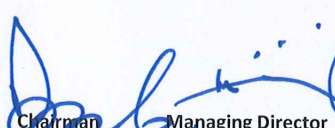


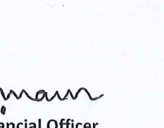
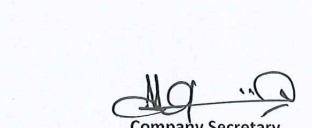


SUMMIT ALLIANCE PORT LIMITED
Consolidated and Separate Statement of Financial Position (Un-audited)
As at 31 March 2026

Notes	Amount in BDT				
	As at 31 March 2026		As at 30 June 2025		
	Consolidated	Separate	Consolidated	Separate	
Assets:					
Non current assets					
Tangible assets:					
Property, plant and equipment	4.00	12,225,854,060	12,132,541,199	12,057,650,461	11,962,185,826
Capital Assets Work in Progress	5.00	17,907,632	9,326,120	17,090,295	8,846,120
Assets in Transit	6.00	129,123,439	129,123,439	54,814,629	54,814,629
Goodwill		999,975	-	999,975	-
Intangible Assets		-	-	48,037	-
Right of Use Assets	7.00	23,062,181	-	35,118,077	-
Long Term Investment in FDR	15.02	19,995,549	-	15,995,000	-
Investment in subsidiaries	8.00	-	195,417,529	-	195,417,591
		12,416,942,836	12,466,408,286	12,181,716,475	12,221,264,166
Current assets					
Inventories	9.00	9,677,364	8,377,763	10,850,494	9,976,939
Accounts receivable	10.00	1,275,922,685	426,873,244	738,858,079	308,138,039
Other receivable	11.00	205,221,191	204,528,079	151,742,078	150,140,620
Intercompany account: Receivable	12.00	0	128,074,306	0	138,169,018
Advances, deposits & prepayments	13.00	408,057,909	252,535,420	308,768,419	178,223,691
Financial assets available for sale	14.00	6,086,805	6,086,805	5,450,169	5,450,169
Cash & cash equivalents	15.00	374,417,250	168,719,820	301,902,290	73,108,628
Short Term Investment (FDR)	15.02	53,606,844	-	154,051,365	-
		2,332,990,048	1,195,195,437	1,671,622,894	863,207,105
Total assets:		14,749,932,884	13,661,603,724	13,853,339,368	13,084,471,271
Equity and liabilities:					
Shareholders' equity					
Issued, subscribed and paid up- Capital	16.00	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	72,445,920
Revaluation surplus	18.00	5,235,721,417	5,226,275,352	5,236,315,011	5,226,103,050
Financial assets- Fair value reserve	19.00	(33,070,457)	(33,070,457)	(33,590,044)	(33,590,044)
Reserve on foreign exchange translation		973,403	-	973,403	-
Retained earnings	20.00	593,499,717	663,409,978	605,716,316	613,493,545
		8,256,107,878	8,297,732,022	8,268,398,484	8,247,123,701
Minority interest	20.A	121,738,005	-	181,511,502	-
		8,377,845,883	8,297,732,022	8,449,909,986	8,247,123,701
Non current liabilities					
Liability for gratuity	21.00	191,360,034	182,297,218	170,842,467	165,624,169
Deferred tax liability	22.00	1,206,580,731	1,209,109,824	1,204,413,004	1,205,252,033
Lease Liability	23.01	16,500,289	-	22,063,289	-
Long term loan	24.00	1,179,685,808	1,178,981,991	1,338,426,756	1,337,172,932
		2,594,126,863	2,570,389,033	2,735,745,516	2,708,049,135
Current liabilities and provisions:					
Short term loan and overdraft	25.00	2,477,189,334	2,473,163,884	1,878,969,049	1,874,943,599
Accounts payable	26.00	453,914,312	20,207,339	231,879,934	11,750,225
Un-claimed dividend	27.00	339,559,055	136,267,505	57,909,201	57,909,201
Income tax payable	28.00	229,092,230	29,229,445	156,738,487	11,805,996
Workers' profit participation fund	29.00	42,427,520	31,993,344	58,597,980	30,204,326
Lease Liability	23.01	10,219,008	-	14,501,887	-
Other payables	30.00	225,558,680	102,621,152	269,087,327	142,685,089
		3,777,960,139	2,793,482,668	2,667,683,865	2,129,298,435
Total shareholders equity and liabilities		14,749,932,884	13,661,603,724	13,853,339,368	13,084,471,271
Net asset value (NAV) per share		35.37	35.03	35.67	34.82
Contingent liabilities	42.00	113,334,344	113,334,344	113,334,344	113,334,344

