

**COPPERTECH INDUSTRIES LTD.**  
**Statement of Financial Position (Un-audited)**

As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31 March 2026	30 June 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>847,294,232</b>	<b>879,815,086</b>
Property, Plant & Equipment	3.00	756,253,697	768,231,811
Capital Work in Progress	4.00	67,508,689	89,401,429
Security Deposits	5.00	23,531,846	22,181,846
<b>Current Assets</b>		<b>1,093,915,859</b>	<b>1,138,962,001</b>
Inventories	6.00	399,028,460	544,880,945
Trade & Other Receivable	7.00	299,459,750	275,611,858
Advance, Deposit & Prepayments	8.00	342,433,924	239,437,567
Cash & Cash Equivalents	9.00	52,993,725	79,031,631
<b>TOTAL ASSETS</b>		<b>1,941,210,091</b>	<b>2,018,777,087</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserve</b>		<b>953,209,313</b>	<b>938,032,542</b>
Share Capital	10.00	655,200,000	655,200,000
Retained Earnings	11.00	298,009,313	282,832,542
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>		<b>242,750,987</b>	<b>196,340,552</b>
Long Term Loan	12.00	181,878,162	134,639,906
Deferred Tax	13.00	60,872,825	61,700,646
<b>Current Liabilities</b>		<b>745,249,792</b>	<b>884,403,993</b>
Current Maturity of Term Loan & Lease	14.00	20,101,581	83,282,949
Trade Payable	15.00	30,097,007	36,925,813
Short Term Borrowings	16.00	554,449,420	664,242,068
Creditors & Accruals	17.00	139,117,480	98,942,863
Unclaimed Dividend	18.00	1,484,304	1,010,301
<b>Total Liabilities</b>		<b>988,000,779</b>	<b>1,080,744,545</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,941,210,092</b>	<b>2,018,777,087</b>
<b>Net Asset Value (NAV) Per Share</b>	22.00	<b>14.55</b>	<b>14.32</b>

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

  
Director

  
Managing Director

  
Chairman

  
Chief Financial Officer



  
Company Secretary

**COPPERTECH INDUSTRIES LTD.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
For the period from 1st July, 2025 to 31 March, 2026

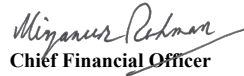
Particular's	Note	Upto		For 3rd Quarter	
		1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025	1st January, 2026 to 31 March, 2026	1st January, 2025 to 31 March, 2025
Revenue	19.00	1,470,596,143	1,249,969,782	658,455,398	551,566,034
Less: Cost of Goods Sold		1,300,179,696	1,084,646,294	581,570,394	484,821,555
<b>Gross Profit</b>		<b>170,416,447</b>	<b>165,323,488</b>	<b>76,885,005</b>	<b>66,744,479</b>
<b>Less: Operating Expenses</b>		<b>44,916,709</b>	<b>46,375,574</b>	<b>20,334,993</b>	<b>20,253,201</b>
Administrative Expenses		25,140,536	26,449,451	11,729,759	11,724,759
Selling & Distribution Expenses		19,776,174	19,926,123	8,605,234	8,528,442
<b>Profit from Operation</b>		<b>125,499,737</b>	<b>118,947,914</b>	<b>56,550,012</b>	<b>46,491,278</b>
Add: Non-Operating Income		3,730,832	2,898,785	1,587,192	113,304
Less: Financial Expenses		90,084,771	81,465,217	33,535,221	27,703,056
<b>Profit/(Loss) Before WPPF &amp; Tax</b>		<b>39,145,798</b>	<b>40,381,482</b>	<b>24,601,983</b>	<b>18,901,526</b>
<b>Less: Contribution to WPPF</b>		<b>1,864,086</b>	<b>1,922,928</b>	<b>1,171,523</b>	<b>900,073</b>
<b>Profit/(Loss) before Tax</b>		<b>37,281,712</b>	<b>38,458,554</b>	<b>23,430,460</b>	<b>18,001,453</b>
<b>Less: Income Tax Expenses</b>		<b>8,018,141</b>	<b>9,348,023</b>	<b>4,765,452</b>	<b>3,853,867</b>
Current Tax	20.00	8,845,962	7,517,211	5,030,566	3,310,076
Deferred Tax Expenses/(Income)	20.01	(827,821)	1,830,812	(265,114)	543,791
<b>Profit after tax for the year</b>		<b>29,263,571</b>	<b>29,110,531</b>	<b>18,665,008</b>	<b>14,147,586</b>
<b>Earnings per share (EPS)</b>	21.00	<b>0.45</b>	<b>0.44</b>	<b>0.28</b>	<b>0.22</b>

