



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



UN-AUDITED

**FINANCIAL STATEMENTS
OF
BANGLADESH THAI ALUMINIUM LIMITED**

**29 KEMAL ATATURK AVENUE, BANANI C/A,
DHAKA – 1213.**

**FOR THE PERIOD FROM
01 JULY 2024 TO 31 MARCH 2025**



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

PARTICULARS	NOTES	31-Mar-25 TAKA	30-Jun-24 TAKA
ASSETS			
Non-Current Assets			
Tangible Fixed Assets, Net of Accumulated Depreciation	1.00	3,065,678,805	3,114,124,723
Investment:			
Investment in BD Thai Food & Beverage Ltd.	2.00	49,315,070	49,315,070
Current Assets			
Inventories		3,232,858,913	3,249,633,632
Sundry Debtors	3.00	1,173,144,021	1,210,580,495
Loans, Advances and Deposits	4.00	982,350,775	975,718,397
Investment in Shares of listed companies		1,073,267,212	1,058,720,394
Cash at Banks and in Hand	5.00	1,110,485	1,217,932
		2,986,420	3,396,414
TOTAL ASSETS		6,347,852,788	6,413,073,424
EQUITY AND LIABILITIES			
Shareholder's Equity			
Share Capital	6.01	3,589,465,730	3,904,371,577
Share Premium		1,277,752,500	1,277,752,500
Revenue Reserve	8.00	555,147,247	555,147,247
Revaluation Surplus	9.00	19,578,459	19,578,459
Retained Earning		1,559,177,736	1,701,130,546
		177,809,788	350,762,825
Non-Current Liabilities			
Long Term Loan (Secured)	10.00	1,382,774,650	1,190,058,648
Deffered Tax	11.00	864,337,187	787,720,205
		518,437,463	402,338,443
Current Liabilities and Provisions			
Short Term Bank Loans (Secured)	12.00	1,375,612,408	1,318,643,199
Creditors		1,066,920,413	988,345,412
Unclaim & Unpaid Dividend		31,425,780	33,895,514
Accrued Expenses		17,080,949	17,118,966
		260,185,266	279,283,307
TOTAL EQUITY AND LIABILITIES		6,347,852,788	6,413,073,424
Net Asset Value (NAV) Per Share		28.09	30.56

Rubina

Prof. Rubina Hamid
Chairman

Shabana

Shabana Maleque
Director

SK. Jaidul Islam

SK. Jaidul Islam
Managing Director & CEO (CC)

Sk. Ashiqur Rahman

Sk. Ashiqur Rahman
Company Secretary

Ashim Kumar Barua

Ashim Kumar Barua
CFO

Dated: 15 May 2025

BTA TOWER (12th to 14th Floor), 29 Kemal Ataturk Avenue, Road # 17, Banani Commercial Area, Dhaka-1213, Bangladesh
Phone : +88-02-226603174-78, Fax : 88-02-226603174, E-mail : sales@btaalu.com, Web : www.btaalu.com
FACTORY : Chandara, Kaliakoir, Gazipur, Bangladesh, Phone : 06822-51609, E-mail : btafactory@btaalu.com



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LTD.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025

PARTICULARS	NOTES	01-July-2024 to 31-Mar-25	01-July-2023 to 31-Mar-24	01-Jan.-2025 to 31-Mar-25	01-Jan.-2024 to 31-Mar-24
TURNOVER		157,262,590	512,641,226	32,503,206	172,690,543
COST OF GOODS SOLD		172,649,769	417,751,335	55,304,000	140,861,504
GROSS PROFIT		(15,387,179)	94,889,891	(22,800,794)	31,829,039
Administrative, Selling & Financial Expenses		181,813,600	177,024,845	58,996,101	61,928,476
Administrative Expenses		15,392,151	37,450,066	4,649,984	12,407,490
Selling & Distribution Expenses		9,887,452	31,547,997	1,804,412	10,510,059
Financial Expenses		156,533,997	108,026,782	52,541,705	39,010,927
OPERATING PROFIT		(197,200,779)	(82,134,954)	(81,796,895)	(30,099,437)
Other Income		2,148,560	1,415,030	610,000	505,010
Net Profit before Tax and WPP&WF		(195,052,219)	(80,719,924)	(81,186,895)	(29,594,427)
Workers Profit Participation & WF		-	-	-	-
Net Profit before Tax		(195,052,219)	(80,719,924)	(81,186,895)	(29,594,427)
Current Tax		943,576	3,075,847	195,020	1,036,143
Deferred Tax		(6,070,246)	2,079,495	(6,519,589)	1,806,113
Tax Expenses		(5,126,670)	5,155,342	(6,324,569)	2,842,256
Net Profit after Tax		(189,925,549)	(85,875,266)	(74,862,326)	(32,436,683)
Earning Per Share (Adjusted)	13.00	(1.49)	(0.67)	(0.59)	(0.25)

