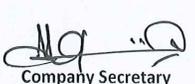


SUMMIT ALLIANCE PORT LIMITED
Consolidated and Separate Statement of Financial Position
As at 31 December 2025

Notes	As at 31 December 2025		As at 30 June 2025		
	Consolidated	Separate	Consolidated	Separate	
Assets:					
<u>Non current assets</u>					
Tangible assets:					
Property, plant and equipment	4.00	12,157,871,093	12,063,764,621	12,057,650,455	11,962,185,826
Capital Assets Work in Progress	5.00	19,252,171	9,206,120	17,090,295	8,846,120
Assets in Transit	6.00	201,103,997	201,103,997	54,814,629	54,814,629
Goodwill		999,975	-	999,975	-
Intangible Assets		-	-	48,037	-
Right of Use Assets	7.00	27,080,813	-	35,118,077	-
Long Term Investment in FDR	15.02	17,135,403	-	15,995,000	-
Investment in subsidiaries	8.00	-	195,417,591	-	195,417,591
		12,423,443,451	12,469,492,329	12,181,716,468	12,221,264,166
<u>Current assets</u>					
Inventories	9.00	10,868,894	9,882,747	10,850,494	9,976,938
Accounts receivable	10.00	922,342,644	321,472,849	738,858,080	308,138,039
Other receivable	11.00	144,196,275	316,551,781	151,742,078	150,140,620
Intercompany account: Receivable	12.00	(0)	132,107,066	0	138,169,018
Advances, deposits & prepayments	13.00	399,918,053	248,236,703	308,768,420	178,223,692
Financial assets available for sale	14.00	4,083,300	4,083,300	5,450,169	5,450,169
Cash & cash equivalents	15.00	686,881,827	409,773,288	301,902,292	73,108,628
Short Term Investment (FDR)	15.02	106,176,629	-	154,051,365	-
		2,274,467,623	1,442,107,734	1,671,622,897	863,207,105
Total assets:		14,697,911,073	13,911,600,063	13,853,339,366	13,084,471,271
Equity and liabilities:					
<u>Shareholders' equity</u>					
Issued, subscribed and paid up- Capital	16.	2,368,671,230	2,368,671,230	2,368,671,230	2,368,671,230
Share premium	17.00	90,312,568	72,445,919	90,312,568	72,445,919
Revaluation surplus	18.00	5,236,616,488	5,226,915,125	5,236,315,011	5,226,103,051
Financial assets- Fair value reserve	19.00	(34,773,436)	(34,773,436)	(33,590,044)	(33,590,044)
Reserve on foreign exchange translation		973,403	-	973,403	-
Retained earnings	20.00	410,412,910	548,423,389	605,716,316	613,493,545
		8,072,213,163	8,181,682,227	8,268,398,484	8,247,123,701
Minority interest	20.A	92,837,366	-	181,511,502	-
		8,165,050,529	8,181,682,227	8,449,909,986	8,247,123,701
<u>Non current liabilities</u>					
Liability for gratuity	21.00	183,686,762	175,990,331	170,842,467	165,624,169
Deferred tax liability	22.00	1,203,875,742	1,205,940,269	1,204,413,004	1,205,252,033
Lease Liability	23.01	18,415,686	-	22,063,289	-
Long term loan	24.00	1,289,583,567	1,288,329,743	1,338,426,756	1,337,172,932
		2,695,561,757	2,670,260,343	2,735,745,516	2,708,049,135
<u>Current liabilities and provisions:</u>					
Short term loan and overdraft	25.00	2,394,734,606	2,390,709,156	1,878,969,049	1,874,943,599
Accounts payable	26.00	306,060,665	5,211,018	231,879,934	11,750,224
Un-claimed dividend	27.00	423,910,887	305,494,337	57,909,201	57,909,201
Income tax payable	28.00	236,557,164	53,576,979	156,738,487	11,805,996
Workers' profit participation fund	29.00	85,998,369	54,314,820	58,597,980	30,204,326
Lease Liability	23.01	11,135,982	-	14,501,887	-
Other payables	30.00	378,901,115	250,351,183	269,087,327	142,685,089
		3,837,298,788	3,059,657,493	2,667,683,865	2,129,298,435
Total shareholders equity and liabilities		14,697,911,073	13,911,600,063	13,853,339,366	13,084,471,271
Net asset value (NAV) per share		34.47	34.54	35.67	34.82
Contingent liabilities	41.00	113,334,344	113,334,344	113,334,344	113,334,344

2. The annexed notes 1 to 47 form an integral part of these financial statements.

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED

 Chairman
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary

SUMMIT ALLIANCE PORT LTD
Consolidated and Separate Statements of Comprehensive Income
For the period ended 31 December 2025

Notes	Amount in Taka								
	Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to December 2025		July 2024 to December 2024		
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	
Revenue	31.00	1,684,061,182	551,333,156	1,908,808,126	557,847,421	3,221,561,948	1,103,257,548	4,460,413,945	1,052,772,919
Operating expenses	32.00	1,271,752,254	251,626,536	1,461,456,703	233,359,572	2,399,878,084	497,293,553	3,537,300,818	467,843,112
Gross Profit		412,308,928	299,706,620	447,351,423	324,487,850	821,683,864	605,963,995	923,113,127	584,929,807
General and administrative expenses	33.00	125,012,244	51,993,225	107,918,766	45,725,827	230,812,794	102,445,582	219,038,939	91,117,807
Advertisement & sales promotion expenses	34.00	1,177,555	399,155	1,527,975	506,529	2,765,673	449,155	2,837,392	506,529
Operating profit		286,119,129	247,314,240	337,904,681	278,255,494	588,105,397	503,069,258	701,236,796	493,305,471
Other income	35.00	27,303,749	176,778,433	12,220,144	6,483,247	44,543,515	184,203,848	21,198,047	11,874,157
Finance expenses	36.00	101,822,146	98,146,693	103,638,167	78,715,231	200,845,776	193,616,619	205,684,974	165,153,864
Profit/(Loss) from RT operation	37.00	(4,498,832)	(4,498,832)	(12,858,727)	(12,858,727)	(11,446,604)	(11,446,604)	(19,479,736)	(19,479,736)
Profit before BPPF		207,101,900	321,447,147	233,627,932	193,164,783	420,356,532	482,209,883	497,270,133	320,546,028
Workers' profit participation fund	29.00	16,729,456	16,072,357	11,581,304	9,658,239	27,400,389	24,110,494	24,578,443	16,027,301
Profit before income tax		190,372,444	305,374,790	222,046,628	183,506,544	392,956,143	458,099,389	472,691,690	304,518,727
Current income tax	28.00	85,325,600	61,908,909	46,813,504	36,038,473	133,168,606	95,120,912	105,617,227	59,432,707
Deferred tax	22.00	1,862,675	2,015,464	2,444,786	2,681,361	2,028,299	3,253,797	3,814,184	3,810,316
Profit after income tax		103,184,168	241,450,417	172,788,338	144,786,710	257,759,238	359,724,679	363,260,279	241,275,704
Net change in fair value of financial assets available-	14.00	(1,213,867)	(1,213,867)	(455,813)	(455,813)	(1,366,869)	(1,366,869)	(513,942)	(513,942)
Deferred Tax on revaluation of assets and fair value		(3,310,878)	(3,310,878)			(2,565,560)	(2,565,560)		
Total comprehensive income for the year		98,659,423	236,925,671	172,332,525	144,330,897	253,826,809	355,792,250	362,746,337	240,761,762
Profit attributable to:									
Equity holders of the company		88,484,934	241,450,417	172,012,621	144,786,710	228,266,441	359,724,679	361,164,969	241,275,704
Non-controlling interest	20-G/H/I	14,699,234	-	775,717	-	29,492,796	2,095,310	-	-
Profit after income tax		103,184,168	241,450,417	172,788,338	144,786,710	257,759,238	359,724,679	363,260,279	241,275,704
Earnings per share (EPS)	39.01	0.37	1.02	0.73	0.61	0.96	1.52	1.52	1.02

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED



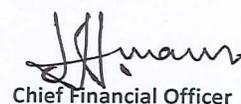
Chairman



Managing Director



Director



Chief Financial Officer

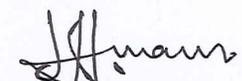


Company Secretary

SUMMIT ALLIANCE PORT LIMITED
Statement of Changes in Equity as at 31 December 2025

Particulars	Separate					Amounts in BDT
	Share capital	Share premium	Revaluation surplus	Financial assets fair value reserve	Retained earnings	Total
Balance as on 01 July 2024	2,368,671,230	72,445,919	5,270,617,669	(32,721,243)	531,707,897	8,210,721,472
Profit after tax for the year	-	-	-	-	241,275,704	241,275,704
Depreciation on revalued amount	-	-	(1,660,094)	-	1,660,094	-
Cash Dividend-2023-2024	-	-	-	-	(355,300,685)	(355,300,685)
Provision for Deferred Tax Liability	-	-	776,247	(14,587)	-	761,660
Net change in fair value of assets on 30.9.2024	-	-	-	(513,942)	-	(513,942)
Balance as on 31st December 2024	2,368,671,230	72,445,919	5,269,733,822	(33,249,772)	419,343,010	8,096,944,209
Balance as on 01 July 2025	2,368,671,230	72,445,919	5,226,103,051	(33,590,044)	613,493,544	8,247,123,700
Profit after tax for the year	-	-	-	-	359,724,679	359,724,679
Revaluation made during the year	-	-	-	-	-	-
Depreciation on revalued amount	-	-	(1,570,009)	-	1,570,009	-
Cash Dividend-2023-2024	-	-	-	-	(426,360,821)	(426,360,821)
Deferred tax on Revalued Assets of Land	-	-	-	-	-	-
Un-claimed Dividend Paid-2013 and 2014	-	-	-	-	(4,023)	(4,023)
Translation Gain/Loss	-	-	-	-	-	-
Provision for Deferred Tax Liability	-	-	2,382,084	183,477	-	2,565,560
Net Changes in fair value of financial assets as on 31.	-	-	-	(1,366,869)	-	(1,366,869)
Balance as on 31 December 2025	2,368,671,230	72,445,919	5,226,915,125	(34,773,436)	548,423,389	8,181,682,227

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED

 Chairman
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary

SUMMIT ALLIANCE PORT LIMITED

Consolidated Statement of Changes in Equity as at 31 December 2025

Consolidated

Amounts in BDT

Particulars	Share capital	Share premium	Revaluation surplus	Retained earnings	Financial assets- Fair value reserve	Reserve on foreign exchange translation	Minority interest	Total
Company position as on 30 September 2024	2,368,671,230	72,445,919	5,269,733,822	419,343,010	(33,249,772)			8,096,944,209
Revaluation Surplus-CTSL			10,721,722					10,721,722
Minority interest in Wahid Spinning Mills Ltd.	-	-	-	-	-		100	100
Non-controlling interest in Cemcor Ltd.	-	-	-	(219,682,975)	-		400	(219,682,575)
Non-controlling interest in Container Transportation Services Ltd.	-	-	-	-	-		1,227,920	1,227,920
Non-controlling interest in SAPEGIPL	-	-	-	-	-		12,805,573	12,805,573
Non-controlling interest in Container Transport Support Ltd	-	-	-	-	-		(203,896)	(203,896)
Loss in SAPPL-Singapore	-	-	-	(27,661,340)	-			(27,661,340)
Profit in SAPEGIPL	-	-	-	35,980,181	-			35,980,181
Profit in Container Transport Support Ltd	-	-	-	(22,165,750)	-			(22,165,750)
Profit in Container Transportation Services Ltd	-	-	-	116,614,037	-		-	116,614,037
Excess payment over face value of Cemcor Ltd.'s Share	-	-	-	(12,557,450)	-		-	(12,557,450)
Balance as on 31 December 2025	2,368,671,230	72,445,919	5,280,455,544	289,869,714	(33,249,772)		13,830,097	7,992,022,732
Company position as on 31 December 2025	2,368,671,230	72,445,919	5,226,915,125	548,423,389	(34,773,436)			8,181,682,227
Share Premium Received-CTSL		17,866,649						17,866,649
Revaluation Surplus-CTSL			9,701,363					9,701,363
Minority interest in Wahid Spinning Mills Ltd	-	-	-	-	-		100	100
Minority interest in Cemcor Ltd	-	-	-	(219,711,729)	-		400	(219,711,329)
Minority interest in Container Transportation Services Ltd.	-	-	-	-	-		80,732,146	80,732,146
Minority Interest in SAPEGIPL	-	-	-	-	-		12,223,346	12,223,346
Translation Gain/Loss for the year	-	-	-	-	-	973,403		973,403
Minority interest in Container Transport Support Ltd.	-	-	-	-	-		(118,626)	(118,626)
(Loss) in SAPPL- Singapore	-	-	-	(27,650,336)	-		-	(27,650,336)
Profit in SAPEGIPL	-	-	-	34,340,167	-			34,340,167
Profit in Container Transport Support Ltd	-	-	-	(25,596,636)	-		-	(25,596,636)
Profit in Container Transportation Services Ltd	-	-	-	113,165,507	-			113,165,507
Excess payment over face value of Cemcor Ltd.'s share	-	-	-	(12,557,450)	-		-	(12,557,450)
Balance as on 31 December 2025	2,368,671,230	90,312,568	5,236,616,488	410,412,912	(34,773,436)	973,403	92,837,366	8,165,050,529

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED



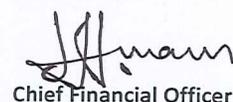
Chairman



Managing Director



Director



Chief Financial Officer



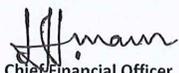
Company Secretary

SUMMIT ALLIANCE PORT LIMITED

Consolidated Statement of Cash Flows for the period ended 31 December 2025

	1st July 2025 to 31 December 2025		1st July 2024 to 31 December 2024		
	Consolidated	Separate	Consolidated	Separate	
	Amounts in BDT		Amounts in BDT		
A. Cash flow from operating activities					
Cash received from customers and others	40.00	5,511,699,669	1,143,071,990	3,956,188,883	1,127,121,355
Cash paid to suppliers and employees	41.00	(4,816,612,875)	(495,695,534)	(3,330,811,355)	(627,974,677)
Dividend income		180,335	180,335	165,618	165,618
Other income		14,180,462	10,773,513	12,242,944	10,616,477
Income tax paid	42.00	(69,422,185)	(53,349,929)	(69,670,184)	(59,012,554)
Financial expenses	43.00	(193,638,206)	(193,616,619)	(209,023,134)	(165,153,864)
Net cash generated from operating activities		446,387,200	411,363,755	359,092,772	285,762,355
B. Cash flow from investment activities:					
Acquisition of property, plant and equipment(Note-4)	44.00	(158,908,941)	(152,241,328)	(28,483,598)	(17,706,212)
Proceeds on Sale of Assets		-	-	1,150,000	1,150,000
Capital Work in Progress		(3,160,182)	(360,000)	(698,850)	(360,000)
Assets in Transit		(146,289,368)	(146,289,368)	-	-
Investment in Shares		-	-	10,000	-
Investment in Container Transport Support Ltd		-	-	-	(1,990,000)
Investment in FDR		46,734,333	-	-	-
Advance, deposits and prepayments	45.00	(87,937,169)	(70,027,391)	(265,985)	2,992,515
Net cash used in investment activities		(349,561,326)	(368,918,087)	(28,288,433)	(15,913,697)
C. Cash flow from financing activities:					
Short term loan	47.00	510,331,129	510,331,129	451,537,753	366,953,890
Long term loan	48.00	(43,408,761)	(43,408,761)	(182,489,712)	(182,489,712)
Inter Company Transaction-Container Transport Support Ltd.		0	6,076,332	-	4,753,318
Inter company transaction-Container Transportation Services Ltd	49.00	-	-	-	(475,800,080)
Proceed from Right Share Issue		-	-	-	-
Dividend paid	51.00	(178,779,708)	(178,779,708)	(414,757)	(414,757)
Net cash generated from financing activities		288,142,659	294,218,991	268,633,283	(286,997,342)
Increase/(decrease) in cash and cash equivalents		384,968,534	336,664,659	599,437,622	(17,148,684)
Cash and cash equivalents at the beginning of the period		301,913,293	73,108,628	68,533,816	29,994,566
Un-realised Gain/Loss on foreign currency		-	-	-	-
Cash and cash equivalents at the end of the period		686,881,827	409,773,288	667,971,439	12,845,882
Net operating cash flow per share		1.88	1.74	1.52	1.21

