BEST HOLDINGS PLC.

and its Subsidiaries

Independent Auditors' Report
and
Audited Consolidated Financial Statements
For the year ended 30 June 2025

ARTISAN
Chartered Accountants

Corporate Office:
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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of **BEST HOLDINGS PLC (BHPLC) AND ITS SUBSIDIARIES.**

Report on the Audit of Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of Best Holding Public Limited Company (BHPLC) and its Subsidiaries (the "Group Company"), which comprise the statement of consolidated and separate financial position as at 30th June 2025, and the consolidated and separate statement of profit and loss and other comprehensive income, consolidated and separate statement of changes in equity and consolidated and separate statement of cash flows for the year then ended and notes to the consolidated and separate financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated and separate financial statements give a true and fair view of the financial position of the Company as at 30th June 2025, and its consolidated and separate statement of profit and loss and other comprehensive income, and consolidated and separate cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the Audit of the consolidated and separate Financial Statements section of our report. We are independent of the Group Company in accordance with the International Ethics Standards Board for Accountants, Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the consolidated and separate financial statements in jurisdiction, and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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

We draw attention to Note 2.02.7 to the consolidated financial statements, which describes the impact of external economic conditions, including the nationwide political unrest experienced during the reporting period, on certain operating segments of the Group. As disclosed therein, these events affected business activities during the year and contributed to lower operating performance in certain businesses. Management has considered these circumstances in preparing the consolidated financial statements, including its assessment of the Group's ability to continue as a going concern.

We draw attention to Note 2.02.17 to the consolidated financial statements, which describes the correction of a prior-period error identified during the current year's audit relating to one of the Group's subsidiaries. In accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, comparative information has been retrospectively restated to correct the overstatement of certain asset and liability balances amounting to Tk. 2,162,000,000. The correction affects only the presentation of the consolidated statement of financial position and has no impact on the Group's profit or loss, other comprehensive income, retained earnings or total equity for any reporting period. Our opinion is not modified in respect of this matter.

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Key Audit Matters

Key audit matters are those matters that, in our profession judgment, 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 statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our response to the risk
Revenue Recognition	
Revenue is one of the Group's key performance indicators and represents a significant balance in the financial statements. During the year, revenue decreased from Tk. 3,410,818,186 to Tk. 2,434,847,584 (Note-25.00). The revenue arised solely from Best Holdings PLC, and not from other subsidiaries. As disclosed in Note 2.02.7 to the financial statements, management has explained that the reduction in revenue was primarily influenced by external economic conditions, including the nationwide political unrest experienced during the reporting period, which affected business activity in certain operating segments, particularly the hospitality business. Given the significance of revenue to the financial statements, the multiple revenue streams of the Company, and the professional judgement required in evaluating the application of IFRS 15 Revenue from Contracts with Customers, including the recognition of revenue, timing of recognition, cut-off procedures and the consideration of the impact of external events on analytical expectations, we considered revenue recognition to be a key audit matter.	Our audit procedures included, among others: • Obtaining an understanding of the Company's revenue recognition policies and evaluating their compliance with IFRS 15. • Assessing the design and implementation of key internal controls over revenue recording and monitoring. • Performing substantive testing of revenue transactions on a sample basis by agreeing recorded revenue to supporting contracts, invoices, guest folios, sales reports and cash receipts. • Performing year-end cut-off testing to assess whether revenue was recognised in the appropriate accounting period. • Performing analytical procedures by comparing current year revenue with prior year results, occupancy reports, operational statistics and other available business information, and evaluating management's explanations for significant fluctuations. • Assessing whether the disclosures relating to revenue and the impact of significant external events were appropriate and consistent with the evidence obtained during the audit.
Capital Work in Progress (CWIP)	
As disclosed in Note 5 (A) to the financial statements, the Company has Capital Work-in-Progress amounting to Tk. 18,698,384,107 relating to various ongoing hospitality, infrastructure and real estate development projects. These projects include The Muslin – A Luxury Collection Bhaluka, Le Méridien Dhaka Expansion, Luxury Villa Bhaluka, Luxury Private Suite Bashundhara and the Noakhali Project. The accounting for Capital Work-in-Progress required significant management judgement in determining whether expenditures met the recognition criteria for capitalization under IAS 16 Property, Plant and Equipment and IAS 23 Borrowing Costs, assessing the stage of completion of individual projects, evaluating whether any indicators of impairment existed in accordance with IAS 36 Impairment of Assets, and determining the completeness and accuracy of costs accumulated for each project.	Our audit procedures included, among others: • Obtaining an understanding of management's policies and controls relating to the capitalization of project costs. • Evaluating whether expenditures capitalized during the year satisfied the recognition criteria prescribed by IAS 16 and IAS 23. • Testing, on a sample basis, project expenditures to supporting contracts, invoices, payment records and other relevant documentation. • Assessing the appropriateness of borrowing costs capitalized during the year and independently recalculating selected amounts. • Reviewing project progress reports and discussing the status of significant projects with management and responsible project personnel.

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Given the materiality of the balance and the significant judgement involved in measuring and presenting these assets, we considered this matter to be one of the most significant matters in our audit.	• Considering whether there were any indicators of impairment under IAS 36 and evaluating management's assessment where applicable. • Assessing whether the related disclosures in the financial statements appropriately describe the nature, status and accounting treatment of the Company's Capital Work-in-Progress balances.
Borrowings and Related Finance Costs	
During the year, the Company incurred **finance costs of Tk. 492,503,685** which materially impacted the Company's financial performance and contributed significantly to the reported net profit for the year. The accounting for borrowings involves judgement in determining appropriate classification between current and non-current liabilities, calculation of interest expense, assessment of compliance with loan terms, and evaluation of related disclosures. Given the magnitude of the borrowings and the significant impact of finance costs on profitability, we considered this area to be a key audit matter.	Our audit procedures included: • **Assessing controls** over recording, monitoring, and reporting of borrowings and finance costs. • **Substantive testing** of borrowings by agreeing balances to loan agreements, bank confirmations, and supporting documentation. • **Recalculating interest expense** and reviewing capitalized borrowing costs for compliance with loan terms and accounting standards. • **Evaluating classification** between current and non-current liabilities. • **Reviewing compliance** with loan covenants and terms. • **Assessing disclosures** to ensure completeness and compliance with applicable accounting standards.
Consolidation of the Financial Statements	
The Group financial statements comprise the financial statements of Best Holdings PLC and its subsidiaries, prepared in accordance with IFRS 10 Consolidated Financial Statements. The consolidation process involves the elimination of intercompany balances and transactions, recognition of non-controlling interests, uniform application of accounting policies across the Group and preparation of consolidation adjustments. Given the size of the Group, the significance of intercompany balances and transactions, and the judgement involved in preparing the consolidation adjustments, we considered the consolidation process to be one of the most significant matters in our audit.	Our audit procedures included, among others: • Evaluating the Group's consolidation process and related internal controls. • Assessing the competence and independence of the component auditors and reviewing the results of their work in accordance with ISA 600 (Revised). • Reviewing the calculation of non-controlling interests. • Assessing whether the accounting policies applied by the subsidiaries were consistent with those adopted by the Group. • Evaluating the adequacy of the disclosures relating to the basis of consolidation and Group structure.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the consolidated and separate 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 consolidated and separate 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.

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If, based on such work we perform, we conclude that there is a material misstatement of this other information; we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements and Internal Control

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards (IFRSs), the companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations, 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 consolidated 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 financial reporting process.

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, 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. This risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international 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 disclosure made by management.
- Conclude on the appropriateness of management's 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors repot to the related disclosure in the consolidated financial statements or, if such disclosure 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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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- Obtain sufficient appropriate audit evidence regarding the financial information of the entities of business activities within the company to express an opinion on the consolidated and separate financial statements we are responsible for the direction, supervision, and performance of the group audit.

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, related safeguards.

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 auditors' 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 relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

(a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
(b) 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 those books.
(c) The consolidated and separate statement of financial position, the consolidated and separate statement of comprehensive income, and the consolidated and separate statement of cash flows dealt with by the report are in agreement with the books of accounts; and
(d) The expenditure incurred was for the purpose of the Company's business for the year.

Dr. ASM Hossain Tayiab FCA,
FIPA, FFA, CISA, BFP & ACA (Eng. & Wales)
Partner
ARTISAN
Chartered Accountants
ICAB Enrolment No. 977

Place: Dhaka
Dated: 29 June 2026
Document Verification Code (DVC): 2606290977AS705935

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Best Holdings PLC.
And Its Subsidiaries
Consolidated Statement of Financial Position
As on 30 June 2025

	Notes	30.06.2025 Taka	30.06.2024 Taka
Assets			
A. Non-current Assets		**71,906,305,052**	**69,885,386,910**
Property, Plant & Equipment	3.00 (A)	53,185,046,479	54,579,747,305
Preliminary Expenses	4.00	1,981,524	1,981,524
Capital Work-in-progress	5.00 (A)	18,698,384,107	14,985,240,043
Investments	6.00 (A)	20,892,942	318,418,038
B. Current Assets		**8,896,353,955**	**9,504,864,412**
Inventories	7.00	80,240,638	100,840,275
Biological Assets	8.00	108,937,478	130,853,457
Advance, Deposits & Pre-payments	9.00 (A)	6,666,313,075	6,667,994,476
Unallocated Revenue Expenditure	10.00	153,275,422	121,198,842
Trade and Other Receivable	11.00	879,480,437	917,635,816
Cash & Cash Equivalents	12.00 (A)	1,008,106,905	1,566,341,546
Total Assets (A+B)		**80,802,659,007**	**79,390,251,322**
Equity & Liabilities			
Equity			
Share Capital	13.00	10,592,303,650	10,592,303,650
Share Premium	14.00	18,348,938,525	18,363,744,782
Accumulated Reserve & Fund	15.00	21,974,336,007	22,566,031,990
Retained Earnings	16.00 (A)	5,815,660,437	5,442,991,852
Equity attributable to owners of the company		**56,731,238,619**	**56,965,072,274**
Non-Controlling Interest	17.00	48,987,523	47,485,405
C. Total Equity		**56,780,226,142**	**57,012,557,679**
D. Liabilities (E+F)		**24,022,432,865**	**22,377,693,643**
E. Non-current Liabilities		**22,054,115,075**	**20,380,428,431**
Non-current portion of Long Term Loan	18.01 (A)	8,239,838,784	7,013,067,405
Deferred Tax Liabilities	19.00	4,852,326,219	4,769,092,044
Convertible Secured Bond	20.00	8,961,950,072	8,598,268,982
F. Current Liabilities		**1,968,317,790**	**1,997,265,212**
Trade & Other Payable	21.00 (A)	879,361,203	831,036,585
Current portion of Long Term Loan	18.02 (A)	153,788,922	409,758,164
Advance from Different Parties	22.00 (A)	83,087,215	52,054,487
Short Term Loan	23.00	715,366,286	524,677,917
Accruals & Provisions	24.00 (A)	136,714,164	179,738,059
Total Equity & Liabilities (C+D)		**80,802,659,007**	**79,390,251,322**
Net Assets Value (NAV) per Share	34.00 (A)	53.56	57.82

i) The Accompanying notes form an integral part of the Financial Statements.
ii) This is the Statement of Financial Position referred to in our report of even date.

Chairman	Managing Director	Company Secretary	Chief Financial Officer
Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.

Place: Dhaka
Dated: 29 June 2026
Document Verification Code:2606290977AS705935

Dr. ASM Hossain Tayiab, FCA,
FIPA, FFA, CISA, BFP & ACA (Eng. & Wales)
Partner
ARTISAN
Chartered Accountants
Enroll No. 0977

Best Holdings PLC.
And Its Subsidiaries
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

	Notes	2024-2025 Taka	2023-2024 Taka
Net Turnover	25.00	2,434,847,584	3,410,818,186
Less: Cost of Goods Sold	26.00	(518,214,455)	(784,700,833)
Gross Profit		**1,916,633,129**	**2,626,117,353**
Less: Operating Expenses			
Administrative & Selling Expenses	27.00 (A)	(1,046,185,260)	(1,165,392,837)
Operating Profit		**870,447,869**	**1,460,724,517**
Add: Other Income	28.00 (A)	104,884,632	94,619,239
Less: Financial Expenses	29.00 (A)	(492,503,685)	(82,489,217)
Profit before WPPF		**482,828,816**	**1,472,854,539**
Less: Contribution to WPPF	30.00	(23,215,370)	(70,288,893)
Profit before Tax		**459,613,446**	**1,402,565,645**
Less: Income Tax Expenses	31.00 (A)	(30,389,148)	(106,306,539)
Deferred Tax (Expenses)/Income	32.00	(110,980,809)	114,319,647
Net Profit after Tax		**318,243,489**	**1,410,578,755**
Other Comprehensive Income	33.00	(166,532)	(284,579)
Total Comprehensive Income		**318,076,957**	**1,410,294,176**
Net Profit attributable to:			
Equity Holders of the company		320,541,371	1,412,266,395
Non-Controlling Interest		(2,297,882)	(1,687,640)
		318,243,489	**1,410,578,755**
Earnings Per Share (Basic)	35.00 (A)	0.30	1.43
Earnings Per Share (Diluted)	36.00 (A)	0.28	1.37

i) The Accompanying notes form an integral part of the Financial Statements.
ii) This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our report of even date.

Chairman
Best Holdings PLC.

Managing Director
Best Holdings PLC.

Company Secretary
Best Holdings PLC.

Chief Financial Officer
Best Holdings PLC.

Place: Dhaka
Dated: 29 June 2026
Document Verification Code:2606290977AS705935

Dr. ASM Hossain Tayiab, FCA,
FIPA, FFA, CISA, BFP & ACA (Eng. & Wales)
Partner
ARTISAN
Chartered Accountants
Enroll No. 0977

Best Holdings PLC.

And Its Subsidiaries

Consolidated Statement of Changes in Equity

For the year ended 30 June 2025

	Share Capital	Share Premium	Accumulated Reserve & Fund	Retained Earnings	Equity attributable to owners of the company	Non-Controlling Interest	Total
Balance as at 01 July 2024	10,592,303,650	18,363,744,782	22,566,031,990	5,442,991,852	56,965,072,274	47,485,405	57,012,557,679
Addition during the period	-	-	-	320,541,371	320,541,371	1,502,118	322,043,489
Adjustment during the period	-	(14,806,257)	(166,532)	-	(14,972,789)	-	(14,972,789)
Add: Adjustment for sinking fund	-	-	(434,403,377)	434,403,377	-	-	-
Adjustment for Depreciation on Revalued	-	-	(157,126,073)	184,854,203	27,728,130	-	27,728,130
Dividend Paid	-	-	-	(567,130,365)	(567,130,365)	-	(567,130,365)
Balance as at 30 June 2025	**10,592,303,650**	**18,348,938,525**	**21,974,336,007**	**5,815,660,437**	**56,731,238,619**	**48,987,523**	**56,780,226,142**

	Share Capital	Share Premium	Accumulated Reserve & Fund	Retained Earnings	Equity attributable to owners of the company	Non-Controlling Interest	Total
Balance as at 01 July 2023	9,255,769,470	16,326,038,771	22,384,349,761	4,184,622,114	52,150,780,115	48,673,045	52,199,453,160
Less: Adjustment made during the period	-	-	-	(8,968)	(8,968)	-	(8,968)
Adjusted Opening Balance	9,255,769,470	16,326,038,771	22,384,349,761	4,184,613,146	52,150,771,147	48,673,045	52,199,444,192
Addition during the period	1,336,534,180	2,163,465,820	-	1,412,266,395	4,912,266,395	(1,187,640)	4,911,078,755
Adjustment during the period	-	(125,759,809)	(284,579)	-	(126,044,388)	-	(126,044,388)
Adjustment for deposit to sinking fund as per condition	-	-	341,081,819	(341,081,819)	-	-	-
Adjustment for Depreciation on Revalued Assets	-	-	(159,115,011)	187,194,130	28,079,120	-	28,079,120
Balance as at 30 June 2024	**10,592,303,650**	**18,363,744,782**	**22,566,031,990**	**5,442,991,852**	**56,965,072,274**	**47,485,405**	**57,012,557,679**

This is the Statement of Changes in Equity referred to in our report of even date.

Chairman
Best Holdings PLC.

Managing Director
Best Holdings PLC.

Company Secretary
Best Holdings PLC.

Chief Financial Officer
Best Holdings PLC.

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Best Holdings PLC.
And Its Subsidiaries
Consolidated Statement of Cash Flows
For the year ended 30 June 2025

	Notes	2024-2025 Taka	2023-2024 Taka
A. Cash Flows from Operating Activities			
Cash received from customers & others		2,569,064,223	3,834,709,863
Paid to suppliers, contractors, employees etc.		(1,021,196,474)	(1,932,543,522)
Paid for tax		(72,292,790)	(104,538,318)
Net Cash Received from Operating Activities		**1,475,574,959**	**1,797,628,023**
B. Cash Flows from Investing Activities			
Addition of property, plant and equipment		(69,260,116)	(315,381,401)
Addition of Capital Work-in-Progress		(1,621,796,276)	(2,776,321,253)
Paid financial expenses for Investing activities		(63,645,450)	(400,691,408)
Paid to suppliers, contractors, employees etc for Unallocated Revenue Expenses.		(30,792,072)	(45,990,646)
Investment in FDR (made)/refund during the year		298,484,065	6,635,406
(Deposit)/withdraw from sinking Fund		-	754,893
Advance for Land Purchase, Construction & others		(7,703,408)	(629,020,120)
Advance Refund/(Paid) and Investment made to subsidiaries		-	-
Net Cash Used in Investing Activities		**(1,494,713,257)**	**(4,160,014,529)**
C. Cash Flows from Financing Activities			
Received against share		-	3,501,035,000
Received against share Money Deposit		3,800,000	4,000,000
Paid for IPO Expenses from Share Premium		(14,806,257)	(125,759,809)
Dividend paid to Placement Shareholders		(487,154,549)	-
Paid financial expenses for financing activities		(42,036,308)	(44,053,649)
Bond Interest paid for Investing activities		(141,318,910)	(150,000,000)
Received/(Repayment) of Long Term Loan		-	688,807,299
Received/(Repayment) of Short Term Loan		139,455,094	(83,679,870)
Received/(Repayment) from different parties		2,964,587	21,203,601
Net Cash Received from Financing Activities		**(539,096,343)**	**3,811,552,572**
D. Net Cash Increase /(Decrease) in Cash & Cash Equivalents (A+B+C)		**(558,234,641)**	**1,449,166,066**
E. Opening Cash & Cash Equivalents		1,566,341,546	117,175,480
Closing Cash & Cash Equivalents (D+E)		**1,008,106,905**	**1,566,341,546**
Net Operating Cash Flow Per Share	37.00 (A)	1.39	1.82

This is the Consolidated Statement of Cash Flows referred to in our report of even date.

Chairman	Managing Director	Company Secretary	Chief Financial Officer
Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.

