

**Third QUARTER FINANCIAL STATEMENTS (UN-AUDITED)**

**OF**

**BANGLADESH THAI ALUMINIUM LIMITED**

For the Period from July 01, 2025 to March 31, 2026

**BANGLADESH THAI ALUMINIUM LIMITED**  
**Notes to the Financial Statements**  
For the Period from July 01, 2025 to March 31, 2026

**1. Status of the Reporting Entity:**

**1.1. Legal Status**

Bangladesh Thai Aluminium limited is a company incorporated in Bangladesh as a Public Company Limited by Shares. The Company started commercial operation in its Unit Number-1 for fabrication of Aluminium doors, windows etc. in the year 1981 and in its Unit Number-2 for manufacturing of extrusion and anodized and powder Coating Aluminium profiles in the year 1990. The factory is located at Kaliakoir, Gazipur and the factory facilities are comprise of the followings:

- a) Fabrication of Aluminium door, windows etc.;
- b) Aluminium Billet casting;
- c) Die Manufacturing;
- d) Extrusion of Aluminium Profiles;
- e) Amortization of extruded Aluminium profiles and
- f) Powder coating of extruded Aluminium profiles.

**Capacity**

The Company has an aggregate capacity of 12,000 Metric Tons.

**Principal Activities and Nature of Operations**

During the year the company was engaged in manufacturing and sale of anodized aluminium sections in its Unit Number-2 and fabrication, sale of aluminium door/windows and hardware, glass false ceiling boards, aluminium composite panels/sheets, accessories etc. in Unit Number-1.

The shares of the company are listed with Dhaka and Chittagong Stock exchanges in Bangladesh.

**Address of Registered Office/Principal Place of Business**

The principal place of business is the registered office at 29, Kemal Ataturk Avenue, Banani C/A, and Dhaka-1213, Bangladesh and the factories are located at Chandra, Kaliakoir, Gazipur.

**Number of Employees**

On the payroll of the company, there were **92 officers, 55 staffs and 543** workers/technicians apart from many casual/contract, technicians/works drew yearly salary & allowances of Taka 36,000 or more.

**2. Basis of Preparation:**

**2.1. Statement of Compliance**

The financial statements have been prepared in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), Companies Act 1994 and other applicable laws and regulations in the country.

**2.2. Other Regulatory Compliances**

The Company is also required to comply with the following major laws and regulations in addition to the Companies Act, 1994:

- The Income Tax Law, 2023;
- The Income Tax Rules, 2023;
- The Value Added Tax and Supplementary Duty Act, 2012;
- The Value Added Tax and Supplementary Duty Rules, 2016;
- The Customs Act, 1969;
- Bangladesh Labor Act, 2006 as amended in 2018;
- Bangladesh Securities and Exchange Rules, 2020;
- Dhaka Stock Exchange (DSE) Listing Regulations, 2020 and
- Chittagong Stock Exchange (CSE) Listing Regulations, 2020



### **2.3. Measurement has been taken in preparing the Financial Statements as Going Concern basis**

The financial statements have been prepared on "Historical Cost" convention on a going concern basis which is one of the most commonly adopted basis provided in "The framework for the preparation and presentation of financial statements" issued by the International Accounting Standards Board (IASB).

The financial statements have been prepared by using the accrual basis of accounting except for the Cash flow statement.

### **2.4. Components of the Financial Statements**

Financial Statements are presented in accordance with IAS-1 "Presentation of Financial Statements" which describes the components of Financial Statements as below:

- i. Statement of Financial Position;
- ii. Statement of Profit or Loss and Other Comprehensive Income;
- iii. Statement of Changes in Equity;
- iv. Statement of Cash Flows and
- v. Notes to the Financial Statements.

### **2.5. Applicable Accounting Standards**

The following IASs and IFRSs are applicable in preparing and reporting of the Financial Statements for the year under review:

- IAS - 1 Presentation of Financial Statements;
- IAS - 2 Inventories;
- IAS - 7 Statements of Cash Flows;
- IAS - 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- IAS - 10 Events after the Reporting Period;
- IAS - 12 Income Taxes;
- IAS - 16 Property, Plant and Equipment;
- IAS - 19 Employee Benefits;
- IAS - 21 The Effects of Changes in Foreign Exchange Rates;
- IAS - 23 Borrowing Costs;
- IAS - 24 Related Party Disclosures;
- IAS - 32 Financial Instruments: Presentation;
- IAS - 33 Earnings per Share;
- IAS - 37 Provisions, Contingent Liabilities and Contingent Assets;
- IFRS - 7 Financial Instruments: Disclosures;
- IFRS - 9 Financial Instruments;
- IFRS - 13 Fair Value Measurements and
- IFRS - 15 Revenue from Contracts with Customers.

### **2.6. Use of Estimates and Judgments**

The preparation of the Financial Statements in conformity with IASs and IFRSs requires management to make judgments, estimates and assumptions that effect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates, judgments and assumptions.

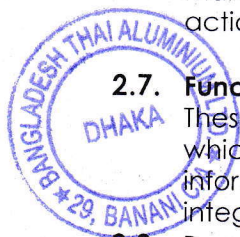
Estimates and underlying assumptions are reviewed on a going concern basis. Effects of revisions of estimates are being recognized prospectively. These estimates are based on Management's best knowledge of current events, historical experiences, references and actions that are believed to be the most likely and reasonable under the circumstances.

### **2.7. Functional and presentation currency and level of precision**

These Financial Statements are prepared and presented in Bangladeshi Taka Currency, which is the company's functional currency. Except indicated otherwise all financial information presented in Bangladeshi currency and has been rounded off to the nearest integer.

### **2.8. Reporting Period**

The financial period of the Company covers one year period from the month of July 1,



## 2.9 Going Concern

At each year end management of the Company makes assessment of going concern as required by IAS-1. The company has adequate resources to continue its operation for the foreseeable future and has wide coverage of its liabilities. The Directors continue to adopt going concern assumption while preparing the financial statements.

## 2.10 Offsetting

In compliance to IAS-1 and IAS-32, offsetting is done for a particular vendor or customer when the following conditions are met:

- Each of the two parties owes the other determinable amounts;
- The entity has the right to set off against the amount owed by other party;
- The entity intends to offset;
- The right of setoff is legally enforceable.