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED

 Chairman	 Managing Director	 Director	 Chief Financial Officer	 Company Secretary
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34.00 Reconciliation of Net Profit with cash flow from operating activities

As on 30 September,2025

(Notification No BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018)

Reference Note- 5 (b)

	From July to Dec	
	2025-2026	2024-2025
	Amounts in BDT	
Net profit before tax	458,099,389	304,518,726
Adjustments:		
Depreciation	50,662,532	47,825,436
Financial expenses	193,616,619	165,153,864
Other income	(184,203,848)	(11,874,157)
Increase in inventory	94,191	(728,713)
Increase in accounts receivable	(13,334,810)	1,625,853
Decrease in other receivable	(166,411,163)	35,884,197
Increase in liability for gratuity	10,366,162	(1,117,505)
Decrease in accounts payable	(6,539,205)	15,056,303
Increase in beneficiaries profit participation fund	24,110,494	(9,724,511)
Increase in other payable	107,666,095	(47,472,816)
	16,027,067	194,627,951
Cash generated from operations	474,126,456	499,146,677
Dividend income	173,430,335	165,618
Income tax paid	(53,349,929)	(59,012,554)
Financial expenses (Cash)	(193,616,619)	(165,153,864)
Other income (Cash)	10,773,513	10,616,478
Net cash generated from operations	411,363,755	285,762,355

SUMMIT ALLIANCE PORT LIMITED

Notes to the Financial Statements

For year ended on 31 December 2025

1 Reporting entity:

1.01 Formation and legal status

Summit Alliance Port Limited (hereinafter referred to as the "Company/SAPL"), initially incorporated as a private limited company under the Companies Act, 1994 on 06 December 2003, was converted into a Public Limited Company on 06 March 2008. The Company's Registered office is at Katghar, South Patenga, Chattogram-4204 with Corporate Office at 'The Alliance Building', 63 Pragati Sarani, Baridhara, Dhaka-1212 (shifted from earlier location at Summit Centre, 18 Kawran Bazar Commercial Area, Dhaka-1215). The company is listed with both the bourses of the country and trading of its shares commenced effective from 16 October 2008.

Subsequently Ocean Containers Limited (OCL) was acquired and merged with SAPL effective from 1st October 2012 pursuant to the order passed by the honourable High Court Division of the Supreme Court of Bangladesh in the Company Matter No.225 of 2012 submitted by SAPL and OCL under Section 229 read in conjunction with Section 228 of the Companies Act 1994. OCL was since dissolved and ceased to exist and its undertaking was merged and being continued under the name and title of Summit Alliance Port Limited.

Profiles of the subsidiaries of the Company are as follows:

1.01.a Cemcor Limited (Cemcor) is a private limited company incorporated in Bangladesh under the Companies Act, 1994. Cemcor, in turn acquired 100% shares of Wahid Spinning Mills Limited (WSML) from its promoters on 19 September 1999. WSML was incorporated in Bangladesh as a private limited company on 06 September 1999 under the Companies Act, 1994. SAPL acquired Cemcor on 24 August 2009 in order to build a riverine port. Initially at the initiative of SAPL, the parent company, establishment of a River Terminal was taken in hand by Cemcor on the 14 acres of contiguous land, owned by Cemcor and WSML, on the bank of river Sitolakkha in Mukterpur under Munshigonj district but subsequently the land with the structures so far built was acquired by SAPL at mutually agreed price. The two subsidiaries are non-operative.

1.01.b The Company also formed another 99% owned Subsidiary under the name of "Container Transportation Services Limited (CTSL)" for transportation of containers (empty/ladden) from/to depot. CTSL was incorporated as private limited company on 25 November 2013 under the Companies Act 1994 and started its commercial operation from July 2014. In order to pursue only freight forwarding business for smooth monitoring its operation under the Container Transportation Services Limited (CTSL), the Board has decided to cease the container carrying activities in its board meeting and subsequent approved in general meeting as per advice from legal expert to transfer all assets and liabilities including accumulated losses as shown as on June 30, 2024 to a newly formed company named "Container Transport Support Limited" in order to cease the container carrying activities effective from July 10, 2024 to continue its transport business separately. Subsequently the CTSL has entered into a Shareholders agreement with Hellmann Worldwide Logistics International (HWLI), GmbH, Germany to make the CTSL a joint venture company in order to develop and enhance the freight forwarding activities to / from Bangladesh by Sea and Air. Pursuant to the Shareholder Agreement, the HWLI subscribed to 333,333 Ordinary shares of BDT 10 each for a total consideration of BDT 21,199,978.80 and the proceeds from the issued shares have been recognised in equity as at 30 June 2025.

1.01.c Summit Alliance Port Pte. Limited, Singapore: In order to maintain close liaison with different multinational clients, both existing and prospective, as well as to expand company's activities beyond Bangladesh Border, with the approval of the Board in its meeting held on 14th November 2016, the company was incorporated in Singapore with registered office at 80 Raffles Place #25-01 UOB Plaza, Singapore 048624. Besides current activities, the Company, in spite to expand horizon of business activities, have plan to diversify in related services such as Chartering of Ships & Barges and Freight Forwarding.

1.01.d Summit Alliance Port East Gateway (India) Private Ltd : The another foreign Subsidiary Company of SAPL established on 20th November 2017. Its registered office is in Kolkata. The company has already obtained three river port from Indian Govt. through international tender. One port is already in operation at Kolkata and another two port will be delivered with in next two years at Patna. The main objective is to establish the company to make connectivity the ports of India with the SAPL, IWCT. The share of SAPL in this Company is 73.80%.

1.01.b The Company also formed another 99% owned Subsidiary under the name of "Container Transport Support Limited (CTSL)" for transportation of containers (empty/ladden) from/to depot. CTSL was incorporated as private limited company on 09th July 2024 under the Companies Act 1994 and started its commercial operation from 09th July 2024.

Nature of business

1.02 The principal activity of the Company/Group is to provide Off-Dock services as Inland Container Depot (ICD) with facilities for Empty Container Storage and Container Freight Station (CFS) for handling both import and export cargo.

Besides, establishment of the company's River Terminal on its 15 acres of freehold land on the bank of river Dhaleswary in Mukterpur under Munshigonj district, the first of its kind in the country's private sector, is complete. The River Terminal being similar in certain respect to the off-dock establishment, has the bonded warehouse facilities with required handling equipment for container freight station to handle export and import cargo as well as for storage of empty containers. In addition the company provides container vessels for transportation of cargo to and from Chittagong Port. This facility shall help the exporters and importers to be competitive by transporting cargo by less costly river transportation as well as it will help ease the pressure on the already overburdened Dhaka-Chattogram highway. Company started trial operation of the facilities from 28th December 2016 and commercial operation was commenced from 1st January 2019.

2.00 Basis of preparation:

2.01 Statement of compliance:

The following International Financial Reporting Standards/International Accounting Standards adopted by the ICAB, have been considered while preparing these financial statements:

Title of IASs/IFRSs,

IAS 1: Presentation of Financial Statements

Compliance Status

Complied

IAS 2: Inventory	Complied
IAS 7: Statement of Cash Flows	Complied
IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors	Complied
IAS 10: Events After the Reporting Period	Complied
IAS 12: Income Taxes	Complied
IAS 16: Property, Plant and Equipment	Complied
IAS 19: Employee Benefits	Complied
IAS 20: Accounting for government grants and disclosure of government assistance	Not Applicable
IAS 21: The Effects of Changes in Foreign Exchange Rates	Complied
IAS 23: Borrowing Costs	Complied
IAS 24: Related Party Disclosures	Complied
IAS 26: Accounting and reporting by retirement benefits plans	Not Applicable
IAS 27: Separate financial statements	Complied
IAS 28: Investment in associates and joint venture	Not Applicable
IAS 29: Financial reporting in hyperinflationary economics	Not Applicable
IAS 32: Financial Instruments: Presentation	Complied
IAS 33: Earnings Per Share	Complied
IAS 34: Interim financial reporting	Complied
IAS 36: Impairment of Assets	Complied
IAS 37: Provisions, Contingent Liabilities and Contingent Assets	Complied
IAS 38: Intangible Assets	Complied
IAS 40: Investment property	Not Applicable
IAS 41: Agriculture	Not Applicable
IFRS 1: First time adoption in international financial reporting standards	Not Applicable
IFRS 2: Share-based payment	Not Applicable
IFRS 3: Business combination	Not Applicable
IFRS 4: Insurance contracts	Not Applicable
IFRS 5: Non-current assets held for sale and discontinued operations	Not Applicable
IFRS 6: Exploration for and evaluation mineral resources	Not Applicable
IFRS 7: Financial Instrument Disclosure	Complied
IFRS 8: Operating segments	Complied
IFRS 9: Financial instruments	Complied
IFRS 10: Consolidated Financial Statements	Complied
IFRS 11: Joint Arrangements	Not Applicable
IFRS 12: Disclosures of interests in other entities	Complied
IFRS 13: Fair value measurement	Complied
IFRS 14: Regulatory deferral accounts	Not Applicable
IFRS 15: Revenue from contracts with customers	Complied
IFRS 16: Leases	Not Applicable

The company is also required to comply with the following major laws and regulations along with the Companies Act 1994.

- i) The Income Tax Ordinance, 1984
- ii) Labour Act 2006

The financial statements were authorised for issue by the Company's Board of Directors in its meeting held on 31st January 2026

2.02 Basis of measurement:

The financial statements have been prepared on historical cost basis, except for lands, buildings and other constructions and container handling equipment which have been valued at fair value. Financial assets and financial liabilities have been stated at "fair value".

2.03 Use of estimates and judgments:

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

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, the use of estimates and judgments have most significant effect on the amounts recognized in Notes on Property, Plant and Equipment, Prepayments, Revaluation Surplus, Provision for Gratuity and Provision for Income Tax.

The financial statements are presented in Bangladesh Taka which is the Company's functional and presentational currency.

2.04 Comparative information and general:

Comparative information has been disclosed in respect of the period from July to Dec 2024 for all numeric information in the financial statements and the narrative and descriptive information where it is relevant for understanding of the current periods's financial statements.

2.05 Going concern:

The Company has adequate resources to continue its operations in the foreseeable future. The Directors therefore continue to adopt going concern basis in preparing the financial statements. Resources of the Company and its ready access to credit facilities ensure sufficient fund to meet the present requirements of its existing business and operations.

2.06 Level of precision:

All financial figures expressed in Bangladesh Taka have been rounded off to its nearest value/integer.

3.00 Significant accounting policies:

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.01 Basis of consolidation:

Subsidiaries are entities controlled by the parent Company and their accounts are fully consolidated.

The Accounting policies of Subsidiaries have been changed where necessary to align with the policies adopted by the Group. The financial statements of the subsidiaries have been consolidated with those of Summit Alliance Port Limited in accordance with **IFRS 10: Consolidated Financial Statements**. Intra-group balances and transactions as well as any unrealized income and expenses arising from intra-group transactions are eliminated in preparing consolidated financial statements.

3.02 Property, plant & equipment:

i. Recognition and measurement

Items of Property, Plant and Equipment (PPE) are initially measured at cost. After initial recognition, items of PPE are carried at cost less accumulated depreciation and impairment loss. Cost includes expenditures that are directly attributable to the acquisition of an item of PPE. Borrowing costs directly attributable to the construction of plants are included in the cost of those plants.

ii. Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day to day servicing of property, plant and equipment are recognized in Profit or Loss and Other Comprehensive Income Statement as and when incurred.

iii. Revaluation

Following the current cost accounting method, Company's Land are revalued at periodical interval in compliance with IAS-16: Property, Plant & Equipment read in conjunction with BSEC Notification SEC/CMRRCD/2009-193/150/Admin, dated 18 August 2013. Last revaluation was carried out in 30 June 2019. The revaluation work was done by independent valuer M/s. Shafiq Bashak & co. Chartered Accountants.

iv. Depreciation

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation for an asset ceases at earlier of the date that the asset is classified as held for sale in accordance with IFRS-5 and the date that the asset is derecognized. The depreciation method used reflects the pattern in which the asset's economic benefits are consumed by the entity. After considering the useful life of assets as per IAS-16 "Property, plant and equipment", the annual depreciation have been calculated on diminishing balance method over the estimated useful lives of assets which is considered reasonable by the management.

Name of the assets

Rates (%)

Construction- 1st class	2.5
Construction other than 1st class	10
Container handling equipment	10
Electrical equipment	20
Furniture and fixture	15
Office equipment	20
Steel structures	2.5
Vehicle	20

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is credited or charged to statement of profit or loss and other comprehensive income.

v. Gain or loss on disposal

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognized in the statement of comprehensive income.

3.03 Intangible asset: Goodwill

Intangible Asset has been recognized in compliance with IAS 38: Intangible Asset. The goodwill is the excess of cost of investments over value of assets acquired and software is the cost of acquisition.

i. Recognition and measurement

Intangible assets that are acquired by the company and have finite useful lives are measured initially at cost. After initial recognition, it is carried at its cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized as per **IAS 38-Intangible Assets**.

3.04 Lease assets:

IFRS 16 is effective for annual reporting periods beginning on or after 1st January 2019. The objectives of IFRS 16 is to report information that (a) faithfully represents lease transactions and (b) provides a basis for users of financial statements to assess the amount, timing and uncertainty of cash flows arising from leases. To meet the objective, a lessee should recognise assets and liabilities arising from a lease. IFRS 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right of use asset representing its rights to use the underlying leased asset and a lease liability representing its obligation to make lease payments. During the period the Company (SAPL) has no lease obligation.

3.05 Inventories:

Inventories are valued at the lower of cost and estimated net realizable value. The cost of inventories is valued at first-in-first-out (FIFO) method and includes expenditures for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and selling expenses. When inventories are used, the carrying amount of those inventories are recognized in the period in which the related revenue is recognized.

3.06 Foreign currency transactions:

Foreign currency transactions are translated into Bangladesh Taka at the rate ruling on the transaction date. All monetary assets and liabilities, except inter-company receivable, at the statement of financial position date are retranslated using rates prevailing on that date. In accordance with Schedule-XI of the Companies Act 1994 all differences arising on outstanding foreign currency loans are adjusted against the project/asset cost for which such foreign currency borrowing took place. Recognition of un-realised loss or gain on foreign currency translation have been duly considered and reflected in the Statements of Comprehensive Income and Statement of Cash Flows.

3.07 Employee benefits :

i. Provident fund

The Company operates a contributory provident fund for all its permanent employees duly recognized by Commissioner of Taxes, Taxes Zone-2, Chattogram vide its memo A.S:/5P-1/PF/Chitt-2/2008 dated December 12, 2008 to which both the employees and the employer equally contribute 10% of the basic pay each, which is invested outside the Group. The accounts for the year ended 30 June 2022 was audited by Basu Banerjee Nath & Co., Chartered Accountants.

ii. Gratuity scheme

The Company also operates a funded Gratuity Scheme for its permanent employees, provision for which is made on the basis of latest applicable basic multiplied by length of service with the Company as per the Gratuity Rule. Though no valuation was done to quantify actuarial liabilities as per the International Accounting Standard 19: Employee Benefits, such valuation is not likely to yield a result significantly different from the current provision.

iii. Workers' profit participation fund

In terms of amendment in the Bangladesh Labor (Amendment) Act 2013, with the approval of Board of Directors, the Company has introduced BPPF effective from 2014 and accordingly due provisions at 5% of the Net Profit before Tax is made by the company. The Company has also formed Trustee Board for the management of the fund. This fund was audited upto the year ended 30 June 2022 was audited by Basu Banerjee Nath & Co. Chartered Accountants.

