

**COPPERTECH INDUSTRIES LTD.**  
**Statement of Financial Position (Un-audited)**  
As at 31 December 2025

Particulars	Notes	Amount in Taka	Amount in Taka
		31 December 2025	30 June 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>858,140,321</b>	<b>879,815,086</b>
Property, Plant & Equipment	3.00	763,758,586	768,231,811
Capital Work in Progress	4.00	71,049,889	89,401,429
Security Deposits	5.00	23,331,846	22,181,846
<b>Current Assets</b>		<b>1,093,957,558</b>	<b>1,138,962,001</b>
Inventories	6.00	400,055,071	544,880,945
Trade & Other Receivable	7.00	292,621,809	275,611,858
Advance, Deposit & Prepayments	8.00	354,600,122	239,437,567
Cash & Cash Equivalents	9.00	46,680,555	79,031,631
<b>TOTAL ASSETS</b>		<b>1,952,097,878</b>	<b>2,018,777,087</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserve</b>		<b>947,560,794</b>	<b>938,032,542</b>
Share Capital	10.00	655,200,000	655,200,000
Retained Earnings	11.00	292,360,794	282,832,542
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>		<b>248,206,686</b>	<b>196,340,552</b>
Long Term Loan	12.00	187,068,747	134,639,906
Deferred Tax	13.00	61,137,939	61,700,646
<b>Current Liabilities</b>		<b>756,330,399</b>	<b>884,403,993</b>
Current Maturity of Term Loan & Lease	14.00	20,476,419	83,282,949
Trade Payable	15.00	40,592,254	36,925,813
Short Term Borrowings	16.00	566,703,816	664,242,068
Creditors & Accruals	17.00	127,535,537	98,942,863
Unclaimed Dividend	18.00	1,022,372	1,010,301
<b>Total Liabilities</b>		<b>1,004,537,084</b>	<b>1,080,744,545</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,952,097,878</b>	<b>2,018,777,087</b>
<b>Net Asset Value (NAV) Per Share</b>	22.00	<b>14.46</b>	<b>14.32</b>

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.

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

For the period from 1st July, 2025 to 31 December, 2025

Particular's	Note	For Half Year		2nd Quarter	
		1st July, 2025 to 31 December, 2025	1st July, 2024 to 31 December, 2024	1st October, 2025 to 31 December, 2025	1st October, 2024 to 31 December, 2024
Revenue	19.00	812,140,745	698,403,748	439,986,130	565,205,283
Less: Cost of Goods Sold		718,609,304	599,824,739	388,855,696	493,249,047
<b>Gross Profit</b>		<b>93,531,441</b>	<b>98,579,009</b>	<b>51,130,434</b>	<b>71,956,235</b>
<b>Less: Operating Expenses</b>		<b>24,581,716</b>	<b>26,122,373</b>	<b>13,233,618</b>	<b>16,863,350</b>
Administrative Expenses		13,410,776	14,724,692	7,225,581	9,425,960
Selling & Distribution Expenses		11,170,940	11,397,681	6,008,037	7,437,390
<b>Profit from Operation</b>		<b>68,949,725</b>	<b>72,456,636</b>	<b>37,896,816</b>	<b>55,092,885</b>
Add: Non-Operating Income		2,143,640	2,785,482	1,672,342	1,000,114
Less: Financial Expenses		56,549,550	53,762,161	30,162,138	37,224,815
<b>Profit/(Loss) Before WPPF &amp; Tax</b>		<b>14,543,814</b>	<b>21,479,956</b>	<b>9,407,020</b>	<b>18,868,184</b>
<b>Less: Contribution to WPPF</b>		<b>692,563</b>	<b>1,022,855</b>	<b>447,953</b>	<b>898,485</b>
<b>Profit/(Loss) before Tax</b>		<b>13,851,251</b>	<b>20,457,101</b>	<b>8,959,067</b>	<b>17,969,699</b>
<b>Less: Income Tax Expenses</b>		<b>4,322,999</b>	<b>5,494,156</b>	<b>2,369,626</b>	<b>4,007,370</b>
Current Tax	20.00	4,885,706	4,207,135	2,649,951	3,397,232
Deferred Tax Expenses/(Income)	20.01	(562,707)	1,287,021	(280,325)	610,138
<b>Profit after tax for the year</b>		<b>9,528,252</b>	<b>14,962,945</b>	<b>6,589,441</b>	<b>13,962,329</b>
<b>Earnings per share (EPS)</b>	21.00	<b>0.15</b>	<b>0.23</b>	<b>0.10</b>	<b>0.21</b>