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

  
Director

  
Managing Director

  
Chairman

  
Chief Financial Officer



  
Company Secretary

**Coppertech Industries Ltd.**  
**Statement of Changes in Equity (Un-audited)**  
For the period from 1st July, 2025 to 31 March, 2026

Particular	Share Capital	Retained Earnings	Amount in Taka
			Total Equity
<b>Balance as at 01 July 2025</b>	655,200,000	282,832,542	938,032,542
Profit after tax for the year	-	29,263,571	29,263,571
<b>Total Comprehensive Income for the period ended 31 March, 2026</b>	<b>655,200,000</b>	<b>312,096,113</b>	<b>967,296,113</b>
<b><u>Dividend Paid</u></b>			
Cash Dividend	-	(14,086,800)	(14,086,800)
<b>Balance as on 31 March, 2026</b>	<b>655,200,000</b>	<b>298,009,313</b>	<b>953,209,313</b>

Particular	Share Capital	Retained Earnings	Amount in Taka
			Total Equity
<b>Balance as at 01 July 2024</b>	655,200,000	254,745,224	909,945,224
Profit after tax for the year	-	29,110,531	29,110,531
<b>Total Comprehensive Income for the period ended 31 March, 2025</b>	<b>655,200,000</b>	<b>283,855,755</b>	<b>939,055,755</b>
<b><u>Dividend Paid</u></b>			
Cash Dividend	-	(18,328,128)	(18,328,128)
<b>Balance as on 31 March, 2025</b>	<b>655,200,000</b>	<b>265,527,627</b>	<b>920,727,627</b>

  
**Director**

  
**Managing Director**

  
**Chairman**

  
**Chief Financial Officer**



  
**Company Secretary**

## COPPERTECH INDUSTRIES LTD.

### Statement of Cash Flows (Un-audited)

For the period from 1st July, 2025 to 31 March, 2026

Particulars	Notes	Upto	
		1st July, 2025 to 31 March, 2026	1st July, 2024 to 31 March, 2025
<b>A. Cash Flows from Operating Activities</b>			
Cash Receipts from Customers		1,447,027,572	1,262,887,759
Non-Operating Income		3,730,832	2,898,785
Cash Payment to Suppliers		(1,114,569,136)	(973,683,313)
Cash Payment to Employees		(70,029,679)	(67,659,256)
Cash Payment to Others		(52,305,337)	(59,675,126)
<b>Cash Generate from Operation</b>		<b>213,854,251</b>	<b>164,768,850</b>
Cash Payment Against Income Tax		(39,381,985)	(43,050,047)
<b>Net Cash Generate from Operating Activities</b>		<b>174,472,266</b>	<b>121,718,803</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		-	-
Capital Work in Progress		-	(12,392,742)
Security Deposits		(1,350,000)	(1,500,000)
<b>Net Cash used in Investing Activities</b>		<b>(1,350,000)</b>	<b>(13,892,742)</b>
<b>C. Cash Flows from Financing Activities</b>			
Dividend Paid		(14,086,800)	(18,328,128)
Unclaimed Dividend		474,003	364,411
Financial Expenses		(59,811,614)	(69,095,215)
Increase/(Decrease) Short Term Borrowing		(109,792,648)	(17,157,452)
Increase/(Decreases) Loan Liabilities (Long term)		(15,943,111)	(1,797,915)
<b>Net Cash Provided by Financing Activities</b>		<b>(199,160,170)</b>	<b>(106,014,299)</b>
<b>D. Net increase in Cash and Cash Equivalent (A+B+C)</b>		<b>(26,037,904)</b>	<b>1,811,763</b>
<b>E. Cash and Bank Balances at Beginning the Year</b>		<b>79,031,631</b>	<b>53,833,219</b>
<b>F. Cash and Bank Balances at End of the Year (D+E)</b>		<b>52,993,726</b>	<b>55,644,982</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	23.00	<b>2.66</b>	<b>1.86</b>

