

Khan Brothers PP Woven Bag Industries Ltd.
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Financial Position

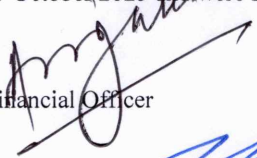
As of September 30, 2025


UN-AUDITED

Particulars	Notes	Amount In Tk.	Amount In Tk.
		30-Sep-25	30-Jun-25
Assets:			
NON-CURRENT ASSETS (A)		436,224,030	441,933,583
Property, Plant and Equipments	3.00	435,174,030	440,883,583
Investment in Share	4.00	1,050,000	1,050,000
CURRENT ASSETS (B)		846,556,757	818,905,397
Inventories	5.00	597,579,917	597,579,917
Trade and other Receivables	6.00	151,314,771	146,649,595
Advances, Deposits & Pre-Payments	7.00	12,949,283	12,810,815
Cash and Cash Equivalents	8.00	84,712,786	61,865,070
TOTAL ASSETS (A+B)		1,282,780,788	1,260,838,980
Equity and Liabilities:			
SHAREHOLDERS' EQUITY (C)		1,201,004,204	1,184,297,768
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,321,997	88,354,030
Retained Earnings	11.00	131,883,438	115,144,967
LONG TERM LIABILITIES (D)		39,642,565	38,471,023
Long term loan	12.00	4,047,019	3,601,828
Deferred Tax Liability	13.00	35,595,546	34,869,194
CURRENT LIABILITIES (E)		42,134,019	38,070,191
Trade and other Payables	14.00	-	-
Short term Bank loan	15.00	8,612,123	8,585,868
Accrued Expenses	16.00	1,921,938	3,971,684
Provision For WPPF		3,040,957	1,920,952
Provision for Taxation	17.00	27,095,482	22,128,168
Dividend Payable	18.00	1,463,520	1,463,520
TOTAL EQUITY & LIABILITIES (C+D+E)		1,282,780,788	1,260,838,980
Net Asset Value (NAV) including Revaluation Surplus	27.00	12.25	12.07
Net Asset Value (NAV) excluding Revaluation Surplus	27.00	11.34	11.17

The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 23 October 2025 and were signed on its behalf by :


Director


Chief Financial Officer


Managing Director


Company Secretary


Chairman

Signed in terms of our separate report of even date annexed.

Dated: 11 November, 2025

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Profit or Loss and Other Comprehensive Income

For the period ended 30 September, 2025


UN-AUDITED

Particulars	Notes	Amount In Tk.	Amount In Tk.
		1st Jul 2025 to 30 Sep 2025	1st Jul 2024 to 30 Sep 2024
Turnover	19.00	64,087,859	24,882,994
Less: Cost of Sales	20.00	40,037,897	18,813,784
Gross Income		24,049,962	6,069,210
Operating Expenses:		1,515,668	1,847,204
Administrative Expenses	21.00	1,277,018	1,595,314
Marketing and Distribution Expenses	22.00	238,651	251,889
Income from Operating Activities		22,534,294	4,222,007
Financial expenses	23.00	445,191	633,979
Net Income from Operation		22,089,103	3,588,028
Non Operating Income	25.00	1,431,002	432,892
Net Income Before WPPF & Income Tax		23,520,105	4,020,920
Provision for WPPF		1,120,005	-
Net Income Before Tax		22,400,100	4,020,920
Provision for Income Tax:	24.00	5,693,664	1,419,127
Current Tax	17.00	4,967,314	1,113,453
Deffered Tax		726,350	305,675
Net Income after Tax		16,706,436	2,601,792
Earnings Per Share	26.00	0.17	0.03

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Khan Brothers PP Woven Bag Industries Ltd.

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Statement of Changes in Equity

For the period ended 30 September, 2025


UN-AUDITED

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01 July, 2025	980,798,770	88,354,030	115,144,967	1,184,297,768
Net Income for the year	-	-	16,706,436	16,706,436
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(32,034)	32,034	-
Balance as on 30 September, 2025	980,798,770	88,321,996	131,883,438	1,201,004,204


Balance as on 01 July, 2024	980,798,770	88,647,297	94,821,411	1,164,267,479
Net Income for the year	-	-	2,601,792	2,601,792
Deferred Tax Liability	-	-	-	-
Share Money Deposit	-	-	-	-
Dividend	-	-	-	-
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(35,011)	35,011	-
Balance as on 30 September, 2024	980,798,770	88,612,287	97,458,214	1,166,869,271

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Chairman

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Dated: 11 November, 2025

Place: Dhaka

Khan Brothers PP Woven Bag Industries Ltd.

KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219

Statement of Cash Flows

For the period ended 30 September, 2025

UN-AUDITED

Particulars	Amount In Tk.	Amount In Tk.
	1st Jul 2025 to 30 Sep 2025	1st Jul 2024 to 30 Sep 2024
A. Cash Flows from Operating Activities :		
Collection from customer and others	60,853,685	16,774,924
Payment to suppliers and creditors for expenses	(38,032,226)	(16,130,568)
Payment for Financial Expenses	(445,191)	(633,979)
Payment for WPPF	-	-
Payment for Income Tax	-	-
Add: Receipt From Other Sources	-	432,892
Net cash inflow/(outflow) from operating activities	22,376,267	443,268
B. Cash flow from Investing Activities:		
Acquisition of Property, Plant & Equipment	-	-
Net cash inflow/ (outflow) in Investing Activities	-	-
C. Cash flow from Financing Activities:		
Receipts from ordinary shares issued	-	-
Payment of Cash Dividend	-	-
Short term loan Received/(Re-paid)	26,255	-
Current portion of Long term loan Received/(Re-paid)	445,191	(1,365,831)
Net cash inflow/(outflow) in financing activities	471,446	(1,365,831)
D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)	22,847,714	(922,562)
E. Opening Cash and Cash Equivalent	61,865,070	61,495,709
F. Ending Cash and Cash Equivalent (D+E)	84,712,784	60,573,147

Net Operating Cash flows per Shares (NOCFPS)

0.23

0.00

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Dated: 11 November, 2025

Place: Dhaka

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Khan Brothers PP Woven Bag Industries Ltd.

