Oimex Electrode Limited

Corporate Address: The Pearl Trade Center, Level-11, Cha-90/3, Pragati Sarani, North Badda, Dhaka 1212
Factory: Pipulbaria, Daulatpur, Kushtia

Statement of Financial Position
As at 31 December 2025 (Unaudited)

Particulars	Notes	Amount in Taka 30-Dec-2025	Amount in Taka 30-Jun-2025
Assets:			
Non current assets		**475,533,620**	**488,108,085**
Property, Plant & equipments	4.00	364,458,653	381,039,513
Capital work-in-progress	5.00	111,074,967	107,068,572
Current assets		**5,202,621,970**	**4,806,955,930**
Inventories	6.00	1,885,055,876	2,048,740,981
Trade and other receivables	7.00	2,492,381,235	1,892,167,209
Advances, deposits and prepayments	8.00	485,193,255	485,114,481
Cash and cash equivalents	9.00	6,586,733	53,781,341
Investment	10.00	333,404,870	327,151,918
Total Assets		**5,678,155,590**	**5,295,064,015**
Shareholders' Equity & Liabilities:			
Shareholders' Equity		**228,693,884**	**239,166,439**
Share capital	11.00	730,847,810	730,847,810
Retained earnings	12.00	(502,153,926)	(491,681,371)
Non current liabilities		**40,284,710**	**42,939,122**
Deferred tax liabilities	13.00	40,284,710	42,939,122
Current liabilities		**5,409,176,996**	**5,012,958,454**
Trade and other payables	14.00	13,541,566	12,776,259
Short term loan	15.00	5,304,578,972	4,912,699,921
Provision for Tax	16.00	78,971,393	71,973,798
Provision for WPPF and welfare fund	17.00	5,835,319	5,835,319
Liability for Expense	18.00	5,888,920	9,312,331
Unclaimed Dividend	19.00	360,826	360,826
Total Equity and Liabilities		**5,678,155,590**	**5,295,064,015**
Net assets value (NAVPS) per share	20.00	**3.13**	**3.27**

Oimex Electrode Limited
Corporate Address: The Pearl Trade Center, Level-11, Cha-90/3, Pragati Sarani, North Badda, Dhaka 1212
Statement of Profit or Loss and Other Comprehensive Income
As at and for the period ended 31 December 2025 (Unaudited)

Particulars	Notes	Amount in Taka 01 July 2025 to 31 December 2025	Amount in Taka 01 July 2024 to 31 December 2024	Amount in Taka 01 October 2025 to 30 December 2025	Amount in Taka 01 October 2024 to 31 December 2024
Revenue	21.00	1,281,579,474	2,394,862,293	709,035,322	1,481,277,967
Cost of goods sold	22.00	1,009,366,214	2,237,155,523	500,672,326	1,371,819,521
Gross profit		**272,213,259**	**157,706,770**	**208,362,996**	**109,458,446**
Administrative expenses	23.00	11,309,707	30,232,789	5,074,802	18,929,254
Selling and distribution expenses	24.00	17,550,419	32,399,863	8,278,148	18,068,191
Operating profit before financial expenses		**243,353,133**	**95,074,118**	**195,010,047**	**72,461,001**
Financial expenses	25.00	267,876,576	64,984,987	195,861,084	41,145,663
Profit before other income		**(24,523,443)**	**30,089,131**	**(851,037)**	**31,315,338**
Other income	26.00	18,394,071	17,985,822	13,598,731	12,748,577
Profit before WPPF and provision for income tax		**(6,129,372)**	**48,074,953**	**12,747,694**	**44,063,915**
Contribution to WPPF and welfare fund		-	2,403,748	637,385	2,203,196
Profit before income tax		**(6,129,372)**	**45,671,206**	**12,110,309**	**41,860,719**
Provision for income tax		**4,343,183**	**12,747,027**	**2,076,650**	**9,921,260**
Current tax	27.01	6,997,595	11,935,149	3,489,724	8,163,373
Deferred tax	29.02	(2,654,412)	811,878	(1,413,074)	1,757,887
Profit after income tax		**(10,472,555)**	**32,924,179**	**10,033,659**	**31,939,459**
Earning Per Share (EPS)	30.00	**(0.14)**	**0.45**	**0.15**	**0.44**

Oimex Electrode Limited

Corporate Address: The Pearl Trade Center, Level-11, Cha-90/3, Pragati Sarani, North Badda,

Statement of Changes in Equity

As at 31 December 2025 (Unaudited)

Particulars	Share Capital	Retained Earnings	Total Equity
Balance at the beginning on 01 July 2025	730,847,810	(491,681,371)	239,166,439
Cash Dividend	-	-	-
Net profit (after tax) transferred from statement of comprehensive income	-	(10,472,555)	(10,472,555)
Balance as at 31 December 2025	**730,847,810**	**(502,153,926)**	**228,693,884**

As at 31 December 2024

Particulars	Share Capital	Retained Earnings	Total Equity
Balance at the beginning on 01 July 2024	730,847,810	(479,566,426)	251,281,384
Cash Dividend		(14,085,479)	(14,085,479)
Net profit (after tax) transferred from statement of comprehensive income		32,924,178	32,924,178
Balance as at 31 December 2024	**730,847,810**	**(460,727,727)**	**270,120,083**

Oimex Electrode Limited

Corporate Address: The Pearl Trade Center, Level-11, Cha-90/3, Pragati Sarani, North Badda, Dhaka 1212

Factory: Pipulbaria, Daulatpur, Kushtia

Statement of Cash Flows

As at and for the period ended 31 December 2025 (Unaudited)

Particulars	Notes	Amount in Taka 01 July 2025 to 31 December 2025	Amount in Taka 01 July 2024 to 31 December 2024
Cash flows from operating activities			
Cash received from customers & others	31.00	699,759,519	1,018,488,757
Payment to Suppliers & Others	32.00	(825,086,657)	(3,502,420,015)
Cash payment for expenses	33.00	(34,906,057)	(59,057,981)
Finance Cost	34.00	(267,876,576)	(64,984,987)
Payment against Advance Deposit & Prepayment		(78,774)	(582,042,588)
Net cash inflow/(outflow) from operating activities (A)		**(428,188,546)**	**(3,190,016,814)**
Cash flows from investing activities			
Acquisition of property, plant and equipment		(625,765)	(2,934,390)
Capital work in progress		(4,006,395)	(29,246,467)
Investment		(6,252,952)	3,267,002
Net cash inflow/(outflow) from investing activities (B)		**(10,885,112)**	**(28,913,855)**
Cash flows from financing activities			
Receive/(Payment) in short term bank loan		391,879,051	3,289,599,951
Receive/(Payment) of long term loan			(36,178,277)
Net cash inflow/(outflow) from financing activities (C)		**391,879,051**	**3,253,421,674**
Net increase of cash and cash equivalents for the year (A+B+C)		(47,194,608)	34,491,005
Cash and cash equivalents at the beginning of the year		53,781,341	18,185,603
Cash and cash equivalents at the end of the period		**6,586,733**	**52,676,605**
Net operating cash flow per share-NOCFPS	39.00	**(5.86)**	**(43.65)**