

## Khan Brothers PP Woven Bag Industries Ltd.


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


### Statement of Financial Position (Un-Audited)


As at 31 December, 2025

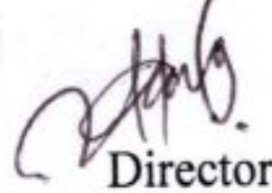
Particulars	Notes	31-Dec-25 Taka	30-Jun-25 Taka
<b>ASSETS:</b>			
<b>NON-CURRENT ASSETS (A)</b>		<b>430,514,478</b>	<b>441,933,583</b>
Property, Plant and Equipments	3.00	429,464,478	440,883,583
Investment in Share	4.00	1,050,000	1,050,000
<b>CURRENT ASSETS (B)</b>		<b>879,072,561</b>	<b>818,905,397</b>
Inventories	5.00	597,579,917	597,579,917
Trade and other Receivables	6.00	134,663,025	146,649,595
Investment In Capital Market		12,123,946	
Advances, Deposits & Pre-Payments	7.00	14,053,193	12,810,815
Cash and Cash Equivalents	8.00	120,652,480	61,865,070
<b>TOTAL ASSETS (A+B)</b>		<b>1,309,587,039</b>	<b>1,260,838,980</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>SHAREHOLDER'S EQUITY (C)</b>		<b>1,158,482,947</b>	<b>1,184,297,768</b>
Share Capital	9.00	980,798,770	980,798,770
Revaluation Reserve	10.00	88,289,962	88,354,031
Retained Earnings	11.00	89,394,215	115,144,967
<b>LONG TERM LIABILITIES (D)</b>		<b>40,186,775</b>	<b>38,471,023</b>
Long term loan	12.00	3,864,878	3,601,828
Deferred Tax Liability	13.00	36,321,897	34,869,194
<b>CURRENT LIABILITIES (E)</b>		<b>110,917,317</b>	<b>36,149,239</b>
Short term Bank loan	14.00	8,585,868	8,585,868
Accrued Expenses	15.00	3,420,340	3,971,684
Provision for Workers Profit Participation Fund		4,301,064	
Provision for Taxation	16.00	32,765,964	22,128,168
Provision for Dividend	17.00	61,326,566	-
Dividend Payable	18.00	517,515	1,463,520
<b>TOTAL EQUITY &amp; LIABILITIES (C+D+E)</b>		<b>1,309,587,039</b>	<b>1,258,918,030</b>
Net Asset Value (NAV) including Revaluation Surplus	27.00	<b>11.81</b>	<b>11.88</b>


The annexed notes form an integral part of these Financial Statements. These financial statement were approved by the Board of Directors on 28 January 2026 and were signed on its behalf by :

  
 Chief Financial Officer

  
 Company Secretary

  
 Chairman

  
 Director

  
 Managing Director

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

**Dated: 28 January, 2026**

**Place: Dhaka**

## Khan Brothers PP Woven Bag Industries Ltd.

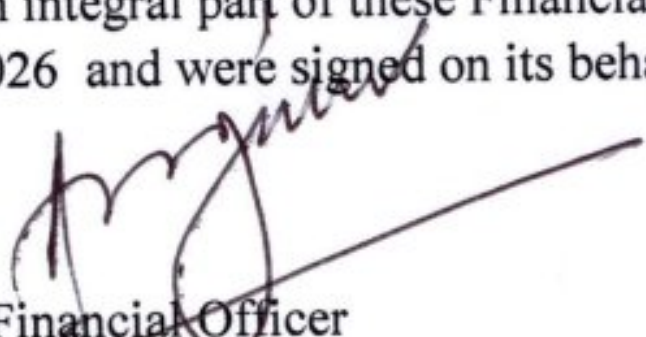
KBG Tower (8th 9th Floor), 15 DIT Road, Malibagh Choudhurypara, Rampura, Dhaka 1219