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Notes to the Financial Statements

As at and for the period ended 30 September, 2025

1.00 (a) Legal Status of the Entity

Khan Brothers PP Woven Bag Industries Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-61800(3809)/2006 dated 18 May, 2006 subsequently converted into a public limited company vide special resolution dated 26.10.2011. The company applied for Initial Public Offering and consent has been accorded by Bangladesh Securities and Exchange Commission vide their letter no. SSC/CI/IPO-208/2012/447 dated 24 June 2014. The company is listed with Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and its shares are traded in the regular market.

1.00 (b) Authorized Capital

Authorized Share Capital of the Company is Tk. 1,500,000,000/-

2.00 (a) Corporate Business

The Company's main business is to Manufacture of different types PP Woven Bag, FIBC bag, Jumbo bag, HDPE Bag, LDPE Bag, Liner, Multi-layer Sack Kraft Paper and selling them in local and the international market.

2.00 (b) Corporate Financial Statements and Reporting

This comprises Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows, Statement of Changes in Equity and explanatory notes and disclosures covering accounting policies.

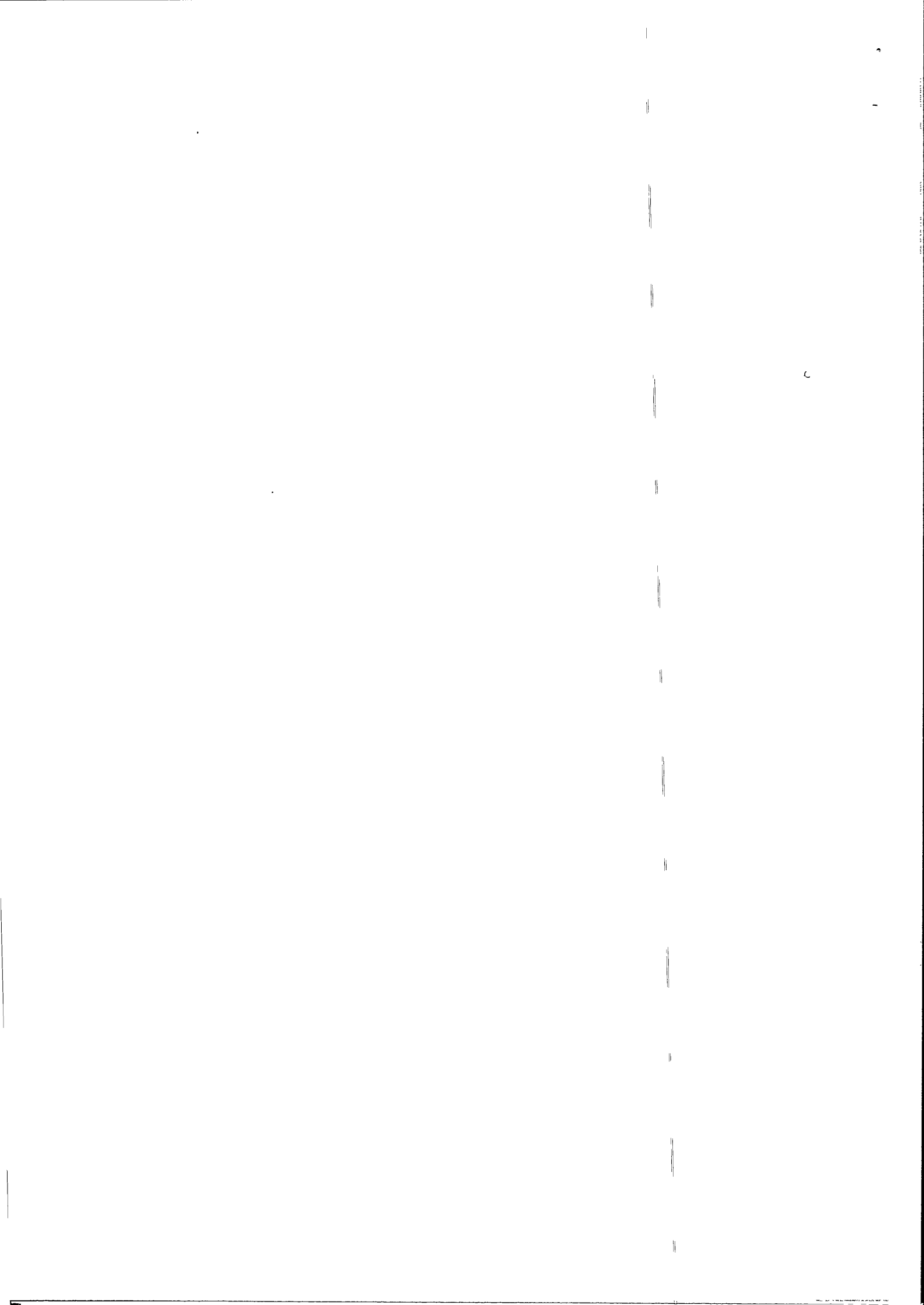
The Board of Directors are responsible for preparing and presenting the financial statements including adequate disclosures, who approved and authorized for issue of this financial statements. The preparation of the financial statements in conformity with the International Accounting Standards (IASs) requires Board of Directors to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and assets and liabilities at the reporting date. Uncertainty involved in making estimates and actual result reported might differ from those estimates

2.00 © Fundamental Accounting Concepts/ Assumption

The financial statements have been prepared under historical cost concept, based on going concern assumption, under Accrual basis and such other convention as required by IAS-1 for fair presentation of financial statements

2.00 (d) Going Concern

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



2.00 (E)Principal Accounting Policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect in preparation and presentation of financial statements within the framework of IAS-1 "Presentation of Financial Statements", have been consistently applied throughout the year and were also consistent with those used in earlier years.