Rubina
Prof. Rubina Hamid
Chairman

Shabana
Shabana Maleque
Director

SK. Jaidul Islam
SK. Jaidul Islam
Managing Director & CEO (CC)

Sk. Ashiqur Rahman
Sk. Ashiqur Rahman
Company Secretary

Asim Kumar Barua
Asim Kumar Barua
CFO

Dated: 15 May 2025



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025

PARTICULARS	01-July-2024 to 31-Mar-25	01-July-2023 to 31-Mar-24
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
	(144,764,875)	(95,625,568)
Collection from Turnover & Others	152,778,772	477,765,100
Payment for Costs & Expenses	(140,496,900)	(450,379,678)
Interest paid on Bank Loan	(156,533,997)	(108,026,782)
Income Tax Paid & deducted at source	(512,750)	(14,984,208)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
	(8,095,100)	(22,512,836)
Tangible Fixed Asset Acquired	(8,095,100)	(22,512,836)
Investment in Shares	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
	152,449,981	99,001,327
Share Capital	-	-
Cash Credit & Other loan received/(paid)	78,575,001	44,115,072
Long Term Loan Received	76,616,982	54,886,255
Dividend paid	(2,742,002)	-
Increase/(Decrease) in Cash and Cash Equivalents	(409,994)	(19,137,077)
Cash and Cash Equivalents at Opening	(3,396,414)	(28,544,892)
Cash and Cash Equivalents at Closing	2,986,420	9,407,815
Increase/(Decrease) in Cash and Cash Equivalents	(409,994)	(19,137,077)
Net Operating Cash Flow (NOCF) Per Share	(1.13)	(0.75)

Rubina

Prof. Rubina Hamid
Chairman

Shabana

Shabana Maleque
Director

Jaidul Islam

Sk. Jaidul Islam
Managing Director & CEO (CC)

Ashiqur Rahman

Sk. Ashiqur Rahman
Company Secretary

Ashim Kumar Barua

Ashim Kumar Barua
CFO


Dated: 15 May 2025

BANGLADESH THAI ALUMINIUM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2024	1,277,752,500	555,147,247	19,578,459	350,762,825	1,701,130,546	3,904,371,577
Depreciation on Revaluation Surplus	-	-	-	19,783,944	(19,783,944)	-
Opening Deferred Tax on Revaluation	-	-	-	-	321,647,885	321,647,885
Closing Deferred Tax on Revaluation	-	-	-	-	(443,816,751)	(443,816,751)
Cash Dividend for the year 2023-24	-	-	-	(2,703,985)	-	(2,703,985)
Net Profit for the Period	-	-	-	(189,925,549)	-	(189,925,549)
Unrealized Loss on Share	-	-	-	(107,447)	-	(107,447)
At 31 March 2025	1,277,752,500	555,147,247	19,578,459	177,809,788	1,559,177,736	3,589,465,730

FOR THE PERIOD FROM 01 JULY 2023 TO 31 MARCH 2024

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation Surplus	Total
At 01 July 2023	1,277,752,500	555,147,247	19,578,459	446,761,936	1,257,681,223	3,556,921,365
Depreciation on Revaluation Surplus	-	-	-	9,316,656	(9,316,656)	-
Opening Deferred Tax on Revaluation	-	-	-	-	356,285,622	356,285,622
Closing Deferred Tax on Revaluation	-	-	-	-	(354,189,374)	(354,189,374)
Net Profit for the Period	-	-	-	(85,875,266)	-	(85,875,266)
At 31 March 2024	1,277,752,500	555,147,247	19,578,459	370,203,326	1,250,460,815	3,473,142,347


Prof. Rubina Hamid
Chairman


Shabana Maleque
Director


SK. Jaidul Islam
Managing Director & CEO (CC)


Sk. Ashiqur Rahman
Company Secretary


Ashim Kumar Barua
CFO

Dated: 15 May 2025



BANGLADESH THAI ALUMINIUM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025
FORMING AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

1.00 Tangible Fixed Assets-Tk. 3,065,678,805

The break up of the above amount is as under :

Written down value as on 31.03.2025 (Annexure-A1 and A2)