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 (Un-audited)

For the period ended 31 March 2026

Notes	Amount in BDT								
	Jan 2026 to Mar 2026		Jan 2025 to Mar 2025		July 2025 to March 2026		July 2024 to March 2025		
	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	Consolidated	Separate	
Revenue	31.00	1,777,252,059	567,200,347	1,659,776,577	515,798,465	4,998,814,008	1,670,457,896	6,120,190,522	1,568,571,384
Operating expenses	32.00	1,323,986,251	239,827,111	980,503,680	216,197,760	3,723,864,335	737,120,664	4,517,804,497	684,040,871
Gross Profit		453,265,808	327,373,236	679,272,897	299,600,705	1,274,949,673	933,337,232	1,602,386,025	884,530,513
General and administrative expenses	33.00	93,141,083	63,931,062	141,405,441	69,611,785	323,953,878	166,376,645	360,444,381	160,729,592
Advertisement & sales promotion expenses	34.00	1,413,564	312,692	3,623,543	450,838	4,179,237	761,847	6,460,935	957,367
Operating profit		358,711,161	263,129,482	534,243,913	229,538,082	946,816,558	766,198,740	1,235,480,710	722,843,553
Other income	35.00	1,475,924	809,801	29,216,038	6,713,220	46,019,439	185,013,649	49,322,024	17,495,316
Profit/(Loss) on Sale of Assets	36.00	(29,283)	-	768,586	768,586	(29,283)	-	1,860,647	1,860,647
Finance expenses	37.00	102,325,142	99,106,918	98,932,993	83,933,857	303,170,918	292,723,538	304,617,966	249,087,721
Profit/(Loss) from RT operation	38.00	(7,710,514)	(7,710,514)	(3,208,273)	(3,208,273)	(19,157,118)	(19,157,118)	(22,688,009)	(22,688,009)
Profit before WPPF		250,122,146	157,121,851	462,087,270	149,877,757	670,478,679	639,331,734	959,357,405	470,423,785
Workers' profit participation fund	29.00	15,000,374	7,856,093	23,374,287	7,493,888	42,400,763	31,966,587	47,952,730	23,521,189
Profit before income tax		235,121,773	149,265,758	438,712,983	142,383,869	628,077,916	607,365,147	911,404,675	446,902,596
Current income tax	28.00	49,269,122	32,043,763	110,298,467	28,738,465	182,437,728	127,164,675	215,915,694	88,171,172
Deferred tax	22.00	2,517,365	2,981,931	2,788,770	2,549,423	4,545,664	6,235,728	6,602,954	6,359,739
Profit after income tax		183,335,286	114,240,064	325,625,746	111,095,981	441,094,525	473,964,744	688,886,027	352,371,685
Net change in fair value of financial assets available-for-sale	14.00	2,003,505	2,003,505	502,251	502,251	636,636	636,636	(11,690)	(11,690)
Deferred Tax on revaluation of assets and fair value		187,625	187,625			(2,377,936)	(2,377,936)	-	-
Total comprehensive income for the year		185,526,416	116,431,194	326,127,997	111,598,232	439,353,225	472,223,444	688,874,337	352,359,995
Profit attributable to:									
Equity holders of the company		154,434,647	114,240,064	192,589,180	111,095,981	382,701,089	473,964,744	553,754,150	352,371,685
Non-controlling interest	20-G/H/I	28,900,640	-	133,036,567	-	58,393,436		135,131,877	
Profit after income tax		183,335,286	114,240,064	325,625,746	111,095,981	441,094,525	473,964,744	688,886,027	352,371,685
Earnings per share (EPS)	40.01	0.65	0.48	0.81	0.47	1.62	2.00	2.34	1.49

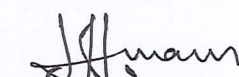
The annexed notes 1 to 43 form an integral part of these financial statements.

