3rd Quarter Report

31 March'2026

NATIONAL TUBES LIMITED

Registered Office : National Tubes Ltd.,
131-142 Tongi Industrial Area
Gazipur-1710.

Sir,

We forward herewith the Un-Audited Financial Statements of the Company for the 3rd Quarter ended on 31 March'2026 as per Securities & Exchange Commission Notification No.BSEC/ CMRRCD/ 2006-158/ 208/ Admin/ 81 dated June 20, 2018.

(Eng. Nirupom Singha)
Managing Director

N.B:
Selected explanatory notes to the accounts for the 3rd Quarter ended 31 March 2026 shown in note no- 1 to 33 (Page no.2-7)

NATIONAL TUBES LIMITED
Statement of Financial Position (Un-Audited)
As at 31 Mar'2026

Particulars	Notes	31 Mar'2026 (Taka)	30 June'2025 (Taka)
Assets			
A) Non Current Assets :		**5,226,434,443**	**5,226,576,077**
Property, Plant & Equipment	2.00	5,225,754,443	5,225,776,077
Intangible Asset	3.00	680,000	800,000.00
B) Current Assets :		**987,273,020**	**1,149,717,948**
Inventories	4.00	490,190,584	575,791,821
Debtors	5.00	39,536,904	97,569,909
Inter-project Current Accounts	6.00	748,104	3,843,073
Current account with disinvested BSEC mills	7.00	8,732,491	8,732,491
Advances, deposits and prepayments	8.00	7,396,395	29,349,365
Advanced Income Tax	9.00	435,832,238	431,437,054
Cash and bank balances	10.00	4,836,303	2,994,235
C) Total Assets (A+B)		**6,213,707,463**	**6,376,294,025**
D) Shareholders Equity :		**4,736,422,741**	**4,791,867,591**
Share capital		348,218,030	348,218,030
Revaluation reserve	11.00	4,394,603,684	4,395,921,899
Retained earnings	12.00	(6,398,973)	47,727,662
E) Non-Current Liabilities		**934,779,741**	**941,357,031**
Long-term loans	13.00	59,469,473	59,469,473
Obligatory Employee Retirement Benefit (Gratuity & Pensi	14.00	123,387,754	131,675,747
Deferred tax liability	15.00	751,922,514	750,211,811
F) Current Liabilities :		**542,504,981**	**643,069,404**
Short Term Loan	16.00	286,526,011	286,044,824
Trade & other Payable	17.00	32,002,381	23,906,452
Other current linbilities	18.00	120,548,408	231,505,998
Unclaimed Dividend	19.00	3,576,076	3,590,969
Provision for Income Tax	20.00	99,852,104	98,021,162
Total equity and liabilities (D+E+F)		**6,213,707,463**	**6,376,294,025**
Net assets Value		4,736,422,741	4,791,867,591
Net asset value (NAV) per share	21.00	136.02	137.61

Statement of Profit or Loss and other comprehensive income (Un-audited)
For the 3rd Quarter ended on 31 March'2026

Particulars	Notes	July-Mar'26	July-Mar'25	Jan-Mar'26	Jan-Mar'25
Net Sales	22.00	181,493,809	362,402,926	81,248,640	135,123,319
Cost of goods sold	23.00	(160,034,449)	(245,738,115)	(67,100,066)	(90,357,396)
A) Gross profit/(loss)		**21,459,360**	**116,664,811**	**14,148,574**	**44,765,923**
B) Operating Expenses		**(37,515,238)**	**(41,251,842)**	**(12,829,087)**	**(13,446,360)**
Administrative expenses	24.00	(27,907,917)	(29,063,539)	(9,397,672)	(9,620,385)
Selling and distribution expenses	25.00	(9,607,321)	(12,188,303)	(3,431,415)	(3,825,975)
C) Operating profit/(Loss)(A-B)		**(16,055,878)**	**75,412,969**	**1,319,487**	**31,319,563**
Financial/Interest expenses	26.00	(37,447,773)	(37,073,787)	(12,157,003)	(11,812,934)
Non operating Income	27.00	1,600,448	965,374	434,871	744,409
D) Net profit/(loss) before wpp fund & Tax		**(51,903,204)**	**39,304,556**	**(10,402,646)**	**20,251,039**
Workers profit participation fund		-	(1,965,228)	-	(1,012,552)
E) Net profit/(loss) before tax		**(51,903,204)**	**37,339,328**	**(10,402,646)**	**19,238,486**
F) Income Tax expenses	28.00	**(3,871,200)**	**(10,649,961)**	**(2,708,526)**	**(4,967,423)**
Current Tax		(1,830,943)	(7,467,866)	(816,835)	(3,847,698)
Deferred Tax		(2,040,257)	(3,182,095)	(1,891,691)	(1,119,725)
G) Net profit/(Loss) after tax(E-F)		**(55,774,403)**	**26,689,367**	**(13,111,172)**	**14,271,063**
Earning per Share(EPS)	29.00	**(1.60)**	**0.77**	**(0.38)**	**0.41**