3.08 Revenue from Contracts with customers:

Revenue from service is measured at the fair value of the consideration received or receivable, net of allowances, discounts and rebates, if any. Revenue is recognised in compliance with the requirements of IFRS-15 Revenue from Contracts with customers, when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliable and there is no continuing management involvement with the service.

3.09 Income tax expenses:

Income tax expenses comprises current and deferred tax. Income tax expenses is recognised in the statement of profit or loss and other comprehensive income account except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

i. Current tax:

Current tax is the expected tax payable on the taxable income for the year, using the tax rates enacted or substantially enacted at the reporting date, and any adjustment to the tax payable in respect of previous years. The applicable tax rate for the company is 22.5% (2020-21: 22.5%). Provision for taxation has been made on the basis of the finance act, 2022

ii. Deferred tax:

Deferred tax liabilities are the amount of income tax payable in the future periods in respect of taxable temporary differences. On the other hand deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditures and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted on the Statement of Financial Reporting date the reporting date. Impact of changes on the account due to deferred tax assets and liabilities have also been recognized in the statement of profit or loss and other comprehensive income as per IAS-12: "Income Taxes".

Right to offset current tax liabilities and assets, and they relate to income tax levied by the same taxable authority on the same taxable entity.

3.10 Provisions:

A provision is recognized on the date of Statement of Financial Position if, as a result of past events, the Company has a present legal and constructive obligation that

can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation.

3.11 Financial income & expenses:

Finance income comprises interest income and dividend income on funds invested. Interest income is recognized on maturity.

Finance expense comprises interest expenses on loan, overdraft and bank charges. All borrowing costs are recognized in the Statement of Comprehensive Income using effective interest method except to the extent that are directly attributable to the construction of plants which is capitalized in accordance with IAS 23: Borrowing Cost.

3.12 Financial instruments:

A financial instrument is any contract that gives rise to a financial asset of an entity and financial liability or equity instrument of another entity.

3.12.1 Financial assets:

Financial assets carried in the statement of financial position include cash and cash equivalents, trade and other receivable and deposits.

The Group initially recognises receivables and deposits on the date they are originated. All other financial assets are recognized initially on the date at which the Group becomes a party to the contractual provisions of the transaction.

The Group derecognises a financial asset when the contractual rights or probabilities of receiving cash flows from the asset expires or it transfers the right to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred.

3.12.2 Transactions with Related Parties:

The objective of IAS 24 "Related Party Disclosure" is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

A party is related to an entity if: [IAS 24.9] directly, or indirectly through one or more intermediaries, controls, is controlled by, or is, under common control with, the entity has an interest in the entity that gives it significant influence over the entity, has joint control over the entity, the party is a member of the key management personnel of the entity or its parent, the party is a close member of the family of any individual, the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual and the party is a post-employment benefit plan for the benefit of employees of the entity.

The company transacts with related parties and recognize as per IAS 24 'Related Party Disclosures'. Related party transactions have been disclosed under Note-36

a Cash and cash equivalents:

This comprises cash in hand and at banks which are available for use of the Company without any restrictions. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand, deposits held at financial institutions and short term highly liquid investments. Bank overdrafts that are repayable on demand and form integral part of the Company's cash management are included as a component of cash and cash equivalent for the purpose of Cash Flow Statement. Cash flows from operating activities have been presented under direct method.

b Trade receivables:

Trade receivable consists of unpaid bill by the receivers of off-dock an terminal services and are initially recognized at original invoice amount. However, receivables are subsequently measured at the remaining amount less allowances for doubtful debts, discount, if any, at the period end.

c Available-for-sale of financial assets:

Available-for-sale of financial assets that are non-derivative financial assets are designed as available for sale by the Company. Subsequent to initial recognition at cost, the assets are measured at fair value and changes therein, other than impairment losses, are recognized in other comprehensive income and presented under Equity as 'Financial Assets-Fair Value Reserve'. When an investment is derecognised, the gain or loss accumulated in equity is reclassified as profit or loss.

3.12.3 Financial liabilities:

Other than debt securities and subordinated liabilities those are recognized on the date they originate, the company recognizes all other financial liabilities initially on the transaction date at which the Company becomes a party to the contractual provisions of the liability. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expired.

Financial liabilities include loans & borrowings, finance lease obligation, accounts payables and other payables.

3.13 Earnings per share:

i. Basic EPS

Basic earning per share is calculated by dividing the net profit/loss for the year attributable to ordinary shareholders by the applicable weighted number of ordinary shares outstanding during the period.

ii. Diluted EPS

Diluted earnings per share is calculated by dividing the net profit/loss for the year attributable to ordinary shareholders by the weighted number of ordinary shares

outstanding during the period after adjustment for the effects of all dilutive potential ordinary shares. In this reporting year, there was no diluted EPS.

3.14 Events after the reporting period:

Events after the reporting period that provide additional information about the Company's position at the date of Statement of Financial Position or those that indicate the going concern assumption is not appropriate are reflected in the Financial Statements. The events after the reporting period that are not adjusting events are disclosed in the notes when material.

3.15 Dividend policy:

Company has not yet formulated any specific dividend policy but maintaining a sustainable distribution of profit through cash dividend and stock dividend for the last few years. Details of preceding years are given below:

<u>Years</u>	<u>Cash dividend</u>	<u>Stock dividend</u>	
2009	20%	10%	
2010	50%	25%	
2011	10%	10%	
2012	10%	10%	
2013	15%	Nil	
2014	10%	5%	
2015	NIL	10%	
2016-2017	15%	Nil	
2017-2018	12.50%	Nil	
2018-2019	6%	4%	
2019-2020	8%	2%	
2020-2021	10%	0%	For General Shareholders only.
2021-2022	15%	0%	
2022-2023	12%	0%	
2023-2024	15%	0%	
2024-2025	18%	0%	

3.16 Contingencies:

Contingencies arising from claim, litigation, assessment, fines, penalties and similar items are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured. Details of contingencies as on Statement of Financial Position date are shown separately under note no. 38.00

4.00 Property, plant and equipment

Property, plant and equipment

Separate - SAPL Only (OCL,SAPL and RT)

Amounts in BDT

Particulars	Land	Building and other construction	Electrical equipment	Container handling equipment	Furniture and fixtures	Office equipment	Motor vehicles	Total
Cost as on 01.7.2025-Off-Dock	998,883,023	2,100,188,138	97,384,276	575,017,996	41,694,912	67,985,135	56,723,071	3,937,876,552
Cost as on 01.7.2025-RT	750,362,569	1,472,244,417	157,922,505	540,070,405	9,289,441	10,871,315	6,097,000	2,946,857,652
Additions during the period	-	70,501,559	-	53,864,459	1,397,460	2,700,655	22,538,760	151,002,893
Transfer/Deletion during the period	-	-	-	-	-	-	-	-
Addition during the period-RT	-	22,100	-	1,160,935	-	55,400	-	1,238,435
Total cost	1,749,245,592	3,642,956,215	255,306,781	1,170,113,796	52,381,813	81,612,505	85,358,831	7,036,975,532
Revaluation as on 01.07.2025-OCL & SAPL	4,080,938,892	61,524,453	379,743	26,071,400	-	844,000	2,675,549	4,172,434,037
Revaluation as on 01.07.2025 RT	2,222,527,431	-	-	-	-	-	-	2,222,527,431
Total revaluation as on 31.12.2025	6,303,466,323	61,524,453	379,743	26,071,400	-	844,000	2,675,549	6,394,961,468
Gross block as on 31.12.2025	8,052,711,915	3,704,480,668	255,686,524	1,196,185,196	52,381,813	82,456,505	88,034,380	13,431,937,000
Rate of depreciation (%)	-	2.50%	20%	10%	15%	20%	20%	-
Accumulated depreciation as on 01.7.2025								
On cost-Off-Dock	-	302,818,450	84,937,929	332,413,049	32,802,232	54,063,967	35,955,024	842,990,650
On cost-RT	-	41,027,079	131,291,441	179,809,516	6,719,370	7,520,258	2,175,400	368,543,064
On revaluation	-	81,768,558	364,334	20,485,072	-	830,767	2,527,401	105,976,132
Total	-	425,614,087	216,593,704	532,707,637	39,521,601	62,414,992	40,657,825	1,317,509,847
Depreciation during the period:								
On cost-Off-dock	-	10,962,029	1,244,635	14,823,470	771,761	1,662,182	4,330,681	33,794,758
On cost-RT	-	2,673,552	2,663,106	9,035,546	192,755.35	340,645.70	392,160	15,297,765
On revaluation	-	1,273,014	1,541	279,316	-	1,323	14,815	1,570,009
Total	-	14,908,595	3,909,282	24,138,332	964,516	2,004,151	4,737,656	50,662,532
Accumulated Depreciation written off during the period:								
On cost	-	-	-	-	-	-	-	-
On revaluation	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Written down value as on 31.12.2025

At cost- Off-dock	998,883,023	1,856,909,219	11,201,712	281,645,936	9,518,380	14,959,641	38,976,126	3,212,094,037
At cost- RT	750,362,569	1,428,565,885	23,967,957	352,386,279	2,377,316	3,065,811	3,529,440	2,564,255,258
Revalued	6,303,466,323	(21,517,119)	13,868	5,307,012	-	11,910	133,333	6,287,415,326
Net block as on 31.12.2025	8,052,711,915	3,263,957,985	35,183,538	639,339,226	11,895,696	18,037,362	42,638,900	12,063,764,621
Net block as on 30.6.2025	7,150,782,304	3,179,362,186	48,866,020	650,557,061	12,568,451	19,645,665	22,186,086	11,083,967,773

Depreciation charged to Statement of Comprehensive income:

	Amounts in BDT				
	OCL and SAPL			RT	Grand Total
	On cost	On revaluation	Total	On Cost	
Operating expenses	27,030,134	1,553,871	28,584,005	14,372,204	42,956,210
Administrative expenses	6,764,624	16,138	6,780,762	925,561	7,706,323
	33,794,758	1,570,009	35,364,767	15,297,765	50,662,532

Property, plant and equipment

Consolidated (SAPL, SAPPL, SAPEGIPL and CTSL)

Amounts in BDT

Particulars	Land	Building and other construction	Electrical equipment	Container handling equipment	Furniture and fixtures	Office equipment	Motor vehicles	Total
Cost as on 01.7.2025								
SAPL	1,749,245,592	3,572,432,556	255,306,781	1,115,088,402	50,984,353	78,856,450	62,820,071	6,884,734,206
Container Transportation Services Ltd	-	-	-	-	2,565,426	23,755,787	-	26,321,213
Container Transport Support Ltd	-	-	-	89,270,292	216,637	104,394	-	89,591,323
SAPEGIPL	-	9,359,615	7,592,151	22,107,791	915,021	1,687,091	1,449,980	43,111,649
Total	1,749,245,592	3,581,792,171	262,898,932	1,226,466,485	54,681,437	104,403,722	64,270,051	7,043,758,391
Additions during the period-SAPL	-	70,523,659	-	55,025,394	1,397,460	2,756,055	22,538,760	152,241,328
Additions during the period-Container Transport	-	-	-	-	62,573	2,956,895	-	3,019,468
Transferred to Container Transport Support Ltd	-	-	-	632,000	-	-	-	632,000
Additions/Transferred from Container Transport	-	-	-	89,902,292	216,637	104,394	-	90,223,323
Additions during the period-SAPEGIPL	-	2,792,761	-	-	185,900	37,483	-	3,016,145
Total cost	1,749,245,592	3,655,108,592	262,898,932	1,372,026,172	56,544,007	110,258,549	86,808,811	7,292,890,655
Revaluation as on 01.07.2025-SAPL	4,080,938,892	61,524,453	379,743	26,071,400	-	844,000	2,675,549	4,172,434,037
Revaluation as on 01.07.2025-RT	2,222,527,431	-	-	-	-	-	-	2,222,527,431
Revaluation as on 01.07.2025-Container Transport	-	-	-	11,315,622	-	-	-	11,315,622
Total revaluation as on 31.12.2025	6,303,466,323	61,524,453	379,743	37,387,022	-	844,000	2,675,549	6,406,277,090
Gross block as on 31.12.2025	8,052,711,915	3,716,633,045	263,278,675	1,409,413,194	56,544,007	111,102,549	89,484,360	13,699,167,745
Rate of depreciation (%)	-	2.50%	20%	10%	15%	20%	20%	
Accumulated depreciation as on 01.7.2025								
On cost								
SAPL	-	343,845,529	216,229,370	512,222,565	39,521,601	61,584,225	38,130,424	1,211,533,714
Container Transport Support Ltd	-	-	-	56,014,815	109,682	84,271	-	56,208,768
Container Transportation Services Ltd	-	-	-	-	180,101	4,045,197	-	4,225,298
SAPEGIPL	-	863,280	2,725,289	7,050,874	267,679	1,131,175	1,299,150	13,337,447
On revaluation-SAPL	-	81,768,558	364,334	20,485,072	-	830,767	2,527,401	105,976,132
On Revaluation-Container Transport Support Ltd	-	-	-	1,103,661	-	-	-	1,103,661
Total	-	426,477,367	219,318,993	596,876,987	40,079,063	67,675,635	41,956,975	1,392,385,021
Depreciation during the period:								
On cost								
SAPL	-	13,635,581	3,907,741	23,859,016	964,516	2,002,828	4,722,841	49,092,523
Container Transportation Services Ltd	-	-	-	-	138,176	3,853,511	-	3,991,687
Container Transport Support Ltd	-	-	-	1,694,373	8,609	1,166	-	1,704,148
SAPEGIPL	-	164,971	363,592	1,058,751	47,516	115,072	69,441	1,819,342
On Revaluation-Container Transport Support Ltd	-	-	-	510,598	-	-	-	510,598
On revaluation-SAPL	-	1,273,014	1,541	279,316	-	1,323	14,815	1,570,009
Total	-	15,073,566	4,272,874	27,402,054	1,158,817	5,973,900	4,807,096	58,688,307
Accumulated depreciation transferred during the period:								
On cost-CTSL	-	-	-	-	-	-	-	-
On cost-SAPL	-	-	-	-	-	-	-	-
On revaluation	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Written Down Value as on 31.12.2025

At cost-SAPL	1,749,245,592	3,285,475,105	35,169,670	634,032,216	11,895,696	18,025,452	42,505,566	5,776,349,297
At cost-Container Transportation Services Ltd.	-	-	-	-	2,309,722	18,813,974	-	21,123,696
At cost-Container Transport Support Limited	-	-	-	32,193,104	98,346	18,957	-	32,310,407
Revalued-Container Transport Support Limited	-	-	-	9,701,363	-	-	-	9,701,363
At cost-SAPEGIPL	-	11,124,126	4,503,270	13,998,166	785,726	478,327	81,389	30,971,005
Revaluated-SAPL	6,303,466,323	(21,517,119)	13,868	5,307,012	-	11,910	133,333	6,287,415,326
Net block as on 31.12.2025	8,052,711,915	3,275,082,112	39,686,808	695,231,861	15,089,490	37,348,620	42,720,289	12,157,871,093
Net block as on 30.6.2025	7,150,782,304	3,184,064,344	54,288,495	709,538,241	13,349,455	20,197,222	22,461,360	11,154,681,421

Depreciation Charged to Statement of Comprehensive income:

	Amounts in BDT				
	On Cost	On Revaluation	Total	On Cost	Grand Total
	Off-dock & Others			RT	
Operating expenses	28,849,476	3,651,782	32,501,258	14,372,204	46,873,462
Administrative expenses	6,774,399	16,138	6,790,537	925,561	7,716,098
Total	35,623,874	3,667,920	39,291,795	15,297,765	54,589,560

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

5.00 Capital Work in Progress:

Opening Balance	17,090,295	8,846,120	15,371,989	8,126,120
Add: Cost incurred during the year	2,161,876	360,000	1,718,306	720,000
	19,252,171	9,206,120	17,090,295	8,846,120
Capitalized during the year	-	-	-	-
Closing Balance	19,252,171	9,206,120	17,090,295	8,846,120

6.00 Assets in Transit:

Equipment for Fire Alarm Systems	127,905,049	127,905,049	11,990,696	11,990,696
Container Handling Equipment	60,375,043	60,375,043	42,823,933	42,823,933
Trailers and Tyres	12,823,904	12,823,904	-	-
	201,103,997	201,103,997	54,814,629	54,814,629

7.00 Right of Use Assets:

Opening	-	-	-	-
Addition during the year	-	-	51,192,605	-
Less: Depreciation charge during the year	8,037,264	-	16,074,528	-
	27,080,813		35,118,077	

8.00 Investment in subsidiaries:

Investment in Container Transportation Services Ltd.(Note-8.01)		4,950,000		4,950,000
Investment in Cemcor Ltd. (Note-8.02)		188,387,050		188,387,050
Investment in Summit Alliance Port Pte Ltd.(Note-8.03)		62		62
Investment in SAPEGIPL (Note-8.04)		90,479		90,479
Investment in Container Transport Support Ltd (Note-8.05)		1,990,000		1,990,000
	-	195,417,591		195,417,591

8.01 Investment in Container Transportation Services Ltd:

Container Transportation Services Limited is a subsidiary of Summit Alliance Port Limited (SAPL). Its total number of shares is 500,000 @ Tk.10/- each. SAPL owns 99% of its total paid up shares.