  
Director

  
Managing Director

  
Chairman

  
Chief Financial Officer



Company Secretary

# COPPERTECH INDUSTRIES LTD.

## Notes to the Financial Statements For the year ended 31 March, 2026

### 1.00 Reporting Entity

#### 1.01 Company Profile

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

#### 1.02 Nature of the Business

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

### 2.00 Basis of Preparation

#### 2.01 Statement of Compliance

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

#### 2.02 Date of Authorization

The financial statements were authorized for issue by the Board of Directors on 30.04.2026 for publication.

#### 2.03 Reporting period

The financial period of the Company covers one year from 1st July, 2025 to 31 March, 2026

#### 2.04 Functional and Presentational Currency

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

#### 2.05 Significant Accounting Policies

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

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

#### A. Valuation of Current Assets

##### Accounts Receivable:

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

##### Inventories:

Inventories are including work in process and finished goods are stated at the lower of cost and net realizable value in compliance with the requirements of IAS-2.

Cost comprises purchase price, import duties and other taxes, transport, handling and other cost directly attributable to the acquisition of finished goods, materials and services. Trade discounts, rebates and other similar items are deducted in determining the cost of purchase.(IAS – 2.11)



**B. Property, Plant and Equipment  
Recognition and Measurement**

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

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

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

**Depreciation**

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

Name of Assets	Rate	Rate
	31-Mar-26	30-Jun-25
Land & Land Development	0%	0%
Building and Civil Construction	2.50%	2.50%
Gas Line Installation	15%	15%
Electric Equipment	15%	15%
Plant & Machineries	10%	10%
Furniture & Fixture	10%	10%
Gas & Diesel Generator	10%	10%
Vehicles	15%	15%

**Retirement and Disposals**

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

**C. Financial Instruments**

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

**Financial Assets**

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

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

**Financial Liabilities**

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

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



#### **D. Share Capital**

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

#### **E. Impairment**

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

#### **F. Employees' Benefit**

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

The company's employee benefits include the following:

##### **Short Term Employee Benefits**

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

##### **Worker's profit participation fund (WPPF)**

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

#### **G. Provisions**

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

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

#### **H. Financial Income and Expenditure**

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

#### **I. Statement of Cash Flows**

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

#### **2.06 Advances, Deposits and Prepayments**

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

#### **2.07 Cash and Cash Equivalents**

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



## 2.08 Borrowing Cost

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

## 2.09 Going Concern

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

## 2.10 Components of the Financial Statements

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

- a. Statement of Financial Position as at March 31, 2026
- b. Statement of Profit or Loss and other Comprehensive Income for the year ended March 31, 2026
- c. Statement of Changes in Equity for the year ended March 31, 2026
- d. Statement of Cash Flows for the year ended March 31, 2026 and
- e. Notes, summary of significant accounting policies and other explanatory information.

## 2.11 Applicable Accounting Standards

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

### IASs:

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

### IFRSs:

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

## 2.12 Other Regulatory Compliance

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

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



### **2.13 Responsibility for Preparation and Presentation of Financial Statements**

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

### **2.14 Capacity**

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

### **2.15 Related Party Disclosure**

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

### **2.16 General**

- i) The figure has been rounded off to the nearest taka.
- ii) The financial Statements have been prepared covering one year from 01 July 2025 to March 31, 2026.
- iii) Because of these rounding off, in some instance the total may not match the sum of individual balance.



