



**Auditor's Report and Financial Statements
Of
COPPERTECH INDUSTRIES LTD.
For the year ended June 30, 2025**

***HB Tower, 1st & 4th Floor, 23/G/1 Free School Street, Panthapath,
Dhaka-1205, Bangladesh. Mobile: 01707043797
Email: mdkawsar1974@gmail.com***



Auditor's Report and Financial Statements
Of
COPPERTECH INDUSTRIES LTD.
For the year ended June 30, 2025

INDEPENDENT AUDITOR'S REPORT
of
COPPERTECH INDUSTRIES LTD.

Opinion

We have audited the financial statements of **Coppertech Industries Ltd.** which comprises of the Statement of Financial Position as at June 30, 2025, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and Bangladesh Financial Reporting Council (FRC). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

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

- We draw attention to the note number 3.15. Company did not recognize gratuity fund till now. According to Finance Act 2020, Gratuity Fund need to be approved by NBR but company yet not recognized gratuity fund and not took approval from NBR.
- We draw attention to Note 3.15 of the financial statements, which describes that the Company has not implemented a provident fund scheme for its eligible employees as required under the provisions of the Bangladesh Labor Act, 2006 and relevant rules. Non-compliance with these statutory requirements may expose the Company to regulatory penalties and employee claims. Our opinion is not modified in respect of this matter.

Other Matters

The financial statements of the Company for the year ended 30 June 2025 were audited by another auditor who expressed an unmodified opinion on those statements on 26 October 2024.



Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. 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.

1. Valuation of Property, plant and equipment (PPE):	
Description of Key Audit Matters	Our Responses to the Key Audit Matters
The carrying value of the PPE was Taka as 768,231,811 at June 30, 2025	Our audit included the following procedure: We have tested the design and operating effectiveness of key controls over PPE. Our audit procedures included, among others, considering the impairment risk of the assets
PPE includes the Company's Non-Current assets, which flow economic benefits to the entities more than one year.	
PPE is measured at cost less accumulated depreciation. The carrying value of PPE represents significant portion of total assets, which is amounting to Tk. 768,231,811 at the reporting date. In other words, for the Company approximately 38.05% of total assets are represented by PPE.	
Therefore, it has been considered as a significant area of auditor's judgment. It is a matter of consideration that the carrying value of PPE may be higher than the recoverable amount and the impairment thereon may not have been recognized.	<p>Followings are our audit procedures on the carrying value and impairment risk of PPE:</p> <ul style="list-style-type: none"> •Reviewing basis of recognition, measurement and valuation of assets; •Review of procedures of assets acquisition, depreciation and disposal; •Checking ownership of the major assets; •Checking the Capital-Work-in-Progress (CWIP) and its transfer to PPE; •Performing due verification on sample basis; •Evaluating the Group's assumptions to identify if there is any requirement of recognition of impairment; • Checking fixed asset register of the company, performing test check of depreciation calculation, checking fixed assets schedule and books of accounts maintained by the company; and •Finally, assessing the appropriateness and presentation of disclosures in line with relevant <p>Our testing did not identify any issues with regard to PPE and related depreciation.</p>
See note no. 4.00 for details	



2. Short-term loan ("Loans")

Description of Key Audit Matters	Our Responses to the Key Audit Matters
At reporting date, the position of short term loan remained amounting to Tk. 664,242,068 for the Company. In other words, approximately 61.46% of total liabilities for the Company are represented by Short-Term loans	We obtained an understanding, evaluated the design and tested the operational effectiveness of the Company's key controls over the loans.
Evidently, the Company is using loans to operate the business and also, to acquire non-current assets. Therefore, it has been considered as key audit area.	<p>Our audit procedures included, among others, the followings:</p> <ul style="list-style-type: none"> • Obtained loan statements and facility offer letters to review terms, debt covenants, interest rates and other conditions associated with the loans. • Obtained external confirmation of the bank to ensure accuracy of the figures reported. • Checked interest calculation on test basis. • Checked whether there is any overdue payments and penal interests. • Checked the adjustments or repayments of loans through bank statements as per repayment schedule. <p>Our audit procedures did not identify any issues with regard to the loans.</p>
See note no. 17:00 for details	

3. Revenue Recognition:

Description of Key Audit Matters	Our Responses to the Key Audit Matters
At year end, the Company reported net revenue of Tk. 166,60,19,958	Our audit procedures in relation to the revenue recognition comprises the followings:
Revenue is recognized when the performance obligation is satisfied by transferring goods or services to a customer, either at a point in time or over time.	We also assessed the completeness and accuracy of the data used for the estimations of future taxable expenses.
Goods or services are "transferred" when the customer obtains control of it. Furthermore, revenue is measured at net of trade discounts, markdown adjustment, returns and allowances	<ul style="list-style-type: none"> • Observing and evaluating whether proper segregation of duties put in place; • Preparing work flow of sales process for different business unit.



<p>It is a matter of concern that revenue may be misstated due to recognition of sales transaction before performance obligation being satisfied.</p>	<ul style="list-style-type: none"> • Obtaining month wise breakdown of sales per business unit. • Months were selected on random basis and GL obtained to select transactions for substantive testing, • Comparing prices and terms on samples of sales invoices to the price list. • Checking invoice raised at the year end and delivery of goods with acknowledgement of customer to ensure that cut off principle has been properly applied.
	<ul style="list-style-type: none"> • Assessing revenue recognition accounting policies by comparison with IFRS 15. • Testing the effectiveness of the controls over the calculation of discounts. • Assessing manual journals made to revenue to identify unusual or irregular items; • Comparing ledger balances with 12 months VAT returns; and • Finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards. <p>Our testing did not identify any issues with regard to revenue.</p>
<p>See note no. 20.00 for details</p>	

4. Valuation of Inventories:

Description of Key Audit Matters	Our Responses to the Key Audit Matters
<p>The Company has significant volume of inventory and the Company's financial statement as at 30 June 2025 reflects a total inventory of BDT 544,880,945. It is worth noting that the inventories are measured at the lower of cost and net realizable value, as per the relevant accounting standards.</p>	<p>We evaluated the design and implementation of key inventory controls operating across the Company. We also reviewed management's process of identifying slow-moving and obsolete inventories and determining net realizable value of the inventories. Apart from that, we conducted the following activities:</p>
<p>Given the nature of the inventory, which includes bulk quantities such as Raw Material, Store & Spares, Packing Materials, Work in Process, and Finished Goods, the measurement process requires</p>	<ul style="list-style-type: none"> • We observed physical inventory counts and reviewed the reconciliation process of the count results to the inventory records maintained in the system.



	<ul style="list-style-type: none"> • Reviewing the survey reports of inventories prepared by the external experts, considering competence of the experts, adequacy of their work and the methods and judgment used by them;
Inventories are carried at the lower of cost and net realizable value (NRV). As a result, management has applied judgement in determining the appropriate values for inventories which may be slow-moving or obsolete and need to apply impairment provision creating valuation risk.	<ul style="list-style-type: none"> • Conducting survey of our own expert to evaluate the accuracy of the Company's external expert's survey result; • We reviewed the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year;
While excess holding of inventories could impact efficient use of working capital, similarly lower level of inventories can result in stock outs or irregular supply to the market.	<ul style="list-style-type: none"> • Evaluating the Company's accounting treatment of the changes in the prices of raw materials, including the appropriateness of the related disclosures in the financial statements.
Furthermore, the Company reported raw material consumption of BDT 137,20,00,118 for the current year, which is 95.37% of total cost of goods sold.	<ul style="list-style-type: none"> • We compared the net realizable value on test basis through a review of subsequent period sales and the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete. <p>We discussed with management about their sales forecasting procedures and ordering of stocks, and inquired about remedial action taken in case of excess or shortage of inventories due to difference in forecast and actual results.</p>
See note no. 7.00 for details	

5.Measurement of deferred tax liability:	
Description of Key Audit Matters	Our Responses to the Key Audit Matters
Company reported net deferred tax liability totaling BDT 61,700,646 as at June 30, 2025.	We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the recognition and measurement of deferred tax assets and liabilities based on prevailing tax rates and the assumptions used in estimating the future taxable expenses of the company.



Significant judgement is required in relation to deferred tax liability as their liability is dependent on forecast of future profitability over a number of years.	We also assessed the completeness and accuracy of the data used for the estimations of future taxable expenses.
	We evaluated the reasonableness of key assumptions, timing of reversal of temporary differences and expiration of tax loss carry forwards, recognition and measurement of deferred tax liability.
	We involved tax specialists to assess key assumptions, controls, recognition and measurement of deferred tax assets.
	We assessed the adequacy of the company's disclosures setting out the basis of deferred tax liability balances and the level of estimation involved. We also assisted in evaluating the tax implications, the reasonableness of estimates and calculations determined by management.
	Finally assessed the appropriateness and presentation of disclosures against IAS 12 Income Tax.
See note no. 14.00 for details	

6. Going Concern Assessment	
The Key Audit Matter	How the matter was addressed in our audit
In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in Note 2.04 to the financial statements concerning the Company's ability to continue as a going concern.	We reviewed the cash flows statements as well as the management assessment about positive net cash flows and liquidity position, which has been led to take decisions about the entity's ability to run business on a going concern basis and we found company has sufficient positive operating and overall net cash flows which dictates company has no financial crisis to serve debts.
According to cash flow analysis, company shows positive operating cash flows as well as positive overall net cash flow even though during the year sales has been decreased marginally.	We reviewed the debt services to find out whether company facing any trouble to repay debt and found no default exist.