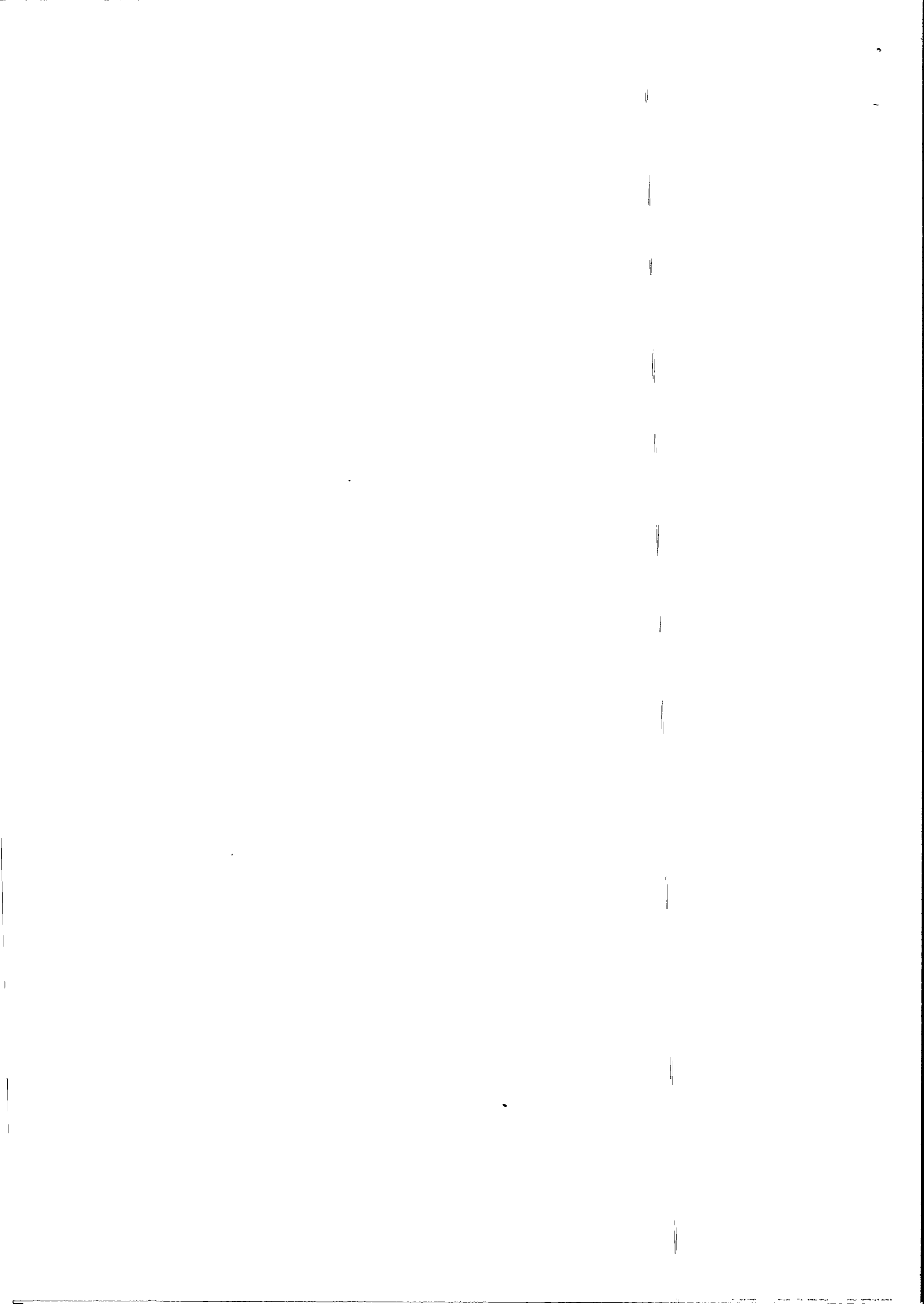
For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation:

IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies Changes in Accounting Estimate and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property Plant & Equipment
IFRS 9	Financial Instruments
IAS 19	Employees Benefits
IAS 21	The Effect of Changes in Foreign Exchange Rate
IAS 23	Borrowing Cost
IAS 33	Earnings Per Share
IAS 36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets,
IFRS 15	Revenue from contract with customers

The other related BFRSs are also complied for the preparation of these financial statements.

2.00 (f) Reporting Period

The period of the financial statements covers from July 1, 2025 to September 30, 2025.



Khan Brothers PP Woven Bag Industries Ltd.
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Notes to the Financial Statements
As at and for the year ended September 30, 2025

3.00 Property, Plant and Equipments: Tk. 435,174,030

This includes the written down value as on 30 September, 2025. Break up of the PPE is as follows; :

	Amount in TK 30-Sep-25	Amount in TK 30-Jun-25
Land & land Development	153,902,199	153,902,199
Building & other construction	133,837,340	135,531,483
Plant & machinery	131,183,409	134,547,086
Generator & Electric Equipment	6,464,453	6,716,315
Motor vehicle	5,517,896	5,808,312
Office Decoration & fittings	3,213,146	3,295,535
Furniture & Fixture	1,055,587	1,082,653
	<u>435,174,030</u>	<u>440,883,583</u>

Fixed assets have been physically verified by management as at the balance sheet date.

