FINANCIAL STATEMENTS (UN-AUDITED)

OF

GLOBAL HEAVY CHEMICALS LTD.

For the 1st Quarter Ended September 30, 2026

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GLOBAL HEAVY CHEMICALS LTD.

Statement of Financial Position (Un-audited)

As at 30 September 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
ASSETS			
Non-Current Assets			
Property, Plant & Equipments	3.00	7,077,739,567	7,027,261,930
		7,077,739,567	**7,027,261,930**
Current Assets			
Advances, Deposits and Prepayments	4.00	163,382,344	148,290,093
Inventories	5.00	28,314,779	27,800,963
Accounts Receivable		30,934,864	30,915,337
Invesment in FDR		756,567	756,567
Cash and Cash Equivalents	6.00	32,551,357	29,207,014
		255,939,911	**236,969,974**
Total Assets		**7,333,679,478**	**7,264,231,904**
EQUITY AND LIABILITIES			
Shareholders equity			
Share Capital		720,000,000	720,000,000
Share Premium		1,083,400,000	1,083,400,000
Revaluation Reserve		3,898,965,574	3,898,965,574
Retained Earnings		(814,058,041)	(763,413,162)
		4,888,307,533	**4,938,952,412**
Non-Current Liabilities			
Long Term Loan		94,045,111	64,321,048
Deferred Tax (Assets)/Liabilities	7.00	634,044,282	649,740,058
		728,089,394	**714,061,106**
Current Liabilities & Provisions			
Short term Bank Loan		1,121,792,336	1,106,306,167
Accounts Payable		148,826,892	150,118,020
Inter-Company Liabilities		300,587,605	268,087,605
Provision & Liabilities for Expenses		48,538,727	46,168,136
Unclaimed Dividend	8.00	3,269,700	3,269,700
Advance Received against Sales		58,012,171	1,477,703
Provision for Income Tax		36,255,121	35,791,053
		1,717,282,551	**1,611,218,385**
Total Equity and Liabilities		**7,333,679,478**	**7,264,231,904**
Net Asset Value (NAV) per share		**67.89**	**68.60**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Date: November 12, 2026
Dhaka

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

GLOBAL HEAVY CHEMICALS LTD.

Statement of Profit or Loss and Others Comprehensive Income (Un-Audited)

For the 1st Quarter ended 30 September 2026

Particulars	Notes	July 2026 to September 2026	July 2025 to September 2025
Net Sales		29,082,200	21,853,724
Cost of Goods Sold	9.00	(43,771,335)	(41,310,417)
Gross Profit/(Loss)		**(14,689,135)**	**(19,456,694)**
Operating Expenses		**(10,565,602)**	**(12,791,822)**
Office & administrative Expenses	10.00	(8,750,573)	(8,346,573)
Selling & Distribution Expenses	11.00	(1,815,029)	(4,445,250)
Operating profit/(Loss)		**(25,254,737)**	**(32,248,516)**
Financial Expenses		(41,391,832)	(30,010,457)
Other Income		769,982	425,145
Profit/(Loss) before WPPF & Tax		**(65,876,587)**	**(61,833,828)**
Provision For WPPF		-	-
Profit/(Loss) before Tax		**(65,876,587)**	**(61,833,828)**
Income Tax Expenses		**15,231,708**	**858,868**
Provision for Current Tax	14.00	(464,068)	(314,195)
Provision for Deferred Tax		15,695,776	1,173,063
Net Profit/(Loss) after Tax		**(50,644,879)**	**(60,974,959)**
Basic Earnings Per Share		**(0.70)**	**(0.85)**
Diluted Earnings Per Share		**(0.70)**	**(0.85)**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Date: November 12, 2026
Dhaka

GLOBAL HEAVY CHEMICALS LTD.