NATIONAL TUBES LIMITED
Statement of Cash Flows (Un-Audited)
For the 3rd Quarter ended on 31 March'2026

Particulars	Notes	July-Mar'26 (Taka)	July-Mar'25 (Taka)
Cash flows from operating activities:	30.00	**5,940,740**	**37,841,804**
Cash Collections from turnover and others		241,127,261	406,819,906
Cash Payments to Supplier & operating expenses		(193,343,565)	(320,601,550)
Financial expenses		(37,447,773)	(37,073,787)
AIT Paid		(4,395,184)	(11,302,765)
Cash flows from investing activities :		**(4,564,966)**	**(8,794,272)**
Acquisition of fixed assets		(4,564,966)	(8,794,272)
Acquisition of long-term assets		-	-
Sale proceeds of long-term assets		-	-
Cash flows from financing activities :		**466,295**	**(29,464,272)**
Issue of shares at par/premium		-	-
Loans received		481,188	-
Loans repaid		-	(16,059,060)
Dividend paid		(14,893)	(13,405,213)
Net cash inflows / (outflows) for the period		**1,842,068**	**(416,740)**
Opening cash and bank balances		2,994,235	3,240,069
Closing cash and bank balances		**4,836,303**	**2,823,329**
Net Operating Cash Flow Per Share(NOCFPS)	31.00	**0.17**	**1.09**

Statement of Changes in Equity (Un-audited)
For the 3rd Quarter ended on 31 March, 2026

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total.
Balance 1 July 25	348,218,030	4,395,921,899	47,727,662	4,791,867,591
Net Profit/(Loss) after Tax	-	-	(55,774,403)	(55,774,403)
Depreciation transfer for revaluation	-	(1,647,768)	1,647,768	-
Deferred Tax Income / (Expense) on Revaluation Reserve of Depreciable Assets	-	329,554	-	329,554
Deferred Tax Income / (Expense) on Depreciation of Revalued Asset	-	-	-	-
Balance 31 Mar'2026	348,218,030	4,394,603,684	(6,398,973)	4,736,422,741
Balance 31 Mar'2025	348,218,030	4,396,432,316	13,919,030	4,758,569,376

(Ganash Chandra Biswas)
Chief Financial Officer

(Mohammad Abu Syem)
Company Secretary

(Eng. Nirupom Singha)
Managing Director

Director

Director

NATIONAL TUBES LIMITED

Tongi, Gazipur.

Selected explanatory notes to the accounts for the period 3rd Quarter ended 31 March'2026

Note

1.00 About the Company:

National Tubes Ltd. was established in the private sector in 1964. It was nationalized and placed under BSEC in 1972. The enterprise was transformed into a public company in 1989 by off-loading 49 percent shares to the general public. The company is now being managed by the independent Board of Directors. Its factory is situated on the Dhaka-Mymensing highway on 14.31-acre land at 131-142 Tongi Industrial Area-20 km North of the Capital City.

a) **NATURE OF BUSINESS:**
The Company manufactures G.I; A.P.I. & M.S.Pipes ranging from ½" to 8" dia.

b) **BASIS OF ACCOUNTING:**
(1) The Half yearly un-audited & provisional financial statements have been prepared under historical cost convention on accrual basis and such other convention as required in accordance with IAS-1 & IAS-34 "Interim financial reporting" and IFRS for fair presentation of financial statements.

(2) Comparative information have been disclosed in respect of the 3rd Quarter ended on 31 March'2026 for all numerical information in the financial statements and also the narrative & descriptive information when it is relevant for understanding of the current period financial statements.