The financial statements do not include the adjustments that would result if the company were unable to continue as a going concern.	We reviewed the reasons for marginal decrease of sales and found due to current economic situations, cost of materials increased and customer purchase power has been temporarily decreased which would not be affected company's going concern ability for forthcoming years and no need to account for any adjustments.
See note no. 2.04 for details	

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 auditors' 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.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards, 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's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and 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 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 ISA, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the Management' 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 entity'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 entity 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.



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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020 and Financial Reporting Act 2015, we also report the following:

- 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 account 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 and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and
- The expenditures incurred were for the purpose of the Company' Business.

The engagement partner on the audit resulting in this independent auditor's report is Mohammad Abu Kawsar FCA

Date: Dhaka
28-Oct-2025



Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC 2510281497AS946958

COPPERTECH INDUSTRIES LTD.
Statement of Financial Position
As at 30 June 2025

Particulars	Note	Amount in Taka	
		30 June, 2025	30 June, 2024
ASSETS			
Non Current Assets:		879,815,086	903,818,068
Property, Plant & Equipment	4.00	768,231,811	805,603,565
Capital work-in -Progress	5.00	89,401,429	78,532,657
Security Deposits	6.00	22,181,846	19,681,846
Current Assets:		1,138,962,001	1,012,075,190
Inventories	7.00	544,880,945	399,994,841
Trade & Other Receivables	8.00	275,611,858	289,207,139
Advance, Deposits & Prepayments	9.00	239,437,567	269,039,990
Cash and Cash Equivalents	10.00	79,031,631	53,833,219
Total Assets:		2,018,777,087	1,915,893,257
EQUITY & LIABILITIES			
Shareholders Equity:		938,032,542	909,945,224
Share Capital	11.00	655,200,000	655,200,000
Retained Earnings	12.00	282,832,542	254,745,224
LIABILITIES			
Non Current Liabilities:		196,340,552	209,721,022
Long Term Borrowings	13.00	134,639,906	147,036,288
Deferred Tax Liability	14.00	61,700,646	62,684,734
Current Liabilities:		884,403,993	796,227,011
Current Maturity of Term Loan & Lease	15.00	83,282,949	73,890,091
Trade Payable	16.00	36,925,813	45,312,628
Short Term Borrowings	17.00	664,242,068	580,055,088
Creditors & Accruals	18.00	98,942,863	95,180,469
Unclaimed Dividend	19.00	1,010,301	1,788,736
Total Liabilities		1,080,744,545	1,005,948,034
Total Equity & Liabilities:		2,018,777,087	1,915,893,257
Net Asset Value Per Share (NAVPS)	29.00	14.32	13.89

The accounting policies, other notes from 1 to 50 and Annexure-A & B form an integral part of the financial statements.


Company Secretary

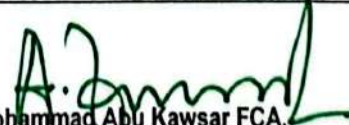

Managing Director


Chairman

Signed in terms of our report of even date.



Date: Dhaka
28-Oct-2025


Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC 2510281497AS946958

COPPERTECH INDUSTRIES LTD.
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Note	Amount in Taka	
		30 June, 2025	30 June, 2024
Revenue	20.00	1,666,019,957	1,675,261,668
Cost of Goods Sold	21.00	(1,438,581,269)	(1,457,275,966)
Gross profit		227,438,688	217,985,703
Less: Operating Expenses		57,329,969	57,787,138
Administrative Overhead	22.00	30,778,490	31,180,770
Selling & Distribution Overhead	23.00	26,551,479	26,606,369
Profit from Operation		170,108,719	160,198,564
Add: Non-Operating Income	24.00	3,253,906	2,223,306
Less: Financial Expenses	25.00	112,228,815	85,158,514
Profit/(Loss) Before WPPF & Tax		61,133,810	77,263,357
Less: Contribution to WPPF		2,911,134	3,679,207
Profit/(Loss) before Tax		58,222,676	73,584,150
Less: Income Tax Expenses		(11,807,230)	(14,827,996)
Current Tax	26.00	(12,791,318)	(10,468,106)
Deferred Tax Expenses/(Income)	27.00	984,088	(4,359,890)
Profit after tax for the year		46,415,447	58,756,154
Earnings per share (Basic)	28.00	0.71	0.90

The accounting policies, other notes from 1 to 50 and Annexure-A & B form an integral part of the financial statements.



Company Secretary



Managing Director




Chairman

Signed in terms of our report of even date.

Date: Dhaka
28-Oct-2025




Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC 2510281497AS946958

COPPERTECH INDUSTRIES LTD.
Statement of Changes in Equity
For the year ended 30 June 2025

Amount in Taka

Particulars	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		46,415,447	46,415,447
Total Comprehensive Income for the Year ended 30 June, 2025	655,200,000	301,160,670	956,360,670
<u>Dividend Paid</u>			
Cash Dividend	-	(18,328,128)	(18,328,128)
Balance as on 30 June, 2025	655,200,000	282,832,542	938,032,542

COPPERTECH INDUSTRIES LTD.
Statement of Changes in Equity
For the year ended 30 June 2024

Amount in Taka

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at 01 July 2023	655,200,000	209,093,070	864,293,070
Profit after tax for the year	-	58,756,154	58,756,154
Total Comprehensive Income for the Year ended 30 June, 2024	655,200,000	267,849,224	923,049,224
<u>Dividend Paid</u>			
Cash Dividend	-	(13,104,000)	(13,104,000)
Balance as on 30 June, 2024	655,200,000	254,745,224	909,945,224

The accounting policies, other notes from 1 to 50 and Annexure-A & B form an integral part of the financial statements.


Company Secretary


Managing Director


Chairman

Signed in terms of our report of even date.


Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC 2510281497AS946958

Date: Dhaka
28-Oct-2025



COPPERTECH INDUSTRIES LTD.
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Note	Amount in Taka	
		30 June, 2025	30 June, 2024
A. Cash Flows from Operating Activities			
Cash Receipts from Customers		1,679,094,526	1,629,030,609
Non-Operating Income		3,253,906	2,223,306
Cash Payment to Suppliers		(1,366,784,315)	(1,341,083,208)
Cash Payment to Employees		(80,899,407)	(75,697,328)
Cash Payment to Others		(79,349,299)	(83,778,051)
Cash Generate from Operation		155,315,411	130,695,328
Cash Payment Against Income Tax		(57,942,800)	(79,610,550)
Net Cash Generate from Operating Activities		97,372,611	51,084,778
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(5,735,702)	-
Capital Work in Progress		(15,674,998)	-
Security Deposits		(2,500,000)	(5,854,221)
Net Cash used in Investing Activities		(23,910,700)	(5,854,221)
C. Cash Flows from Financing Activities			
Dividend Paid		(18,328,128)	(13,104,000)
Unclaimed Dividend		(778,435)	(211,726)
Financial Expenses		(110,340,391)	(90,709,372)
Increase/(Decrease) Short Term Borrowing		84,186,979	96,418,299
Increase/(Decreases) Loan Liabilities (Long term)		(3,003,524)	(19,955,924)
Net Cash Provided by Financing Activities		(48,263,499)	(27,562,723)
D. Net increase in Cash and Cash Equivalent (A+B+C)		25,198,412	17,667,834
E. Cash and Bank Balances at Beginning the Year		53,833,219	36,165,385
F. Cash and Bank Balances at End of the Year (D+E)		79,031,631	53,833,219
Net Operating Cash Flow Per Share (NOCFPS)	30.00	1.49	0.78

The accounting policies, other notes from 1 to 50 and Annexure-A & B form an integral part of the financial statements.


Company Secretary


Managing Director


Chairman

Signed in terms of our report of even date.

Date: Dhaka
28-Oct-2025




Mohammad Abu Kawsar FCA,
ICAB Enrolment No. 1497
Partner
T. Hussain & Co.
Chartered Accountants
DVC 2510281497AS946958

COPPERTECH INDUSTRIES LTD.
Notes to the Financial Statements
For the year ended June 30, 2025

1.00 The background and activities of the Company :

1.01 Legal form of the Company :

Copertech 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 Address of the Registered & Corporate Office :

The registered office of the Company is located at Haritala, Shahpur Bazar, Madhabpur, Habiganj, Bangladesh.

1.03 Nature of Business Activities :

The principal activities of the Company are manufacturing and marketing of all kinds of Copper. The company manufactures copper pipe, tube, copper billet, copper flat hexagonal and copper rod, copper wire, brass rod and all related items of copper.

2.00 Summary of Significant Accounting Principle and Valuation Policies :

2.01 Basis of Preparation and Presentation of Financial Statements :

The financial statements have been prepared and the disclosures of information were made in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), The Companies Act 1994, the Bangladesh Securities and Exchange Rules 2020, guidelines issued by FRC & all other applicable rules & regulations of the country. The Statement of Financial Position and Statement of Comprehensive Income have been prepared according to IAS-1 "Presentation of Financial Statements" under generally accepted accounting principles which are stated as under:

2.01.1 Statement of Compliance with Applicable Laws and Standards :

The Company is also required to comply with the following major legal provisions in addition to Companies Act, 1994 and other applicable laws and regulations :

- The Income Tax Act, 2023;
- The Income Tax Rules 2023;
- The Finance Ordinance 2025;
- Financial Reporting Act, 2015
- The Bangladesh Securities and Exchange Rules 2020
- The Value Added Tax and Supplementary Duty Act, 2012;
- The Value Added Tax Rules, 2016;
- The Customs Act, 2023
- Bangladesh Labor Act, 2006 (as amended to 2023)
- International Accounting Standards (IAS)
- International Financial Reporting Standard (IFRS)
- International Valuation Standards (IVS)
- The Listing Regulations of Dhaka Stock Exchange Ltd. & Chittagong Stock Exchange Ltd.