ARTISAN Chartered Accountants

Best Holdings PLC.
Statement of Financial Position
As on 30 June 2025

	Notes	30.06.2025 Taka	30.06.2024 Taka
Assets			
A. Non-current Assets		**65,387,795,428**	**64,715,300,255**
Property, Plant & Equipment	3.00	52,132,265,907	52,575,325,563
Capital Work-in-progress	5.00	7,109,271,855	5,722,066,930
Investments	6.00	6,146,257,666	6,417,907,762
B. Current Assets		**7,669,835,408**	**7,817,320,155**
Inventories	7.00	80,240,638	100,840,275
Biological Assets	8.00	108,937,478	130,853,457
Advance, Deposits & Pre-payments	9.00	5,621,842,782	5,125,805,745
Trade and Other Receivable	11.00	879,480,437	917,635,816
Cash & Cash Equivalents	12.00	979,334,074	1,542,184,862
Total Assets (A+B)		**73,057,630,836**	**72,532,620,410**
Equity & Liabilities			
C. Equity		**56,739,294,306**	**56,970,712,572**
Share Capital	13.00	10,592,303,650	10,592,303,650
Share Premium	14.00	18,348,938,525	18,363,744,782
Accumulated Reserve & Fund	15.00	21,974,336,007	22,566,031,990
Retained Earnings	16.00	5,823,716,124	5,448,632,150
D. Liabilities (E+F)		**16,318,336,530**	**15,561,907,838**
E. Non-current Liabilities		**14,581,490,569**	**13,793,314,914**
Non-current portion of Long Term Loan	18.01	767,214,278	425,953,888
Deferred Tax Liabilities	19.00	4,852,326,219	4,769,092,044
Convertible Secured Bond	20.00	8,961,950,072	8,598,268,982
F. Current Liabilities		**1,736,845,961**	**1,768,592,924**
Trade & Other Payable	21.00	720,103,170	642,944,890
Current portion of Long Term Loan	18.02	153,788,922	409,758,164
Advance from Different Parties	22.00	13,893,453	14,658,976
Short Term Loan	23.00	715,366,286	524,677,917
Accruals & Provisions	24.00	133,694,130	176,552,977
Total Equity & Liabilities (C+D)		**73,057,630,836**	**72,532,620,410**
Net Assets Value (NAV) per Share	34.00	53.57	57.82

i) The Accompanying notes form an integral part of the Financial Statements.
ii) This is the Statement of Financial Position referred to in our report of even date.

Chairman
Best Holdings PLC.

Managing Director
Best Holdings PLC.

Company Secretary
Best Holdings PLC.

Chief Financial Officer
Best Holdings PLC.

Place: Dhaka
Dated: 29 June 2026
Document Verification Code:2606290977AS705935

Dr. ASM Hossain Tayiab, FCA,
FIPA, FFA, CISA, BFP & ACA (Eng. & Wales)
Partner
ARTISAN
Chartered Accountants
Enroll No. 0977

Best Holdings PLC.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2025

	Notes	2024-2025 Taka	2023-2024 Taka
Turnover	25.00	2,434,847,584	3,410,818,186
Less: Cost of Goods Sold	26.00	(518,214,455)	(784,700,833)
Gross Profit		**1,916,633,129**	**2,626,117,353**
Less: Operating Expenses			
Administrative & Selling Expenses	27.00	(1,041,434,474)	(1,161,968,983)
Operating Profit		**875,198,655**	**1,464,148,370**
Add: Other Income	28.00	104,817,296	94,397,912
Less: Financial Expenses	29.00	(492,493,175)	(82,479,522)
Profit before WPPF		**487,522,776**	**1,476,066,760**
Less: Contribution to WPPF	30.00	(23,215,370)	(70,288,893)
Profit before Tax		**464,307,406**	**1,405,777,867**
Less: Income Tax Expenses	31.00	(30,369,838)	(106,058,842)
Deferred Tax (Expenses)/Income	32.00	(110,980,809)	114,319,647
Net Profit after Tax		**322,956,759**	**1,414,038,672**
Other Comprehensive Income	33.00	(166,532)	(284,579)
Total Comprehensive Income		**322,790,227**	**1,413,754,093**
Earnings Per Share (Basic)	35.00	0.30	1.44
Earnings Per Share (Diluted)	36.00	0.28	1.37

i) The Accompanying notes form an integral part of the Financial Statements.

ii) This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our report of even date.

Chairman
Best Holdings PLC.

Managing Director
Best Holdings PLC.

Company Secretary
Best Holdings PLC.

Chief Financial Officer
Best Holdings PLC.

Dr. ASM Hossain Tayiab, FCA,
FIPA, FFA, CISA, BFP & ACA (Eng. & Wales)
Partner
ARTISAN
Chartered Accountants
Enroll No. 0977

Place: Dhaka
Dated: 29 June 2026
Document Verification Code:2606290977AS705935

Best Holdings PLC.

Statement of Changes in Equity

For the year ended 30 June 2025

Particulars	Share Capital	Share Premium	Accumulated Reserve & Fund	Retained Earnings	Total
Balance as at 01 July 2024	10,592,303,650	18,363,744,782	22,566,031,990	5,448,632,150	56,970,712,572
Addition during the period	-	-	-	322,956,759	322,956,759
Adjustment during the period	-	(14,806,257)	(166,532)		(14,972,789)
Adjustment for deposit to sinking fund as per condition			(434,403,377)	434,403,377	-
Adjustment for Depreciation on Revalued Assets	-	-	(157,126,073)	184,854,204	27,728,131
Dividend Paid	-	-	-	(567,130,365)	(567,130,365)
Balance as at 30 June 2025	**10,592,303,650**	**18,348,938,525**	**21,974,336,007**	**5,823,716,124**	**56,739,294,306**

Particulars	Share Capital	Share Premium	Accumulated Reserve & Fund	Retained Earnings	Total
Balance as at 01 July 2023	9,255,769,470	16,326,038,771	22,384,349,761	4,188,481,166	52,154,639,167
Addition during the period	1,336,534,180	2,163,465,820	-	1,414,038,672	4,914,038,672
Adjustment during the period	-	(125,759,809)	(284,579)	-	(126,044,388)
Adjustment for deposit to sinking fund as per condition	-	-	341,081,819	(341,081,819)	-
Adjustment for Depreciation on Revalued Assets	-	-	(159,115,011)	187,194,130	28,079,120
Balance as at 30 June 2024	**10,592,303,650**	**18,363,744,782**	**22,566,031,990**	**5,448,632,150**	**56,970,712,572**

This is the Statement of Changes in Equity referred to in our report of even date.

Chairman
Best Holdings PLC.

Managing Director
Best Holdings PLC.

Company Secretary
Best Holdings PLC.

Chief Financial Officer
Best Holdings PLC.

ARTISAN Chartered Accountants

Best Holdings PLC.

Statement of Cash Flows

For the year ended 30 June 2025

	Notes	2024-2025	2023-2024
		Taka	Taka
Cash Flows from Operating Activities			
Cash received from customers & others		2,568,996,887	3,834,488,536
Paid to suppliers, contractors, employees etc.		(1,017,219,089)	(1,926,437,040)
Paid for tax		(70,706,987)	(90,916,609)
A. Net Cash Received from Operating Activities		1,481,070,811	1,817,134,887
Cash Flows from Investing Activities			
Addition of property, plant and equipment		(68,141,216)	(103,136,397)
Addition of Capital Work-in-Progress		(1,168,147,881)	(1,840,823,972)
Paid financial expenses for Investing activities		(28,000,000)	(211,658,113)
Investment in FDR (made)/refund during the year		298,484,065	6,635,406
(Deposit)/withdraw to/from sinking Fund		-	754,893
Other Advance Refund/(Paid)		(376,833,404)	(413,131,338)
Advance againt Land Refund/(Paid)		(129,557,741)	504,726,590
(Investment)/Return made to subsidiaries		(25,875,000)	(681,735,000)
B. Net Cash Used for Investing Activities		(1,498,071,177)	(2,738,367,931)
Cash Flows from Financing Activities			
Received against Placement share & new share issue		-	3,500,000,000
Paid for IPO Expenses from Share Premium		(14,806,257)	(125,759,809)
Dividend paid to Shareholders		(487,154,550)	-
Paid financial expenses for financing activities		(42,025,798)	(44,043,954)
Bond Interest paid		(141,318,910)	(150,000,000)
Received/(Repayment) of Long Term Loan		-	(736,574,214)
Received/(Repayment) of Short Term Loan		139,455,093	(83,679,870)
C. Net Cash Flow from Financing Activities		(545,850,422)	2,359,942,153
D. Net Cash Increase /(Decrease) in Cash & Equivalents		(562,850,788)	1,438,709,110
E. Opening Cash & Cash Equivalents		1,542,184,862	103,475,752
Closing Cash & Cash Equivalents (D+E)		**979,334,074**	**1,542,184,862**
Net Operating Cash Flow Per Share	37.00	1.40	1.84

Chairman	Managing Director	Company Secretary	Chief Financial Officer
Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.	Best Holdings PLC.

Best Holdings PLC.
And Its Subsidiaries
Consolidated Notes to the Financial Statements
As at & For the year ended 30 June 2025

1.00 Legal Form of the Company

1.01 Reporting Entity

Best Holdings PLC ("the Company") was incorporated as a Public limited company under the Companies Act 1994 on 15th January 2025 vide incorporation No. C-64333. Previously it was incorporated as a Private limited company under the under the Companies Act 1994 on 31 October 2006 vide incorporation No. C-64333(1824)/2006. The company became a public limited company by shares having its registered office in Bangladesh on 29 June 2020.

The Company is listed with both Dhaka Stock Exchange Limited (DSEL) and Chittagong Stock Exchange Limited (CSEL) as on 06 February 2024.

1.02 Registered Office

The registered office of the company is located at 79/A, Airport Road, Nikunja-2, Khilkhet, Dhaka-1229, Bangladesh.

1.03 Corporate Office

The corporate office of the company is located at 49 Kazi Benzir Sarani, Nikunja-2, Khilkhet, Dhaka-1229, Bangladesh.

1.04 Nature of business

Best Holdings PLC has built an unparalleled track record in completing complex projects since 2009. Well positioned in the travel & tourism sector and in sectors of national interest primed to reap the benefits of Bangladesh's prioritization of investment in infrastructure. The company's impressive portfolio ranges from the construction of numerous large-scale Residential Apartments & Commercial Complex projects to building and managing the most luxurious 5-star hotel destination in Dhaka, Le Méridien and agricultural project consisting of Poultry, Dairy, Fisheries, Plants and Livestock located in Mymensingh and Noakhali .

The Luxuries 5-Star Hotel, Le Meridien Dhaka is carried out through a Management Contract dated 27 April 2012 executed between Best Holdings PLC ("the Owner") and Starwood Asia Pacific Hotels & Resorts Pte. Ltd. ("the operator"), now Marriott International. The Operator is knowledgeable and experienced in managing and promoting five star hotels and has (and/or its Affiliates have) performed such services throughout the world.

In terms of Management Contract, the operator is entitled to receive base fee, license fee, incentive fees, reservation fee and institutional marketing fee from the owner on account of operation of the Hotel only. In addition, under the contact, the operator is entitled to receive centralized service fees for developing, promoting, operating, maintaining and upgrading the centralized services.

Considering the emerging business opportunity, Best Holdings PLC. has constructed its world-class hospitality offerings outside the capital, is currently developing a project called The Muslin, A Luxury Collection, a planned luxury resort in Bhaluka, Mymensingh.

Iconx Hotels Limited key project is the operation of a 5-star hotel under the name "Marriott" in Bhaluka, with current ongoing project located in Mawna, Mymensingh.

Dhamsur Economic Zone Ltd. is a Private Limited Company, actively involved in the buying, selling, and leasing of lands, buildings, and apartments with the aim of establishing 100% export-oriented industries and an economic zone

2.0 Basis of preparation and significant accounting policies

2.01 Basis of preparation

2.01.1 Statement of compliance

These financial statements as at and for the period ended 30 June 2025. Financial statements present the financial position and performance of Best Holdings PLC.

ARTISAN Chartered Accountants Dhaka

These financial statements have been prepared in accordance with International Financial Reporting Standard (IFRS), the Companies Act, 1994, the Securities and Exchange Rules, 2020, relevant guidelines issued by the Bangladesh Securities and Exchange Commission (BSEC), Financial Reporting Act 2015 and other applicable laws in Bangladesh and should be read in conjunction with the financial statements of Best Holdings PLC as at and for the year ended 30 June 2025, the year for which the last full financial statements were prepared.

2.01.2 Regulatory Compliance

The financial Statements have been prepared in compliance with the following laws and regulations;

The Securities & Exchange Rules, 2020
The Securities & Exchange Ordinance, 1969
The Regulations of Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited
The Income Tax Act, 2023
The Value Added Tax and Supplementary Duty Act, 2012
The Value Added Tax and Supplementary Duty Rules, 2016
The Customs Act, 2023
Dhaka Stock Exchange (Listing) Regulations, 2015
Bangladesh Labour Act, 2006 (Amendment in 2013, 2018 and 2022)
Bangladesh Labour Rules, 2015
Financial Reporting Act, 2015.

2.01.3 Basis of measurement

The financial statements have been prepared on historical cost basis and therefore, do not take into consideration the effect of inflation except that arising from revaluation of land & building as specified in note 3.The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of the previous period.

2.01.4 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 Bangladeshi Taka ("BDT") which is also the functional currency of the Company. All financial information presented in BDT has been rounded off to the nearest BDT except when otherwise indicated. As a result of these rounding off, in some instances the totals may not match the sum of individual balances.

2.01.5 Use of estimates and judgments

The preparation of financial statements in conformity with IFRS 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. Estimates and assumptions are reviewed on an ongoing basis.

The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements.

Notes 3.00 (A): Depreciation of Property, Plant & Equipment
Notes 15.01 : Revaluation of Property, Plant & Equipment
Notes 19.00 : Deferred Tax Liabilities
Notes 24.00 (A) : Provision for Gratuity and Income Tax
Notes 25.00 :Turnover

2.02 Significant accounting policies

2.02.1 Directors' responsibility statement

The Board of Directors' takes the responsibility for the preparation and presentation of these financial statements.

2.02.2 Date of Authorization

The financial statements were authorized by the Board of Directors on 29 June 2026 for publication.

2.02.3 Reporting Period

The financial statements of the company have been prepared for the Period from 01 July 2024 to 30 June 2025.

2.02.4 Components of the financial statements

The financial statements are presented in accordance with guidelines provided by IAS 1 : Presentation of Financial Statements

a. Consolidated and Separated Statement of Financial Position as at 30 June 2025;
b. Consolidated and Separated Statement of Profit or Loss and Other Comprehensive Income for the Year Ended 30 June 2025
c. Consolidated and Separated Statement of Changes in Equity for the Year Ended 30 June 2025
d. Consolidated and Separated Statement of Cash Flows for the Year Ended 30 June 2025
e. Consolidated and Separated Notes to the Financial Statements as at & for the Year Ended 30 June 2025

2.02.5 Comparative Information

Comparative information has been disclosed in respect of the previous period for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current period financial statements. Comparative information has been rearranged wherever considered necessary to conform to the current period's presentation.

2.02.6 Going Concern

The financial statements have been prepared on a going concern basis, which assumes that the Company will continue its operations for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business.
Management has assessed the Company's ability to continue as a going concern and prepared cash flow forecasts covering the period from the reporting date. In order to improve liquidity and operational performance, management has implemented and plans to implement measures including:
* enhancement of revenue generation initiatives
* rationalization of administrative and selling expenses
* restructuring and rescheduling of borrowings and maintaining financing arrangements
Based on management's assessment and the expected outcome of these measures, management believes that the Company will be able to meet its obligations as they fall due and continue its operations. Accordingly, the financial statements have been prepared on a going concern basis and do not include any adjustments that would arise if the Company were unable to continue as a going concern.

2.02.7 Management's Assessment of Business Disruptions

During the financial year, business operations, particularly in the hospitality and commercial sectors, were affected by the nationwide political unrest and related disruptions experienced during July and August 2024. These events resulted in lower occupancy levels, reduced customer demand and interruptions to certain business activities. Management believes these effects were temporary and has observed gradual improvement in business activities subsequent to the reporting period.

2.02.8 Compliance with IAS & IFRS

The following IAS have been applied in preparation of the financial statements for the year under review:

IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement 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	Employees Benefits
IAS 21	The Effects of Changes in Foreign Exchange Rates
IAS 23	Borrowing Cost
IAS 24	Related Party Disclosures
IAS 27	Separate Financial Statements
IAS 32	Financial Instruments : Presentation
IAS 33	Earnings Per Share
IAS 37	Provisions, Contingent Liabilities and Contingent Assets
IAS 41	Agriculture

The following IFRS is applicable to the financial statements for the period under review;

IFRS 7	Financial Instruments: Disclosures
IFRS 8	Operating Segments
IFRS 9	Financial Instruments
IFRS 10	Consolidated Financial Statements
IFRS 13	Fair Value Measurement
IFRS 15	Revenue from Contract with Customers

2.02.9 Events after the Reporting Period

In compliance with the requirements of IAS 10: Adjusting Events after the Reporting Period, "Post Balance Events" that provide additional information about the company's position at the balance date are reflected in the financial statements and events after the balance sheet date that are not adjusting events are disclosed in the notes when material.

2.02.10 Basis of consolidation of operations of subsidiaries

These consolidated financial statements comprise the consolidated financial position and the consolidated results of operation of the Company and its subsidiaries (collectively referred as 'Group') on a line by line basis and the interest of non-controlling shareholders is shown separately as a line item of the statement of financial position and statement of profit or loss and other comprehensive income. However, Inter-company transactions have been eliminated where applicable.

2.02.11 Subsidiaries

Subsidiaries are enterprise controlled by the Group. Control exists when the Group has the power to govern the financial and operating policies so as to obtain benefits from its activities. In assessing control, potential voting rights that are presently exercisable are taken into account. The results of operations and total assets and liabilities of subsidiaries are included in the consolidated financial statements on a line by-line basis and the interest of non-controlling shareholders, if any, in the results and net assets of subsidiaries are stated separately. The financial statements of subsidiaries are included in consolidated financial statement of the Group from the date of control achieved until the date of control ceased. Any gain or loss, increase/decrease in non-controlling interest in subsidiaries without a change in control, is recognized as a component of equity. Consolidated Financial statements have been prepared for the year ended 30 June 2025.

Percentage of Holding of Shares on subsidiary companies:

Subsidiary Company	Period	Holding of Share	Percentage of Holdings
Dhamshur Economic Zone Limited	As of 30 June 2025	420,000	51.22%
Iconx Hotels Limited	As of 30 June 2025	5,216,100	51.61%

Iconx Hotels Limited (IHTL)

Legal Form of the Company

Iconx Hotels Limited is a private limited company by shares having its registered office in Bangladesh. The Company was incorporated under the Companies Act 1994 on 18 January 2010 vide incorporation No. C-81789/10. The registered office of the company is located at Plot No. 79/A, Commercial Area, Airport Road, Nikunja-2, khilkhet, dhaka-1229, Bangladesh.

Nature of Business & Place of Business Activities

This is a local own company engaged in development and construction and civil construction work of commercial and residential buildings in Dhaka as well as other district in Bangladesh and to also carry on the business of standard Hotel, Restaurant, Café and Rest house in any name at such place or places in Bangladesh or abroad.

The undertakings of the company is to operate 5 Star Hotel in the name Marriott. Current On-going projects are luxury upper upscale five star hotel & Commercial complex at Mawna, Mymensingh.

The hotel business will carried out through a Management Contract dated 22 June 2021 Executed between Best Hotels Ltd. ("the Owner") and Luxury Hotels International Management Co. B.V. Ltd. ("the operator") is a sister concern of Marriott International Inc. The Operator is knowledgeable and experienced in managing and promoting five star hotels and has (and/or its Affiliates have) performed such services throughout the world.

Dhamshur Economic Zone Limited (DEZL)

Legal Form of the Company

Dhamshur Economic Zone Ltd. is a private limited company by shares having its registered office in Bangladesh. The Company was incorporated under the Companies Act 1994 on 16 November 2017 vide incorporation No. C-141265/2017. The registered office of the company is located at 49, kazi Benzir Sarani Nikunja-2, Khilkhet, Dhaka-1229, Bangladesh.

Nature of Business & Place of business activities

This is a local own company engaged in buying, Selling and Leasing of lands, Buildings, Apartments to establish 100% export oriented Industries & Economic Zone for specially identified industries like Textiles, Ceramics, Tiles, Leather shoes, Electronic & White Goods Industries, Pharmaceuticals, Agro & Food Processing Industries, Sports Wear Etc.

2.02.12 Property, Plant and Equipment

The group applies IAS 16 'Property, Plant & Equipment' for its own assets which are held for current and future use in the business and are expected to be used for more than one year.

