Un-Audited

3rd Quarter Financial Statements

31 March 2026

National Polymer Industries PLC.

National Polymer Industries PLC.
Statement of Financial Position (Un-audited)
As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31.03.2026	30.06.2025
ASSETS			
A. Non-Current Assets			
Property, Plant & Equipment	4	4,020,283,586	4,188,350,374
FDR Investment	5	115,050,043	96,567,690
Capital Work-in-Progress (CWIP)	6	-	-
		4,135,333,629	**4,284,918,064**
B. Current Assets			
Inventories	7	1,475,901,210	1,326,014,704
Trade & Other Receivables	8	1,090,013,980	1,232,441,320
Advance, Deposits & Pre-payments	9	373,782,531	458,163,450
Advance Income Tax	10	760,230,269	720,941,183
Accrued Interest Receivable on FDR	11	5,903,728	3,040,940
Cash & Cash Equivalents	12	307,035,764	50,369,337
		4,012,867,482	**3,790,970,934**
Total Assets (A+B)		**8,148,201,112**	**8,075,888,998**
EQUITY & LIABILITIES			
C. Shareholders' Equity & Reserves			
Share Capital	13	729,836,680	729,836,680
Share Premium	14	316,459,170	316,459,170
Revaluation Reserve	15	496,260,922	496,260,922
Retained Earnings	16	608,940,547	621,150,558
		2,151,497,319	**2,163,707,330**
D. Non-Current Liabilities			
Long-term Loan (Non-Current Maturity)	17.01	2,856,749,881	1,429,490,421
Deferred Tax Liability	18	79,485,014	79,485,014
Zero Coupon Bonds	19	438,000,000	498,000,000
Inter-Company Loan (Non-Current Maturity)	20	606,177,850	316,666,654
		3,980,412,745	**2,323,642,090**
E. Current Liabilities			
Short-term Loan	21	714,932,231	1,776,869,935
Long-term Loan (Current Maturity)	17.02	103,016,532	409,548,997
Bank Overdraft	22	494,745,664	558,500,550
Accounts Payable	23	96,577,137	127,392,967
Unclaimed Dividend Account	24	7,950,450	10,581,852
Loan from Directors	25	11,439,135	2,839,135
Inter-Company Loan (Current Maturity)	26	208,053,998	370,000,004
Provision for Expenses	27	149,898,683	137,828,698
WPPF & Welfare Fund	28	2,676,723	3,058,366
Provision for Taxation	29	227,000,495	191,919,074
		2,016,291,047	**3,588,539,578**
Total Equity & Liabilities (C+D+E)		**8,148,201,112**	**8,075,888,998**
Net Asset Value (NAV) Per Share	40	**29.48**	**29.65**

The accompanying policies and explanatory notes form an integral part of these financial statements

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

Dated; Dhaka
April 25, 2026

National Polymer Ind. PLC. Dhaka

National Polymer Industries PLC.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

Particulars	Notes	Amount in Taka			
		01.07.2025 to 31.03.2026	01.07.2024 to 31.03.2025	01.01.2026 to 31.03.2026	01.01.2025 to 31.03.2025
Revenue	30	3,508,142,116	3,669,157,406	1,205,801,891	1,221,601,685
Less: Cost of Goods Sold	31	(2,983,627,799)	(3,099,992,973)	(1,089,601,897)	(1,091,401,676)
Gross Profit		**524,514,317**	**569,164,433**	**116,199,994**	**130,200,009**
Less: Operating Expenses					
Administrative Expenses	32	(115,617,063)	(122,087,712)	(35,584,061)	(48,661,584)
Selling and Distribution Expenses	33	(83,248,062)	(88,750,599)	(22,425,275)	(21,443,315)
Profit from Operations		**325,649,192**	**358,326,122**	**58,190,658**	**60,095,110**
Add/(Less): Other Income/Expenses					
Other Income	34	11,632,218	28,802,138	3,909,796	19,131,668
Foreign Exchange Gain/(Loss)	35	(504,154)	(31,310,784)	9,971	(5,608,698)
Financial Expenses	36	(280,566,077)	(278,225,886)	(36,704,905)	(40,649,582)
Profit before WPPF and Taxation		**56,211,179**	**77,591,590**	**25,405,520**	**32,968,498**
Less: Provision for Workers Profit Participation Fund (WPPF)	37	(2,676,723)	(3,694,838)	(1,209,787)	(1,569,928)
Profit before Taxation		**53,534,456**	**73,896,752**	**24,195,733**	**31,398,569**
Less: Provision for Tax	38	(35,081,421)	(22,014,944)	(11,538,110)	(7,329,610)
Net Profit/(Loss) after Tax		**18,453,035**	**51,881,808**	**12,657,624**	**24,068,959**
Other Comprehensive Income/(Loss) for the year					
Actuarial Loss on Defined Benefit Plan		-	-	-	-
Total Comprehensive Income/(Loss) for the year		**18,453,035**	**51,881,808**	**12,657,624**	**24,068,959**
Basic Earnings Per Share (EPS)	39	**0.25**	**0.71**	**0.17**	**0.33**

The accompanying policies and explanatory notes form an integral part of these financial statements

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

Dated; Dhaka
April 25, 2026

National Polymer Ind. PLC. Dhaka

National Polymer Industries PLC.
Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2026

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at July 01, 2025	729,836,680	316,459,170	496,260,922	621,150,558	2,163,707,330
Cash Dividend (FY: 2024-25)	-	-	-	(30,663,046)	(30,663,046)
Profit Earned during the year	-	-	-	18,453,035	18,453,035
Balance as at March 31, 2026	**729,836,680**	**316,459,170**	**496,260,922**	**608,940,547**	**2,151,497,319**

Statement of Changes in Equity (Un-audited)
For the period ended 31 March 2025

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at 01 July 2024	729,836,680	316,459,170	496,260,922	692,765,419	2,235,322,191
Cash Dividend (FY: 2023-24)	-	-	-	(76,632,851)	(76,632,851)
Profit Earned during the year	-	-	-	51,881,808	51,881,808
Balance as at March 31, 2025	**729,836,680**	**316,459,170**	**496,260,922**	**668,014,376**	**2,210,571,148**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

Dated; Dhaka
April 25, 2026

National Polymer Ind. PLC. Dhaka

National Polymer Industries PLC.
Statement of Cash Flows (Un-audited)
For the period ended 31 March 2026