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.**  
**Statement of Changes in Equity (Un-audited)**  
For the period from 1st July, 2025 to 31 December, 2025

Particular	Share Capital	Retained Earnings	Amount in Taka
			Total Equity
Balance as at 01 July 2025	655,200,000	282,832,542	938,032,542
Profit after tax for the year	-	9,528,252	9,528,252
Balance as on 31 December, 2025	655,200,000	292,360,794	947,560,794

Particular	Share Capital	Retained Earnings	Amount in Taka
			Total Equity
Balance as at 01 July 2024	655,200,000	254,745,224	909,945,224
Profit after tax for the year	-	14,962,945	14,962,945
Balance as on 31 December, 2024	655,200,000	269,708,169	924,908,169

  
Director

  
Managing Director

  
Chairman

  
Chief Financial Officer



  
Company Secretary

**COPPERTECH INDUSTRIES LTD.**  
**Statement of Cash Flows (Un-audited)**  
For the period from 1st July, 2025 to 31 December, 2025

Particulars	Notes	For Half Year		2nd Quarter	
		1st July, 2025 to 31 December, 2025	1st July, 2024 to 31 December, 2024	1st October, 2025 to 31 December, 2025	1st October, 2024 to 31 December, 2024
<b>A. Cash Flows from Operating Activities</b>					
Cash Receipts from Customers		795,141,614	692,261,605	416,710,993	547,101,177
Non-Operating Income		2,143,640	2,785,482	1,672,342	1,000,114
Cash Payment to Suppliers		(590,312,441)	(522,732,252)	(295,228,738)	(420,897,605)
Cash Payment to Employees		(40,229,424)	(37,138,086)	(20,021,671)	(21,051,261)
Cash Payment to Others		(32,316,742)	(35,587,288)	(16,988,342)	(20,155,856)
<b>Cash Generate from Operation</b>		<b>134,426,646</b>	<b>99,589,460</b>	<b>86,144,584</b>	<b>85,996,569</b>
Cash Payment Against Income Tax		(25,704,435)	(19,266,384)	(19,252,532)	(16,656,428)
<b>Net Cash Generate from Operating Activities</b>		<b>108,722,212</b>	<b>80,323,076</b>	<b>66,892,052</b>	<b>69,340,141</b>
<b>B. Cash Flows from Investing Activities</b>					
Capital Work in Progress		-	(12,392,742)	-	-
Security Deposits		(1,150,000)	(1,500,000)	(650,000)	(1,500,000)
<b>Net Cash used in Investing Activities</b>		<b>(1,150,000)</b>	<b>(13,892,742)</b>	<b>(650,000)</b>	<b>(1,500,000)</b>
<b>C. Cash Flows from Financing Activities</b>					
Unclaimed Dividend		12,071	1,633	12,071	1,633
Financial Expenses		(32,019,417)	(57,578,014)	(17,961,113)	(59,930,991)
Increase/(Decrease) Short Term Borrowing		(97,538,251)	(10,956,560)	(34,518,057)	(36,429,099)
Increase/(Decreases) Loan Liabilities (Long term)		(10,377,688)	3,578,922	(5,314,105)	5,680,738
<b>Net Cash Provided by Financing Activities</b>		<b>(139,923,286)</b>	<b>(64,954,019)</b>	<b>(57,781,204)</b>	<b>(90,677,719)</b>
<b>D. Net increase in Cash and Cash Equivalent (A+B+C)</b>		<b>(32,351,074)</b>	<b>1,476,315</b>	<b>8,460,849</b>	<b>(22,837,578)</b>
E. Cash and Bank Balances at Beginning the Year		79,031,631	53,833,219	38,219,708	78,147,112
<b>F. Cash and Bank Balances at End of the Year (D+E)</b>		<b>46,680,557</b>	<b>55,309,534</b>	<b>46,680,557</b>	<b>55,309,534</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	23.00	<b>1.66</b>	<b>1.23</b>	<b>1.02</b>	<b>1.06</b>

  
Director

  
Managing Director

  
Chairman

  
Chief Financial Officer

  
Company Secretary



# COPPERTECH INDUSTRIES LTD.

## Notes to the Financial Statements For the year ended 31 December, 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 vide 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 29.01.2026 for publication.