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

For the Period from 1st July 2025 to 31st December 2025


Particulars	Notes	Six Months Ended		2nd Quarter	
		July 01- Dec 31 2025	July 01- Dec 31 2024	Oct 01- Dec 31 2025	Oct 01- Dec 31 2024
<b>Turnover/Sub-Contract Revenue</b>	19.00	137,441,506	52,697,025	73,353,647	27,814,031
Less: Cost of Sales/Service	20.00	85,221,331	38,236,434	45,183,434	19,422,650
<b>Gross Income</b>		<b>52,220,176</b>	<b>14,460,591</b>	<b>28,170,214</b>	<b>8,391,381</b>
<b>Less: Operating Expenses:</b>		<b>2,984,427</b>	<b>3,825,556</b>	<b>1,468,758</b>	<b>1,978,352</b>
Administrative Expenses	21.00	2,489,965	3,319,752	1,212,948	1,724,437
Marketing and Distribution Expenses	22.00	494,461	505,804	255,811	253,914
<b>Income from Operating Activities</b>		<b>49,235,749</b>	<b>10,635,036</b>	<b>26,701,455</b>	<b>6,413,029</b>
Less: Financial expenses	23.00	1,029,434	1,286,070	584,243	652,091
<b>Net Profit from Operation</b>		<b>48,206,315</b>	<b>9,348,965</b>	<b>26,117,212</b>	<b>5,760,938</b>
Add: Non Operating Income	25.00	1,776,039	765,798	345,037	332,906
<b>Net Income Before WPPF &amp; Income Tax</b>		<b>49,982,355</b>	<b>10,114,763</b>	<b>26,462,250</b>	<b>6,093,844</b>
Provision for WPPF		2,380,112	-	1,260,107	-
<b>Net Income Before Income Tax</b>		<b>47,602,242</b>	<b>10,114,763</b>	<b>25,202,143</b>	<b>6,093,844</b>
Provision for Income Tax	24.00	12,090,498	3,331,489	6,396,833	1,912,362
<b>Net Profit after Tax</b>		<b>35,511,745</b>	<b>6,783,274</b>	<b>18,805,310</b>	<b>4,181,482</b>
<b>Earnings Per Share</b>	26.00	0.36	0.07	0.19	0.04


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Company Secretary

  
Director

  
Managing Director

  
Chairman

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

**Dated: 28 January, 2026**

**Place: Dhaka**

## Khan Brothers PP Woven Bag Industries Ltd.

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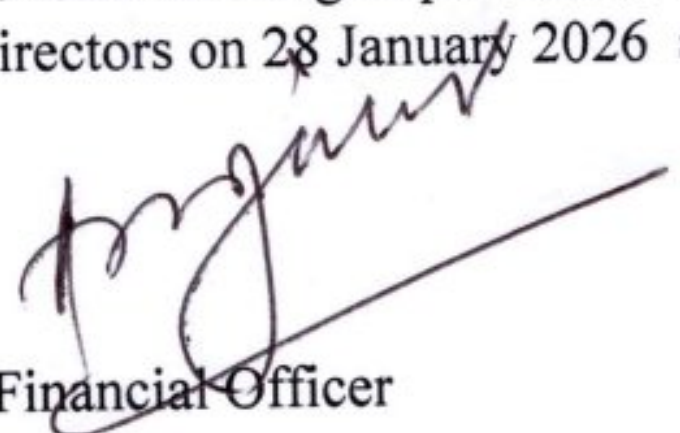
### Statement of Changes in Equity (Un-Audited)


For the period from July 01, 2025 to December 31, 2025


Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2025	980,798,770	88,354,031	115,144,967	1,184,297,768
Net Income for the Period	-	-	35,511,745	35,511,745
Share Money Deposit	-	-	-	-
Dividend	-	-	(61,326,566)	(61,326,566)
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(64,069)	64,069	-
Balance as on December 31, 2025	980,798,770	88,289,962	89,394,215	1,158,482,946


Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on July 01, 2024	980,798,770	88,494,066	95,837,257	1,165,130,093
Net Income for the Period	-	-	6,783,274	6,783,274
Share Money Deposit	-	-	-	-
Dividend	-	-	(6,853,007)	(6,853,007)
Allotment of Ordinary Share	-	-	-	-
Depreciation on Revaluation Surplus	-	(73,319)	73,319	-
Balance as on December 31, 2024	980,798,770	88,420,748	95,840,843	1,165,060,360


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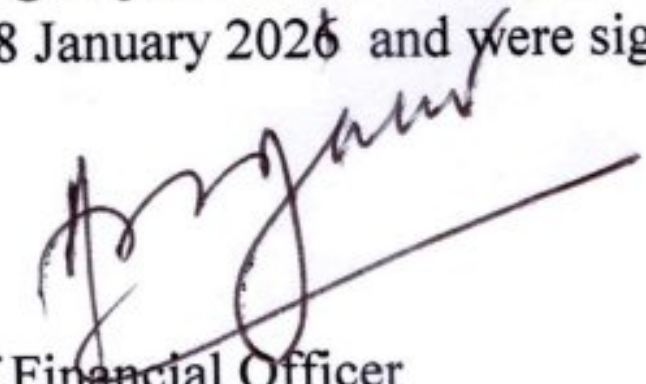
### Statement of Cash Flows (Un-Audited)

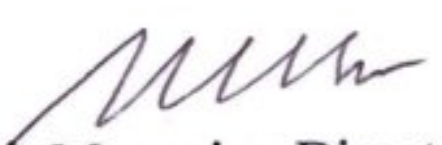
For the Period from 1st July 2025 to 31st December 2025

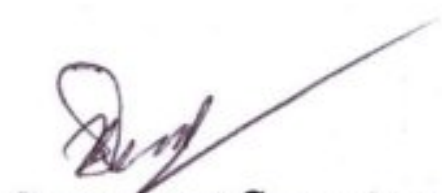
Particulars	31-Dec-25 Taka	31-Dec-24 Taka
<b>A. Cash Flows from Operating Activities :</b>		
Collection from Customer	150,859,078	32,337,406
Payment to suppliers and creditors for expenses	(78,580,373)	(31,174,392)
Payment for Financial Expenses	(1,029,434)	(1,286,070)
Payment for WPPF	-	-
Payment for Income Tax	-	-
Add: Receipt From Other Sources	345,037	765,798
Add: Gain /(Loss)on Foreign Currency Fluctuation	-	-
<b>Net cash inflow/ (outflow) in operating Activities</b>	<b>71,594,309</b>	<b>642,742</b>
<b>B. Cash flow from Investing Activities:</b>		
Acquisition of Property, Plant & Equipment	-	-
Investment in Share Market	(12,123,946)	-
<b>Net cash inflow/ (outflow) in Investing Activities</b>	<b>(12,123,946)</b>	<b>-</b>
<b>C. Cash flow from Financing Activities:</b>		
Receipts from ordinary shares issued	-	-
Long term loan Received/(Re-paid)	-	-
Payment of Cash Dividend	(946,005)	(31,107)
Short term loan Received/(Re-paid)	-	-
Current portion of Long term loan Received/(Re-paid)	263,050	(763,313)
<b>Net cash inflow/(outflow) in financing activities</b>	<b>(682,955)</b>	<b>(794,420)</b>
<b>D. Increase/ (Decrease) in Cash and Cash Equivalent (A+B+C)</b>	<b>58,787,409</b>	<b>(151,678)</b>
<b>E. Opening Cash and Cash Equivalent</b>	<b>61,865,070</b>	<b>61,495,709</b>
<b>F. Ending Cash and Cash Equivalent (D+E)</b>	<b>120,652,479</b>	<b>61,344,032</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.73</b>	<b>0.01</b>

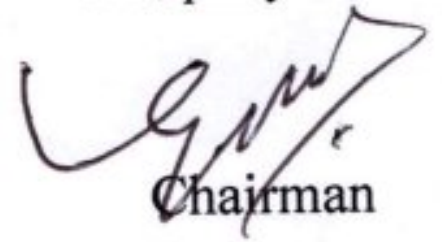
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Dated: 28 January, 2026

