nahee
GROUP

Ref: NACPL/PSI/SD/2026-009
Date: January 28, 2026

The Chairman
Bangladesh Securities and Exchange Commission
Securities Commission Bhaban
Plot: E-6/C, Agargaon, Sher-e-Bangla Nagar
Dhaka-1207.

Subject: Submission of a copy of price sensitive information for the period (Half Yearly/Second Quarter) ended 31 December, 2025.

Board of Directors of Nahee Aluminum Composite Panel PLC., in its meeting held on 28th January, 2026 at 3.00 p.m. at Advanced Noorani Tower, 1 Mohakhali C/A, Dhaka-1212 has approved the Un-Audited Financial Statements of the Company for the period **(Half Yearly/Second Quarter)** ended 31 December, 2025 and disclosed the following information and decision:

Financial Results:

Particulars	01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024	01.10.2025 to 31.12.2025	01.10.2024 to 31.12.2024
Net Profits (Taka)	10,461,556	19,376,521	5,720,348	8,480,944
Earnings Per Share (Taka)	0.15	0.28	0.08	0.12
Net Operating Cash Flow Per Share (Taka)	0.16	(0.53)		

Financial Position:

Particulars	31 December, 2025	30 June, 2025
Net Assets Value	819,856,481	814,023,478
Net Asset Value Per Share	11.99	11.91

Significant Deviation:

Particulars	01-07-2025 to 31-12-2025 (6 months)	01-07-2024 to 31-12-2024 (6 months)	Deviation	Reason of Deviation
EPS	0.15	0.28	(0.13)	Earnings per share decreased mainly due to increase in Finance Expenses & Cost of Production.
NAV	11.99	11.91	0.08	NAV increase due to profit made during the period.
NOCFPS	0.16	(0.53)	0.69	NOCFPS decreased due to advance given to suppliers for securing raw-material.

By Order of the Board

Mohammad Jahurul Islam Sheikh
Company Secretary

Copy to:

The Managing Director
Dhaka Stock Exchange PLC.
DSE Tower, Plot #46, Road #21, Nikunja-2, Dhaka-1229.

The Managing Director
Chittagong Stock Exchange PLC.
Eunoos Center, 15th Floor, 52-53 Dilkusha, Dhaka.

Nahee Aluminum Composite Panel PLC.

Corporate Office: Advanced Noorani Tower (8th Floor), 1 Mohakhali C/A, Dhaka-1212.
Telephone: +88-09-611 677 844, E-mail: info@nahee.com.bd, Web: www.nahee.com.bd
Factory: Abdar, Telehati, Sreepur, Gazipur, Bangladesh.

We are pleased to present the un-audited Financial Statements of Nahee Aluminum Composite Panel PLC. for the period ended 31th December, 2025 as per Bangladesh Securities and Exchange Commission (BSEC) Notification No. SEC/CMRRCD/2008-183/Admin/03-34 Dated: 27th September 2009 and Letter No. SEC/CFD/-Misc/233/2004/615 Dated: 02 February 2010. Accordingly these Financial Statements have already been sent to Bangladesh Securities & Exchange Commission and Stock Exchanges.

Statement of Financial Position (Un-Audited)
as at 31 December, 2025

Particulars	Notes	Amount in Taka 31-12-2025	30-06-2025
Assets			
Non-Current Assets		**397,707,725**	**411,247,644**
Property, Plant & Equipment	3.00	347,862,575	361,402,494
Capital Work in Progress	4.00	49,845,150	49,845,150
Current Assets		**595,582,373**	**580,865,371**
Inventories	5.00	205,590,596	186,888,037
Advances, Deposits & Pre-payments	6.00	141,432,683	132,715,821
Accounts Receivable	7.00	229,031,794	229,172,471
Cash & Cash Equivalents	8.00	19,527,300	32,089,042
Total Assets		**993,290,098**	**992,113,015**
Shareholders' Equity and Liabilities			
Shareholders' Equity		**819,856,481**	**814,023,478**
Share Capital	9.00	683,601,600	683,601,600
Retained Earnings	10.00	136,254,881	130,421,878
Non-Current Liabilities		**91,985,200**	**101,736,240**
Deferred Tax Liabilities	11.00	8,976,839	10,217,279
Long Term Loan-Non Current Maturity	12.00	83,008,361	91,518,961
Current Liabilities		**81,448,417**	**76,353,297**
Long Term Loan-Current Maturity	12.00	48,758,346	48,758,346
Short Term Loan	13.00	-	-
Sundry Creditors	14.00	3,467,627	3,548,837
Provision for Tax	15.00	24,552,097	20,274,431
Workers' Profit Participation Fund	16.00	674,939	-
Dividend Payable/Unclaimed Dividend	17.00	764,601	798,889
Payable to Others	18.00	466,334	466,334
Liabilities for Expenses	19.00	2,764,473	2,506,460
Total Shareholders' Equity and Liabilities		**993,290,098**	**992,113,015**
Net Asset Value (NAV) per Share	**28.00**	**11.99**	**11.91**

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the period ended 31 December, 2025

