



Deshbandhu Polymer Limited

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Share Office: House # 59 (1st Floor), Road # 27, Block-K, Banani, Dhaka-1213, Bangladesh.

3rd Quarter Un-audited Financial Statements for the Period As at 31st March 2026

Statements of Financial Position (Un-Audited) As at 31st March 2026

Particulars	Notes	Amount in BDT	
		31 March 2026	30 Jun 2025
Assets			
Non-Current Assets			
Property, Plant & Equipment	4.00	1,049,908,206	1,076,636,355
Investment in share	5.00	227,037	416,235
		1,050,135,243	1,077,052,589
Current Assets:			
Inventories	6.00	407,825,829	444,286,437
Accounts Receivable	7.00	541,093,870	555,326,042
Advance, Deposit and Prepayments	8.00	298,839,747	300,945,950
Cash and Cash Equivalents	9.00	13,536,583	13,205,163
		1,261,296,029	1,313,763,592
		2,311,431,272	2,390,816,181
Equity and Liabilities			
Shareholders' Equity			
Share Capital		613,651,500	613,651,500
Revaluation Surplus		454,330,310	459,204,559
Retained Earnings		(352,663,580)	(180,689,215)
		715,318,231	892,166,844
Non-Current Liabilities			
Deferred Tax Liability	13.00	146,831,180	146,361,334
Long Term Loan		846,397,215	776,181,594
		993,228,395	922,542,928
Current Liabilities			
Bank Overdraft		214,881,769	190,656,822
Current portion of Long Term Loan		228,895,771	179,263,847
Short Term Loan	10.00	63,147,513	108,197,608
Accounts Payable		852,553	1,074,074
Other Payables and Provisions	11.00	66,656,215	68,463,432
Share Money Refundable		14,924,500	14,924,500
Unclaimed/Undistributed Dividend Account		7,518,230	7,518,230
Worker's Profit Participation Fund		6,008,095	6,008,095
		602,884,647	576,106,409
Total Current and Non Current Liabilities		1,596,113,042	1,498,649,337
Total Equity and Liabilities		2,311,431,272	2,390,816,181
Net Asset Value (NAV) per share	15.00	11.66	14.54
Sd/-	Sd/-	Sd/-	Sd/-
Chief Financial Officer	Company Secretary	Director	Managing Director
Dated: 30th April 2026, Place: Dhaka			

Statement of Profit or Loss and Other Comprehensive Income (un-audited) For the period ended 31st March 2026

Particulars	Notes	Amount in BDT			
		July 25 to March 26	July 24 to March 25	January '26 - March '26	January '25 - March '25
Revenue	19.00	25,167,878	125,216,585	6,001,990	31,439,367
Cost of Sales	20.00	(94,961,264)	(186,483,995)	(23,083,598)	(46,062,273)
Gross profit		(69,793,386)	(61,267,410)	(17,081,608)	(14,622,906)
Operating Expenses					
Administrative Expenses	21.00	(5,077,141)	(9,539,840)	(978,276)	(4,349,976)
Selling & Distribution Expenses	22.00	(2,470,805)	(6,260,486)	(741,204)	(1,861,434)
Total Operating Expenses		(7,547,946)	(15,800,326)	(1,719,480)	(6,211,410)
Operating profit		(77,341,332)	(77,067,736)	(18,801,088)	(20,834,316)
Finance Cost	23.00	(103,642,305)	(46,934,968)	(48,476,940)	(14,399,131)
Other Income	24.00	-	5,805,731	-	124,120
		(103,642,305)	(41,129,237)	(48,476,940)	(14,275,011)
Profit/(loss) before WPPF and Income Tax		(180,983,637)	(118,196,973)	(67,278,028)	(35,109,328)
Provision for Contribution to WPPF		-	-	-	-
Profit/(loss) before Tax		(180,983,637)	(118,196,973)	(67,278,028)	(35,109,328)
Income Tax (Expenses)/Income					
Current Tax	12.00	(292,264)	(786,134)	(36,012)	(189,381)
Deferred Tax	13.00	3,641,635	(521,351)	(469,847)	(2,201,052)
		3,349,371	(1,307,485)	(505,859)	(2,390,433)
Profit after tax for the year		(177,634,266)	(119,504,458)	(67,783,886)	(37,499,761)
Other Comprehensive income/(Loss)		(189,198)	(128,654)	-	(274,398)
Foreign Currency Fluctuation (Loss)/Gain		-	-	-	-
Total Comprehensive income for the year		(177,823,464)	(119,633,112)	(67,783,886)	(37,774,159)
Earning per share of Tk. 10.00 each	16.00	(2.89)	(1.95)	(1.10)	(0.61)
Sd/-	Sd/-	Sd/-	Sd/-	Sd/-	
Chief Financial Officer	Company Secretary	Director	Director	Managing Director	
Dated: 30th April 2026, Place: Dhaka					