8.02 Investment in Cemcor Ltd.

Cemcor Limited is a subsidiary of Summit Alliance Port Limited. Its total number of shares is 1,758,300 @ Tk.100 each. SAPL owns 100% shares of its paid up shares.

8.03 Investment in Summit Alliance Port Pte Ltd.

Summit Alliance Port Pte Ltd is a subsidiary of Summit Alliance Port Limited. Its is registered in Singapore. Its total number of SAPL owns 100% of its paid up shares.

8.04 Investment in SAPEGIPL:

Summit Alliance Port East Gateway (INDIA) Private Ltd (SAPEGIPL) is a subsidiary of SAPL. Its total number of Share is SAPL owns 73.80% of its total paid up shares.

8.05 Investment in Container Transport Support Ltd

Container Transport Support Limited is a subsidiary of SAPL. Its total number of shares is 200,000 @ Tk.10/- each. SAPL owns 99% of its

9.00 Inventories:

Diesel & Motor oil	4,947,621	3,961,474	3,882,974	3,009,419
Hydraulic oil	2,472,512	2,472,512	4,355,824	4,355,824
Stock of electrical goods	1,134,613	1,134,613	882,468	882,468
Stock of tyre and Others	2,314,147	2,314,147	1,729,228	1,729,227
	10,868,894	9,882,747	10,850,494	9,976,938

10.00 Accounts receivable:

Opening balance	738,858,079	308,138,039	351,202,742	324,074,243
Transferred to/from Container Transportation Services Ltd	-	-	-	-
Add- Service sales during the year-Off-dock	3,221,561,948	1,103,257,548	7,280,993,592	2,048,665,781
Add- Service sales during the year-RT	46,310,413	46,310,413	98,128,851	98,128,851
Total	4,006,730,440	1,457,706,001	7,730,325,185	2,470,868,875
Less- Collection/Adjustment during the year	3,083,683,097	1,136,233,151	6,991,467,106	2,162,730,836
Closing balance	923,047,344	321,472,849	738,858,079	308,138,039

NB: Details of accounts receivables and its aging is provided in Note: 9.01 and 9.02.

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

10.01 Accounts receivable:

Atlantic International	-	-	1,528,817	1,528,817
APM Global Logistics Ltd.	52,839,229	52,839,229	72,716,812	72,716,812
Akij Foods & Beverage	5,154,261	5,154,261	6,697,862	6,697,862
Amigo Bangladesh Ltd	56,820,548	-	4,805,516	-
Alvi Line BD Ltd	849,582	849,582	966,959	966,959
Bangla Trident Ltd.	44,181,495	44,181,495	31,638,765	31,638,765
Baridhi Shipping Lines	538,669	538,669	831,782	831,782
BS Cargo Agency	4,120,497	4,120,497	1,271,606	1,271,606
CMA CGM (BD) Shipping Ltd.	31,842,439	31,842,439	12,113,546	12,113,546
Columbia Enterprise Ltd.	212,618	212,618	1,271,079	1,271,079
Continental Traders BD Ltd.	5,023,407	5,023,407	3,507,124	3,507,124
Container Worldwide Express	647,644	647,644	659,837	659,837
Cosco BD Ltd.	2,156,624	2,156,624	4,884,855	4,884,855
Crown Cement Ltd	131,677	131,677	1,431,091	1,431,091
DSV Air & Sea Ltd.	10,037,682	10,037,682	1,340,121	1,340,121
Denimach Ltd	-	-	10,765,728	-
Everbest Shipping Agencies Ltd.	1,538,350	1,538,350	4,664,427	4,664,427
Expeditors Ltd	3,211,813	3,211,813	3,051,026	3,051,026
Expo Freight Ltd.	9,610,212	9,610,212	15,755,595	15,755,595
Europtex Fashion Ltd	5,079,830	-	9,281,735	-
Euro Appliances Limited	48,386,384	-	963,069	963,069
Famfa Solution Ltd	5,322,366	5,322,366	2,513,172	2,513,172
GBX Logistics Ltd.	7,512,880	7,512,880	10,859,591	10,859,591
GP Shipping Lines Ltd.	-	-	90,027	90,027
Globelink Associates Ltd	884,079	884,079	404,974	404,974
Hellmann Worldwide Ltd-Germany	23,301,002	-	224,579,279	-
Hellmann Worldwide Ltd-UAE	1,176,461	-	17,801,594	-
Hellmann Worldwide Ltd-Britain	6,326,601	-	17,472,171	-
Hellmann Worldwide Ltd-Belgium	4,464,994	-	13,046,991	-
Strait Air-Sweden	-	-	12,847,737	-
Hellmann Worldwide Ltd-USA	625,933	-	9,429,472	-
Jalalabad Steel Ltd	3,039,484	3,039,484	162,331	162,331
JBS Associates	818,351	818,351	191,810	191,810
Kuehne + Nagel Ltd.	18,455,791	18,455,791	18,697,296	18,697,296
Maersk Bangladesh Ltd.	35,184,213	35,184,213	40,535,935	40,535,935
Mediterranean Shipping Co Bd Ltd	24,843,040	24,843,040	10,166,179	10,166,179
Bangladesh Army	56,820,548	-	-	-
Nippon Express BD Ltd	-	-	598,831	598,831
NEEDLE WORKS BD LIMITED	-	-	2,856,830	-
Ocean International Ltd.	543,034	543,034	1,112,457	1,112,457
One Network Ltd.	4,362,837	4,362,837	4,405,115	4,405,115
OOCL Logistics Ltd	7,498,418	7,498,418	2,304,717	2,304,717
PIL BD Ltd.	3,459,721	3,459,721	1,025,446	1,025,446
Pran Dairy Ltd	-	-	4,482,788	4,482,788
Panagea Fashion Wear Ltd	-	-	3,550,049	-
Rapid Digital Corporation	936,667	936,667	2,196,967	2,196,967
Scan Global Logistics Ltd	3,456	3,456	1,257,977	1,257,977
Schenker Logistics BD Ltd	188,983	188,983	10,871,015	10,871,015
Shah Cement Ltd	561,361	561,361	5,806,893	5,806,893
Shodesh Shipping	170,491	170,491	870,491	870,491
Transmarine Logistics Ltd.	1,630,115	1,630,115	903,833	903,833
Trident Shipping Ltd.	228,336	228,336	472,381	472,381
Kalitimex Energy (Singapore) Pte	-	-	2,719,583	-
IFL Factory Ltd	-	-	2,603,038	-
Refat Garments Ltd	-	-	2,282,865	-
Ispahani Summit Alliance Terminals Limited	4,810,473	-	5,945,899	-
Others	427,494,748	33,733,027	113,644,994	22,913,441
	923,047,344	321,472,849	738,858,080	308,138,039

Receivables are unsecured but considered good and represent dues from various clients against services rendered.

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

10.02 Aging of accounts receivable:

	As on 31 Dec 2025	Up to 3 months	3 to 6 months	Above 6 months
Atlantic International	-	-		
APM Global Logistics Ltd.	52,839,229	52,357,739	481,490	
Akij Foods & Beverage	5,154,261	5,154,261		
Alvi Line BD Ltd	849,582	849,582		
Bangla Trident Ltd.	44,181,495	43,407,436	774,059	
Baridhi Shipping Lines	538,669	449,557	89,112	
BS Cargo Agency	4,120,497	3,566,314	554,183	
CMA CGM (BD) Shipping Ltd.	31,842,439	31,842,439		
Columbia Enterprise Ltd.	212,618	212,618		
Continental Traders BD Ltd.	5,023,407	3,923,149	1,100,258	
Container Worldwide Express	647,644	409,514	238,130	
Cosco BD Ltd.	2,156,624	1,447,451	709,173	
Cross Freight Ltd	-	-		
Crown Cement Ltd	131,677	131,677		
DSV Air & Sea Ltd.	10,037,682	10,037,682		
Everbest Shipping Agencies Ltd.	1,538,350	247,237	91,692	1,199,421
Expeditors Ltd	3,211,813	3,211,813		
Expo Freight Ltd.	9,610,212	9,547,379	62,833	
Freigt Options Ltd	-	-		
Famfa Solution Ltd	5,322,366	5,322,366		
GBX Logistics Ltd.	7,512,880	4,148,534	3,364,346	
GP Shipping Lines Ltd.	-	-		
Globelink Associates Ltd	884,079	884,079		
Hanjin Shipping BD Ltd.	-	-		
JBS Associates	818,351	818,351		
Jalalabad Steel Ltd	-	-		
Kuehne + Nagel Ltd.	18,455,791	18,455,791		
Maersk Bangladesh Ltd.	35,184,213	33,539,576	1,644,637	
Marco Shipping Lines Ltd.	24,843,040	23,900,427	942,613	
Mazumder Agrotech International Ltd	-	-		
Nippon Express BD Ltd	-	-		
Ocean International Ltd.	543,034	367,829	175,205	
One Network Ltd.	4,362,837	4,362,837		
OOCL Logistics Ltd	7,498,418	2,522,367	3,921,639	1,054,412
PIL BD Ltd.	3,459,721	1,963,824	1,495,897	
Pran Dairy Ltd	-	-		
Rapid Digital Corporation	936,667	936,667		
Scan Global Logistics Ltd	3,456	3,456		
Schenker Logistics BD Ltd	188,983	188,983		
Shah Cement Ltd	561,361	561,361		
Shodesh Shipping	170,491	170,491		
Transmarine Logistics Ltd.	1,630,115	1,319,873	310,242	
Trident Shipping Ltd.	228,336	228,336		
Union Logistics Ltd.	-	-		
Ispahani Summit Alliance Terminals Limited	-	-		
Others	33,733,027	22,115,502	10,567,525	1,050,000
	321,472,849	291,645,981	26,523,034	3,303,833

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

11.00 Other receivables:

Receivable from Crystal Logistics Ltd.	42,699,180	42,699,180	42,699,180	42,699,180
Receivable from Sea Glory Shipping.(Note: 11.01)	100,566,965	100,566,965	107,405,804	107,405,804
Cash Dividend Receivable	-	173,250,000	-	-
Others	930,130	35,636	1,637,094	35,636
	144,196,275	316,551,781	151,742,078	150,140,620

11.01 Receivable from Sea Glory Shipping

Opening Balance	107,405,804	107,405,804	116,238,847	116,238,847
Less Received against receivable	6,838,839	6,838,839	8,833,043	8,833,043
	100,566,965	100,566,965	107,405,804	107,405,804

12.00 Intercompany account: Receivable

Container Transportation Services Limited	-	-	-	-
Summit Alliance Port East Gateway India Pvt Ltd.	0	16,309,276		16,309,276
Summit Allaince Port Pte Limited-Singapore	-	7,094,415		7,094,415
Container Transport Support Ltd	(0)	63,821,771		69,898,103
Cemcor Limited	-	44,881,604		44,867,224
	(0)	132,107,066		138,169,018

13.00 Advances, deposits & prepayments:

Advances:

Against expenses- Off-dock (Note-13.01)	156,807,168	151,510,099	92,107,737	87,638,047
Against expenses- RT Project (Note-13.02)	-	-	432,531	432,531
Against salary	10,858,699	10,652,140	11,406,219	11,296,466
For car loan facility	1,046,703	1,046,703	1,186,701	1,186,701
For land purchase (Note-13.03)	26,067,900	26,067,900	26,067,900	26,067,900
For VAT (appeal and tribunal)	15,394,309	15,394,309	15,394,309	15,394,309
Income tax deducted at source by clients	111,935,099	755,355	99,565,204	3,628,530
	322,109,879	205,426,506	246,160,601	145,644,484

Deposits:

Margin against bank guarantee	13,000,000	13,000,000	13,000,000	13,000,000
Miscellaneous deposits-for CPA/Ctg.Club and others	18,139,076	245,000	12,631,929	1,845,000
Security Deposit with Bangladesh Army	4,005,660		6,212,140	
Security deposit for bond license and Others	5,832,430	4,072,430	5,832,430	4,072,430
Security deposit for fuel supply	-	-	-	-
Security deposit to CSR centre trust	2,500,000	2,500,000	2,500,000	2,500,000
Security deposit with Ansar VDP	564,711	564,711	564,711	564,711
Security deposit with CDBL	400,000	400,000	400,000	400,000
Security deposit with PDB & DPDC	3,421,110	3,421,110	3,421,110	3,421,110
Security deposit with T&T	329,867	329,867	329,867	329,867
Security deposit-Office Rent	2,359,500	-	2,359,500	-
VAT current account	6,425,725	3,302,984	6,095,607	3,302,984
	56,978,079	27,836,102	53,347,293	29,436,102

Prepayments:

Pre-paid insurance	1,049,291	454,443	2,234,099	908,886
Pre-paid office rent	690,552	690,552	780,624	780,624
Pre-paid Expenses-Deferred (Note13A)	17,621,807	12,575,753	4,362,008	-
Pre-paid renewal of license and others	1,468,446	1,253,347	1,883,795	1,453,596
	20,830,096	14,974,095	9,260,526	3,143,106
	399,918,053	248,236,703	308,768,420	178,223,692

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

Note-13/ Pre-paid Expenses-Deferred

Bank guarantee commission	639,116	639,116	-	-
Holding Tax-City Corporation-OCL/SAPL	2,819,250	2,819,250	-	-
Tyre Consumption	3,208,544	-	4,104,343	-
Insurance Premium	1,241,189	1,241,189	-	-
Rent Revenue Tax	576,967	576,967	-	-
General Expense	5,072,072	5,072,072	-	-
Renewal Fee	544,389	544,389	-	-
Leave Allowance	1,682,771	1,682,771	-	-
Others	1,837,510	-	257,665	-
	17,621,807	12,575,753	4,362,008	-

13.01 Against expenses-off-dock:

For APL Logistics employee salary and Others	24,416	24,416	24,416	24,416
Fabricated Steel Construction works (Kuehne Nagel Shed)	17,172,352	17,172,352	-	-
For diesel purchase and others	1,769,160	1,769,160	3,756,383	3,756,383
For Construction and other works	-	-	307,727	307,727
Advance for Port Expenses	11,671,506	11,671,506	18,770,182	18,770,182
For Land Hire	73,963,360	73,963,360	36,303,980	36,303,980
Advance for purchase/Expenses	7,250,880	4,102,586	7,671,952	6,349,395
Advance for CPA Expenses	725,273	725,273	342,783	342,783
For Kuehne & Nagel employee salary	804,750	804,750	1,215,000	1,215,000
Advance for Pick-up Truck purchase	-	-	25,000	25,000
Dhaka Office Petty Cash	347,317	347,317	323,817	323,817
For Parking Yard Rent	9,999,980	9,999,980	6,699,982	6,699,982
For New Parking Yard	14,500,000	14,500,000	-	-
Patenga Electronics	708,376	708,376	1,133,374	1,133,374
Spare Parts Puchase	1,042,425	1,042,425	38,362	38,362
Advance for Fire Safety Installation (RPM)	3,147,713	3,147,713	-	-
Advance for Heavy Equipment (Kalmar)	672,723	672,723	-	-
Others	13,006,938	10,858,162	15,494,779	12,347,646
	156,807,168	151,510,099	92,107,737	87,638,047

