Paid		
Cash Dividend	-	18,328,128
Total Dividend Paid for the year - 2023-24	**-**	**18,328,128**
Closing Balance	**285,771,353**	**282,832,542**

12.00 Long Term Loan

HPSM - RE		25,370,730	25,370,730
HPSM - Machinery		165,544,360	165,544,360
Lease Finance	**Note- 12.01**	21,944,182	27,007,765
		212,859,271	**217,922,854**

12.01 Lease Finance

Dhaka Bank Limited	7,217,995	9,514,230
Meridian Finance & Investment Limited	14,726,187	17,493,535
	21,944,182	**27,007,765**
Less: Current Maturity		
Long Term Loan	14,631,303	61,995,729
Lease Loan	5,845,116	21,287,220
Total Current Maturity	**20,476,419**	**83,282,949**
Balance after Current Maturity	**192,382,852**	**134,639,906**

13.00 Deferred Tax Liability

Opening Deferred Tax Liability		61,700,646	62,684,734
Charged during the year	**Note- 20.01**	(282,382)	(984,088)
Deferred Tax Liability		**61,418,264**	**61,700,646**

14.00 Current Maturity of Term Loan & Lease Finance

Bank Loan	**Note- 14.01**	14,631,303	61,995,729
Lease Loan	**Note- 14.02**	5,845,116	21,287,220
		20,476,419	**83,282,949**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

			Amount in Taka	
			30 September 2025	**30 June 2025**
14.01	**Current Maturity of Long Term Loan**			
	HPSM - RE		1,921,506	7,309,167
	HPSM - Machinery		12,709,797	54,686,562
	Balance after Current Maturity		**14,631,303**	**61,995,729**
14.02	**Current Maturity of Lease Loan**			
	Dhaka Bank Limited		2,447,022	9,118,707
	Meridian Finance & Investment Limited		3,398,094	12,168,513
	Balance after Current Maturity		**5,845,116**	**21,287,220**
15.00	**Trade Payable**			
	Opening Balance		36,925,813	45,312,628
	Add: Purchase during the year		258,640,780	1,438,281,560
			295,566,593	**1,483,594,187**
	Less: Payment during the year		264,504,570	1,446,668,374
	Closing Balance		**31,062,023**	**36,925,813**
16.00	**Short Term Borrowings**			
	Social Islami Bank Limited	**Note- 16.01**	389,872,300	480,029,683
	Dhaka Bank Limited	**Note- 16.02**	211,349,573	184,212,385
			601,221,873	**664,242,068**
16.01	**Social Islami Bank Limited**			
	Bai-Muazzal (Commercial) Working Capital		192,900,000	199,600,000
	Bai Muazzal - WC CMSME		150,500,000	171,700,000
	Letter of Credit (Revolving) / TR		46,472,300	108,729,683
			389,872,300	**480,029,683**
16.02	**Dhaka Bank Limited**			
	Revolving Overdraft -Work Order		81,494,762	66,495,853
	Letter of Credit (Revolving) / TR		129,854,811	117,716,531
			211,349,573	**184,212,385**
17.00	**Creditors & Accruals**			
	Liabilities for Expenses	**Note- 17.01**	75,134,546	63,305,918
	Current Tax Payable	**Note- 17.02**	35,027,521	32,791,766
	Advance Against Sales	**Note- 17.03**	2,564,200	2,845,179
			112,726,267	**98,942,863**
17.01	**Liabilities for Expenses**			
	Utility Bill		521,481	554,337
	Salary & Allowance		6,604,879	7,158,887
	Payable to WPPF	**Note-17.01.01**	**3,155,743**	**2,911,134**
	Audit Fees		-	460,000
	Office Rent Payable		-	264,000
	Rental Expenses-Nitrogen Container		20,000	20,000
	Interest Payable (Machineries & RE)		14,919,428	12,234,670
	Interest Payable (Bai-Muazzal & Working Capital)		46,032,346	36,387,997
	Gas Bill Payable		3,880,668	3,314,893
			75,134,546	**63,305,918**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