## 3. Significant Accounting Policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and all prior periods presented.

For 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 to the format of financial statements were also taken into full consideration for fair presentation.

### 3.1 Property, Plant and Equipments and Depreciation

Property, Plant and Equipment are stated at their cost less accumulated depreciation in accordance with IAS-16 "Property, Plant and Equipment". Cost represents, cost of acquisition or construction and capitalization of pre-production expenditure including interest during construction periods. No depreciation is charged on land and land development. Depreciation has been charged on addition of related assets from the date of available for use. Depreciation on all other fixed assets is computed using the diminishing balance method in amounts sufficient to write off depreciable assets over the estimated useful economic lives, Expenditure of maintenance and repairs are expensed, major replacements, renewals and betterments are capitalized.

### 3.2 Depreciation

Depreciation on fixed assets is charged using 'reducing balance' method at the rates varying from 5% to 20%. Depreciation was charged as when assets were available for used.

No depreciation is charged on land and capital work-in-progress. The rates depreciation, applied on reducing balance method for the comprehensive years are as follows:

Particulars	2024-2025	2023-2024
Land & Land Development	0%	0%
Building Factory	5%	5%
Plant & Machinery	10%	10%
Electrical Installation	6%	6%
Furniture and Fixture	10%	10%
Office equipment and Computer	15%	15%
Office Decoration	10%	10%
Vehicles	20%	20%

The cost and accumulated depreciation of depreciable assets retired or otherwise disposed off are eliminated from the assets and accumulated depreciation, and any gain or loss on such disposal is reflected in operation for the year.

The whole amount of Depreciation charged for the year, 90% is allocated to cost of production and remaining 10% is allocated to Administrative and selling Expenses.

### 3.3 Inventories

Inventories consisting of raw materials, work in progress, finished goods are valued at lower of cost and net realizable value as per IAS 2: Inventory. Cost of inventories include



expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realizable value. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

#### **Impairment of Inventories**

Impairment of inventory is made as and when inventory became obsolete or unusable or for slow moving items for which the management of the company is giving decisions from time to time. Based on sales cycle of slow moving items, the sales prices of the products may decrease over time. The management of the Company reviews the carrying amounts of its inventory (Balance Sheet date) to determine whether there is any indication of impairment in accordance with IAS-2: 'Inventories'.

When the sales price moves below the inventory cost prices, the loss on sales is recognized immediately in the Financial Statements. However, there was no indication of impairment of inventory during the year and as such, no adjustment was given in the Financial Statements for impairment.

#### **3.4 Sundry Debtors**

This is considered good and realizable and therefore no amount is required to be written off as bad debt nor is there any debt which is considered doubtful of recovery.

#### **3.5 Cash and Cash Equivalent**

According to IAS-7 "Statement of Cash Flows" Cash comprises cash in hand and demand deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amount of cash and which are subject to an insignificant risk of changes in value. ISA-1: "Presentation of Financial Statements" also provides that cash and cash equivalents are those which have not restriction in use considering the provision of IAS-7 and IAS-1. Cash in hand and bank balances have been considered as cash and cash equivalents.

#### **3.6 Employees Benefit Obligations**

The Company operates a contributory provident fund for its permanent employees. Provident fund is administrated by a Board of Trustees and is funded by contributions partly from the employees and partly from the company at pre-determined rates.

#### **3.7 Income Tax (Current & Deferred tax)**

Income tax on the profit or loss for the period comprises current and Deferred Tax. Income Tax is recognized in the income statement except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

#### **3.8 Current Tax**

Current tax is the expected tax payable on the taxable income for the period/year and any adjustment to tax payable in respect of previous years as per the provisions of Income Tax Ordinance, 1984 and duly amended by the Finance Act from time to time.

#### **3.9 Deferred Tax**

Deferred tax is recognized in accordance with the IAS-12: Income taxes the Balance Sheet method. Deferred tax arises due to temporary difference deductible or taxable for the events or transaction is recognized in the income statements. A temporary difference is the difference between the tax bases of an asset or liability and its carrying amount/reported amount in the Statement of Financial Position. Deferred tax assets or liability is the amount of income tax recoverable or payable in the future period(s) recognized in the current period. The deferred tax liability/expenses do not create a legal liability/recoverability to and from the income tax authority.

#### **3.10 Revenue Recognition**

The revenue during the year represents revenue arising from the sale of Aluminum sections and Aluminum doors/windows and other Aluminum items which are recognized when deliveries are made against the sales order received from the respective customer and after satisfying all the conditions for revenue recognition as provided in IFRS-15: "Revenue Recognition."



### 3.11 Earnings per Share (EPS)

The Company calculates Earnings per Share (EPS) in accordance with IAS 33 "Earnings per Share" which has been shown on the face of Profit and Loss Account.

### 3.12 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS-7: "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provisions of Paragraph 19 of IAS 7 which provided that "enterprises are encouraged to report cash flows from operating activities using the direct method"

### 3.13 Foreign current transaction

Transactions denominated in foreign currencies are translated into Bangladesh Taka and recorded at rates of exchange ruling on the date of transaction in accordance with IAS-21: "The Effects of Changes in Foreign Currency Rates".

### 3.14 Risk and uncertainties for use of estimates in preparation of financial statements

The preparation of Financial Statements in conformity with the International Accounting Standards requires Management to make estimates and assumption that affect the report, amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Financial Statement and revenue and expenses during the period reported. Actual results could differ from those estimates. Estimates are use for accounting of certain terms such as long term contracts, provision for doubtful accounts, depreciation and amortization, employees benefit plans, taxes reserves and contingencies.

The main purpose of these financial liabilities is to finance the company's operations. The Company's activities are mainly exposed to the following internal, external, quantitative and qualitative risks from its use of financial instruments:

- i. Market Risk;
- ii. Credit Risks;
- iii. Liquidity risks.

#### i. Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk that is "currency risk, interest rate risk and other price risk". The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

#### ii. Credit Risk

Credit risk is the potential financial loss resulting from the failure of a customer or counterparty to settle its financial and contractual obligations to the company as and when they fall due. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount. At the reporting date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. However, due to a large number of parties comprising the group's customer base, Management does not anticipate material losses from its debt collection.