Statement of Changes in Equity For the period ended 31 March 2026

Particulars	Share Capital	Amount in BDT		
		Retained earnings	Revaluation Surplus	Total
Opening Balance as at 01 July 2025	613,651,500	(180,689,215)	459,204,560	892,166,845
Net profit after tax for the year	-	(177,634,266)	-	(177,634,266)
Depreciation on Revaluation Surplus	-	4,874,250	(4,874,250)	-
Other Comprehensive income/(Loss)	-	(189,198)	-	(189,198)
Deferred tax impact on depreciation charge relating to revalued surplus	-	974,850	-	974,850
Balance as at 31 March 2026	613,651,500	(352,663,580)	454,330,310	715,318,231

Statement of Changes in Equity For the period ended 31 March 2025

Particulars	Share Capital	Amount in BDT		
		Retained earnings	Revaluation Surplus	Total
Opening Balance as at 01 July 2024	613,651,500	58,032,076	464,403,759	1,136,087,335
Net profit after tax for the year	-	(119,504,458)	-	(119,504,458)
Depreciation on Revaluation Surplus	-	4,874,250	(4,874,250)	-
Cash Dividend	-	(4,078,176)	-	(4,078,176)
Deferred tax impact on depreciation charge relating to revalued surplus	-	974,850	-	974,850
Balance as at 31 March 2025	613,651,500	(59,701,459)	459,529,509	1,013,479,550

Statement of cash flows (un-audited) For the period ended 31st March 2026

Particulars	Note	Amount in BDT	
		Jul 25 to Mar '26	Jul 24 to Mar '25
A. Cash Flows From Operating activities:			
Cash received from customer		39,400,050	111,241,586
Cash paid to suppliers, employees and others		(34,156,656)	(116,201,578)
Cash generated/used in operations		5,243,394	(4,959,992)
Cash received from Other income		(189,198)	5,805,731
Finance Cost		(103,642,305)	(46,934,968)
Income Tax		(292,264)	(3,160,105)
Net Cash used in Operating activities	14.00	(98,880,373)	(49,249,334)
B. Cash Flow From Investing activities:			
Purchase of property, plant and equipment		-	-
Disposal of shares		189,197.5	(128,654)
Net Cash used in Investing activities		189,198	(128,654)
C. Cash Flow From Financing activities:			
Long Term Loan		119,847,544	84,141,663
Short Term Loan		(45,050,095)	10,945,249
Bank Overdraft		24,225,147	(38,288,095)
Unclaimed/Undistributed Dividend Account		-	(13,812)
Cash Dividend		-	(4,078,176)
Net Cash From Financing activities		99,022,596	52,706,829
Net Cash inflow / (outflow) (A+B+C)		331,420	3,328,841
Cash and Cash equivalent at the beginning		13,205,163	13,484,909
Cash and Cash Equivalent at the closing		13,536,584	16,813,750
Cash and Cash Equivalent at the closing:			
Cash in Hand		179,522	727,346
Cash at Banks		13,357,061	16,086,404
		13,536,583	16,813,750
Net Operating Cash Flow Per Share	17.00	(1.61)	(0.80)
Sd/-	Sd/-	Sd/-	Sd/-
Chief Financial Officer	Company Secretary	Director	Managing Director
Dated: 30th April 2026, Place: Dhaka			

Notes to the Accounts (Un-audited) As on and the period ending 31st March 2026

1.00 Selected explanatory notes

These financial statements have been prepared in line with accounting policies for the period ended 31st March 2026 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.

2.00 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) & International Accounting Standards (IAS) as adopted in Bangladesh, the Companies Act, 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

3.00 Stock & spares

Raw materials & packing materials are valued at the lower of cost and net realizable value (NRV). Cost 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.