2.02 Measurement bases :

These financial statements have been prepared on a historical cost basis with the except for certain assets which are stated either at revalued amount or fair market value as explained in the accompanying note and, therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of the previous period/year.

2.03 Risk and uncertainty for use of estimates and judgments :

The preparation of financial statements in conformity with International Accounting Standards and International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period/year in which the estimate is revised and in any future period/years affected as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

2.04 Going Concern :

The financial statements of the Company are prepared on a going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon Company's ability to continue as a going concern.

2.05 Accrual basis :

The company has prepared the financial statements, except cash flow information, using the accrual basis of accounting in accordance with IAS-1 Para-27.

2.06 Components of the Financial Statements :

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components":

- i Statement of Financial Position as at 30 June, 2025
- ii Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June, 2025;
- iii Statement of Changes in Equity for the year ended 30 June, 2025;
- iv Statement of Cash Flows for the year ended 30 June, 2025 &
- iv Notes to the Financial Statements.

2.07 Reporting Period :

The financial period of the Company covers from 01 July to 30 June. The Company follows its reporting period from 01 July to 30 June in order to comply with the provision of section 9 of the Finance Act, 2015 and interpretations and implementation of Bangladesh Securities and Exchange Commission Directive No. SEC/SRMIC/2011/1240/445 dated April 27, 2016 concerning uniform income year. However, the company was followed its reporting period from 01 January to 31 December up to 30 June 2016. The financial statements cover twelve months from 01 July, 2024 to 30 June, 2025.

2.08 Authorization for Issue :

The Board of Directors has approved these financial statements in its meeting held on 28 October, 2025.



2.09 Application of Standards :

Accounting standards set out below have been applied consistently to all periods presented in these financial statements. The company's compliance with accounting standards is stated below:

Accounting Standards	Particulars	Compliance Status
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 & Errors	Complied
IAS-10	Events After the Reporting Period	Complied
IAS-12	Income Taxes	Complied
IAS-16	Property, Plant & Equipment's	Complied
IAS-19	Employee Benefits	Complied
IAS-20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
IAS-21	The Effects of Changes in Foreign Exchange Rates	Complied
IAS-23	Borrowing Costs	Complied
IAS-24	Related Party Disclosures	Complied
IAS-26	Accounting & Reporting by Retirement Benefit Plans	Complied
IAS-27	Consolidated & Separate Financial Statements	Not Applicable
IAS-28	Investments in Associates	Complied
IAS-29	Financial Reporting in Hyperinflationary Economies	Not Applicable
IAS-31	Interest in Joint Ventures	Not Applicable
IAS-32	Financial Instruments: Presentation	Complied
IAS-33	Earning Per Share	Complied
IAS-34	Interim Financial Reporting	Complied
IAS-36	Impairment of Assets	Complied
IAS-37	Provisions, Contingent Liabilities & Contingent Assets	Complied
IAS-38	Intangible Assets	Complied
IAS-40	Investment Property	Complied
IAS-41	Agriculture	Not Applicable
IFRS-1	First Time Adoption of International Financial Reporting Standards	Complied
IFRS-2	Share Based Payment	Not Applicable
IFRS-3	Business Combinations	Not Applicable
IFRS-4	Insurance Contracts	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: Disclosure	Complied
IFRS-8	Operating Segments	Complied
IFRS-9	Financial Instruments	Complied
IFRS-10	Consolidated Financial Statements	Not Applicable
IFRS-11	Joint Arrangements	Not Applicable
IFRS-12	Disclosure of Interest in Other Entities	Not Applicable
IFRS-13	Fair Value Measurements	Complied
IFRS-14	Regulatory Deferral Accounts	Not Applicable
IFRS-15	Revenue from Contracts with Customers	Complied
IFRS-16	Leases	Complied

2.10 Functional and Presentation Currency :

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

2.11 Compliance with the Requirements of Notification of the Securities and Exchange Commission dated: 04.06.2008 under Ref. # SEC/CMMRPC/2008-81/53/Adm/03/28

Notes to the financial statements marked from 3.00 to 3.27 setting out the policies are unambiguous with respect to the reporting framework on which the accounting policies are based. The accounting policies on all material areas have been stated clearly in the notes marked from 3.00 to 3.27

3.00 Significant Accounting Policies :

3.01 Classification of Current versus Non-current :

Current versus Non-Current Classification

The company presents assets and liabilities in statement of financial position based on current/non-current classification.

An asset is current when it is :

- expected to be realized or intended to be sold or consumed in normal operating cycle,
- or - expected to be realized within twelve months after the reporting period,
- or - held primarily for the purpose of trading,
- or - cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is :

- expected to be settled within twelve months after the reporting period,
 - or - held primarily for the purpose of trading,
 - or - there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- The company classifies

All other liabilities as non-current.

Deferred tax assets and liabilities are always classified as non-current assets and liabilities

3.02 Property, Plant & Equipment :

a) Recognition and Measurement :

All property, plant and equipment are initially accounted for at cost and depreciated over their expected useful life in accordance with IAS-16. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes. In respect of major projects involving construction, related pre-operational expenses form part of the value of asset capitalized.

b) Capitalization of Borrowing Cost :

Finance costs that are directly attributable to the construction of plants are included in the cost of those plants in compliance with IAS-23: Borrowing Cost, allowed alternative treatment.



c) Subsequent Costs :

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 cost can be measured reliably. The costs of the day to day maintaining cost on PPE are recognized in the Statement of Profit or Loss and Other Comprehensive Income as incurred.

d) Depreciation :

No depreciation is charged on land, land development and Capital Work-in-Progress. Consistently, depreciation is provided on diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to Taka one.

Each item of PPE is depreciated when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS 5 and the date that the asset is derecognized. The depreciation/amortization rate(s) are as follows:

Fixed Assets	Dep. Rates
Land & Land Development	0%
Building & Civil construction	2.5%
Gas Line Installation	15%
Electric Equipment	15%
Plant & Machineries	10%
Furniture & Fixture	10%
Gas & Diesel Generator	10%
Vehicle	15%

N.B.- Land is not depreciated.

e) Retirements and Disposals :

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses 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 asset and is recognized as gain and loss from disposal of asset under other income in the Statement of Profit or Loss and Other Comprehensive Income.

3.03 Software :

Software is generally charged off as revenue expenditure. Customized software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

Acquired computer software's capitalized on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortized over their estimated useful lives.

3.04 Intangible assets :

a) Recognition and Measurement :

Intangible assets have finite useful lives and are stated at cost less accumulated amortization and any impairment losses. Intangible assets are recognized in accordance with IAS 38-Intangible assets. Intangible assets include

b) Subsequent costs :

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

c) Amortization :

Amortization is recognized in profit or loss on straight line basis over the estimated useful lives of intangible assets from the date they are available for use. Intangible asset (Computer Software) is amortized at the rate of 5% to 33%.

d) Derecognition :

An intangible asset is derecognized on disposal or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the assets, are recognized in profit or loss.

3.05 Impairment of Assets :

All assets have been reviewed according to IAS-36 and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.

3.06 Capital Work-in-Progress :

Property, plant and equipment under construction or not available for use are accounted for as capital

3.07 Financial Instruments :

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

3.07.01 Financial Assets :

The Company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the transaction.

The Company derecognizes a financial asset when the contractual rights or probabilities of receiving the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

Financial assets include cash and cash equivalents, accounts receivable, and long term receivables and deposits.

3.07.02 Financial Liabilities :

The Company initially recognizes debt securities issued and subordinated liabilities on the date that they are originated. All other financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability.

The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired.

Financial liabilities include loans and borrowings, accounts payable and other payables.

3.08 Inventories :

Inventories are measured at the lower of cost and net realizable value. The cost of inventories is based on weighted average cost method and includes expenditure incurred in acquiring the inventories, production or conversion costs, and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Stores and spares and material in transit are measured at cost.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated cost of completion and selling expenses. Inventories consist of raw materials, finished goods, and stores and spares.

3.09 Cash & Cash Equivalents :

Cash & cash equivalents include cash in hand, cash at banks, term deposits which are available for use by the Company without any restrictions. There is an insignificant risk of change in value of the same.

3.10 Accounts Receivable :

Accounts receivables are created at original invoice amount less any provision for doubtful debts. Provision are made where there is evidence of a risk of non-payment, taking into account ageing, provision experience and general economic conditions. When an accounts receivable is determined to be uncollectible it is written off, firstly against any provision available and then to the statement of comprehensive income.

3.11 Creditors & Other Payables :

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the Company.

3.12 Provisions & Contingencies :

Provisions were made considering risk and un-certainties at best estimate of the probable expenditure that would require to meet the current obligation at the date of statement of financial position. Contingent liabilities and assets are current or possible obligations on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company.

3.13 Leases :

IFRS-16: "Leases" has come into force on 01 January 2019 as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). The Company entered into lease agreements with lessors to use floor space for head office accommodation. It does not includes any Machinery, Copy Right, Software, Vehicles etc. The contracts are three-years cancellable (both parties three months notice period). The contracts does not offer any buying option, commitment to buy or any assurance of post use minimum market price for the used floors. Considering exemptions allowed in IFRS-16 (does not transfers substantially all the risk and rewards incidental to ownership, the rental agreements are not considered as finance lease).

Right-of-Use Assets :

In Financial Year 2024-2025, the Company recognized right of use assets at the inception date which was measured at cost, less any accumulated depreciation and captioned in respective asset category. Right of use assets were depreciated on a straight-line basis over the lease term. The right of use assets were presented under Non-current Asset in Statement of Financial Position which has been derecognized during the current year due to cancellation of lease agreement with associate.