#### iii. Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

### 3.15 Comparative Information

Comparative information have been disclosed in respect of the previous year/period for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period financial statements.



**3.16 Commission**

No Commission was required to be paid to sales agents during the year under audit.

**3.17 Brokerage or Discount**

The Company did not pay any brokerage or discount other than the conventional trade discount against sales.

**3.18 Transactions with Related Parties**

The Company carried a number of transactions with related parties in the normal course of business and on arms length basis. The nature of transaction and their total value has been disclosed in Note 26.01 & 33.00.

**3.19 Due by the Directors**

Nothing was due by Directors (including Managing Director), managers and other officers of the Company or by associated undertakings and any of them severally or jointly with any other person.

**3.20 Donations and Subscriptions**

The amount of donations and subscription did not exceed Tk. 50,000 to any individual charities, Remuneration.

**3.21 General**

- i. Wherever considered necessary, previous year's figures have been rearranged for the purpose of comparison.
- ii. Figures appearing in these Financial Statements have been rounded off to the nearest integer.
- iii. Bracket figures denote negative



**BANGLADESH THAI ALUMINIUM LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

AS AT 31 March 2026

PARTICULARS	NOTES	Amount in Taka	Amount in Taka
		31-Mar-26	30-Jun-25
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4.00	3,007,091,808	3,057,540,927
<b>Investment</b>			
Investment in BD Thai Food & Beverage Ltd.	5.00	49,315,070	49,315,070
<b>Current Assets</b>		<b>3,184,918,329</b>	<b>3,248,708,936</b>
Inventories	6.00	1,205,668,785	1,224,522,690
Accounts Receivable	7.00	959,920,069	978,698,749
Loans, Advances and Deposits	8.00	1,014,384,672	1,039,104,456
Investment in Shares of listed companies	9.00	1,552,714	962,439
Cash & Cash equivalents	10.00	3,392,088	5,420,602
<b>TOTAL ASSETS</b>		<b>6,241,325,206</b>	<b>6,355,564,933</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholder's Equity</b>			
<b>Share Capital</b>		<b>3,361,378,824</b>	<b>3,654,273,423</b>
Share Capital	11.02	1,277,752,500	1,277,752,500
Share Premium	12.00	555,147,247	555,147,247
Revenue Reserve	13.00	19,578,459	19,578,459
Revaluation Surplus	14.00	1,663,060,567	1,682,390,562
Retained Earning	15.00	(154,159,949)	119,404,655
<b>Non-Current Liabilities</b>		<b>1,341,508,560</b>	<b>1,272,731,542</b>
Long Term Loan (Secured)	16.00	936,100,818	868,395,531
Deferred Tax	17.00	405,407,742	404,336,011
<b>Current Liabilities and Provisions</b>		<b>1,538,437,824</b>	<b>1,428,559,968</b>
Short Term Loans	18.00	1,209,401,087	1,100,796,877
Unclaimed & Unpaid Dividend	19.00	13,876,619	13,876,619
Accounts Payable	20.00	33,638,928	33,902,707
Accrued Expenses	21.00	281,521,190	279,983,765
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>6,241,325,206</b>	<b>6,355,564,933</b>
<b>Net Asset Value (NAV) Per Share</b>		<b>26.31</b>	<b>28.60</b>

The annexed notes from integral part of this financial statement

*Rubina*

**Prof. Rubina Hamid**  
Chairperson

*Shabana Maleque*

**Shabana Maleque**  
Director

*Ahmad Hossain*

**Ahmad Hossain**  
Managing Director

*Ashim Kumar Barua*

**Ashim Kumar Barua**  
CFO

Signed in terms of our annexed report of even date

Dated : 30 April , 2026  
Place : Dhaka



**BANGLADESH THAI ALUMINIUM LTD.**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
FOR THE PERIOD FROM 01 JULY 2025 TO 31 March 2026

Particulars	Notes	Amount in Taka			
		1 July 25 to 31 March 26	1 July 24 to 31 March 2025	1 January 26 to 31 March 26	1 January 25 to 31 March 25
Tournover	22.00	40,119,259	157,262,590	7,527,264	32,503,206
Cost of Goods Sold	23.00	130,658,174	172,649,769	32,671,923	55,304,000
<b>Gross Profit</b>		<b>(90,538,915)</b>	<b>(15,387,180)</b>	<b>(25,144,659)</b>	<b>(22,800,794)</b>
<b>Administrative, Selling &amp; Financial Expenses</b>		<b>201,765,627</b>	<b>181,813,600</b>	<b>77,458,720</b>	<b>58,996,101</b>
Administrative Expenses	26.01	18,362,334	15,392,151	4,148,839	4,649,984
Selling & Distribution Expenses	26.02	7,093,796	9,887,452	1,685,575	1,804,412
Financial Expenses	26.03	176,309,497	156,533,997	71,624,307	52,541,705
<b>Operating Profit</b>		<b>(292,304,542)</b>	<b>(197,200,781)</b>	<b>(102,603,379)</b>	<b>(81,796,895)</b>
Other Income	27.00	2,212,361	2,148,560	737,454	610,000
<b>Net Profit before Tax and WPP &amp; WF</b>		<b>(290,092,181)</b>	<b>(195,052,221)</b>	<b>(101,865,925)</b>	<b>(81,186,895)</b>
Workers Profit Participation & WF		-	-	-	-
<b>Net Profit before Tax</b>		<b>(290,092,181)</b>	<b>(195,052,220)</b>	<b>(101,865,925)</b>	<b>(81,186,895)</b>
Current Tax		401,193	943,576	75,273	195,020
Deferred Tax		919,007	(6,070,246)	(128,119)	(6,519,589)
<b>Tax Expenses</b>		<b>1,320,200</b>	<b>(5,126,670)</b>	<b>(52,847)</b>	<b>(6,324,569)</b>
<b>Net Profit after Tax</b>		<b>(291,412,381)</b>	<b>(189,925,550)</b>	<b>(101,813,079)</b>	<b>(74,862,326)</b>
Other comprehensive income		-	-	-	-
Revaluation reserve of PPE during the year (net of tax)		-	-	-	-
Unrealised Loss on Investment in Share		(410,487)	-	188,865	-
<b>Total comprehensive income</b>		<b>(291,822,868)</b>	<b>(189,925,550)</b>	<b>(101,624,214)</b>	<b>(74,862,326)</b>
<b>EPS -Weighted Average Method</b>	28.00	<b>(2.28)</b>	<b>(1.49)</b>	<b>(0.80)</b>	<b>0.59</b>