Particulars	Amount in Taka	
	31.03.2026	31.03.2025
A. Cash Flows from Operating Activities		
Collection from Sales and Others	3,662,201,674	3,902,227,327
Payment to Suppliers, Employees and Others	(2,934,353,557)	(3,165,258,241)
	727,848,117	**736,969,085**
Income Tax Paid	(39,289,086)	(79,178,544)
Foreign Exchange Gain/(Loss)	(504,154)	(31,310,784)
Financial Expenses	(132,610,564)	(159,590,372)
Net Cash provided by Operating Activities	**555,444,314**	**466,889,385**
B. Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment	(7,911,378)	(87,203,123)
Investment in FDR	(18,482,353)	(13,307,781)
Net Cash used by Investing Activities	**(26,393,731)**	**(100,510,904)**
C. Cash Flows from Financing Activities		
Proceeds from Long-Term Loan	1,136,112,311	103,482,882
Payment of Long-Term Loan	(15,385,317)	(101,841,213)
Bond Payment	(60,000,000)	-
Loan from Directors	8,600,000	-
Cash Dividend Paid (FY: 2024-2025)	(30,663,046)	-
Cash Dividend Paid (FY: 2023-2024)	-	(76,632,851)
Increase/(Decrease) in Short-Term Loan	(1,125,692,590)	(46,645,190)
Payment of Inter-Company Loan (Syndicate)	(37,400,000)	(126,666,668)
Interest paid on Long-Term Loan	(147,955,513)	(118,635,514)
Net Cash provided/used by Financing Activities	**(272,384,155)**	**(366,938,555)**
Net Increase/(Decrease) in Cash during the year (A+B+C)	**256,666,427**	**(560,073)**
Opening Cash & Cash Equivalents	**50,369,337**	**149,996,326**
Closing Cash & Cash Equivalents	**307,035,764**	**149,436,253**
Net Operating Cash Flows per Share (NOCFPS)	**7.61**	**6.40**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

Dated; Dhaka
April 25, 2026

National Polymer Ind. PLC. Dhaka

National Polymer Industries PLC.
Notes to the Financial Statements (Un-audited)
For the period ended 31 March 2026

1.0 Corporate History of the Reporting Entity

1.1 Legal Status of the Company

National Polymer Industries PLC. (the "Company") was incorporated under the Company Act, 1994 as a Public Limited Company by shares on June 26, 1987 and its shares are listed in the Stock Exchange (both in Dhaka and Chittagong Stock Exchange Ltd.) in Bangladesh during the year 1991 and 1995 respectively. The Limited company change name **National Polymer Industries Limited** to **National Polymer Industries PLC.** under the Company Act, 1994 section 11, sub-section (7) on February 19, 2023. It's incorporation number is C-16602.

1.2 Address of Registered Office and Principal Place of Business

The Company's registered office is located at Squib Road, Nishatnagar, Tongi, Gazipur.

1.3 Nature of Business

The Company owns and operates PVC Pipes, PVC Water Tanks, PVC Doors and Bottle grade PVC Compound Manufacturing Plant, produces and markets the same in the local and foreign markets.

1.4 Number of Employees

The number of employees at year-end were 1374 and the Board of Directors has 05 members.

1.5 Licenses, Registration and Approval of Different Authority

License & Registration achieved from the office of the Chief Controller of Export & Import, Dhaka City Corporation, Gazipur City Corporation, Customs, Excise & VAT Commissionerate, Dhaka (North), National Board of Revenue, etc.

Approval & Certification received from the Department of Environment, Department of Labour, Department of Fire Service & Civil Defense, Department of Patent, Design & Trademark, Director General of Health Services, Bangladesh Investment Development Authority (ex. Board of Investment), Bangladesh Small & Cottage Industries Corporation (BSCIC) etc.

2.0 Basis of Preparation, Presentation and Disclosures of Financial Statements

2.1 Statement of Compliance

These financial statements have been prepared and the disclosure of information are made in accordance with International Accounting Standards (IASs) and the International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, the Securities and Exchange Ordinance 1969, the Securities and Exchange Rules 1987 and other relevant local Laws as applicable. The Statement of Financial Position and the Statement of Profit or Loss and Other Comprehensive Income have been prepared according to International Accounting Standard (IAS) 1: Presentation of Financial Statements on accrual basis of accounting following going concern assumption under Generally Accepted Accounting Principles and practices in Bangladesh. The Statement of Cash Flows is prepared according to IAS 7: Statement of Cash Flows has been presented under direct method as required by the Bangladesh Securities and Exchange Rules 1987.



i) Application of International Accounting Standards (IASs) and International Financial Reporting Standards (IFSRs)

The following IASs and IFRSs are applicable for the preparation of financial statements of the company for the year under:

Name of the Accounting Standards	Reference	Status
First-time adoption of International Financial Reporting Standards	IFRSs-I	Not applicable
Share Based Payment	IFRSs-2	Not applicable
Business Combinations	IFRSs-3	Not applicable
Non-current Assets Held for Sale and Discontinued Operations	IFRSs-5	Not applicable
Exploration for and Evaluation of Mineral Resources	IFRSs-6	Not applicable
Financial Instruments: Disclosures	IFRSs-7	Applied
Operating Segments	IFRSs-8	Not applicable
Financial Instruments	IFRSs-9	Applied
Consolidated Financial Statements	IFRSs-10	Not applicable
Joint Arrangements	IFRSs-11	Not applicable
Disclosure of Interest in other Entities	IFRSs-I2	Not applicable
Fair Value Measurement	IFRSs-I3	Not applicable
Regulatory Deferral Accounts	IFRSs-I4	Not applicable
Revenue from Contracts with Customers	IFRSs-I5	Applied
Leases	IFRSs-I6	Not applicable
Insurance Contracts	IFRSs-I7	Not applicable
Presentation of Financial Statements	IASs-1	Applied
Inventories	IASs-2	Applied
Statement of Cash Flows	IASs-7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	IASs-8	Applied
Events after the Reporting Period	IASs-10	Applied
Income Taxes	IASs-12	Applied
Property, Plant and Equipment	IASs-16	Applied
Employee Benefits	IASs-19	Applied
Accounting for Government Grants and Disclosure of Government Assistance	IASs-20	Applied
The Effects of Changes in Foreign Exchange Rates	IASs-21	Applied
Borrowing Costs	IASs-23	Applied
Related Party Disclosures	IASs-24	Applied
Investments in Associates	IASs-28	Not applicable
Earnings per Share	IASs-33	Applied
Interim Financial Reporting	IASs-34	Applied
Intangible Assets	IASs-38	Not Applicable
Financial instruments: Recognition and Measurement	IASs-39	Applied



ii) Compliances of Other Local Laws and Regulations

In addition, the Company is also required to comply with the following major legal provisions:

- The Securities & Exchange Rules, 1987;
- International Accounting Standards (IASs) or International Financial Reporting Standards (IFRSs) as applicable in Bangladesh
- Financial Reporting Act, 2015
- The Listing Rules of Dhaka Stock Exchanges Ltd.
- The Listing Rules of Chittagong Stock Exchanges Ltd.
- Income Tax Ordinance 1984 and Rules
- The Income Tax Act, 2023
- The VAT and Supplementary Duty Act, 2012
- The VAT and Supplementary Duty Rules, 2016
- The Value Added Tax Act, 1991
- The Value Added Tax Rules, 1991
- The Customs Act 1969
- The Bangladesh Labor Act 2006 (Amendment in 2013)
- The Bangladesh Labor Rules (Amendment in 2015)
- Other relevant Local Laws and Rules

2.2 Basis for Measurement

The financial statements have been prepared on historical cost basis except for certain assets which are stated either at revalued amount or fair market value as explained in the accompanying notes and, therefore, do not take into consideration the effect of inflation.

2.3 Accrual Basis Accounting

The Financial Statements have been prepared, except for Cash Flow Statements, using the accrual basis of accounting. Under this concept, the company recognises items as assets , liabilities, equity, income and expenses when they satisfy the definitions and recognition criteria for those elements as per related accounting standard and framework.

2.4 Functional and Presentation Currency

These financial statements are presented in Bangladesh currency (Tk./Taka/BDT), which is both the functional and the presentation currency of the Company. All financial information presented in Taka has been rounded off to the nearest integer.

Transactions denominated in foreign currencies are translated into Bangladeshi Taka and recorded at rates of exchange ruling on the date of transaction in accordance with IAS 21 "The Effects of Changes in Foreign Exchange Rates".

2.5 Going Concern

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

2.6 Use of Estimates and Judgments

The preparation of Financial Statements in conformity with International Accounting Standards (IASs) or International Financial Reporting Standards (IFRSs) requires the management to make estimates and assumptions that affect the amounts of assets, liabilities, revenue, costs, expenses and other comprehensive income/(loss) that are reported in the Financial Statements and accompanying disclosures.

These estimates are based on management's best knowledge of current events, historical experience, actions that the company may undertake in future and on various other assumptions that are believed to be reasonable under circumstances.

National Polymer Ind. PLC. Dhaka

2.7 Reporting Period

The Financial Statements covers the period from July 01, 2025 to March 31, 2026.

2.8 Component of Financial Statements

The components of these Financial Statements in accordance with the framework of IAS 1: Presentation of Financial Statements comprises the following:

i) Statement of Financial Position as at March 31, 2026;
ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31, 2026;
iii) Statement of Changes in Equity for the year ended March 31, 2026;
iv) Statement of Cash Flows for the year ended March 31, 2026; and
v) Notes, comprising a summary of significant accounting policies and other explanatory information

2.9 Comparative Information and It's Rearrangement

Comparative information have been disclosed in respect of the previous year for all numerical information in the financial statements including narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

Previous year's figure has been re-arranged and restated whenever considered necessary to ensure comparability with the current year's presentation as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

3.0 Summery of Significant Accounting Policies

The accounting policies for the Company set out below, which comply with International Financial Reporting Standard (IFRSs), International Accounting Standards (IASs), the Companies Act 1994 and Rules & Regulations of Bangladesh Securities & Exchange Commission which have been applied consistently to all periods presented in these financial statements

3.1 Property, Plant & Equipment (PPE)

Property, Plant & Equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the company and the cost of the assets can be reliably measured. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

Subsequent Costs

The cost of replacing part of an item of Property, Plant and Equipment's is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of Property, Plant and Equipment are recognized in the Statement of Comprehensive Income as incurred.

Depreciation

Depreciation is provided on the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IASs 16: Property, Plant and Equipment Depreciation is charged on addition during the period when it is available for use. Depreciation is charged on all fixed assets except land and land development on reducing balance method at the following rates:

Particular of Assets	Rate (%)
Factory Building, Factory Laboratory	10%
Office, Administrative & Godown Shed	10%
Factory Boundary Wall	10%
Plant and Machinery & Local Machinery	20%
Furniture and Fixtures	10%
Office Equipment	10%
Vehicles	20%
Titas Gas Installation	10%
Gas Generator & Diesel Generator	20%
Machine Shed & Steel Rack	10%



Retirements and Disposals

When fixed assets are sold, the cost and accumulated depreciation are eliminated and revenue gain or loss (if any) is reflected in the Statement of Comprehensive Income that is determined on the basis of net book value of the assets and net sales proceeds or realized amount.

3.2 Capital Work-in-Progress

Capital work in progress consists of acquisition costs of plant and machinery, capital components and related installation cost until the date placed in service. 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, that is, at the time of shipment is confirmed by the supplier.

3.3 Inventory

Inventories are measured at lower of cost and net realizable value in accordance with IASs-2 (Inventories). The cost of inventories includes expenditure incurred for acquiring the inventories, production or conversion costs and other costs in bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Raw materials in transit are valued at cost. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and selling expenses. The weighted average cost method has been used to determine the value of inventory.

3.5 Financial Instruments:

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

i) Financial Assets:

Financial assets of the company include cash and cash equivalent, trade and other receivables, other long term receivables and deposits. The company initially recognizes the financial assets when and only when the company becomes a party to the contractual provisions of the transaction. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transactions. The company derecognizes the financial asset when and only when the contractual rights or probabilities of receiving the flows from the asset expire or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial assets are transferred.

i)(a) Accounts Receivables:

These are carried at original invoice amount. This considered good and collectable, and therefore, no amount was written off as bad debt and no debt was considered doubtful to provide for.

i)(b) Cash and Cash Equivalents:

According to IASs 7 "Statement of Cash Flows", cash comprises cash in hand and demand deposit and, cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IASs 1 "Presentation of Financial Statements" provides that Cash and Cash Equivalents are not restricted in use. Considering the provisions of IASs 7 and IASs 1 cash in hand and bank balances have been considered as cash and cash equivalents.