Details of PPE has been given in Annexure-'A'

The property, plant and equipment of the company has been pledged as security against loan with Jamuna Bank Ltd, Shantinagar Branch, Dhaka.

4.00 Investment in Share: Tk. 1,050,000

This includes the investment made in shares of associate companies under Khan Brothers Group as following:

Khan Brothers Knitwear Industries Ltd.	10,000 Shares	1,000,000	1,000,000
Khan Brothers Group of Industries Ltd.	500 Shares	50,000	50,000
		<u>1,050,000</u>	<u>1,050,000</u>

This represents the face value shares held by Khan Brothers PP Woven Bag Industries Ltd.

5.00 Inventories Tk. 597,579,917

Break-up of this item is as follows:

Finished Goods	44,145,422	44,145,422
Raw Materials	553,314,755	553,314,755
Store Materials	119,740	119,740
	<u>597,579,917</u>	<u>597,579,917</u>

6.00 Trade and other Receivables: Tk. 151,314,771

Break-up of this item is as follows:

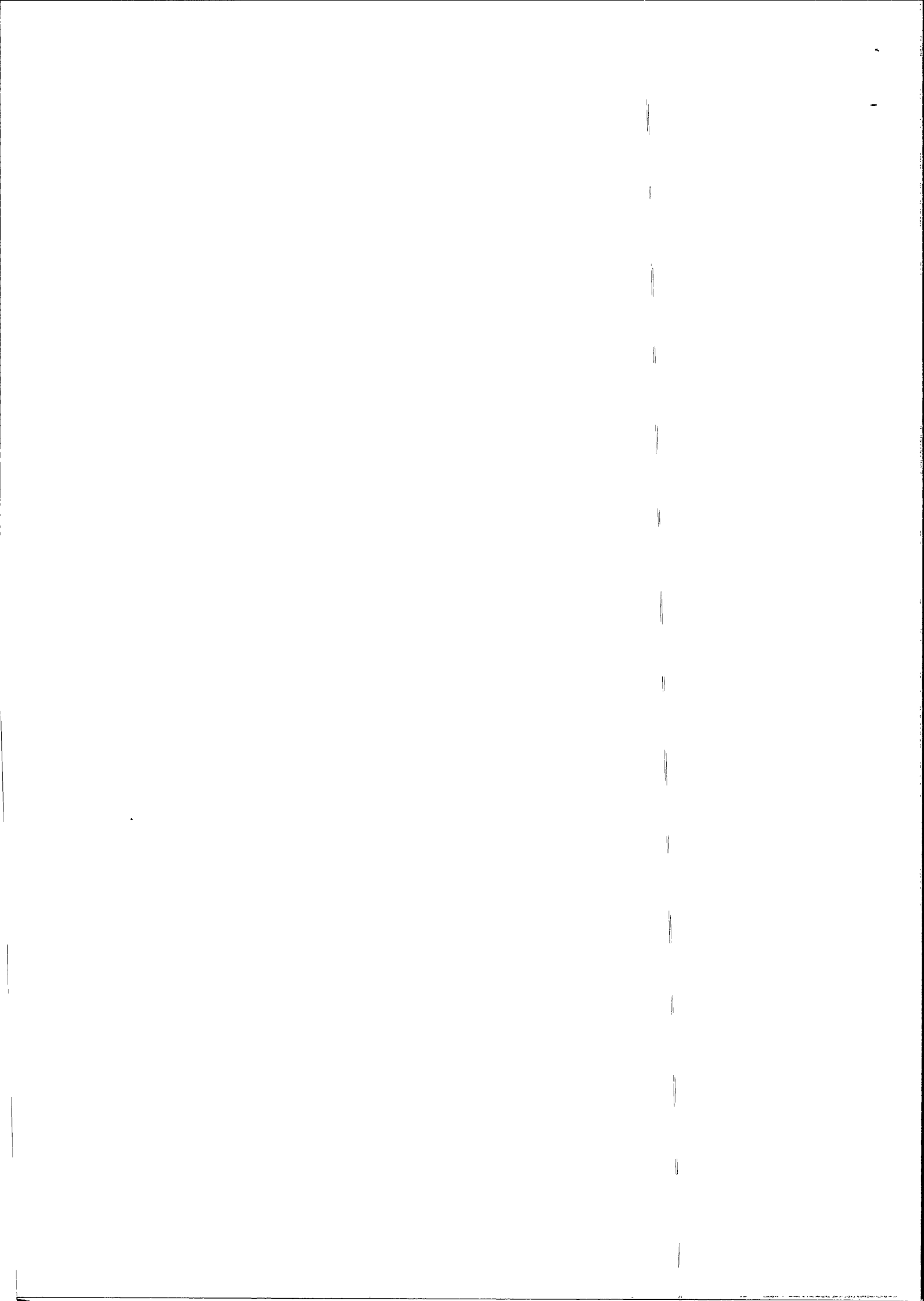
Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	89,102,568	84,437,392
	<u>151,314,771</u>	<u>146,649,595</u>

These are considered good.