13.02 Against expenses-RT Project:

Advance for RT Expenses	-	-	432,531	432,531
	-	-	432,531	432,531

13.03 Advance for land purchase:

Details of advance for land purchase is stated below:

Mr. Akbar Ali	16,470,000	16,470,000	16,470,000	16,470,000
Mr. Mofizur Rahman	8,067,400	8,067,400	8,067,400	8,067,400
Mr. Abdul Hakim	600,000	600,000	600,000	600,000
Mr. Abdur Noor/Mofizur Rahman	750,000	750,000	750,000	750,000
Mr. Nurul Alam	180,500	180,500	180,500	180,500
	26,067,900	26,067,900	26,067,900	26,067,900

14.00 Financial assets available for sale and its fair value:

Amounts in BDT							
Particulars	Investments in shares (cost)	Investment in shares (number) on 31 Dec 2025	Investment in shares (cost) on 31 Dec 2025	Market price of investment on 31 Dec 2025	Fair value of investment on 31 Dec 2025	Fair value of investment on 30 June 2025	Change in fair value on 31 Dec 2025 since 30 June 2025
Exim Bank Limited	2,053,440	63,558	2,053,440	3.00	190,674	349,569	(158,895)
People Leasing Limited	30,999,945	617,216	30,999,945	0.56	345,641	1,234,432	(888,791)
Power Grid Limited	2,274,401	25,300	2,274,425	26.50	670,450	809,600	(139,150)
S Alam Cold Roll Mills Limited	3,378,038	44,000	3,378,038	14.70	646,800	880,000	(233,200)
United Finance Limited	9,049,794	170,102	9,049,791	11.50	1,956,173	1,939,162	17,011
United Insurance Limited	764,610	6,822	764,605	40.10	273,562	237,406	36,156
	48,610,528	936,028	48,610,544		4,083,300	5,450,169	(1,366,869)

As at 31 Dec 2025		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

15.00 Cash and cash equivalents:

Cash in hand	5,052,175	4,646,386	1,903,343	1,372,472
Cash at bank (Note - 15.01)	681,829,652	405,126,902	299,998,949	71,736,157
	686,881,827	409,773,288	301,902,292	73,108,628

15.01 Cash at bank:

DBS Bank Ltd	832,831	-	832,831	-
Dhaka Bank Ltd	18,670	18,670	1,948	1,948
Dutch Bangla Bank Ltd	377,870,731	377,869,572	57,830,987	57,822,578
Janata Bank Ltd	642,382	642,382	1,096,814	1,096,814
Eastern Bank Ltd	61,771,819	6,618,606	33,629,906	4,369,122
IFIC Bank Limited	230	230	230	230
Jamuna Bank Ltd	194,430,212	57,289	153,062,150	53,142
Mutual Trust Bank Limited	4,460	4,460	4,460	4,460
Agrani Bank Ltd	-	-	-	-
NCC Bank Ltd	-	-	-	-
One Bank Ltd	-	-	-	-
Citi Bank	21,377,118	-	21,363,815	-
Sonali Bank Limited	1,042,671	1,042,671	29,093	29,093
Standard Bank Ltd	8,352,869	8,352,869	1,397	1,397
Standard Chartered Bank	163,635	163,635	64,759	64,759
Trust Bank Ltd	11,543	11,543	11,543	11,543
United Commercial Bank Ltd	569,905	569,905	1,828,010	1,828,010
Uttara Bank Ltd	6,452,071	6,452,071	6,452,071	6,452,071
Pubali Bank Ltd	3,323,000	3,323,000	989	989
Punjab National Bank	4,965,506	-	23,787,946	-
	681,829,652	405,126,902	299,998,949	71,736,157

SUMMIT ALLIANCE PORT LIMITED
Notes to the Financial Statements as at and for the period ended on 31 December 2025

16. Share Capital:

Amount in Taka	
31.12.2025	31.12.2024

Authorised Capital:

300,000,000 Ordinary shares of Tk 10 each

3,000,000,000	3,000,000,000
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Issued, Subscribed and Paid-Up Capital:

236,867,123 Ordinary shares of Tk. 10 each

2,368,671,230.00	2,368,671,230.00
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Shareholding position was as follows:

Name of the shareholders	Percentage of shareholdings		Face Value of shares	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Mr. Muhammed Aziz Khan	7.0333	7.0333	166,595,070	166,595,070
Mrs. Anjuman Aziz Khan	5.1795	5.1795	122,685,920	122,685,920
Mr. Syed Ali Jowher Rizvi	4.2941	5.4819	101,712,830	129,848,990
Ms. Ayesha Aziz Khan	3.6817	3.6817	87,207,570	87,207,570
Ms. Azeeza Aziz Khan	3.6817	3.6817	87,207,570	87,207,570
Ms. Adeeba Aziz Khan	3.6817	3.6817	87,207,570	87,207,570
Mr. Syed Yasser Haider Rizvi	1.1878	1.1878	28,136,160	28,136,160
Mr. Syed Nasser Haider Rizvi	1.1878	1.1878	28,136,160	28,136,160
Ms. Fatema Hossain Rizvi	1.1878	-	28,136,160	-
Captain Kamrul Islam Mazumder	0.0042	0.0042	100,000	100,000
Alliance Holdings Limited	23.4803	23.4803	556,170,150	556,170,150
Summit Holdings Limited	8.0797	8.0797	191,381,740	191,381,740
Shareholders (Other than Sponsor/Director)	37.3204	37.3204	883,994,330	883,994,330
	100.0000	100.0000	2,368,671,230	2,368,671,230

Clarification of Shareholders by Holding:

Holdings	31.12.2025		31.12.2024	
	Number of shareholders	Number of Shares	Number of shareholders	Number of Shares
Less than 500 shares	5,250	796,885	6,315	1,130,887
500 to 5,000 shares	3,361	5,602,773	5,849	10,741,656
5,001 to 10,000 shares	401	3,015,562	848	6,317,379
10,001 to 20,000 shares	279	4,014,029	537	8,041,873
20,001 to 30,000 shares	110	2,723,010	182	4,542,312
30,001 to 40,000 shares	53	1,856,315	102	3,612,609
40,001 to 50,000 shares	63	2,867,868	58	2,673,572
50,001 to 100,000 shares	143	10,463,404	113	8,053,227
100,001 to 1,000,000 shares	122	31,211,066	97	27,038,391
1,000,001 to above	27	174,316,211	23	164,715,217
	9,809	236,867,123	14,124	236,867,123

As at 31 Dec 2025		As at 30th June 2025	
Consolidated	Separate	Consolidated	Separate

17.00 Share Premium:

The share premium was arisen from the issue of right shares as per approval letter from Bangladesh Securities and Exchange Commission vide their letter no BSEC/CI/RI-103/2015/32, dated January 18,2016. Details are given below.

Opening Balance	90,312,568	72,445,919	72,445,919	72,445,919
Share premium money received-CTSL (Note-17.01)	-	-	17,866,649	-
Closing Balance	90,312,568	72,445,919	90,312,568	72,445,919

17.01 Share Premium (Container Transportation Services Ltd.)

On January 17, 2025, Container Transportation Services Limited (“the Company”) entered into a Share Subscription Agreement with Hellmann Worldwide Logistics International GmbH (“the Purchaser”) and Summit Alliance Port Limited (“SAPL”). Pursuant to the Agreement, the Purchaser subscribed to 333,333 ordinary shares of BDT 10 each, for a total consideration of BDT 21,199,978.80. The nominal value of the shares amounts to BDT 3,333,330 and the excess of the consideration received over the nominal value, amounting to BDT 17,866,648.80 has been recognised as share premium in the equity section of the Company's financial statements as at 30 June 2025. The completion of regulatory formalities with the Registrar of Joint Stock Companies and Firms (RJSC) for issuance and approval of the allotment is in progress and remains pending as at the reporting date.

18.00 Revaluation surplus

Opening balance	5,236,315,011	5,226,103,051	5,281,903,056	5,270,617,669
Transferred to Container Transport Support Ltd	-	-	-	-
Revaluation of Assets made during the period	-	-	901,680,723	901,680,724
Provision for Deferred Tax Liability for the period	2,382,084	2,382,084	2,644,578	2,644,578
Adjustment on downward valuation of assets	-	-	30,235	-
Deferred tax on Revaluation Land	-	-	(945,519,949)	(945,519,949)
Adjustment of Sale of Assets	-	-	-	-
Depreciation for the period on revalued amount (Note-4.00)	(2,080,607)	(1,570,009)	(4,423,632)	(3,319,971)
Closing Balance	5,236,616,487	5,226,915,125	5,236,315,011	5,226,103,051

19.00 Financial assets: Fair value reserve

Opening balance	33,590,044	33,590,044	32,721,243	32,721,243
Net negative change in fair value of financial assets	1,366,869	1,366,869	996,762	996,762
Provision for deferred tax for the period (Note-22)	(183,477)	(183,477)	(127,961)	(127,961)
Closing Balance	34,773,436	34,773,436	33,590,044	33,590,044

20.00 Retained Earnings (Note: 20.01 & 20.02)

410,412,910	548,423,389	605,716,316	613,493,544
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20.01 Retained earnings-Off Dock

Opening balance	869,472,018	877,249,246	512,163,891	761,492,873
Net profit after tax for the period	443,170,161	371,171,283	874,671,607	467,739,895
Share of (profit)/loss of non-controlling in CTSL (Note:20H)	3,527	-	6,496	-
Share of retained earnings-0.50% of Container Transport Support L	-	-	(118,603)	-
Share of (profit)/loss of non-controlling in CTSL (Note:20I)	(29,596,856)	-	(166,168,577)	-
Share of (profit)/loss of non-controlling in SAPEGIPL (Note:20-G)	100,533	-	(172,700)	-
Dividend-Cash-18%- 2024-2025	(426,360,821)	(426,360,821)	(355,300,685)	(355,300,685)
Share of Dividend of SAPL-59.40%	(173,249,931)	-	-	-
Un-claimed Dividend Paid-2013 and 2014	(4,023)	(4,023)	(2,808)	(2,808)
Adjustment for downward valuation of assets	-	-	(30,235)	-
Depreciation on revaluation surplus (Note -4.00)	2,080,607	1,570,009	4,423,632	3,319,971
685,615,215	823,625,695	869,472,018	877,249,246	

20.02 Retained earnings-River Terminal

Balance as on 01.07.2025	(263,755,702)	(263,755,702)	(229,784,976)	(229,784,976)
Profit or Loss for the period	(11,446,604)	(11,446,604)	(33,970,726)	(33,970,726)
Balance as on 31.12.2025	(275,202,306)	(275,202,306)	(263,755,702)	(263,755,702)

20.A Non-controlling interest

In Wahid Spinning Mills Ltd	100	-	100	-
In Cemcor Ltd	400	-	400	-
In Container Transport Support Ltd (Note-20B)	(118,626)	-	(115,099)	-
In Container Transportation Services Ltd (Note-20C)	80,732,146	-	169,551,909	-
In Summit Alliance Port East Gateway India Pvt Ltd (Note-20.D)	12,223,346	-	12,074,192	-
	92,837,366		181,511,502	

20.B Non-controlling interest of Container Transport Support Ltd.

Share capital-0.50% of Tk.20,00,000	10,000	-	10,000	-
Share of retained earnings as on 01.07.2025 (Note-20E)-0.50%	(125,099)	-	(118,603)	-
Share of current year's profit-CTSL (Note-20H)	(3,527)	-	(6,496)	-
	(118,626)		(115,099)	

20.C Non-controlling interest of Container Transportation Services Ltd.				
Share capital-40.60% of Tk.8,333,330	3,383,332		3,383,332	
Share of retained earnings as on 01.07.2025 (Note-20F)	47,751,958			
Share of current period's profit- (Note-20.I)	29,596,856		166,168,577	
	<u>80,732,146</u>		<u>169,551,909</u>	
20.D Non-controlling interest of SAPEGIPL				
Share capital-26.20% of Tk.122,600	32,121		32,121	
Share of retained earnings as on 01.07.2025 (Note-20F)	12,291,758		11,869,371	
Share of current period's profit- (Note-20G)-26.20%	(100,533)		172,700	
	<u>12,223,346</u>		<u>12,074,192</u>	
20.E Majority Interest of Retained Earnings in CTSL				
Total retained earnings of CTSL as on 01.07.2025	(25,019,851)		(23,720,618)	
Less: Share of retained earnings of majority -99.5%	(24,894,752)		(23,602,015)	
Share of retained earnings of 30.6.2025 of non-controlling	<u>(125,099)</u>		<u>(118,603)</u>	
20.F Majority Interest of Retained Earnings in SAPEGIPL				
Total retained earnings of SAPEGIPL as on 01.07.2024	46,915,105		45,302,942	
Less: Share of retained earnings of majority -73.80%	34,623,347		33,433,571	
Share of retained earnings of 30.6.2025 of Non-controlling	<u>12,291,758</u>		<u>11,869,371</u>	
20.G Non-controlling interest in current year's profit in SAPEGIPL				
Total profit of SAPEGIPL for the year	(383,713)		659,158	
Less: Majority portion-73.80%	(283,180)		486,459	
Non-controlling portion of profit of current year	<u>(100,533)</u>		<u>172,700</u>	
20.H Non-controlling interest in current year's profit in Container Transport Support Ltd:				
Total profit of CTSL for the year	(705,411)		(1,299,233)	
Less: Majority portion-99.5%	(701,884)		(1,292,737)	
Non-controlling portion of profit of current year	<u>(3,527)</u>		<u>(6,496)</u>	
20.I Non-controlling interest in current year's profit in Container Transportation Services Ltd:				
Total profit of CTSL for the period	72,898,661		409,282,210	
Less: Majority portion-59.40%	43,301,805		243,113,633	
Non-controlling portion of profit of current period	<u>29,596,856</u>		<u>166,168,577</u>	
21.00 Liability for gratuity				
Opening balance	170,842,467	165,624,169	155,796,685	155,796,685
Add: provision for the period	19,036,451	16,503,318	35,543,678	30,265,380
Total	189,878,918	182,127,487	191,340,363	186,062,065
Less: Paid/Adjustment during the period	6,192,156	6,137,156	20,497,896	20,437,896
Closing balance	<u>183,686,762</u>	<u>175,990,331</u>	<u>170,842,467</u>	<u>165,624,169</u>
22.00 Deferred tax liability				
Opening balance	1,204,413,003	1,205,252,032	250,284,329	249,277,777
Add: provision for deferred tax liability for tax base depreciation (Noted-22.01)	2,028,299	3,253,797	11,359,695	13,226,846
Deferred tax on Revaluation Land	-	-	945,519,949	945,519,949
Provision for Deferred Tax on Positive Change in Fair Value	(183,477)	(183,477)	(106,392)	(127,961)
Provision made on revaluation surplus	(2,382,084)	(2,382,084)	(2,644,578)	(2,644,578)
	<u>1,203,875,742</u>	<u>1,205,940,269</u>	<u>1,204,413,003</u>	<u>1,205,252,032</u>
22.01 Provision for deferred tax liability for tax based depreciation				
	As at 31 Dec 2025			
	Accounting base	Tax base	Temporary Diff.	
Property, plant and equipment	5,772,819,855	4,380,499,569	1,392,320,286	
Gratuity provision	175,990,331		175,990,331	
	<u>5,596,829,524</u>	<u>4,380,499,569</u>	<u>1,216,329,954</u>	
Deferred tax liability @ 22.5% as at 31 Dec 2025			273,674,240	
Impacts have been given on the following dates				
1 January 2014			98,817,565	
Jan-December 2014			16,286,714	
Jan-December 2015			13,204,283	
30 Jan-June 2016			5,716,771	
July,2016 to June 2017			16,967,758	
July 2017- June 2018			19,247,882	

July-2018-June-2019	28,633,090
July-2019- June-2020	(5,062,379)
July-2020- June-2021	15,020,049
July-2021 to June-2022	29,330,823
July 2022 to June-2023	39,511,742
July 2023 to June 2024	(20,480,701)
July 2024 to June 2025	13,226,845
July 2025 to Dec 2025	3,253,797
	273,674,240

23.00 Lease Liability:

Opening Balance	36,565,176	-
Addition during the period	-	48,833,105
Interest addition during the period	2,218,613	5,710,315
Payment made during the period	9,232,121	17,978,244
	29,551,668	36,565,176

23.01 Current Portion	11,135,982	14,501,887
Non-current Portion	18,415,686	22,063,289
	29,551,668	36,565,176

	As at 31 Dec 2025		As at 30 June 2025	
	Consolidated	Separate	Consolidated	Separate
24.00 Long term loan				
Local:				
Pubali Bank Ltd- Term loan	685,988,639	685,988,639	603,501,479	603,501,479
Dutch Bangla Bank Ltd	797,313,470	797,313,470	830,209,391	830,209,391
Eastern Bank Ltd- Term loan	234,660,418	234,660,418	327,660,418	327,660,418
Director Loan-SAPEGIPL	1,253,824	-	1,253,824	-
Lease Liability	-	-	-	-
	1,719,216,351	1,717,962,527	1,762,625,112	1,761,371,288
Less: current portion (Note-25.03)	429,632,784	429,632,784	424,198,356	424,198,356
	1,289,583,567	1,288,329,743	1,338,426,756	1,337,172,932

24.01 The make up of the long term loan outstanding is as under:

- The term loan received from Eastern Bank for 7 years to pay off the bridge loan and time loan from Dutch Bangla Bank.
- The term loan received from Dutch Bangla Bank for 10 years to pay off the bridge loan and all other time loan.
- The term loan received from Pubali Bank Ltd @ 7.50% to pay-off the IDCOL loan and heavy equipment and fire detection system.