Other Current Assets:

Other current assets have a value on realization in the ordinary course of business that is at least equal to the amount at which they are stated in the Statement of Financial Position.



ii) Financial Liabilities:

The company initially recognizes the financial liabilities when and only when the company becomes a party to the contractual provisions of the transaction. The company derecognizes the financial liabilities when its contractual obligations are discharged or cancelled or expired. Financial liabilities include payable for expenses, liability for capital expenditures, Finance lease obligation, loans and borrowings and other current liabilities.

ii)(a) Finance Lease Obligation:

Leases in terms of which the entity assumes substantially all the risks and rewards of ownership are classified as finance lease. Upon initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

ii)(b) Loans and Borrowings:

Principal amounts of the loans and borrowings are stated at their amortized amount. Borrowings repayable after twelve months from the date of Statement of Financial Position are classified as non-current liabilities whereas the portion of borrowings repayable within twelve months from the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.

ii)(c) Accounts Payables:

The company recognizes a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the entity of resources embodying benefits.

3.6 Impairment:

i. Financial Assets

Trade receivable is assessed at each reporting date to determine whether there is objective evidence that it is impaired. Trade receivable is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the assets and that the loss had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

ii. Non-Financial Assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impairment loss if the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognized immediately in profit or loss unless the asset is carried at revalued amount. Any impairment loss of a revalued asset shall be treated as a revaluation decrease.

3.7 Taxation

Income tax expense comprises of current and deferred taxes. It is recognized in the Statement of Comprehensive Income and accounted for in accordance with the requirements of IASs 12: Income Taxes.

i. Current Taxation

The tax currently payable is based on the Taxable profit for the year and any adjustment to tax payable in respect of previous year. The company is a Publicly Traded Company. As per the Income Tax Act 2023 the rate of taxation applied at the rate of 20.00%.



ii. Deferred Taxation

The company does not require to compute deferred tax on PPE, because it charges depreciation as per method, conditions and rate(s) as specified in the 3rd Schedule of the Income Tax Ordinance, 1984. Depreciation has been charged on all items of Fixed Assets except for Land and Land Development on Reducing Balance Method. During the period, there were no temporary difference/s between Tax Base and Carrying Amount of an Asset or Liability.

3.8 Revaluation Reserve

Revaluation reserve arose from the revaluation of land and land development which were revalued on June 25, 2006 by M/S. GEOTECH Survey company (pvt) Ltd, a firm of professional valuers on the basis of market price prevailing in the country. The difference between revaluation and actual book value has been reported in accounts under the head Revaluation Reserve.

The company has revaluated (under 'Fair Value' method) its own land in the year of 2015 located at Squib Road, Tongi Industrial Area, Gazipur by independent valuer Mahfel Huq & Co. The area of the land is 311.10 Decimals. Book value of the land was Taka 67,411,905. After valuation, this is increased to 597,312,000. Revalued amount is Taka 529,900,095.

Particulars	Taka
Revalued Amount as on May 04, 2015	597,312,000
Book Value as on Revaluation date	(67,411,905)
Revaluation Reserve without charging Capital Gain	529,900,095
Deferred Tax Liability @15% on Tk. 529,900,095	(79,485,014)
	450,415,081
Add: Opening Balance of Revaluation Reserve	45,845,841
Revaluation Reserve	**496,260,922**

3.9 Tax Holiday Reserve

The Company enjoyed five years Tax Holiday for Unit-I up to February 28, 1995 while for Unit–II for a period of five years ended on April 30, 2000, Unit-III for a period of five years ended on June 30, 2003 and Unit-IV for a period of five years ended on December 31, 2005. The Company does not currently enjoy any Tax Holyday Benefit.

3.10 Provisions, Accrued Expenses and Other Payables

Provisions and accrued expenses are recognized in the Financial Statements in line with the International Accounting Standard (IASs)-37 "Provisions, Contingent Liabilities and Contingent Assets" when

- the company has a legal or constructive obligation as a result of past event.
- it is probable that an outflow of economic benefit will be required to settle the obligation.
- a reliable estimate can be made of the amount of the obligation.

3.11 Contingent Liabilities

The Company does not have any contingent liabilities as on the reporting date.

3.12 Revenue (Turnover) from Sales

Net sale comprises the invoiced value of goods supplied by the company and consists of Sales of manufactured goods excluding Value Added Tax (VAT).

National Polymer Ind. PLC. Dhaka

Revenue Recognition

The revenue is recognized after satisfying all the following conditions for revenue recognition as provided in IFRSs 15 "Revenue Recognition";

i. The company has transferred to the buyer the significant risks and rewards of ownership of the goods;

ii. The Company retains neither continuing managerial involvement to the degree usually associated ownership nor effective control over the goods sold;

iii. The amount of revenue can be measured reliably;

iv. It is probable that the economic benefits associated with the transaction will flow to the company;

v. The cost incurred or to be incurred in respect of the transaction can be measured reliably.

Other non-operating income has been recognized on accrual basis.

3.13 Borrowing Cost

Borrowing cost is recognized as expense in the period in which they are incurred unless capitalization of such is allowed under IAS-23 Borrowing cost.

3.14 Earnings Per Share

The Company calculates Earnings Per Shares (EPS) in accordance with IAS-32 & 33 "Diluted Earnings Per Share" & "Earnings per Shares" which has been shown on the face of Statement of Comprehensive Income and, the computation of EPS is stated in Note 42 Earning per share (EPS) has been computed by dividing the profit after tax (PAT) by the number of ordinary shares outstanding as on June 30, 2025 as per IAS-33 "Earnings per Shares".

3.15 Basic Earnings/Loss

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

3.16 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provision of Paragraph 19 of IAS 7 which provides that "Enterprise are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

3.17 Events after the Reporting Period:

Events after the reporting period that provide additional information about the company's position at the date of statement of Financial Position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after reporting that are not adjusting events are disclosed in the notes when material.