Recognition and Measurement

The cost of an item of property, plant and equipment comprises its purchase price, import duty and non-refundable taxes (after deducting trade discount and rebates) and any cost directly attributable to the acquisition of the assets. The cost of self-constructed / installed assets includes the cost of materials, direct labour and any other costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment and is recognized under other income/expenses in profit or loss.

Subsequent Costs

Subsequent costs are capitalized only when it is probable that the future economic benefits associated with the costs will flow to the entity and cost can be measured reliably. The carrying amount of the replaced portion is derecognized. The costs of day to day servicing of fixed assets, i.e. repairs and maintenance is charged to profit and loss account as expense when incurred.

Depreciation

No depreciation is charged on land and capital work in progress (CWIP) as the land has unlimited useful life and CWIP has not yet been placed in service.

Depreciation is charged at the rates stated below on all the items of fixed assets on the basis of estimated useful lives as determined in the fixed asset policy of the Company. In all cases depreciation is calculated on the reducing line method. Charging depreciation commences when it's 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 and ceases in the month when the assets are disposed. Revalued Property, plant and equipment's are depreciated from the following the year of revaluation.

The annual depreciation rates applicable to different category of assets are:

Particulars	Rate
Land & Land Developments	0%
Buildings & Other Civil Construction	1.25%
Office Buildings	2%
Machinery & Equipment	5% to 10%
Office Equipment	5% to 20 %
Furniture & Fixture	5% to 10%
Semi Building Shed	10%
Motor Vehicle	15%
Computer & IT Accessories	15%

Capitalization of borrowing costs

As per the requirements of IAS 23 Borrowing Costs, directly attributable borrowing costs are capitalized during construction period for all qualifying assets. The borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are those borrowing costs that would have been avoided if the expenditure on the qualifying asset had not been made. All other borrowing costs are recognized in profit or loss in the period in which they are incurred, if any.

Disposal of Property, Plant and Equipment

An item of property, plant and equipment is removed from the Statement of Financial Position when it is disposed off or when no future economic benefits are expected from its use or disposal. The gain or loss on disposal or retirement of an item of property, plant and equipment (calculated as the difference between the net proceed from disposal and the carrying amount of the item) is recognized in Statement of Profit or Loss.

Revaluation of Property, Plant and Equipment

As per IAS 16, Property, Plant and Equipment paragraph 31, after recognition as an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount and evaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The group reviews its assets when deemed appropriate considering reasonable interval of years/time. Increases in the carrying amount on revaluation is recognized in other comprehensive income and accumulated in equity in the revaluation reserve unless it reverses a previous revaluation decrease relating to the same asset, which was previously recognized as an expense. In these circumstances the increase is recognized as income to the extent of the previous write-down. Decrease in the carrying amount on revaluation that offset previous increases of the same individual assets are charged against revaluation reserve directly in equity. All other decreases are recognized in statement of profit or loss and other comprehensive income.

* Details of Property, Plant and Equipment have been shown in Notes-03.00 (A)

2.02.13 Capital work in progress

Capital work in progress consists of acquisition costs, capital components and related installation cost until the date when the asset is ready to use for its intended purpose. In case of import of components, capital work in progress is recognized when risks and rewards associated with such assets are transferred to the Company.

The management has further started to expansion of Le Meridien Dhaka Hotel, a luxury upper upscale five star hotel. Expansion will increase the capacity of rooms and service area of hotel.

A 5-star hotel under the name "Marriott" in Bhaluka, with its current ongoing project located in Mawna, Mymensingh.

2.02.14 Investments

Investment in FDR

Investments in fixed deposits with banks and financial institutions have been recognized at Fair Value. There are no loan against FDR. Accrued Interest on FDR has been recognized with Other Receivable.

Investment in Shares

Investment in quoted shares are recorded at fair value and unrealized gain/loss recognized in the Other Comprehensive Income.

Investment in Subsidiaries

In accordance with paragraph 10 of IAS 27: Separate Financial Statements, investments in subsidiaries have been accounted for at cost. Details of holding structure in subsidiaries are as follows:

Name of Subsidiaries	Percentage of Share Holding	Number of Shares
Dhamshur Economic Zone Limited	51.25%	820,000
Iconx Hotels Limited	51.61%	5,216,100

2.02.15 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 IAS-32.

Financial Assets

Financial assets of the company include cash and cash equivalents, 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 derecognizes 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 from the financial asset.

Financial Liabilities

Financial liabilities of the company include trade payables and liabilities for expenses. 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.

2.02.16 Inventories

Inventories represent stock of materials for Le Meridien; Husk, Khail etc. of Bhaluka project and Noakhali project in the ordinary course of business within the company's normal operating cycle which is less than a calendar year.

Net realizable value is based on estimated selling price in the ordinary course of business less any further costs expected to be incurred to make the sale. Costs of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using weighted average cost method.

When inventories are consumed, the carrying amount of those inventories is recognized as an expense in the period in which the related revenue is recognized. The amount of any write-down of inventories to net realizable value and all losses of inventories are recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories is recognized as a reduction in the amount of inventories recognized as an expense in the period in which the reversal occurs.

2.02.17 Biological Assets

Agricultural activity: Agricultural activity comprises biological transformation of biological assets for sale, into agricultural produce or into additional biological assets. Agricultural production includes raising livestock & plants e.g. -fish, cow, goat, tree and cultivating rice, vegetables, crops and fruits.

Biological transformation: Biological transformation comprises the processes of growth, degeneration, production and procreation that cause qualitative or quantitative changes in a biological asset. Biological transformation includes living animals e.g.- cow, goat, lamb, Buffalo.

Biological assets are measured on initial recognition and at subsequent reporting dates at fair value less estimated costs to sell, unless fair value cannot be reliably measured.

All costs related to biological assets that are measured at fair value are recognized as expenses when incurred, other than costs to purchase biological assets.

2.02.18 Advance, Deposits & Pre-payments

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 property, plant and equipment, inventory or expenses.

Advance against Land has been given under Bayna Deed, which was issued in the name of BHPLC. Under this agreement, the advance will be given by BHPLC. And the transaction has been accounted for in the financial statements of BHPLC as an advance against land.

Best Holdings PLC paid to IconX Services Ltd. as advance against Land in the different financial years. Both the parties have signed an agreement to avoid any future complexity and/or disputes, which might arise with regard to their respective rights and obligation thereto. Both the parties (here the purchaser "BHPLC" & the seller "ISL") have mutually agreed for purchase land at fair value according to the agreement.

Deposits are measured at payment value without any adjustment for time value.

Prior Year Error and Restatement of Opening Balances

During the current year, the Company identified a prior-period error relating to the year ended 30 June 2022 stated in 'Note # 9.00 (A) Advances, Deposit & Pre-Payments'. An asset balance and the corresponding liability balance stated in 'Note # 22.00 (A) Advance from Different Parties' were overstated by Taka 2,162,000,000 due to an incorrect recognition of a transaction as there were no economic benefits transferred and changes in the financial position. Because the error equally affected assets and liabilities, there was no impact on retained earnings or profit in any prior period.

In line with IAS 8, the Company has corrected the error retrospectively by adjusting the opening balances as at 1 July 2023, which is the beginning of the earliest comparative period presented in these financial statements.

2.02.19 Trade & Other Receivable

Trade & Other Receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition it is carried at cost less impairment losses due to collectability of any amount so recognized.

Bad debt expense is used to reflect receivables that a company will be unable to collect. Bad debt is reported on financial statements using the allowance method. Provision for bad debts is made in compliance with the policy of Best Holdings PLC and reported on financial statements in accordance with International Accounting Standard (IAS).

* Details of Trade and Other Receivable have been shown in annexure-B

2.02.20 Cash & Cash Equivalents

Cash and cash equivalents comprise cash in hand and cash at banks that are subject to an insignificant risk of changes in their fair value, and are used by the Company in the management of its short-term commitments.

2.02.21 Share Capital

Paid up share capital represents total amount contributed by the shareholders and bonus shares issued by the Company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

2.02.22 Available for Sales Reserve

Available for Sales Reserve arises from the investment in quoted shares and is recognized at market value.

2.02.23 Convertible Bond

The amount has been deposited against sanction for investment in BHPLC 25% convertible secured bond of BDT 650 Core. Convertible bond is a financial instrument and has been presented and recognized in the financial statements.

2.02.24 Income Taxes

Current Tax

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using the tax rates enacted at the reporting date and any adjustment to tax payable in respect of previous years. Income Tax @ 22.5% for BHPLC and @ 27.5% for IHTL & DEZL has been provided in the financial statements except dividend income and other exempted income.

Current Tax has been calculated after adjusting the Tax Depreciation. Minimum Tax has been recognized where applicable.

Deferred Tax

Deferred tax has been recognized in accordance with International Accounting Standard (IAS) 12. Deferred tax is provided for temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and the amount used for taxation purpose. Deferred tax is determined at the effective income tax rate prevailing at the reporting date.

2.02.25 Trade & Other Payable

Trade & Other Payable is stated at cost which approximates the fair value of the consideration to be paid in the future for goods and services rendered. BHPLC purchases non-current assets and other services and products for operating purposes against accounts payable.

* Details Schedule of Trade and Other Payable have been shown in annexure-D

2.02.26 Advance from Different Parties

Advance from Different Parties are included payment receipts from customers and security deposit. Advance receipts from customers which is initially measured at cost. After initial recognition it will be adjusted with the bill. Security deposit was received against rent of commercial space of Le Meridien which will be refunded after end of the contract period.

2.02.27 Provisions

In accordance with the guidelines as prescribed by IAS-37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations:

i) when the company has an obligation (legal or constructive) as a result of past events;

ii) when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation;

iii) Reliable estimates can be made of the amount of the obligation.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provision is reversed.

2.02.28 Revenue recognition

Revenue from Hospitality Services & Commercial

Revenue is measured at the fair value of the consideration received or receivable. Revenue comprise sale of rooms, foods, beverages and allied services relating to hotel operations. Revenue is recognized upon rendering of the service providing pervasive evidence of an arrangement exist, tariff/rates are fixed or are determinable and collectability is reasonably certain. Revenue recognized is net of indirect taxes, returns and discounts.

Revenue from the commercial floor rent is recognized on accrual basis. Revenue generated from the commercial floor rent, regular maintenance charges and other service charges are recognized in the statement of profit or loss.

Revenue from rendering services shall be recognized in compliance with the requirements of IFRS 15 'Revenue from Contract with customers.'

Sale of Goods (Agro, Dairy & Fisheries)

When the outcome of a transaction involving sale of goods, revenue associated with the transaction shall be recognized at the end of the reporting period when all the following conditions are satisfied:

i) The amount of revenue can be measured reliably;

ii) It is probable that the future economic benefits associated with the transaction will flow to the entity;

iii) Significant risks and rewards have been transferred to the buyer; and

iv) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The company maintain its position that all variable sales are legitimate relevant requirements of the VAT Act 2012 have been appropriately followed and deposited to the Government exchequer. Moreover Agro, Dairy & Fisheries sales revenue are VAT Exempted.

2.02.29 Financial Expenses

Financial Expenses arises from the interest on bank loan, bond & bank charges except the interest which is capitalized as borrowing cost against qualifying assets.

2.02.30 Unrealized gain/(loss)

Unrealized gain/(loss) is recognized due to difference between the cost and the market price of corresponding investment in shares which have not been sold yet. The unrealized gain or loss arising from change in the fair value of the investments is recognized in other comprehensive income.

2.02.31 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 year to which the contributions relate.

The company's employee benefits include Short Term Employee Benefit. Short-term employee benefits include salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

The company operates funds and has made a provision for workers as "Workers' Profit Participation Fund" (WPPF) at 5% of the profit before charging such expense as per Bangladesh Labor Act 2006 (amended in 2013).

Post Employment Benefit Plan:

Provident Fund/ Retirement Plan

The company has a separate provident fund/ Retirement Plan scheme for its eligible employees.

Defined benefit plan (Gratuity scheme)

The company operates an unfunded gratuity scheme, covering all its eligible permanent employees. Provision is made annually on the basis of period of employment and latest basic pay to cover obligation under the scheme in respect of the employees who meet eligibility requirement. No actuarial assessment of the Gratuity provision is made at year-end as no major variation is expected from the recorded amount.

Leave encashment

Leave encashment is allowed to employees if the individuals have accumulated entitled paid leaves which they have not encashed before the expiration of their employment with the company. A liability is recognized for entitled accumulated leaves which are available in the next period.

Group Insurance

The Company provides a comprehensive group insurance package, including life and health coverage, with 100% of premiums fully funded by the company. The insurance package is tailored based on each employee's grade and position, ensuring coverage that aligns with their role and responsibility.

2.02.32 Foreign Currency Transactions

Transactions in Foreign Currencies are translated into BDT at the rate of exchange ruling on date of transaction in accordance with IAS-21. Monetary assets and liabilities expressed in foreign currencies are translated into BDT at the rate of exchange ruling at the Statement of Financial Position date. Gains or losses resulting from foreign currency transactions are taken to the Statement of Profit or Loss and Other Comprehensive Income.

2.02.33 Statement of Cash Flows

Statement of Cash Flows have been prepared principally in accordance with IAS-7 "Statement of Cash Flows" under direct method. Again the cash flows from the operating activities have been presented under indirect method in Note: 38

2.02.34 Earnings per Share

The company calculates Earnings per Share (EPS) in accordance with IAS-33 "Earnings per Share" which has been shown on the notes to the financial statements.

Basic Earnings

This represents profit or loss at the end of the period attributable to ordinary shareholders of the entity.

Basic Earnings per Share

This has been calculated by dividing profit or loss attributable to ordinary shareholders of the entity by the weighted average number of ordinary shares outstanding during the year.

2.02.35 Diluted Earnings per Share

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares.

2.02.36 Segmental Reporting

As per IFRS-8 "Operating Segments", an operating segment is a component of an entity:

a) that engages in business activities from which it may earn revenues or incur expenses;
b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and
c) for which discrete financial information is available.

The company has reported separately information about each operating segment in Annex-G

2.02.37 Related Party Disclosure

The company, in the normal course of business, has carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standards 24: Related Party Disclosures. Details of related party transactions have been given in Annex-J.

2.02.38 Risk Exposure

Financial Risk Management

The Company has exposures to the following risks from its use of financial instruments:

i. Liquidity risk
ii. Market risk
iii. Credit risk

The management is responsible for the establishment and oversight of the company's risk management policies that are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Management discloses the exposures to risks and how they arise as well as its objectives, policies and processes for managing the risks and the methods used to measure the risks.

The company has reported separately information about each operating segment in Annex-I

2.03 General

i) Figures in the Financial Statements have been rounded off to the nearest Taka.

			30.06.2025	30.06.2024
			Taka	Taka
3.00 (A)	**Consolidated Property, Plant & Equipment**			
	Best Holdings PLC.	(Note: 3.00)	52,132,265,907	52,575,325,563
	IconX Hotels Limited		1,052,780,572	2,004,421,743
			53,185,046,479	**54,579,747,305**
	Details calculation of Consolidated Property, Plant & Equipment			
	PPE at cost Model	(Note: 3.01(A))	27,332,119,818	28,541,966,441
	Revaluation Surplus	(Note: 3.02 (A))	25,852,926,660	26,037,780,863
			53,185,046,478	**54,579,747,305**
3.01(A)	PPE at cost Model			
	Cost:			
	Opening Balance		30,492,082,820	30,176,701,418
	Add: Addition during the year considering intercompany transfer		(881,874,190)	315,381,401
	Closing Balance		29,610,208,630	30,492,082,820
	Accumulated Depreciation:			
	Opening Balance		1,950,116,379	1,617,303,552
	Add: Charged during the year		327,972,433	332,812,827
	Closing Balance		2,278,088,812	1,950,116,379
	Written Down Value (WDV)		27,332,119,818	28,541,966,441
3.02 (A)	Revaluation Surplus			
	Opening Balance		26,864,194,593	26,864,194,593
	Add: Addition during the year		-	-
	Closing Balance		26,864,194,593	26,864,194,593
	Accumulated Depreciation:			
	Opening Balance		826,413,730	639,219,600
	Add: Charged during the year		184,854,204	187,194,130
	Closing Balance		1,011,267,933	826,413,730
	Written Down Value (WDV)		25,852,926,660	26,037,780,863
	* Details of Consolidated Property, Plant & Equipment has been shown in Consolidated Schedule of Property, Plant and Equipment: Annex-A			
3.00	**Property, Plant & Equipment**			
	Cost	(Note: 3.01)	26,279,339,247	26,537,544,699
	Revaluation Surplus	(Note: 3.02)	25,852,926,660	26,037,780,863
			52,132,265,907	**52,575,325,563**
3.01	Cost:			
	Opening Balance		28,483,222,663	28,380,086,265
	Add: Addition during the year		68,141,216	115,892,357
	Add/Less: Adjustment made during the year		-	(12,755,960)
	Closing Balance		28,551,363,879	28,483,222,663
	Accumulated Depreciation:			
	Opening Balance		1,945,677,963	1,614,561,214
	Add: Charged during the year		326,346,669	331,116,749
	Add/Less: Adjustment made during the year		-	-
	Closing Balance		2,272,024,632	1,945,677,963
	Written Down Value (WDV)		26,279,339,247	26,537,544,699
3.02	Revaluation Surplus			
	Opening Balance		26,864,194,593	26,864,194,593
	Add: Addition during the year		-	-
	Add/Less: Adjustment made during the year		-	-
	Closing Balance		26,864,194,593	26,864,194,593
	Accumulated Depreciation:			
	Opening Balance		826,413,730	639,219,600
	Add: Charged during the year		184,854,204	187,194,130
	Closing Balance		1,011,267,934	826,413,730
	Written Down Value (WDV)		25,852,926,660	26,037,780,863
	* Details of Property, Plant and Equipment have been shown in Annex-A			-

			30.06.2025	30.06.2024
			Taka	Taka
4.00	**Preliminary Expenses**			
	IconX Hotels Limited		1,981,524	1,981,524
			1,981,524	**1,981,524**
5.00 (A)	**Consolidated Capital Work-in-Progress**			
	Best Holdings PLC.	(Note: 5)	7,109,271,855	5,722,066,930
	IconX Hotels Limited		11,589,112,252	9,263,173,113
			18,698,384,107	**14,985,240,043**
5.00	**Capital Work-in-Progress**			
	The Muslin, A Luxury Collection Bhaluka	(Note: 5.01)	3,679,066,614	2,686,720,410
	Luxury Private Suite, Bashundhara	(Note: 5.02)	288,359,558	287,860,804
	Luxury Villa, Bhaluka	(Note: 5.03)	1,387,666,670	1,387,666,670
	Le Meridien, Dhaka (Upgradation)	(Note: 5.04)	1,499,520,981	1,105,161,014
	Noakhali Project	(Note: 5.05)	254,658,032	254,658,032
			7,109,271,855	**5,722,066,930**
5.01	The Muslin, A Luxury Collection Bhaluka			
	Opening Balance		2,686,720,410	1,418,620,200
	Add: Construction & Other Costs		992,346,205	1,268,100,210
	Closing Balance		3,679,066,614	2,686,720,410
5.02	Luxury Private Suite, Bashundhara			
	Opening Balance		287,860,804	287,860,804
	Add: Construction & Other Costs		498,754	-
	Closing Balance		288,359,558	287,860,804
5.03	Luxury Villa, Bhaluka			
	Opening Balance		1,387,666,670	1,184,595,946
	Add: Construction & Other Costs		-	203,070,724
	Closing Balance		1,387,666,670	1,387,666,670
5.04	Le Meridien, Dhaka (Upgradation)			
	Opening Balance		1,105,161,014	433,919,432
	Add: Construction & Other Costs		394,359,967	671,241,582
	Less: Transferred To PPE		-	-
	Closing Balance		1,499,520,981	1,105,161,014
5.05	Noakhali Project			
	Opening Balance		254,658,032	-
	Add: Construction & Other Costs		-	254,658,032
	Closing Balance		254,658,032	254,658,032

*The management has further started to expansion of Le Meridien Dhaka Hotel by 58 Rooms, a luxury upper upscale five star hotel. Expansion will increase the capacity of rooms and service area of hotel.