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 LIMITED
Statement of Changes in Equity (Un-audited)
As at 31 March 2026

Separate

Amounts in BDT

Particulars	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	-	-	-	-	352,397,334	352,397,334
Depreciation on revalued amount	-	-	(2,490,142)	-	2,490,142	-
Cash Dividend-2023-2024	-	-	-	-	(355,300,685)	(355,300,685)
Provision for Deferred Tax Liability	-	-	900,754	4,247	-	905,001
Net change in fair value of assets on 30.9.2024	-	-	-	(11,690)	-	(11,690)
Balance as on 31st March 2025	2,368,671,230	72,445,919	5,269,028,282	(32,728,686)	531,294,688	8,208,711,432
Balance as on 01 July 2025	2,368,671,230	72,445,919	5,226,103,050	(33,590,044)	613,493,543	8,247,123,698
Profit after tax for the year	-	-	-	-	473,964,744	473,964,744
Revaluation made during the year	-	-	-	-	-	-
Depreciation on revalued amount	-	-	(2,322,683)	-	2,322,683	-
Cash Dividend-2023-2024	-	-	-	-	(426,360,821)	(426,360,821)
Deferred tax on Revalued Assets of Land	-	-	-	-	-	-
Un-claimed Dividend Paid-2013 and 2014	-	-	-	-	(10,171)	(10,171)
Translation Gain/Loss	-	-	-	-	-	-
Provision for Deferred Tax Liability	-	-	2,494,985	(117,049)	-	2,377,936
Net Changes in fair value of financial assets as on 31.12.2024	-	-	-	636,636	-	636,636
Balance as on 31 March 2026	2,368,671,230	72,445,919	5,226,275,352	(33,070,457)	663,409,978	8,297,732,022

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



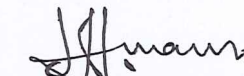
Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

SUMMIT ALLIANCE PORT LIMITED
Consolidated Statement of Changes in Equity (Un-audited)
As at 31 March 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 31 March 2025	2,368,671,230	72,445,919	5,269,028,282	531,294,688	(32,728,686)		-	8,208,711,432
Revaluation Surplus-CTSL			10,439,889					10,439,889
Minority interest in Wahid Spinning Mills Ltd.	-	-	-	-	-		100	100
Non-controlling interest in Cemcor Ltd.	-	-	-	(219,690,162)	-		400	(219,689,762)
Share Premium in Container Transportation Services Ltd	-	10,719,989.00	-	-	-			10,719,989
Non-controlling interest in Container Transportation Services Ltd.	-	-	-	-	-		145,678,712	145,678,712
Non-controlling interest in SAPEGIPL	-	-	-	-	-		11,874,957	11,874,957
Non-controlling interest in Container Transport Support Ltd	-	-	-	-	-		(207,515)	(207,515)
Loss in SAPPL-Singapore	-	-	-	(27,661,340)	-		-	(27,661,340)
Profit in SAPEGIPL	-	-	-	33,358,827	-		-	33,358,827
Profit in Container Transport Support Ltd	-	-	-	(22,523,945)	-		-	(22,523,945)
Profit in Container Transportation Services Ltd	-	-	-	202,723,080	-		-	202,723,080
Excess payment over face value of Cemcor Ltd.'s Share	-	-	-	(12,557,450)	-		-	(12,557,450)
Balance as on 31 March 2025	2,368,671,230	83,165,908	5,279,468,171	484,943,698	(32,728,686)	-	157,346,654	8,340,866,976
Company position as on 31 March 2026	2,368,671,230	72,445,919	5,226,275,352	663,409,978	(33,070,457)		-	8,297,732,022
Share Premium Received-CTSL		17,866,649						17,866,649
Revaluation Surplus-CTSL			9,446,065					9,446,065
Minority interest in Wahid Spinning Mills Ltd	-	-	-	-	-		100	100
Minority interest in Cemcor Ltd	-	-	-	(219,718,912)	-		400	(219,718,512)
Minority interest in Container Transportation Services Ltd.	-	-	-	-	-		110,170,113	110,170,113
Minority Interest in SAPEGIPL	-	-	-	-	-		11,691,618	11,691,618
Translation Gain/Loss for the year						973,403		973,403
Minority interest in Container Transport Support Ltd.							(124,227)	(124,227)
Profit in SAPEGIPL				32,842,401				32,842,401
Profit in Container Transport Support Ltd	-	-	-	(26,711,146)	-		-	(26,711,146)
Profit in Container Transportation Services Ltd	-	-	-	156,234,848	-		-	156,234,848
Excess payment over face value of Cemcor Ltd.'s share	-	-	-	(12,557,450)	-		-	(12,557,450)
Balance as on 31 March 2026	2,368,671,230	90,312,568	5,235,721,417	593,499,719	(33,070,457)	973,403	121,738,005	8,377,845,882

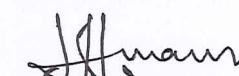
The annexed notes 1 to 47 form an integral part of these financial statements.

