



Deshbandhu Polymer Limited

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2nd Quarter Un-audited Financial Statements for the Period ended on 31 December 2025

Statements of Financial Position (Un-Audited) For the 2nd Quarter ended 31 Dec 2025

Particulars	Notes	Amount in Tk.	
		31 Dec, 2025	30 June 2025
ASSETS			
Non-current assets			
Property, plant & equipment	4.00	1,055,550,339	1,077,052,589
Revaluation Surplus		1,055,323,302	1,076,636,355
Investment in share	5.00	227,037	416,235
Current Assets			
Inventories	6.00	1,296,616,526	1,313,763,592
Accounts Receivable		431,063,375	444,286,437
Advance, Deposit and Prepayments	7.00	554,016,222	555,326,042
Cash and Cash Equivalents	8.00	299,396,110	300,945,950
		12,140,819	13,205,163
Total Assets		2,352,166,864	2,390,816,181
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital		782,127,268	892,166,844
Revaluation Surplus		613,651,500	613,651,500
Retained Earnings		457,579,811	459,204,559
		(289,104,043)	(180,689,215)
Non-Current Liabilities			
Deferred Tax Liability		1,027,608,709	922,542,928
Long Term Loan		142,249,852	146,361,334
		885,358,857	776,181,594
Current Liabilities			
Bank Overdraft	9.00	542,430,887	576,106,409
Current Portion of Long Term Loan	9.00	217,559,272	190,656,622
Short Term Loan	9.00	179,263,847	179,263,847
Accounts Payable		49,830,812	108,197,608
Other Payables and Provisions	10.00	1,181,481	1,074,074
Share Money Refundable		66,144,649	68,463,432
Unclaimed/Undistributed Dividend Account		14,924,500	14,924,500
Worker's Profit Participation Fund		7,518,230	7,518,230
		6,008,095	6,008,095
Total Current and Non-Current Liabilities		1,570,039,596	1,498,649,337
Total Equity and Liabilities		2,352,166,864	2,390,816,181
Net Assets Value Per Share (NAVPS)			
	20.0	12.75	14.54
Sd/- Chief Financial Officer Sd/- Company Secretary Sd/- Director Sd/- Director Sd/- Managing Director			
Dated: 29th January 2026, Place: Dhaka			

Statement of Profit or Loss and Other Comprehensive Income (un-audited) For the period ended 31 December 2025 (2nd quarter)

Particulars	Notes	Amount in Tk.			
		July'25 - Dec'25	July 24 to Dec 24	Oct'25 - Dec'25	Oct'24 - Dec'24
Revenue	11.00	19,165,888	93,777,218	7,971,430	46,874,214
Cost of goods sold	12.00	(71,877,666)	(140,421,721)	(33,120,642)	(70,234,073)
Gross profit		(52,711,777)	(46,644,503)	(25,149,212)	(23,359,859)
Operating expenses:					
Administrative expenses	13.00	(4,098,865)	(5,189,864)	(1,344,757)	(2,872,271)
Selling & distribution expenses	14.00	(1,729,601)	(4,399,052)	(653,144)	(2,165,591)
Total operating expenses		(5,828,466)	(9,588,916)	(1,997,901)	(5,037,870)
Operating profit		(58,540,243)	(56,233,419)	(27,147,113)	(28,397,729)
Finance expenses	15.00	(55,165,366)	(32,535,837)	(35,842,694)	(17,942,187)
Other income		-	5,681,611	-	2,025,490
		(55,165,366)	(26,854,226)	(35,842,694)	(15,916,697)
Profit before WPPF & income tax		(113,705,609)	(83,087,645)	(62,989,807)	(44,314,426)
Contribution to WPPF		-	-	-	-
Profit before income tax		(113,705,609)	(83,087,645)	(62,989,807)	(44,314,426)
Current tax	17.00	(256,253)	(596,753)	(189,767)	(293,398)
Deferred tax income/(expenses)	18.00	4,111,482	1,679,701	(248,819)	1,679,701
Profit for the period		(109,850,380)	(82,004,697)	(63,428,393)	(42,928,123)
Other comprehensive income	16.00	(189,198)	145,744	(75,679)	-
Comprehensive Income/(Loss) for the year		(110,039,577)	(81,858,953)	(63,504,072)	(42,928,123)
Earning per share of Tk. 10.00 each	19.0	(1.79)	(1.34)	(1.03)	(0.70)
Sd/- Chief Financial Officer Sd/- Company Secretary Sd/- Director Sd/- Director Sd/- Managing Director					
Dated: 29th January 2026, Place: Dhaka					