Statement of Changes in Equity (Un-audited)

For the 1st Quarter ended 30 September 2026

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Shareholders Equity
Balance as at July 01, 2026	720,000,000	1,083,400,000	(763,413,162)	3,898,965,574	4,938,952,412
Net loss during the Year			(50,644,879)		(50,644,879)
Balance as at September 30, 2026	**720,000,000**	**1,083,400,000**	**(814,058,041)**	**3,898,965,574**	**4,888,307,533**

For the 1st Quarter ended 30 September 2025

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Shareholders Equity
Balance as at July 01, 2025	720,000,000	1,083,400,000	(526,058,332)	3,898,965,575	5,176,307,244
Net loss during the Year			(60,974,959)		(60,974,959)
Balance as at September 30, 2025	**720,000,000**	**1,083,400,000**	**(587,033,291)**	**3,898,965,575**	**5,115,332,284**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Date: November 12, 2026
Dhaka

GLOBAL HEAVY CHEMICALS LTD.

Statement of Cash Flow (Un-Audited)

For the 1st Quarter ended 30 September 2026

Particulars	July 2026 to September 2026	July 2025 to September 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Cash Receipts:	**86,367,123**	**81,334,402**
Cash Receipts from Customers	85,597,140	80,909,258
Cash Receipts from Others Income	769,982	425,145
Cash Payments:	**(89,636,937)**	**(20,351,206)**
Cash Paid to Suppliers, Employees & Others	(47,608,001)	9,785,980
Income Tax	(637,104)	(126,729)
Financial Expenses	(41,391,832)	(30,010,457)
Net Cash Provided by/(Used in) Operating Activities:	**(3,269,815)**	**60,983,197**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Fixed Assets Addition	(71,096,074)	-
Net Cash Used in Investing Activities:	**(71,096,074)**	**-**
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Bank loan	45,210,232	(61,510,846)
Intercompany Liabilities	32,500,000	-
Dividend Paid	-	-
Net Cash provided by/(Used in) Financing Activities:	**77,710,232**	**(61,510,846)**
D. Net Cash Inflow (A+B+C):	**3,344,343**	**(527,649)**
E. Opening Cash & Cash Equivalent	**29,207,014**	**26,683,568**
F. Closing Cash & Cash Equivalent (D+E):	**32,551,357**	**26,155,919**
Net Operating Cash flow per share:	**(0.05)**	**0.85**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Date: November 12, 2026
Dhaka

GLOBAL HEAVY CHEMICALS LIMITED

37, SEGUN BAGICHA
DHAKA-1000
Notes to the Financial Statements (Un- Audited)
For the 1st Quarter ended 30 September 2026

1.00 Reporting Entity

Global Heavy Chemicals Limited (GHCL) was incorporated as a Private Limited Company on the 19 day of September 2000 under the Companies Act, 1994 with the Registrar of Joint Stock Companies & Firms vide Incorporation No.C-41335(694)/2000. It was converted into a Public Limited Company on 16 September 2010. Its authorized Capital is BDT 1,000.00 million and present paid-up capital is BDT 720.00 million. The company went for Initial public offering of shares in December 2012 which was fully subscribed and issued. The company was listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) on 6 March 2013. The company has started its commercial operation on 15 October 2002. Plant of Global Heavy Chemicals Limited (GHCL) is located on the southern part of Dhaka district in Hasnabad union under Keraigonj Upazilla on the south side of the river Buriganga. The principal activities and nature of the business of the company is to manufacture and distribute Sodium Hydroxide (Caustic Soda), Chlorine and other chemical products.

2.00 Significant Accounting Policies:

2.1 Basis of Preparation of Financial Statements

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the requirements of International Accounting Standards IAS-34 "Interim Financial Reporting", International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other laws and rules applicable in Bangladesh.

These financial statements for the 1st Quarter Ended September 30, 2026 should be read in conjunction with the Financial Statements for the year ended 30 June 2026 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information. This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

No adjustments have been made for inflationary factors affecting the financial statements. No changes in the basis of accounting like valuation of stocks, method of charging depreciation, etc. were made during the 1st Quarter Ended September 30, 2026 .

2.2 Revenue Recognition:

Revenue is recognized only when it is probable that the economic benefit of such transaction has been derived as per "IFRS-15".