		<b>Amount in Taka</b>	
		<b>31 March 2026</b>	<b>30 June 2025</b>
<b>3.00 Property, Plant and Equipment</b>			
Written Down Value		<b>756,253,697</b>	<b>768,231,811</b>
Note: Schedule of Property, Plant and Equipment and depreciation thereon is presented in (Annexure-A)			
<b>4.00 Capital Work in Progress</b>			
A. Factory Building		19,203,266	22,744,466
B. Plant and Machinery		43,653,469	62,005,009
C. Electric Equipment		4,651,954	4,651,954
<b>Total (A+B+C)</b>		<b>67,508,689</b>	<b>89,401,429</b>
<b>5.00 Security Deposits</b>			
Hobigonj Polli Bidduit Samity		3,480,724	3,480,724
Central Depository Bangladesh Limited		500,000	500,000
Jalalabad Gas Transmission and Distribution System Ltd		18,434,550	17,084,550
Bank Guaranty Margin		1,116,572	1,116,572
		<b>23,531,846</b>	<b>22,181,846</b>
<b>6.00 Inventories</b>			
Raw Material		154,078,900	170,754,650
Work in Process		87,769,850	175,461,321
Finished Goods		115,785,200	152,222,020
Store & Spares		38,945,050	43,098,520
Packing Materials		2,449,460	3,344,434
		<b>399,028,460</b>	<b>544,880,945</b>
<b>7.00 Trade &amp; Other Receivable</b>			
Trade Receivable	<b>Note-07.01</b>	299,459,750	275,611,858
		<b>299,459,750</b>	<b>275,611,858</b>
<b>7.01 Trade &amp; Other Receivable</b>			
Opening Balance		275,611,858	289,207,139
Add: Sales during the year		1,470,596,143	1,666,019,958
		<b>1,746,208,001</b>	<b>1,955,227,097</b>
Less: Collection during the year		1,446,748,251	1,679,615,239
<b>Closing Balance</b>		<b>299,459,750</b>	<b>275,611,858</b>
<b>Ageing of Trade Receivables</b>			
More than Six Months		-	-
Less than Six Months		299,459,750	275,611,858
		<b>299,459,750</b>	<b>275,611,858</b>
<b>8.00 Advance, Deposit &amp; Prepayments</b>			
Advance Income Tax	<b>Note- 8.01</b>	229,559,951	190,177,966
Insurance Premium		-	199,266
Advance Against Expenses		895,600	1,705,548
Advance Against Local Purchase		108,583,703	30,081,793
Advanced Against Rent		1,096,250	1,287,500
Advance Against Land Purchase		1,187,611	5,351,322
Advance Against LC Margin		743,317	9,701,663
VAT Current A/C		367,492	932,509
		<b>342,433,924</b>	<b>239,437,567</b>



