Bangas Limited

Statement of Profit or Loss and Other Comprehensive Income

For The Year Ended 31th March, 2026

Particulars		July 2025 to March 2026 Taka	July 2024 to March 2025 Taka	January to March 2026 Taka	January to March 2025 Taka
GROSS TURNOVER	23	123,203,725	140,013,714	34,678,733	42,996,616
Less: VAT		7,127,332	6,822,321	2,303,779	2,280,344
NET TURNOVER		**116,076,393**	**133,191,393**	**32,374,954**	**40,716,272**
Less: Cost of Goods sold	24	92,125,621	107,684,201	25,946,476	32,925,451
GROSS PROFIT/(LOSS)		**23,950,773**	**25,507,192**	**6,428,478**	**7,790,820**
Less:					
Administrative Expenses	25	4,102,277	4,806,409	1,045,318	1,518,571
Selling and Distribution Expenses	26	15,077,389	17,163,200	4,112,992	5,299,253
Total Cost and Expenses		**19,179,666**	**21,969,609**	**5,158,309**	**6,817,824**
OPERATING PROFIT/(LOSS)		**4,771,106**	**3,537,583**	**1,270,169**	**972,996**
Less: Financial Expenses	27	2,492,195	1,954,798	723,690	622,348
Add: Non-Operating Income	28	-	644,756		-
NET PROFIT/(LOSS) BEFORE WPPF		**2,278,912**	**2,227,541**	**546,479**	**350,648**
Less: Workers Profit Participation Fund		113,946	111,377	27,324	17,532
NET PROFIT/(LOSS) BEFORE TAX		**2,164,966**	**2,116,164**	**519,155**	**333,116**
Less: Tax Expenses					
Current Tax	29	1,043,816	835,152	303,276	225,947
Deferred Tax Expenses/(Income)	30(b)		(213,970)		
Total Tax Expenses/ (Income)		**1,043,816**	**621,182**	**303,276**	**225,947**
NET PROFIT/(LOSS) AFTER TAX		**1,121,150**	**1,494,983**	**215,878**	**107,169**
Earnings Per Share		**0.15**	**0.20**	**0.03**	**0.05**

Md.Fazlur Rahman
Managing Director

Md. Rafiqul Haque
Chairman

Md.Zinnat Ali Mridha
Company Secretary

Md. Rumon Mia
Chief Financial Officer

Bangas Limited

Statement of Financial Position

As at 31th March, 2026

Particulars	Notes	Amount in Taka 31-Mar-26	Amount in Taka 30-Jun-25
NON CURRENT ASSETS:			
Property, Plant and Equipments	8.00	83,709,089	84,567,381
Total Non-Current Assets		**83,709,089**	**84,567,381**
CURRENT ASSETS :			
Inventories	9.00	33,097,782	34,355,485
Accounts Receivable/Debtors	10.00	84,318,740	79,253,057
Advances, deposits and prepayments	11.00	18,256,243	17,788,658
Cash and cash equivalents	12.00	7,884,753	9,733,625
Total Current Assets		**143,557,517**	**141,130,824**
Total Assets		**227,266,606**	**225,698,205**
SHAREHOLDER'S EQUITY AND LIABILITIES:			
Share Capital	13.00	76,246,433	76,246,433
Tax Holiday Reserve	14.00	2,620,419	2,620,419
Retained Earnings	15.00	14,949,569	13,828,419
Revaluation Surplus	16.00	68,104,105	68,104,105
		161,920,525	**160,799,375**
NON CURRENT LIABILITIES:			
Bai-Muajjal Finance (Secured)	17.00	-	-
Deferred Tax Liability	30(a)	1,783,016	1,783,016
Total Non Current Liabilities		**1,783,016**	**1,783,016**
Short Term Loan (Secured)	18.00	24,981,533	24,981,533
Creditors for other Finance (Unsecured)	18.01	8,294,283	7,835,481
Creditors for Expenses and Goods (Unsecured)	19.00	2,039,319	3,208,632
Workers Profit Perticipation Fund	20.00	2,806,880	2,692,935
Liability for Other Finance	20.01	140,000	140,000
Unclaimed / Unpaid Divedend	21.00	-	-
Income Tax Payable	22.00	25,301,049	24,257,233
Total Current Liabilities		**63,563,064**	**63,115,814**
Total Shareholder's Equity and Liabilities		**227,266,606**	**225,698,205**
Net Asset Value Per Share	39	**21.17**	**21.02**

The annexed notes form (1-53) an integral part of these financial statements.

Md.Fazlur Rahman	**Md. Rafiqul Haque**	**Md.Zinnat Ali Mridha**	**Md. Rumon Mia**
Managing Director	Chairman	Company Secretary	Chief Financial Officer

This is the statement of Financial Position referred to in our report of even date.