(3) While preparing the Financial statements, attention has been given to the requirements of the Securities and Exchange Rules 1987,Companies Act 1994 and other relevant laws where applicable.

c) **FIXED ASSETS:**
Fixed Assets are stated at cost of revalued price less accumulated depreciation.

d) **DEFERRED TAX :**
Deferred tax has been considered in 3rd Quarter (Q-3) financial statements ended on 31 March'2026.

e) **PROVISION FOR EXPENSES :**
when received.

f) **INCOME TAX**
Provision for income tax calculated as applicable income tax laws which breakup included in note no-28.

g) **USE OF CREDIT FACILITIES :**
All credit facilities are used with bank loan.

h) Figures in the accounts have been rounded off to the nearest taka.

	31-Mar-26	30-Jun-25
2.00 Property, Plant & Equipment : Tk. 5,225,754,443		
This is made up as follows:		
Particulars		
A. Cost:		
Opening Balance	362,678,182	353,231,784
Add: Addition during the period	4,564,966	9,446,398
Less: Transfer/ Disposal during the period	-	-
Closing Balance	**367,243,148**	**362,678,182**
B. Accumulated depreciation:		
Opening Balance	309,311,672	307,457,960
Add: Charged during the period	2,938,832	1,853,712
Less: Transfer/ Disposal during the period	-	-
Closing Balance	**312,250,504**	309,311,672
C. Written down value on cost (A-B)	**54,992,644**	**53,366,510**
2. Based on Revaluation:		
Opening Balance	5,324,846,469	5,324,846,469
Add: Addition during the period	-	-
Less: Transfer/ Disposal during the period	-	-
Closing Balance	**5,324,846,469**	**5,324,846,469**
B. Accumulated depreciation:		
Opening Balance	152,436,902	149,855,503
Add: Charged during the period	1,647,768	2,581,399
Less: Transfer/ Disposal during the period	-	-
Closing Balance	**154,084,670**	**152,436,902**
C. Written down value on revaluation (A-B)	**5,170,761,799**	**5,172,409,567**
3. Written down value on cost and revaluation (1+2)	**5,225,754,443**	**5,225,776,077**

3.00 Intangible Asset: Tk. 680,000

1. Cost:		
Opening Balance	1,000,000	-
Add: Addition during the year	-	1,000,000
Less: Transfer/ Disposal during the year	-	-
A. Closing Balance	**1,000,000**	**1,000,000**
Accumulated depreciation:		
Opening Balance	200,000	-
Add: Amortization during the year	120,000	200,000
Less: Transfer/ Disposal during the year	-	-
B. Closing Balance	**320,000**	**200,000**
C. Written down value on cost (A-B)	**680,000**	**800,000**

4.00 Inventorise : Tk. 490,190,584

Stock of Raw materials	30,378,643	78,549,321
Stores & Spares	36,221,036	34,178,029
Stock of working process	29,555,152	27,821,166
Stock of finished goods	394,035,752	435,178,085
Stores in Transit	-	65,220
	490,190,584	**575,791,821**

5.00 Trade & other receivable : Tk. 39,536,904

Bakhrabad Gas T&D Co. Ltd.	1,895,614	17,544,396
Titas Gas T&D Co. Ltd.	1,538,835	684,366
Karnafully Gas T&D Co. Ltd.	2,675,891	38,101,137
Jalalabad Gas Trans. & Distribution Co	3,199,505	21,400,784
Paschimanchal Gas Company Ltd (PGCL)	3,814,052	658,149
Dhaka Washa	26,980,056	17,051,955
Bangladesh India Friendship Power Company	17	-
Dockyard & Engineering Works Ltd	-	2,696,189
	40,103,970	**98,136,975**
Less: Excess received	(480)	(480)
Western Gas Distribution Project/Paschimanchal Gas Project	-	-
GEMCO Ltd.	(480)	(480)
Less: provision for bad debt	(566,586)	(566,586)
	39,536,904	**97,569,909**

6.00 Inter - Project Current Account : Tk. 748,104

This is made up as follows:

Particulars		
Bangladesh Blade Factory Ltd.	304,383	304,383
Dhaka steels Works Ltd	13,014	13,014
Eastern Tubes Ltd.	58,057	58,057
Gazi Wires Ltd.	10,135	451
General Electric Manufacturing Co. Ltd.	262,738	262,738
Eastern Cables Ltd.	99,777	99,777
M/S. Prantic Traders	-	3,104,653
Total:	**748,104**	**3,843,073**

7.00 Current account with disinvested BSEC mills : Tk. 8,732,491

This is made up as follows:

Particulars		
Dockyard and Engineering Works Ltd.	3,660,099	3,660,099
Bangladesh Diesel Plant Ltd.	843,890	843,890
Chittagong Steel Mills Ltd.	1,099,398	1,099,398
Metalex Corporation Ltd.	951,103	951,103
Bangladesh Cycle Industries Ltd.	2,178,001	2,178,001
Total:	**8,732,491**	**8,732,491**

8.00 Advances, deposits and prepayments : Tk. 7,396,395

Advance against traveling (TA/DA)	3,132	20,440
Advance against Purchase	1,845,882	493,568
Advance against Expenses	1,310,365	385,549
Advance against Canteen & Mess	75,000	-
Advance against Salary	212,134	31,634
Advance to Suppliers & Contractors	238,590	220,582
Security Deposits	2,301,108	2,684,875
Advances Service	270,000	60,000
Advance VAT Paid on Import of Materials	1,140,184	25,452,717
	7,396,395	**29,349,365**

9.00 Advanced Income Tax : Tk. 435,832,238

This is made up as follows:

Particulars		
Opening balance	431,437,054	390,212,583
Add: Addition During the year	4,395,184	41,224,471
Total:	**435,832,238**	**431,437,054**

10.00 Cash and bank balances : Tk. 4,836,303

Cash in Hand	54,844	36,833
Bank Deposit	4,781,459	2,957,402
	4,836,303	**2,994,235**

11.00 Revaluation Reserve : Tk. 4,394,603,684

This is made up as follows:

Opening Balance	4,395,921,899	4,397,987,018
Deferred Tax Income / (Expense) on Revaluation Reserve of Depreciable Assets (Thr	329,554	516,280
Less: Depreciation adjusted during the year	(1,647,768)	(2,581,399)
	4,394,603,684	**4,395,921,899**

12.00 Retained Earnings : Tk. -6,398,974

This is made up as follows:

Particulars		
Opening Balance	47,727,662	(784,994)
Net profit/(loss) during the year	(55,774,403)	59,859,978
Depreciation charged on revalued amount	1,647,768	2,581,399
Cash Dividend	-	(13,928,721)
Closing Balance	**(6,398,974)**	**47,727,662**

13.00 Long term loans : Tk. 0

This is made up as follows:

Particulars		
Loan from Government of Bangladesh	56,654,503	56,654,503
Current Portion of Loan	2,814,970	2,814,970
Balance	**59,469,473**	**59,469,473**
Less: Loan paid during the year	-	-
Total	**59,469,473**	**59,469,473**

14.00 Obligatory Employee Retirement Benefit (Gratuity & Pension) : Tk. 123,387,754

This is made up as follows:

Particulars		
Employees Leave Pay and Gratuity Payable	90,753,978	100,120,615
Employees Pension Payable	32,633,776	31,555,132
Total:	**123,387,754**	**131,675,747**

15.00 Deferred tax liability : Tk. 751,922,514

This is made up as follows:

Particulars		
Opening deferred tax liability	750,211,811	752,376,634
Deferred Tax Expenses / (Income) to be recognized through Profit & Loss Account	2,040,257	(1,648,543)
Deferred Tax Expenses / (Income) to be recognized in OCI	(329,554)	(516,280)
Closing Balance:	**751,922,514**	**750,211,811**

Break-up of theDeferred tax:

Descriptions	Accounting Base	Tax Base	Taxable (Deductible) Temporary Difference
Property, Plant & Equipment	31,445,891	17,008,423	14,437,468
Intangible Asset (Accounting Software)	680,000	680,000	-
Land	5,193,527,258	34,688,000	5,158,839,258
Provision for Trade Receivables	(566,586)	-	(566,586)
Pro, for Gratuity	(90,753,978)	-	(90,753,978)
Provision for pension	(32,633,776)	-	(32,633,776)
Total	**5,101,698,809**	**52,376,423**	**5,049,322,387**

Applicable tax rate for land	15%
Applicable tax rate for other than land	20%
Deferred Tax liability as of 31 Mar' 2026	**751,922,514**