		Amount in Taka	
		30 September 2025	**30 June 2025**
17.01.01	**Payable to WPPF**		
	Opening Balance	2,911,134	3,679,207
	Addition during the year	244,609	2,911,134
		3,155,743	**6,590,341**
	Less: Payment during the year	-	3,679,207
	Closing Balance	**3,155,743**	**2,911,134**
17.02	**Current Tax Payable**		
	Opening Balance	32,791,766	30,468,554
	Add: Charge for the year **Note- 20.00**	2,235,755	12,791,318
		35,027,521	**43,259,872**
	Less: Adjustment during the year 2023-24	-	10,468,106
	Closing Balance	**35,027,521**	**32,791,766**
	.		
17.03	**Advance Against Sales**		
	Advance Against Sales	2,564,200	2,845,179
		2,564,200	**2,845,179**
18.00	**Unclaimed Dividend**		
	CTIL Div - 23	676,813	676,813
	CTIL Div - 22	332,178	332,178
	CTIL Div - 21	1,310	1,310
		1,010,301	**1,010,301**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

		Amount in Taka	
		01 July 2025 to 30 September 2025	01 July 2024 to 30 September 2024
19.00	**Revenue**		
	Gross Sales	427,978,589	153,170,247
	Less: VAT	55,823,975	19,971,782
		372,154,614	**133,198,465**
20.00	**A) Current Tax**		
	Profit Before Tax as per Account	4,892,184	2,487,402
	Add: Accounting Depreciation	11,544,182	11,893,857
	Less: Tax base Depreciation	10,132,269	15,278,272
	Less: Non-Operating Income	471,298	1,785,368
	Taxable Income	**5,832,800**	**(2,682,380)**
	Current tax	**1,166,560**	**(536,476)**
	Non-Operating Income	117,824	446,342
	Total Current Tax	**1,284,384**	**(90,134)**
	B) Minimum Tax:		
	Gross Receipts	372,625,912	134,983,833
	Minimum Tax @ 0.60%	2,235,755	809,903
	Whichever is Higher from above calculation (A & B)	**2,235,755**	**809,903**
20.01	**Deferred tax**		
	Carrying amount of PPE (Accounting Base)	775,039,170	793,709,708
	Carrying amount of PPE (Tax Base)	467,947,851	476,901,625
	Taxable Temporary Difference	**307,091,319**	**316,808,083**
	Tax Rate	**20.00%**	**20.00%**
	Closing Deferred Tax Liability	**61,418,264**	**63,361,617**
	Opening Deferred Tax Liability (Adjusted)	61,700,646	62,684,734
	Deferred tax expenses/ (Income)	**(282,382)**	**676,883**
21.00	**Earnings Per Share (Basic)**		
	A. Net Profit after Tax	2,938,811	1,000,616
	B. Weighted average number of Share	65,520,000	65,520,000
	Earnings per Share (A/B)	**0.04**	**0.02**

Earnings Per Share (EPS): The company's turnover has increased noticeably as a result of the import restrictions for finished products. Conversely, the gross margin was reduced to about 9% due to increased material costs. Additionally, the bottom line profitability was further reduced by increased financial charges and tax payments. Therefore, the impact of increased turnover has not been reflected in the EPS.

22.00	**Net Asset Value (NAV) Per Share**			
	Total Assets		1,961,269,352	2,018,777,087
	Less: Total Liabilities		1,020,297,999	1,080,744,545
	A. Net Asset Value (NAV)		**940,971,353**	**938,032,542**
	B. Total Number of Share outstanding		65,520,000	65,520,000
	Net Asset Value (NAV) Per Share (A/B)		**14.36**	**14.32**
23.00	**Net Operating Cash Flows Per Share (NOCFPS)**			
	Net Operating Cash Flows (Numerator)	**Note-23.01**	41,830,159	10,982,935
	Weighted average number of Share		65,520,000	65,520,000
	Net Operating Cash Flow Per Share (NOCFPS)		**0.64**	**0.17**

Net Operating Cash Flows Per Share (NOCFPS): The NOCFPS has increased due to the notable increase in customer cash collection, even if all payment criteria were greater than they were during the same period last year.