Place: Dhaka

# **Khan Brothers PP Woven Bag Industries Ltd.**

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

## **Notes to the Financial Statements**

**As at and for the period ended 31 December, 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 December 31, 2025.

## Khan Brothers PP Woven Bag Industries Ltd.

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

### Notes to the Financial Statements

As at and for the period ended 31 Dec, 2025

#### 3.00 Property, Plant and Equipments: Tk. 429,464,477

Amount in TK	Amount in TK
31-Dec-25	30-Jun-25

This includes the written down value as on 31 December, 2023. Break up of the PPE is as follows;

Land & Land Development	153,902,199	153,902,199
Building & Others Construction	132,143,196	135,531,483
Plant & Machinery	127,819,732	134,547,086
Generator & Electric Equipment	6,212,591	6,716,315
Motor Vehicle	5,227,481	5,808,312
Office Decoration & Fittings	3,130,758	3,295,535
Furniture & Fixture	1,028,521	1,082,653
	<b>429,464,477</b>	<b>440,883,583</b>

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

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

#### 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
		<b>1,050,000</b>	<b>1,050,000</b>

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
	<b>597,579,917</b>	<b>597,579,917</b>

#### 6.00 Trade and other Receivables: Tk. 134,663,025

Break-up of this item is as follows:

Export Bills Receivable	62,212,203	62,212,203
Khan Brothers Bag Industries Ltd.	72,450,822	84,437,392
	<b>134,663,025</b>	<b>146,649,595</b>

#### 7.00 Advances, Deposits & Pre-Payments: Tk. 14,053,193

This consist of the following:

	Amount in TK	Amount in TK
	31-Dec-25	30-Jun-24
T & T Phone	8,000	8,000
Titas Gas	448,900	448,900
Pallibidyut	240,600	240,600
Advance Income Tax	11,797,794	11,555,815
Prepaid Vat	1,000,399	-
CDBL-Security deposit	500,000	500,000
Salary Advance	57,500	57,500
	<b>14,053,193</b>	<b>12,810,815</b>

#### 8.00 Cash and Cash Equivalents: Tk. 120,652,480

This consist of the following balances;

<b>Cash in hand</b>	450,000	634,497
<b>Cash at BO Account</b>	200,039	

##### Cash at Banks:

Jamuna Bank Ltd.-CD-6233	-	-
Mutual Trust Bank Ltd.-CD-11251	-	1,506,375
Mutual Trust Bank Ltd.-STD-2508	-	-
Mutual Trust Bank-CD-0002-0210029939	61,793,686	517,515
Pubali Bank PLC-CD-37856	9,659,237	
FDR (Mutual Trust Bank Ltd.)	16,320,216	26,974,381
FDR (Jamuna Bank Ltd.)	2,229,301	2,232,301
FDR (People's Leasing Finance Limited)	30,000,000	30,000,000
	<b>120,002,440</b>	<b>61,230,573</b>

Bank balance have been certified by the bank and Cash balance by the manage: **120,652,480** **61,865,070**

**9.00 Share Capital: Tk. 980,798,770**

This represents the followings:

**Authorized capital:**

100,000,000 ordinary Shares of tk 10/= each

1,500,000,000 1,500,000,000

**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  
Bonus

635,000,000 635,000,000

345,798,770 345,798,770

**980,798,770 980,798,770****10.00 Revaluation Reserve: Tk. 88,289,962**

This is made up as follows:

Opening balance

88,354,031 88,494,066

Depreciation on Revaluation Surplus

(64,069) (140,035)

**88,289,962 88,354,031****11.00 Retained Earnings: Tk. 89,394,215**

This is made up as follows:

**Opening Balance**

115,144,967 95,837,257

Net Income for the year

35,511,746 26,020,682

Dividend for the year

(61,326,566) (6,853,007)

Depreciation on Revaluation Surplus

64,069 140,035

**Closing Balance****89,394,215 115,144,967****12.00 Long Term Bank Loan: Tk. 3,864,878**

This is made up as follows:

Loan -Long Term Portion

3,864,878 3,601,828

**3,864,878 3,601,828**

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.