Sales revenue is recognized when transactions related to sales are completed and the sales invoices are issued in favor of the buyers.



Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
3.00 Property, Plant & Equipments			
Opening balance		8,174,520,258	8,105,990,285
Add: Addition during the year		71,096,074	68,529,974
Add: Revaluation Sruplus		-	-
		8,245,616,333	8,174,520,258
Less: Accumulated depreciation		1,147,258,329	1,063,649,617
		7,098,358,004	7,110,870,641
Less: Depeciation charged during year		20,618,437	83,608,712
Written Down Value		**7,077,739,567**	**7,027,261,930**
4.00 Advances Deposits and Prepayments			
Security Deposits		22,556,803	22,556,803
Advance Income Tax		50,191,385	49,554,280
Advance VAT		3,152,560	2,671,201
Other Advance & Deposit		87,481,596	73,507,809
Total		**163,382,344**	**148,290,093**
5.00 Inventories			
Raw Materials		21,430,804	21,391,087
Packing Materials		4,120,175	3,093,893
Work in Process		609,173	725,502
Finished Goods		2,117,903	2,570,700
Others		36,723	19,780
Total		**28,314,779**	**27,800,963**
6.00 Cash and Cash Equivalents			
Cash in hand		433,407	342,742
Cash at Banks		32,117,950	28,864,272
Total		**32,551,357**	**29,207,014**
7.00 Deferred Tax (Assets)/Liabilities			
Written Down Value excluding Land		2,708,564,567	2,658,086,930
Written Down Value excluding Land (Tax Base)		731,252,262	611,015,622
Temporary Difference		**1,977,312,305**	**2,047,071,308**
Tax Rate		22.50%	22.50%
Deferred Tax (Assets)/Liabilities		**444,895,269**	**460,591,044**
Provision for Revualion of land -Prior Year		189,149,014	189,149,014
Provision for Revualion of land -During the Year		-	-
Deferred Tax (Assets)/Liabilities		**634,044,282**	**649,740,058**
8.00 Unclaimed Dividend			
2021-2022		265,920	265,920
2020-2021		575,480	575,480
2019-2020		882,480	882,480
2018-2019		1,545,820	1,545,820
Total		**3,269,700**	**3,269,700**

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

Particulars	Notes	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025
9.00 Cost of Goods Sold			
Materials Consumed	9.01	9,800,701	15,420,599
Direct Labour		5,532,880	3,397,340
Manufacturing Overhead	9.02	27,868,628	22,325,442
Manufacturing cost		**43,202,209**	**41,143,381**
Opening Work in Process		725,502	-
Closing Work in Process		(609,173)	-
Cost of goods manufactured		**43,318,538**	**41,143,381**
Add: Opening Stock of Finished Goods		2,570,700	1,012,356
		45,889,238	42,155,737
Less: Closing Stock of Finished Goods		(2,117,903)	(845,320)
Cost of Goods Sold:		**43,771,335**	**41,310,417**
9.01 Materials Consumed			
Opening Stock of Raw Materials		21,391,087	24,169,992
Opening Stock of Packing Materials		3,093,893	3,290,745
Add: Raw Materials Purchase		7,746,500	1,155,400
Add: Packing Materials Purchases		3,120,201	5,041,375
		35,351,681	33,657,512
Less: Closing Stock of Raw Materials		(21,430,804)	(15,652,408)
Less: Closing Stock of Packing Materials		(4,120,175)	(2,584,505)
Materials Consumed:		**9,800,701**	**15,420,599**
9.02 Manufacturing Overhead			
Carriage by casual Labour		748,851	584,430
Gas Expenses		2,729,703	957,104
Electricity Expenses		6,179,716	3,312,296
Fuel and Lubricants		1,419,419	763,749
Depreciation (Annexure-A)		15,463,828	15,354,766
Repair & Maintanace		1,327,111	1,353,097
Manufacturing Overhead:		**27,868,628**	**22,325,442**
10.00 Office & Administrative Expenses			
Salary & Allowances		281,168	624,630
MD & Directors Remuneration		570,000	570,000
Office rent		114,000	114,000
Telephone & Internet		61,690	51,882
Printing & Stationery		57,856	65,296
Electricity Expenses		20,519	19,814
Postage		188,410	926,810
Entertainment		293,301	502,800
Computer Repairs and Accessories		30,000	40,000
Traveling and Conveyance		54,650	10,254
License, registration and Renewal fees		174,492	-
Professional fees		12,000	6,000
Books, Papers & Periodicals		2,390	2,200
Advertisement		78,000	96,000