The Construction work-in progress includes construction, wages, all direct cost & borrowing cost etc. After completion of project, assets will be segregated into appropriate accounting head under Property, plant & Equipment's.

6.00 (A)	**Consolidated Investment**			
	Best Holdings PLC.	(Note: 6)	6,146,257,666	6,417,907,762
			6,146,257,666	6,417,907,762
	Less: Inter-company elimination		(6,125,364,724)	(6,099,489,724)
			20,892,942	**318,418,038**
6.00	**Investments**			
	Investment in FDR	(Note: 6.01)	20,267,347	317,607,407
	Investments in Quoted Shares	(Note: 6.02)	625,595	810,630
	Investments in Subsidiaries	(Note: 6.03)	6,125,364,724	6,099,489,724
			6,146,257,666	**6,417,907,762**

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		30.06.2025	30.06.2024
		Taka	Taka

6.01 Investment in FDR

Sl.#	Bank Name	Branch Name	Interest Rate	30.06.2025	30.06.2024
01	Southeast Bank PLC.; FDR A/C: 0031 24400003744	Corporate	6.50%	-	100,000,000
02	Southeast Bank PLC.; FDR A/C:0031 24400003745	Corporate	6.50%	-	100,000,000
03	Southeast Bank PLC.; FDR A/C: 0031 24400003746	Corporate	6.50%	-	100,000,000
04	Southeast Bank PLC.; FDR A/C: 0031 24500013144	Corporate	4.00%	1,433,447	1,370,656
05	Southeast Bank PLC.; FDR A/C:24500000084	Corporate	6.50%	1,453,144	-
06	Sinking Fund	STCSL, Paltan	6.00%	17,380,756	16,236,751
				20,267,347	317,607,407

6.02 Investments in Quoted Shares

Name of the company	Number of Share Held	Total Cost Value	Market Value as on 30.06.2025	Market Value as on 30.06.2024
Southeast Bank Limited	88,112	1,349,876	625,595	810,630
			625,595	810,630

6.03 Investments in Subsidiaries

Dhamshur Economic Zone Ltd.	(Note: 6.03.1)	8,200,000	8,200,000
Iconx Hotels Ltd.	(Note: 6.03.2)	6,117,164,724	6,091,289,724
		6,125,364,724	6,099,489,724

6.03.1 Dhamshur Economic Zone Ltd. (DEZL)

Opening Balance	8,200,000	4,200,000
Add: Addition during the year/period	-	4,000,000
Less: Transfer to Advance against Land	-	-
	8,200,000	8,200,000

6.03.2 Iconx Hotels Ltd. (IHTL)

Opening Balance	6,091,289,724	5,413,554,724
Add: Addition during the year	25,875,000	677,735,000
Less: Adjustment made during the year	-	-
	6,117,164,724	6,091,289,724

7.00 Inventories

Le Meridien, Dhaka	77,573,799	97,089,360
Agro, Dairy & Fisheries	2,666,839	3,750,915
	80,240,638	**100,840,275**

Due to large volume number of items of stocks, it is difficult to quantify each items in a separate and distinct category. Therefore, it is grouped under the suitable head.

7.01 Le Meridien, Dhaka

Food	12,004,441	36,254,958
Beer, Wine & Liquor/Beverage	65,367,514	50,137,952
General Store	-	10,245,475
Tobacco	201,845	450,976
	77,573,799	97,089,360

			30.06.2025	30.06.2024
			Taka	Taka
8.00	**Biological Assets**			
	Agro, Dairy & Fisheries	(Note: 8.01)	108,937,478	130,853,457
			108,937,478	**130,853,457**
8.01	Agro, Dairy & Fisheries			
	Carrying Value		101,258,111	121,633,878
	Add/(Less): Fair Value Adjustment made during the year		7,679,367	9,219,579
			108,937,478	130,853,457
	Fair Value Adjustment:			
	Fair Value		111,551,728	133,874,988
	Less: Previously Fair Valued		(9,219,579)	(30,499,931)
	Add: Transfer to COGS (Fair Value adjustment of Sales)		9,219,579	30,499,931
	Less: Carrying Value		(101,258,111)	(121,633,878)
			10,293,617	12,241,110
	Less: Cost to Sell		(2,614,250)	(3,021,531)
			7,679,367	9,219,579
9.00 (A)	**Consolidated Advances, Deposits & Pre-Payments**			
	Best Holdings PLC.	(Note: 9)	5,621,842,782	5,125,805,745
	IconX Hotels Limited		1,048,133,612	1,545,423,713
	Dhamsur Economic Zone Limited		2,570,992	2,999,329
			6,672,547,386	6,674,228,787
	Less: Inter-company advances elimination		(6,234,311)	(6,234,311)
			6,666,313,075	**6,667,994,476**
9.00	**Advances, Deposits & Pre-Payments**			
	Advances:			
	Advance Income Tax	(Note: 9.01)	69,406,988	80,585,251
	Advance against Land	(Note: 9.02)	4,114,852,914	3,985,295,173
	Advance against Salary and other allowances		4,750,435	3,926,280
	Other Advance	(Note: 9.03)	1,429,892,761	1,053,059,357
	Deposits:			
	Security Deposit to DESCO		2,400,000	2,400,000
	Security Deposit to WASA		539,684	539,684
			5,621,842,782	**5,125,805,745**
9.01	Advance Income Tax			
	Opening Balance		80,585,251	53,545,484
	Addition during the year:			
	AIT on Interest Income		3,166,448	3,435,373
	AIT on Others		66,240,540	77,149,878
			149,992,239	134,130,735
	Less: Adjustment made during the year		(80,585,251)	(53,545,484)
			69,406,988	80,585,251
9.02	Advance against Land			
	Opening Balance		3,985,295,173	4,490,021,763
	Add: Paid during this year		376,007,741	3,000,000
	Less: Adjustment made during the year		(246,450,000)	(507,726,590)
	Closing Balance		4,114,852,914	3,985,295,173
	*Adjustment has been made with Land development & refund from ISL ,DEZL.			
9.03	Other Advance			
	Opening Balance		1,053,059,357	639,928,019
	Add: Paid during this year		501,102,388	802,463,534
	Less: Adjustment during the year		(124,268,984)	(389,332,196)
	Closing Balance		1,429,892,761	1,053,059,357

	30.06.2025	30.06.2024
	Taka	Taka

*Other Advance includes advance given to the different parties of The Muslin A Luxury Collection, Luxury Vila Bhaluka, Luxury Private Suite Bashundhara, Agro & Fisheries Noakhali and various costs in issuing or acquiring its equity/shares including registration and other regulatory fees, amounts paid to legal, accounting and other professional advisers, printing costs and stamp duties.

The classification of Advances, Deposits and Prepayments as required by Schedule-XI, Part-I of the Companies Act, 1994

Advance, Deposit and pre-payments considered good and fully secured;	5,617,092,347	5,121,879,465
Advance, deposit and pre-payments considered good and company holds no security other than personal security;	-	-
Advance, deposit and pre-payments considered doubtful and bad;	-	-
Advance, deposit and pre-payments due by directors or other officers;	4,750,435	3,926,280
Advance, deposit and pre-payments due from companies under common management; and	-	-
Maximum advance, deposit and pre-payments due by directors or other officers at any time.	-	-
	5,621,842,782	5,125,805,745

10.00 Unallocated Revenue Expenditure

IconX Hotels Limited	153,275,422	121,198,842
	153,275,422	**121,198,842**

11.00 Trade and Other Receivable

This is made up as follows:

Trade Receivable	879,331,087	915,871,187
Other Receivable	149,350	1,764,629
	879,480,437	**917,635,816**

*Trade & Other Receivable represents the amount receivables from customers & others, the aging of which are as follows:

Less than three months	246,478,355	201,502,399
Over three months but less than six months	44,278,681	314,324,047
Over six months	588,723,400	401,809,370
	879,480,437	**917,635,816**

*The above receivables are considered good and collectible within one year which has been recognized after considering the bad and doubtful receivables.

Classification schedule as required by Schedule XI of Companies Act 1994 is as follows:

i) Accounts Receivable considered good in respect of which the company is fully secured		
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	879,480,437	917,635,816
iii) Accounts Receivable considered doubtful or bad		
iv) Accounts Receivable due by any director or other officer of the company		
v) Accounts Receivable due by common management		
vi) The maximum amount of receivable due by any director or other officer of the company		
	879,480,437	917,635,816

* Details of Trade and Other Receivable have been shown in Annex-B

12.00 (A) Consolidated Cash & Cash Equivalents

Consolidated Cash in Hand	(Note: 12.01 (A))	68,605,277	57,435,120
Consolidated Cash at Bank	(Note: 12.02 (A))	939,501,628	1,508,906,427
		1,008,106,905	**1,566,341,546**

ARTISAN Chartered Accountants Dhaka

		30.06.2025	30.06.2024
		Taka	Taka
12.01 (A)	Consolidated Cash in Hand		
	Best Holdings PLC. (Note: 12.01)	63,626,446	51,396,415
	IconX Hotels Limited	693,960	2,206,340
	Dhamsur Economic Zone Limited	4,284,871	3,832,365
		68,605,277	57,435,120

*Cash in hand available in corporate office includes physical cash, IOU, cash collection in hand.

12.02 (A)	Consolidated Cash at Bank		
	Best Holdings PLC. (Note: 12.02)	915,707,628	1,490,788,448
	IconX Hotels Limited	23,630,776	17,317,469
	Dhamsur Economic Zone Limited	163,224	800,510
		939,501,628	1,508,906,427
12.00	**Cash & Cash Equivalents**		
	Cash in Hand (Note: 12.01)	63,626,446	51,396,415
	Cash at Bank (Note: 12.02)	915,707,628	1,490,788,448
		979,334,074	**1,542,184,862**
12.01	Cash in Hand		
	Corporate Office	55,454,257	42,423,376
	Le Meridien, Dhaka	1,703,000	1,517,350
	Agro, Dairy & Fisheries	6,469,189	7,455,688
		63,626,446	51,396,415

*Cash in hand available in corporate office includes physical cash, IOU, cash collection in hand.

12.02 Cash at Bank

Sl.#	Bank Name	Account Number	Branch Name	30.06.2025	30.06.2024
1	Southeast Bank PLC	CA A/C No-'11100007704	Corporate	113,955	1,927,450
2	United Commercial Bank PLC	CA A/C No-0951101000007647	Corporate	108,226	109,066
3	City Bank Limited	CD A/C No-'1101218544001	New Market	476,694	2,966,504
4	United Commercial Bank PLC	SND A/C No-'1511301000000074	Nikunja	244,169	242,494
5	United Commercial Bank PLC	CA A/C No-'1511101000000049	Nikunja	579,141	1,077,672
6	United Commercial Bank PLC	CA A/C No-'1512101000000044	Nikunja	133,195	28,996,726
7	United Commercial Bank PLC	CA A/C No-'1511101000000082	Nikunja	73,450	74,140
8	United Commercial Bank PLC	SND A/C No-1511301000000108	Nikunja	301,129	16,798,696
9	Southeast Bank PLC	SND A/C No-003113100000827	Corporate	243	1,379
10	The Premier Bank PLC	Current Account; 010411100078790	Banani	2,985	3,675

				30.06.2025 Taka	30.06.2024 Taka
11	Southeast Bank PLC	A/C No-012313100000002	Le Meridien	20,175,404	4,859,125
12	Southeast Bank PLC	A/C No-012313100000006	Le Meridien	1,562	3,140
13	Southeast Bank PLC	A/C No-012313100000005	Le Meridien	228,310	2,697,566
14	Southeast Bank PLC	A/C No-012311100000020	Le Meridien	271,727	4,213,111
15	Southeast Bank PLC	A/C: RR 012313100000007	Le Meridien	3,389,138	549,701
16	Southeast Bank PLC	A/C: CD012311100000078	Le Meridien	23,811,667	1,568,821
17	Southeast Bank PLC	A/C: Deposit 012313100000008	Le Meridien	181,591,716	41,164,275
18	Padma Bank PLC	A/C: 0002130000530	Gulshan Corporate Branch	87,966	89,116
19	Rupali Bank PLC	A/C: 5553024000008	Nikunja	222,219	219,542
20	Southeast Bank PLC	A/C: 012313100000084	Le Meridien	49,723	50,718
21	Southeast Bank PLC	A/C:11100008322	Banani	987,770	1,492,998
22	United Commercial Bank PLC	A/C: 0951101000010492	Corporate	285	975
23	Mercantile Bank PLC	A/C: 1131000050571	Nikunja	2,672,469	3,120,705
24	Southeast Bank PLC	A/C: 11100000307	Le Meridien	-	1,200
25	Mercantile Bank PLC	A/C: 1131000052141	Nikunja	666,389,698	1,375,317,140
26	United Commercial Bank PLC	A/C: 0951101000005266	Corporate	285	975
27	Brac Bank PLC	A/C "2060100070001	Nikunja Sub Branch	-	407,306
28	Brac Bank PLC	A/C "2060014150002	Nikunja Sub Branch	1,621,748	1,523,891
29	Brac Bank PLC	A/C '2060014150001	Nikunja Sub Branch	460,921	1,310,339
30	Mercantile Bank PLC	A/C: '1131000064398	Nikunja	11,711,836	-
				915,707,628	1,490,788,448

		30.06.2025	30.06.2024
		Taka	Taka

13.00 Share Capital

Authorized Share Capital		
Opening Balance	15,000,000,000	15,000,000,000
Add: Addition during the year	-	-
	15,000,000,000	15,000,000,000
Share Capital		
Issued and Paid up Share Capital		
Opening Paid up Capital	10,592,303,650	9,255,769,470
Add: Addition during the year/period	-	1,336,534,180
Closing Paid up Capital	**10,592,303,650**	**10,592,303,650**

The Paid up Capital of the company is divided into 1,059,230,365 ordinary shares @ Tk.10/- each.

Name of Shareholders	No. of shares	Share Value	Holding Ratio (%)	Holding Ratio (%)
Sponsor Directors				
Mr. Amin Ahmad	243,299,999	2,432,999,990	22.97%	22.97%
Mr. Hasan Ahmad	30,100,001	301,000,010	2.84%	2.84%
Mrs. Afra Anjum	30,200,000	302,000,000	2.85%	2.85%
Mrs. Ummey Kulsum	30,350,000	303,500,000	2.87%	2.87%
Private Infrastructure Developr	39,070,000	390,700,000	3.69%	3.69%
Capital Banani One Limited	119,080,000	1,190,800,000	11.24%	11.24%
Sonali Bank PLC	76,923,100	769,231,000	7.26%	7.26%
Agrani Bank PLC	76,923,078	769,230,780	7.26%	7.26%
Rupali Bank PLC	46,153,846	461,538,460	4.36%	4.36%
Sub-Total	692,100,024	6,921,000,240	65.34%	65.34%
General and other Shareholders				
Institution Shareholders	214,928,003	2,149,280,030	20.29%	21.27%
Non-Resident Bangladeshi	2,111,965	21,119,650	0.20%	0.14%
General Shareholders	150,090,373	1,500,903,730	14.17%	13.25%
Sub-Total	367,130,341	3,671,303,410	34.66%	34.66%
Total	**1,059,230,365**	**10,592,303,650**	**100.00%**	**100.00%**

Classification of Shares by Holdings

Class By Number of Shares	No. of shareholders	No. of shares	% of holdings	% of holdings
1 to 499 shares	51,297	6,504,073	0.614%	0.829%
500 to 5,000 shares	11,725	20,222,657	1.909%	1.973%
5,001 to 10,000 shares	1,743	13,112,562	1.238%	1.178%
10,001 to 20,000 shares	1,360	19,364,714	1.828%	1.732%
20,001 to 30,000 shares	390	9,808,516	0.926%	0.718%
30,001 to 40,000 shares	206	7,204,784	0.680%	0.493%
40,001 to 50,000 shares	126	5,868,628	0.554%	0.392%
50,001 to 1,00,000 shares	232	16,776,471	1.584%	1.288%
1,00,001 to 1,000,000 shares	177	58,793,390	5.551%	5.643%
Over 1,000,000	38	901,574,570	85.116%	85.755%
Total	**67,294**	**1,059,230,365**	**100.000%**	**100.00%**

14.00 Share Premium

Opening Balance	18,363,744,782	16,326,038,771
Add: Received during the year/period	-	2,163,465,820
Less: Adjustment for IPO Expenditure	(14,806,257)	(125,759,809)
	18,348,938,525	**18,363,744,782**

15.00 Accumulated Reserve & Fund

Revaluation Reserve	(Note: 15.01)	21,974,987,660	22,132,113,734
Available for Sales Reserve	(Note: 15.02)	(651,653)	(485,121)
Sinking Fund		-	434,403,377
		21,974,336,007	**22,566,031,990**

ARTISAN Chartered Accountants Dhaka

			30.06.2025	30.06.2024
			Taka	Taka
15.01	Revaluation Reserve			
	Opening Balance		22,132,113,734	22,291,228,744
	Less: Adjustment for Depreciation on Revalued Assets	(Note: 15)	(157,126,073)	(159,115,011)
	Closing Balance		21,974,987,660	22,132,113,734
15.02	Available for Sales Reserve			
	Opening Balance		(485,121)	(200,542)
	Gain/(Loss) during the year	(Note: 33.01)	(166,532)	(284,579)
	Closing Balance		(651,653)	(485,121)
16.00 (A)	**Consolidated Retained Earnings**			
	Opening Balance		5,442,991,852	4,184,622,114
	Less: Adjustment made during the period		-	(8,968)
	Adjusted Opening Balance		5,442,991,852	4,184,613,146
	Net Profit distributed to Equity Holders of the company		320,541,371	1,412,266,395
	Add: Depreciation on Revalued Assets transfer to retained Earnings		184,854,203	187,194,130
	Add: Adjustment for sinking fund		434,403,377	(341,081,819)
	Less: dividend		(567,130,365)	-
	Closing Balance		**5,815,660,437**	**5,442,991,852**
16.00	**Retained Earnings**			
	Opening Balance		5,448,632,150	4,188,490,134
	Less: Adjustment made during the period		-	(8,968)
	Adjusted Opening Balance		5,448,632,150	4,188,481,166
	Net Profit after Tax		322,956,759	1,414,038,672
	Add: Adjustment for Depreciation on Revalued Assets		184,854,204	187,194,130
	Add: Adjustment for sinking fund		434,403,377	(341,081,819)
	Less: dividend		(567,130,365)	-
	Closing Balance		**5,823,716,124**	**5,448,632,150**
17.00	**Non-Controlling Interest**			
	Opening Balance		47,485,405	48,673,045
	Add: Net profit distributed to Minority		(2,297,882)	(1,687,640)
	Add: New Addition of Share Capital		3,800,000	500,000
	Closing Balance		**48,987,523**	**47,485,405**
18.00 (A)	**Consolidated Long Term Loan**			
	Best Holdings PLC.	(Note: 18)	921,003,200	835,712,052
	IconX Hotels Limited		7,472,624,506	6,587,113,517
			8,393,627,706	**7,422,825,569**
18.01 (A)	Non-current Portion of Long Term Loan		8,239,838,784	7,013,067,405
18.02 (A)	Current Portion of Long Term Loan		153,788,922	409,758,164
			8,393,627,706	7,422,825,569

18.00 Long Term Loan

Sl.#	Bank Name	Loan A/C	Branch	30.06.2025	30.06.2024
1	Bangladesh Infrastructure Finance Fund Limited.	BIFFL/Inv.-3.6.1/2016/155 (26)	Corporate	657,767,739	597,203,843
2	Mercantile Bank PLC	'1770000072713	Nikunja	263,235,461	238,508,209
Total Long Term Loan				**921,003,200**	**835,712,052**

18.01	Non-current Portion of Long Term Loan	767,214,278	425,953,888
18.02	Current Portion of Long Term Loan	153,788,922	409,758,164
		921,003,200	835,712,052

	30.06.2025	30.06.2024
	Taka	Taka

Details of Loan Information are given in Annex-C

The closing balance of a loan includes both the principal amount and the accrued interest that is due to be paid at the end of the period.