#### 2.03 Reporting period

The financial period of the Company covers one year from 1st July, 2025 to 31 December, 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)



**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 & Machinery due to under construction. Depreciation rates are as follows:

Name of Assets	Rate	Rate
	30-Dec-25	30-Jun-25
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.

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.



## 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 be 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 December 31, 2025
- b. Statement of Profit or Loss and other Comprehensive Income for the year ended December 31, 2025
- c. Statement of Changes in Equity for the year ended December 31, 2025
- d. Statement of Cash Flows for the year ended December 31, 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
- l) Income Tax Act 2023



### **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 31 December 2025.
- iii) Because of these rounding off, in some instance the total may not match the sum of individual balance.



		<b>Amount in Taka</b>	
		<b>31 December 2025</b>	<b>30 June 2025</b>
<b>3.00 Property, Plant and Equipment</b>			
Written Down Value		<b>763,758,586</b>	<b>768,231,811</b>
Note: Schedule of Property, Plant and Equipment and depreciation thereon is presented in (Annexure-A)			
<b>4.00 Capital Work in Progress</b>			
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
<b>Total (A+B+C)</b>		<b>71,049,889</b>	<b>89,401,429</b>
<b>5.00 Security Deposits</b>			
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		18,234,550	17,084,550
Bank Guaranty Margin		1,116,572	1,116,572
		<b>23,331,846</b>	<b>22,181,846</b>
<b>6.00 Inventories</b>			
Raw Material		121,054,200	170,754,650
Work in Process		125,875,429	175,461,321
Finished Goods		108,875,600	152,222,020
Store & Spares		40,554,200	43,098,520
Packing Materials		3,695,642	3,344,434
		<b>400,055,071</b>	<b>544,880,945</b>
<b>7.00 Trade &amp; Other Receivable</b>			
Trade Receivable	Note-07.01	292,621,809	275,611,858
		<b>292,621,809</b>	<b>275,611,858</b>
<b>7.01 Trade &amp; Other Receivable</b>			
Opening Balance		275,611,858	289,207,139
Add: Sales during the year		812,140,745	1,666,019,958
		<b>1,087,752,603</b>	<b>1,955,227,097</b>
Less: Collection during the year		795,130,793	1,679,615,239
<b>Closing Balance</b>		<b>292,621,809</b>	<b>275,611,858</b>
<b>Ageing of Tarde Receivables</b>			
More than Six Months		-	-
Less than Six Months		292,621,809	275,611,858
		<b>292,621,809</b>	<b>275,611,858</b>
<b>8.00 Advance, Deposit &amp; Prepayments</b>			
Advance Income Tax	Note- 8.01	215,882,401	190,177,966
Insurance Premium		-	199,266
Advance Against Expenses		895,600	1,705,548
Advance Against Local Purchase		129,166,643	30,081,793
Advanced Against Rent		1,096,250	1,287,500
Advance Against Land Purchase		2,187,611	5,351,322
Advance Against LC Margin		5,169,896	9,701,663
VAT Current A/C		201,721	932,509
		<b>354,600,122</b>	<b>239,437,567</b>