Revaluation Surplus as on 31.03.2025 (Annexure-A3)

	31-Mar-25 TAKA	30-Jun-24 TAKA
	1,093,159,912	1,121,821,886
	1,972,518,893	1,992,302,837
Tk.	3,065,678,805	3,114,124,723

2.00 Investment in BD Thai Food & Beverage Ltd.: Tk. 49,315,070

The break up of the above amount is as under :

Paid up Capital

	31-Mar-25 TAKA	30-Jun-24 TAKA
	49,315,070	49,315,070
Tk.	49,315,070	49,315,070

3.00 Sundry Debtors : Tk. 982,350,775

The break up of the above amount is as under :

Gross Debtors

Unsecured but considered good

	31-Mar-25 TAKA	30-Jun-24 TAKA
	982,350,775	975,718,397
	982,350,775	975,718,397

4.00 Loans, Advances and Deposits : Tk. 1,073,267,212

The break up of the above amount is as under :

Balance as on 31 March 2025

	31-Mar-25 TAKA	30-Jun-24 TAKA
	1,073,267,212	1,058,720,394
	1,073,267,212	1,058,720,394



5.00 **Cash at Banks and in Hand: Tk. 2,986,420**

The break up of the above amount is as under :

Cash in Hand

Cash at Banks :

Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	22,759	315,371
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	258,390	249,866
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	2,544	2,544
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	32,234	59,536
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	6,873	197,416
Rupali Bank Ltd., Local Office Br. Ac# 200085688	2,980	5,625
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	635,374	635,374
In Dividend Account with Rupali Bank Ltd.	163,034	115,246
Shaha Jalal Islami Bank Ltd., (R/S)	1,057,044	1,057,044
Pubali Bank Ltd.,	198,401	738,188
BRAC Bank Ltd.,	606,787	338,472

Tk. **2,986,420** **3,714,682**

6.00 **Authorized Capital - Tk. 2,000,000,000**

The Company has an authorized capital of Tk. 2,000,000,000 divided into 200,000,000 Ordinary Shares of Tk.10/- each.

6.01 **Issued, Subscribed and Paid-up Capital: Tk. 1,277,752,500**

It represents the paid-up capital of the Company consisting of :

No. of Shares	Particulars	31-Mar-25 TAKA	30-Jun-24 TAKA
5,081,000	Issued as Ordinary Shares of Tk. 10 each fully paid up	50,810,000	50,810,000
508,100	Issued as Bonus Shares of Tk. 10/= each	5,081,000	5,081,000
2,781,640	Issued as Further Bonus Shares of Tk. 10/= each	27,816,400	27,816,400
5,589,100	Issued as Right Shares of Tk. 10/= each	55,891,000	55,891,000
3,079,660	Issued as Further Shares of Tk. 10/= each	30,796,600	30,796,600
3,407,900	Issued as Further Bonus Shares of Tk. 10/= each	34,079,000	34,079,000
12,431,850	Issued as Further Shares of Tk. 10/= each	124,318,500	124,318,500
8,219,810	Issued as Further Bonus Shares of Tk. 10/= each	82,198,100	82,198,100
2,054,953	Issued as Further Bonus Shares of Tk. 10/= each	20,549,530	20,549,530
2,157,700	Issued as Further Bonus Shares of Tk. 10/= each	21,577,000	21,577,000
2,265,586	Issued as Further Bonus Shares of Tk. 10/= each	22,655,860	22,655,860
4,757,729	Issued as Further Bonus Shares of Tk. 10/= each	47,577,290	47,577,290
5,233,502	Issued as Further Bonus Shares of Tk. 10/= each	52,335,020	52,335,020
52,335,028	Issued as Right Shares of Tk. 10/= each	523,350,280	523,350,280
5,495,178	Issued as Right Shares of Tk. 10/= each	54,951,780	54,951,780
8,654,905	Issued as Further Bonus Shares of Tk. 10/= each	86,549,050	86,549,050
3,721,609	Issued as Further Bonus Shares of Tk. 10/= each	37,216,090	37,216,090
127,775,250		1,277,752,500	1,277,752,500

Tk. **1,277,752,500** **1,277,752,500**



7.00 Share Premium: Tk. 555,147,247

The break up of the above amount is as under :

Balance as per last A/c

	31-Mar-25 TAKA	30-Jun-24 TAKA
	555,147,247	555,147,247
Tk.	555,147,247	555,147,247

8.00 Revenue Reserve: Tk. 19,578,459

The break up of the above amount is as under :