Current portion of term loan represents the principal & interest amount of term loan payments falling due within 12 months from the end of the reporting period.

19.00 Deferred Tax Liabilities

Deferred Tax on Revaluation Surplus	(Note: 19.01)	3,877,938,999	3,905,667,129
Deferred Tax on Assets/Liabilities	(Note: 19.02)	974,459,626	863,478,817
Deferred Tax on Capital Gain on Marketable	(Note: 19.03)	(72,406)	(53,902)
		4,852,326,219	**4,769,092,044**

19.01 Deferred Tax on Revaluation Surplus

Opening Balance	3,905,667,129	3,933,746,249
Less: Adjustment for Depreciation on Revalued Assets	(27,728,131)	(28,079,120)
Closing Balance	3,877,938,999	3,905,667,129
This has been arrived as under,		
Opening Balance	26,037,780,863	26,224,974,993
Add: Addition during the year	-	-
Less: Adjustment during the year	(184,854,204)	(187,194,130)
Closing Balance	25,852,926,659	26,037,780,863
Tax Base		-
Taxable /(Deductible) temporary difference	25,852,926,659	26,037,780,863
Tax Rate	15%	15%
Deferred Tax Liability at the end of the year	3,877,938,999	3,905,667,129

19.02 Deferred Tax on Assets/Liabilities

Opening Balance	863,478,817	977,798,464
Addition during the year	-	-
Adjustment made during the year	110,980,809	(114,319,647)
	974,459,626	863,478,817

*Deferred tax has been calculated on PPE, Gratuity, Bad & Doubtful Debt and Accrued Interest on FDR

19.03 Deferred Tax on Capital Gain on Marketable Securities

Opening Balance	(53,902)	(22,282)
Add: Addition during the year	-	-
Less: Adjustment during the year	(18,504)	(31,620)
	(72,406)	(53,902)
This has been arrived as under,		
Unrealized gain/(loss) on marketable securities	(724,058)	(539,023)
Applicable rate	10%	10%
Deferred Tax Liability at the year end	(72,406)	(53,902)

20.00 Convertible Secured Bond

Information relating to the Bond principals are given below:

Sl.#	Particulars		
01	Southeast Bank Ltd.	2,000,000,000	2,000,000,000
02	Mercantile Bank Ltd.	1,000,000,000	1,000,000,000
03	Trust Bank Ltd.	1,000,000,000	1,000,000,000
04	National Credit and Commerce Bank Ltd.	1,000,000,000	1,000,000,000
05	Investment Corporation of Bangladesh	1,500,000,000	1,500,000,000
		6,500,000,000	6,500,000,000
Add: Accrued Interest (Secured)	20.01	2,461,950,072	2,098,268,982
		8,961,950,072	**8,598,268,982**

			30.06.2025	30.06.2024
			Taka	Taka
20.01	Accrued Interest (Secured)			
	Opening Interest		2,098,268,982	1,692,022,407
	Add: Arises during the year		505,000,000	556,246,575
	Less: Paid/adjustment during the year		(141,318,910)	(150,000,000)
			2,461,950,072	2,098,268,982
21.00 (A)	**Consolidated Trade & Other Payable**			
	Best Holdings PLC.	(Note: 21)	720,103,170	642,944,890
	IconX Hotels Limited		159,258,033	188,091,696
			879,361,203	**831,036,585**
	Details Information regarding Trade & Other Payable are given in Annex-D			
21.00	**Trade & Other Payable**			
	Trade Payable		32,837,053	69,526,478
	Other Payable		607,290,302	573,418,411
	Unclaimed Dividend		79,975,815	-
			720,103,170	**642,944,890**
22.00 (A)	**Consolidated Advance from Different Parties**			
	Best Holdings PLC.	(Note: 22)	13,893,453	14,658,976
	IconX Hotels Limited		6,134,197,486	6,076,524,236
	Dhamsur Economic Zone Limited		6,234,311	6,234,311
			6,154,325,250	6,097,417,523
	Less: Inter-company elimination		(6,071,238,035)	(6,045,363,035)
			83,087,215	**52,054,487**
22.00	**Advance from Different Parties**			
	Opening Balance		14,658,976	10,678,274
	Add: Addition during the year		2,220,000	5,971,052
	Less: Adjustment during the year		(2,985,524)	(1,990,349)
	Closing Balance		**13,893,453**	**14,658,976**

23.00 Short Term Loan

Sl.#	Bank Name	Loan A/C	Branch	30.06.2025	30.06.2024
01	Southeast Bank PLC	'0123 73300000001	Le Meridien	539,464,869	369,599,616
02	Southeast Bank PLC	'0123 77600000001	Le Meridien	175,901,417	155,078,301
				715,366,286	**524,677,917**

24.00 (A)	**Consolidated Accruals and Provisions**			
	Best Holdings PLC.	(Note: 24)	133,694,130	176,552,977
	IconX Hotels Limited		2,344,405	2,854,519
	Dhamshur Economic Zone Ltd.		675,629	330,565
			136,714,164	**179,738,059**
24.00	**Accruals and Provisions**			
	Provision for Income Tax	(Note: 24.01)	84,066,792	135,582,205
	Provision for Gratuity		27,743,905	21,851,975
	Provision for Bad Debts		12,849,036	8,194,227
	Others		9,034,397	10,924,570
			133,694,130	176,552,977
24.01	Provision for Income Tax			
	Opening Balance		135,582,205	93,391,236
	Add: Adjustment made during the period		-	8,968
	Adjusted Opening Balance		135,582,205	93,400,204
	Add: Addition during the year		30,369,838	106,058,842
	Less: Adjustment during the year		(81,885,251)	(63,876,841)
	Closing Balance		84,066,792	135,582,205

ARTISAN Chartered Accountants ART Dhaka

			2024-2025	2023-2024
			Taka	Taka
25.00	**Turnover**			
	Le Meridien Dhaka & Commercial		2,077,624,080	2,632,680,621
	Agro, Dairy & Fisheries		357,223,504	594,317,473
	Infrastructure & Other Receipts		-	183,820,092
			2,434,847,584	**3,410,818,186**
	*Disclosure regarding Agro, Dairy & Fisheries has been shown in Annex-F			
	*Disclosure regarding Segment-wise Turnover has been shown in Annex-G			
26.00	**Cost of Goods Sold**			
	Le Meridien Dhaka & Commercial		319,777,651	403,187,004
	Agro, Dairy & Fisheries		198,436,804	301,475,235
	Infrastructure & Other Receipts		-	80,038,594
			518,214,455	**784,700,833**
27.00 (A)	**Consolidated Administrative & Selling Expenses**			
	Best Holdings PLC.	(Note: 27)	1,041,434,474	1,161,968,983
	Dhamshur Economic Zone Limited		4,750,786	3,423,854
			1,046,185,260	**1,165,392,837**
27.00	**Administrative & Selling Expenses**			
	Le Meridien Dhaka & Commercial	(Note: 27.01)	672,422,853	728,455,625
	Agro, Dairy & Fisheries	(Note: 27.02)	39,146,589	44,006,349
	Head Office	(Note: 27.03)	329,865,032	389,507,008
			1,041,434,474	**1,161,968,983**
27.01	Le Meridien Dhaka & Commercial			
	Admin & General Expenses		151,944,116	181,026,948
	Salary & Allowances		97,221,797	91,416,604
	Sales Promotion & Marketing Expenses		20,259,146	20,504,569
	Marriott Fees & Others Reimbursable		152,175,754	180,138,856
	Depreciation		250,181,502	254,801,902
	Entertainment		442,125	321,254
	Fax and Phone		85,500	110,500
	Printing and Stationery		85,412	101,542
	Miscellaneous		27,500	33,450
			672,422,853	728,455,625
27.02	Agro, Dairy & Fisheries			
	Depreciation		11,386,359	8,406,309
	Salary and Allowances		19,868,810	26,347,144
	Entertainment		841,959	1,102,814
	Fax and Phone		287,788	447,453
	Conveyance (Office Staff)		298,787	773,149
	Printing and Stationery		264,970	520,150
	Renewal and Registration		2,300	47,389
	Fuel and Vehicle Maintenance		1,195,904	1,235,710
	Land Rental & Other Expenses		4,815,210	4,815,211
	Miscellaneous		184,503	311,021
			39,146,589	44,006,349
27.03	Head Office			
	Salary and Allowances		48,739,625	69,019,217
	Rental & Other Expenses		12,480,000	11,040,000
	Utilities Bill		622,585	-
	Insurance expenses		1,623,388	1,623,388
	Entertainment		1,323,855	1,102,508
	Fax and Phone		318,208	530,066
	Conveyance		529,558	1,098,897
	Printing and Stationery		1,474,024	1,296,412

			2024-2025	2023-2024
			Taka	Taka
	Renewal and Registration		3,397,676	2,728,136
	Fuel and Vehicle Maintenance		1,459,529	1,563,188
	Audit & Other Legal fees		1,150,000	1,960,794
	Miscellaneous		293,754	360,579
	Depreciation		249,633,012	255,102,669
	Other Expenses		6,819,817	42,081,156
			329,865,032	389,507,008
	*Bad debt & Others related expenses are included with Head office expenses.			
28.00 (A)	**Consolidated Other Income**			
	Best Holdings PLC.	(Note: 28)	104,817,296	94,397,912
	IconX Hotels Limited		62,886	214,078
	Dhamshur Economic Zone Limited		4,450	7,248
			104,884,632	**94,619,239**
28.00	**Other Income**			
	Income from Sinking Fund		1,144,005	961,791
	Interest Income		95,231,523	83,159,538
	Gain on Foreign Currency Fluctuation & Others		762,401	1,057,004
	Gain on Fair Value adjustment of Biological Assets		7,679,367	9,219,579
			104,817,296	**94,397,912**
29.00 (A)	**Consolidated Financial Expenses**			
	Best Holdings PLC.	(Note: 29)	492,493,175	82,479,522
	Dhamshur Economic Zone Limited		10,510	9,695
			492,503,685	**82,489,217**
29.00	**Financial Expenses**			
	Bank Charges & Commission		863,069	1,224,448
	Interest on Bond		361,506,849	-
	Interest on Bank Loan		130,123,256	81,255,074
			492,493,175	**82,479,522**
30.00	**Contribution to WPPF**			
	5% of Profit after WPPF		**23,215,370**	**70,288,893**
31.00 (A)	**Consolidated Income Tax Expenses**			
	Best Holdings PLC.	(Note: 31)	30,369,838	106,058,842
	IconX Hotels Limited		17,975	245,704
	Dhamshur Economic Zone Limited		1,335	1,993
			30,389,148	**106,306,539**
	* Details of Income Tax Calculation have been shown in Annex-E			
31.00	**Income Tax Expenses**			
	Current Tax		30,369,838	105,416,392
	Prior period tax adjustment		-	642,450
			30,369,838	**106,058,842**
32.00	**Deferred Tax Expenses**			
	Opening Balance of Deferred Tax Liabilities		863,478,817	977,798,464
	Closing Balance of Deferred Tax Liabilities/(Assets)	(Note: 19.02)	974,459,626	863,478,817
			(110,980,809)	**114,319,647**
33.00	**Other Comprehensive Income**			
	Unrealized Gain/(Loss) on Investment in Shares	(Note: 33.01)	(166,532)	(284,579)
			(166,532)	**(284,579)**
33.01	Unrealized Gain/(Loss) on Investment in Shares			
	Market Value of Securities		625,595	810,630
	Less: Cost of the Securities		(1,349,653)	(1,349,653)
	Fair Value Gain/(Loss) on Investment in Shares		(724,058)	(539,023)
	Add: Fair value Gain/(Loss) recognized in previous period		539,023	222,824
	Unrealized Gain/(Loss) on Investment in Shares for the period		(185,035)	(316,199)
	Less: Deferred Tax Expenses/(Income)		18,504	31,620
			(166,532)	(284,579)

		2024-2025	2023-2024
		Taka	Taka
34.00 (A)	**Consolidated Net Asset Value (NAV) per share**		
	This is made up as follows:		
	Net Assets distributable to shareholders (A)	56,731,238,619	56,965,072,274
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	Net asset value (NAV) per share (A/B)	**53.56**	**57.82**
34.00	**Net Asset Value (NAV) per share**		
	This is made up as follows:		
	Net Assets distributable to shareholders (A)	56,739,294,306	56,970,712,572
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	Net asset value (NAV) per share (A/B)	**53.57**	**57.82**
35.00 (A)	**Consolidated Earnings Per Share (Basic)**		
	This is made up as follows:		
	Net profit after tax (A)	320,541,371	1,412,266,395
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	Earnings Per Share (A/B)	**0.30**	**1.43**
35.00	**Earnings Per Share (Basic)**		
	This is made up as follows:		
	Net profit after tax (A)	322,956,759	1,414,038,672
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	Earnings Per Share (A/B)	**0.30**	**1.44**
36.00 (A)	**Consolidated Earnings Per Share (Diluted)**		
	This is made up as follows:		
	Net profit after tax (A)	320,541,371	1,412,266,395
	Diluted Number of Shares (B)	1,143,454,260	1,031,005,764
	Earnings Per Share (A/B)	**0.28**	**1.37**
36.00	**Earnings Per Share (Diluted)**		
	This is made up as follows:		
	Net profit after tax (A)	322,956,759	1,414,038,672
	Diluted Number of Shares (B)	1,143,454,260	1,031,005,764
	Earnings Per Share (A/B)	**0.28**	**1.37**
	Weighted Average Number of Ordinary Shares	1,059,230,365	985,385,326
	*Detailed calculation has been given in Annex-H		
	Diluted Number of shares		
	Weighted Average Number of Ordinary Shares	1,059,230,365	985,385,326
	Add: Conversion Option	84,223,895	45,620,438
		1,143,454,260	1,031,005,764
37.00 (A)	**Consolidated Net Operating Cash Flow per Share (NOCFPS)**		
	Net Cash Flow from Operating Activities (A)	1,475,574,959	1,797,628,023
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	NOCFPS (A/B)	**1.39**	**1.82**
37.00	**Net Operating Cash Flow per Share (NOCFPS)**		
	Net Cash Flow from Operating Activities (A)	1,481,070,811	1,817,134,887
	Weighted Average Number of Ordinary Shares (B)	1,059,230,365	985,385,326
	NOCFPS (A/B)	**1.40**	**1.84**

		2024-2025	2023-2024
		Taka	Taka
38.00 (A)	**Consolidated Reconciliation of Cash Flows from operating activities under indirect method:**		
	Net profit/ (loss) before interest, income tax & WPPF during the year	975,332,501	1,555,343,756
	Adjustments to reconcile net income to net cash provided by operating activities:		
	Depreciation	511,200,873	518,310,879
	Income tax expenses reported in Profit or Loss Statement	(30,371,173)	(106,306,539)
	Unrealized (Gain)/Loss (includes Unrealized gain on Biological Assets & Associate Company Investment)	(7,679,367)	(9,219,579)
	WPPF reported in Profit or Loss Statement	(23,215,370)	(70,288,893)
	Gain on Fair Value adjustment of Biological Assets	9,219,579	30,499,931
	Amount receivable from sinking fund	(1,144,005)	(961,791)
		1,433,343,038	1,917,377,763
	Changes in current assets and liabilities :		
	Decrease/(increase) of inventories & biological assets	40,975,404	(83,400,802)
	Decrease/(increase) of trade receivable	38,155,379	(95,134,405)
	Decrease/(increase) of advance and prepayments (except Investment in subsidiaries)	9,384,809	(44,584,310)
	Increase/(Decrease) in Trade & other payable (except Property, Plant and Equipment cost)	(2,817,534)	52,113,942
	Increase/(Decrease) in accruals & provisions (except accrued interest & WPPF)	(42,700,614)	47,275,132
	Increase/(Decrease) of advance from different parties	(765,523)	3,980,703
		1,475,574,959	**1,797,628,023**
38.00	**Reconciliation of Cash Flows from operating activities under indirect method:**		
	Net profit/ (loss) before interest, income tax & WPPF during the year	980,015,951	1,558,546,282
	Adjustments to reconcile net income to net cash provided by operating activities:		
	Depreciation	511,200,873	518,310,879
	Income tax expenses reported in Profit or Loss Statement	(30,369,838)	(106,058,842)
	Unrealized (Gain)/Loss (includes Unrealized gain on Biological Assets & Associate Company Investment)	(7,679,367)	(9,219,579)
	WPPF reported in Profit or Loss Statement	(23,215,370)	(70,288,893)
	Gain on Fair Value adjustment of Biological Assets	9,219,579	30,499,931
	Amount receivable from sinking fund	(1,144,005)	(961,791)
		1,438,027,823	1,920,827,987
	Changes in current assets and liabilities :		
	Decrease/(increase) of inventories & biological assets	40,975,404	(83,400,802)
	Decrease/(increase) of trade receivable	38,155,379	(95,134,406)
	Decrease/(increase) of advance and prepayments (except Investment in subsidiaries)	10,354,109	(28,215,403)
	Increase/(Decrease) in Trade & other payable (except Property, Plant and Equipment cost)	(2,817,534)	52,113,942
	Increase/(Decrease) in accruals & provisions (except accrued interest & WPPF)	(42,858,847)	46,962,866
	Increase/(Decrease) of advance from different parties	(765,523)	3,980,703
		1,481,070,811	**1,817,134,886**
39.00	**Number of Employees**		
	Disclosure as per requirement of schedule XI, Part-II, Note-5 of the companies Act 1994;		
	Number of employees received remuneration throughout the financial year in aggregate was not less than Tk. 36,000.	561	750
	Number of employees received remuneration for a part of the financial year was not less than Tk. 3,000 per month.	-	-
	Total:	561	750

40.00 Key Management Personnel:

As per Schedule-XI, part-II, Para 4 of the Companies Act, 1994, the profit and loss account will give by way of a note detailed information, showing separately the following payments provided or made during the financial year to the directors, including managing director, the managing agents or manager, if any, by the company, subsidiaries of the company and any other person:-

Particulars	30.06.2025	30.06.2024
Managerial Allowances paid or payable during the period to the director, including managing directors, a managing agent or manager;	96,874,443	102,248,674
Expenses reimbursed to managing agent;	-	-
Commission or Remuneration payable separately to a managing agent or his associate;	-	-
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 by such concerns with the company;	-	-
The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period;	-	-
(ii) Gratuities;	5,891,930	5,676,602
(iii) Payments from provident fund, in excess of own subscription and interest thereon;	-	-
(iv) Compensation for loss of office;	-	-
(v) Consideration in connection with retirement from office	-	-
(vi) Share Based payments	-	-

41.00 Payment to directors and officers of the company

The companies are not paid salary to the managing directors during the financial year 2024-2025.

The company paid Tk.96,874,443 as managerial remuneration to the officers of the company during the financial year 2024-2025 and Tk.102,248,674 during the financial year 2023-2024.

42.00 Production/Services Capacity and Utilization

Disclosure as per Schedule XI, Part – II, Para 7 of the Companies Act, 1994.

The production/service capacity and utilization are as follows:

Particulars	30.06.2025	30.06.2024
Le-Meridien, Dhaka		
Service Capacity (304 Rooms)	110,960	111,264
Actual Usages	61,247	79,688
Capacity Utilization (%)	55.20%	71.62%

43.00 Disclosure as per Schedule XI, Part – II, Para 8 of the Companies Act, 1994.

a) Import of raw materials and packing materials on CIF basis:

The company import BDT 503,67,289 raw materials at CIF price during the financial years 2024-2025.

b) The Company paid USD 1,106,628 in foreign currency during the financial year 2024-2025 and USD 85,712.74 during the financial year 2024-2025 on account of royalty, know-how, professional Consultation fees, Interest and other matters.