3.18 Employee Benefit

i. Defined Benefit Plan

The Company maintains an Unfunded Gratuity Scheme and deduct when retirement benefits are paid by the company. The employees are entitle to gratuity benefit after completion of minimum 5 years service in the company.

ii. Employee's Group Insurance

The company also has a Group Insurance Scheme for its permanent employees, premium for which is being charged to Statement of Comprehensive Income annually as per the insurance policy.

National Polymer Ind. PLC. Dhaka

3.19 Directors' Responsibility Statement

The Board of Directors is responsible for the preparation and presentation of the Financial Statements under section 183 of the Companies Act, 1994 and as per the provision of 'The Framework for the Preparation and Presentation of Financial Statements' issued by the International Accounting Standards Committee (IASC).

3.20 Deviation of Revenue & EPS

The COGS ratio increased from 84.49% to 85.05%, primarily due to disruptions and inefficiencies caused by the ongoing tensions involving Iran, Israel, and the involvement of United States. The conflict has impacted global supply chains, increased raw material and logistics costs, and led to under-utilization of production capacity.
During this period, Earnings Per Share (EPS) decreased significantly compared to the previous period. This decline was mainly driven by reduced revenue generation as market demand weakened and export activities were affected by geopolitical instability. At the same time, most fixed expenses remained relatively unchanged, resulting in a substantial decline in net profit for the year.

3.21 Deviation of NOCF

Net Operating Cash Flows is just the resultant figure of Cash Inflows and Outflows from Operating Activities. Therefore, Net Operating Cash Flows increases, if only Cash Inflows is higher than Cash Outflows in a particular period and vice versa.
Net Operating Cash Flows has been increased Tk. 6.40 to Tk. 7.94 because of increased of collection from Sales and decreased of Income Tax Paid, Foreign Exchange Loss otherwise there were no significant deviation found.

3.22 General

i. Figures have been rounded off to the nearest taka.

ii. Previous period's/year's figures have been rearranged wherever considered necessary to ensure comparability with the current year.

iii. The Company publishes its quarterly accounts as per IASs 34 "Interim Financial Reporting" and the Bangladesh Securities and Exchange Commission (BSEC) Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018.



Note	Particulars	Amount in Taka	
		31.03.2026	30.06.2025
4.00	**Property, Plant & Equipment**		
	A. At Cost		
	Opening Balance	6,651,080,691	6,516,646,521
	Add: Addition during the year	7,911,378	134,434,170
		6,658,992,069	**6,651,080,691**
	Less: Sale of Fixed Assets	-	-
		6,658,992,069	**6,651,080,691**
	B. Accumulated Depreciation		
	Opening Balance	**2,462,730,317**	**2,204,562,869**
	Add: Charged during the year	175,978,166	258,167,448
		2,638,708,483	**2,462,730,317**
	Less: Adjustment during the year	-	-
		2,638,708,483	**2,462,730,317**
	Written Down Value as at March 31, 2026 (A-B)	**4,020,283,586**	**4,188,350,374**
	A Schedule of Property, Plant & Equipment is shown in Annexure-A		
5.00	**FDR Investment**	115,050,043	96,567,690
		115,050,043	**96,567,690**
6.00	**Capital Work-in-Progress (CWIP)**		
	Opening Balance of Capital Machinery in Transit	-	7,622,746
	Add: Addition during this period	-	-
		-	**7,622,746**
	Less: Transferred to Plant and Machinery during the year	-	(7,622,746)
		-	**-**
	Closing Balance	**-**	**-**
7.00	**Inventories**		
	Raw Materials	604,597,780	615,542,751
	Work-in-Process	65,814,896	55,409,072
	Finished Goods	787,184,885	639,987,711
	Stores and Spares	11,051,553	8,501,194
	Stock-in-Transit	1,035,764	690,509
	Packing Materials	6,216,333	5,883,467
	Closing Balance	**1,475,901,210**	**1,326,014,704**
8.00	**Trade & Other Receivables**		
	Receivables against Sales & Others	1,090,013,980	1,232,441,320
	Closing Balance	**1,090,013,980**	**1,232,441,320**

Day Range	31.03.2026	30.06.2025
Below 60 days	712,636,567	805,753,658
Below 90 days	331,003,074	374,253,793
Below 180 days	43,382,446	49,051,039
Above 180 Below 1 Year	2,991,893	3,382,830
Total	**1,090,013,980**	**1,232,441,320**

a) This is unsecured, considered good and is falling due within one year.

b) No amount is considered doubtful or bad and therefore no provision is made in the Financial Statements.

c) No amount is due by any Director or other Officer of the company and any of them severally or jointly with any other person.

9.00	**Advance, Deposit & Pre-payments**		
	Advance to Suppliers		
	Opening Balance	276,063,565	263,280,064
	Add: Addition during this period	795,497,572	1,562,724,323
		1,071,561,137	**1,826,004,387**
	Less: Bill Adjustment	(791,535,466)	(1,549,940,822)
		280,025,671	**276,063,565**
	Advance to Employees	15,721,037	12,613,121
		295,746,708	**288,676,686**
	Deposits:		
	Security Deposit	18,420,786	12,526,753
	BG Margin & LC Margin	45,219,944	135,189,395
		63,640,731	**147,716,148**



Note	Particulars	Amount in Taka	
		31.03.2026	30.06.2025
	Pre-payments:		
	Prepaid Rent	12,915,310	19,028,403
	Value Added Tax (VAT)	1,479,783	2,742,213
		14,395,093	**21,770,616**
	Closing Balance	**373,782,531**	**458,163,450**

a) Employees advance of Tk. 15,721,037 includes advance to officers mostly for official purpose.
b) No amount is due by the Directors, including Managing Director or officer of the company and any of them severally or jointly with any other person except as stated in (a) above.