Lease Liability :

As the company recognized right-of-use of assets, at the commence date of the lease, the company recognized lease liabilities measured at the present value of lease payments to be made over the lease term using the incremental borrowing rate. Lease liabilities were measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payment.

3.14 Revenue & Other Income:

Revenue from Contracts with Customers :

Revenue is recognized when invoice for products and service are made and the significant risk and reward of ownership are transferred to the dealers, recovery of the consideration is probable, associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. The five steps model as suggested by IFRS-15 has been complied in case of revenue recognition.

The five steps model consists of :

1. Identification of contract(s) with a customer
2. Identification of performance obligation
3. Determination of transaction price
4. Allocation of transaction price to separate performance obligations
5. Recognition of revenue when entity satisfies performance obligations

(a) Sales of Goods :

In compliance with the requirements of IFRS-15 revenue is recognized for local sales of Copper CCR, Copper Busbar and Copper pipe & Tubes at the time of delivery from Factory Godown. Revenue is recognized when goods are supplied to external customers against orders received, title and risk of loss is transferred to the customer, reliable estimates can be made of relevant obligations have been fulfilled, such that the earnings process is regarded as being completed.

(b) Interest Income :

Interest income comprises interest on financial deposits with banks. The amount of interest income is recognized on an accrual basis using the effective interest rate method.

3.15 Employees' Benefit :

Employees of the Company are entitled to get the following benefits from the Company :

a) Short-term Benefits :

Short-term benefits consist of wages, salaries, allowances and bonuses. These obligations are recognized and expenses in the respective periods when the related services are obtained. Any amount not paid are recognized as a liability (undiscounted) at the end of the year.

b) Provident Fund :

Company has not implemented a provident fund scheme for its eligible employees as required under the provisions of section 237 to 327 of the Bangladesh Labor Act, 2006

c) Gratuity :

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The employee gratuity plan is considered as defined benefit plan as it meets the recognition criteria. The company's obligation is to provide the agreed benefits to current and former employees. This fund yet to be recognized by the company and need to be get approval from National Board of Revenue (NBR).

d) Workers' Profit Participation Fund :

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labor Law 2006 (Amendments 2018) and is payable to the workers as define in the said Law. During the current year, company provision WPPF BDT 29,11,134 and shown in statement of profit or loss and other comprehensive income.

3.16 Borrowing Costs :

In compliance with the requirements of IAS-23 "Borrowing Costs", borrowing costs of operational period on short-term loan facilities from commercial banks was charged off as revenue expenditure as they incurred.

3.17 Net Profit before Tax :

Net Profit before Tax for the year was not materially affected by:

- transaction of a nature not usually undertaken by the Company;
- circumstances of an exceptional or non-recurring nature;
- charges or credits relating to prior years; and
- changes in accounting policies.

3.18 Taxation :

Provision is made at the ruling rate, considering tax, applied on 'estimated' taxable profit as a "Public Limited Company Listed with Stock Exchanges".

a) Current Tax :

Provision for income tax has been made as per requirements of the Income Tax Act, 2023, Income Tax Rules 2023 & Finance Ordinance 2025. Income tax expense is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

Current tax expense has been recognized on the basis of the Finance Ordinance 2025 and Income Tax Act, 2023 and Income Tax Rules 2023 and the tax rate of the company is @ 20% or subject to minimum tax on the gross receipts or Tax deducted at source whichever is higher is treated as taxable income.



b) Deferred Tax :

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Statement of Financial Position as liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Coppertech Industries Ltd. recognized deferred tax liabilities for all taxable temporary differences.

3.19 Earnings per Share :

The Company calculates Earnings per Share (EPS) in accordance with IAS-33: "Earning per Share", which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income, and the computation of EPS is stated in the note.

(a) Basic Earnings :

This represents earnings for the year attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit after tax for the period has been considered as fully attributable to ordinary shareholders.

(b) Weighted Average Number of Ordinary Shares Outstanding during the period :

Computation of weighted average number of ordinary shares is not required, as number of shares outstanding has been not changed during the reporting year.

(c) Basic Earnings per Share :

This has been calculated by dividing the basic earnings by weighted average number of ordinary shares outstanding during the year.

(d) Diluted Earnings per Share :

No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the year under review.

3.20 Foreign Currency Transactions :

Foreign currencies are translated into taka at the exchange rates ruling on the date of transactions in accordance with IAS-21 "The Effects of Changes in Foreign Exchange Rates". Bank deposit in foreign currency has been translated into taka at the year end at the rate of exchange ruling on that date and gain/ (loss) if any have been accounted for as other income/(loss) in the Income Statement.

3.21 Statements of Cash Flows :

Statement of Cash Flows is prepared principally in accordance with IAS-7: Cash Flow Statements and the cash flows from operating activities have been presented under direct method.

3.22 Related Parties Disclosure :

As per IAS-24 'Related Party Disclosures', parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Related party transactions have been disclosed under Note-35 of the notes to the financial statements.

3.23 Segment Reporting :

No segmental reporting is applicable for the company as required by IFRS-8: "Operating Segment" as the company operates in a single industry segment and within a single geographical territory.

3.24 Offsetting :

No assets and liabilities or income and expenses were offset that may contradict requirements of any IFRSs/IASs.

3.25 Concentration of Counterparty Risk :

As of June 30, 2025, the company does not have any significant concentration of business transacted with a particular customer, supplier or lender that could, if suddenly eliminated, have severely impacted the company's operations. The company also does not have any concentration of available source of labor, service or licenses or other rights that could, if suddenly eliminated, have severe impact on the operations of the company.

3.26 Comparative Information :

Comparative information has been disclosed in respect of the year ended June 2025 for all numerical information in the financial statements where it is relevant for understanding of the current year's financial statements. Figures for the year ended June 2023 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

3.27 General :

Previous year's figures have been regrouped/reclassified wherever considered necessary to conform to current year's presentation. Figures have been rounded off to the nearest Taka, as the currency represented in this Financial Statements.



4.00 Property, Plant & Equipment :

A. At Cost :

	Amount in Taka	
	30 June, 2025	30 June, 2024
Opening Balance	1,195,819,512	1,159,712,007
Add: Addition during the year	10,541,928	36,107,505
Closing Balance	1,206,361,440	1,195,819,512

B. Accumulated Depreciation :

Opening Balance	390,215,947	338,785,844
Add: Charged during the year	47,913,682	51,430,103
Closing Balance	438,129,629	390,215,947

C. Written down value on cost (A-B) :

768,231,811	805,603,565
--------------------	--------------------

N.B.-The Details Property, Plant & Equipment Schedule has been shown in Annexure -A.

5.00 Capital work-in -Progress :

A. Factory Building :

Opening Balance	26,196,146	49,851,021
Add: Addition made during the year	-	-
	26,196,146	49,851,021
Less: Transfer to PPE.	(3,451,680)	(23,654,875)
Closing Balance	22,744,466	26,196,146

B. Plant & Machinery :

Opening Balance	46,330,011	58,782,641
Add: Addition made during the year	15,674,998	-
	62,005,009	58,782,641
Less: Transfer to PPE.	-	(12,452,630)
Closing Balance	62,005,009	46,330,011

C. Electric Equipment :

Opening Balance	6,006,500	6,006,500
Add: Addition made during the year	-	-
	6,006,500	6,006,500
Less: Transfer to PPE.	(1,354,546)	-
	4,651,954	6,006,500
Closing Balance (A+B+C)	89,401,429	78,532,657

- The above amount includes partial completion of work. After completion of the entire work or part thereof it will be transferred to Fixed Asset.



6.00 Security Deposits :

Hobigonj Polli Bidduit Samity
Central Depository Bangladesh Limited
Jalalabad Gas Transmission and Distribution System Ltd.
Bank Guaranty Margin
Closing Balance

Amount in Taka	
30 June, 2025	30 June, 2024
3,480,724	3,480,724
500,000	500,000
17,084,550	14,584,550
1,116,572	1,116,572
22,181,846	19,681,846

- **Security Deposits:** The above balance represents security deposit made by the company for electricity, Gas, bank guarantee margin and others.

7.00 Inventories :

Raw Material	21.01	170,754,650	122,558,799
Work in Process	21.00	175,461,321	133,264,250
Finished Goods	21.00	152,222,020	106,654,520
Store & Spares	21.02.01	43,098,520	32,752,422
Packing Materials	23.01	3,344,434	4,764,850
Total		544,880,945	399,994,841

- The above inventories has been physically counted and valued by the inventory team consists of management staffs and audit teams.
- Inventories in hand have been valued at the lower of weighted average cost and net realizable value.
- As the Company deals in large number of items which vary in units, item-wise quantity statement of inventories could not be given.

8.00 Trade & Other Receivables :

Trade Receivable	8.01	275,611,858	289,207,139
		275,611,858	289,207,139

- The trade receivables occurred in the ordinary course of business are unsecured but considered good and is falling due within one year.
- Details receivables movement and ageing thereof has been given below:

8.01 Trade & Other Receivable :

Opening Balance		289,207,139	242,158,750
Add: Sales during the year	20.00	1,666,019,958	1,675,261,668
		1,955,227,097	1,917,420,418
Less: Collection during the year		1,679,615,239	1,628,213,279
Closing Balance		275,611,858	289,207,139

8.02 Ageing of Trade Receivables :

More than Six Months		-	-
Less than Six Months		275,611,858	289,207,139
		275,611,858	289,207,139



9.00 Advance, Deposits & Prepayments :

A. Advance:

		Amount in Taka	
		30 June, 2025	30 June, 2024
Advance Income Tax	9.01	190,177,966	142,703,272
Insurance Premium		199,266	406,077
Advance against Expenses		1,705,548	2,469,204
Advance against Local Purchase		30,081,793	91,330,869
Advanced against Rent		1,287,500	1,670,000
Advance against Land Purchase		5,351,322	10,351,322
Advance against LC Margin		9,701,663	5,087,330
VAT Current A/C		932,509	15,021,916
Total		239,437,567	269,039,990

Advance: All advances amount has been considered good and recoverable. There is no agreement amount due from directors or officers of the Company.