(c) The value of both imported and Indigenous raw materials, Spare parts, Packing materials and Consumption thereof: BDT 503,67,289

(d) No amount was remitted during the year in foreign currencies on account of dividend to non-residents shareholders. It is mentioned that the company does not have any non-resident shareholders.

(e) Earnings in foreign exchange classified under the following heads:

Heads	30.06.2025	30.06.2024
i. Export of goods on FOB basis	Nil	Nil
ii. Royalty, know-how, professional and consultation fees	Nil	Nil
iii. Interest and dividend	Nil	Nil
iv. Other income	735,667	1,023,699
	735,667	1,023,699

44.00 Capital Expenditure Commitment

The company has many ongoing projects such as Luxury Resort, Private Suite, Luxury Vila, Marriott Hotel, Commercial Complex etc. Therefore, no such commitment for capital expenditure except those ongoing projects.

Best Holdings PLC.
And Its Subsidiaries
Consolidated Schedule of Property, Plant and Equipment
As at 30 June 2025

Annex-A

Sl. #	Particulars	COST				Dep. Rate %	DEPRECIATION			Written Down Value as on 30 June 2025
		Opening Balance as on 01 July 2024	Addition during the year	Adjustment made during the year	Closing Balance as on 30 June 2025		Opening Balance as on 01 July 2024	Charged during the year	Closing Balance as on 30 June 2025	
		Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka
01	Land & Land Developments	12,569,835,299	-	(951,134,306)	11,618,700,993	-	-	-	-	11,618,700,993
02	Buildings & Other Civil Construction	14,340,952,819	-	-	14,340,952,819	1.25%-2%	922,397,598	168,385,304	1,090,782,901	13,250,169,918
03	Machinery & Equipment	1,169,406,632	15,287,706	-	1,184,694,338	5%-10%	323,342,641	43,918,191	367,260,833	817,433,506
04	Motor Vehicle	74,564,770	-	-	74,564,770	10%-15%	37,171,801	5,308,896	42,480,697	32,084,073
05	Office Equipments	187,213,861	12,243,515	-	199,457,377	5%-20%	35,637,184	8,316,817	43,954,001	155,503,375
06	Furniture & Fixtures	1,907,479,913	7,551,087	-	1,915,031,000	5%-10%	575,693,610	75,572,302	651,265,912	1,263,765,088
07	Computer & Accessories	150,438,351	34,177,807	-	184,616,158	10%-15%	44,911,814	18,347,978	63,259,792	121,356,365
	SUB-TOTAL (A)	**30,492,082,820**	**69,260,116**	**(951,134,306)**	**29,610,208,630**		**1,950,116,379**	**327,972,433**	**2,278,088,813**	**27,332,119,820**
J. Revaluation Surplus										
01	Land & Land Developments of Le Meridien	6,010,214,104	-	-	6,010,214,104	0%	-	-	-	6,010,214,104
02	Land & Land Developments of Le Meridien Commercial	933,465,787	-	-	933,465,787	0%	-	-	-	933,465,787
03	Buildings & Other Civil Construction of Le Meridien	13,416,534,192	-	-	13,416,534,192	1.25%	760,908,199	158,195,325	919,103,524	12,497,430,668
04	Buildings & Other Civil Construction of Le Meridien Commercial	2,198,215,821	-	-	2,198,215,821	1.25%	65,505,531	26,658,879	92,164,409	2,106,051,412
05	Land & Land Developments-Bashundhara Suite	1,873,057,742	-	-	1,873,057,742	0%	-	-	-	1,873,057,742
06	Land & Land Developments-Bhaluka	2,432,706,947	-	-	2,432,706,947	0%	-	-	-	2,432,706,947
	SUB-TOTAL (B)	**26,864,194,593**	**-**	**-**	**26,864,194,593**		**826,413,730**	**184,854,204**	**1,011,267,933**	**25,852,926,660**
	Balance as on 30 June 2025	**57,356,277,413**	**69,260,116**	**(951,134,306)**	**56,474,403,223**		**2,776,530,109**	**512,826,636**	**3,289,356,746**	**53,185,046,479**
	Balance as on 30 June 2024	**57,040,896,011**	**328,137,361**	**(12,755,960)**	**57,356,277,413**		**2,256,523,151**	**520,006,957**	**2,776,530,109**	**54,579,747,305**

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
01	AB Bank Limited	143,715	27,400
02	ABB Limited	103,655	794,686
03	Abdul Momin Mondol & Alim Mondal	3,613,228	3,097,731
04	Abul Kashem Motso Bhandar	582,346	-
05	Adi Dhamrai Mistanno Vandar	149,834	78,698
06	Akij Group	9,438	-
07	Al Arafah Islami Bank PLC	30,939	-
08	Allahr Dhan Motso Arot	-	248,634
09	Alltech Biotechnology Pvt. Ltd.	-	26,653
10	Amann Bangladesh Ltd.	98,719	-
11	American & Efird BD Ltd.	25,154	-
12	Apon Agro & Dairy Farm	812,647	-
13	Asian Paints Bangladesh Ltd	23,316	-
14	Asiatic Experiential Marketing Limited	56,021	-
15	Atlas Air Inc	9,065,676	-
16	ATN Entertainment	-	75,001
17	Aziz Motso Arot	2,885,634	4,832,452
18	Bai Bai Motso Arot	658,762	385,478
19	Bangla Trac Limited	-	491,027
20	Bangladesh Air Force	-	63,424
21	Bangladesh Army	3,862,240	-
22	Bangladesh Atomic Energy Commission	882,357	-
23	Bangladesh Brand Forum	4,406,628	3,803,876
24	Bangladesh Cricket Board BCB	-	27,825
25	Bangladesh Red Crescent Society	830,254	-
26	Bank Asia PLC	196,104	162,456
27	Bashundhara Group	21,645,421	23,997,605
28	BAT-British American Tobacco	207,896	78,017

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
29	Bay Leasing & Investment Limited	6,718,140	6,023,160
30	Bd. Professional Boxing Society	-	54,001
31	Berger Paints Bangladesh Limited	-	73,677
32	Beximco Communications Ltd.	90,314	-
33	Beximco Ltd.	-	6,264
34	Beximco Pharmaceuticals Limited	102,698	244,533
35	BICM	-	29,282
36	Bismillah Dairy & Agro Farm	3,065,430	-
37	Blues Communications Ltd	103,447	
38	BOGO	-	60,713,548
39	Bondhu Motso Arot	234,587	-
40	Brac Bank PLC	792,837	-
41	British High Commission	3,974,743	3,197,922
42	CARE Bangladesh	-	40,327
43	Central Counterparty Bangladesh Limited	29,882	-
44	Centric Brands Asia Ltd	31,561	-
45	Checkpoint Systems Bangladesh Ltd	-	399,069
46	Chowmohoni Motso Arot	687,538	4,278,452
47	City Bank PLC	1,363,736	-
48	Civil Aviation Authority of Bangladesh	1,187,145	1,187,145
49	Coca-Cola Bangladesh Bev. Ltd	-	1,883,698
50	Columbia Sportswear Co. (HK)	-	19,837
51	Community Bank Bangladesh Limited	6,829	8,580
52	Dairy Farm Agent	981,496	1,347,235
53	Desh Logistics Co. Ltd (Pran-RFL Group)	1,640,001	-
54	Despriyo Mistanno Vandar	-	180,230
55	Dhaka Bank PLC	201,214	138,823
56	Dhaka Ice Creme Industries Ltd. (Polar)	-	136,484

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
57	Dhaka Stock Exchange Ltd	136,176	-
58	Dhansiri Mistanna Bhandar	64,852	124,581
59	DHL Global Forwarding Bangladesh Limited	-	-
60	Dividend Receivable	-	48,880
61	Dnata Travel	2,447,490	6,554,604
62	Dongyi Sourcing Limited	-	45,216
63	Dulal Hatchery & Motso Arot	985,634	4,269,852
64	Dutch Bangla Bank Limited	574,550	-
65	Eastern Bank PLC	370,160	3,630
66	Embassy of Italy	2,070,000	1,888,875
67	Embassy of the State of Palestine	-	240,102
68	Embassy of the USA	-	2,688,149
69	Emirates Airlines	65,590,098	55,065,026
70	Epic Group	-	99,917
71	Eskayef Bangladesh Limited	348,907	-
72	European Union in Bangladesh	-	700,000
73	Evergreen Products Factory (BD) Ltd.	5,923	-
74	Expedia	7,578,321	4,450,331
75	Football Australia Limited	-	1,187,506
76	G.S Agro & Dairy Firm	1,563,754	1,285,254
77	Gazi Motso Arot	1,378,563	3,102,742
78	Geo Chem Consumer	-	126,105
79	GK Motso Arot	729,846	1,647,851
80	Golden Dairy Farm	397,500	-
81	Grameenphone Limited	3,082,307	359,008
82	Haier Bangladesh Limited	144,501	-
83	Haji Motso Arot	280,655	306,743
84	Hasan Agro Farm	3,654,760	3,425,304

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
85	Hasi Khusi Dairy Farm	-	834,671
86	Hazi Qurban Ali Mistanno Vandar	427,662	-
87	Hop Lun Apparel Limited	205,512	-
88	Hop Yick Bangladesh Limited	-	275,067
89	Hridoy Dairy Farm	-	3,278,257
90	HRM Sourcing Ltd	11,590	-
91	Ice Media Limited	416,544	416,544
92	ILO (International Labour Organization)	-	2,186,082
93	Incepta Pharmaceuticals Ltd.	86,808	462,638
94	Incontrade Limited	61,531,932	56,350,008
95	Indian High Commission	-	119,259
96	Individual Guest Receivable	214,687,137	272,763,642
97	Integrated Marketing Services Ltd	52,144	255,760
98	Interest Receivable	149,350	1,715,749
99	Interfab Shirt Manufacturing Limited	8,379,360	7,286,400
100	International Development Enterprises	1,203,332	-
101	Islami Bank Bangladesh PLC	6,056	40,543
102	ITC International Travel Corporation.	334,915	-
103	ITFAS Bangladesh Ltd.	125,503	-
104	ITX Trading Bangladesh inditex	-	2,199,375
105	J.M. Fabrics Ltd	1,461,640	-
106	Jam Jam Motso Arot	846,328	4,854,365
107	Jamuna Bank PLC	34,859	15,470
108	JSC "Gloria Jeans Corporation"	39,090	-
109	JT International Bangladesh Limited	4,110,964	5,644,460
110	K. M Rezaul Hasnat & Kaniz Fatema	22,797,572	16,785,024
111	Kalyar Replica	-	892,311
112	Khan Agro & Dairy Farm	4,687,864	1,918,458

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
113	Khan Mistanno Vandar	315,463	148,654
114	Khan Motso Arot	181,588	328,473
115	Khaza Agro & Dairy Farm	3,245,977	-
116	Kuwait Airways-Bangladesh	13,715,974	11,768,508
117	Lafarge Holcim Bangladesh Ltd.	-	221,311
118	Lenny Fashions Ltd	-	-
119	Logistic Management Services	68,766,192	61,652,448
120	M/S Zakir Dairy Farm	1,714,563	1,485,746
121	M/S Jim Dairy Farm	3,494,842	4,487,450
122	M/S Kamal Hossain Motsa Arot	-	1,487,624
123	M/S Rafique Dairy Farm	1,448,766	3,178,254
124	M/S Rohim Siraj Motso Arot	1,682,543	-
125	M/S S.B.K .S Agro Farm	4,215,486	3,245,217
126	M/S Sonali Dairy Farm	2,456,838	3,390,099
127	M/S Tonmoy Das Motso Arot	926,534	2,908,210
128	Mainetti Bangladesh Pvt. Ltd.	813,401	588,523
129	Ma-Moni Agro Farm	5,461,575	-
130	Marico Bangladesh Limited	32,907	-
131	Marks & Spencer	164,214	372,015
132	Marriott Bonvoy Reimbursement	46,005	55,203
133	MAS Intimates Bangladesh Private Limited	-	375,033
134	Masco Industries Limited	11,398,000	10,012,000
135	Meghna Bank PLC	34,924	-
136	Meghna Knit Composite Limited	8,419,930	8,847,861
137	Mercantile Bank PLC	11,635	-
138	Midland Bank Limited	23,415	23,975
139	Ministry of Foreign Affairs MOFA	498,094	5,005,427
140	Ministry of Home Affairs	-	85,081
141	Mitali Dairy and agro Farm	2,989,481	948,365

ARTISAN Chartered Accountants

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
142	MK Motso Arot	3,745,520	4,258,962
143	Mondol Group Limited	12,904,573	10,920,450
144	Mondol Motso Arot	512,684	-
145	Mono Mia Motso Arot	3,854,624	5,284,596
146	Mrs Suriya Begum	7,994,140	7,167,160
147	Mutual Trust Bank PLC	912,476	-
148	N.S.Motso Arot	763,455	2,845,548
149	Nagad Ltd.	289,131	351,000
150	National Bank Limited	-	57,391
151	NCC Bank PLC	34,121	-
152	Nestle Bangladesh Limited		1,305,428
153	Next Sourcing Service Limited	-	438,135
154	NK Group	561,856	561,856
155	Norp Knit Industries Ltd.	373,310	-
156	Novartis Bangladesh Limited	-	203,446
157	Novo Nordisk Pharma Pvt.	11,581	-
158	NR Knitting Mills Limited	-	7,882
159	NRB Bank PLC	78,294	20,049
160	Nusrat Agro and Dairy Farm	761,376	385,471
161	Organic Dairy & Agro Farm	934,857	3,254,247
162	Others	22,967,153	24,501,147
163	OTJ Joint Venture	13,908	-
164	Paddock's Jeans Limited	16,153	204,173
165	Penta-Ocean Construction Co. Ltd	29,218	-
166	Porosh Dairy Farm	2,184,552	674,452
167	Premier Bank PLC	71,004	-
168	Prime Bank PLC	107,283	459,281
169	Pubali Bank PLC	21,105	8,711

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
170	Puls Trading Far East Limited (H&M)	753,758	-
171	QA Services Hong Kong ltd	19,406	258,100
172	Qurban Ali Dairy Farm	2,643,874	3,258,478
173	Rafa Motso Hatchery	936,485	1,682,261
174	Rahman Agro & Dairy Farm	6,084,685	-
175	Raju Dairy Farm	-	2,248,547
176	RAK Ceramics BD Ltd.	-	748,694
177	Rangpur Dairy Farm	897,433	1,454,828
178	Rasel Mistanno Vandar	180,465	-
179	Rashed Dairy Farm	5,876,423	2,954,879
180	Reckitt Benckiser (Bangladesh) PLC	46,956	-
181	Renaissance Dhaka Gulshan Hotel	-	14,490
182	Rifat Agro & Dairy Farm	1,653,256	1,278,368
183	Riktika Motso Arot	3,876,358	5,216,412
184	Robi Axiata Limited		579,735
185	Roinworld S. L.	84,621	100,211
186	Roser Misti	270,462	-
187	Royal Embassy of Saudi Arabia	4,198,902	4,345,624
188	S. A. Rahman Paultry and Dairy Farm	-	1,462,086
189	Sabbir Ahmed Chowdhury	6,890,400	6,177,600
190	Saif Powertec Ltd	-	124,504
191	Saudi Arabian Airlines	110,652,222	70,546,091
192	SDS International Ltd	8,858	-
193	Sembcorp North-West Power Company Ltd	-	617,419
194	Shahin Motso Arot	875,643	-
195	Shahjalal Islami Bank PLC	21,595	-
196	Sheraton Dhaka	-	1,526
197	Shodesh Agro Farm	946,847	-

Annex-B

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Receivable
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
198	Sikdar Agro Farm	2,694,900	186,382
199	Singapore Airlines	-	545,609
200	Sky Tracker Ltd	97,460	97,460
201	Sonali Agro and Dairy Farm	3,746,524	-
202	Sonapur Motso Arot	468,762	-
203	Sotota Motso Arot	-	145,027
204	Southeast Bank PLC	19,125,504	14,955,915
205	Standard Chartered Bank	826,780	710,744
206	STS Capital Limited	1,318,301	-
207	STS Holdings Ltd (Evercare Hospital Dhaka)	1,478,732	-
208	Sublime Greentex Limited	101,126	105,983
209	Sugondha Motso Arot & Hatchery	-	1,050,874
210	Synergy IT Services LTD	-	56,700
211	Talisman Ltd.	427,029	152,305
212	Tarek Agro & Dairy Farm	237,594	-
213	Target Australia Sourcing Limited	132,259	319,732
214	Team Sourcing Ltd.	912,340	705,996
215	Texprego BD	95,868	278,080
216	The World Bank Group	-	1,041,126
217	Triptti Motso Arot & Hatchery	457,866	-
218	Trust Bank PLC	40,724	15,113
219	UNFPA Bangladesh	-	652,451
220	United Commercial Bank Ltd	15,721,414	13,530,536
221	Universe Motso Arot	648,745	1,057,842
222	Ventura Leatherware Mfy. BD Ltd	3,910	-
223	Viyellatax Limited	8,222,138	11,264,892
224	Walton Group	101,347	101,347
	Total	**879,480,437**	**917,635,816**

ARTISAN Chartered Accountants

Best Holdings PLC.
Schedule of Loan Note
As on 30 June 2025

Annex-C

30.06.2025	30.06.2024
Taka	Taka

The Company has availed itself of a syndicated financing from Bangladesh Infrastructure Finance Fund Ltd. & Mercantile Bank Limited. for the purpose of construction, development and implementation of the Project and certain other related costs and expenditures. This note provides information regarding the contractual terms of the company's interest-bearing loans and borrowings.

Non-current liabilities

Bank name	Loan A/C	Branch	Outstanding Amount	Outstanding Amount
Bangladesh Infrastructure Finance Fund Ltd.	BIFFL/Inv-3.6.1/2016/155 (26)	Corporate Office	503,978,817	317,445,680
Mercantile Bank Ltd.	'1770000072713	Nikunja Branch	263,235,461	108,508,208
Total Non-current liabilities			**767,214,278**	**425,953,888**

Current liabilities

Bangladesh Infrastructure Finance Fund Ltd.	BIFFL/Inv-3.6.1/2016/155 (26)	Corporate Office	153,788,922	279,758,163
Mercantile Bank Ltd.	'1770000072713	Nikunja Branch	-	130,000,000
Total Current liabilities			**153,788,922**	**409,758,163**

Terms and conditions of outstanding loans – Interest rate, currency and maturity

Particulars	Purpose	Maturity/ Repayment	Moratorium Period	Nominal Interest rate	Amount Sanctioned BDT	Disbursement Amount BDT
Bangladesh Infrastructure Finance Fund Ltd.	Setting up of an international standard hotel of Best Holdings PLC.	BDT 5.13 Core Approx. (18 EQI) , Maturity Date: 31 March 2030	24-Months from the date of first disbursement/creation of the term Loan. Additional Grace Period Increased 06(Six Months) as per Revised Rate 01 April 2025)	13.50% P.a.	1,000,000,000	1,000,000,000
Mercantile Bank Limited.	Construction & Interior Work of ongoing project of Best Holdings PLC.	By 60 Equal Monthly Instalments (EMI) @ Tk.62 Lac to be started started from the 13th month of rescheduling after completion of 12 months grace period as per amortization table.	12 months grace period as per amortization table.	14.50% P.a	349,684,385	349,684,385
Total					**1,349,684,385**	**1,349,684,385**

ARTISAN Chartered Accountants

Condition subsequent of Bangladesh Infrastructure Finance Fund Ltd. for Term Loan for Tk.100.00 Crore	
Security packages:	A) Registered Mortgage (Pari-Passu) Over Designated Hotel Floors and car parking along with proportionate land of Hotels in the name of the syndicated lenders along with (IGPA) irrevocable General power of attorney (to be completed within 06 months from the date of singing the facility agreement).
	B) First Ranking Pari passu charge, registered with RJSC over all current and future fixed and floating assets, book debts, receivables, stocks and inventories with irrevocable General power of attorney (IGPA) in Favor of the lenders to sell the hypothecated assets.
	C) Assignment of benefits under all insurance policies from insurance of relevant moveable and immoveable assists of the borrower in Favor of the lenders.
	D) Personal guarantee of Director ,Mr. Amin Ahmad , Mr. Hasan Ahmad & Ummey Kulsum
Condition subsequent of Mercantile Bank Limited for Term Loan for Tk 34.96 Crore.	
Security Arrangement	a)Personal guarantee of all the Directors of the company. b)Cheque Covering debt with Memorandum of Deposit of Cheque (As per prescribed format) & positive pay instruction. c)Creation of charge on floating assets, Receivable book debts with RJSC & Farms coverage the debt.