The annexed notes from integral part of this financial statement

*Rubina*  
Prof. Rubina Hamid  
Chairperson

*Shabana Maleque*  
Shabana Maleque  
Director

*Ahmad Hossain*  
Ahmad Hossain  
Managing Director

*Ashim Kumar Barua*  
Ashim Kumar Barua  
CFO

Signed in terms of our annexed report of even date

Dated : 30 April , 2026  
Place : Dhaka



**BANGLADESH THAI ALUMINIUM LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
 FOR THE PERIOD FROM 01 JULY 2025 TO 31 March 2026

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation		Total
					Surplus	Surplus	
At 01 July 2025	1,277,752,500	555,147,247	19,578,459	119,404,655	1,682,390,562		3,654,273,423
Depreciation on Revaluation Surplus	-	-	-	18,258,263	(18,258,263)		-
Opening Deferred Tax on Revaluation	-	-	-	-	404,336,011		404,336,011
Closing Deferred Tax on Revaluation	-	-	-	-	(405,407,742)		(405,407,742)
Adjustment during the year	-	-	-	-	-		-
Net Profit for the Year	-	-	-	(291,412,381)	-		(291,412,381)
Unrealized Loss on investment in Shares	-	-	-	(410,487)	-		(410,487)
<b>At 30 June 2025</b>	<b>1,277,752,500</b>	<b>555,147,247</b>	<b>19,578,459</b>	<b>(154,159,950)</b>	<b>1,663,060,568</b>		<b>3,361,378,824</b>

FOR THE PERIOD FROM 01 JULY 2024 TO 30 JUNE 2025

Particulars	Share Capital	Share Premium	Revenue Reserve	Retained Earnings	Revaluation		Total
					Surplus	Surplus	
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	-	-	-	26,378,585	(26,378,585)		-
Revaluation surplus during the year	-	-	-	-	331,283,654		331,283,654
Opening Deferred Tax on Revaluation	-	-	-	-	(323,645,053)		(323,645,053)
Closing Deferred Tax on Revaluation	-	-	-	-	-		-
Net Profit for the Year	-	-	-	(257,146,479)	-		(257,146,479)
Unrealized Loss on investment in Shares	-	-	-	(590,276)	-		(590,276)
<b>At 30 June 2024</b>	<b>1,277,752,500</b>	<b>555,147,247</b>	<b>19,578,459</b>	<b>119,404,655</b>	<b>1,682,390,562</b>		<b>3,654,273,423</b>

*Rubina*  
**Prof. Rubina Hamid**  
 Chairperson

*Shabana Maleque*  
**Shabana Maleque**  
 Director

*Ahmad Hossain*  
**Ahmad Hossain**  
 Managing Director

*Ashim Kumar Barua*  
**Ashim Kumar Barua**  
 CFO



**BANGLADESH THAI ALUMINIUM LIMITED**  
**STATEMENT OF CASH FLOWS**  
FOR THE PERIOD FROM 01 JULY 2025 TO 31 March 2026

Particulars	Amount in Taka	
	31-Mar-26	31-Mar-25
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>(171,212,597)</b>	<b>(144,764,875)</b>
Collection from Turnover & Others	61,110,301	152,778,772
Payment for Costs & Expenses	(231,800,323)	(297,030,897)
Income Tax Paid & deducted at source	(522,575)	(512,750)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>(7,125,415)</b>	<b>(8,095,100)</b>
Tangible Fixed Asset Acquired	(7,715,690)	(8,095,100)
Investment in Shares	590,275	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>176,309,497</b>	<b>152,449,981</b>
Cash Credit & Other loan Paid	108,604,210	78,575,001
Long Term Loan	67,705,287	76,616,982
Unclaimed Dividend	-	(2,742,002)
<b>Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(2,028,515)</b>	<b>(409,994)</b>
Cash and Cash Equivalents at Opening	5,420,602	3,396,414
Cash and Cash Equivalents at Closing	<b>3,392,088</b>	<b>2,986,420</b>
<b>Net Operating Cash Flow (NOCF) Per Share</b>	<b>(1.34)</b>	<b>(1.13)</b>