		Amount in Taka	
		31 December 2025	30 June 2025
<b>11.00</b>	<b>Retained Earnings</b>		
	Opening Balance	282,832,542	254,745,224
	Net profit for the year	9,528,252	46,415,447
		<b>292,360,794</b>	<b>301,160,670</b>
	<b>Less: Dividend Paid</b>		
	Cash Dividend	-	18,328,128
	<b>Total Dividend Paid for the year - 2023-24</b>	<b>-</b>	<b>18,328,128</b>
	<b>Closing Balance</b>	<b>292,360,794</b>	<b>282,832,542</b>
<b>12.00</b>	<b>Long Term Loan</b>		
	HPSM - RE	25,370,730	25,370,730
	HPSM - Machinery	165,544,360	165,544,360
	Lease Finance	16,630,077	27,007,765
		<b>207,545,166</b>	<b>217,922,854</b>
			Note- 12.01
<b>12.01</b>	<b>Lease Finance</b>		
	Dhaka Bank Limited	4,834,986	9,514,230
	Meridian Finance & Investment Limited	11,795,091	17,493,535
		<b>16,630,077</b>	<b>27,007,765</b>
	<b>Less: Current Maturity</b>		
	Long Term Loan	14,631,303	61,995,729
	Lease Loan	5,845,116	21,287,220
	<b>Total Current Maturity</b>	<b>20,476,419</b>	<b>83,282,949</b>
	<b>Balance after Current Maturity</b>	<b>187,068,747</b>	<b>134,639,906</b>
<b>13.00</b>	<b>Deferred Tax Liability</b>		
	Opening Deferred Tax Liability	61,700,646	62,684,734
	Charged during the year	(562,707)	(984,088)
	Deferred Tax Liability	<b>61,137,939</b>	<b>61,700,646</b>
			Note- 20.01
<b>14.00</b>	<b>Current Maturity of Term Loan &amp; Lease Finance</b>		
	Bank Loan	14,631,303	61,995,729
	Lease Loan	5,845,116	21,287,220
		<b>20,476,419</b>	<b>83,282,949</b>
			Note- 14.01
			Note- 14.02
<b>14.01</b>	<b>Current Maturity of Long Term Loan</b>		
	HPSM - RE	1,921,506	7,309,167
	HPSM - Machinery	12,709,797	54,686,562
	<b>Balance after Current Maturity</b>	<b>14,631,303</b>	<b>61,995,729</b>
<b>14.02</b>	<b>Current Maturity of Lease Loan</b>		
	Dhaka Bank Limited	2,447,022	9,118,707
	Meridian Finance & Investment Limited	3,398,094	12,168,513
	<b>Balance after Current Maturity</b>	<b>5,845,116</b>	<b>21,287,220</b>
<b>15.00</b>	<b>Trade Payable</b>		
	Opening Balance	36,925,813	45,312,628
	Add: Purchase during the year	503,652,511	1,438,281,560
		<b>540,578,324</b>	<b>1,483,594,187</b>
	Less: Payment during the year	499,986,070	1,446,668,374
	<b>Closing Balance</b>	<b>40,592,254</b>	<b>36,925,813</b>



		<b>Amount in Taka</b>	
		<b>31 December 2025</b>	<b>30 June 2025</b>
<b>16.00 Short Term Borrowings</b>			
Social Islami Bank Limited	Note- 16.01	386,736,500	480,029,683
Dhaka Bank Limited	Note- 16.02	179,967,316	184,212,385
		<b>566,703,816</b>	<b>664,242,068</b>
<b>16.01 Social Islami Bank Limited</b>			
Bai-Murabaha (TR)		192,900,000	199,600,000
Bai Muazzal - WC CMSME		150,500,000	171,700,000
Letter of Credit (Revolving) / TR		43,336,500	108,729,683
		<b>386,736,500</b>	<b>480,029,683</b>
<b>16.02 Dhaka Bank Limited</b>			
Revolving Overdraft -Work Order		81,175,429	66,495,853
Letter of Credit (Revolving) / TR		98,791,888	117,716,531
		<b>179,967,316</b>	<b>184,212,385</b>
<b>17.00 Creditors &amp; Accruals</b>			
Liabilities for Expenses	Note- 17.01	87,002,065	63,305,918
Current Tax Payable	Note- 17.02	37,677,472	32,791,766
Advance Against Sales	Note- 17.03	2,856,000	2,845,179
		<b>127,535,537</b>	<b>98,942,863</b>
<b>17.01 Liabilities for Expenses</b>			
Utility Bill		564,693	554,337
Salary & Allowance		7,010,339	7,158,887
Payable to WPPF	Note-17.01.01	<b>3,603,696</b>	<b>2,911,134</b>
Audit Fees		-	460,000
Office Rent Payable		-	264,000
Rental Expenses-Nitrogen Container		20,000	20,000
Interest Payable (Machineries & RE)		22,551,787	12,234,670
Interest Payable (Bai-Muazzal & Working Capital)		50,601,013	36,387,997
Gas Bill Payable		2,650,537	3,314,893
		<b>87,002,065</b>	<b>63,305,918</b>
<b>17.01.01 Payable to WPPF</b>			
Opening Balance		2,911,134	3,679,207
Addition during the year		692,562	2,911,134
		<b>3,603,696</b>	<b>6,590,341</b>
Less: Payment during the year		-	3,679,207
<b>Closing Balance</b>		<b>3,603,696</b>	<b>2,911,134</b>
<b>17.02 Current Tax Payable</b>			
Opening Balance		32,791,766	30,468,554
Add: Charge for the year	Note- 20.00	4,885,706	12,791,318
		<b>37,677,472</b>	<b>43,259,872</b>
Less: Adjustment during the year 2023-24		-	10,468,106
<b>Closing Balance</b>		<b>37,677,472</b>	<b>32,791,766</b>
<b>17.03 Advance Against Sales</b>			
Advance Against Sales		2,856,000	2,845,179
		<b>2,856,000</b>	<b>2,845,179</b>
<b>18.00 Unclaimed Dividend</b>			
CTIL Div - 23		679,884	676,813
CTIL Div - 22		342,023	332,178
CTIL Div - 21		465	1,310
		<b>1,022,372</b>	<b>1,010,301</b>