Taka	
31-Mar-26	30-Jun-25
4.00 Property, plant & equipment:	
Fixed asset at Cost/Revaluation Opening	1,476,104,527
Addition during the interim period	131,691,155
Cost/Revaluation of Fixed Assets	1,476,104,527
Less: Accumulated Depreciation	1,476,104,527
Accumulated depreciation Opening	399,468,172
Charged during the interim period	21,853,900
Charged for Revaluation	4,874,250
Total Accumulated depreciation	426,196,322
Written down value as at 31.03.2026	1,049,908,206
5.00 Investment in share	
Opening Balance on 01.07.2025	416,235
(Decrease)/Increase of Share price	(189,198)
Closing balance as at 31.03.2026	227,037
6.00 Inventory	
Raw materials	322,504,515
Work in process (WIP)	3,847,763
Finished goods	74,521,450
Spare parts	6,952,101
	407,825,829
7.00 Accounts Receivable	
First Party	10,879,285
Third party	21,060,810
Inhouse Party	160,651,945
Corporate Party	315,489,330
RM & others sales	541,093,870
	1,049,908,206

7.01 The company has Accounts receivable transactions with its following related party:

Company Name	Amount (Tk.)	Amount (Tk.)
Commodities Trading Company	99,905	99,905
Deshbandhu Consumer & Agro Products Ltd.	155,428,771	155,428,771
Deshbandhu Cement Mills Ltd	1,650,032	1,650,032
M.R.Trading	3,473,237	3,473,237
	160,651,945	160,651,945

A portion of the above receivables are lying from long days and some parties are missing in their address. We are trying our best to collect the amounts.

8.00 Advance, deposit and prepayment

Advance and Deposit	Amount (Tk.)	Amount (Tk.)
Advance income tax	110,021,541	112,127,744
	188,818,206	188,818,206
	298,839,747	300,945,950

8.10 Advance Income Tax:

Year	Amount (Tk.)	Amount (Tk.)
FY 2010-2011	10,855,386	10,855,386
FY 2011-2012	13,252,157	13,252,157
FY 2012-2013	26,934,217	26,934,217
FY 2013-2014	31,976,605	31,976,605
FY 2014-2015	38,620,692	38,620,692
FY 2015-2016	23,419,853	23,419,853
FY 2016-2017	45,634,789	45,634,789
FY 2017-2018	34,220,249	34,220,249
FY 2018-2019	31,832,997	31,832,997
FY 2019-2020	35,988,261	35,988,261
FY 2020-2021	34,914,957	34,914,957
FY 2021-2022	67,046,548	67,046,548
FY 2022-2023	62,859,123	62,859,123
FY 2023-2024	45,328,599	45,328,599
FY 2024-2025	12,162,213	12,162,213
Total Advance Income Tax	505,056,649	505,056,649
Assessment adjusted 2010-11 to 2019-20	292,745,209	292,745,209
Provision for Tax adjusted	212,311,440	212,311,440

Less: Adjustable Provision for Income Tax

Year	Amount (Tk.)	Amount (Tk.)
FY 2012-2013	12,028,022	12,028,022
FY 2013-2014	7,934,248	7,934,248
FY 2014-2015	1,843,896	1,843,896
FY 2015-2016	1,627,063	1,627,063
	23,493,234	23,493,234
Net Advance Income Tax	188,818,206	188,818,206

Advance Income Tax (AIT) balance not yet adjusted due to some years assessment is not yet finalized by tax authority. After final assessment AIT will be adjusted duly.

9.00 Cash and Cash Equivalents

Category	Amount (Tk.)	Amount (Tk.)
Cash in Hand FO	133,628	60,256
Cash in Hand HO	45,894	52,250
Cash at Banks (Local Currency)	2,999,815	2,735,411
Cash at Banks (Foreign Currency)	1,455,943	1,455,943
Fixed Deposit Receipts	8,896,547	8,896,547
IPO	4,756	4,756
	13,536,583	13,205,163

10.00 Short Term Loan

Category	Amount (Tk.)	Amount (Tk.)
Force Loan - Mercantile Bank Ltd.	11,379,674	58,416,371
Force Loan - Dhaka Bank Ltd.	51,767,839	49,781,237
Closing balance	63,147,513	108,197,608

11.00 Others Payable and Provisions

Category	Amount (Tk.)	Amount (Tk.)
Other Payables	473,192	819,927
Provisions	66,183,023	67,643,505
Closing balance	66,656,215	68,463,432

11.01 Provisions

Category	Amount (Tk.)	Amount (Tk
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