25.00 Short term loan and overdraft:

SOD (secured overdraft) Note: 25.01	1,658,279,617	1,658,279,617	1,199,111,278	1,199,111,278
Time Loan (note: 25.02)	254,319,344	254,319,344	207,084,757	207,084,757
Loan from beneficiaries profit participation fund	48,477,411	48,477,411	44,549,208	44,549,208
Others	4,025,450	-	4,025,450	-
	1,965,101,822	1,961,076,372	1,454,770,693	1,450,745,243
Add: Current portion of long term loan (Note: 25.03)	429,632,784	429,632,784	424,198,356	424,198,356
	2,394,734,606	2,390,709,156	1,878,969,049	1,874,943,599

25.01 SOD (secured overdraft)

Jamuna Bank Ltd	503,843,507	503,843,507	231,077,904	231,077,904
Pubali Bank Limited	648,920,376	648,920,376	500,335,043	500,335,043
Dutch Bangla Bank Ltd	149,987,179	149,987,179	148,797,637	148,797,637
Dhaka Bank Ltd	336,381,375	336,381,375	298,267,539	298,267,539
Eastern Bank Ltd	19,147,180	19,147,180	20,633,155	20,633,155
	1,658,279,617	1,658,279,617	1,199,111,278	1,199,111,278

25.02 Time loan-

Jamuan Bank Ltd	254,319,344	254,319,344	207,084,757	207,084,757
	254,319,344	254,319,344	207,084,757	207,084,757

25.03 Current portion of long term loan

Term loan from Eastern Bank Ltd	187,500,000	187,500,000	186,500,000	186,500,000
Term Loan from Dutch Bangla Bank Ltd	72,132,784	72,132,784	67,698,356	67,698,356
Term Loan from Pubali Bank Ltd	170,000,000	170,000,000	170,000,000	170,000,000
	429,632,784	429,632,784	424,198,356	424,198,356

26.00 Accounts payable				
Customs House of Dhaka	-		5,082,127	-
Aeromate Services Ltd	-		29,189,336	
Air Galaxy Ltd	-		4,972,406	
Solex Security Ltd	342,816	342,816	239,071	239,071
G Logistics	1,013,962		1,013,962	-
DT Traders				
Paragon Logistics Ltd	46,002		46,002	-
Freight Care Aviation	-		4,005,530	-
Suad Hamja Logistics	-		4,180,322	
Sinthea Traders	-		1,346,914	1,346,914
Bangladesh Power Development Board	2,000,000	2,000,000	2,120,614	2,120,614
EYE Q Surveillance Force Ltd	260,356	260,356	167,129	167,129
Emirates Sky Cargo	-		10,690,590	
Hellmann Worldwide (MESA)	17,626,714		1,969,162	
Hellmann Worldwide-Germany	-		11,875,140	
Hellmann Worldwide-China	-		5,646,237	
Passion Cargo Ltd	-		1,791,979	
Oriental Oil Company Ltd	1,328,040	1,328,040	1,698,480	1,698,480
PSIS Security & Management Services Pvt. Ltd.	418,851		418,851	-
Ace Aviation Services Ltd	-		3,955,562	
HI-Tech Construction	-		517,627	517,627
Accrued Cost on Revenue-Hellmann	255,247,429	-	-	-
Inland Waterways Authority of India	2,062,962		6,424,810	
Ocean Securities	-		117,943	117,943
Oryx Aviation Ltd	-		9,806,446	
Bangla Link	155,321	155,321	143,549	143,549
Shristi Event and Promotions	118,690		118,690	-
Speedy International Ltd	-		1,324,248	
Aheli Management Services	938,855		778,147	-
APS Container Pvt Ltd	357,577		357,577	-
JMD Enterprise	538,035		538,035	-
Jaheda Enterprise	-		1,842,207	1,842,207
Mother Shipping & Trading Agency	-		1,423,554	1,423,554
Others	23,605,055	1,124,485	118,077,687	2,133,136
	306,060,665	5,211,018	231,879,934	11,750,224
27.00 Unclaimed dividend				
For 2020-2021	-	-	-	-
For-2021-2022	1,336,901	1,336,901	1,345,965	1,345,965
For-2022-2023	1,389,977	1,389,977	1,433,772	1,433,772
For-2023-2024	54,658,430	54,658,430	55,129,464	55,129,464
For-2024-2025	366,525,578	248,109,028	-	-
	423,910,887	305,494,337	57,909,201	57,909,201
28.00 Income tax payable				
Opening balance	156,738,487	11,805,996	16,769,995	954,186
Add: Provision for the period (Note - 28.01)	133,168,606	95,120,912	259,984,225	126,886,177
Less Paid during the period	53,349,929	53,349,929	120,015,733	116,034,367
	236,557,165	53,576,979	156,738,487	11,805,996
28.01 Taxable Profit for the period				
Business Income for the period	365,946,934	257,825,800	1,093,584,793	554,785,186
Add: Dividend on investment	173,430,335	173,430,335	165,618	165,618
Add: Interest on FDR/STD	2,094,523	2,094,523	760,965	760,965
Add: Misc income	8,678,990	8,678,990	8,245,199	8,245,199
Total	550,150,782	442,029,647	1,102,756,574	563,956,967
Provision for income tax:				
On Business income	96,058,499	58,010,805	257,924,715	124,826,667
On Dividend income	34,686,067	34,686,067	33,124	33,124
On FDR/STD	471,268	471,268	171,217	171,217
On Misc income	1,952,773	1,952,773	1,855,170	1,855,170
	133,168,606	95,120,912	259,984,225	126,886,177
Note:Detail calculation sheet attached				
29.00 Workers' profit participation fund (5%)				
Opening balance	58,597,980	30,204,326	25,751,812	25,751,812
Add Payable for the period	27,400,389	24,110,494	58,597,980	30,204,326
Less: Paid during the period	-	-	25,751,812	25,751,812
Closing balance	85,998,369	54,314,820	58,597,980	30,204,326

30.00 Other payables

AIT deduction at source-party & staff	14,568,635	9,834,264	10,195,368	8,071,157
Security Deposit-Kuehne Negel Ltd	10,000,000	10,000,000	-	-
TDS on Cash Dividend-2024-2025	72,569,698	72,569,698	-	-
Miscellaneous payable	21,831,016	641,745	22,094,700	189,725
Provident fund trustee A/C .	15,201,164	3,911,823	10,414,848	2,629,231
Provision for expenses (Note-30.10)	81,647,010	73,974,191	75,672,292	72,356,896
System Service Fee Payable to Hellmann Worldwide Inc ltd	62,916,908	-	74,503,900	-
Salary,Holiday, Leave Allowance and Bonus payable	36,217,310	22,618,724	11,083,370	2,069,938
Advanced Received from Customers	837,391	-	1,065,264	-
Security deposit- for construction works- Others	13,391,080	8,115,110	12,981,661	8,406,391
Unclaimed Salary, Bonus and Leave Allowance	27,090	-	899,598	692,841
VAT account	49,693,816	48,685,628	50,176,331	48,268,910
	378,901,115	250,351,183	269,087,327	142,685,089

31.00 Revenue

	Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to Dec 2025		Jul 2024 to Dec 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
<u>Import income:</u>								
Cargo handling- Import	74,057,132	74,057,132	49,485,908	49,485,908	137,520,568	137,520,568	96,690,402	96,690,402
Exit entry fee- Import	344,550	344,550	197,500	197,500	584,400	584,400	347,850	347,850
Ground rent-Import	21,429,242	21,429,242	29,157,485	29,157,485	38,001,215	38,001,215	44,613,815	44,613,815
Movement- Import	2,292,779	2,292,779	4,258,449	4,258,449	7,390,176	7,390,176	6,715,863	6,715,863
Weighment bridge charges	631,896	631,896	1,268,216	1,268,216	1,014,530	1,014,530	2,377,112	2,377,112
Sub-total	98,755,599	98,755,599	84,367,558	84,367,558	184,510,889	184,510,889	150,745,042	150,745,042
<u>Export income:</u>								
Laden container stuffing & transportation	337,793,180	337,793,180	345,141,193	345,141,193	680,614,359	680,614,359	660,790,205	660,790,205
Laden holding, doc. & palletize cargo charges	(1,238,442)	(1,238,442)	3,761,319	3,761,319	903,544	903,544	8,563,638	8,563,638
Reefer plug electricity charges	418,600	418,600	28,750	28,750	507,150	507,150	135,700	135,700
VGM Weighing Charges	30,650,653	30,650,653	30,415,461	30,415,461	64,575,564	64,575,564	60,882,360	60,882,360
Sub-total	367,623,991	367,623,991	379,346,723	379,346,723	746,600,617	746,600,617	730,371,903	730,371,903
<u>ICD income:</u>								
Documentation-empty container	3,568,614	3,568,614	4,416,596	4,416,596	7,154,688	7,154,688	7,845,100	7,845,100
Entry and exit charges	89,688	89,688	32,002	32,002	182,023	182,023	66,448	66,448
Ground rent-empty container	58,757,394	58,757,394	56,370,084	56,370,084	115,518,797	115,518,797	105,769,423	105,769,423
Lift on/off-empty container	2,838,986	2,838,986	5,376,421	5,376,421	10,757,339	10,757,339	12,676,638	12,676,638
Transportation-empty container	19,698,885	19,698,885	27,938,037	27,938,037	38,533,196	38,533,196	45,298,365	45,298,365
Sub-total	84,953,566	84,953,566	94,133,140	94,133,140	172,146,042	172,146,042	171,655,974	171,655,974
<u>Forwarding Revenue-Container Transportation Services Ltd.</u>								
Air and Sea Freight-Import	21,810,515	-	32,035,749	-	41,970,165	-	74,768,965	-
Air and Sea Freight-Export	1,065,891,033	-	1,240,473,764	-	1,981,147,301	-	3,175,552,219	-
Contract Logistics Charges	-	-	34,160,570	-	-	-	71,091,788	-
Sub-total	1,087,701,548	-	1,306,670,083	-	2,023,117,466	-	3,321,412,972	-
<u>Haulage Revenue-Container Transport Support Ltd.</u>								
Container Haulage Charges	24,550,899	-	23,407,804	-	51,024,201	-	49,387,854	-
Sub-total	24,550,899	-	23,407,804	-	51,024,201	-	49,387,854	-
<u>Summit Alliance Port Pte Ltd.</u>								
Service Revenue	-	-	-	-	-	-	-	-
<u>Terminal Charges-SAPEGIPL</u>								
Fuel Bunkering Charges	858	-	11,004	-	2,574	-	14,364	-
Cargo Handling Charges	11,549,555	-	10,951,561	-	23,990,369	-	19,621,215	-
Mooring/BerthingAssistance Charges	1,344,200	-	4,016,600	-	3,117,400	-	4,383,400	-
Parking/Entry Fees	770,055	-	590,660	-	1,730,372	-	1,221,360	-
Terminal Charges (Loading & Unloading)	4,594,144	-	4,471,431	-	9,621,039	-	8,686,065	-
Truck Weighment Charges	596,310	-	470,540	-	1,200,056	-	982,660	-
Yard Rent/Storage Rent	1,620,458	-	371,022	-	4,500,924	-	1,931,136	-
Sub-total	20,475,579	-	20,882,818	-	44,162,733	-	36,840,200	-
Total Revenue	1,684,061,182	551,333,156	1,908,808,126	557,847,421	3,221,561,948	1,103,257,548	4,460,413,945	1,052,772,919

Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to Dec 2025		Jul 2024 to Dec 2024	
Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate

32.00 Operating expenses

Cargo handling labour charges	28,804,995	25,622,227	33,189,639	27,078,492	64,092,992	60,241,424	67,263,144	60,448,241
Container entrance fee - Ctg. port	1,584,814	1,584,814	1,134,700	1,134,700	2,743,550	2,743,550	2,252,267	2,252,267
Container transportation-expenses	65,477,653	66,365,683	68,396,539	68,396,539	134,945,662	134,945,662	134,077,633	134,077,633
Air and Sea Freight Expenses	965,262,035	-	1,187,094,878	-	1,784,077,888	-	2,991,780,323	-
Customs documentation-expenses	326,600	326,600	327,600	327,600	657,200	657,200	658,200	658,200
Depreciation	17,649,144	15,628,208	15,456,967	13,368,811	32,608,319	28,584,005	31,314,957	27,178,644
Electricity Expenses	11,080,329	7,035,601	8,971,349	5,543,729	21,583,585	13,572,653	20,401,414	13,535,444
Water Expenses	607,640	607,640	479,837	442,880	1,253,560	1,253,560	1,005,271	919,000
Employer's contribution to PF	2,979,584	3,247,074	3,002,409	2,943,697	6,437,188	6,437,188	5,952,565	5,835,141
Festival bonus	6,257,895	5,864,256	5,823,462	5,000,000	13,696,627	11,728,500	12,242,860	10,261,176
Fuel consumption	27,731,522	14,402,058	24,665,812	10,641,589	60,126,553	31,713,947	56,715,068	28,316,951
Gratuity expenses	9,043,266	7,773,921	8,666,667	7,600,000	18,080,975	15,547,842	17,724,507	15,600,000
Holiday and night allowances	2,914,071	2,914,071	1,667,473	1,685,113	5,589,745	5,589,745	3,903,772	3,903,772
Insurance premium	788,430	679,676	643,925	230,441	1,468,994	1,252,689	1,067,141	581,723
Leave encashment	422,621	338,833	113,378	113,378	974,060	890,272	135,710	135,710
Electrical Installation Repair	1,406,093	1,406,093	1,754,134	1,754,134	3,013,103	3,013,103	2,979,961	2,979,961
Renewal fee	491,200	9,598	629,240	366,818	1,673,766	723,432	1,345,462	770,717
Repair works including yard	29,466,457	16,505,074	16,941,120	16,062,095	53,730,897	23,562,293	26,975,964	22,755,348
Salary and allowances	80,735,425	71,843,722	69,301,463	61,964,072	153,293,376	136,488,857	135,082,520	120,652,046
Security charges	8,689,056	6,554,791	8,489,078	6,177,899	18,138,919	12,960,552	17,501,733	12,424,668
Uniform/Rainy Goods expenses	107,230	102,630	(15,150)	6,750	114,970	106,370	15,400	11,650
Vehicle tracking charge	93,917	47,750	82,987	46,650	154,834	84,850	159,965	96,450
Truck Parking Yard Rent and Land Hire	3,052,120	2,766,215	2,726,935	2,474,185	5,829,188	5,195,858	4,701,120	4,448,370
Revenue Sharing with IWAI	6,645,736	-	1,714,861	-	15,188,872	-	1,714,861	-
Pontoon Hiring Charges	134,420	-	197,400	-	403,260	-	329,000	-
	1,271,752,254	251,626,536	1,461,456,703	233,359,572	2,399,878,084	497,293,553	3,537,300,818	467,843,112