		<b>Amount in Taka</b>	
		<b>31 March 2026</b>	<b>30 June 2025</b>
<b>8.01 Advance Income Tax</b>			
Opening Balance		190,177,966	142,703,272
<b>Add: Advance income tax during the period</b>			
AIT on FDR		548,175	267,616
Tax paid import stage & Others		38,833,810	57,675,184
		<b>229,559,951</b>	<b>200,646,072</b>
Less: Adjustment during the year		-	10,468,106
<b>Closing Balance</b>		<b>229,559,951</b>	<b>190,177,966</b>
<b>9.00 Cash and cash equivalents</b>			
Cash in hand		13,235,600	7,254,620
Cash at bank	<b>Note- 9.01</b>	18,057,129	51,207,710
Fixed Deposit Receipts (FDR)	<b>Note- 9.02</b>	21,700,996	20,569,301
		<b>52,993,725</b>	<b>79,031,631</b>
<b>9.01 A. Cash at bank:</b>			
Premier Bank Ltd. - Banani Branch		18,771	18,081
Premier Bank Ltd. - Banani Branch		3,805	2,745
AB Bank Ltd. - Madhabpur Branch		2,162	2,162
The City Bank Ltd.- Banani Branch		75,519	1,741,100
Social Islami Bank Ltd.- Gulshan Branch		1,376	43,472,245
Social Islami Bank Ltd.- Dhanmondi Branch		6,010	46,908
Dutch -Bangla Bank Ltd. - Mohakhali Branch		7,287,551	4,459,945
Social Islami Bank Ltd. - Industrial Park Branch Habigonj		4,167	-
Bank Asia Ltd. Mohakhali Branch		29,126	28,459
Dhaka Bank Ltd.- Gulshan Branch		9,144,338	425,766
		<b>16,572,825</b>	<b>50,197,409</b>
<b>B. Dividend Account</b>			
Dutch-Bangla Bank Ltd.- Banani Branch - Div		462,162	-
Social Islami Bank Ltd.- Gulshan Branch - Div - 23		679,884	676,813
Dutch-Bangla Bank Ltd.- Mohakhali Branch - Div - 22		341,793	332,178
Social Islami Bank Ltd.- Gulshan Branch - Div - 21		465	1,310
		<b>1,484,304</b>	<b>1,010,301</b>
<b>Grand Total (A+B)</b>		<b>18,057,129</b>	<b>51,207,710</b>
<b>9.02 Fixed Deposit Receipts (FDR)</b>			
FDR- Social Islami Bank ltd.		12,765,344	11,819,764
FDR - Meridian Finance & Investment Limited		3,240,000	3,240,000
FDR - Dhaka Bank ltd.		5,695,652	5,509,537
<b>Total</b>		<b>21,700,996</b>	<b>20,569,301</b>
<b>10.00 Share Capital</b>			
<b>A. Authorized Capital</b>			
70,000,000 Ordinary Shares of Tk. 10/- each		<b>700,000,000</b>	<b>700,000,000</b>
<b>B. Issued, Subscribed &amp; Paid-up Capital</b>			
65,520,000 Ordinary Shares of Tk. 10/- each fully paid up		<b>655,200,000</b>	<b>655,200,000</b>
<b>C. Shareholding Position</b>			
<b>Particulars</b>	<b>Percentage</b>	<b>Amount (Tk.)</b>	<b>Amount (Tk.)</b>
Sponsor/Director	27.57%	180,616,800	180,616,800
Institutions	22.02%	144,331,890	145,985,840
Public	50.41%	330,251,310	328,597,360
<b>Total:</b>	<b>100.00%</b>	<b>655,200,000</b>	<b>655,200,000</b>



		<b>Amount in Taka</b>	
		<b>31 March 2026</b>	<b>30 June 2025</b>
<b>11.00</b>	<b>Retained Earnings</b>		
	Opening Balance	282,832,542	254,745,224
	Net profit for the year	29,263,571	46,415,447
		<b>312,096,113</b>	<b>301,160,670</b>
	<b>Less: Dividend Paid</b>		
	Cash Dividend	14,086,800	18,328,128
	<b>Total Dividend Paid for the year - 2023-24</b>	<b>14,086,800</b>	<b>18,328,128</b>
	<b>Closing Balance</b>	<b>298,009,313</b>	<b>282,832,542</b>
<b>12.00</b>	<b>Long Term Loan</b>		
	HPSM - RE	25,370,730	25,370,730
	HPSM - Machinery	165,544,360	165,544,360
	Lease Finance	11,064,654	27,007,765
		<b>201,979,744</b>	<b>217,922,854</b>
	<b>Note- 12.01</b>		
<b>12.01</b>	<b>Lease Finance</b>		
	Dhaka Bank Limited	2,359,543	9,514,230
	Meridian Finance & Investment Limited	8,705,111	17,493,535
		<b>11,064,654</b>	<b>27,007,765</b>
	<b>Less: Current Maturity</b>		
	Long Term Loan	14,631,303	61,995,729
	Lease Loan	5,470,278	21,287,220
	<b>Total Current Maturity</b>	<b>20,101,581</b>	<b>83,282,949</b>
	<b>Balance after Current Maturity</b>	<b>181,878,162</b>	<b>134,639,906</b>
<b>13.00</b>	<b>Deferred Tax Liability</b>		
	Opening Deferred Tax Liability	61,700,646	62,684,734
	Charged during the year	(827,821)	(984,088)
	Deferred Tax Liability	<b>60,872,825</b>	<b>61,700,646</b>
	<b>Note- 20.01</b>		
	<b>Note- 19.01</b>		
<b>14.00</b>	<b>Current Maturity of Term Loan &amp; Lease Finance</b>		
	Bank Loan	14,631,303	61,995,729
	Lease Loan	5,470,278	21,287,220
		<b>20,101,581</b>	<b>83,282,949</b>
<b>14.01</b>	<b>Current Maturity of Long Term Loan</b>		
	HPSM - RE	1,921,506	7,309,167
	HPSM - Machinery	12,709,797	54,686,562
	<b>Balance after Current Maturity</b>	<b>14,631,303</b>	<b>61,995,729</b>
<b>14.02</b>	<b>Current Maturity of Lease Loan</b>		
	Dhaka Bank Limited	2,072,184	9,118,707
	Meridian Finance & Investment Limited	3,398,094	12,168,513
	<b>Balance after Current Maturity</b>	<b>5,470,278</b>	<b>21,287,220</b>
<b>15.00</b>	<b>Trade Payable</b>		
	Opening Balance	36,925,813	45,312,628
	Add: Purchase during the year	1,045,312,263	1,438,281,560
		<b>1,082,238,077</b>	<b>1,483,594,187</b>
	Less: Payment during the year	1,052,141,070	1,446,668,374
	<b>Closing Balance</b>	<b>30,097,007</b>	<b>36,925,813</b>