		Amount in Taka	
		1st October, 2025 to 31 December 2025	1st October, 2024 to 31 December 2024
<b>19.00 Revenue</b>			
	Gross Sales	505,983,267	649,986,075
	Less: VAT	65,997,137	84,780,792
		<b>439,986,130</b>	<b>565,205,283</b>
<b>20.00 A) Current Tax</b>			
	Profit Before Tax as per Account	8,959,067	17,969,699
	Add: Accounting Depreciation	11,280,584	11,673,675
	Less: Tax base Depreciation	9,878,962	14,724,367
	Less: Non-Operating Income	1,672,342	1,000,114
	Taxable Income	<b>8,688,347</b>	<b>13,918,893</b>
	<b>Current tax</b>	<b>1,737,669</b>	<b>2,783,779</b>
	Non-Operating Income	418,086	250,028
	<b>Total Current Tax</b>	<b>2,155,755</b>	<b>3,033,807</b>
	<b>B) Minimum Tax:</b>		
	Gross Receipts	441,658,472	566,205,397
	Minimum Tax @ 0.60%	2,649,951	3,397,232
	<b>Whichever is Higher from above calculation (A &amp; B)</b>	<b>2,649,951</b>	<b>3,397,232</b>
<b>20.01 Deferred tax</b>			
	Carrying amount of PPE (Accounting Base)	763,758,586	783,390,579
	Carrying amount of PPE (Tax Base)	458,068,889	463,531,804
	Taxable Temporary Difference	<b>305,689,697</b>	<b>319,858,775</b>
	Tax Rate	<b>20.00%</b>	<b>20.00%</b>
	Closing Deferred Tax Liability	<b>61,137,939</b>	<b>63,971,755</b>
	Opening Deferred Tax Liability (Adjusted)	61,418,264	63,361,617
	Deferred tax expenses/ (Income)	<b>(280,325)</b>	<b>610,138</b>
<b>21.00 Earnings Per Share (Basic)</b>			
	A. Net Profit after Tax	6,589,441	13,962,329
	B. Weighted average number of Share	65,520,000	65,520,000
	<b>Earnings per Share (A/B)</b>	<b>0.10</b>	<b>0.21</b>
<b>Earnings Per Share (EPS):</b> The company's profitability deteriorated as a result of rising raw material costs and a sharp drop in sales from the same period last year. As a result, the EPS has significantly decreased despite effective managing of other costs			
<b>22.00 Net Asset Value (NAV) Per Share</b>			
	Total Assets	1,952,097,878	1,907,100,037
	Less: Total Liabilities	1,004,537,084	982,191,868
	<b>A. Net Asset Value (NAV)</b>	<b>947,560,794</b>	<b>924,908,169</b>
	B. Total Number of Share outstanding	65,520,000	65,520,000
	<b>Net Asset Value (NAV) Per Share (A/B)</b>	<b>14.46</b>	<b>14.12</b>
<b>23.00 Net Operating Cash Flows Per Share (NOCFPS)</b>			
	Net Operating Cash Flows (Numerator)	66,892,052	69,340,141
	Weighted average number of Share	65,520,000	65,520,000
	<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>1.02</b>	<b>1.06</b>
<b>23.01 Reconciliation of Net Profit with Cash Flows from Operating Activities:</b>			
	<b>Cash flows from Operating Activities:</b>		
	Cash Generated from Operation	86,144,584	85,996,569
	Income Tax	(19,252,532)	(16,656,428)
	<b>Net Cash flows from Operating Activities:</b>	<b>66,892,052</b>	<b>69,340,141</b>
<b>Note: A Cash Generated from Operation</b>			
	Net Income Before Tax	8,959,067	17,969,699
	Depreciation on property, plant and equipment	11,280,584	11,673,675
	Interest Paid	17,961,113	59,930,991
	<b>Changes in Current Assets &amp; Liabilities:</b>		
	(Increase) / Decrease in Trade and Other Receivables	(23,566,937)	(18,312,120)
	(Increase) / Decrease in Advance, Deposit & Prepayments	(60,981,032)	(8,129,076)
	(Increase) / Decrease in Inventories	110,802,239	38,543,165
	Increase / (Decrease) in Trade Payables	9,530,231	4,438,786
	Increase / (Decrease) in Liabilities for Expenses	12,159,319	(20,118,551)
	<b>Cash Generated from Operations</b>	<b>86,144,583</b>	<b>85,996,569</b>