*Rubina*  
Prof. Rubina Hamid  
Chairperson

*Shabana Maleque*  
Shabana Maleque  
Director

*Ahmad Fossain*  
Ahmad Fossain  
Managing Director

*Ashim Kumar Barua*  
Ashim Kumar Barua  
CFO

Dated : 30 April , 2026  
Place : Dhaka



		Amount in Taka	
		31-Mar-26	30-Jun-25
<b>4.00 Tangible Fixed Assets</b>			
	The break up of the above amount is as under :		
	Written down value as on (Annexure-A1 and A2)	1,051,377,497	1,083,568,353
	Revaluation Surplus as on (Annexure-A3)	1,955,714,311	1,973,972,574
		<b>3,007,091,808</b>	<b>3,057,540,927</b>
	Item-wise break-up of cost and valuation with accumulation depreciation of the fixed assets has been shown in the Schedules marked "Schedule- A-1, A-2 & A-3" enclosed.		
<b>5.00 Investment in BD Thai Food &amp; Beverage Ltd.</b>			
	The break up of the above amount is as under :		
	Share Capital	49,315,070	49,315,070
		<b>49,315,070</b>	<b>49,315,070</b>
<b>6.00 Inventories :</b>			
	The break up of the above amount is as under :		
	Stock of Finished Goods	279,266,329	292,837,591
	Stock of Raw Materials	817,235,609	816,823,450
	Stock of Work-in-Process	104,526,827	105,122,189
	Stock of Spare Parts	4,640,020	9,739,460
	Material in Transit	-	-
		<b>1,205,668,785</b>	<b>1,224,522,690</b>
<b>7.00 Accounts Receivable :</b>			
	The break up of the above amount is as under :		
	Gross Debtor (Unsecured but considered good)	<b>959,920,069</b>	<b>978,698,749</b>
	Aging :		
	Due Upto 3 Months	290,495,303	31,042,749
	Due 3-6 Months	253,864,203	33,563,758
	Due 6-12 Months	193,539,076	223,988,004
	Due above 12 Months	222,021,487	690,104,238
		<b>959,920,069</b>	<b>978,698,749</b>
<b>8.00 Loans, Advances and Deposits :</b>			
	The break up of the above amount is as under :		
	Advances [Note 8.01]	1,006,636,171	1,030,295,823
	Deposit [Note 8.02]	7,974,756	7,974,756
	VAT Current Account (Note-8.03)	(226,255)	833,877
		<b>1,014,384,672</b>	<b>1,039,104,456</b>
<b>8.01 Advances :</b>			
	Advance Against Purchases	630,163,603	653,517,461
	Advance Against Expenses	1,799,474	1,784,342
	Advance Against Income Tax	354,245,337	354,767,912
	Advance Against Salary	1,299,675	1,098,025
	Advance to BD Thai Food & Beverage Ltd.	19,128,082	19,128,082
		<b>1,006,636,171</b>	<b>1,030,295,823</b>
<b>8.02 Deposits :</b>			
	The break up of the above amount is as under :		
	Grameen Phone	7,289	7,289
	Bank Guarantee Margin	2,425,510	2,425,510
	Earnest Money and Security Deposit	180,250	180,250
	Bangladesh Railway	2,685,615	2,685,615
	Golden Oxygen Ltd. for Gas	6,000	6,000
	REB Electric Connection	642,601	642,601
	Titas Gas T & D.C. Ltd. for Gas	2,027,491	2,027,491
	Advances are Unsecured, but Considered good.	<b>7,974,756</b>	<b>7,974,756</b>
<b>8.03 VAT Current Account :</b>			
	The break up of the above amount is as under :		
	VAT Current Account	(226,255)	833,877
		<b>(226,255)</b>	<b>833,877</b>



	Amount in Taka		
	31-Mar-26	30-Jun-25	
<b>9.00 Investment in Shares of listed companies:</b>			
	<b>SI No.</b>	<b>Market Value</b>	<b>Unrealised Loss</b>
	1	236,642	(180,936)
	2	259,860	132,090
	3	625,134	(280,926)
	4	20,592	(80,715)
	<b>Total</b>	<b>1,142,228</b>	<b>(410,487)</b>
			<b>1,552,714</b>

**10.00 Cash & Cash equivalents :**

The break up of the above amount is as under :

Cash in Hand

**Cash at Banks :**

Mercantile Bank Ltd., Banani Br. Ac# 010611100004615	152,208	41,915
Mercantile Bank Ltd., Banani Br. Ac# 010611100012530(P/S)	265,304	257,585
Exim Bank Ltd., Gulshan Br. Ac# 00711100156068	-	-
Dutch Bangla Bank Ltd., Shafipur Br. Ac# 1821109993	46,259	311,379
Shaha Jalal Islami Bank Ltd., Banani Br. Ac# 101311100005496	593,994	1,503,927
Rupali Bank Ltd., Local Office Br. Ac# 200085688	233,820	290,090
Rupali Bank Ltd., Local Office Br. F.C. Ac# RQ03	429,489	428,155
Dividend Account with Rupali Bank Ltd. Ac# 7582	159,114	162,689
Shaha Jalal Islami Bank Ltd., (R/S) AC# 0923	28,945	1,063,695
Pubali Bank Ltd., Ac # 1034	381,513	275,625
BRAC Bank Ltd., Ac # 2001	1,101,442	1,085,542
	<b>3,392,088</b>	<b>5,420,602</b>

Without the above-mentioned bank accounts, we do not have any other bank accounts.

**11.00 Shareholder's Equity:**

Share Capital	1,277,752,500	1,277,752,500
Share Premium	555,147,247	555,147,247
Revenue Reserve	19,578,459	19,578,459
Revaluation Surplus (Note: 14.00)	1,663,060,567	1,682,390,562
Retained Earning (Note :15)	(154,159,949)	119,404,655
	<b>3,361,378,824</b>	<b>3,654,273,423</b>

**11.01 Authorized Capital :**

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

**11.02 Issued, Subscribed and Paid-up Capital:**

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

No. of Shares		
5,081,000	50,810,000	50,810,000
508,100	5,081,000	5,081,000
2,781,640	27,816,400	27,816,400
5,589,100	55,891,000	55,891,000
3,079,660	30,796,600	30,796,600
3,407,900	34,079,000	34,079,000
12,431,850	124,318,500	124,318,500
8,219,810	82,198,100	82,198,100
2,054,953	20,549,530	20,549,530
2,157,700	21,577,000	21,577,000
2,265,586	22,655,860	22,655,860
4,757,729	47,577,290	47,577,290
5,233,502	52,335,020	52,335,020
52,335,028	523,350,280	523,350,280
5,495,178	54,951,780	54,951,780
8,654,905	86,549,050	86,549,050
3,721,609	37,216,090	37,216,090
<b>127,775,250</b>	<b>1,277,752,500</b>	<b>1,277,752,500</b>



Amount in Taka	
31-Mar-26	30-Jun-25

a) Composition of shareholders:

Sl. No.	Value
01.	372,814,070
02.	8,069,680
03.	896,868,750
	<u>1,277,752,500</u>

b) The percentage of shareholding by different categories of shareholders are as follows:

No. of Holders	Total Holding %
7,095	0.82%
5,932	9.08%
1,242	7.45%
736	8.56%
290	5.77%
154	4.25%
91	3.33%
164	9.22%
93	19.19%
10	32.33%
<b>19,197</b>	<b>100.00%</b>

12.00 Share Premium:

The break up of the above amount is as under :

Balance as per last A/c	555,147,247	555,147,247
Adjustment during the year	-	-
	<u>555,147,247</u>	<u>555,147,247</u>

13.00 Revenue Reserve:

The break up of the above amount is as under :