		<b>Amount in Taka</b>	
		<b>31 March 2026</b>	<b>30 June 2025</b>
<b>16.00 Short Term Borrowings</b>			
Social Islami Bank Limited	<b>Note- 16.01</b>	386,736,500	480,029,683
Dhaka Bank Limited	<b>Note- 16.02</b>	167,712,920	184,212,385
		<b>554,449,420</b>	<b>664,242,068</b>
<b>16.01 Social Islami Bank Limited</b>			
Bai-Murabaha (TR)		192,900,000	199,600,000
Bai Muazzal - WC CMSME		150,500,000	171,700,000
Letter of Credit (Revolving) / TR		43,336,500	108,729,683
		<b>386,736,500</b>	<b>480,029,683</b>
<b>16.02 Dhaka Bank Limited</b>			
Revolving Overdraft -Work Order		82,363,043	66,495,853
Letter of Credit (Revolving) / TR		85,349,877	117,716,531
		<b>167,712,920</b>	<b>184,212,385</b>
<b>17.00 Creditors &amp; Accruals</b>			
Liabilities for Expenses	<b>Note- 17.01</b>	94,355,253	63,305,918
Current Tax Payable	<b>Note- 17.02</b>	41,637,728	32,791,766
Advance Against Sales	<b>Note- 17.03</b>	3,124,500	2,845,179
		<b>139,117,480</b>	<b>98,942,863</b>
<b>17.01 Liabilities for Expenses</b>			
Utility Bill		788,250	554,337
Salary & Allowance		8,752,281	7,158,887
Payable to WPPF		<b>1,864,086</b>	<b>2,911,134</b>
Audit Fees		-	460,000
Office Rent Payable		276,000	264,000
Rental Expenses-Nitrogen Container		20,000	20,000
Interest Payable (Machineries & RE)		21,430,404	12,234,670
Interest Payable (Bai-Muazzal & Working Capital)		57,465,420	36,387,997
Gas Bill Payable		3,758,812	3,314,893
		<b>94,355,253</b>	<b>63,305,918</b>
<b>17.01.01 Payable to WPPF</b>			
Opening Balance		2,911,134	3,679,207
Addition during the year		1,864,086	2,911,134
		<b>4,775,220</b>	<b>6,590,341</b>
Less: Payment during the year		2,911,134	3,679,207
<b>Closing Balance</b>		<b>1,864,086</b>	<b>2,911,134</b>
<b>17.02 Current Tax Payable</b>			
Opening Balance		32,791,766	30,468,554
Add: Charge for the year		8,845,962	12,791,318
		<b>41,637,728</b>	<b>43,259,872</b>
Less: Adjustment during the year 2023-24		-	10,468,106
<b>Closing Balance</b>		<b>41,637,728</b>	<b>32,791,766</b>
<b>17.03 Advance Against Sales</b>			
Advance Against Sales		3,124,500	2,845,179
		<b>3,124,500</b>	<b>2,845,179</b>
<b>18.00 Unclaimed Dividend</b>			
CTIL Div - 24		462,162	-
CTIL Div - 23		679,884	676,813
CTIL Div - 22		341,793	332,178
CTIL Div - 21		465	1,310
		<b>1,484,304</b>	<b>1,010,301</b>