Statement of cash flows (un-audited) For the 2nd quarter ended 31 December 2025

Particulars	Notes	Amount in Tk.	
		July'25 - Dec'25	July'24 - Dec'24
A. Cash flows from operating activities:			
Cash received from customer		20,475,709	86,311,424
Cash paid to suppliers, employees and others		(29,761,763)	(138,692,432)
Cash generated/used in operations		(9,286,054)	(52,381,008)
Cash received from Other income		(75,679)	5,681,611
Financing expenses		(55,165,366)	(32,535,837)
Net cash generated from operating activities		(64,527,099)	(79,235,234)
B. Cash flow from investing activities:			
Purchase of property, plant and equipment		-	-
Investment in share		75,679	-
Net cash used in investing activities		75,679	-
Cash flow from financing activities:			
Long Term Loan		16,630,668	82,704,774
Short Term Loan		26,688,151	(4,493,633)
Bank Overdraft		16,802,869	4,956,640
Net cash from financing activities		60,121,688	83,167,781
Net cash inflow / (outflow) (A+B+C)		(4,329,732)	3,932,547
Cash and cash equivalent at the beginning		16,470,551	13,484,909
Cash and cash equivalent at the closing		12,140,819	17,417,456
Cash in Hand		205,047	1,698,569
Cash at Bank		11,935,772	15,718,887
		12,140,819	17,417,456
Net operating cash flows per share (NOCFPS)	21	(1.05)	(1.29)
Sd/- Chief Financial Officer Sd/- Company Secretary Sd/- Director Sd/- Director Sd/- Managing Director			
Dated: 29th January 2026, Place: Dhaka			

Statement of Changes in Equity For the Period ended 31 Dec 2025

Particulars	Share Capital	Retained earnings	Revaluation Surplus	Total
Cash Dividend 2024-2025	-	-	-	-
Net profit after tax for the Period	-	(109,850,380)	-	(109,850,380)
Depreciation on Revaluation Surplus	-	1,624,750	(1,624,750)	-
Other Comprehensive income/(Loss)	-	(189,198)	-	(189,198)
Changes in tax obligation	-	-	-	-
Balance as at 31 Dec 2025	613,651,500	(289,104,043)	457,579,811	782,127,267

Statement of Changes in Equity For the Period ended 31 Dec 2024

Particulars	Share Capital	Retained earnings	Revaluation Surplus	Total
Cash Dividend 2023-2024	-	-	-	-
Net profit after tax for the Period	-	(82,004,697)	-	(82,004,697)
Depreciation on Revaluation Surplus	-	3,249,500	(3,249,500)	-
Other Comprehensive income/(Loss):	-	-	-	-
Changes in tax obligation	-	-	-	-
Balance as at 31 Dec 2024	613,651,500	(20,723,121)	461,154,260	1,054,082,638

Noted to the Financial Statements (un-audited) For the 2nd Quarter ended 31 Dec 2025

- 1.0 Selected Explanatory Notes**
- These financial statements have been prepared in line with accounting policies for the period ended 30th September 2025 as adopted in the preparation of financial statements. This interim financial report includes those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.
- 2.0 Presentation of financial statements and basis of accounting**
- The financial statements have been prepared in accordance with generally accepted accounting principles under 'historical cost convention' and after compliance with International Financial Reporting Standards (IFRS) as adopted in Bangladesh, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.
- 3.0 Stock & Spares**
- Raw materials & packing materials are valued at the lower of cost and net realizable value (NRV). Cost is determined on average cost basis. The cost of stock comprises of expenditure incurred in the normal course of business in bringing the stock to their present location and condition. Finished goods and work in process are valued at material cost plus proportionate labor & overhead.
- | | Amount in Tk.
31-Dec-25 | Amount in Tk.
30 June 2025 |
|---|----------------------------|-------------------------------|
| Fixed asset at cost/ Revaluation Opening | 1,476,104,527 | 1,344,513,372 |
| Add: Addition | - | 131,591,155 |
| | 1,476,104,527 | 1,476,104,527 |
| Less: Accumulated depreciation | | |
| Opening balance | 410,124,699 | 361,542,551 |
| Charged during the interim period | 9,031,777 | 31,426,622 |
| Depreciation on revaluation Surplus | 1,624,750 | 6,498,999 |
| Total Accumulated depreciation/Revaluation Surplus | 420,781,226 | 399,468,173 |
| Written down value | 1,055,323,302 | 1,076,636,355 |
- Detail of property, plant & equipment is presented in Annexure-1.
- 5.0 Investment in share**
- | | | |
|---|----------------|----------------|
| Opening Balance | 302,716 | 628,136 |
| (Decrease)/Increase of Share price (Note- 5.01) | (75,679) | (211,901) |
| | 227,037 | 416,235 |

Number of Share	Cost per share	Total cost (Tk.)	Market Price per share	Total Market price (Tk.)	Total Market price (Tk.)
75,679	9.47	716,928	3.00	227,037	416,235

Investments in Marketable Share is valued at Market price that prevailed on the reporting date. Related gain/(loss) is recognised through Other Comprehensive Income.