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

Particulars	Notes	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025
Vehicles Maintenance		138,338	198,632
Security Expenses		1,519,150	-
Depreciation (Annexure-A)		5,154,609	5,118,255
Total		**8,750,573**	**8,346,573**
11.00 Selling & Distribution Expenses			
Salary & Allowances		1,292,654	2,995,085
Delivery Expenses		240,215	1,112,540
Travelling and convence		123,460	138,993
Vehicles Maintenance		158,700	198,632
Total		**1,815,029**	**4,445,250**
12.00 Reconciliation of Cash Flows from Operating Activites (Indirect Method) :			
Profit/(Loss) before tax		(65,876,587)	(61,833,828)
Adjustments for non-cash items:			
Depreciation		20,618,437	20,473,022
Net Profit/(Loss) before changes in working capital		**(45,258,150)**	**(41,360,806)**
Changes in working capital:			
(Increase)/Decrease of Current Assets		**(14,988,490)**	**37,312,319**
(Increase)/Decrease in Inventories		(513,816)	9,422,958
(Increase)/Decrease in Accounts Receivables		(19,527)	26,332,887
(Increase)/Decrease in Advances, Deposits & Prepayments		(14,455,147)	1,556,474
Increase/(Decrease) of Current Liabilities		**57,613,929**	**65,158,413**
Accounts Payable		(1,291,128)	32,722,647
Provision & Liabilities for Expenses		2,370,590	(286,881)
Advance Received against Sales		56,534,467	32,722,647
Income Tax Paid		(637,104)	(126,729)
Net Increase/(Decrease) in working capital		**41,988,335**	**102,344,002**
Net cash flows from operating activities		**(3,269,815)**	**60,983,197**

13.00 Significant Deviation:

Earnings per Share (EPS):

During the reporting period ended 30 September 2026, Global Heavy Chemicals Ltd. recorded net sales of Tk. 2.91 crore, compared with Tk. 2.19 crore for the comparative period , representing an increase of approximately 33.1%. The cost of goods sold increased to Tk. 4.37 crore from Tk. 4.13 crore. This higher GOGS is mainly due to unavoidable depreciation of fixed asset, higher utility ; however, the gross loss narrowed to Tk. 1.47 crore from Tk. 1.95 crore. Operating expenses decreased to Tk. 1.06 crore from Tk. 1.28 crore, resulting in a reduction in operating loss to Tk. 2.53 crore from Tk. 3.22 crore. Despite these improvements, financial expenses increased to Tk. 4.14 crore from Tk. 3.00 crore, adversely affecting overall profitability.The company reported a loss before tax of Tk. 6.59 crore, compared with Tk. 6.18 crore in the comparative period. However, the loss after tax decreased to Tk. 5.06 crore from Tk. 6.10 crore, resulting in an improvement in basic and diluted earnings per share (EPS) to Tk. (0.70) from Tk. (0.85).

Net Operating Cash Flow per Share (NOCFPS):

Net operating cash flow per share (NOCFPS) stood at Tk. (0.05), compared with Tk. 0.85 in the comparative period, reflecting a significant deterioration in operating cash flow.The variance in NOCFPS was primarily driven by adverse working capital movements, increase in financial expenses and inventory

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

Particulars	Notes	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025

accumulation to ensure uninterrupted production. These overall effect leading to a decline in cash flow per share despite continued operational activity.