	Amount in Taka	
	1st July, 2025 to 31 March 2026	1st July, 2024 to 31 March 2025
<b>19.00 Revenue</b>		
Gross Sales	1,691,185,565	1,437,457,261
Less: VAT	220,589,421	187,487,480
	<b>1,470,596,143</b>	<b>1,249,969,782</b>
<b>20.00 A) Current Tax</b>		
Profit Before Tax as per Account	37,281,712	38,458,554
Add: Accounting Depreciation	33,870,855	34,975,451
Less: Tax base Depreciation	29,731,748	44,129,511
Less: Non-Operating Income	3,730,832	2,898,785
Taxable Income	<b>37,689,987</b>	<b>26,405,708</b>
<b>Current tax</b>	<b>7,537,997</b>	<b>5,281,142</b>
Non-Operating Income	932,708	724,696
<b>Total Current Tax</b>	<b>8,470,705</b>	<b>6,005,838</b>
<b>B) Minimum Tax:</b>		
Gross Receipts	1,474,326,975	1,252,868,567
Minimum Tax @ 0.60%	8,845,962	7,517,211
<b>Whichever is Higher from above calculation (A &amp; B)</b>	<b>8,845,962</b>	<b>7,517,211</b>
<b>20.01 Deferred tax</b>		
Carrying amount of PPE (Accounting Base)	756,253,697	771,982,660
Carrying amount of PPE (Tax Base)	451,889,572	449,404,932
Taxable Temporary Difference	<b>304,364,125</b>	<b>322,577,728</b>
Tax Rate	<b>20.00%</b>	<b>20.00%</b>
Closing Deferred Tax Liability	<b>60,872,825</b>	<b>64,515,546</b>
Opening Deferred Tax Liability (Adjusted)	61,700,646	62,684,734
Deferred tax expenses/ (Income)	<b>(827,821)</b>	<b>1,830,812</b>
<b>21.00 Earnings Per Share (Basic)</b>		
A. Net Profit after Tax	29,263,571	29,110,531
B. Weighted average number of Share	65,520,000	65,520,000
<b>Earnings per Share (A/B)</b>	<b>0.45</b>	<b>0.44</b>

The EPS increased due to increased revenue compared to the same time last year, even though raw material costs and financing charges were higher.

<b>22.00 Net Asset Value (NAV) Per Share</b>		
Total Assets	1,941,210,091	1,919,195,276
Less: Total Liabilities	988,000,779	998,467,650
<b>A. Net Asset Value (NAV)</b>	<b>953,209,311</b>	<b>920,727,626</b>
B. Total Number of Share outstanding	65,520,000	65,520,000
<b>Net Asset Value (NAV) Per Share (A/B)</b>	<b>14.55</b>	<b>14.05</b>
<b>23.00 Net Operating Cash Flows Per Share (NOCFPS)</b>		
Net Operating Cash Flows (Numerator)	174,472,266	121,718,803
Weighted average number of Share	65,520,000	65,520,000
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>2.66</b>	<b>1.86</b>

**Net Operating Cash Flows Per Share (NOCFPS):** While compared to the same period last year, NOCFPS has increased considerably due to the growth in cash receipts from customers was much higher than the growth in cash payments to suppliers and others.