7.00 Advance Income Tax: Tk. 12,949,283

This consist of the following:

	Amount in TK 30-Sep-25	Amount in TK 30-Jun-25
T & T Phone	8,000	8,000
Titas Gas	448,900	448,900
Pallibidyut	240,600	240,600
Advance Income Tax	11,694,283	11,555,815
CDBL-Security deposit	500,000	500,000
Salary Advance	57,500	57,500
	<u>12,949,283</u>	<u>12,810,815</u>



8.00 Cash and Cash Equivalents: Tk. 84,712,786

This consist of the following balances;

Cash in hand	896,335	634,497
Cash at B/O account	13,695,200	
Cash at Banks:		
Jamuna Bank Ltd.-CD-6233	-	-
Mutual Trust Bank Ltd.-CD-11251	193,952	1,506,375
Mutual Trust Bank Ltd.-CD-0002-0210029939	517,515	517,515
Pubali Bank PLC-CD-37856	9,880,012	-
FDR (Mutual Trust Bank Ltd.)	27,297,471	26,974,381
FDR (Jamuna Bank Ltd.)	2,232,301	2,232,301
FDR (People's Leasing and Financial Services Ltd.)	30,000,000	30,000,000
	<u>70,121,251</u>	<u>61,230,573</u>
	<u>84,712,786</u>	<u>61,865,070</u>

Bank balance have been certified by the bank and Cash balance by the management.

9.00 Share Capital: Tk. 980,798,770

This represents the followings:

Authorized capital:

150,000,000 ordinary Shares of tk 10/= each	1,500,000,000	1,500,000,000
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Issued Subscribed and Paid up Capital:

This amount consists as follows:

6,35,00,000 Ordinary shares of Taka 10/- each, fully paid up in cash	635,000,000	635,000,000
Bonus	345,798,770	345,798,770
	<u>980,798,770</u>	<u>980,798,770</u>

10.00 Revaluation Reserve: Tk. 88,321,997

This is made up as follows:

Opening balance	88,354,031	88,494,066
Dep. On Revaluation Surplus (Net off Deferred Tax)	(32,034)	(140,035)
	<u>88,321,997</u>	<u>88,354,031</u>

11.00 Retained Earnings: Tk. 131,883,438

This is made up as follows:

Opening Balance	115,144,967	95,837,257
Net Income for the year	16,706,436	26,020,682
Dividend for the year	-	(6,853,007)
Dep. On Revaluation Surplus (Net off Deferred Tax)(Note:11.01)	32,034	140,035
Closing Balance	<u>131,883,438</u>	<u>115,144,967</u>

11.01 Depreciation on Revaluation Surplus (Net off Deferred Tax)

Excess Depreciation of Revaluation Reserve	37,688	164,747
Less: Deferred Tax (15%)	5,653	24,712
Total	<u>32,034</u>	<u>140,035</u>

12.00 Long Term Bank Loan: Tk. 4,047,019

This is made up as follows:

Loan -Long Term Portion	4,047,019	3,601,828
	<u>4,047,019</u>	<u>3,601,828</u>

This represent loan from Mutual Trust Bank Ltd. against import pf machinery which is repayble within three years. The loan is secured against hypothecation of machinery.

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13.00 Deferred Tax Liability: Tk. 35,595,546

This has been arrived as under:

A. Temporary difference:

Carrying Amount of PPE

Tax Base Value of PPE

Taxable Timing Differences

Tax rate

Deferred Tax Liabilities Closing Balance

Less: Opening balance of Deferred Tax Liabilities

Deferred Tax Expenses (C)**B. Revaluation:**

Carrying value of land

Other than Land

Tax rate:

Land

Other than Land

Closing Deferred Tax Liabilities: (B)

Land

Other than Land (After adjustment of Deferred tax)

Less: Opening Deferred Tax Liabilities:

Land

Other than Land

Deferred Tax Income/ Expense (D)

Deferred Tax Liabilities at the end of the year (A+B)**Total Deferred Tax Income/Expense (C+D)****14.00 Trade and other Payables: Tk. 0**

This is made up as follows:

Bills Payable

15.00 Short Term Bank Loan: Tk. 8,612,123

This is made up as follows:

Current portion of long term loan

Margin loan

16.00 Accrued Expenses Tk. 1,921,938

This is made up as follows:

Factory Electricity Bill

Factory Gas Bill

Audit Fee

Annual Listing fee payable

CDBL Fees Payable

Telephone Bill

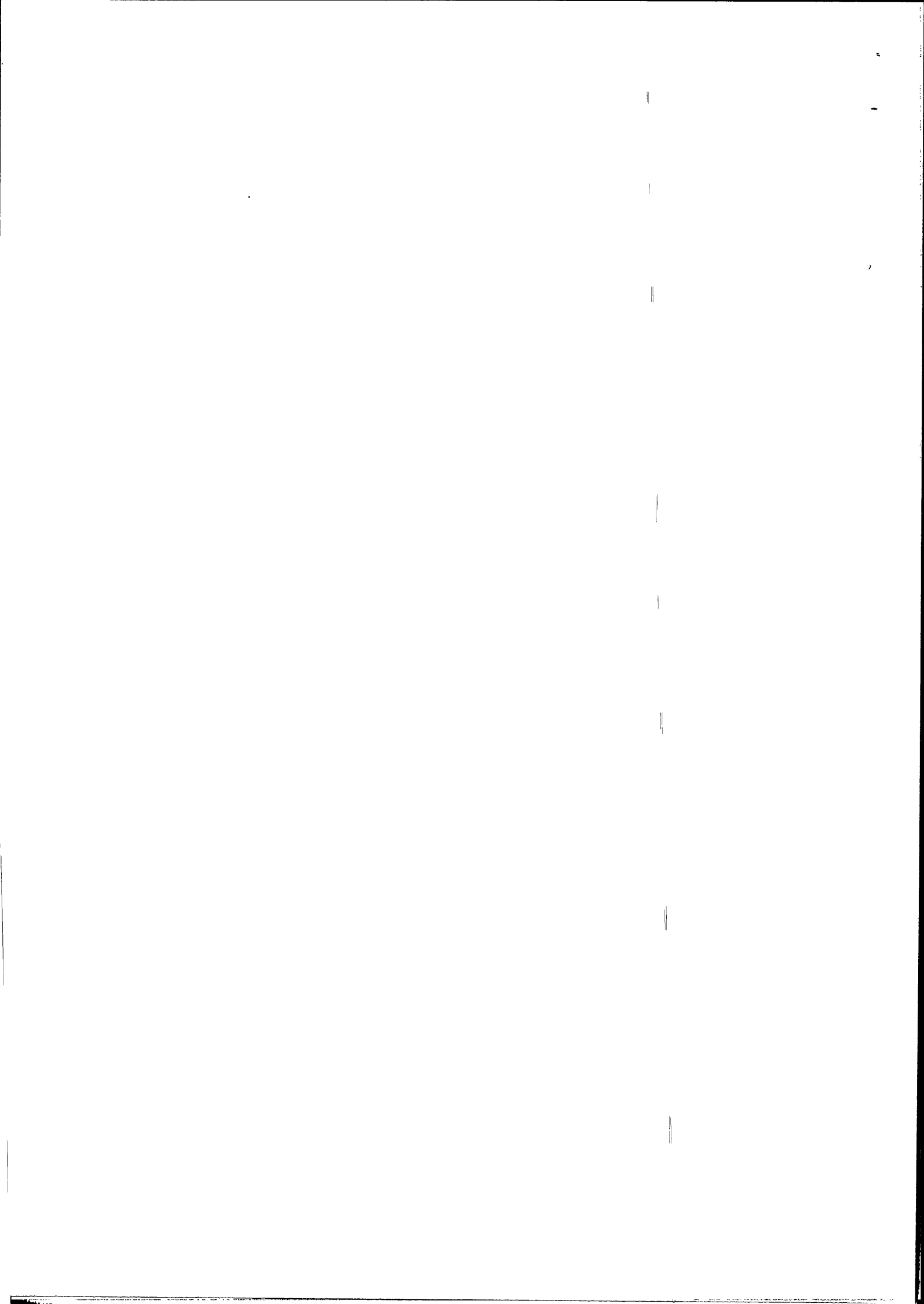
Internet Bill

Office electricity, Wasa & Others

Salary and Allowance

Wages & salary

	Amount in TK 30-Sep-25	Amount in TK 30-Jun-25
Carrying Amount of PPE	281,271,831	286,981,384
Tax Base Value of PPE	90,836,668	93,165,813
Taxable Timing Differences	190,435,163	193,815,571
Tax rate	22.50%	22.50%
Deferred Tax Liabilities Closing Balance	32,282,069	31,550,065
Less: Opening balance of Deferred Tax Liabilities	31,550,065	27,771,286
Deferred Tax Expenses (C)	732,004	3,778,778
Carrying value of land	99,430,849	99,430,849
Other than Land	10,128,463	10,128,463
Tax rate:		
Land	2%	2%
Other than Land	15%	15%
Closing Deferred Tax Liabilities: (B)	3,313,477	3,319,130
Land	1,988,617	1,988,617
Other than Land (After adjustment of Deferred tax)	1,324,860	1,330,513
Less: Opening Deferred Tax Liabilities:	3,319,130	3,343,842
Land	1,988,617	1,988,617
Other than Land	1,330,513	1,355,225
Deferred Tax Income/ Expense (D)	5,653	24,712
Deferred Tax Liabilities at the end of the year (A+B)	35,595,546	34,869,194
Total Deferred Tax Income/Expense (C+D)	726,351	3,754,066
Bills Payable	-	-
Current portion of long term loan	8,585,868	8,585,868
Margin loan	26,255	-
Short Term Bank Loan	8,612,123	8,585,868
Factory Electricity Bill	45,609	32,392
Factory Gas Bill	144,699	172,785
Audit Fee	-	575,000
Annual Listing fee payable	-	980,798
CDBL Fees Payable	-	106,000
Telephone Bill	1,975	1,775
Internet Bill	2,400	2,400
Office electricity, Wasa & Others	35,450	62,085
Salary and Allowance	274,550	176,500
Wages & salary	1,417,255	1,861,948
Accrued Expenses	1,921,938	3,971,684



17.00 Provision for Tax Tk. 27,095,482

This has been arrived as under:

Opening Balance	22,128,168	13,483,886
Provision during the year:		
Tax charge during the period	4,718,047	8,644,282
Tax charge on Non operating Income	249,267	-
	4,967,314	8,644,282
Adjusted/ Payment during the period:		
Adjustment	-	-
Payment	-	-
	27,095,482	22,128,168
Closing Balance		

18.00 Dividend Payable: Tk. 1,463,520

Dividend-2020

Dividend-2022 (Interim)

Dividend-2024

Total

Opening Payable	Paid During	Balance on'30 Sep 2025	Balance on'30 June 2025
1,077,549		1,077,549	1,077,549
361,874		361,874	361,874
24,097		24,097	24,097
1,463,520		1,463,520	1,463,520

19.00 Turnover: Tk. 64,087,859

Export

Local Sales

Toll Manufacturing Revenue

Amount in TK	Amount in TK
30-Sep-25	30-Sep-24
-	-
38,831,620	-
25,256,239	24,882,994
64,087,859	24,882,994

20.00 Cost Of Sales Tk. 40,037,897

This has been arrived as under:

Opening Work-in-Process

Raw materials consumed: (Notes-20.01)

Wages & Salaries (Note-22.02)

Manufacturing overhead (Note-20.03)