	31-Mar-26	30-Jun-25
16.00 Short Term Loan : Tk. 286,526,011		
CC Loan	102,035,213	32,646,081
LTR's & SOD Loan	184,490,798	253,398,743
	286,526,011	**286,044,824**
17.00 Trade & other Payable : Tk. 32,002,381		
Liabilities for goods supplied	444,576	1,046,281
Advanced Against Sale	9,579,712	1,100,579
Others Payable	21,978,093	21,759,592
	32,002,381	**23,906,452**
18.00 Other liabilities : Tk. 120,548,408		
Provision for Expenses	63,982,462	153,832,913
BSEC Current Accounts	5,940,459	23,188,458
Workers profit participation fund	1	3,859,141
	120,548,408	**231,505,998**
19.00 Unclaimed Dividend : Tk. 3,576,076		
This is made up as follows:		
Particulars		
Opening Balance as on 01.07.2025	3,590,969	3,067,460
Add: Cash Dividend	-	13,928,721
	3,590,969	**16,996,181**
Less: Paid during the year	(14,893)	(13,405,213)
Un-paid Dividend	**3,576,076**	**3,590,969**
20.00 Provision for Income Tax : Tk. 99,852,104		
This is made up as follows:		
Particulars		
Opening Balance	98,021,162	82,908,917
Current year Tax	1,830,943	15,112,245
Closing Balance:	**99,852,104**	**98,021,162**
21.00 Net Asset Value(NAVs):Tk. 136.02		
This made up as follows:		
Net Asset Value(NAVs)	4,736,422,741	4,791,867,591
Number of Shares	34,821,803	34,821,803
Net Asset Value (NAVs) :	**136.02**	**137.61**

	July-Mar'26	July-Mar'25
22.00 Net sales : Tk. 181,493,809		
Gross Sale	208,719,874	416,798,565
Less : VAT	(27,226,065)	(54,395,639)
	181,493,809	**362,402,926**
23.00 Cost of goods sold : Tk. 160,034,449		
Direct Materials	47,100,330	170,885,500
Direct Labour	45,622,080	47,869,141
Power, Fuel &Oil	4,625,863	5,674,358
Production Overhead	23,277,829	21,915,590
Total	**120,626,102**	**246,344,589**
Opening Stock Of WIP	27,821,166	28,705,984
Closing Stock Of WIP	29,555,152	35,650,027
Production Cost	**118,892,116**	**239,400,546**
Opening Stock Of Finished Goods	435,178,085	291,783,163
Closing Stock Of Finished Goods	394,035,752	285,445,594
	160,034,449	**245,738,115**
24.00 Administrative expenses : Tk. 27,907,917		
Salary & Allowances	17,514,223	18,400,421
Others Administrative Expenses	10,393,694	10,663,118
	27,907,917	**29,063,539**
25.00 Selling and distribution expenses : Tk. 9,607,321		
Salary & Allowances	8,045,754	10,424,048
Others Selling Expenses	1,561,567	1,764,255
	9,607,321	**12,188,303**
26.00 Financial expenses : Tk. 37,447,773		
Bank Interest & Bank Charge	37,447,773	37,073,787
	37,447,773	**37,073,787**

		July-Mar'26	July-Mar'25
27.00	**Non operating Income : Tk. 1,600,448**		
	This is made up as follows:		
	Particulars		
	Sale of Tender Forms	405,800	69,600
	Renewal Fees of Dealership	16,525	42,650
	Interest Gain	68,813	
	Seat Rent of Bachelor Quarter	134,429	91,674
	Deduction of Vehicle Charge	7,200	4,600
	Others	424,998	260,881
	Galvanizing Charge	394,428	495,969
	Steel Structure/Construction & Related Works	148,255	-
		1,600,448	965,374
28.00	**Income Tax Expenses:Tk. 3,871,200**		
	This made up as follows:		
	Current year Tax **28.01**	1,830,943	7,467,866
	Deferred Tax expense/(Income) **15.00**	2,040,257	3,182,095
	Total:	3,871,200	10,649,961
28.01	**Current year Tax provision:Tk. 1,830,943**		
	This made up as follows:		
	Particulars		
	Minimum Tax	1,830,943	2,180,210
	Regular Tax	(10,380,641)	7,467,866
	Higher One	1,830,943	7,467,866
	A) Minimum Tax		
	Turnover	181,493,809	362,402,926
	Other income	1,600,448	965,374
		183,094,257	363,368,299
	Minimum Tax (1%) on turnover & other income	1,830,943	2,180,210
	B) Regular Tax		
	The above balance is made up as follows:		
	Net profit/(loss) before tax	(51,903,204)	18,100,842
	Tax Rate	20%	20%
	Regular Tax	(10,380,641)	3,620,168
29.00	**Earning per share (EPS): Tk. -1.60**		
	This made up as follows:		
	Profit/Loss after tax for the period	(55,774,403)	26,689,367
	Weighted average number of shares	34,821,803	34,821,803
	Earning per share(EPS)	(1.60)	0.77