9.01 Advance Income Tax :

Opening Balance		142,703,272	63,092,723
Add: AIT on FDR		267,616	260,724
Add :TDS against supply		41,684,990	55,850,726
Add : TDS against Vehicle		315,000	290,500
Add :Tax paid at import stage & Others		15,675,194	23,208,599
		200,646,072	142,703,272
Less: Adjusted during the year		(10,468,106)	-
Closing Balance		190,177,966	142,703,272

10.00 Cash and Cash Equivalents :

Cash in Hand	10.01	7,254,620	7,784,560
Cash at Banks	10.02	71,777,011	46,048,659
Total		79,031,631	53,833,219

10.01 Cash in Hand :

Cash in Hand		7,254,620	7,784,560
Total		7,254,620	7,784,560

10.02 Cash at Banks :

Cash at bank	10.03	51,207,710	29,784,678
FDR with Banks	10.04	20,569,301	16,263,981
Total		71,777,011	46,048,659



10.03 A. Cash at Bank :

		Amount in Taka	
		30 June, 2025	30 June, 2024
Premier Bank Ltd.	A/C No #9078	18,081	18,771
Premier Bank Ltd.	A/C No #2954	2,745	3,805
Premier Bank Ltd.	A/C No #2925	-	-
AB Bank Ltd.	A/C No #9-000	2,162	3,312
The City Bank Ltd.	A/C No #1001	1,741,100	773,216
Social Islami Bank Ltd.	A/C No #8297	43,472,245	1,259,466
Social Islami Bank Ltd.	A/C No #9988	46,908	143,362
Dutch -Bangla Bank Ltd.	A/C No #20624	4,459,945	25,186,746
Social Islami Bank Ltd.	A/C No #0075	-	7,279
Bank Asia Ltd.	A/C No #1632	28,459	-
Dhaka Bank Ltd.	A/C No #3185	425,766	599,985
Sub Total		50,197,409	27,995,942

B. Dividend Account :

Social Islami Bank Ltd.	Div - 23	676,813	278,755
Dutch-Bangla Bank Ltd.	Div - 22	332,178	355,077
Social Islami Bank Ltd.	Div - 21	1,310	1,154,903
Sub Total		1,010,301	1,788,736
Grand Total (A+B)		51,207,710	29,784,678

10.04 Fixed Deposit Receipts (FDR) :

Social Islami Bank Ltd.	A/C #16222	5,909,882	5,554,400
Social Islami Bank Ltd.	A/C # 6233	3,309,534	3,110,464
Social Islami Bank Ltd.	A/C # 6255	2,600,348	2,443,936
Meridian Finance & Investment Limited	A/C # 1176-0	3,240,000	-
Dhaka Bank Ltd.	A/C # 7936	5,227,044	4,890,966
Dhaka Bank Ltd.	A/C # 7898	282,493	264,216
Total		20,569,301	16,263,981

11.00 Share Capital :

A. Authorized share Capital :

70,000,000 Ordinary Share of Tk. 10 each	700,000,000	700,000,000
--	-------------	-------------

B. Issued, Subscribed & Paid-up :

65,520,000 Ordinary Shares of TK. 10 each issued and fully paid	655,200,000	655,200,000
	655,200,000	655,200,000

C: Shareholding Position

Particulars	% of shares	No. of Share	30-06-2025	30-06-2024
Sponsor/Director	27.57%	18,061,680	180,616,800	196,996,800
Institutions	22.28%	14,598,584	145,985,840	127,569,330
Public	50.15%	32,859,736	328,597,360	330,633,870
Total	100%	65,520,000	655,200,000	655,200,000

		Amount in Taka	
		30 June, 2025	30 June, 2024
12.00	<u>Retained Earnings :</u>		
	Opening Balance	254,745,224	209,093,070
	Net profit during the year	46,415,447	58,756,154
		301,160,670	267,849,224
	Less: Dividend Paid		
	Cash Dividend	18,328,128	13,104,000
	Total Dividend paid for the year 2023-2024	18,328,128	13,104,000
	Closing Balance	282,832,542	254,745,224
13.00	<u>Long Term Borrowings :</u>		
	HPSM - Real Estate	25,370,730	25,711,607
	HPSM - Machinery	165,544,360	176,537,025
	Lease Finance	27,007,765	18,677,747
		217,922,854	220,926,379
13.01	<u>Lease Finance :</u>		
	Dhaka Bank Limited	9,514,230	18,677,747
	Meridian Finance & Investment Limited	17,493,535	-
		27,007,765	18,677,747
	Less: Current Maturity		
	Long Term Loan	61,995,729	63,152,568
	Lease Loan	21,287,220	10,737,523
	Total Current Maturity	83,282,949	73,890,091
	Balance after Current Maturity	134,639,906	147,036,288
14.00	<u>Deferred Tax (Assets)/Liability :</u>		
	Opening Deferred Tax Liability	62,684,734	58,324,844
	Charged during the year	(984,088)	4,359,890
	Deferred Tax Liability	61,700,646	62,684,734
15.00	<u>Current Maturity of Term Loan & Lease Finance :</u>		
	Bank Loan	61,995,729	63,152,568
	Lease Loan	21,287,220	10,737,523
	Closing balance	83,282,949	73,890,091
15.01	<u>Current Maturity of Long Term Loan :</u>		
	HPSM - Real Estate	7,309,167	7,183,548
	HPSM - Machinery	54,686,562	55,969,020
		61,995,729	63,152,568
15.02	<u>Current Maturity of Lease Loan :</u>		
	Dhaka Bank Limited	9,118,707	10,737,523
	Meridian Finance & Investment Limited	12,168,513	-
	Balance after Current Maturity	21,287,220	10,737,523



		Amount in Taka	
		30 June, 2025	30 June, 2024
16.00	Trade Payable :		
	Opening Balance	45,312,628	19,781,300
	Add: Purchase during the year	1,438,281,560	1,398,339,623
		1,483,594,187	1,418,120,923
	Less: Payment during the year	(1,446,668,374)	(1,372,808,295)
	Closing Balance	36,925,813	45,312,628
17.00	Short Term Borrowings :		
	Social Islami Bank Limited	17.01 480,029,683	439,426,456
	Dhaka Bank Limited	17.02 184,212,385	140,628,632
		664,242,068	580,055,088
17.01	Social Islami Bank Limited :		
	Bai-Murabaha TR	199,600,000	199,700,000
	Bai Muazzal - WC CMSME	171,700,000	170,150,000
	Letter of Credit (Revolving) / TR	108,729,683	69,576,456
		480,029,683	439,426,456
17.02	Dhaka Bank Limited :		
	Revolving Overdraft -Work Order	66,495,853	52,117,809
	Letter of Credit (Revolving)	117,716,531	88,510,823
		184,212,385	140,628,632
18.00	Creditors & Accruals :		
	Liabilities for Expenses	18.01 63,305,918	61,346,023
	Current Tax Payable	18.02 32,791,766	30,468,554
	Advance Against Sales	18.03 2,845,179	3,365,892
		98,942,863	95,180,469
18.01	Liabilities for Expenses :		
	Utility Bill	554,337	706,172
	Salary & Allowance	7,158,887	6,066,366
	Payable to WPPF	18.01.01 2,911,134	3,679,207
	Audit Fees	460,000	460,000
	Office Rent Payable	264,000	276,000
	Rental Expenses-Nitrogen Container	20,000	20,000
	Interest Payable (Machineries & RE)	12,234,670	15,186,251
	Interest Payable (Bai-Muazzal & Working Capital)	36,387,997	31,547,992
	Gas Bill Payable	3,314,893	3,404,035
		63,305,918	61,346,023
18.01.01	Provision for WPPF :		
	Opening Balance	3,679,207	2,564,421
	Add: Addition during the year	2,911,134	3,679,207
		6,590,341	6,243,628
	Less: Payment during the year	(3,679,207)	(2,564,421)
	Balance as on 30th June,2025	2,911,134	3,679,207



		Amount in Taka	
		30 June, 2025	30 June, 2024
18.02	<u>Current Tax Payable :</u>		
	Opening Balance	30,468,554	20,000,448
	Add: Charge for the year	12,791,318	10,468,106
		43,259,872	30,468,554
	Less: Adjustment during the year	(10,468,106)	-
	Closing Balance	32,791,766	30,468,554
18.03	<u>Advance Against Sales :</u>		
	Amount received from dealer and retailer	2,845,179	3,365,892
		2,845,179	3,365,892
19.00	<u>Unclaimed Dividend :</u>		
	CTIL Div - 23	676,813	278,755
	CTIL Div - 22	332,178	355,077
	CTIL Div - 21	1,310	1,154,903
		1,010,301	1,788,736