Particulars	Notes	Amount in Taka 01-07-2025 to 31-12-2025 (6 months)	01-07-2024 to 31-12-2024 (6 months)	01-10-2025 to 31-12-2025 (3 months)	01-10-2024 to 31-12-2024 (3 months)
Turnover	20.00	167,558,743	169,143,531	79,388,692	82,293,915
Cost of Goods Sold	21.00	(132,677,607)	(127,043,707)	(61,360,659)	(62,620,706)
Gross Profit/(Loss)		**34,881,136**	**42,099,824**	**18,028,033**	**19,673,209**
Less: Operating Expenses		**(10,344,991)**	**(11,313,059)**	**(5,085,506)**	**(5,185,722)**
Administrative Expenses	22.00	(5,562,077)	(6,042,490)	(2,750,509)	(2,856,216)
Selling & Distribution Expenses	23.00	(4,782,914)	(5,270,569)	(2,334,997)	(2,329,506)
Operating Profit/(Loss) before Financial Expenses & WPPF		**24,536,145**	**30,786,765**	**12,942,527**	**14,487,487**
Less: Finance Expenses	24.00	(10,362,424)	(4,534,704)	(5,192,378)	(2,997,175)
Operating Profit/(Loss) before WPPF		**14,173,721**	**26,252,061**	**7,750,149**	**11,490,312**
Net Profit/(Loss) before WPPF		**14,173,721**	**26,252,061**	**7,750,149**	**11,490,312**
Contribution to Workers' Profit Participation Fund	25.00	(674,939)	(1,250,098)	(369,055)	(547,158)
Net Profit/(Loss) before Tax		**13,498,782**	**25,001,963**	**7,381,094**	**10,943,154**
Less: Income Tax Expenses	**26.00**	**(3,037,226)**	**(5,625,442)**	**(1,660,746)**	**(2,462,210)**
Current Tax		(4,277,666)	(6,264,448)	(2,281,182)	(2,407,987)
Deferred Tax		1,240,440	639,006	620,436	(54,223)
Net Profit/(Loss) after Tax		**10,461,556**	**19,376,521**	**5,720,348**	**8,480,944**
Other Comprehensive Income/(Loss)		-	-	-	-
Total Comprehensive Income/(Loss) for the period		**10,461,556**	**19,376,521**	**5,720,348**	**8,480,944**
Basic Earnings per Share (EPS)	**27.00**	**0.15**	**0.28**	**0.08**	**0.12**

Statement of Changes in Equity (Un-Audited)
for the period ended 31 December, 2025

Particulars	Share Capital	Retained Earnings	Total
Balance as at 01-07-2025	683,601,600	130,421,878	814,023,478
Cash Dividend	-	(4,628,553)	(4,628,553)
Profit made during the period	-	10,461,556	10,461,556
Balance as at 31-12-2025	**683,601,600**	**136,254,881**	**819,856,481**

Statement of Changes in Equity (Un-Audited)
for the period ended 31 December, 2024

Particulars	Share Capital	Retained Earnings	Total
Balance as on 01-07-2024	683,601,600	648,283,642	1,331,885,242
Cash Dividend	-	(27,344,064)	(27,344,064)
Profit made during the period	-	19,376,521	19,376,521
Balance as at 31-12-2024	**683,601,600**	**640,316,099**	**1,323,917,699**

Statement of Cash Flows (Un-Audited)
for the period ended 31 December, 2025

Particulars	Notes	Amount in Taka 01-07-2025 to 31-12-2025 (6 months)	01-07-2024 to 31-12-2024 (6 months)
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Collection from Customers & Others	30.01	167,699,420	161,847,451
Paid to Suppliers, Employees & Others	30.02	(149,715,832)	(193,257,170)
Paid to Others	30.03	(6,925,295)	(4,736,985)
Net Cash Generated/(Used) from Operating Activities		**11,058,293**	**(36,146,704)**
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Acquisition of Property Plant & Equipment		(84,170)	-
Capital Work-in-Progress		-	-
Net Cash Generated/(Used) from Investing Activities		**(84,170)**	**-**
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		(4,662,841)	(9,151)
Short Term Loan		-	1,911,405
Long Term Loan		(8,510,600)	-
Financial Expenses		(10,362,424)	(4,534,704)
Net Cash Generated/(Used) from Financing Activities		**(23,535,865)**	**(2,632,450)**
D. Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(12,561,742)	(38,779,154)
E. Cash & Cash Equivalents at the beginning of the period		32,089,042	69,912,892
F. Cash & Cash Equivalents at the end of the period		**19,527,300**	**31,133,738**
Net Operating Cash Flows per Share (NOCFPS)	**29.00**	**0.16**	**(0.53)**

The accounting policies, other notes from 1 to 51 and Annexure-A, B form an integral part of the financial statements.

Engr. Abu Noman Howlader	Mrs. Mohira Noman	Abu Neaim Howlader	Mohammad Jahurul Islam Sheikh	Julas Biswas, ACS, CAP
Chairman	CEO & Managing Director	Director	Company Secretary	Chief Financial Officer

Place: Dhaka, Dated: 28 January, 2026