		July-Mar'26	July-Mar'25
30.00	**Cash flows from operating activities:Tk. 5,940,740**		
	Profit/(Loss) before Tax	(51,903,204)	37,339,328
	Depreciation Expenses	4,706,600	3,645,872
	(Increase)/Decrease in Inventories (Asset)	85,601,238	(26,246,549)
	(Increase)/Decrease in Trade and Other Receivables (Asset)	58,033,004	43,451,607
	(Increase)/Decrease in Advances, Deposits and Prepayments (Asset)	21,952,970	(16,312,497)
	(Increase)/Decrease in Advances income tax (Asset)	(4,395,184)	(11,302,765)
	(Increase)/Decrease in Inter-Project Current Account (Asset)	3,094,969	2,954,268
	Increase/(Decrease) in Trade and other payables (Liab)	8,095,929	(5,846,573)
	Increase/(Decrease) in Provision for Expenses (Liab)	(89,850,451)	14,307,523
	Increase/(Decrease) in BSEC Current Account (Liab)	(17,247,999)	14,933,254
	Increase/(Decrease) in WPPF (Liab)	(3,859,140)	(2,276,414)
	Increase/(Decrease) Obligatory Employee Retirement Benefit (Gratuity & Pension) (Liab)	(8,287,994)	(16,805,249)
	Others	-	-
	Net Cash provided/(used) by Operating Activities	5,940,740	37,841,803
31.00	**Net Operating Cash Flow per share(NOCFPS):Tk. 0.17**		
	This made up as follows:		
	Cash flow from Operative activities	5,940,740	37,841,803
	Weighted average number of shares	34,821,803	34,821,803
	Net Operating Cash Flow per share(NOCFPS)	0.17	1.09
32.00	**Related Party Disclosures:**		
	a) Transactions with key management personnel		
	Key management personnel compensation comprised the following:		
	i) Remuneration & Meeting fees of Executive & Non-executive Directors		
	Board Meeting Fees	829,004	579,375
	Total	829,004	579,375

a) Compensation of Top Management and Top Executives

Short-term employee benefits*	27,408,030	24,916,395
Post-employment benefits		
other long term benefits		
Termination benefits		
Share-based payments		
Total	**27,408,030**	**24,916,395**

*Top management includes manager & above officer and Top Executives includes chief financial officer, company secretary, Head of internal Audit & compliance, Head of administration & Managing Director.

b) As per Bangladesh Accounting Standards IAS-24: "Related Party Disclosures", parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties. Specially this transactions are occurred inter organization employees transfer & purchasing the products of the company under the control by the corporation (BSEC).

Particulars	Opening 1st July 2025	Debit	Credit	Balance as on 31 Mar'26
Atlas Bangladesh Ltd.	(147,008)			(147,008)
Bangladesh Blade Factory Ltd.	304,383			304,383
Dacca Steel Works Ltd	13,014			13,014
Estern Tubes Ltd.	58,057			58,057
Gazi Wires Ltd.	451	9,684		10,135
Pragati Industries Ltd.	(50,011,848)	6,222,222	6,000,000	(49,789,626)
General Electric Manufacturing Co. Ltd.	262,738			262,738
Eastern Cables Ltd.	99,777			99,777
M/S. Prantic Traders	3,104,653		3,104,653	-
Chittagong Steel Mills Ltd.	1,099,398			1,099,398
Metalex Corporation Ltd.	951,103			951,103
Bangladesh Diesel Plant Ltd.	843,890			843,890
Bangladesh Cycle Industries Ltd.	2,178,001			2,178,001
Bangladesh Steel & Engineering Corporation	(23,188,458)	17,469,206	221,207	(5,940,459)

33.00 Significant deviation:

a) The EPS of 3rd Quarter ended on 31 Mar'2026 is Tk. (1.60) where as Tk. 0.77 for the previous year , Due to decrease sales income the company as compared with the previous year i.e. 49.92% . As a result the Company decreases EPS for the previous year.

b) The NOCFPS of 3rd Quarter ended on 31 Mar'2026 is Tk. 0.17 where as Tk. 1.09 for the previous year. Because cash collection (sales income) decrease from the previous year i.e. 40.73%. As a result NOCFPS is decreases from the previous year.

(Ganash Chandra Biswas)	(Mohammad Abu Syem)	(Eng. Nirupom Singha)		
Chief Financial Officer	Company Secretary	Managing Director	Director	Director