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 LIMITED
Consolidated Statement of Cash Flows (Un-audited)
For the period ended 31 March 2026

Amounts in BDT			
1st July 2025 to 31 March 2026		1st July 2024 to 31 March 2025	
Consolidated	Separate	Consolidated	Separate

A. Cash flow from operating activities

Cash received from customers and others
Cash paid to suppliers and employees
Dividend income
Other income
Income tax paid
Financial expenses

8,354,947,682	1,567,858,890	5,500,314,636	1,718,118,943
(7,835,654,198)	(961,613,610)	(4,486,133,039)	(927,915,844)
173,430,335	173,430,335	165,618	165,618
15,202,764	11,583,314	31,972,718	17,356,698
(128,734,864)	(109,741,226)	(122,683,500)	(88,687,555)
(292,745,315)	(292,723,538)	(302,263,400)	(249,087,722)
286,446,405	388,794,165	621,373,033	469,950,138

Net cash generated from operating activities

B. Cash flow from investment activities:

Acquisition of property, plant and equipment(Note-4)
Proceeds on Sale of Assets
Capital Work in Progress
Assets in Transit
Investment in Shares
Investment in Container Transport Support Ltd
Investment in FDR
Advance, deposits and prepayments

(250,431,031)	(246,193,863)	(56,900,133)	(47,779,838)
-	-	3,280,000	3,280,000
(480,000)	(480,000)	(1,367,478)	(540,000)
(74,308,809)	(74,308,809)	(11,772,348)	(11,772,348)
-	-	10,000	-
-	-	-	(1,990,000)
96,443,972	-	-	-
(76,334,569)	(67,238,817)	(19,944,355)	(10,730,299)
(305,110,438)	(388,221,489)	(86,694,314)	(69,532,485)

Net cash used in investment activities

C. Cash flow from financing activities:

Short term loan
Long term loan
Inter Company Transaction-Container Transport Support Ltd.
Inter company transaction-Container Transportation Services Ltd.
Proceed from Right Share Issue
Dividend paid

590,728,887	590,728,887	459,224,357	459,224,357
(150,699,543)	(150,699,543)	(275,268,433)	(275,268,433)
(4,770)	3,021,860	-	(7,529,000)
-	-	-	(230,800,080)
-	-	21,315,487	-
(348,012,688)	(348,012,688)	(300,561,707)	(300,561,707)
92,011,886	95,038,516	(95,290,297)	(354,934,864)

Net cash generated from financing activities

Increase/(decrease) in cash and cash equivalents (A+B+C)


Cash and cash equivalents at the beginning of the period
Cash and cash equivalents at the end of the period

73,347,854	95,611,192	439,388,423	45,482,789
301,069,396	73,108,628	68,533,816	29,994,566
374,417,250	168,719,820	507,922,240	75,477,355

Net operating cash flow per share

1.21 1.64 2.62 1.98

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

			
Chairman	Managing Director	Director	Chief Financial Officer
			Company Secretary

34.00 Reconciliation of Net Profit with cash flow from operating activities

As on 31, March, 2026

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

Reference Note- 5 (b)

	From July to March	
	2025-2026	2024-2025
	Amounts in BDT	
Net profit before tax	607,365,147	446,928,245
Adjustments:		
Depreciation	75,838,489	72,337,983
Financial expenses	292,723,538	249,087,722
Other income	(185,013,649)	(19,382,963)
Increase in inventory	1,599,176	(5,452,619)
Increase in accounts receivable	(118,735,205)	46,946,396
Decrease in other receivable	(54,387,459)	36,860,799
Increase in liability for gratuity	16,673,049	6,061,251
Decrease in accounts payable	8,457,114	28,124,735
Increase in beneficiaries profit participation fund	1,789,018	(2,229,273)
Increase in other payable	(40,063,937)	(69,079,176)
	(1,119,867)	343,274,855
Cash generated from operations	606,245,280	790,203,100
Dividend income	173,430,335	165,618
Income tax paid	(109,741,226)	(88,687,555)
Financial expenses (Cash)	(292,723,538)	(249,087,722)
Other income (Cash)	11,583,314	17,356,698
Net cash generated from operations	388,794,165	469,950,138

SUMMIT ALLIANCE PORT LIMITED
Notes to the Financial Statements
For year ended on 31 March 2026

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 59.40% 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: Summit Alliance Port Pte. Limited (SAPPL), a wholly owned dormant subsidiary of Summit Alliance Port Limited with an investment value of SGD 1. The company was formed 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 18 Cross Street, #14-01 Cross Street Exchange, Singapore 048423. We would like to mention here that the main intention to open office in Singapore later has not worked out. After the COVID-19 pandemic, we saw a global virtual transformation. We can now hold meetings virtually and sign agreements virtually using digital signatures, and these practices are widely recognized. These actually eliminated the necessity to maintain a foreign company like SAPPL. Considering the situation SAPPL applied for strike-off with the Accounting and Corporate Regulatory Authority (ACRA), Singapore and the application that has been approved by the Singapore authority and the company has now been officially struck-off. As the company had no regular operational activities since 2019 and therefore, does not have any significant or material financial or operational impact on the consolidated financial statements of the Company.