Iconx Hotels Limited

The Company has availed itself of a syndicated financing from United Commercial Bank Ltd. Mercantile Bank Ltd. Agrani Bank Ltd. Bay Leasing & Investment Limited & for the purpose of construction, development and implementation of the various Project of ICONX Hotels Limited. This note provides information regarding the contractual terms of the company's interest-bearing loans and borrowings.

Non-current liabilities

Bank name	Loan A/C	Branch		
United Commercial Bank limited	072CTLN232070006	Foreign Exchange	-	-
United Commercial Bank limited	072CTLN232070001	Foreign Exchange	2,845,175,550	2,474,754,027
United Commercial Bank limited	072CBFL222280002	Foreign Exchange	-	-
United Commercial Bank limited	072RSTC243650501	Foreign Exchange	681,590,285	606,955,658
Mercantile Bank limited	1780000054116	Nikunja	360,709,474	310,117,415
Mercantile Bank limited	1780000054125	Nikunja	240,489,649	206,744,943
Mercantile Bank limited	1780000054152	Nikunja	300,589,231	258,430,742
Mercantile Bank limited	1780000054161	Nikunja	180,373,539	155,058,445
Agrani Bank limited	0200018718228	Wasa Corporate	1,895,150,000	1,895,100,000
Agrani Bank limited	0200018718354	Wasa Corporate	625,655,406	370,552,920
Bay Leasing & Investment Limited	10130100000918	Nikunja	342,891,372	309,399,366
Total Non-current liabilities			**7,472,624,506**	**6,587,113,517**

Terms and conditions of outstanding loans – Interest rate, currency and maturity

Particulars	Purpose	Maturity/ Repayment	Moratorium Period	Nominal Interest rate	Amount Sanctioned	Disbursed Amount
					BDT	BDT
United Commercial Bank Ltd.	To make convenient repayment.	6 years from the date of rescheduling including 01 year grace period (Loan Will be paid as on 30 December 2030)	01 (One) Year Grace Period.	14.50% P.a.	633,980,862	633,980,862
United Commercial Bank Ltd.	To Meet up costs of buildings & civil works and machineries of the projects.	Loan Will be paid as on 26th July 2031	02 (Two) Years Grace Period.	10.14% P.a	2,750,000,000	2,750,000,000
Mercantile Bank Ltd.	To maintain adequate cash flow for timely mobilization of construction materials, machinery, equipment & work forces for uninterrupted progression of project works of your ongoing (G+11) 5-Star Hotel "Courtyard by Marriot" at Hobirbari, Bhaluka, Mymensingh to be fully managed by Marriot International, USA.	12 Months from the date of first disbursement.	-	14.50% P.a.	900,000,000	900,000,000
Agrani Bank Limited.	for the purpose of construction, development and implementation of the Projects of ICONX Hotels Limited.	12 Twelves Years Including 02 Years implementation period and 01 year grace period.	(02 Years Implementation period and 01 Year Grace Period)	9% P.a.	3,390,000,000	1,895,000,000
Bay Leasing & Investment Limited.	To construct a 10-storied commercial building named "Marriott Commercial "at Marriott Complex ,Bhaluka, Mymensingh.	66 (Sixty Six) Months including 6 (Six) Months Grace Period.	6 (Six) Months Grace Period.	16% P.a.	300,000,000	300,000,000
					7,973,980,862	**6,478,980,862**

Condition subsequent of United Commercial Bank Ltd. for Time Loan for Tk.275 Crore.

Security arrangement	a) Fresh mortgage of full 7th floor of commercial space of the Hotel Le Meridien totalling 59,145 sft valued approximately valuing Tk. 109.84 Crore (MV), 87.87 Crore (FV) (valuation by IIS Consulting (BD) Ltd, on 29.05.2023. ** The original documents of the above property are now held with Green Delta Insurance Company Limited and a certificate to be provided by them mentioning: I.They have No Objection for execution of RM by UCB against the property mentioned above. II.They will provide the original documents in future as and where required by our Bank for Registered Mortgage or regulatory purpose. III.They will not hand over the original documents to you without written consent from our Bank. IV. They will hand over all original documents held with them in Favor of UCB when Green Delta Insurance Company Limited will be relieved as trustee and custodian.
	b) Existing Registered Mortgage of 294.518 decimal vacant land at Diya Bari, Uttara, Dhaka valuing Tk. 58.90 Crore (MV) & Tk. 47.12 Crore (FSV) valued by Trust Inspection Ltd. Dated 10.04.2022 [registered mortgage created on 18.04.2022 against earlier approved Bridge Loan (Time Loan) of Tk. 110.00 Crore (now adjusted in full)] will be tagged through duly executed appropriate instruments under the guidance of BLA

Condition subsequent of United Commercial Bank Ltd. for Time Loan for Tk.62.63 Crore. [Plus interest to be accrued at execution]

Security arrangement	a) Personal guarantee of all the directors of the company b) Post-dated MICR cheque covering rescheduling amount . c) Using charge documents / forms duly stamped & singed in by the Authorized Signatory if the company through duly adopted resolution of the Board along with Thumb Impression. d) Existing collateral security against existing credit facility will continue for subject mentioned credit facility. e) Existing 1st charge on fixed & floating assets (present & future) of company on pair passu basis with existing lenders will continue for subject mentioned credit facility.

Condition subsequent of Mercantile Bank Ltd. for Time Loan for Tk.90.00 Crore.

Security arrangement	Registered Mortgage on the following schedules of properties together with a registered power of attorney to be executed authoring the bank to sale the mortgaged property without intervention of the court of law in case of loan default:
	Schedule of Land Mouza: Joar Shahara, P.O- Khilkhet, P.S- Khilkhet, SRO-Gulshan, Dist- Dhaka. J.L. No. C.S-271; S.A-110; R.S-06, Dhaka City Jorip-03; Khatian No. C.S-365; S.A-795, 551; R.S-2; Dhaka City Jorip-110, 8321, 8322 & 16357; Mutation Khatian No-48750. Jote No.38/250 Dag No. C.S & S.A -2057 & 2056; R.S-2004; Dhaka City Jorip-11342, 11343, & 11327. **Area of Land** 59.22 decimals land with 05 storied building thereon.

ARTISAN Chartered Accountants

Condition subsequent of Agrani Bank Limited. for Term Loan for Tk.339.00 Crore.

Security arrangement	299.79 Shotangsho of the following scheduled project land worth Tk 38.97 crore; Ownership: Best Hotels Limited, on behalf of (a) Mr. Amin Ahmad - Chairman (b) Mr. Hasan Ahmad Managing Director. Schedule-1: District - Mymensingh, Thana and Sub Registry Office- Bhaluka, Mouja-Zamirdia, JL No- CS and SA-275, BRS-31, Jahar Khatian No- CS-1 & 2, SA-01 & 135, BRS (DP)-672, Namjari Khatian No- 2553, Jot No-2780, Jahar Dag No-CS & SA-134, BSS (DP) 5510 & 5511, 299.79 Shotangsho out of 320.80 Shotangsho out of 446.80 Shotangsho of total land and all adjoining buildings.

Condition subsequent of Bay Leasing & Investment Limited. for Term Loan for Tk.30.00 Crore.

Security arrangement	a) Personal guarantee of all the directors of the company b) 6 (Six) Post-dated cheques for payment of grace period interest favouring BLIL & 60 Post-dated cheques for payment of monthly instalment favouring BLIL. c) Registered Mortgage and registered irrecoverable power of attorney of the project consisting 147.01 decimal land and building.
	d) All that piece and premises of land measuring 147.01 (One Hundred Forty Seven point Zero One) Decimal out of (320.799+126)=446.799 (Four Hundred Forty Six Point Seven Nine Nine) Decimal, along with all structure/building have already been constructed and/or to be constructed thereon, situated within District- Mymensingh, Police Station &Sub Registry Office: Bhaluka, under district collect-orate touzi, J.L. Nos. C.S. &S.A. 275, B.R.S. 31, at Mouza- Jamirdia, appertaining to the following khatian & Dag being Nos.

ARTISAN Chartered Accountants Dhaka

ARTISAN Chartered Accountants

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

Sl.#	Parties Name	30.06.2025	30.06.2024
1	2S Bricks Limited	572,575	813,491
2	2S Construction	145,963	248,671
3	A To Z	322,000	322,000
4	A Z A Formulation	-	17,020
5	Aaa Construction Co.	-	650,000
6	Abc Building Products Ltd.	369,748	2,143,972
7	Abc Metalic	18,750	13,800
8	Abdul Kuddus Enterprise	113,500	6,000
9	Abir Enterprise	1,183,991	2,516,271
10	Abul Kalam Traders	96,288	800,497
11	ACI Limited	33,600	34,400
12	Ad Sign	18,030	124,785
13	Adhunik Motso Hatchery	56,473	115,496
14	Aegis Services Limited	-	958,491
15	Aerogreeter Services Limited	-	105,000
16	Aesthetic	-	58,082
17	Afra Trading Agency	-	6,064
18	Ag Agro Foods Limited	-	3,332
19	Agni Systems Ltimited	31,500	15,750
20	Agri Care Bangladesh	18,430	18,133
21	Agro Organica (Pvt) Limited	-	9,983
22	Ahasan Motina Food	216,386	398,847
23	Ahsania Engineering	-	13,580
24	Akbar Poultry & Dairy Farm	250,643	-
25	Akij Food & Beverage Ltd	-	313,200
26	Alam Engineering & Technology	145,298	245,193
27	Alam Hatchery	-	20,541
28	Ali Technologies	-	41,925
29	Amrita Dandali	-	3,000

ARTISAN Chartered Accountants Dhaka

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

30	Apex Agriscience Limited	-	21,600
31	Arabian Mint Lounge	-	1,358
32	Arohi Enterprise	687,925	3,258,410
33	Associated Structural Engineers & Architects Ltd	-	945,816
34	Astir Japan International	36,500	-
35	Automatic Bricks & Ceramics Pvt. Ltd.	416,982	1,349,738
36	Ave Engineers & Consultants Ltd.	647,853	842,913
37	Ayaan International	225,761	816,329
38	Ayesha Enterprise	11,891	184,796
39	Ayman Trading	127,221	-
40	Ayzee Consulting	712,472	-
41	A-Z Stationery & Computers	-	2,780
42	Band Flange	-	54,850
43	Bangladesh Agriculture Product	122,500	-
44	Bashundhara Lp Gas	-	1,335,766
45	Bashundhara Paper Mills Limited	323,968	710,416
46	Basra Fisheries & Hatchery	-	102,493
47	Beacon Consultant Limited	-	144,200
48	Beans N Berries	38,940	22,160
49	Bengal Comunication	253,000	253,000
50	Bengal Meat Processing Ind. Limited	2,462,351	3,170,304
51	Berger Paints Bangladesh Ltd.	-	52,800
52	Best Cleaning Service	373,629	-
53	Bestin Brands Private Limited	48,664	110,178
54	Beximco Ppe Limited	-	39,360
55	Bhai Bhai Hatchery	-	902,143
56	Bio-Tech Mushroom	30,000	86,250
57	Body & Sports	-	456
58	Bondhon Agro & Dairy Farm	196,472	484,218
59	Bonton Foods Limited	10,100	238,480
60	Brac	-	33,603
61	Brac Seed & Agro Enterprise	-	192,000

ARTISAN Chartered Accountants

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

62	Brightex	-	177,100
63	Brother'S Enterprise	458,639	1,248,937
64	C S Enterprise	89,200	27,860
65	Cake Boss Express	80,500	10,000
66	Capita Travel & Events	-	32,047
67	Casual Associates Payment	-	3,000
68	Chandrima General Engineering	-	116,720
69	Chemical World (Bd)	171,100	88,340
70	City Express	-	4,617
71	Cleantech Engineering	-	39,800
72	Coal & Co	-	12,670
73	Coffee Planet Bangladesh	-	25,800
74	Compliance Bd Limited	-	14,445
75	Confidence Tours & Travels	-	25,000
76	Conquest Impex	14,480	-
77	Cotton Mart International	-	88,880
78	Crews-R-Us & Co	3,071,328	-
79	Cross World Power Ltd	-	415,361
80	D.D Enterprise	-	50,000
81	Dada Bhai Enterprise	129,930	866,703
82	Daily Sun	-	525
83	Delowar Construction	648,627	2,149,713
84	Design Vision Associates Ltd.	-	500,000
85	Dhaka Classics	-	50,000
86	Dhaka Stock Exchange Ltd.	11,220	-
87	Dipto Orchids Ltd.	-	59,525
88	Discovery Products (Bd) Limited	61,200	133,070
89	Doreen Hotel & Resorts Ltd.	-	16,453
90	Dream Trade House	-	11,549
91	Du Group	-	42,870
92	Dulal Miah		483,179
93	E.P. International	-	25,000

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

94	Ec Organic Products Limited	167,680	150,400
95	Ekti Electric Hardware & Paint	-	82,305
96	Electro Process Pvt. Ltd.	-	6,090
97	Em Engineering	-	917,371
98	Emf Engineering Trade Link	-	20,000
99	Empulse Hris	10,500	-
100	Enroute Greeneries Limited	4,400	-
101	Eternal Ceramics	-	20,500
102	Ether Sound Service	95,030	46,000
103	Event Gallary	15,400	43,400
104	Expolink Resources Ltd	754,060	1,168,590
105	Fa Enterprise	-	3,111
106	Fair Food & Lifestyle Ltd.	86,688	24,480
107	Famous Enterprise	-	75,012
108	Fayez Traders	64,700	13,500
109	Fiaz Trading	-	2,636
110	Flagship International (Pvt) L	209,071	-
111	Focus Auto Bricks & Ceramics Ltd.	12,586	1,193,473
112	Forex	-	59,420
113	Freshco Distribution	-	248,004
114	Fuad Bricks Manufaturing	139,852	297,134
115	Fuad Enterprise Ltd.	-	224,560
116	Gardenia	-	71,000
117	General Service Center	-	15,820
118	Getwell Limited	-	4,800
119	Global Airport Assisting Services	-	133,000
120	Global Automation Ltd	50,000	234,644
121	Global Brand Pvt Ltd	9,420	-
122	Golden Harvest Agro Industries	24,520	65,392
123	Green Granite & Marbel Ltd.	-	491,387
124	Green Ict Zone Bd	-	138,000
125	Greenland Technologies Limited	-	49,500

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

126	Gulshan Tailors	51,000	-
127	Hafiz Uddin Khan	-	542,671
128	Hanay Foodspro Ltd.	41,790	34,920
129	Hasim Uddin	64,123	-
130	Hasina Trading Bd	75,937	289,750
131	Hookah Buzz	-	4,028
132	Hospitality Insight Research	-	31,920
133	Ice Media Limited	-	30,000
134	Igloo Food Limited	-	79,435
135	In Design Construction	-	69,480
136	Inconnect Ltd	149,441	360,192
137	Industrial Equipsol Limited	3,210	151,420
138	Industrial Look	19,000	-
139	Innoglobe Travel & Tours Ltd	-	420,061
140	Innovative International	-	19,495
141	Insurance Payables To Employees	245,937	215,713
142	Intercloud Ltd	143,760	124,992
143	Internation Distribution Company	-	11,826
144	International Home	-	8,459
145	Intertouch Mena Fz-Llc	-	646,000
146	Islam Electric Enterprise	-	2,375
147	Ixpress Limited	-	2,800
148	J &J Service	-	4,978
149	Jadroo E-Commerce Ltd	-	5,520
150	Janata Agro & Dairy Farm	-	516,793
151	Jannat Decorator & Catering	-	8,250
152	Jannat Poutlry & Dairy Farm	272,348	-
153	Japan Style Limited	71,024	95,048
154	Jayed Glass House	-	16,500
155	K.S.International	-	5,900
156	Kazi & Kazi Tea Estate Ltd	15,093	61,070
157	Kazi International	-	8,235

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

158	Khaja Hatchery	-	214,467
159	Kn-Harbour Consoritum Ltd.	-	9,936
160	Kollol Industries Ltd.	-	113,590
161	Kolpona Traders	83,468	201,646
162	Lider Feed	164,752	624,149
163	Lighting Bangladesh	13,440	44,233
164	Lighting Network	-	9,650
165	Lisan Traders	-	478,146
166	Luminous International	410,767	1,173,406
167	M&R Traders	126,299	51,160
168	M. H & Company Limited	182,623	198,000
169	M.A Hossain & Enterprise	-	19,400
170	M.I.A Corporation	46,000	-
171	M.K Technology	9,350	-
172	M.M. Ispahani Limited	27,500	21,250
173	M.S Trading International	-	42,150
174	M/S Afroza Goru, Chagolar Farm	-	190,417
175	M/S Buiyan Agro & Fish Feed	354,763	112,469
176	M/S Era Trade International	-	10,860
177	M/S Faruq Hatchery And Fisheries		646,312
178	M/S Farzana Enterprise	40,080	30,802
179	M/S Grambangla Agro & Fish Feed	118,452	-
180	M/S Himel Agro & Dairy Farm	690,800	946,172
181	M/S Joha Emporium	874,263	1,147,913
182	M/S Khan Traders	-	120,461
183	M/S Lucky Enterprise	787,178	1,076,301
184	M/S Minhaj Agro & Dairy Farm	-	180,461
185	M/S Mobarok Enterprise	-	22,170
186	M/S Raihan Enterprise	161,546	442,374
187	M/S Rajon Agro & Dairy Farm	-	904,146
188	M/S Ripon Traders	171,383	1,048,130
189	M/S Runa Enterprise	-	377,882

ARTISAN Chartered Accountants
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Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

190	M/S Satata Trading	63,085	-
191	M/S Shahin Traders	-	890,174
192	M/S Shamim Traders	264,872	821,467
193	M/S Shovo Feed & Medicine Centre	384,774	880,416
194	M/S Siam Poultry & Fish Feed	-	520,147
195	M/S Sobuj Bangla Enterprise	-	12,457
196	M/S Suborno Agro & Dairy Farm	-	260,491
197	M/S Tahmid Enterprise	2,618	-
198	M/S Tin Bai Enterprise	184,622	-
199	M/S. Farhad Enterprise	-	11,400
200	M/S.Nobin Traders	178,100	520,000
201	Ma Poultry & Feed	387,635	-
202	Marble Plus	478,269	1,143,972
203	Marcella Distribution Ltd	-	313,128
204	Marriott Fees & Others Reimbursable	408,047,558	356,505,107
205	Mayer Doa Traders	40,574	804,147
206	Mayer Momota Engineering Works	-	831,492
207	Mbiologix	-	33,447
208	Medium Rare Limited	-	264,523
209	Meem International	-	202,723
210	Meghna Pulp And Paper Mills Limited	74,100	26,673
211	Miami Ventures	87,840	220,680
212	Microtools & Machinerie	-	3,240
213	Miracle Trading	327,600	-
214	Miraz Engineering Workshop	145,369	380,500
215	Mjm Trade Incorporation	-	19,440
216	Mns Trading Corporation	1,593,811	5,971,350
217	Modern Engineering Services	189,750	276,000
218	Modern Engineering Svc	102,698	267,132
219	Modhumoti Fish Hatchery	-	496,741
220	Modina Hatchery	-	764,146
221	Mohammed Trading	1,241,368	915,831