Balance as per last A/c	19,578,459	19,578,459
	<u>19,578,459</u>	<u>19,578,459</u>

14.00 Revaluation Surplus:

The break up of the above amount is as under :

Balance as per last account	1,682,390,561	1,701,130,546
Adjustment during the year	-	-
Depreciation charged on revaluation amount	(18,258,263)	(26,378,585)
Opening Deferred Tax	404,336,011	331,283,654
Closing Deferred Tax	(405,407,742)	(323,645,053)
	<u>1,663,060,567</u>	<u>1,682,390,562</u>

15.00 Retained Earnings: Tk.

The break-up of the above amount is as follows:

Opening Balance	119,404,655	350,762,825
Depreciation on Revaluation Surplus	18,258,263	26,378,585
Add: Net Profit after Tax during the period	(291,412,381)	(257,146,479)
Unrealized Loss on investment in Shares	(410,487)	(590,276)
<b>Closing Balance</b>	<b>(154,159,949)</b>	<b>119,404,655</b>

16.00 Long Term Loan:

The break up of the above amount is as under :

Rupali Bank Ltd. (Block Loan 1, 2 & 3)	782,263,536	727,648,668
Less: Installment to be paid within 12 month	(112,400,000)	(112,400,000)
IDCP Loan	1,124,890	1,124,890
Project Loan Rupali Bank Ltd.	265,112,392	252,021,973
	<u>936,100,818</u>	<u>868,395,531</u>



		Amount in Taka	
		31-Mar-26	30-Jun-25
<b>17.00 Deferred Tax:</b>			
	The break up of the above amount is as under :		
	On Revaluation of Fixed Assets	323,645,053	323,645,053
	On Other Temporary Difference	81,762,689	80,690,958
		<b>405,407,742</b>	<b>404,336,011</b>
<b>18.00 Short Term Loans:</b>			
	The break up of the above amount is as under :		
	Short Term Bank Loans(Secure) (Note: 18.01)	1,174,694,447	1,066,090,237
	Loan From Pristine Builders & Traders	1,450,000	1,450,000
	Loan From Mr Zahid Maleque .	5,756,640	5,756,640
	Loan from Rahat Real State & Construction Ltd.	27,500,000	27,500,000
		<b>1,209,401,087</b>	<b>1,100,796,877</b>
<b>18.01 Short Term Bank Loans(Secure):</b>			
	The break up of the above amount is as under :		
	a) Cash Credit (Hypothecation)		
	from Rupali Bank Ltd., Local Office, Dhaka.	630,476,563	566,852,856
	b) Installment of Long Term Loan	112,400,000	112,400,000
	c) UPAS Loan, Rupali Bank Ltd., Local Office	251,532,503	222,484,426
	e) COVID-19 Revolving refinance Scheme, Rupali Bank Ltd. L/O	180,285,382	164,352,955
		<b>1,174,694,447</b>	<b>1,066,090,237</b>
<b>19.00 Unclaimed &amp; Unpaid Dividend</b>			
	The break up of the above amount is as under :		
	<b>Balance at 1 July</b>	13,876,619	17,118,966
	Cash dividend	-	-
	Paid during the year	-	3,242,347
	<b>Balance at 30 June</b>	<b>13,876,619</b>	<b>13,876,619</b>
<b>20.00 Accounts Payable:</b>			
	The break up of the above amount is as under :		
	K. Far East Trading Co. Ltd., Bangkok	553,139	553,139
	Income Tax withheld/deducted	11,867,302	11,959,527
	Workers Profit Participation & Welfare Fund (Note-20.01)	15,942,767	15,942,767
	Employes Provident Fund	3,687,903	3,492,645
	Dividend Distribution Tax	300,511	300,511
	Other Creditors	1,287,306	1,654,118
		<b>33,638,928</b>	<b>33,902,707</b>
<b>20.01 Workers Profit Participation &amp; Welfare Fund:</b>			
	The break up of the above amount is as under :		
	Balance as per last account	15,942,767	16,199,353
	Add: During the period	-	-
		15,942,767	16,199,353
	Less: Payment During the period	-	256,586
		<b>15,942,767</b>	<b>15,942,767</b>
<b>21.00 Accrued Expenses :</b>			
	The break up of the above amount is as under :		
	Remuneration, Salary & Wages	6,564,290	6,630,740
	Audit Fee	220,000	220,000
	Preference Dividend Payable	19,357	19,357
	Provision for Income Tax [Note:21.01]	270,418,942	270,017,749
	Other Expenses	4,298,601	3,095,919
		<b>281,521,190</b>	<b>279,983,765</b>



		Amount in Taka	
		31-Mar-26	30-Jun-25
<b>21.01 Provision for Income Tax:</b>			
	The break up of the above amount is as under :		
	Balance as per last A/c	270,017,749	268,181,059
	Current Tax (Note: 21.01.1)	401,193	1,836,690
		<b>270,418,942</b>	<b>270,017,749</b>
<b>21.01.1 Current Tax</b>			
	The break up of the above amount is as under :		
	Profit as per Income Statement	(291,822,868)	(253,312,221)
	Accounting Depreciation (only on cost)	39,028,546	56,442,743
	Tax Base Depreciation	(33,142,026)	(59,712,201)
	Adjusted Profit	<b>(285,936,347)</b>	<b>(256,581,679)</b>
	Current Tax @ 22.50% of adjusted profit	-	-
	Or 1% of gross received whichever is higher	<b>401,193</b>	<b>1,836,690</b>
<b>22.00 Turnover :</b>			
	The break up of the above amount is as under :		
	Aluminium Profile	46,137,148	180,851,979
	Less: VAT	6,017,889	23,589,389
	<b>Turnover</b>	<b>40,119,259</b>	<b>157,262,590</b>