Particulars	31-Dec-25	30-Jun-25
6.0 Inventories		
Raw Materials	342,818,970	343,360,842
Work- In-Process (WIP)	4,570,960	6,791,618
Finished goods	76,740,920	86,550,462
Stock of spare parts	6,932,525	7,583,515
	431,063,375	444,286,437

Particulars	31-Dec-25	30-Jun-25
7.0 Accounts Receivable		
First Party	10,293,407	10,446,168
Third party	16,594,728	21,322,793
In-house Party	160,651,945	155,428,771
Corporate Party	32,637,941	33,932,103
Others Sales	333,838,200	334,196,207
	554,016,222	555,326,042

7.1 Related Party Transaction
The company has Accounts Receivable & during the period carried out a number of transactions with related parties in the normal course of business and on arms length basis. The name of these related parties, nature of transactions and their total value have been set in accordance with the provisions of IAS-24.

Name of the Party	Nature of relationship	Nature of transactions	31-Dec-25	30-Jun-25
Deshbandhu Sugar Mills Ltd.	Share Holder	Short Term Funding	Nil	Nil
		AR	Nil	Nil
Deshbandhu Cement Mills Ltd.	Common Directors	Short Term Funding	Nil	Nil
		AR	1,650,032	1,650,032
Commodities Trading Company	Common Directors	Short Term Funding	99,905	99,905
		AR	Nil	Nil
Deshbandhu Consumer & Agro Products Ltd.	Common Directors	Short Term Funding	Nil	Nil
		AR	155,428,771	155,428,771
SG Oil Refineries Ltd.	Common Directors	Short Term Funding	Nil	Nil
		AR	Nil	Nil
M R Trading	Common Directors	Short Term Funding	Nil	Nil
		AR	3,473,237	3,473,237
Deshbandhu Food & Beverage Ltd.	Common Directors	Short Term Funding	Nil	Nil
		AR	Nil	Nil

a No Key Management Personnel services is being received from related parties during the year.

b No compensation is given other than board meeting attendance fee for independent director during

Particulars	31-Dec-25	30-Jun-25
8.0 Cash and Cash Equivalents		
Cash in hand FO	52,745	60,256
Cash in hand HO	152,302	52,250
Cash at banks (BDT)	1,578,526	2,735,411
Cash at banks (foreign currency converted to BDT)	1,455,943	1,455,943
Fixed deposit receipts	8,896,547	8,896,547
Cash at Port Folio Account	4,756	4,756
	12,140,819	13,205,163

Particulars	31-Dec-25	30-Jun-25
9.0 Short term loan		
Short Term Loan/OD	217,559,272	190,656,622
Acceptance liabilities under letter of credit	49,830,812	108,197,608
Current Portion of Long Term Loan	179,263,847	179,263,847
	446,653,931	478,118,077

Note: these includes current portion of long term bank liabilities

10.0 Other Payables and Provisions

Particulars	31-Dec-25	30-Jun-25
Provisions:		
Audit Fees	-	172,500
Electricity Bill	262,014	1,186,651
Mobile Bill payable	12,159	25,843
Payable Various Expenses	24,510	819,927
Factory Salary & Bonus	2,663,215	2,217,508
Head Office Salary & Bonus	400,066	1,256,046
Income Tax:		
FY 2016-2017	5,147,235	5,147,235
FY 2017-2018	10,943,477	10,943,477
FY 2018-2019	8,145,127	8,145,127
FY 2019-2020	5,082,403	5,082,403
FY 2020-2021	4,774,297	4,774,297
FY 2021-2022	6,313,837	6,313,837
FY 2022-2023	12,302,341	12,304,614
FY 2023-2024	3,814,540	3,814,540
FY 2024-2025	6,259,428	6,259,428
	66,144,649	68,463,432

Cost of Goods Sold Period from July to December 2025

SL No.	Name of Item	Amount July 25 to Dec 25	Amount July 24 to Dec 24
11.00 Revenue		</	