**23.01 Reconciliation of Net Profit with Cash Flows from Operating Activities:**

<b>Cash flows from Operating Activities:</b>		
Cash Generated from Operation	213,854,251	164,768,850
Income Tax	(39,381,985)	(43,050,047)
<b>Net Cash flows from Operating Activities:</b>	<b>174,472,266</b>	<b>121,718,803</b>

**Note: A Cash Generated from Operation**

Net Income Before Tax	37,281,712	38,458,554
Depreciation on property, plant and equipment	33,870,855	34,975,451
Interest Paid	59,811,614	69,095,215
<b>Changes in Current Assets &amp; Liabilities:</b>		
(Increase) / Decrease in Trade and Other Receivables	(23,847,892)	13,737,289
(Increase) / Decrease in Advance, Deposit & Prepayments	(63,614,372)	31,504,421
(Increase) / Decrease in Inventories	145,852,485	(24,764,629)
Increase / (Decrease) in Trade Payables	(6,828,807)	(10,018,157)
Increase / (Decrease) in Liabilities for Expenses	31,328,656	11,780,707
<b>Cash Generated from Operations</b>	<b>213,854,251</b>	<b>164,768,850</b>



**COPPERTECH INDUSTRIES LTD**  
**Schedule of Property, Plant & Equipment**  
**As on 31 March, 2026**

Annexure-A

**Accounting Base**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.03.2026
	Balance as at 01.07.2025	Addition this period	Balance as on 31.03.2026		Balance as at 01.07.2025	Charged during the period	Accumulated Depreciation 31.03.2026	
Land and Land Development	72,789,375	-	72,789,375	0%	-	-	-	72,789,375
Building & Civil Construction	429,064,178	3,541,200	432,605,378	2.5%	68,498,229	6,740,578	75,238,807	357,366,571
Gas Line Installation	6,248,479	-	6,248,479	15%	3,691,582	276,999	3,968,581	2,279,898
Electric Equipment	54,230,944	-	54,230,944	15%	34,786,942	2,106,446	36,893,388	17,337,556
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	303,033,404	22,584,034	325,617,438	286,191,490
Furniture & Fixture	5,074,383	-	5,074,383	10%	2,407,501	195,057	2,602,558	2,471,825
Gas & Diesel Generator	15,595,986	-	15,595,986	10%	10,605,891	364,979	10,970,870	4,625,116
Vehicles	29,900,708	-	29,900,708	15%	15,106,081	1,602,762	16,708,843	13,191,865
<b>Balance as on 31 March, 2026</b>	<b>1,206,361,440</b>	<b>21,892,740</b>	<b>1,228,254,180</b>		<b>438,129,628</b>	<b>33,870,855</b>	<b>472,000,483</b>	<b>756,253,697</b>

**Allocation of Depreciation:**

Manufacturing

Administration

Selling & Distributing

**Total**

32,177,312
1,016,126
677,417
<b><u>33,870,855</u></b>



**COPPERTECH INDUSTRIES LTD**  
**Schedule of Property, Plant & Equipment**  
**As on 31 March, 2026**

**Tax base:**

**Schedule-B**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.03.2026
	Balance as at 01.07.2025	Addition this period	Balance as on 31.03.2026		Balance as at 01.07.2025	Charged during the period	Accumulated Depreciation 31.03.2026	
Land and Land Development	72,789,375	-	72,789,375	0%	-	-	-	72,789,375
Building & Civil Construction	429,064,178	3,541,200	432,605,378	10%	223,663,367	15,111,674	238,775,040	193,830,338
Utility Line Installation	6,248,479	-	6,248,479	10%	4,122,560	155,491	4,278,051	1,970,428
Electric Equipment	54,230,944	-	54,230,944	10%	40,317,081	1,017,669	41,334,750	12,896,194
Plant & Machineries	593,457,387	18,351,540	611,808,927	10%	444,798,645	12,215,236	457,013,881	154,795,046
Gas & Diesel Generator	11,175,986	-	11,175,986	10%	10,073,762	80,617	10,154,380	1,021,606
Vehicles	29,900,708	-	29,900,708	10%	17,095,628	936,572	18,032,199	11,868,509
Diesel Generator	4,420,000	-	4,420,000	10%	4,078,293	24,993	4,103,285	316,715
Furniture & Fixture	5,074,383	-	5,074,383	10%	2,483,525	189,497	2,673,022	2,401,361
<b>Balance as on 31 March, 2026</b>	<b>1,206,361,440</b>	<b>21,892,740</b>	<b>1,228,254,180</b>		<b>746,632,860</b>	<b>29,731,748</b>	<b>776,364,608</b>	<b>451,889,572</b>