	Amount in Taka	
	31-Mar-26	31-Mar-25
<b>23.00 Cost of Goods Sold:</b>		
The break up of the above amount is as under :		
Materials Consumed (Note-24)	41,089,668	98,536,691
Direct Labor	4,836,073	5,933,777
Manufacturing Overheads (Note-25)	83,603,950	67,142,300
	<b>129,529,691</b>	<b>171,612,768</b>
Work in Process Adjustment	3,143,001	1,254,120
Cost of Production	<b>132,672,692</b>	<b>172,866,888</b>
Finished Goods Stock Adjustment	(2,014,518)	(217,119)
<b>Cost of goods sold</b>	<b>130,658,174</b>	<b>172,649,769</b>
<b>24.00 Materials Consumed :</b>		
The break up of the above amount is as under :		
Opening Stock	816,823,450	807,235,609
Add: Purchases During the year	41,501,827	108,124,532
	<b>858,325,277</b>	<b>915,360,141</b>
Less: Closing Stock	817,235,609	816,823,450
	<b>41,089,668</b>	<b>98,536,691</b>
<b>25.00 Manufacturing Overheads :</b>		
The break up of the above amount is as under :		
Salary and Wages including Provident Fund Contribution	6,256,236	6,786,173
Fuel, Power & Gas	24,313,894	27,048,180
Repairs & Maintenance (Machinery)	749,564	1,196,399
Vehicles Expenses	330,984	795,063
Carrying Charges	395,143	780,741
Depreciation	51,558,129	30,535,744
	<b>83,603,950</b>	<b>67,142,300</b>
<b>26.00 Administrative, Selling &amp; Financial Expenses :</b>		
The break up of the above amount is as under :		
Administrative Expenses (Note-26.01)	18,362,334	15,392,151
Selling & Distribution Expenses (Note-26.02)	7,093,796	9,887,452
Financial Expenses (Note-26.03)	176,309,497	156,533,997
	<b>201,765,627</b>	<b>181,813,600</b>
<b>26.01 Administrative Expenses :</b>		
The break up of the above amount is as under :		
Directors' Remuneration & Allowances	2,340,000	2,340,000
Salary & Allowances including Provident Fund Contribution	6,655,956	6,814,520
Printing & Stationary	82,052	89,828
Legal & Professional Charges	133,941	137,042
Rent, Rates & Taxes	221,448	237,985
Water & Sewerage	6,630	8,314
Postage & Stamp	28,669	32,973
Telephone, Telex & Mobile	126,823	275,228
Entertainment & AGM Expenses	108,661	72,655
Medical & Welfare	20,486	23,995
Local Conveyance	137,171	213,700
Depreciation	5,728,681	3,088,037
Miscellaneous Expenses	42,284	82,669
Insurance Premium	2,729,533	1,975,205
	<b>18,362,334</b>	<b>15,392,151</b>



		Amount in Taka	
		31-Mar-26	31-Mar-25
<b>26.02</b>	<b>Selling &amp; Distribution Expenses :</b>		
	The break up of the above amount is as under :		
	Salary & Allowances	6,337,759	8,702,777
	Business Promotion Expenses	196,556	281,311
	Telephone & Mobile	105,769	359,891
	Conveyance	63,898	82,084
	Advertisement & Publicity	350,426	410,265
	Miscellaneous Expenses	39,389	51,126
		<b>7,093,796</b>	<b>9,887,452</b>
<b>26.03</b>	<b>Financial Expenses :</b>		
	The break up of the above amount is as under :		
	Bank Interest & Bank Charges	176,309,497	156,533,997
		<b>176,309,497</b>	<b>156,533,997</b>
<b>27.00</b>	<b>Other Income:</b>		
	The break up of the above amount is as under :		
	Wastage Sale and others	2,212,361	2,148,560
		<b>2,212,361</b>	<b>2,148,560</b>
<b>28.00</b>	<b>Basic Earning Per Share -EPS (Adjusted)</b>		
	The computation of EPS is given below:		
a)	Earnings/attribution to the Ordinary Shareholder's	(291,822,868)	(189,925,550)
b)	Weighted Average number of the Ordinary Shares Outstanding during the year	127,775,250	127,775,250
c)	Basic EPS	<b>(2.28)</b>	<b>(1.49)</b>
Because of increasing the value of raw materials and other direct expenses, EPS decrease compare to last year.			
<b>29.00</b>	<b>Reconciliation of net profit with cash flows from operating activities</b>		
	Net profit after tax	(291,822,868)	(189,925,550)
	Depreciation	57,286,810	33,623,782
	(Increase)/Decrease in Inventories	17,479,621	35,910,823
	(Increase)/Decrease in Accounts Receivable	18,778,680	(6,635,378)
	(Increase)/Decrease in Loans, Advances and Deposits	24,719,783	(23,046,818)
	Increase/(Decrease) in Accounts Payable	(263,779)	(2,469,734)
	Increase/(Decrease) in Accrued Expenses	1,537,425	9,390,654
	Increase/(Decrease) in Deferred Tax Liabilities	1,071,731	(6,070,245)
		<b>(171,212,597)</b>	<b>(149,222,466)</b>
<b>30.00</b>	<b>Net Operating Cash Flow Per Shares</b>		
	Net cash flow from operating activities	(171,212,597)	(144,764,875)
	Number of Shares Outstanding during the year	127,775,250	127,775,250
		<b>(1.34)</b>	<b>(1.13)</b>



**BANGLADESH THAI ALUMINIUM LIMITED**  
**SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS**  
**AS AT 31 March 2026**  
**UNIT-1**