Bangas Limited

Statement of Changes in Equity

For the Year Ended 31th March, 2026

PARTICULARS	SHARE CAPITAL	TAX HOLIDAY RESERVE	ASSETS REVALUATION RESERVE	RETAINED EARNINGS	TOTAL
Balance as on June 30, 2025	76,246,433	2,620,419	68,104,105	13,828,419	160,799,376
Net Profit/(Loss) for 31 March 2026	-	-	-	1,121,150	1,121,150
Issue of Cash Dividend					-
Issue of Bonus Share		-	-		-
Balance as on 31 March 2026	**76,246,433**	**2,620,419**	**68,104,105**	**14,949,569**	**161,920,525**

Statement of Changes in Equity

For the Year Ended 30th June, 2025

PARTICULARS	SHARE CAPITAL	TAX HOLIDAY RESERVE	ASSETS REVALUATION RESERVE	RETAINED EARNINGS	TOTAL
Balance as on June 30, 2024	76,246,433	2,620,419	68,104,105	13,622,553	160,593,510
Net Profit/(Loss) for 2024-2025	-	-	-	2,132,746	2,132,746
Issue of Cash Dividend				(1,926,880)	(1,926,880)
Issue of Bonus Share		-	-		-
Balance as on June 30, 2025	**76,246,433**	**2,620,419**	**68,104,105**	**13,828,419**	**160,799,376**

Md.Fazlur Rahman
Managing Director

Md. Rafiqul Haque
Chairman

Md.Zinnat Ali Mridha
Company Secretary

Md. Rumon Mia
Chief Financial Officer

Bangas Limited

Statement of Cash Flows
For the Year Ended 31th March, 2026

Particulars	Notes	March 31, 2026 Taka	March 31, 2025 Taka
Cash Flow From Operating Activities:			
Collection from Turnover and Other Income		118,138,042	138,737,255
Payments to Suppliers, Employees & Others		(110,367,388)	(130,062,641)
Payments for Financial Expenses		(2,492,195)	(1,954,798)
Income Tax and VAT Paid		(7,127,332)	(8,568,068)
Dividend Paid (Cash)		-	
Net cash flow from/(used in) operating activities		**(1,848,873)**	**(1,848,251)**
Cash Flow From Investing Activities:			
Addition of Fixed Assets		-	-
Net cash (used in) investing activities		-	-
Cash Flow From Financing Activities:			
Bai-Muajjal Finance Increased/(Decreased)		-	-
Short Term Loan Increased/(Decreased)		-	
Creditors for other Finance (Unsecured)			1,879,960
Net cash flow from financing activities		-	**1,879,960**
Net Cash inflow/(outflow) for the year		**(1,848,873)**	**31,709**
Foreign Exchange Gain		-	644,756
		(1,848,873)	**676,465**
Opening Cash & Cash Equivalents		9,733,625	6,914,405
Closing Cash & Cash Equivalents		**7,884,752**	**7,590,871**
Net Operating Cash Flow Per Share		**(0.24)**	**(0.24)**

Md.Fazlur Rahman	**Md. Rafiqul Haque**	**Md.Zinnat Ali Mridha**	**Md. Rumon Mia**
Managing Director	Chairman	Company Secretary	Chief Financial Officer

1.00

EARNING PER SHARE (EPS)

The computation of EPS is given below :

Net Profit/(Loss) After Tax	1,121,150
Weighted average number of Shares	7,624,643
Earnings Per Share (EPS)	**0.15**

2.00

Net Asset Value (NAV) Per Share

Total Assets	227,266,606
Less: Total Liabilities & Provisions	65,842,680
A. Net Asset Value (NAV)	**161,423,926**
B. Weighted average number of shares	7,624,643
Net Asset Value (NAV) Per Share (A/B)	**21.17**

3.00

Net cash flow from/(used in) operating activities	**(1,848,873)**
Weighted average number of shares	7,624,643
Net Operating Cash Flow Per Share	**(0.24)**

4.00

Particulars	**Amount in (Tk.) 31-Dec-25**
Net Profit after Tax	1,121,150
AIT	-
Adjustments to reconcile net income to net cash provided by operating activities:	**1,121,150**
	-
Depreciation on Fixed Assets	858,292
Finance Cost	-
VAT	-
Dividend Paid (Cash)	-
	1,979,442
(Increase)/Decrease in Inventories	1,257,703
(Increase)/Decrease in Trade and other Receivables	(5,065,683)
(Increase)/Decrease in Advance, Deposits and Prepayments	(467,585)
Increase/(Decrease) in Creditor for Expenses and Goods	(710,511)
Increase/(decrease) in Liabilities for WPPF	113,945
Increase/(decrease) in Liabilities for other Finance	-
Increase/(decrease) in income Tax payable	1,043,816
Net cash flow from/(used in) operating activities	**(1,848,873)**