**13.00 Deferred Tax Liability TK. 36,321,897**

This has been arrived as under:

**A. Temporary difference:**

Carrying Amount of PPE

275,562,278 286,981,384

Tax Base Value of PPE

88,507,523 93,165,813

Taxable Timing Differences

187,054,756 193,815,571

Tax rate (50% of 25%)

22.50% 22.50%

Deferred Tax Liabilities Closing Balance

33,014,072 31,550,065

Less: opening balance of Deferred Tax Liabilities

31,550,065 27,771,286

**Deferred Tax Expenses (C)****1,464,008 3,778,778****B. Revaluation:**

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:****3,307,824 3,319,130**

Land

1,988,617 1,988,617

Other than Land

1,319,207 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)

11,306 24,712

**Deferred Tax Liabilities at the end of the year (A+B)****36,321,897 34,869,194****Total Deferred Tax Income/Expense (C+D)****1,452,703 3,754,066**

The company has decided to adopt policy of reorganization of deferred tax in accordance with the Bangladesh Accounting Standard 12 (BAS). Deferred tax is provided using the liability method for temporary difference between the carrying value of fixed assets as per accounts and the corresponding income tax written down value. Deferred tax is calculated at the effective Income Tax rate Prevailing at balance sheet date. The company has introduced Deferred Tax on revaluation reserve from land as per provision of BAS-12 (Income Taxes) during the year and comparative information has been re-stated accordingly.

**14.00 Short Term Bank Loan: Tk. 8,585,868**

This is made up as follows:

Current portion of long term loan

8,585,868	8,585,868
<b>8,585,868</b>	<b>8,585,868</b>

**15.00 Accrued Expenses Tk. 3,420,340**

This is made up as follows:

Factory Electricity Bill

1,559,490 32,392

Factory Gas Bill

- 172,785

Audit Fee

- 575,000

Annual Listing fee payable

- 980,798

CDBL Fees Payable

- 106,000

Telephone Bill

2,175 1,775

Internet Bill

2,400 2,400

Office electricity, Wasa &amp; Others

36,475 62,085

Salary and Allowance

274,550 176,500

Wages &amp; salary

1,545,250 1,861,948

**3,420,340 3,971,684****16.00 Provision for Tax: Tk. 32,765,964**

This has been arrived as under:

**Opening Balance****22,128,168 13,483,886****Provision during the year:**

Tax charge during the period @ 22.5%

10,310,896 8,644,282

Tax charge during the period on Non Operating Income

326,900 -

**10,637,796 22,128,168****Adjusted/ Payment during the period:**

Adjustment

- -

Payment

- -

- -

Closing Balance

**32,765,964 22,128,168****17.00 Provision for Dividend: Tk. 61,326,566**

10% Cash Dividend (other than Sponsors &amp; Directors) approved in the last AGM held on 24th December 2025

61,326,566 -

**61,326,566 -****18.00 Dividend Payable: Tk. 517,515**

	Opening Payable	Paid During The Year	Balance on'31 Dec 2025	Balance on'30 June 2025
Dividend-2020	1,077,549	946,005	131,544	1,077,549
Dividend-2022 (Interim)	361,874	-	361,874	361,874
Dividend-2024	24,097	-	24,097	24,097
<b>Total</b>	<b>1,463,520</b>	<b>946,005</b>	<b>517,515</b>	<b>1,463,520</b>

**19.00 Turnover: Tk. 137,441,506**

Export

- -

Local

99,735,267 -

Toll Manufacturing Revenue

37,706,239 52,697,025

**137,441,506 52,697,025**

**20.00 Cost of Sales: Tk. 85,221,331**

This has been arrived as under:

Opening Work-in-Process	-	-
Raw materials consumed: (Notes-20.01)	47,530,729	-
Wages & Salaries (Note-20.02)	14,559,105	16,172,073
Manufacturing overhead (Note-20.03)	23,131,496	22,064,360
Less: Closing Work-in-Process	-	-
<b>Cost of Production</b>	<b>85,221,330</b>	<b>38,236,433</b>
Opening stock of Finished Goods	44,145,422	44,145,422
<b>Cost of Goods Available for Sale</b>	<b>129,366,752</b>	<b>82,381,855</b>
Less: Closing stock of Finished Goods	(44,145,422)	(44,145,422)
<b>Cost of Sales</b>	<b>85,221,331</b>	<b>38,236,434</b>

**20.01 Raw Materials Consumed: Tk. 47,530,729**

This is made up as follows:

Opening Stock	553,314,755	553,314,755
Add: Purchase during the Year	47,530,729	-
<b>Raw Materials Available</b>	<b>600,845,484</b>	<b>553,314,755</b>
Less: Closing Stock	553,314,755	553,314,755
<b>Raw Materials Consumed during the year</b>	<b>47,530,729</b>	<b>-</b>

**20.02 Wages & Salary: Tk. 14,559,105**

This consists of the following:

Wages &amp; salary

Amount in TK	Amount in TK
Half Yearly-25	Half Yearly-24
14,559,105	16,172,073
<b>14,559,105</b>	<b>16,172,073</b>

**20.03 Manufacturing Overhead: Tk. 23,131,496**

This consists of the following:

Workers Food Allowance	1,099,558	980,520
Electricity Bill	3,693,434	403,482
Gas Bill	821,519	723,035
Diesel for Generator	831,244	681,060
Spare Parts	545,175	789,000
Factory Maintenance	586,495	639,310
Machinery Maintenance	963,217	892,031
Electric Materials	684,970	851,331
Daily Labor	1,335,966	1,661,959
Worker Transport Expenses	546,080	992,010
Medical Expenses	52,663	69,914
Car Repair & Maintenance	592,058	926,950
Hardware Materials	759,752	819,686
Depreciation	10,619,365	11,634,072
	<b>23,131,496</b>	<b>22,064,360</b>

**21.00 Administrative Expenses: Tk. 2,489,965**

This consists of the following:

Salary and Allowances	627,000	1,230,000
Directors Meeting Allowances	24,900	21,900
Donation & Subscription	19,950	18,000
Entertainment	110,852	169,012
Fuel & Lubricant	66,201	53,305
Traveling & Conveyance	104,197	158,700
Office Electricity, Wasa and Others Bill	478,950	474,931
Office Maintenance	40,676	36,678
Printing & Stationery	129,330	99,305
Postage & Telegram	2,520	2,750
Registration & Renewals	34,500	34,500
Telephone Bill	8,350	11,745
Mobile Bill	27,000	27,000
Internet Bill	14,400	14,400
Newspaper & Periodicals	4,290	4,443
Other Expenses	10,220	10,200
Depreciation	786,629	952,883
	<b>2,489,965</b>	<b>3,319,752</b>

**22.00 Marketing, Selling & Distribution Expenses: Tk. 494,461**

This consists of the following:

Fuel & Lubricants	52,015	56,195
Salary & Allowances	429,000	429,000
Toll Expenses	335	4,220
Depreciation-delivery van	13,111	16,389
	<b>494,461</b>	<b>505,804</b>

**23.00 Financial Expenses: Tk. 1,029,434**

This consists of the following:

	Amount in TK Half Yearly-25	Amount in TK Half Yearly-24
Bank Charges & Others	73,884	7,073
Interest on Term Loan	913,050	1,236,497
Excise Duty FDR & TDR	42,500	42,500
	<b>1,029,434</b>	<b>1,286,070</b>

**24.00 Income Tax Expenses: Tk. 12,090,498**

This has been arrived as under:

Current Tax Note- 16	10,637,796	2,720,140
Deferred Tax Note- 13	1,452,702	611,349
Income tax expenses	<b>12,090,498</b>	<b>3,331,489</b>

**25.00 Non Operating Income : Tk. 1,776,039**

This consists of the following:

Capital Gain on Portfolio Shares	969,445	-
Interest on FDR & TDR	806,595	765,798
	<b>1,776,039</b>	<b>765,798</b>

**26.00 Earnings Per Share: Tk. 0.36**

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	35,511,746	6,783,274
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
<b>Earning per share</b>	<b>0.36</b>	<b>0.07</b>

**27.00 Net Asset Value Per Share (NAVPS)**

Total Assets  
Non-Current Liabilities+Current Liabilities+Long Term Liabilities  
Net Assets Value(NAV) including Revaluation surplus  
Number of ordinary shares outstanding  
Net Assets Value(NAV) Per Share including Revaluation surplus  
Net Assets Value(NAV) excluding Revaluation surplus  
Net Assets Value(NAV) Per Share excluding Revaluation surplus

Amount in TK 31-Dec-25	Amount in TK 30-Jun-25
1,309,587,039	1,232,990,872
151,104,092	67,860,778
1,158,482,947	1,165,130,094
98,079,877	98,079,877
11.81	11.88
1,070,192,985	1,076,636,027
10.91	10.98

**28.00 Net Operating Cash Flow Per Share (NOCFPS)**

Cash inflow/(outflow) per Share  
The composition of cash inflow/(outflow) value per share is

Operating cash inflow/(outflow) during the period	71,594,309	642,742
Number of shares	98,079,877	98,079,877
	<b>0.73</b>	<b>0.01</b>

**29.00 Reconciliation of Net Cash Flows From Operating Activities**

<b>Net Profit after Tax</b>	<b>35,511,746</b>	<b>6,783,274</b>
Add: Depreciaton	11,419,106	12,603,344
Add:Deferred Tax	1,452,702	611,349
Add: Increase/Decrease of Current Assets	10,744,192	(20,547,495)
Less: Decrease of Current Liabilities	12,466,565	1,192,271
<b>Net Cash Flows From Operating Activities</b>	<b>71,594,309</b>	<b>642,742</b>

**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 December 31, 2025

Annexure A

Particulars	COST/REVALUATION			Rate of Dep.	DEPRECIATION			Written down value as at 31.12.2025	Written down value as on 30.06.2025
	As at 01.07.2025	Addition During the year	As at 31.12.2025		As at 01.07.2025	Addition During the year	As at 31.12.2025		
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	3,388,287	132,143,196	135,531,483	
Plant & Machinery	459,753,737	-	459,753,737	10%	325,206,651	6,727,354	127,819,732	134,547,086	
Generator & Electric Equipment	57,782,068	-	57,782,068	15%	51,065,753	503,724	6,212,591	6,716,315	
Motor Vehicle	31,722,303	-	31,722,303	20%	25,913,991	580,831	5,227,481	5,808,312	
Office Decoration & Fittings	10,922,885	-	10,922,885	10%	7,627,350	164,777	3,130,758	3,295,535	
Furniture & Fixture	4,869,065	-	4,869,065	10%	3,786,412	54,133	1,028,521	1,082,653	
<b>Total as on 31 Dec 2025</b>	<b>963,781,958</b>	<b>-</b>	<b>963,781,958</b>		<b>522,898,376</b>	<b>11,419,106</b>	<b>429,464,477</b>	<b>440,883,583</b>	
<b>Total as on 30 June 2025</b>	<b>963,781,958</b>	<b>-</b>	<b>963,781,958</b>		<b>497,691,688</b>	<b>25,206,688</b>	<b>440,883,583</b>		

**Allocation of depreciation:**

Admin	786,630
Marketing	13,111
Manufacturing	10,619,365
	<u><u>11,419,106</u></u>

*Note: Land & Land Development represents only Land.*