Annexure-A-1

Particulars	Cost			Depreciation			Written down value as on 31 March 2026	
	Balance as at 01 Jul 2025	Addition during the Year	Total as on 31 March 2026	Rate %	Balance as on 1-Jul-25	Charged during the Year		Total as on 31 March 2026
	Land & Land Development	9,615,105	-	9,615,105	-	-		-
<b>Building and Construction</b>								
Factory Building	7,478,773	-	7,478,773	5%	6,244,393	46,289.25	1,188,091	
Godown and Labour Quarter	3,938,144	700,000	4,638,144	5%	1,990,035	80,554.09	2,567,555	
<b>Sub-Total</b>	<b>11,416,917</b>	<b>700,000</b>	<b>12,116,917</b>		<b>8,234,428</b>	<b>126,843</b>	<b>3,755,646</b>	
<b>Plant and Machinery</b>								
Plant and Machinery	3,516,162	-	3,516,162	10%	3,449,931	4,967.33	61,264	
Gondala Machine	341,324	-	341,324	10%	325,120	1,215.30	14,989	
<b>Sub-Total</b>	<b>3,857,486</b>	<b>-</b>	<b>3,857,486</b>		<b>3,775,051</b>	<b>6,183</b>	<b>76,252</b>	
Office Equipment	522,915	-	522,915	15%	509,812	1,474.09	11,629	
Motor Car & Vehicles	5,312,395	-	5,312,395	20%	5,306,909	822.90	4,663	
Furniture & Fixture	1,009,835	401,260	1,411,095	10%	754,819	49,220.70	607,055	
Electrification	1,409,904	-	1,409,904	6%	1,163,695	11,079.41	235,130	
Refrigerator	67,243	-	67,243	15%	66,778	70	395	
Television	51,000	-	51,000	25%	50,990	3	8	
Photocopy Machine	304,000	-	304,000	15%	300,187	572	3,241	
Telex Machine	86,243	-	86,243	15%	89,169	-	(2,926)	
Type Writer Machine	65,000	-	65,000	10%	63,987	101	912	
Fax Machine	195,300	-	195,300	20%	195,184	23	93	
Electric Fan	69,555	-	69,555	10%	65,558	400	3,597	
Amin Scales	34,215	-	34,215	10%	33,899	32	284	
Computer Machine	3,359,854	-	3,359,854	20%	3,330,224	4,444.50	25,186	
<b>Sub-Total</b>	<b>37,376,967</b>	<b>1,101,260</b>	<b>38,478,227</b>		<b>23,940,690</b>	<b>201,268</b>	<b>14,336,269</b>	

Depreciation has been charged to:

Production 181,141  
Administration 20,127

201,268

Taka

181,141

20,127

201,268



**BANGLADESH THAI ALUMINIUM LIMITED**  
**SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS**  
**AS AT 31 March 2026**  
**UNIT-2**

Particulars	Cost			Depreciation			Written down value as on 31 March 2026	
	Balance as at 01 Jul 2025	Addition during the Year	Total as on 31 March 2026	Rate %	Balance as on 01 Jul 2025	Charged during the Year		Total as on 31 March 2026
<b>Land &amp; Land Development Building and Construction</b>	487,109,520	-	487,109,520	-	-	-	487,109,520	
Factory Building	233,239,025	4,750,450	237,989,475	5%	107,484,786	4,809,534	112,294,319	
Staff Quarter	11,526,629	600,250	12,126,879	5%	5,894,748	213,071	6,107,818	
Generator House	3,670,139	-	3,670,139	5%	2,069,816	60,012	2,129,828	
Wall & Fencing	9,184,030	550,000	8,634,030	5%	6,212,046	72,074	1,540,311	
<b>Sub-total</b>	<b>257,619,823</b>	<b>5,900,700</b>	<b>262,420,523</b>		<b>121,661,396</b>	<b>5,154,691</b>	<b>135,604,436</b>	
<b>Plant and Machineries</b>								
Billet Custing Plant	14,350,047	225,000	14,575,047	10%	10,871,218	262,787	11,134,005	
Machinery & Equipment	1,126,950,009	608,050	1,127,558,059	10%	708,130,804	31,457,044	739,587,848	
Transformer	1,046,512	-	1,046,512	10%	999,684	3,512	1,003,196	
Generator	37,202,291	-	37,202,291	10%	30,544,080	499,366	31,043,446	
Die Workshop	50,500,804	-	50,500,804	10%	42,347,452	611,501	42,958,953	
L. T. Pannels	200,000	-	200,000	6%	165,693	1,544	167,237	
Over Head Bridge Crain	310,000	-	310,000	20%	309,157	169	309,325	
Micro Processor	773,446	-	773,446	10%	725,972	3,561	729,533	
Spectrometer	327,483	-	327,483	10%	296,846	2,298	299,144	
Wrapping Machine	862,328	-	862,328	10%	809,399	3,970	813,368	
<b>Sub-total</b>	<b>1,232,522,920</b>	<b>608,050</b>	<b>1,233,355,970</b>		<b>795,200,304</b>	<b>32,845,751</b>	<b>828,046,055</b>	
Motor Car & Vehicles	12,120,765	-	12,120,765	20%	11,464,926	98,376	11,563,302	
Furniture & Fixture	4,111,879	105,680	4,217,559	10%	1,979,790	167,833	2,147,623	
Air Cooler	959,310	-	959,310	20%	956,945	473	957,418	
Time Recorder Machine	110,500	-	110,500	15%	109,420	162	109,582	
Office Equipment	4,161,565	-	4,161,565	15%	3,122,692	116,873	3,239,565	
H. O. & Factory Decoration	27,871,093	-	27,871,093	10%	22,589,768	396,099	22,985,868	
Gas Line	3,357,700	-	3,357,700	10%	2,730,757	47,021	2,771,778	
<b>Total Tk.</b>	<b>2,029,945,075</b>	<b>6,614,430</b>	<b>2,035,684,505</b>		<b>959,815,999</b>	<b>38,827,279</b>	<b>998,643,278</b>	

Depreciation has been charged to:

Production  
Administration

7,715,690

Taka

34,944,551

3,882,728

**38,827,279**



**BANGLADESH THAI ALUMINIUM LIMITED**  
**SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS**  
**AS AT 31 March 2026**  
**(On Revaluation)**

Annexure-A-3

Particulars	Cost			Depreciation			Written down value as on	
	Balance as at	Addition during	Total as on	Rate	Balance as on	Charged during		Total as on
	01 July 2025	the Year	31 March 2026	%	1-Jul-25	the Year		31 March 2026
Land & Land Development	1,688,275,375	-	1,688,275,375	---	-	-	1,688,275,375	
Factory Building & Other Constructions	145,124,610	-	145,124,610	5%	60,617,230	3,169,026.75	81,338,353	
Plant & Machinery	372,290,417	-	372,290,417	10%	171,100,598	15,089,236.42	186,100,583	
<b>Total</b>	<b>2,205,690,402</b>	<b>-</b>	<b>2,205,690,402</b>		<b>231,717,828</b>	<b>18,258,263</b>	<b>1,955,714,311</b>	

**Depreciation has been charged to:**

Production  
Administration

**Taka**

16,432,437  
1,825,826  
18,258,263