		Amount in Taka	
		30 June, 2025	30 June, 2024
20.00 Revenue :			
Gross Sales		1,915,914,964	1,918,357,300
Less: VAT		249,895,006	243,095,632
Net Sales		1,666,019,958	1,675,261,668
21.00 Cost of Goods Sold :			
Raw Materials Consumption	21.01	1,372,000,118	1,366,339,694
Manufacturing overhead	21.02	154,496,313	155,916,447
Cost of Manufacturing		1,526,496,431	1,522,256,142
Add: Opening Work-in-Progress		133,264,250	43,569,520
Less: Closing Work-in-Progress		(175,461,321)	(133,264,250)
Cost of goods Manufactured		1,484,299,360	1,432,561,412
Add: Opening stock of Finished Goods		106,654,520	131,425,605
Less: Sample Expense		(150,591)	(56,531)
Less: Closing stock of Finished Goods		(152,222,020)	(106,654,520)
		1,438,581,269	1,457,275,966
21.01 Raw Materials Consumption:			
<i>Opening stock of raw materials</i>		122,558,799	111,254,420
Add: Purchase during the year		1,420,195,969	1,377,644,073
Raw materials available for production		1,542,754,768	1,488,898,493
Less: Closing stock of raw materials		(170,754,650)	(122,558,799)
		1,372,000,118	1,366,339,694
21.02 Manufacturing Overhead :			
Salary & Wages		42,582,356	38,388,345
Conveyance		86,048	232,395
Tours & Travel		156,675	204,315
Carriage Inward		404,500	478,228
Gas Bill		45,680,537	46,427,229
Utility Expenses		9,625,890	9,705,972
Power & Fuel		2,157,295	2,121,086
Entertainment		695,463	682,034
Cleaning Expense		177,628	334,231
Fire Insurance Expenses		535,401	645,379
Internet Expenses		123,222	113,600
License & Renewal		49,576	173,150
Loading & Unloading Expenses		97,215	58,752
Medical Expenses		126,568	97,230
Mobile Bill		176,093	135,279
Printing & Stationery		157,983	94,157
Rental Expenses-Nitrogen Container		240,000	240,000
Repairs & Maintenance		155,275	178,954

Amount in Taka		
	30 June, 2025	30 June, 2024
Store & spares	4,011,580	4,690,837
Testing Fees	-	17,020
Uniform & Gloves	223,000	341,973
Miscellaneous Expenses	316,227	215,425
Staff Fooding	1,020,603	1,224,783
Utensil & Crockeries	16,992	22,226
Training, R&D Expenses	162,189	235,250
Depreciation (Annexure-A)	45,517,997	48,858,598
	154,496,313	155,916,447

21.02.01 Store & Spares Expenses :

Opening Balance	32,752,422	20,059,523
Add: Purchase during the Year	14,357,678	17,383,736
Available for use	47,110,100	37,443,259
Less: Closing Balance	(43,098,520)	(32,752,422)
	4,011,580	4,690,837

22.00 Administrative Overhead :

Salary & Allowance	19,462,616	18,475,484
Conveyance	382,321	302,860
Managing Directors Remuneration	2,880,000	2,640,000
Board & Committee Meeting Fees	201,250	345,000
Utility Expenses	794,453	976,580
Entertainment	614,765	858,381
Internet Expenses	207,900	157,500
Mobile Bill	317,295	354,088
Renewal & Registration	726,777	715,550
Health & Life Insurance	-	264,533
Paper & Periodical	6,581	5,978
Postage & Courier	22,175	17,067
Advertisement	108,215	120,540
Printing & Stationery	31,214	249,936
Audit Fee	460,000	460,000
Professional Fee	34,500	34,500
Rental Expenses	2,640,000	3,168,000
Repair & Maintenance	191,142	208,861
Others Administrative Expenses	153,876	152,460
Service Charge (CDBL)	106,000	130,548
Depreciation (Annexure-A)	1,437,410	1,542,903
	30,778,490	31,180,770



		Amount in Taka	
		30 June, 2025	30 June, 2024
23.00 Selling & Distribution Overhead :			
Salary & Allowance		16,442,331	15,932,562
Conveyance		120,705	211,783
Tours & Travels		57,829	56,876
Entertainment		177,673	438,903
Packing Expenses	23.01	5,148,329	5,109,085
Sales Promotion Expense		321,000	476,020
Carriage Outward		530,335	523,600
Postage & Courier		6,200	3,356
Printing & Stationery		87,675	114,812
Vehicle Running Cost		202,806	356,204
Mobile Bill		363,150	359,096
Rental Expense		1,637,962	1,741,630
Repair & Maintenance		210,771	77,084
Vehicle Tracking Expense		81,820	56,100
Sample Expense		150,591	56,531
Internet Expenses		54,028	54,000
Tender Expenses		-	10,125
Depreciation (Annexure-A)		958,274	1,028,602
		26,551,479	26,606,369
23.01 Packing Material :			
Opening Balance		4,764,850	6,562,121
Add: Purchase During the Period		3,727,913	3,311,814
		8,492,763	9,873,935
Less: Closing Balance		(3,344,434)	(4,764,850)
		5,148,329	5,109,085
24.00 Non-operating Income :			
Interest Income on FDR		1,578,086	1,303,622
Scrap Sales		1,675,820	919,684
		3,253,906	2,223,306
25.00 Financial expenses :			
Lease Finance Interest		2,310,754	552,359
Bank Charges		450,458	143,807
Interest on Bank Loan	25.01	109,467,603	84,462,349
		112,228,815	85,158,514
25.01 Interest on Bank Loan :			
Interest on Short Term Loan		75,614,154	55,442,391
Interest on Long Term Loan		33,853,449	29,019,958
		109,467,603	84,462,349



	Amount in Taka	
	30 June, 2025	30 June, 2024
26.00 Current tax expenses :		
A) Current Tax :		
Profit Before Tax as per Account	58,222,676	73,584,150
Add: Accounting Depreciation	47,913,682	51,430,103
Less: Tax base Depreciation	(42,993,245)	(73,229,551)
Less: Non-Operating Income	(3,253,906)	(2,223,306)
Taxable Income	59,889,207	49,561,395
Tax on Taxable Income @20%	11,977,841	9,912,279
Tax on Non-Operating Income @25%	813,477	555,827
Total Current Tax	12,791,318	10,468,106
B) Minimum Tax :		
Gross Receipts	1,669,273,863	1,677,484,975
Minimum Tax @ 0.60%	10,015,643	10,064,910
Whichever is Higher from above calculation (A & B)	12,791,318	10,468,106
27.00 Deferred tax expenses/ (Income) :		
Carrying amount of PPE (Accounting Base)	768,231,812	805,603,565
Carrying amount of PPE (Tax Base)	459,728,580	492,179,897
Taxable Temporary Difference	308,503,232	313,423,668
Tax Rate	20.00%	20.00%
Closing Deferred Tax Liability	61,700,646	62,684,734
Opening Deferred Tax Liability (Adjusted)	62,684,734	58,324,844
Deferred tax expenses/ (Income)	(984,088)	4,359,890
28.00 Earnings Per Share (Basic) :		
A. Net Profit after Tax	46,415,447	58,756,154
B. Weighted average number of Share	65,520,000	65,520,000
Earnings per Share (A/B)	0.71	0.90

Earnings Per Share (EPS): Despite revenue and other expenditures were closely comparable to the previous year, the higher financial expenses this year largely impacted net profitability. As a result, earnings per share has declined.

29.00 Net Asset Value (NAV) Per Share :		
Total Assets	2,018,777,087	1,915,893,257
Less: Total Liabilities	1,080,744,545	1,005,948,034
A. Net Asset Value (NAV)	938,032,542	909,945,224
B. Total Number of Share outstanding	65,520,000	65,520,000
Net Asset Value (NAV) Per Share (A/B)	14.32	13.89



		Amount in Taka	
		30 June, 2025	30 June, 2024
30.00	Net Operating Cash Flows Per Share (NOCFPS) :		
	Net Operating Cash Flows (Numerator)	97,372,611	51,084,778
	Weighted average number of Share	65,520,000	65,520,000
	Net Operating Cash Flows per share	1.49	0.78

Net Operating Cash Flow Statement (NOCFS): While cash payments against advance income tax has decreased this year, cash collections from customers has increased in comparison to the previous year. As a result, the cash flow was positively impacted, and the NOCFPS increased significantly.

30.01 Reconciliation of Net Profit with Cash Flows from Operating Activities :

Cash flows from Operating Activities:

Cash Generated from Operation	Note: A	155,315,411	130,695,327
Income Tax		(57,942,800)	(79,610,550)
Net Cash flows from Operating Activities:		97,372,611	51,084,777

Note: A Cash Generated from Operation :

Net Income Before Tax	58,222,676	73,584,150
Depreciation on property, plant and equipment	47,913,682	51,430,103
Interest Paid	110,340,391	90,709,372
(Increase) / Decrease in Trade and Other Receivables	-	
(Increase) / Decrease in Trade and Other Receivables	13,595,282	(47,048,389)
(Increase) / Decrease in Advance, Deposit & Prepayments	77,077,117	27,273,044
(Increase) / Decrease in Inventories	(144,886,104)	(87,123,652)
Increase / (Decrease) in Trade Payables	(8,386,814)	25,531,328
Increase / (Decrease) in Liabilities for Expenses	1,439,182	(3,660,628)
Cash Generated from Operations	155,315,411	130,695,327



31.00 Commission, Brokerage or Discount :

No brokerage and discount against sales was paid during the year.

32.00 Payment made in Foreign Currency :

No expenses including Royalty, Technical Experts & Professional Advisory Fees and Interest etc. were incurred or paid in foreign currencies during the financial year.

33.00 Finance Lease Commitment :

As at 30-06-2025, there was no lease commitment under finance lease.