Less Closing Work-in-Process

Cost of Production

Opening stock of Finished Goods

Cost of Goods Available for Sale

Closing stock of Finished Goods

Cost of Sales

-	-
23,298,972	-
6,314,060	7,929,573
10,424,865	10,884,211
-	-
40,037,897	18,813,784
44,145,422	44,145,422
84,183,318	62,959,205
(44,145,422)	(44,145,422)
40,037,897	18,813,784

20.01 Raw Materials Consumed: Tk. 23,298,972

This is made up as follows:

Opening Stock

Add: Purchase during the Year

Less: Closing Stock

Raw Materials Consumed during the year

Amount in TK	Amount in TK
30-Sep-25	30-Sep-24
553,314,755	553,314,755
23,298,972	-
576,613,727	553,314,755
553,314,755	553,314,755
23,298,972	-

20.02 Wages & Salaries: Tk. 6,314,060

This consists of the following:

Wages & salary

6,314,060	7,929,573
6,314,060	7,929,573

20.03 Manufacturing Overhead: Tk. 10,424,865

This consists of the following:

Workers Food Allowance	524,998	456,520
Electricity Bill	245,050	156,978
Gas Bill	524,500	458,210
Diesel for Generator	384,744	334,560
Spare Parts	430,675	374,500
Factory Maintenance	361,750	314,565
Machinery Maintenance	545,761	474,575
Electric Materials	348,395	414,756
Daily Labor	661,466	787,459
Worker Transport Expenses	398,630	474,560
Medical Expenses	28,103	33,456
Car Repair & Maintenance	346,458	412,450
Hardware Materials	314,652	374,586
Depreciation	5,309,683	5,817,036
	<u>10,424,865</u>	<u>10,884,211</u>

21.00 Administrative Expenses: Tk. 1,277,018

This consists of the following:

Salary and Allowances	313,500	615,000
Directors Remuneration	-	-
Directors Meeting Allowances	12,450	10,950
Donation & Subscription	12,450	10,500
Entertainment	65,452	54,512
Fuel & Lubricant	37,456	24,560
Traveling & Conveyance	38,745	34,500
Office Electricity, Wasa and Others Bill	239,475	237,456
Office Maintenance	21,450	17,452
Printing & Stationery	74,585	44,560
Postage & Telegram	1,145	1,375
Registration & Renewals	34,500	34,500
Telephone Bill	4,175	5,850
Mobile Bill	13,500	13,500
Internet Bill	7,200	7,200
Newspaper & Periodicals	2,145	2,208
Other Expenses	5,475	4,750
Depreciation	393,315	476,441
	<u>1,277,018</u>	<u>1,595,314</u>

22.00 Marketing, Selling & Distribution Expenses: Tk. 238,651

This consists of the following:

	Amount in TK 30-Sep-25	Amount in TK 30-Sep-24
Fuel & Lubricants	17,455	27,450
Salary & Allowances	214,500	214,500
Toll Expenses	140	1,745
Depreciation (Delivery Van)	6,556	8,194
	<u>238,651</u>	<u>251,889</u>

23.00 Financial Expenses Tk. 445,191

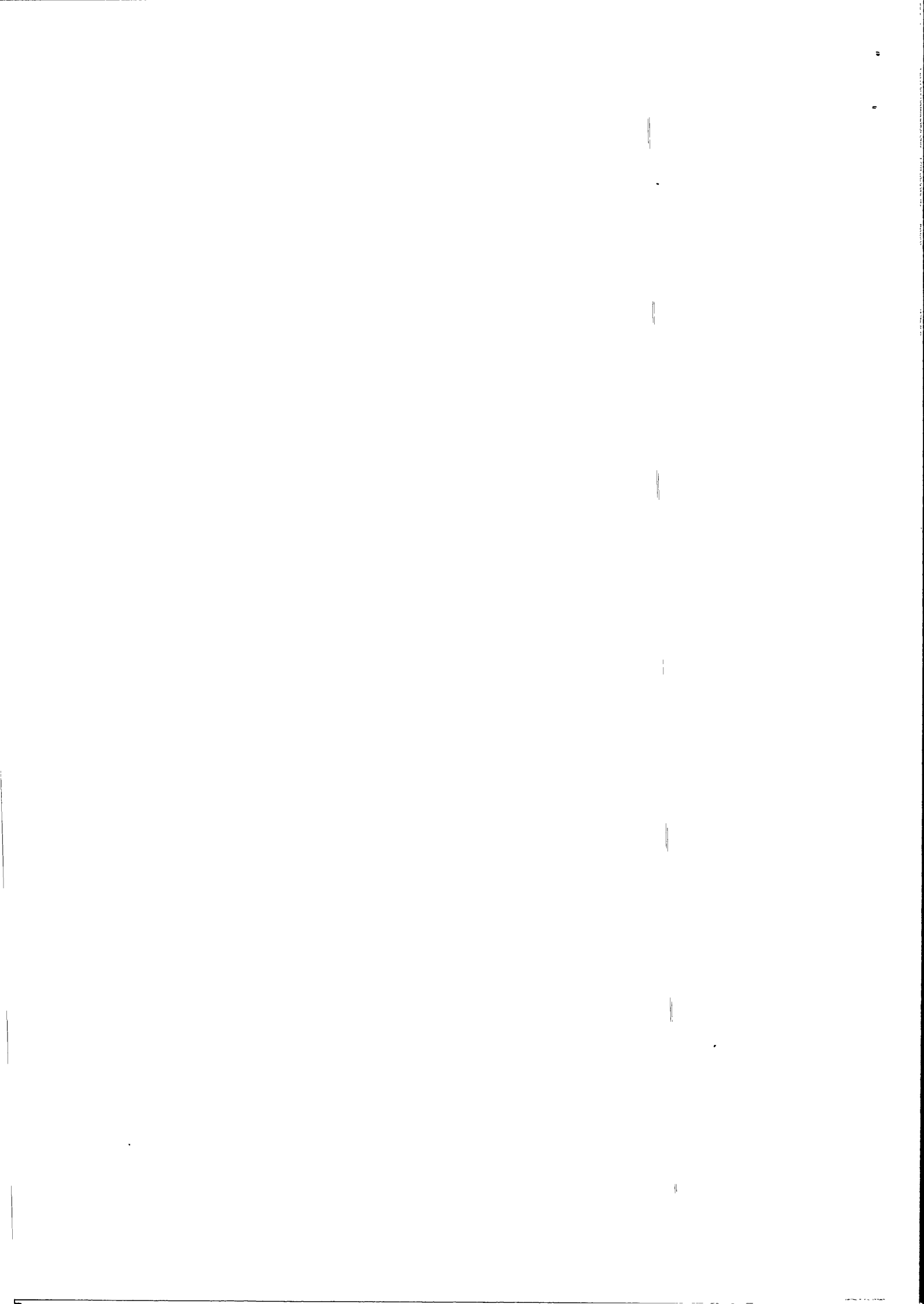
This consists of the following:

Bank Charges & Commission	-	-
Bank Interest on CC (hypo)	-	-
Interest & Charges on LTR	-	-
Interest on Term Loan	445,191	633,979
	<u>445,191</u>	<u>633,979</u>

24.00 Income Tax Expences Tk. 5,693,664

This has been arrived as under:

Current Tax Note- 17	4,967,314	1,113,453
Deferred Tax Note	726,350	305,675
Income tax expenses	<u>5,693,664</u>	<u>1,419,127</u>



25.00 Non Operating Income Tk. 1,431,002

This consists of the following:

Capital Gain on Portfolio Shares	969,445	-
Interest on FDR fund	461,558	432,892
Sale of various non-listed products	-	-
	<u>1,431,002</u>	<u>432,892</u>

26.00 Earnings Per Share: Tk. 0.17**30-Sep-25** **30-Sep-24**

This has been calculated in compliance with the requirements of BAS 33: Earning per share is the basic earning dividing by the weighted average number of ordinary shares outstanding the end of the year.

The composition of earning per shares (EPS) is given below:

Profit after taxation	16,706,436	2,601,792
Number of ordinary share at the period end	98,079,877	98,079,877
Weighted Average no. of Shares	98,079,877	98,079,877
Earning per share	<u>0.17</u>	<u>0.03</u>

27.00 Net Asset Value Per Share (NAVPS)**30-Sep-25** **30-Sep-24**

Total Assets	1,282,780,788	1,233,996,004
Current Liabilities+Long Term Liabilities	81,776,584	66,264,118
Net Assets Value(NAV) including Revaluation surplus	1,201,004,204	1,167,731,885
Number of ordinary shares outstanding	98,079,877	98,079,877
Net Assets Value(NAV) Per Share including Revaluation surplus	12.25	11.91
Net Assets Value(NAV) excluding Revaluation surplus	1,112,682,208	1,079,272,830
Net Assets Value(NAV) Per Share excluding Revaluation surplus	11.34	11.00

28.00 Net Operating Cash flow per share (NOCFPS)**30-Sep-25** **30-Sep-24**

Cash inflow/ (outflow) per share	0.23	0.00
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The composition of cash inflow/(outflow) value per share is given below

Operating cash inflow/(outflow) during the period	22,376,267	443,268
Number of shares	98,079,877	98,079,877
	<u>0.23</u>	<u>0.00</u>

29.00 Reconciliation of Net Cash Flows From Operating Activities

Net Profit after Tax	16,706,436	2,601,792
Add: Depreciaton	5,709,553	6,301,672.
Add:Deferred Tax	726,350	305,675
Add: Increase/Decrease of Current Assets	(4,803,644)	(8,229,366)
Less: Decrease of Current Liabilities	4,037,573	(536,504)
Net Cash Flows From Operating Activities	<u>22,376,267</u>	<u>443,268</u>

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Khan Brothers PP Woven Bag Industries Ltd.
 KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219
Schedule of Property, Plant and Equipment
 For the Period ended September 30, 2025

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 30.09.2025	Written down value as on 30.06.2025
	As at 01.07.2025	Addition During the year	As at 30.09.2025		As at 01.07.2025	Addition During the year	As at 30.09.2025		
Land & Land Development	153,902,199		153,902,199	0%	-	-	-	153,902,199	153,902,199
Building & Other Construction	244,829,701	-	244,829,701	5%	109,298,218	1,694,144	110,992,361	133,837,340	135,531,483
Plant & Machinery	459,753,737	-	459,753,737	10%	325,206,651	3,363,677	328,570,328	131,183,409	134,547,086
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	51,065,753	251,862	51,317,615	6,464,453	6,716,315
Motor Vehicle	31,722,303		31,722,303	20%	25,913,991	290,416	26,204,407	5,517,896	5,808,312
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	7,627,350	82,388	7,709,739	3,213,146	3,295,535
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,786,412	27,066	3,813,478	1,055,587	1,082,653
Total as on 30 September 2025	963,781,958	-	963,781,958		522,898,376	5,709,553	528,607,928	435,174,030	440,883,583
Total as on 30 June 2025	950,766,958	13,015,000	963,781,958		497,691,688	25,206,688	522,898,375	440,883,583	

Allocation of depreciation:

Admin	393,315
Marketing	6,556
Manufacturing	5,309,683
	<u>5,709,553</u>

Note: Land & Land Development represents only Land.

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