Balance as per last A/c

	31-Mar-25 TAKA	30-Jun-24 TAKA
	19,578,459	19,578,459
Tk.	19,578,459	19,578,459

9.00 Revaluation Surplus: Tk. 1,559,177,336

The break up of the above amount is as under :

Balance as per last account

Addition During the Period

Depreciation charged on revaluation amount

Opening Deferred Tax

Closing Deferred Tax

	31-Mar-25 TAKA	30-Jun-24 TAKA
	1,701,130,545	1,257,681,223
	-	421,233,388
	(19,783,944)	(12,422,202)
	321,647,486	356,285,622
	(443,816,751)	(321,647,486)
Tk.	1,559,177,336	1,701,130,545

10.00 Long Term Loan: Tk. 864,337,187

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 1,2,& 3)

Less: Installment to be paid within 12 month

Term Loan, Rupali Bank Ltd., Local Office, Dhaka.

IPDC Loan

	31-Mar-25 TAKA	30-Jun-24 TAKA
	726,394,030	670,193,180
	(112,400,000)	(112,400,000)
	249,218,267	228,592,135
	1,124,890	1,334,890
Tk.	864,337,187	787,720,205

11.00 Deferred Tax: Tk. 518,437,463

The break up of the above amount is as under :

On Revaluation

On Other Temporary Difference

	31-Mar-25 TAKA	30-Jun-24 TAKA
	443,816,751	321,647,485
	74,620,712	80,690,958
	518,437,463	402,338,443

12.00 Short Term Bank Loans (Secured): Tk. 1,066,920,413

The break up of the above amount is as under :

a) Cash Credit (Hypothecation)

from Rupali Bank Ltd., Local Office, Dhaka.

b) Installment of Long Term Loan

c) UPAS Loan, Rupali Bank Ltd., Local Office

d) COVID-19 Revolving refinance Scheme

e) Loan from Pristine Builders & Traders

f) Loan From Rahat Real Estate & Construction Ltd.

g) Loan from Mr. Zahid Maleque

	31-Mar-25 TAKA	30-Jun-24 TAKA
	548,147,329	497,047,370
	112,400,000	112,400,000
	212,736,958	200,111,062
	158,929,486	144,080,340
	1,450,000	1,450,000
	27,500,000	27,500,000
	5,756,640	5,756,640
Tk.	1,066,920,413	988,345,412



13.00 Basic Earning Per Share -EPS

The computation of EPS is given below:

- Earnings/attributable to the Ordinary Shareholder's
- Weighted Average number of the Ordinary Shares Outstanding during the period
- Basic EPS (Adjusted)

01-July-2024 to 31-Mar-25	01-July-2023 to 31-Mar-24
(189,925,549)	(85,875,266)
127,775,250	127,775,250
(1.49)	(0.67)

14.00 Deviation of EPS

Because of increasing the cost of sales and decreasing the volume of sales , earning per share (EPS) also decrease then corresponding preceding period.

15.00 Deviation of NOCFPS

Because of decreasing of collection of sales, NOCFPS also decrease then corresponding preceding period.

16.00 Impairment test of Investment and Property, Plant, and Equipment (PPE)

We have conducted impairment test of **Investment & PPE** but we found no impair of **Investment & PPE** as on 31 March 2025.



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



Intertek



BANGLADESH THAI ALUMINIUM LIMITED

SCHEDULE OF FIXED ASSETS

FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025

UNIT-1

Annexure-A-1

Particulars	Cost		Depreciation				Written down value as on 31 Mar. 2025
	Balance as at 01 Jul 2024	Addition during the Period	Total as on 31 Mar. 2025	Rate %	Balance as on 01 Jul 2024	Charged during the Period	Total as on 31 Mar. 2025
Land & Land Development	9,615,105	-	9,615,105	-	-	-	9,615,105
Factory Building	7,478,773	-	7,478,773	5%	6,179,426	48,726	6,228,152
Godown and Labour Quarter	2,438,144	-	2,438,144	5%	1,966,450	17,685	1,984,135
Electrification	1,409,904	-	1,409,904	6%	1,147,980	11,790	1,159,770
Plant and Machinery	3,516,162	-	3,516,162	10%	3,442,572	5,517	3,448,089
Office Equipment	522,915	-	522,915	15%	507,500	1,737	509,237
Motor Car & Vehicles	5,312,395	-	5,312,395	20%	5,305,537	1,026	5,306,563
Furniture & Fixture	758,575	-	758,575	10%	726,484	2,403	728,887
Refrigerator	67,243	-	67,243	15%	66,696	63	66,759
Television	51,000	-	51,000	25%	50,986	-	50,986
Photocopy Machine	304,000	-	304,000	15%	299,514	504	300,018
Telex Machine	86,243	-	86,243	15%	86,156	9	86,165
Type Writer Machine	65,000	-	65,000	10%	63,874	81	63,955
Fax Machine	195,300	-	195,300	20%	195,155	18	195,173
Electric Fan	69,555	-	69,555	10%	65,114	333	65,447
Amin Scales	34,215	-	34,215	10%	33,864	27	33,891
Computer Machine	3,359,854	-	3,359,854	20%	3,322,817	5,553	3,328,370
Gondala Machine	341,324	-	341,324	10%	323,320	1,350	324,670
Sub-Total	35,625,707	-	35,625,707		23,783,445	96,822	23,880,267
							11,745,440