ARTISAN Chartered Accountants Dhaka AYET

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

222	Mondial International Ltd.	-	115,000
223	Mozir & Co.	-	32,580
224	Mrs Billal Tubwell	-	16,417
225	Mrx Trading	-	31,248
226	Mushroom Master	-	9,398
227	My Trade Bangladesh	-	7,152
228	New Zealand Dairy Pro Bd Ltd	-	387,348
229	Newgen Ltd.	-	3,846
230	Newtech Technology	-	1,000
231	Niribili Hatchery	-	915,463
232	Nishat Kamal Enterprise	-	8,815
233	Noor Trade House	1,837,356	918,735
234	North End (Pvt.) Ltd.	205,000	-
235	Nourish Agro Limited	-	23,200
236	Nova Stationery & Computer	-	12,970
237	Omi Water Purification System	-	6,235
238	One Trade	-	1,680
239	Oracle Corporation Singapore	89,692	529,787
240	Orbit World Travel	-	20,802
241	Origin Spain	86,935	122,005
242	Original Store Ltd	148,818	72,220
243	Osource Global Private Limited	-	52,883
244	Other Legal Charges	-	415,937
245	Others	5,256,625	2,716,588
246	Pacific Technologies	-	26,520
247	Paradigm	101,100	-
248	Paragon Poultry Limited	169,500	895,245
249	Paragon Dairy & Food Products	-	163,850
250	Parents Trade Internation	167,595	290,010
251	Pasha Energy Limited	75,160	4,950
252	Payel Interior & Furniture	-	42,560
253	Perfect Services	-	80,000

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

254	Platonic Construction Ltd	1,269,873	1,436,238
255	Power On Multi Tech	11,900	-
256	Pran Agro Limited	80,044	148,944
257	Pran Foods Ltd	-	4,757
258	Premium Sweets By Central	8,910	108,394
259	Priyanka Agro & Dairy Farm	-	820,147
260	Product Plus Solutions Ltd.	-	2,800
261	Protective Islami Life Insurance	-	3,150
262	Provita Feed	128,643	514,569
263	Pushpo Nir	70,600	132,470
264	Pustiraj Feed	-	641,493
265	Quality Feeds Limited	-	574,164
266	Quality Integrated Agro Ltd	1,307,088	168,908
267	Quasem Drycells Limited	-	860
268	Quasem Food Products Ltd	8,960	19,200
269	R.B. Pest Control (Bd)	161,000	138,575
270	R.M International	9,398	27,000
271	R.M. Enterprise	4,400	462
272	Rahi Agro Farm	577,730	549,632
273	Rahim Uddin	-	214,746
274	Rahman Agro Farm	121,275	-
275	Raipur Fisheries & Hatchery	-	816,431
276	Rashed Enterprise	20,520	-
277	Rely International Bd	-	5,700
278	Remian Trade And Marketing	-	59,080
279	Renata Limited	345,667	415,716
280	Rfl Plastics Ltd	33,960	30,000
281	Rich Life Bd	220,500	141,750
282	Romjan Hood Cleaning	-	90,000
283	Route To Market International	-	39,000
284	Rupa Fisheries & Hatchery	164,583	651,036
285	Rupsha Engineering & Consult	242,500	-

ARTISAN Chartered Accountants Dhaka

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

286	S.K Pest Control	-	2,214
287	S.R.Electric Engineering	44,000	5,000
288	Sabbir Enterprise	180,491	289,929
289	Safe Environment Solution & Se	-	9,250
290	Saint'S Eye Ltd	-	36,840
291	Sajan International Trading Co. Ltd	-	233,311
292	Sajeda Trading Agency	10,290	17,828
293	Salary And Allowances	143,872	5,937,351
294	Samrat Industries	7,038	-
295	Sany Feed Limited	-	421,637
296	Sarkar Agro & Dairy Farm	75,872	102,496
297	Scentair Technologies Hkg Pvt	436,095	-
298	Secure Access	26,565	25,300
299	Seven Circle (Bangladesh) Limited	-	1,020,000
300	Sevenrooms Inc	-	29,786
301	Shahjalal Hatchery	-	214,674
302	Shaiful Alam Special Steel Mills Ltd.	155,938	715,637
303	Shapon Poultry Farm & Feed	178,642	-
304	Shaukeen Products	-	72,430
305	Sheba Rent - A- Car	429,844	524,597
306	Shetu Fisheries & Hatchery	-	412,671
307	Smart Technologies Ltd	-	121,607
308	Sohel Tailors & Fabrics	248,712	103,744
309	Solution Window Ltd.	-	11,400
310	South Avenue	-	23,228
311	Speed Engineers &Technology	155,460	268,289
312	Spencer Travel Pty Ltd	-	25,773
313	Spice Catering Ltd	25,000	28,500
314	Sumon Dairy & Poultry Farm	96,234	-
315	Sun Beam Trade Centre	15,610	8,450
316	Swift Audio & Video Entertainm	-	115,289
317	Sygmaz	-	682,500

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

318	T & C Trade International	647,633	1,240,010
319	T.R Trading	51,480	359,055
320	Taj Enterprise	1,152,399	1,468,233
321	Tanisa International Limited	-	63,420
322	Tanveer Food Ltd.	734,330	889,168
323	Tapon Fisher Shop	449,292	1,615
324	Tds Payable	1,724,319	205,284
325	Team Trade International	-	1,552
326	The Daily Observer	-	5,400
327	The Independent	-	3,220
328	The Travel World	-	20,000
329	Tilottoma Ceramic	-	129,459
330	Tisha Enterprise	-	6,489
331	Titas Food & Agro Products	25,960	-
332	Today Agro Trading	9,605	9,730
333	Tradesworth Household Limited	-	5,700
334	Transbengal Enterprise	-	8,500
335	Transcom Beverage Limited	332,520	449,427
336	Triangle Interior	-	63,940
337	Tune-Events	55,800	-
338	Turkey Bangla Consumer And Food	36,750	33,000
339	Turner Broadcasting System	-	130,787
340	Udayan Trading	-	30,900
341	Unclaimed Dividend	79,975,815	-
342	Unicorss Bd Corporation	85,967	98,000
343	Unique Enterprise	137,960	3,990
344	Unity Services Limited	-	261,226
345	Unity Illusions	14,526	12,420
346	Universal Trading House	312,344	932,241
347	Upama Engineering	10	8,145
348	Utilities	16,424,948	14,911,399
349	VAT Payable	19,424,175	44,974,510

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

350	VDS Payable	2,408,288	2,101,381
351	Vlavoro Trading Company Ltd	-	9,050
352	WPPF	144,918,132	121,702,762
353	Zakir Sanitary	56,250	57,839
354	Zas Corporation	60,168	-
355	Zas Industries	-	132,300
356	AAA (Triple A) Construction Co.	1,000,000	1,141,960
357	ABC Building Products Ltd.	4,356,982	4,138,174
358	Associated Structural Engineers & Architects	250,000	1,100,000
359	Automatic Bricks & Ceramics Pvt. Ltd.	3,645,267	4,145,267
360	Berger Paints Bangladesh	122,000	421,450
361	Bishwas Construction	1,000,000	1,420,197
362	Bismillah Sanitary	942,000	1,248,741
363	Cross World Power Ltd.	4,248,750	4,841,207
364	Desh Builders & Glass Company	17,456,129	21,413,710
365	Ema Builders	10,551,951	11,451,951
366	Executive Lifestyles Ltd.	6,450,400	7,450,400
367	Faisal Traders & Fisheries	2,141,664	2,841,664
368	Focus Auto Bricks & Ceramics Ltd.	3,020,000	3,810,487
369	General Hitech Industries	-	245,745
370	Green Granite & Marble Ltd.	-	24,784
371	Hosen Enterprise	420,945	770,945
372	Iconx Services Limited	199,166	1,845,045
373	Ifad Bricks	1,745,028	2,147,914
374	In Design Construction	17,560	40,480
375	Jamuna Electric & Hardware	484,627	484,627
376	JRC Powertech	954,137	2,732,400
377	Kortoya Enterprise	1,041,137	1,441,137
378	M/S 2S Enterprise	1,205,370	1,845,493
379	M/S Billal Tubewell	106,000	118,415
380	M/S Jobayer Enterprise	2,094,229	2,840,460
381	M/S Joha Emporium	1,685,920	1,980,480

ARTISAN Chartered Accountants Dhaka

Annex-D

Best Holdings PLC.
And Its Subsidiaries
Schedule of Trade and Other Payables
As at 30 June 2025

382	M/S Panna Enterprise	4,522,605	5,481,347
383	M/s Rana Enterprise	245,864	745,864
384	M/S Redwan Enterprise	19,293	24,754
385	M/S Surma Hardware	803,594	945,784
386	M/S Ziyan Enterprise	6,641,864	7,141,864
387	Maa Enterprise	28,500	180,450
388	Marble Plus/Tradeast	370,591	750,460
389	Marriott International Design and Construction Services, Inc.	8,221,255	7,841,864
390	Mayer doa electronic and hardware	568,240	842,493
391	Mim Technology Company	66,339	415,820
392	Mir Concrete Products Ltd.	890,280	1,108,420
393	Miraz Engineering Workshop	923,000	2,475,200
394	National Polymer Industries Ltd.	4,286,500	4,750,473
395	National Survey Bangladesh Ltd.	1,100,000	412,781
396	Paradigm Design Lab Consortium	21,519,234	22,418,000
397	Sajan International Trading Co. Ltd	482,386	1,745,493
398	Shafiul Alam Special Steel Mills Ltd	1,841,740	1,841,740
399	Shaikat construction	5,124,736	5,124,736
400	Shakil Electric & Hardware	-	215,746
401	Shariatpur Enterprise	547,657	847,657
402	SR Building Products	-	346,874
403	Subcontractor- Md Shahadat Hossain	4,189,500	5,417,483
404	Subcontractor- Md. Korban Miah	14,689,511	15,841,068
405	Subcontractor- Md. Shafiqul Islam Babu	13,450,710	14,450,710
406	Vision For Development Ltd.	3,585,372	4,781,482
		879,361,203	**831,036,586**

ARTISAN Chartered Accountants Dhaka

Annex-E

Best Holdings PLC.
And Its Subsidiaries
Calculation of Current Tax Provision
For the year ended 30 June 2025

				30.06.2025	30.06.2024
				Taka	Taka
Profit before Tax				**459,613,446**	**1,402,565,645**
Add: Accounting Depreciation				511,200,873	518,310,879
Less: Income from Reserve Fund against Placement Share				(1,144,005)	(961,791)
Less: Gain on Fair Value adjustment of Biological Assets				(7,679,367)	(9,219,579)
Less: Tax Depreciation				(831,707,850)	(914,874,730)
Less: Loss Carried Forward as per assessment order				-	(451,411,551)
Assessable Profit/(Loss) before Tax				**130,283,098**	**544,408,875**
Category of Income	**Revenue/ Income**	**Rate**	**Higher of**	**Tax Liability**	**Tax Liability**
Net Business Income/ Loss	(72,901,855)				
Luxury Villa	-				
Interest Income & Others	95,993,924				
Dividend Income	-				
Agro & Dairy Income	51,250,220				
Fisheries Income	60,634,769				
Total	**134,977,058**	22.5%	**30,369,838**		
Gross Receipts	**2,530,841,508**	1.00%	**25,308,415**	30,369,838	105,416,392
Other Concerns'					
Dhamshur Economic Zone Ltd.	4,450		1,335	1,335	1,993
Iconx Hotels Limited	62,886		17,975	17,975	58,871
Gross Taxable Income/tax liability				**30,389,148**	**105,477,256**
Adjustment due to final settlement of Tax Liability for income year 2024-2025				-	829,283
Gross Current Tax Liability				**30,389,148**	**106,306,539**

Best Holdings PLC.

Disclosure regarding Agro, Dairy & Fisheries Sales

Annex-F

SL.#	Particulars	Financial Year: 2024-2025			Financial Year: 2023-24		
		Unit	Bhaluka Project (Agro, Fisheries, Dairy & Others)		Unit	Bhaluka Project (Agro, Fisheries, Dairy & Others)	
			Agro & Dairy	Fisheries		Agro & Dairy	Fisheries
01	Fish	91,623 Kg		15,197,874	115,886 Kg		19,852,179
02	Cow	216 Pcs	27,471,598		0,707 Pcs	86,819,600	
03	Lamb	144 Pcs	3,487,400		252 Pcs	6,350,400	
04	Goat	262 Pcs	5,142,040		0,599 Pcs	12,339,400	
05	Cow Milk	120,360 Litter	8,425,200		226,408 Litter	15,848,560	
06	Rice	4.00 Ton	102,250		5.00 Ton	157,900	
07	Tree (plant)	9,936 Pcs	1,350,932		18,253 Pcs	2,762,299	
08	Other Crops and fruits	-	1,194,019		-	1,747,305	
			47,173,439	**15,197,874**		**126,025,464**	**19,852,179**
	Total Sales Value-Bhaluka			**62,371,313**			**145,877,643**

SL.#	Particulars	Unit	Noakhali Project (Agro, Fisheries, Dairy & Others)		Unit	Noakhali Project (Agro, Fisheries, Dairy & Others)	
			Agro & Dairy	Fisheries		Agro & Dairy	Fisheries
01	Fish	821,004 Kg		129,698,731	1,061,492 Kg		169,455,434
02	Cow	0,689 Pcs	88,105,719		1,136 Pcs	138,251,200	
03	Goat	524 Pcs	10,323,217		797 Pcs	15,382,100	
04	Buffalo	418 Pcs	64,114,999		804 Pcs	122,851,200	
05	Tree (plant)	9,332 Pcs	1,284,597		8,906 Pcs	1,406,842	
06	Other Crops and fruits	-	1,324,929		-	1,093,054	
			165,153,462	**129,698,731**		**278,984,396**	**169,455,434**
	Total Sales Value-Noakhali			**294,852,192**			**448,439,830**

Annex-G

Best Holdings PLC.
And Its Subsidiaries
Segmented Profit or Loss Statement
For the year ended 30 June 2025

	Le Meridien Dhaka	Agro, Dairy & Fisheries	Rental & Maintenance	DEZL	IHTL	Total
Net Turnover	**1,976,746,539**	**357,223,504**	**100,877,541**	**-**	**-**	**2,434,847,584**
Less: Cost of Goods Sold	(307,918,175)	(198,436,804)	(11,859,476)			(518,214,455)
Gross Profit	**1,668,828,364**	**158,786,701**	**89,018,065**	**-**	**-**	**1,916,633,129**
Less: Operating Expenses						-
Administrative & Selling Expenses	(997,327,348)	(39,146,589)	(4,960,537)	(4,750,786)	-	(1,046,185,260)
Operating Profit	**671,501,016**	**119,640,112**	**84,057,528**	**(4,750,786)**	**-**	**870,447,869**
Other Income	97,137,929	7,679,367	-	4,450	62,886	104,884,632
Financial Expenses	(492,493,175)	-	-	(10,510)	-	(492,503,685)
Profit before Interest & Tax	**276,145,770**	**127,319,479**	**84,057,528**	**(4,756,846)**	**62,886**	**482,828,816**
WPPF	(13,149,799)	(6,062,832)	(4,002,739)	-	-	(23,215,370)
Profit before Tax	**262,995,971**	**121,256,647**	**80,054,789**	**(4,756,846)**	**62,886**	**459,613,446**

ARTISAN Chartered Accountants

Best Holdings PLC.
Weighted Average Number of Share
For the year ended 30 June 2025

Annex-H

Sl.#	Particulars	Date of Allotment	Cut off Date	No. of Days	Weight	Number of Share	Weighted Average number of Share
01	Opening Balance of Share	Opening	-	365	1.000	1,059,230,365	1,059,230,365
	Total					**1,059,230,365**	**1,059,230,365**

Best Holdings PLC.
And Its Subsidiaries
Disclosure Regarding Financial Risk Exposure
As at 30 June 2025

Annex-I

Financial risk management

The Company has exposures to the following risks from its use of financial instruments:

i. Liquidity risk
ii. Market risk
iii. Credit risk

The management is responsible for the establishment and oversight of the company's risk management policies that are established to identify and analyse the risks faced by the company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Management discloses the exposures to risk and how they arise as well as its objectives, policies and processes for managing the risk and the methods used to measure the risk. The company has exposures to the following risks from its use of financial instruments:

i. 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 is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on timeline of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. Moreover, the Company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligations in the event of insufficient cash to make the required payment. The requirement is determined in advance through cash flow projections and credit lines facilities with banks are negotiated accordingly.

The following are the contractual maturities of financial liabilities of the Company:

Financial Liabilities	As at 30 June 2025			
	Carrying Amount	Contractual Cash Flows	Within 12 Months or Less	Above 12 Months
Trade and other payable including advance from different parties and accruals & provisions except provision for Tax	1,015,015,614	1,015,015,614	1,015,015,614	-

Financial Liabilities	As at 30 June 2024			
	Carrying Amount	Contractual Cash Flows	Within 12 Months or Less	Above 12 Months
Trade and other payable including advance from different parties and accruals & provisions except provision for Tax	926,999,229	926,999,229	926,999,229	-

ii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. 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 currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rate. The Company experiences currency risks on Hotel turnover and purchase of raw material, spare parts, accessories, capital items and royalty fees & others payment . Most of Company's foreign currency purchases are denominated in USD.

The Company's exposures to foreign currency risk are as follows based on notional amounts

Foreign Currency denominated assets	**30 June 2025**	**30 June 2024**
Receivable from Customer	3,457,542	4,450,331
Cash and Cash Equivalents	-	-
Foreign Currency denominated Liabilities		
Trade and Other Payable	408,047,558	356,505,107

The company has applied the following significant foreign exchange rates:

Foreign Currency	**30 June 2025**	**30 June 2024**
US Dollar	122.85	118.00

b. Interest rate risk

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

At the reporting date, the financial assets and financial liabilities are as follows:

Financial Instrument	**30 June 2025**	**30 June 2024**
Financial Assets		
Long Term Investment-FDR- Note 5.01	20,267,347	317,607,407
Financial Liabilities		
Long Term Loan-Note-15.00 (A)	8,393,627,706	7,422,825,569
Short Term Loan-Note-20.00	715,366,286	524,677,917
Convertible Bond-Note-17.00	8,961,950,072	8,598,268,982

iii. Credit risk:

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Company has written credit policies with terms and conditions allowed to debtors and the exposure to credit risk is monitored on an ongoing basis to ensure collection within stipulated time. Debtors are categorized according to their risk profile-i.e. frequency of payment, legal status, financial condition etc. Trade and other receivable consist of domestic receivable, foreign receivable and interest receivable.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the Statement of Financial Position.

The maximum exposure to credit risk at the reporting date is as follows:

Particulars	**30 June 2025**	**30 June 2024**
Trade receivable	879,331,087	915,871,187
Other Receivable	149,350	1,764,629

Best Holdings PLC.
And Its Subsidiaries
Disclosure Regarding Related Parties
As at 30 June 2025

Annex-J

The name of the related parties, nature of the transactions with them and their total value have been set out in accordance with the provisions of IAS 24: Related Party Disclosures.

Name of Related Party	Nature of transactions	Nature of relationship	Opening balance as on 01.07.2024	Movement during the year		Closing balance as on 30.06.2025
				Arises during the year	Payment/adjustment during the year	
Iconx Services Limited	Advance	Common Directorship	1,127,831,810		40,000,000	1,087,831,810
Amin Ahmad	Rental Expenses	Chairman	-	217,524	183,083	34,441
Ummey Kulsum	Rental Expenses	Nominee Director	-	230,816	198,117	32,699
Iconx Lifestyle Limited	Rental Expenses	Common Directorship	-	29,800	25,082	4,718
Capital Banani One Limited	Rental Expenses	Director	644,000	5,069,000	5,442,408	270,592
Iconx Services Limited	Rental & Service Charges Expenses	Common Directorship	966,000	12,862,585	11,706,933	2,121,652
Protective Islami Life Insurance Ltd.	Insurance Expenses	Common Directorship	3,150	-	3,150	-

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