33.00 General & administrative expenses

Audit fee	592,144	247,250	514,925	227,125	1,166,884	448,500	1,177,124	454,250
Board meeting attendance fees	1,318,800	910,800	957,600	627,600	1,530,000	990,000	1,161,600	699,600
Communication expenses	563,951	178,365	611,331	218,800	1,091,606	375,105	1,207,881	448,778
Conveyance	987,306	761,579	819,749	643,557	2,002,796	1,593,745	1,572,894	1,262,533
Depreciation	9,135,338	3,576,217	2,648,449	1,643,090	18,819,491	6,780,762	5,925,741	3,999,210
Directors' remuneration (Note 33.01)	7,362,900	6,891,000	6,855,030	6,393,030	14,725,800	13,782,000	13,710,060	12,786,060
Donation and gift	737,950	728,950	807,294	807,294	925,455	916,455	967,461	960,461
Employer's contribution to PF	2,002,493	936,230	2,729,982	895,147	4,021,065	1,893,211	5,325,556	1,798,543
Entertainment	2,826,144	1,273,478	2,643,676	1,540,331	6,612,234	2,978,144	4,867,884	2,811,390
Festival bonus	6,374,752	3,835,993	5,633,343	3,500,000	15,768,393	7,672,000	11,257,033	7,008,000
General expenses	4,149,562	2,620,030	18,924,794	1,203,721	5,091,762	3,550,200	43,976,466	2,114,092
Holiday and night allowances	189,029	80,227	142,273	84,523	397,873	204,371	388,821	238,840
HR development cost	-	-	-	-	6,000	6,000	-	-

	Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to Dec 2025		Jul 2024 to Dec 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
Leave encashment	516,472	177,976	284,440	-	978,663	303,157	615,147	48,621
Listing and other fee	1,027,006	926,967	516,429	350,000	1,380,870	1,176,967	995,551	600,000
Medical expenses	590,166	72,526	476,292	46,277	1,471,804	436,346	951,295	77,570
Meeting expenses including AGM	42,511	42,511	220,800	220,800	442,511	442,511	600,000	600,000
Newspaper, books and periodicals	12,662	8,864	9,023	8,624	21,337	17,539	18,544	17,017
Office rent	2,907,581	2,652,228	9,505,967	2,634,967	6,708,209	5,511,622	18,230,934	5,358,934
Professional fee	2,333,750	915,000	1,360,708	854,488	4,242,130	1,524,350	1,929,670	1,095,450
Postage	(6,421)	10,790	21,143	8,190	30,283	16,605	44,185	19,030
Printing & stationery	1,986,941	1,673,308	1,241,863	1,067,866	3,170,968	2,609,910	2,852,894	2,137,128
Quality certification - C-TPAT	-	-	-	-	96,893	96,893	92,955	92,955
Rent revenue and taxes	1,432,607	1,432,607	1,632,907	1,632,907	3,201,767	3,201,767	3,084,415	3,084,415
Salary and allowances	47,549,601	17,912,813	42,983,290	17,880,392	97,958,848	38,649,066	86,057,651	37,290,318
Subscription to BICDA & club	430,616	430,616	225,398	225,398	1,000,302	1,000,302	528,442	528,442
Telephone & cell phone	713,980	448,111	706,450	441,938	1,420,134	886,778	1,450,276	903,000
Traveling expenses	1,525,736	716,762	1,179,907	180,745	2,960,070	1,049,573	2,451,377	636,392
Bad Debt-Provision	22,564,908	-	-	-	23,975,912	-	-	-
Corporate Social Responsibilities	120,000	120,000	-	-	240,000	240,000	-	-
Vehicle running expenses	5,023,758	2,412,028	4,265,704	2,389,018	9,352,733	4,091,703	7,597,082	4,046,778
	125,012,244	51,993,225	107,918,766	45,725,827	230,812,794	102,445,582	219,038,939	91,117,807
33.01 Directors' remuneration								
Name of Directors								
Mr. Muhammed Aziz Khan	1,800,000	1,800,000	1,592,700	1,592,700	3,600,000	3,600,000	3,185,400	3,185,400
Mr. SAJ Rizvi	975,000	975,000	900,000	900,000	1,950,000	1,950,000	1,800,000	1,800,000
Mr. Syed Yasser Haider Rizvi	960,000	960,000	900,000	900,000	1,920,000	1,920,000	1,800,000	1,800,000
Mr. Syed Nasser Haider Rizvi	930,000	930,000	900,000	900,000	1,860,000	1,860,000	1,800,000	1,800,000
Ms. Azeeza Aziz Khan	2,226,000	2,226,000	2,100,330	2,100,330	4,452,000	4,452,000	4,200,660	4,200,660
Mr. Ashok Chakrabarti	471,900	-	462,000	-	943,800	-	924,000	-
	7,362,900	6,891,000	6,855,030	6,393,030	14,725,800	13,782,000	13,710,060	12,786,060
34.00 Advertisement and sales promotion expenses								
Advertisement and sales promotion	451,750	399,155	1,527,975	506,529	809,503	449,155	2,837,392	506,529
Commission on Sales (Trade Discount)	725,805	-	-	-	1,956,170	-	-	-
	1,177,555	399,155	1,527,975	506,529	2,765,673	449,155	2,837,392	506,529
35.00 Other income								
Miscellaneous income (Note 35.01)	27,123,414	3,348,098	11,128,083	5,391,186	44,363,180	10,773,513	19,940,368	10,616,478
Dividend on investment (Note 35.03)	180,335	173,430,335	-	-	180,335	173,430,335	165,618	165,618
Profit/Loss on Sale of Fixed Assets (Note-35.04)			1,092,061	1,092,061	-	-	1,092,061	1,092,061
Total	27,303,749	176,778,433	12,220,144	6,483,247	44,543,515	184,203,848	21,198,047	11,874,157

	Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to Dec 2025		Jul 2024 to Dec 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
35.01 Miscellaneous income								
Interest on FDR	6,420,505	278,835	65,276	65,276	12,137,944	2,094,523	108,827	108,827
Miscellaneous received (Note-35.02)	20,702,909	3,069,263	11,062,807	5,325,910	32,225,236	8,678,990	19,831,541	10,507,651
	27,123,414	3,348,098	11,128,083	5,391,186	44,363,180	10,773,513	19,940,368	10,616,478
35.02 Miscellaneous received:								
Moisture Checking	97,000	97,000	111,600	111,600	459,400	459,400	552,400	552,400
Reimbursement of Salary from clients	406,593	406,593	233,666	233,666	761,205	761,205	467,332	467,332
Others CFS related services	23,836,733	2,565,670	10,717,541	4,980,644	29,091,928	7,458,385	18,811,809	9,487,919
Realised Exchange Gain	(3,637,417)	-	-	-	1,912,703	-	-	-
	24,340,326	3,069,263	11,062,807	5,325,910	32,225,236	8,678,990	19,831,541	10,507,651
35.03 Dividend on investment								
Exim Bank Ltd	-	-	-	-	-	-	63,558	63,558
United Finance Limited	10,233	10,233	-	-	10,233	10,233	-	-
United Insurance Limited	170,102	170,102	-	-	170,102	170,102	102,060	102,060
Container Transportation Services Ltd (Subsidiary)	-	173,250,000	-	-	-	173,250,000	-	-
	180,335	173,430,335	-	-	180,335	173,430,335	165,618	165,618
35.04 Loss on Sale of Fixed Assets								
Cost of Assets	-	-	1,829,686	1,829,686	-	-	1,829,686	1,829,686
Less: Accumulated Depreciation	-	-	1,771,747	1,771,747	-	-	1,771,747	1,771,747
WDV of the Assets	-	-	57,939	57,939	-	-	57,939	57,939
Sales Proceeds	-	-	1,150,000	1,150,000	-	-	1,150,000	1,150,000
Profit/(Loss) on Assets Sale	-	-	1,092,061	1,092,061	-	-	1,092,061	1,092,061
36.00 Finance expenses								
Interest on/charged on:								
Bank overdraft and Others	49,168,168	49,168,168	18,313,358	31,495,534	94,940,629	94,940,629	64,626,004	64,626,004
Bank Charge	991,777	645,086	846,512	520,591	1,556,196	908,581	1,292,986	604,942
Term loan	43,922,725	43,922,725	52,279,673	52,279,673	88,399,411	88,399,411	104,963,308	104,963,308
Time loan	4,319,344	4,319,344	29,794,367	29,794,367	8,813,609	8,813,609	30,621,608	30,621,608
Commission on Bank Guarantee	(629,156)	(629,156)	(95,744)	(95,744)	639,116	639,116	481,068	481,068
Workers' profit participation fund	2,997,413	2,997,413	2,500,000	2,500,000	4,278,203	4,278,203	3,700,000	3,700,000
Interest on CTSL Loan-Transport Unit	-	(2,276,887)	-	(37,779,191)	-	(4,362,929)	-	(39,843,066)
Others	-	-	-	-	2,218,613	-	-	-
Total interest	100,770,270	98,146,693	103,638,167	78,715,231	200,845,776	193,616,619	205,684,974	165,153,864

36.01 Details of Finance Expenses:

	Oct 2025 to Dec 2025		Oct 2024 to Dec 2024		July 2025 to Dec 2025		Jul 2024 to Dec 2024	
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate
Commission on Bank Guarantee	(629,156)	(629,156)	(95,744)	(95,744)	639,116	639,116	481,068	481,068
Bank Charges	991,777	645,086	846,512	520,591	1,556,196	908,581	1,292,986	604,942
Interest on Time Loan-JBL	4,319,344	4,319,344	11,860,419	11,860,419	8,813,609	8,813,609	11,860,419	11,860,419
Interest on Time Loan-DBBL	-	-	-	-	162,133	162,133	-	-
Interest on SOD-Dhaka Bank Ltd	7,819,053	7,819,053	17,933,833	17,933,833	19,842,360	19,842,360	17,933,833	17,933,833
Interest on Time Loan-NCC Bank Ltd	-	-	-	-	-	-	827,241	827,241
Interest on SOD-PBL	20,648,288	20,648,288	15,472,392	15,472,392	37,867,023	37,867,023	30,762,541	30,762,541
Interest on SOD-JBL	15,786,997	15,786,997	11,304,738	11,304,738	27,383,026	27,383,026	24,590,285	24,590,285
Interest on SOD-EBL	637,866	637,866	639,012	639,012	1,274,658	1,274,658	1,173,457	1,173,457
Interest on SOD-DBBL	4,275,963	4,275,963	(9,102,668)	4,079,508	8,411,428	8,411,428	8,099,836	8,099,836
Interest on Term Loan-EBL	8,298,264	8,298,264	14,537,491	14,537,491	18,098,091	18,098,091	29,970,172	29,970,172
Interest on Term Loan-DBBL	23,084,475	23,084,475	24,883,113	24,883,113	46,636,931	46,636,931	48,717,605	48,717,605
Interest on Term Loan-Pubali Bank Ltd	12,539,986	12,539,986	12,859,069	12,859,069	23,664,389	23,664,389	26,275,531	26,275,531
Interest on loan of BPPF	2,997,413	2,997,413	2,500,000	2,500,000	4,278,203	4,278,203	3,700,000	3,700,000
Interest income from CTSL-Transport Unit	-	(2,276,887)	-	(37,779,191)	-	(4,362,929)	-	(39,843,066)
Others					2,218,613	-	-	-
	100,770,269	98,146,692	103,638,167	78,715,231	200,845,775	193,616,619	205,684,974	165,153,864

37.00 Loss from RT operation

	Oct 2025 to Dec-2025	Oct 2024 to Dec-2024	Jul-2025 to Dec-2025	Jul-2024 to Dec-2024
Revenue:	Total			
Terminal Service charge	-	-	-	-
<u>CFS service:</u>				
Bulk Cargo Handling	28,495,322	(409,971)	29,471,667	6,963,799
	28,495,322	(409,971)	29,471,667	6,963,799
<u>Import/Project cargo:</u>				
Ground rent	-	-	-	-
Handling charge	-	-	-	-
<u>Empty services:</u>				
Documentation- Empty	-	-	-	-
Ground rent- Empty	-	-	-	-
Lift on/off- Empty	-	-	-	-
Service Charges for OTC	-	-	-	-
Coil and Wood Transportation	(11,646,258)	4,400,884	-	10,875,874
Other Income(Note-38.1)	7,195,640	8,530,179	16,838,746	18,998,724
	(4,450,618)	12,931,063	16,838,746	29,874,598
Total revenue:	24,044,704	12,521,092	46,310,413	36,838,397
Less: Operating expenses (Note-38.02)	28,543,536	25,379,819	57,757,017	56,318,133
Net profit/(loss) from RT Operation	(4,498,832)	(12,858,727)	(11,446,604)	(19,479,736)
37.10 Others Income				
Space Rent & Warehouse Rent	7,025,886	8,500,067	15,760,342	18,423,109
Others	169,754	30,112	1,078,404	575,615
	7,195,640	8,530,179	16,838,746	18,998,724
37.20 Operating expenses- RT				
Bank charges	(1,270)	2,361	-	3,325
Communication expenses	40,500	45,500	81,000	86,000
Consultancy/professional fee	539,118	435,950	928,868	769,700
Conveyance	44,420	31,280	71,935	71,285
Depreciation	7,664,739	8,331,210	15,297,765	16,647,582
Donation & gift	39,650	59,000	39,650	119,000
Entertainment	181,172	43,290	323,858	88,423
Employers Contribution to PF	357,136	337,332	718,603	673,698
Fuel consumption	696,491	579,982	1,107,433	923,159
Festival Bonus	580,853	570,000	1,160,000	1,140,000
Gas, Electricity and Water Bill	1,527,595	1,161,295	2,757,065	2,296,416
General expenses	1,531,369	777,918	2,419,848	1,105,240
Gratuity expenses	477,736	700,000	955,476	1,400,000
Holiday and night allowance	48,161	11,029	79,596	24,535
Insurance premium	454,443	263,710	454,443	527,420
Cargo Handling Labour Exp	1,867,481	596,364	4,856,509	4,050,137
Leave Allowance	174,844	-	237,621	-
Medical expense	-	8,285	-	9,185
Mobile expenses	38,972	34,390	80,476	72,598
Newspaper & books	-	-	1,770	-
Postage	1,550	2,550	7,850	4,940
Renewal fee	334,445	324,870	544,389	535,555
Rent, revenue & taxes	303,960	-	405,280	294,000
Repair Works including Yard	209,640	470,109	1,125,012	932,362
Electrical Installation Repair	513,160	329,084	986,170	673,240
Salary & allowance	8,153,511	6,935,175	16,002,210	13,964,155
Ansers' Salary	749,402	1,143,366	1,966,078	2,331,682
Port Charges	1,539,260	1,350,000	3,882,551	5,850,000
Stationery	59,809	72,339	138,438	128,356
Training expense	-	6,038	-	6,038
Travelling expense	82,143	80,847	122,600	197,517
Transportation Expenses	-	-	-	-
Vehicle maintenance	333,247	676,546	1,004,523	1,392,585
	28,543,536	25,379,819	57,757,017	56,318,133

38.00 Related party transactions:

The Company carried out a number of transactions with related parties in the normal course of business 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: Related party disclosures.

a) Transaction with ultimate parent

Particulars	Company			
	Transaction during the period		Closing balance	
	31.12.2025	30.06.2025	31.12.2025	30.06.2025

Payment on behalf

b) Transaction with key management personnel

In accordance with IAS-24 : Related Party Disclosures, key management personnel of the company are those persons having the authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly

The key management personnel compensation included as part of staff costs are as follows:

Name	Relationship	Nature of transaction	Amounts in BDT	
			Transaction during the period	Closing balance
Mr.Muhammed Aziz Khan	Chairman	Honorarium	3,600,000	-
Mr.SAJ Rizvi	MD	Remuneration	1,950,000	-
Mr. Syed Yasser Haider Rizvi	Addl. MD	Remuneration	1,920,000	-
Mr. Syed Nasser Haider Rizvi	Director	Remuneration	1,860,000	-
Ms.Azeza Aziz Khan	Director	Remuneration	4,452,000	-

Remuneration has been paid to Directors for looking after the company's affairs regularly. Honorarium has been paid only for holding the position of Chairman.