34.00 Claim not Acknowledged as debt :

There was no claim against the company acknowledged as debt as on 30 June, 2025.

35.00 Related Party Transactions :

During the year ended June 30, 2025 the Company entered into transactions with related party in the normal course of business. All these transactions took place in an arm length basis. Name of the related parties, nature of these transactions and amount thereof been set out below in accordance with the provisions of IAS 24: Related party disclosure.

35.01 Transactions with Related Parties :

Name of related party	Nature of transaction	Transaction during the year	Outstanding as on June 30, 2025	Outstanding as on June 30, 2024
Rashida Abbas	Chairman	-	-	-
Abbasi Adam Ali	Manging Director	2,880,000	-	-
Zulfikar Ali	Director	-	-	-
Shoeb Adam Ali	Director	-	-	-
Mustafa Shoeb	Director	-	-	-
Abul Basher	Director	-	-	-
Total		2,880,000	-	-

The company carried out all related party transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

36.00 Payment /Perquisites to Directors and Officers :

The aggregate amount paid/provided during the year in respect of "Directors" and "Officers" of the company as defined in the Securities and Exchange rules 1987 are disclosed below:

Particulars	30-06-2025	30-06-2024
Directors Remuneration	2,880,000	2,640,000
Managerial Remuneration	-	-
Board meeting attendance fees	201,250	345,000
Managerial Benefits:		
Bonus	-	-
House Rent	-	-
Conveyance	-	-

(a) no compensation was made to the Managing Director of the company.

(b) no amount was spent by the company for compensating any member of the Board of Directors except as stated in (35) above.

37.00 Key Management Personnel Compensation :

The Board of Directors' is directly and indirectly responsible for directing and controlling the business of the company. None of the Directors takes any benefit from the Company as remuneration nor they take any board meeting attendance fee. Therefore, disclosure on this matter was not primarily essential for us. However, we will provide necessary disclosures in future if they decide to enjoy any kind of benefit from the company against their contributions or services to the company.

Particulars	30-06-2025	30-06-2024
Short-Term Employee Benefits	2,880,000	2,640,000
Post-Employment Benefits	-	-
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Share-Based Payment	-	-

38.00 Attendance Status of Board Meeting of Directors :

During the year ended 30 June, 2025 total Eight Board Meetings were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance
Rashida Abbas	Chairman	4	2
Abbasi Adam Ali	Manging Director	4	4
Zulfikar Ali	Director	4	1
Shoeb Adam Ali	Director	4	1
Mustafa Shoeb	Director	4	3
Md. Anamul Haque	Independent Director	4	4
Sultan Mahabubul Haque	Independent Director	4	4

A Audit Committee

Name of the Directors	Designation	Meeting held	Attendance
Md. Anamul Haque	Chairman of the committee	4	4
Sultan Mahabubul Haque	Member	4	4
Mustafa Shoeb	Member	4	3

B Remuneration Committee

Name of the Directors	Designation	Meeting held	Attendance
Sultan Mahabubul Haque	Chairman of the committee	2	1
Mustafa Shoeb	Member	2	2
Md. Anamul Haque	Member	2	2

39.00 Audit Fees :

Auditors' remuneration comprises annual audit fees only.

40.00 Un-availed Credit Facilities :

There are no credit facilities available to the Company under any contract (other than credit available in ordinary course of business) at the Statement of Financial Position date.

41.00 Contingent Liabilities :

There is no contingent liabilities of the Company during the year.

42.00 Board Meeting Fees :

Board meeting attendance fees has been given to the Board of Directors.

43.00 Subsequent Disclosure of Events after the Balance Sheet Date- Under IAS 10 :

The financial statements were authorized for issue on 28 th October 2025 by the Board of Directors who had the power to amend the financial statements after issue. There is no other significant event that has occurred between the Financial Position date and the date when the financial statements were authorized for issue by the Board of Directors of the company.

44.00 Internal Control :

The following steps have been taken for implementation of an effective internal control procedure of the company:

- a. A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control;
- b. Regular review of internal audit reports with a view to implement the suggestion of internal auditors in respect of internal control technique;
- c. To establish an effective management system that includes planning, organizing and supervising culture in the factory as well as at head office.

45.00 Events After Reporting Period :

45.01 Declaration of dividend and date of Annual General Meeting (AGM)

Meeting of the Board of Directors of Coppertech Industries Ltd. was held on October 28, 2025 from 4.45PM to 5.50 PM. Following decision was unanimously taken in the said meeting:

Particulars	Decision of the Board
Recommendation of Dividend for the Financial Year 2024-2025	2.15%
Date of 13th AGM	29-Jan-26
Record Date	4-Dec-25
Venue of AGM	Hybrid System

46.00 Segment Reporting :

The Company is domiciled in Bangladesh. The gross revenue from Copper CCR, Copper Busbar and Copper pipe & Tubes is BDT 1866 million (2025); BDT 1675 million(2024). The Company does not have any non current assets that are located outside Bangladesh

The Company is a primarily engaged in the manufacturing and sale of Copper CCR, Copper Busbar and Copper pipe & Tubest in Bangladesh and this forms the focus of the Company's internal reporting system. While the Company has clearly differentiated brands, segmentation within a wide portfolio of brands is not part of the regular internally reported financial information to the chief operating decision maker. Therefore, it is not possible to segment the Company's results by brand without a high degree of estimation.

As there is single business and geographic segment within the company operates as such no segment reporting is felt necessary.

47.00 Dividend Paid to the Shareholder :

During the year under review total 1,83,28,128 shares has been transferred to the respective shareholders BO account through CDBL who were the owner of shares at record date.



48.00 Dividend paid to the Capital Market Stabilization (CMS) Fund:

The unclaimed/unsettled cash dividend for the year from 2018-2019 & 2019-2020 has been deposited to the Capital Market Stabilization (CMS) Fund as instructed by the Bangladesh Securities and Exchange Commission. Summary of unclaimed/unsettled cash dividend deposited to CMS Fund is as under:

Year	Amount in Tk.
2018-2019	585,653
2019-2020	488,108
Total	1,073,761

49.00 Financial Risk Management :

International Financial Reporting Standard (IFRS) 7- Financial instruments: Disclosures - requires disclosure of information relating to: both recognized and unrecognized financial instruments, their significance and performance, accounting policies, terms and conditions, net fair values and risk information- the Company's policies for controlling risks and exposures.

The management has overall responsibility for the establishment and oversight of the company's risk management framework. The company's risk management policies are established to identify and analyze the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. This note presents information about the company's exposure to each of the following risks, the company's objectives, policies and processes for measuring and managing risk, and its management of capital. The company has exposure to the following risks from its use of financial instruments.

- a) Credit Risk
- b) Liquidity Risk
- c) Market Risk

49.01 Credit Risk :

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivables from institutional and export customers etc. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. In monitoring credit risk, debtors are grouped according to their risk profile, i.e. their legal status, financial condition, ageing profile etc. Accounts receivable are related to sale of generic pharmaceuticals products, basic chemical products, animal health products and pesticide products. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

(a) Exposure of Credit Risk :

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

Particulars	30-06-2025	30-06-2024
Trade & Other Receivables	275,611,858	289,207,139
Advances, Deposits and Prepayments	239,437,567	269,039,990
Cash and Bank Balances	79,031,631	53,833,219
Total	594,081,056	612,080,349



(b) Ageing of Receivables :

Particulars	30-06-2025	30-06-2024
More than Six Months	-	-
Less than Six Months	275,611,858	289,207,139
Total	275,611,858	289,207,139

C. Cash and Cash Equivalents :

Cash in hand	7,254,620	2,333,135
Cash at bank	71,777,011	46,048,659
Total	79,031,631	48,381,794

Bank & Branch Name	Account No.	Balance as on 30-06-2025	Balance as on 30-06-2024
Premier Bank Ltd.	A/C No #9078	18,081	18,771
Premier Bank Ltd.	A/C No #2954	2,745	3,805
Premier Bank Ltd.	A/C No #2925	-	-
AB Bank Ltd.	A/C No #9-000	2,162	3,312
The City Bank Ltd.	A/C No #1001	1,741,100	773,216
Social Islami Bank Ltd.	A/C No #8297	43,472,245	1,259,466
Social Islami Bank Ltd.	A/C No #9988	46,908	143,362
Dutch-Bangla Bank Ltd.	A/C No #20624	4,459,945	25,186,746
Social Islami Bank Ltd.	A/C No #0075	-	7,279
Bank Asia Ltd.	A/C No #1632	28,459	-
Dhaka Bank Ltd.	A/C No #3185	425,766	599,985
Social Islami Bank Ltd.	Div - 23	676,813	278,755
Dutch-Bangla Bank Ltd.	Div - 22	332,178	355,077
Social Islami Bank Ltd.	Div - 21	1,310	1,154,903
Social Islami Bank Ltd.	A/C #16222	5,909,882	5,554,400
Social Islami Bank Ltd.	A/C # 6233	3,309,534	3,110,464
Social Islami Bank Ltd.	A/C # 6255	2,600,348	2,443,936
Meridian Finance & Investment Limited	A/C # 1176-0	3,240,000	-
Dhaka Bank Ltd.	A/C # 7936	5,227,044	4,890,966
Dhaka Bank Ltd.	A/C # 7898	282,493	264,216
Total		71,777,011	46,048,659



02 Liquidity Risk :

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (Cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or jeopardizing to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, based on time line of payment of financial obligations and accordingly arrange for sufficient liquidity/fund to make the expected payments within due dates. Moreover, the company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligation in the event that there is insufficient cash to make the required payment. The requirement is determined in advance through cash flow projections and credit lines with banks are negotiated accordingly. The following are the contractual maturities of financial liabilities:

Category of Liabilities	Year	Carrying Amount Taka	Contractual Cash Flow Taka	Cash Flow Within 0-12 Months Taka
Short Term Borrowings	30.06.25	664,242,068	664,242,068	664,242,068
Trade Payable	30.06.25	36,925,813	36,925,813	36,925,813
Creditors & Accruals	30.06.25	98,942,863	98,942,863	98,942,863
Long Term Borrowings	30.06.25	134,639,906	134,639,906	-
Total		934,750,649	934,750,649	800,110,744

03 Market Risk :

Market risk is the risk that changes in market prices, such as foreign exchanges rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

(a) Currency Risk

The company is exposed to currency risk on sales, purchase that are denominated in a currency other than the respective functional currencies of the entities, primarily the BDT Tk. but also USD. The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to Company's operating activities with the foreign suppliers.