Depreciation has been charged to:

Production
Administration

Taka

87,140

9,682

96,822



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
SCHEDULE OF FIXED ASSETS
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025
UNIT-2

Annexure-A-2

Particulars	Cost		Rate %	Depreciation			Written down value as on 31 Mar. 2025
	Balance as at 01 Jul 2024	Addition during the Period		Balance as on 01 Jul 2024	Charged during the Period	Total as on 31 Mar. 2025	
Land & Land Development	487,109,520	-	-	-	-	-	487,109,520
Factory Building	225,988,575	-	5%	101,129,299	4,682,223	105,811,522	120,177,053
Staff Quarter	8,976,379	-	5%	5,732,557	121,644	5,854,201	3,122,178
Billet Custing Plant	12,350,047	-	10%	10,706,904	123,237	10,830,141	1,519,906
Machinery & Equipment	1,121,369,559	4,480,900	10%	661,595,336	28,819,137	690,414,473	435,435,986
Office Equipment	4,161,565	-	15%	2,939,362	137,502	3,076,864	1,084,701
Wall & Fencing	10,684,030	-	5%	6,134,573	170,604	6,305,177	4,378,853
Die Workshop	50,500,804	28,600	10%	41,441,524	681,588	42,123,112	8,406,292
Motor Car & Vehicles	12,120,765	-	20%	11,300,966	122,967	11,423,933	696,832
Furniture & Fixture	3,555,079	-	10%	1,742,891	135,918	1,878,809	1,676,270
Air Cooler	959,310	-	20%	956,354	441	956,795	2,515
Time Recorder Machine	110,500	-	15%	109,229	144	109,373	1,127
Transformer	1,046,512	-	10%	994,481	3,906	998,387	48,125
Generator	37,202,291	-	10%	29,804,279	554,850	30,359,129	6,843,162
Generator House	3,670,139	-	5%	1,985,589	63,171	2,048,760	1,621,379
L. T. Pannels	200,000	-	6%	163,503	1,638	165,141	34,859
Wrapping Machine	862,328	-	10%	803,518	4,410	807,928	54,400
H. O. & Factory Decoration	27,871,093	-	10%	22,002,955	440,109	22,443,064	5,428,029
Over Head Bridge Grain	310,000	3,585,600	20%	308,946	538,002	846,948	3,048,652
Gas Line	3,357,700	-	10%	2,661,097	52,245	2,713,342	644,358
Micro Processor	773,446	-	10%	720,697	3,960	724,657	48,789
Spectrometer	327,483	-	10%	293,442	2,556	295,998	31,485
Total Tk.	2,013,507,125	8,095,100		903,527,501	36,660,252	940,187,753	1,081,414,472

Taka

32,994,227

3,666,025

36,660,252

Depreciation has been charged to:

Production

Administration



বাংলাদেশ থাই এ্যালুমিনিয়াম লিঃ
BANGLADESH THAI ALUMINIUM LTD.



BANGLADESH THAI ALUMINIUM LIMITED
SCHEDULE OF FIXED ASSETS
FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025
(On Revaluation)

Particulars	Revaluation		Depreciation		Written down value as on 31 Mar. 2025
	Balance as at 01 Jul 2024	Addition during the period	Rate %	Balance as on 01 Jul 2024	Total as on 31 Mar. 2025
Land & Land Development	1,688,275,375	-	---	-	1,688,275,375
Factory Building & Other Constructions	145,124,610	-	5%	64,641,391	77,465,096
Plant & Machinery	372,290,417	-	10%	148,746,174	206,778,422
Total Tk.	2,205,690,402	-		213,387,565	1,972,518,893

Depreciation has been charged to:

Production
Administration

Taka

17,805,550
1,978,394
19,783,944