Net Asset Value (NAV):

Net asset value (NAV) per share decreased to Tk. 67.91 from Tk. 68.60, reflecting a decline in shareholders' equity from Tk. 49.39 crore to Tk. 48.89 crore. Total assets increased slightly to Tk. 73.34 crore from Tk. 72.64 crore. Meanwhile short-term bank loans rose to Tk. 112.17 crore from Tk. 110.63 crore to support working capital needs. Additionally, long-term loans increased to Tk. 9.40 crore from Tk. 6.43 crore comparing to previous quarter contributing to the overall variance in NAV compared to the previous period. Overall, the company demonstrated improved sales performance, lower operating expenses, and a reduced net loss; however, the persistent gross loss, higher financial expenses, and negative operating cash flow remain key concerns for its financial performance and liquidity.

14.00 Provision for Current Tax

Minimum Tax	464,068	314,195
Regular Tax	173,246	95,658
Whichever is higher	**464,068**	**314,195**
Add: Prior year Assessment Claim		-
Current tax expenses	**464,068**	**314,195**
A) Minimum Tax		
Turnover	29,082,200	21,853,724
Other income	769,982	425,145
	29,852,182	22,278,869
Minimum Tax on turnover & other income	464,068	314,195
Deducted Tax at source under sec 138	37,500	126,729
Higher One	**464,068**	**314,195**
B) Regular Tax		
The above balance is made up as follows:		
(i) Income tax on business income	-	-
(ii) Income tax on other income	173,246	95,658
Total	**173,246**	**95,658**
i) Income tax on business income:		
Profit/(Loss) before tax	(65,876,587)	(61,833,828)
Add: Accounting depreciation	20,618,437	20,473,022
Less: Tax depreciation	(18,750,058)	-
Less: Other income	(769,982)	(425,145)
Taxable business income	**(64,778,190)**	**(41,785,951)**
Tax rate	**22.50%**	**22.50%**
Income tax on business income	**-**	**-**
ii) Income tax on other income:		
Other Income	769,982	425,145
Tax rate	22.50%	22.50%
Income tax on other income	**173,246**	**95,658**

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

Particulars	Notes	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025

15.00	**Earnings Per Share**	**30-Sep-26**	**30-Sep-25**
	Surplus for the year attributable to the shareholders	(50,644,879)	(60,974,959)
	Number of outstanding share at the end of the year	72,000,000	72,000,000
	Basic Earnings Per Share	**(0.70)**	**(0.85)**
16.00	**Net Operating Cash Flows per share(NOCFPS)**	**30-Sep-26**	**30-Sep-25**
	Net cash provided by Operating Activities	(3,269,815)	60,983,197
	Number of outstanding share at the end of the year	72,000,000	72,000,000
	Net Operating Cash Flows per share(NOCFPS)	**(0.05)**	**0.85**
17.00	**Net Asset Value per Share**	**30-Sep-26**	**30-Jun-26**
	Net Asset Value at the end of the Year	4,888,307,533	4,938,952,412
	Number of outstanding share at the end of the year	72,000,000	72,000,000
	Basic Earnings Per Share	**67.89**	**68.60**

18.00 Related Party Disclosure

During the year, the company carried out following related party transactions:

SL No.	Name of Related Party Companies	Nature of Transaction	Amount Outstanding as on		Head of A/C
			30-Sep-26	30-Jun-26	
1	Opsonin Pharma Ltd.	Inter-Company Liabilities	256,438,495	256,438,495	Inter-Company Liabilities
2	Global Capsule Limited	Inter-Company Liabilities	98,390,825	65,890,825	Inter-Company Liabilities
3	Crescent Chemicals Ltd	Inter-Company Liabilities	(104,241,715)	(104,241,715)	Inter-Company Liabilities
4	OSL Pharma Limited	Inter-Company Liabilities	50,000,000	50,000,000	Inter-Company Liabilities

	Name of Related Party	Nature of Transaction	Amount		Head of A/C
			July 2026 to September 2026	July 2025 to September 2025	
1	Abdur Rouf Khan	Remuneration	210,000	210,000	Office & Administrative Expenses
2	Abdur Rakib Khan	Remuneration	360,000	360,000	Office & Administrative Expenses

GLOBAL HEAVY CHEMICALS LTD. GLOBAL GHCL HEAVY CHEMICALS LTD. 37, SEGUN BAGICHA, DHAKA-1000

GLOBAL HEAVY CHEMICALS LTD.