10.00	**Advance Income Tax**		
	Opening Balance	720,941,183	617,787,453
	Add: Additions during the year		
	AIT Paid at Port (Import Stage)	8,305,969	54,256,646
	AIT Paid (Export, Local & Others)	29,429,040	45,192,014
	AIT on Vehicles	540,058	1,236,000
	AIT on Bangladesh Bank Cash Assistance	131,680	814,600
	AIT on FDR Interest	882,338	1,654,470
	Closing Balance	**760,230,269**	**720,941,183**
11.00	**Accrued Interest Receivable on FDR**		
	Accrued Interest Receivable on FDR	5,903,728	3,040,940
		5,903,728	**3,040,940**
12.00	**Cash & Cash Equivalents**		
	Cash in Hand	268,311,506	14,178,441
	Cash at Bank	38,724,259	36,190,896
	Closing Balance	**307,035,764**	**50,369,337**
13.00	**Share Capital**		
	Authorized:		
	300,000,000 Ordinary Shares of Taka 10 each	**3,000,000,000**	**3,000,000,000**
	Issued, Subscribed and Paid-up Capital:		
	I) 134,0000 Ordinary Shares of Taka 10 each	13,400,000	13,400,000
	II) 134,0000 Rights Shares of Taka 10 each (1:1)	13,400,000	13,400,000
	III) 536,0000 Rights Shares of Taka 10 each (1:2)	53,600,000	53,600,000
	IV) 6,388,845 Bonus Shares of Taka 10 each	63,888,450	63,888,450
	V) 2,597,192 Bonus Shares of Taka 10 each	25,971,920	25,971,920
	VI) 3,405,207 Bonus Shares of Taka 10 each	34,052,070	34,052,070
	VII) 4,086,248 Bonus Shares of Taka 10 each	40,862,480	40,862,480
	VIII) 5,393,848 Bonus Shares of Taka 10 each	53,938,480	53,938,480
	IX) 6,580,494 Bonus Shares of Taka 10 each	65,804,940	65,804,940
	X) 1:1 Right Shares of Taka 10 each	364,918,340	364,918,340
		729,836,680	**729,836,680**
14.00	**Share Premium**		
	Total 536,000 shares of Taka 250 each (January, 2009)	134,000,000	134,000,000
	Total 36,491,834 shares of Taka 05 each (February, 2021)	182,459,170	182,459,170
	Closing Balance	**316,459,170**	**316,459,170**
15.00	**Revaluation Reserve**		
	Opening Balance	496,260,922	496,260,922
	Add: Land Revalued during this year	-	-
		496,260,922	**496,260,922**
	Less: Deferred Tax on Land Revaluation	-	-
	Closing Balance	**496,260,922**	**496,260,922**

On 4th May 2015, the company has revaluated its own land located at Squib Road, Tongi Industrial Area, Gazipur by independent valuer Mahfel Huq & Co. Chartered Accountants. The area of the land is 311.10 Decimals. (Details in Note-3.8)

16.00	**Retained Earnings**		
	Opening Balance	621,150,558	692,765,419
	Add: Profit during the year	18,453,035	5,017,990
		639,603,593	**697,783,409**
	Less: Adjustments during the year		
	Cash Dividend Paid	(30,663,046)	(76,632,851)
	Closing Balance	**608,940,547**	**621,150,558**

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Note	Particulars	Amount in Taka	
		31.03.2026	30.06.2025
17.00	**Long-Term Loan**		
	Prime Bank PLC.		
	Opening Balance	-	14,446,098
	Add: Received during the year	988,515,162	-
		988,515,162	**14,446,098**
	Less: Paid during this year	-	(14,446,098)
	Closing Balance	**988,515,162**	**-**
	Less: Current Maturity within one year	(12,630,000)	-
		975,885,162	**-**
	Bank Asia PLC.		
	Opening Balance	541,271,451	392,017,912
	Add: Received during the year	32,555,770	199,205,456
		573,827,221	**591,223,367**
	Less: Paid during this year	-	(49,951,917)
	Closing Balance	**573,827,221**	**541,271,451**
	Less: Current Maturity within one year	(49,885,251)	(145,801,969)
		523,941,970	**395,469,481**
	IDLC Finance PLC.		
	Opening Balance	493,579,330	491,212,019
	Add: Received during the year	32,664,936	64,223,535
		526,244,266	**555,435,555**
	Less: Paid during this year	(15,385,317)	(61,856,225)
	Closing Balance	**510,858,949**	**493,579,330**
	Less: Current Maturity within one year	(14,653,779)	(102,611,674)
		496,205,170	**390,967,656**
	Dhaka Bank PLC.		
	Opening Balance	457,144,493	-
	Add: Received during the year	46,638,041	457,144,493
		503,782,534	**457,144,493**
	Less: Paid during this year	-	-
	Closing Balance	**503,782,534**	**457,144,493**
	Less: Current Maturity within one year	(5,333,470)	(81,366,161)
		498,449,064	**375,778,332**
	Mutual Trust Bank PLC.		
	Opening Balance	330,694,145	-
	Add: Received during the year	34,238,402	330,694,145
		364,932,546	**330,694,145**
	Less: Paid during this year	-	-
	Closing Balance	**364,932,546**	**330,694,145**
	Less: Current Maturity within one year	(20,514,032)	(79,769,193)
		344,418,514	**250,924,952**
	Loan from WPPF		
	Opening balance	16,350,000	14,050,000
	Add: Received during the year	1,500,000	2,300,000
		17,850,000	**16,350,000**
	Less: Paid during this year	-	-
	Closing Balance	**17,850,000**	**16,350,000**
	Current Maturity within one year	-	-
		17,850,000	**16,350,000**
17.01	**Long-Term Loan (Non-current Maturity)**		
	Prime Bank PLC.	975,885,162	-
	Bank Asia PLC.	523,941,970	395,469,481
	IDLC Finance PLC.	496,205,170	390,967,656
	Dhaka Bank PLC.	498,449,064	375,778,332
	Mutual Trust Bank PLC.	344,418,514	250,924,952
	Loan from WPPF	17,850,000	16,350,000
	Closing Balance	**2,856,749,881**	**1,429,490,421**