(i) Foreign exchange rate sensitivity analysis for foreign currency expenditures:

A strengthening or weakening of the Taka, as indicated below, against the USD at 30 June 2025 would have increased/(decreased) equity and profit or loss. This analysis is based on foreign currency exchange rate variances that the Company considered to be reasonably possible at the reporting date. The analysis assumes that all other variables, in particular interest rates, remain constant.

(b) Interest Rate Risk

The risk is that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Interest Rate Sensitivity

A+/- 1% change in short-term interest rates calculated on the financial assets and financial liabilities, would have a maximum impact on the company's profit before tax of +/- taka 205 (Taka 163 for 2024) in thousands and taka 8,822(Taka 8,001 for 2024) in thousands respectively.

Amount in Taka	
30 June, 2025	30 June, 2024

Interest bearing financial instruments of the company at reporting date are as follows-

Financial Assets :

Short Term Deposits

20,569,301	16,263,981
20,569,301	16,263,981

Financial Liabilities :

Long Term Borrowings

Short Term Borrowings

217,922,854	220,926,379
664,242,068	580,055,088
882,164,922	800,981,467

c) Other Price risk

Equity price risk arises from available-for-sale equity securities held for meeting partially the unfunded portion of the Company's defined benefit pension obligations as well as investments at fair value through profit and loss (other than those arising from interest rate risk and currency risk). The Company is not exposed to any equity price risk, as the Company does not have any investment in equity shares and also to commodity price risk.



50.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:

Employee position of the company as at 30 June, 2025:

Salary (Monthly)	Officer & Staff	Worker	Total Employees
	Factory & Head Office		
Below Tk. 3,000/-	-	-	-
Above Tk. 3,000/-	79	169	248
Total	79	169	248

The company has complied with the Minimum Wages Gazette Notification: SRO No. 39/Law/2017 dated 23 February, 2017 and there are no employees to receive below minimum wages during the reporting year.

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Salary	Festival Bonus	Total Payment
Rashida Abbas	Chairman	-	-	-
Abbasi Adam Ali	Manging Director	2,880,000		2,880,000
Zulfikar Ali	Director	-	-	-
Shoeb Adam Ali	Director		-	-
Mustafa Shoeb	Director	-	-	-
Abul Basher	Director	-	-	-
Mukit Ahmed, ACMA, FCA	Independent Director	-	-	-
Md. Anamul Haque	Independent Director			
Sultan Mahabubul Haque	Independent Director			
Total		2,880,000	-	2,880,000

Period of payment to Directors is from 01 July, 2024 to 30 June, 2025.

The above Directors of the company did not take any benefit from the company and the follows:

- Expenses reimbursed to the managing agent - Nil
- Commission or other remuneration payable separately to a managing agent or his associate -Nil
- Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into such concerns with the company-Nil
- The money value of the contracts for the sale or purchase of goods and materials or supply of services,

enter into by the company with the managing agent or his associate during the financial year-Nil

e. Any other perquisites or benefits in cash or in kind stating-Nil

f. Other allowances and commission including guarantee commission-Nil

Pensions, etc.-

1) Pensions-Nil

2) Gratuities :

Gratuity Payment

3) Payment from WPPF Fund :

Company's Contribution to WPPF

4) Compensation for loss of office-Nil

5) Consideration in connection with retirement from office-Nil

Amount in Taka	
30 June, 2025	30 June, 2024

-	-
3,679,207	2,564,421

C. The disclosure of Schedule XI, part-II, Para 3 :

a) Turnover:

Particulars	30 June 2025
Turnover in BDT.	1,666,019,957
Turnover in Quantity	1,341,609

- b) No Commission paid to selling agents during the year.
c) No brokerage and discount paid on sales during the year.

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Opening Balance	Total Purchase	Consumption	Closing Balance
Raw materials (In Tk.)	122,558,799	1,420,195,969	1,372,000,118	170,754,650
Packing materials (In Tk.)	4,764,850	3,727,913	5,148,329	3,344,434
Total Raw materials (In Tk.)	127,323,649	1,423,923,882	1,377,148,447	174,099,084

Value of export and Domestic Sales :

Particulars	In foreign currencies (US\$)	In BDT
Export	-	-
Domestic Sales	-	1,666,019,958
Total	-	1,666,019,958

- i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2024 to 30 June, 2025 on account of royalty, know-how, professional fees, consultancy fees and interest;
ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

COPPERTech INDUSTRIES LTD.
Schedule of Property, Plant & Equipment
As on 30 June, 2025

Sl. No	PARTICULARS	Accounting Base				Rate of Dep(%)	Depreciation				Written down Value As on 30.06.2025
		Cost		Adjustment/ Disposal	Total cost as on 30.06.2025		Charged during the year	Adjustment/ Disposal	Accumulated Dep. on 30.06.2025		
		Balance as on 01.07.2024	Addition during the year							Balance as on 01.07.2024	
1	2	3	4(1+2-3)	5	6	7	8	9(6+7-8)	10(4-9)		
01.	Land & Land Development	72,789,375	-	-	72,789,375	0%	-	-	-	72,789,375	
02.	Building & Civil construction	425,612,498	3,451,680	-	429,064,178	2.5%	9,178,902	-	68,498,229	360,565,949	
03.	Gas Line Installation	6,248,479	-	-	6,248,479	15%	451,217	-	3,691,582	2,556,897	
04.	Electric Equipment	52,876,398	1,354,546	-	54,230,944	15%	3,311,776	-	34,766,942	19,444,002	
05.	Plant & Machineries	593,457,387	-	-	593,457,387	10%	32,269,332	-	303,033,404	290,423,984	
06.	Furniture & Fixture	5,074,383	-	-	5,074,383	10%	296,320	-	2,407,501	2,666,882	
07.	Gas & Diesel Generator	15,595,986	-	-	15,595,986	10%	554,455	-	10,605,891	4,990,095	
08.	Vehicle	24,165,006	5,735,702	-	29,900,708	15%	1,851,680	-	15,106,081	14,794,627	
	Balance as on 30 June, 2025	1,195,819,512	10,541,928	-	1,206,361,440		47,913,682	-	438,129,628	768,231,812	
	Balance as on 30 June, 2024	1,159,712,007	36,107,505	-	1,195,819,512		51,430,103	-	390,215,947	805,603,565	

Allocation of Depreciation:
Manufacturing
Administration
Selling & Distribution

30-06-25	30-06-24
45,517,997	48,858,598
1,437,410	1,542,903
958,274	1,028,602
47,913,682	51,430,103

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

Tax base :

Annexure-B

SL	Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 30.06.2025
		Balance as at 01.07.2024	Addition	As on 30.06.2025		Balance as at 01.07.2024	Charged during the period	Balance as on 30.06.2024	
1	Land and Land Development	72,789,375		72,789,375	0%	-	-	-	72,789,375
2	Building & Civil Construction	425,612,498	3,451,680	429,064,178	10%	200,841,054	22,822,312	223,663,367	205,400,811
3	Utility Line Installation	6,248,479		6,248,479	10%	3,886,347	236,213	4,122,560	2,125,919
4	Electric Equipment	52,876,398	1,354,546	54,230,944	10%	38,771,096	1,545,985	40,317,081	13,913,863
5	Plant & Machineries	593,457,387		593,457,387	10%	428,281,007	16,517,638	444,798,645	148,658,742
6	Gas & Diesel Generator	11,175,986		11,175,986	10%	9,951,293	122,469	10,073,762	1,102,224
7	Vehicles	24,165,006	5,735,702	29,900,708	10%	15,672,841	1,422,787	17,095,628	12,805,080
8	Diesel Generator	4,420,000		4,420,000	10%	4,040,325	37,967	4,078,293	341,707
9	Furniture & Fixture	5,074,383		5,074,383	10%	2,195,652	287,873	2,483,525	2,590,858
	Balance as on 30 June, 2025	1,195,819,512	10,541,928	1,206,361,440		703,639,615	42,993,245	746,632,860	459,728,580

DVC Preview

DVC: 2510281497A5946958

Membership (Enrl.) Number : 1497 Member's Name : Mohammad Abu Kawsar FCA
CA Firm's Name : T Hussain & Co.
Client's Name : COPPERTECH INDUSTRIES LIMITED
Client's Registration : RJSC Ref. Number: C-105188/12
Client's Category : Manufacturing Client's Industry : Others
Period : 01/07/2024 To : 30/06/2025
Document Name : Auditors Report and Finar
Document Type : Statutory Audit
Date of Issue : 28/10/2025 Listing Status : y

Key Information :

Total Liabilities	1,080,744,545.00
Gross Revenue Shown in IS	1,666,019,957.00
Profit before taxes	58,222,676.00
Retained Earnings	282,832,542.00
Total Assets	2,018,777,087.00