Schedule of Property, Plant & Equipments

For the 1st Quarter ended 30 September 2026

Annexure-A

Amount in Taka

Particulars	Cost				Dep. Rate %	Depreciation			Written Down Value as on 30-09-2026
	Balance as on 01-07-2026	Addition during the year	Revaluation Surplus	Total as on 30-09-2026		Balance as on 01-07-2026	Charged during the period	Total as on 30-09-2026	
Land & Developments	4,369,175,000		-	4,369,175,000	0%	-	-	-	4,369,175,000
Building & Other Civil Construction	428,296,213	31,113,370	-	459,409,583	2.5%	106,617,474	2,204,951	108,822,425	350,587,158
Plant & Machinery	2,407,497,293	39,982,704	-	2,447,479,997	2.5%	607,816,802	11,497,895	619,314,697	1,828,165,300
Generator	468,075,384		-	468,075,384	5%	198,160,111	3,373,941	201,534,052	266,541,332
Pipe, Pipe Rack & Electrical	302,822,549		-	302,822,549	5%	123,189,723	2,245,410	125,435,133	177,387,416
Furniture and Fixture	26,724,974		-	26,724,974	10%	20,428,234	157,419	20,585,652	6,139,322
Tools & Equipments	132,684,501		-	132,684,501	5%	62,024,506	883,250	62,907,756	69,776,745
Motor Vehicles	39,244,345		-	39,244,345	10%	29,021,480	255,572	29,277,051	9,967,294
Total	**8,174,520,258**	**71,096,074**	**-**	**8,245,616,333**		**1,147,258,329**	**20,618,437**	**1,167,876,766**	**7,077,739,567**

Allocation of Depreciation Charged during the year :	Percentage	July 2026 -Sep 2026	July 2025 - Sep 2025
Manufacturing Overhead	75%	15,463,828	15,354,766
Office & Administrative Expenses	25%	5,154,609	5,118,255
Total	**100%**	**20,618,437**	**20,473,021**

GLOBAL HEAVY CHEMICALS LTD.

Schedule of Property, Plant & Equipments (Tax Base)

For the 1st Quarter ended 30 September 2026

Annexure-B

Amount in Taka

Particulars	Cost			Rate	Depreciation	Written Down Value as on 30-09-2026
	Balance as on 01-07-2026	Addition during the year	Total as on 30-09-2026		Charge during the period	
Building & Other Civil Const.	133,390,601	31,113,370	164,503,971	10%	4,112,599	160,391,372
Plant & Machinery	341,470,081	39,982,704	381,452,785	10%	9,536,320	371,916,465
Generator	91,694,797	-	91,694,797	10%	2,292,370	89,402,427
Pipe, Pipe Rack & Electrical	80,396,684	-	80,396,684	10%	2,009,917	78,386,767
Furniture and Fixture	5,341,299	-	5,341,299	10%	133,532	5,207,766
Tools & Equipments	21,928,535	-	21,928,535	10%	548,213	21,380,322
Motor Vehicles	4,684,249	-	4,684,249	10%	117,106	4,567,143
Total	**678,906,246**	**71,096,074**	**750,002,320**		**18,750,058**	**731,252,262**

	30-Sep-26	30-Jun-26
Account Base	2,708,564,567	2,658,086,930
Tax Base	731,252,262	611,015,622
Temp. Difference	1,977,312,305	2,047,071,308
Tax Rate	22.50%	22.50%
Deffered Tax (assets)/Liabilities	**444,895,269**	**460,591,044**
Opening Balance	460,591,044	467,967,864
Deffered Tax Expense/(Income)	(15,695,776)	(7,376,820)
Closing Balance	**444,895,269**	**460,591,044**

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