Note	Particulars	Amount in Taka	
		31.03.2026	30.06.2025
17.02	**Long-Term Loan (Current Maturity)**		
	Prime Bank PLC.	12,630,000	-
	Bank Asia PLC.	49,885,251	145,801,969
	IDLC Finance PLC.	14,653,779	102,611,674
	Dhaka Bank PLC.	5,333,470	81,366,161
	Mutual Trust Bank PLC.	20,514,032	79,769,193
	Loan from WPPF	-	-
	Closing Balance	**103,016,532**	**409,548,997**
	Total Long-Term Loan	**2,959,766,413**	**1,839,039,419**
18.00	**Deferred Tax Liability**		
	Deferred tax liability has been calculated on the revaluation surplus of land. On 4th May 2015, the company has revaluated its own land located at Squib Road, Tongi Industrial Area, Gazipur by independent valuer Mahfel Huq & Co. The area of the land is 311.10 Decimals. Book value of the land was Taka 67,411,905. After valuation, this is increased to 597,312,000. Revalued amount is Taka 529,900,095.		
	The company does not require to compute deferred tax on PPE, because it charges depreciation as per method, conditions and rate/s as specified in the 3rd Schedule of the Income Tax Act, 2023. Depreciation has been charged on all items of Fixed Assets except for Land and Land Development on Reducing Balance Method. During the period, there were no temporary difference/s between Tax Base and Carrying Amount of an Asset or Liability.		
	Revaluation Surplus on Land & Land Development	529,900,095	529,900,095
	Deferred Tax Liability @ 15%.	**79,485,014**	**79,485,014**
	Closing Balance		
19.00	**Zero Coupon Bonds**		
	Fund from Zero Coupon Bonds	498,000,000	498,000,000
	Less: Paid during this year	(60,000,000)	-
	Closing Balance	**438,000,000**	**498,000,000**
20.00	**Inter-Company Loan**		
	National Fittings & Accessories Ltd.		
	Opening Balance	686,666,658	823,333,326
	Add: Received during the year	164,965,190	-
		851,631,848	**823,333,326**
	Less: Paid during this year	(37,400,000)	(136,666,668)
	Closing Balance	**814,231,848**	**686,666,658**
	Current Maturity within one year	(208,053,998)	(370,000,004)
		606,177,850	**316,666,654**
	Company take Inter-Company Loan from National Fittings & Accessories Ltd. for settling down higher rate Bank loan and NBFI loan as per approval as a syndicate loan from Standard Chartered Bank Ltd.		
21.00	**Short-Term Loan**		
	Loan against Trust Receipt (LTR)	87,359,122	112,300,354
	Short Term Finance (STF)	627,573,109	1,664,569,581
	Total Short-Term Loan	**714,932,231**	**1,776,869,935**
22.00	**Bank Overdraft**		
		494,745,664	**558,500,550**
23.00	**Accounts Payable**		
	Payable against Carriage Outwards	9,047,151	7,799,268
	Gratuity Payable	1,128,571	2,015,305
	Gas Bill Payable	67,584,422	85,069,356
	Directors Remuneration Payable	600,000	600,000
	Electricity Bill	5,567,018	6,609,089
	Local Supplier	12,649,975	25,299,949
	Closing Balance	**96,577,137**	**127,392,967**
24.00	**Unclaimed Dividend Account**		
	Unclaimed Cash Dividend for the FY: 2021-2022	-	3,424,942
	Unclaimed Cash Dividend for the FY: 2022-2023	3,579,768	3,582,236
	Unclaimed Cash Dividend for the FY: 2023-2024	3,514,594	3,574,674
	Unclaimed Cash Dividend for the FY: 2024-2025	856,089	-
	Closing Balance	**7,950,450**	**10,581,852**

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Note	Particulars	Amount in Taka	
		31.03.2026	30.06.2025
25.00	**Loan from Directors**		
	Riad Mahmud		
	Opening Balance	2,839,135	-
	Add: Received during the year	8,600,000	2,839,135
		11,439,135	**2,839,135**
	Less: Paid during this year	-	-
	Closing Balance	**11,439,135**	**2,839,135**
26.00	**Inter-Company Loan (Current Maturity)**		
	National Fittings & Accessories Ltd.		
	Current Maturity for the next year	208,053,998	370,000,004
	Closing Balance	**208,053,998**	**370,000,004**
27.00	**Provision for Expenses**		
	Staff Salary Payable	13,072,114	13,288,890
	Audit Fees Payable	-	345,000
	Interest Payable on Bond	133,726,655	120,132,348
	WPPF Interest	1,562,134	2,062,223
	VDS Payable	783,484	1,004,467
	TDS Payable	754,296	995,771
	Closing Balance	**149,898,683**	**137,828,698**
28.00	**Workers Profit Participation Fund (WPPF)**		
	Opening Balance	3,058,366	10,478,486
	Add: Provision during the year	2,676,723	3,058,366
		5,735,089	**13,536,852**
	Less: WPPF Disbursed to Beneficiary	(3,058,366)	(10,478,486)
	Closing Balance	**2,676,723**	**3,058,366**
29.00	**Provision for Taxation**		
	Opening Balance	191,919,074	135,769,735
	Add: Provision for the year (Note: 38)	35,081,421	56,149,339
		227,000,495	**191,919,074**
	Less: Tax Adjustment against assessment	-	-
	Closing Balance	**227,000,495**	**191,919,074**

		Amount in Taka	
		31.03.2026	31.03.2025
30.00	**Revenue**		
	Total Local Sales	4,032,499,583	4,190,642,391
	Less: VAT Paid during the year	(525,978,206)	(546,605,529)
	Net Local Sales	**3,506,521,377**	**3,644,036,862**
	Add: Export Sales	1,620,740	25,120,545
	Total	**3,508,142,116**	**3,669,157,406**