23.01	**Reconciliation of Net Profit with Cash Flows from Operating Activities:**			
	Cash flows from Operating Activities:			
	Cash Generated from Operation	**Note: A**	48,282,062	13,592,891
	Income Tax		(6,451,903)	(2,609,956)
	Net Cash flows from Operating Activities:		**41,830,159**	**10,982,935**
Note: A	**Cash Generated from Operation**			
	Net Income Before Tax		4,892,184	2,487,402
	Depreciation on property, plant and equipment		11,544,182	11,893,857
	Interest Paid		14,058,305	(2,352,978)
	Changes in Current Assets & Liabilities:			
	(Increase) / Decrease in Trade and Other Receivables		6,556,986	12,781,249
	(Increase) / Decrease in Advance, Deposit & Prepayments		(28,477,088)	7,582,060
	(Increase) / Decrease in Inventories		34,023,635	(12,604,149)
	Increase / (Decrease) in Trade Payables		(5,863,790)	(25,113,103)
	Increase / (Decrease) in Laibilities for Expenses		11,547,649	18,918,552
	Cash Generated from Operations		**48,282,062**	**13,592,891**

COPPERTECH INDUSTRIES LTD
Schedule of Property, Plant & Equipment
As on 30 September, 2025

Annexure-A

Accounting Base

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 30.09.2025
	Balance as at 01.07.2025	Addition this period	Balance as on 30.09.2025		Balance as at 01.07.2025	Charged during the period	Accumulated Depriciation 30.09.2025	
Land and Land Development	72,789,375	-	72,789,375	0%	-	-	-	72,789,375
Building & Civil Construction	429,064,178	-	429,064,178	2.5%	68,498,229	2,253,537	70,751,766	358,312,412
Gas Line Installation	6,248,479	-	6,248,479	15%	3,691,582	95,884	3,787,466	2,461,013
Electric Equipment	54,230,944	-	54,230,944	15%	34,786,942	729,150	35,516,092	18,714,852
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	303,033,404	7,719,388	310,752,792	301,056,136
Furniture & Fixture	5,074,383	-	5,074,383	10%	2,407,501	66,672	2,474,173	2,600,210
Gas & Diesel Generator	15,595,986	-	15,595,986	10%	10,605,891	124,752	10,730,643	4,865,343
Vehicles	29,900,708	-	29,900,708	15%	15,106,081	554,799	15,660,880	14,239,828
Balance as on 30 September, 2025	**1,206,361,440**	**18,351,540**	**1,224,712,980**		**438,129,628**	**11,544,182**	**449,673,810**	**775,039,170**

Allocation of Depreciation:

Manufacturing	10,966,973
Administration	346,325
Selling & Distributing	230,884
Total	**11,544,182**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

COPPERTECH INDUSTRIES LTD
Schedule of Property, Plant & Equipment
As on 30 September, 2025

Tax base: **Schedule-B**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 30.09.2025
	Balance as at 01.07.2025	Addition this period	Balance as on 30.09.2025		Balance as at 01.07.2025	Charged during the period	Balance as on 30.09.2025	
Land and Land Development	72,789,375		72,789,375	0%	-	-	-	72,789,375
Building & Civil Construction	429,064,178		429,064,178	10%	223,663,367	5,135,020	228,798,387	200,265,791
Utility Line Installation	6,248,479		6,248,479	10%	4,122,560	53,148	4,175,708	2,072,771
Electric Equipment	54,230,944		54,230,944	10%	40,317,081	347,847	40,664,928	13,566,016
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	444,798,645	4,175,257	448,973,902	162,835,025
Gas & Diesel Generator	11,175,986		11,175,986	10%	10,073,762	27,556	10,101,318	1,074,668
Vehicles	29,900,708		29,900,708	10%	17,095,628	320,127	17,415,755	12,484,953
Diesel Generator	4,420,000		4,420,000	10%	4,078,293	8,543	4,086,835	333,165
Furniture & Fixture	5,074,383		5,074,383	10%	2,483,525	64,771	2,548,296	2,526,087
Balance as on 30 September, 2025	**1,206,361,440**	**18,351,540**	**1,224,712,980**		**746,632,860**	**10,132,269**	**756,765,129**	**467,947,851**

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS

COPPERTECH INDUSTRIES LTD. Mohakhali Dhaka-1206 House-207, (6th Floor), Road-10, New DOHS