Key management personnel and director transactions:

A number of key management personnel, or their related parties, hold positions in other entities that result in them having control, joint control or significant influence over the financial or operating policies of these entities. A number of these entities transacted with the company during the year. The terms and conditions of the transactions with key management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available.

Particulars	Company			
	Transaction during the period		Closing balance	
	31.12.2025	30.06.2025	31.12.2025	30.06.2025

Loan from director

Share sale of non-power companies

Dividend to shareholders

c) Other related party transactions:

Name of related party	Relationship	Nature of transaction	Amounts in BDT	
			Transaction during the year	Closing balance
Cemcor Limited (Receivable)	Subsidiary	For purchase of land and other assets and audit fee	14,380	44,881,604
Container Transportation Services Ltd. (receivable)	Subsidiary	Advance for service received	-	-
Container Transport Support Limited	Subsidiary	Advance for service received	-	63,821,771
Summit Alliance Port East Gateway India Pvt Limited	Subsidiary	Remittance per FERA equivalent to US\$30,000/- to meet expenses of the	-	16,309,276
Summit Alliance Port Pte. Limited	Subsidiary	Remittance per FERA equivalent to US\$30,000/- to meet expenses of the Singapore office which on conversion was equal to S\$40,833.	-	7,094,415

39.00 Consolidated and Separate basic Earning Per Share (EPS) , Net Asset Value (NAV) per share and Net Operating Cash Flow Per Share (NOCFPS):

	Consolidated	Separate	Consolidated	Separate
	As at 31 Dec 2025	As at 31 Dec 2025	As at 31 Dec 2024	As at 31 Dec 2024
	Amounts in BDT			
Earning Per Share(EPS)	0.96	1.52	1.52	1.02
Net Assets Value (NAV) per share	34.47	34.54	33.74	34.18

39.01 Basic earnings per share

The computation of EPS is given below:

- a) Profit attributable to equity holders
b) Number of Shares outstanding

	Consolidated	Separate	Consolidated	Separate
	As at 31 Dec 2025	As at 31 Dec 2025	As at 31 Dec 2024	As at 31 Dec 2024
nos	228,266,441	359,724,679	361,164,969	241,275,704
nos	236,867,123	236,867,123	236,867,123	236,867,123
Earnings per share (EPS) (a÷b)	0.96	1.52	1.52	1.02

During the year under reporting SAPL experienced increased volume handling in both Export, Import and ICD segments. Furthermore, a new freight forwarding business has also been introduced by its subsidiary company Container Transportation Services Ltd (CTSL). As a result the consolidated Earnings Per Share (EPS) has been increased simultaneously.

39.02 Net Asset Value (NAV) per share

The computation of NAV is given below:

- a) Net Asset Value
b) Number of shares outstanding

	Consolidated	Separate	Consolidated	Separate
	As at 31 Dec 2025	As at 31 Dec 2025	As at 31 Dec 2024	As at 31 Dec 2024
nos	8,165,050,529	8,181,682,227	7,992,022,732	8,096,944,209
nos	236,867,123	236,867,123	236,867,123	236,867,123
Net Asset Value (NAV) per share (a÷b)	34.47	34.54	33.74	34.18

The increased volume handling in SAPL and new forwarding business of CTSL lead to increase profit in both SAPL and CTSL and consequently both the NAV have also been increased compared to last year.

39.03 Net Operating Cash Flow Per Share (NOCFPS)

The computation of NOCFPS is given below:

- a) Net Operating Cash Flow
b) Number of shares outstanding

	Consolidated	Separate	Consolidated	Separate
	As at 31 Dec 2025	As at 31 Dec 2025	As at 31 Dec 2024	As at 31 Dec 2024
nos	446,387,200	411,363,755	359,092,772	285,762,355
nos	236,867,123	236,867,123	236,867,123	236,867,123
Net Operating Cash Flow Per Share (NOCFPS) (a÷b)	1.88	1.74	1.52	1.21

Increased volume handling and collection from client enhanced the Net operating cash flow per share in SAPL while a new freight forwarding business and the collection from clients has boosted the consolidated Net operating cash flow per share.

40.00 Risk management

The company continuously evaluates all risk that affect the company affairs including following Financial Risk.

1. Credit risk
2. Liquidity risk
3. Market risk

In this respect, both Audit Committee and internal audit department assist the Board by submitting periodic report.

40.01 Credit risk:

Credit risk is the risk of financial loss of the company if a client fails to meet its contractual obligation and arises principally from client and investment securities. The main clients of the company are well reputed international companies, such as, Maersk Bangladesh Limited, APM Global Logistics Ltd., APL (Bangladesh) Pvt. Ltd., APL Logistics Limited, Kuehne & Nagel Ltd, Continental Traders (Bangladesh) Ltd., Birds Bangladesh Agencies Limited, PIL (Bangladesh) Limited, NYK Line (Bangladesh) Limited, K Line (Bangladesh) Limited etc.

All claims of the company are settled on regular basis as per terms of Agreement. We consider that receivables of the company are good, though unsecured and the risk of bad debts is minimum.

40.02 Liquidity risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The approach of the company is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed condition, without incurring unacceptable losses or risking damage to the Company's reputation. In this connection, company exercises cash forecast based on sufficient information on regular basis and accordingly arrange for sufficient liquidity to make the expected payment within due date.

40.03 Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Company's income or the value of its holding of financial instruments. The objectives of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. The company considers this type of risk when evaluating risk management.

41.00 Contingent liability

Claim of VAT Authority challenged before the Higher Authority:

- i. Case No. 54/musak/aniom/2000 dated 27.07.02 challenged by writ petition before High Court vide No. 6214 of 2005
- ii. Case No. 4th/A(12)/39/musak/OCL/2002/1181 dated 09-04-06 pending before High Court against Writ No.8442 of 2006
- iii. Case No. 156/musak/aniom/05 dated 29-12-05 pending before Customs, Excise & VAT Appellate Tribunal, Dhaka
- iv. Case No.4th/A(12)/39/musak/OCL/2002/1845 dated 22-01-07 pending hearing in Appeal
- v. Case No. 08 (Audit)/2022 dated- 05-04-2022 pending before Customs, Excise & VAT Appellate Tribunal, Dhaka

	As at 31.12.2025		As at 30.6.2025	
	Consolidated	Separate	Consolidated	Separate
	Amount in BDT		Amount in BDT	
	16,768,340	16,768,340	16,768,340	16,768,340
	5,397,670	5,397,670	5,397,670	5,397,670
	19,882,591	19,882,591	19,882,591	19,882,591
	62,110,224	62,110,224	62,110,224	62,110,224
	9,175,519	9,175,519	9,175,519	9,175,519
	113,334,344	113,334,344	113,334,344	113,334,344

42.00 Container handling capacity in TUES

Items	Quantity	
Empty container	8,000	(at any given time)
Export container	150,000	Per annum
Import container	40,000	Per annum

43.00 Goodwill:

The goodwill has been recognised on acquisition of shares of Wahid Spinning Mills Ltd and this has been carrying forwarded since 2010.

Break-down is given below:

Details	Tk.
Cost of Investment in Wahid Spinning Mills Ltd.	4,999,875
Less: Face Value of Shares in Wahid Spinning Mills Ltd	3,999,900
	<u>999,975</u>

44.00 Share premium:

The Share premium was arisen from the issue of right shares as per approval letter from Bangladesh Securities and Exchange Commission vide their letter no. BSEC/CI/RI-103/2015/32, dated January 18,2016. Details are given below.

No. of Shares	per share (Tk.)	Total Premium (Tk.)
34,352,466	5	171,762,330

Share Premium Transferred:

Share Premium as on 01.07.2019	171,762,330
Transferred to Retained Earnings during 2019-20	89,316,411
Share Premium as on 01.07.2020	82,445,919
Transferred to Retained Earnings during 2020-21	10,000,000
	<u>72,445,919</u>

45.00 General

All the 956 regular employees of the Company as on 31 Dec 2025 have been receiving annual salary in excess of Tk. 120,096/-.

46.00 Interpretation of few heads of Accounts:

46.01 Cargo handling labour charge:

All Cargo handling works have been done through daily labourer.

46.02 Container transportation expenses:

The transportation of containers have been done through company's own transport vehicles.

46.03 Maintenance of electrical installation:

It includes the payment to casual labour against regular maintenance work.

46.04 Repair & maintenance including yard, trailer and other repair works:

It includes the payment to casual and daily labourer against regular maintenance of shed, building, yard, equipment, prime mover etc.

46.05 Entertainment expenses:

It includes the payment to employees for entertainment on the basis of their presence.

46.06 General expenses:

It includes the expense for Customs officials overtime and their transportation expenses.

46.07 Vehicle running expenses.:

It includes drivers salary and allowance and maintenance of vehicles are done at depot by casual worker and their wages.

46.08 Building and other construction expenses:

It includes the payments to labourers for construction works under the supervision of Company's own employed engineers.

46.09 Procurement of necessary goods from market through procurement department:

The company has its own procurement department. All the necessary items like stationery, spare parts and other goods have been procured by them during the year

46.10 Furniture:

Company makes necessary furniture at the depot premises by daily labour and carpenter and also conduct it's repair at the same way.

For and on behalf of the Board of Directors of SUMMIT ALLIANCE PORT LIMITED

 Chairman
  Managing Director
  Director
  Chief Financial Officer
  Company Secretary

Summit Alliance Port Limited

Computation of Total Tax liability for the period July -2025 to Dec 2025

Related to the None no. 24 & 24.01

Income Period July-2025 to Dec 2025	
Income from Business:	
Net Profit before tax as per accounts	469,545,992
Less: Other Income for separate consideration	
Dividend Income	173,430,335
Interest on FDR/STD	2,094,523
Misc Income	8,678,990
	285,342,145
Add: Depreciation as per accounts	35,364,767
	320,706,912
Less: Depreciation as per taxation	63,797,567
	256,909,345
Add: Inadmissible Expenses	
Entertainment as per accounts	2,978,144
Donation and Gift	916,455
Subscription to BICDA and Others	1,000,302
	4,894,901
	261,804,246
Less: Admissible Expenses	
Subscription to BICDA	1,000,302
	1,000,302
	260,803,944
Less: Allowable Entertainment Expenses	
on 1st 10,00,000 @ 4%	40,000
On Rest @ 2%	5,196,079
	5,236,079
	2,978,144
Actual Entertainment Exp	2,978,144
Lower of Allowable and Actual Exp	257,825,800
Total Business Income:	257,825,800
Dividend Income	173,430,335
Interest on FDR/STD	2,094,523
Misc. Income	8,678,990
Total Income for tax liability	442,029,647
Computation of Tax Liability:	
Tax @ 22.50% on total Business Income	58,010,805
Tax @ 20.00% on Dividend Income	34,686,067
Tax @ 22.50% on Interest on FDR/STD	471,268
Tax @ 22.50% on Misc Income	1,952,773
Total tax provision for the period	95,120,912

Calculation of depreciation as per tax return

Off-dock

Rate of Dep

	Land	Building and Other Const	Electric Equipment	Container Handling Equipment	Furniture and Fixture	Office Equipment	Motor Vehicle	Total
	-	10%	20%	20%	10%	20%	20%	
Opening Balance as on 01.07.2025	1,748,996,704	757,804,168	12,746,293	99,079,814	13,338,130	16,889,567	8,635,466	2,657,490,142
Addition During the period	-	70,501,559	-	53,864,459	1,397,460	2,700,655	22,538,760	151,002,893
Depreciation charged for the period	-	41,415,286	1,274,629	15,294,427	736,780	1,959,022	3,117,423	63,797,567
Closing Balance as on 31.12.2025	1,748,996,704	786,890,441	11,471,664	137,649,846	13,998,811	17,631,200	28,056,803	2,744,695,468

Computation of Mimimum Current tax:

i. Tax charges as per tax computation	95,120,912
ii. Minimum tax @ 1% of gross receipts as per section 163 (5) of ITA 2023	11,032,575
iii. Tax Deducted at Source (TDS) as per Section 163 (2) of ITA 2023	-
Highest between above three	95,120,912

As on 31 Dec-2025

Off-dock	WDV-Tax return 1.7.2025-Off-dock	RT-WIP WDV	Addition/ Deletion Off-dock	Addition/ Deletion RT	Total Addition	Dep. Rate %	Depreciation 2025-2026 Off-dock	Depreciation 2025-2026 RT	Total Depreciation	WDV-Tax return 31.12.2025 Offdock	WDV-Tax return 31.12.2025- RT	WDV-Accounts 31.12.2025 Offdock	WDV-Accounts 31.12.2025- RT	Temporary Difference 30.09.2025 Off Dock	Temporary Difference 31.12.2025- RT
Land-Off-dock	998,883,023	-	-	-	-	-	-	-	-	998,883,023	-	998,883,023	-	-	-
Land-RT	-	750,362,569	-	-	-	-	-	-	-	-	750,362,569	-	750,362,569	-	-
	998,883,023	750,362,569	-	-	-	-	-	-	-	998,883,023	750,362,569	998,883,023	750,362,569	-	-
Land Development	-	1,234,225,072	-	-	-	-	-	-	-	-	1,234,225,072	-	1,217,355,249	-	(16,869,823)
Building and other Constructions	734,771,306	124,150,774	70,501,559	22,100	70,523,659	0.10	40,263,643	6,208,644	46,472,287	765,009,222	117,964,230	1,856,909,219	211,210,636	1,091,899,997	93,246,406
Electrical Equipments	11,471,664	37,258,593	-	-	-	0.10	573,583	1,862,930	2,436,513	10,898,081	35,395,664	11,201,712	23,967,957	303,632	(11,427,706)
Container Handling Equipments	96,944,115	260,312,120	53,864,459	1,160,935	55,025,394	0.10	7,540,429	13,073,653	20,614,081	143,268,145	248,399,403	281,645,936	352,386,279	138,377,791	103,986,876
Furniture & Fixtures	12,800,044	4,463,671	1,397,460	-	1,397,460	0.10	709,875	223,184	933,059	13,487,629	4,240,487	9,518,380	2,377,316	(3,969,249)	(1,863,171)
Office Equipment	18,812,181	5,982,637	2,700,655	55,400	2,756,055	0.10	1,075,642	301,902	1,377,544	20,437,194	5,736,136	14,959,641	3,065,811	(5,477,553)	(2,670,324)
Motor Vehicles & Other Assets	9,161,310	2,187,000	22,538,760	-	22,538,760	0.10	1,585,003	109,350	1,694,353	30,115,066	2,077,650	38,976,126	-	8,861,060	(2,077,650)
Total:	883,960,619	1,668,579,868	151,002,893	1,238,435	152,241,328		51,748,176	21,779,662	73,527,837	983,215,337	1,648,038,641	2,213,211,015	1,810,363,249	1,229,995,678	162,324,608
Grand Total	1,882,843,642	2,418,942,437	151,002,893	1,238,435	152,241,328		51,748,176	21,779,662	73,527,837	1,982,098,359	2,398,401,210	3,212,094,037	2,560,725,818	1,229,995,678	162,324,608

Calculation of Deferred Tax Liabilities as on 30.09.2025	Off-dock	RT	Total
Temporary Difference as on 31.12.2025	1,229,995,678	162,324,608	1,392,320,286
Deferred Tax Liability on Assets @22.5%	276,749,028	36,523,037	313,272,064
Deferred Tax Assets on gratuity@22.5%	39,597,825	-	39,597,825
Net of Deferred Tax as on 31.12.2025(Note-18.01)	237,151,203	36,523,037	273,674,240