**COPPERTECH INDUSTRIES LTD**  
**Schedule of Property, Plant & Equipment**  
**As on 31 December, 2025**

Annexure-A

**Accounting Base**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.12.2025
	Balance as at 01.07.2025	Addition this period	Balance as on 31.12.2025		Balance as at 01.07.2025	Charged during the period	Accumulated Depreciation 31.12.2025	
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	4,492,990	72,991,219	356,072,959
Gas Line Installation	6,248,479	-	6,248,479	15%	3,691,582	188,172	3,879,754	2,368,725
Electric Equipment	54,230,944	-	54,230,944	15%	34,786,942	1,430,957	36,217,899	18,013,045
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	303,033,404	15,245,791	318,279,195	293,529,733
Furniture & Fixture	5,074,383	-	5,074,383	10%	2,407,501	131,677	2,539,178	2,535,205
Gas & Diesel Generator	15,595,986	-	15,595,986	10%	10,605,891	246,386	10,852,277	4,743,709
Vehicles	29,900,708	-	29,900,708	15%	15,106,081	1,088,793	16,194,874	13,705,834
<b>Balance as on 31 December, 2025</b>	<b>1,206,361,440</b>	<b>18,351,540</b>	<b>1,224,712,980</b>		<b>438,129,628</b>	<b>22,824,766</b>	<b>460,954,394</b>	<b>763,758,586</b>

**Allocation of Depreciation:**

Manufacturing

21,683,528

Administration

684,743

Selling & Distributing

456,495

**Total**

**22,824,766**



**COPPERTECH INDUSTRIES LTD**  
**Schedule of Property, Plant & Equipment**  
**As on 31 December, 2025**

**Tax base:**

**Schedule-B**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.12.2025
	Balance as at 01.07.2025	Addition this period	Balance as on 31.12.2025		Balance as at 01.07.2025	Charged during the period	Balance as on 31.12.2025	
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	10,141,665	233,805,032	195,259,146
Utility Line Installation	6,248,479	-	6,248,479	10%	4,122,560	104,967	4,227,528	2,020,951
Electric Equipment	54,230,944	-	54,230,944	10%	40,317,081	686,997	41,004,078	13,226,866
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	444,798,645	8,246,133	453,044,777	158,764,150
Gas & Diesel Generator	11,175,986	-	11,175,986	10%	10,073,762	54,422	10,128,184	1,047,802
Vehicles	29,900,708	-	29,900,708	10%	17,095,628	632,251	17,727,878	12,172,830
Diesel Generator	4,420,000	-	4,420,000	10%	4,078,293	16,872	4,095,164	324,836
Furniture & Fixture	5,074,383	-	5,074,383	10%	2,483,525	127,924	2,611,449	2,462,934
<b>Balance as on 31 December, 2025</b>	<b>1,206,361,440</b>	<b>18,351,540</b>	<b>1,224,712,980</b>		<b>746,632,860</b>	<b>20,011,231</b>	<b>766,644,091</b>	<b>458,068,889</b>