National Polymer Ind. PLC. Dhaka

Note	Particulars	Sub-Note	Amount in Taka	
			31.03.2026	31.03.2025
31.00	**Cost of Goods Sold**			
	Opening Stock of Raw Materials		615,542,751	640,856,586
	Add: Purchase during the year		2,570,490,642	2,694,252,524
	Less: Closing Stock of Raw Materials		(604,597,780)	(665,856,586)
	Raw Materials used in Production		**2,581,435,613**	**2,669,252,524**
	Add: Manufacturing Overhead		521,153,472	484,015,310
	Consumption of Packing Materials		38,641,711	33,079,314
	Total Production Costs		**3,141,230,796**	**3,186,347,149**
	Add: Opening Work-in-Process		55,409,072	55,687,510
	Less: Closing Work-in-Process		(65,814,896)	(66,868,135)
	Costs of Goods Manufactured		**3,130,824,973**	**3,175,166,523**
	Add: Opening Stock of Finished Goods		639,987,711	633,651,199
	Goods available for Sales		**3,770,812,684**	**3,808,817,722**
	Less: Closing Stock of Finished Goods		(787,184,885)	(708,824,749)
	Cost of Goods Sold		**2,983,627,799**	**3,099,992,973**
32.00	**Administrative Expenses**			
	Administrative Expenses		115,617,063	122,087,712
			115,617,063	**122,087,712**
33.00	**Selling and Distribution Expenses**			
	Selling and Distribution Expenses		83,248,062	88,750,599
			83,248,062	**88,750,599**
34.00	**Other Income**			
	Bangladesh Bank Cash Assistance on Export		1,316,800	19,851,500
	Interest on FDR Investment		4,411,690	3,824,554
	Accrued Interest Receivable on FDR		5,903,728	5,126,084
	Total		**11,632,218**	**28,802,138**
35.00	**Foreign Exchange Gain/(Loss)**			
	Foreign Exchange Gain		43,833	3,356,909
	Foreign Exchange Loss		(547,987)	(34,667,693)
	Total		**(504,154)**	**(31,310,784)**
36.00	**Financial Expenses**			
	Bank Charges		6,661,839	7,357,521
	Interest on Short-Term Loan:			
	Interest on OD		37,392,569	30,706,852
	Interest on LTR Loan		6,456,636	79,977,721
	Interest on STF Loan		82,099,520	41,548,278
			125,948,725	**152,232,851**
	Interest on Long-Term Loan & Bond:			
	Interest on Long-Term Loan		118,130,388	84,950,978
	Bond Interest		29,825,125	33,684,536
			147,955,513	**118,635,514**
	Total		**280,566,077**	**278,225,886**
37.00	**Workers Profit Participation Fund (WPPF)**			
	Profit before WPPF and Taxation		56,211,179	77,591,590
	Allocation for WPPF @ 5%		**2,676,723**	**3,694,838**

National Polymer Ind. PLC. Dhaka

Note	Particulars	Sub-Note	Amount in Taka	
			31.03.2026	31.03.2025
38.00	**Provision for Taxation**			
	Profit before Tax	**Note: 38.01**	10,706,891	14,779,350
	Turnover Tax	**Note: 38.02**	35,081,421	22,014,944
	Advance Tax	**Note: 38.03**	29,969,098	-
	Provision for Taxation		**35,081,421**	**22,014,944**

Minimum Income Tax has been consider as per Section 163 of Income Tax Act, 2023. Tax Rate is 20.00% on PBIT, Turnover Tax is @ of 1.00% and Advance Income Tax, which is higher.

38.01	**Profit before Tax**		
	Net Profit Before Tax	53,534,456	73,896,752
	Applicable Tax Rate	20.00%	20.00%
		10,706,891	**14,779,350**
38.02	**Turnover Tax**		
	Revenue (Note: 30)	3,508,142,116	3,669,157,406
	Applicable Tax Rate	1.00%	0.60%
		35,081,421	**22,014,944**
38.03	**Advance Tax**		
	AIT Paid on Export Sales	16,207	-
	AIT Paid on Local Sales	29,412,832	-
	AIT on Vehicles	540,058	-
		29,969,098	**-**
39.00	**Earnings Per Share (EPS)**		
	Net Profit After Tax	18,453,035	51,881,808
	Number of Shares outstanding	72,983,668	72,983,668
		0.25	**0.71**
40.00	**Net Asset Value Per Share (NAV)**		
	Net Asset Value (31 Mar 2026 & 30 Jun 2025)	2,151,497,319	2,163,707,330
	Weighted Average Number of Shares	72,983,668	72,983,668
		29.48	**29.65**
41.00	**Net Operating Cash Flow Per Share (NOCFPS)**		
	Net Operating Cash Flow (31 Mar 2026 & 31 Mar 2025)	555,444,314	466,889,385
	Weighted Average Number of Shares	72,983,668	72,983,668
		7.61	**6.40**

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

Dated; Dhaka
April 25, 2026

National Polymer Ind. PLC. Dhaka

National Polymer Industries PLC.
Schedule of Property, Plant and Equipment (Un-audited)
For the period ended 31 March 2026

Annexure: A
Amount in Taka

Particulars	Cost				Rate (%)	Depreciation				Written Down Value as on Mar 31, 2026
	Opening Balance as on July 01, 2025	Additions during the year	Disposal during the year	Closing Balance as on Mar 31, 2026		Opening Balance as on July 01, 2025	Charged during the year	Adjustment during the year	Closing Balance as on Mar 31, 2026	
Land & Land Development										
Cost	1,395,206,801	-	-	1,395,206,801	-	-	-	-	-	1,395,206,801
Revaluation	575,745,936	-	-	575,745,936	-	-	-	-	-	575,745,936
Factory Buildings	933,036,202	-	-	933,036,202	10.0%	237,491,174	52,165,877	-	289,657,051	643,379,151
Plant & Machinery	3,172,534,877	2,382,332	-	3,174,917,209	10.0%	1,893,667,733	96,056,671	-	1,989,724,404	1,185,192,805
Godown Shed & Steel Rack	35,174,845	-	-	35,174,845	10.0%	30,414,190	357,049	-	30,771,239	4,403,606
Factory Laboratory	179,420	-	-	179,420	20.0%	177,320	315	-	177,635	1,785
Factory Boundary Wall	4,045,053	-	-	4,045,053	10.0%	3,509,933	40,134	-	3,550,067	494,986
Generator	249,469,922	-	-	249,469,922	20.0%	132,333,661	17,570,439	-	149,904,100	99,565,821
Titas Gas Installation	42,740,503	-	-	42,740,503	10.0%	3,952,609	2,909,092	-	6,861,701	35,878,802
Furniture & Fixtures	10,158,213	-	-	10,158,213	10.0%	5,984,994	312,991	-	6,297,985	3,860,228
Vehicles	169,075,153	5,070,784	-	174,145,937	10.0%	114,467,957	4,161,731	-	118,629,687	55,516,250
Office Equipment	46,879,366	430,962	-	47,310,328	10.0%	29,776,395	1,297,348	-	31,073,743	16,236,585
Computer Equipment	16,834,400	27,300	-	16,861,700	25.0%	10,954,349	1,106,520	-	12,060,869	4,800,831
Balance as on Mar 31, 2026	**6,651,080,691**	**7,911,378**	**-**	**6,658,992,069**		**2,462,730,317**	**175,978,166**	**-**	**2,638,708,483**	**4,020,283,586**

Allocation of Depreciation:

Manufacturing Overhead	169,099,577
Administrative Expenses	6,878,589
	175,978,166

National Polymer Ind. PLC. Dhaka