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.e 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:

<u>Title of IASs/IFRSs,</u>	<u>Compliance Status</u>
IAS 1: Presentation of Financial Statements	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 Act,2023
- ii) The Value Added Tax and Supplementary Duty Act,2012
- iii) The Value Added Tax and Supplementary Duty Act,2016
- iv) The Customs Act,1969
- v) The Bangladesh Labor Act,2006 (Amended 2013 & 2018)

The financial statements were authorised for issue by the Company's Board of Directors in its meeting held on 30th April 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-2025 to March-2026 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 of 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 Right of use assets

IFRS16 introduces a single, on-balance sheet lease accounting model for lessees. A lessee recognizes a right of use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. A lessee may elect not to apply the requirements of IFRS-16 if it is: (i) short term lease (ii) leases for which the underlying asset is of low value. The lessee shall recognize the lease payments associated with those leases as an expense on either a straight line basis over the lease term or another systematic basis. The company has adopted IFRS-16 leases in its reporting, recognizing all leases on its balance sheet upon transition to IFRS-16, except for short term leases (less than a year) and leases for low value assets. The of adopting IFRS-16 on the organization's consolidated financial statements is further detailed in note-23

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 2025 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 2025 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%.(2024-25:22,5%). Provision for taxation has been made on the basis of the finance act, 2025.

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-39

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 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. 42.00

4.00 Property, plant and equipment

Separate - SAPL Only (OCL,SAPL and RT)

Particulars	Amounts in BDT							
	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	67,985,139	56,723,071	3,937,876,556
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	309,900	96,156,216	-	119,796,976	2,083,459	3,509,421	22,692,282	244,548,253
Transfer/Deletion during the period	-	-	-	-	-	-	-	-
Addition during the period-RT	-	39,600	-	1,385,810	96,800	123,400	-	1,645,610
Sale of Assets of RT during the period	-	-	-	-	-	-	-	-
Disposal /transferred during the period	-	-	-	-	-	-	-	-
Total cost	1,749,555,492	3,668,628,371	255,306,781	1,236,271,187	53,164,612	82,489,275	85,512,353	7,130,928,071
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 31.03.2026	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 31.03.2026	8,053,021,815	3,730,152,824	255,686,524	1,262,342,587	53,164,612	83,333,275	88,187,902	13,525,889,539
Rate of depreciation (%)	-	2.50%	20%	10%	15%	20%	20%	-
Accumulated depreciation as on 01.7.2025								
On cost-Off-Dock	-	302,818,450	84,937,934	332,413,049	32,802,232	54,063,967	35,955,024	842,990,655
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	216,593,710	532,707,637	39,521,601	62,414,992	40,657,825	1,317,509,852
Depreciation during the period:								
On cost-Off-dock	-	16,631,365	1,866,951	22,428,945	1,234,816	2,614,589	5,762,640	50,539,307
On cost-RT	-	4,010,657	3,994,660	13,561,751	300,023.03	521,168.55	588,240	22,976,499
On revaluation	-	1,877,190	2,311	418,975	-	1,985	22,222	2,322,683
Total	-	22,519,212	5,863,922	36,409,671	1,534,839	3,137,742	6,373,102	75,838,489
Accumulated Depreciation written off during the period:								
On cost	-	-	-	-	-	-	-	-
On revaluation	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Written down value as on 31.03.2026								
At cost- Off-dock	999,192,923	1,876,894,539	10,579,390	339,972,978	9,741,324	14,816,004	37,697,689	3,288,894,847
At cost- RT	750,362,569	1,427,246,281	22,636,404	348,084,948	2,366,848	2,953,288	3,333,360	2,556,983,699
Revalued	6,303,466,323	(22,121,295)	13,097	5,167,353	-	11,248	125,926	6,286,662,653
Net block as on 31.03.2026	8,053,021,815	3,282,019,525	33,228,892	693,225,279	12,108,172	17,780,541	41,156,975	12,132,541,199
Net block as on 30.06.2025	8,052,711,915	3,208,342,935	39,092,814	608,452,156	11,462,752	17,285,458	24,837,796	11,962,185,826

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	40,927,262	2,298,476	43,225,738	21,567,067	64,792,805
Administrative expenses	9,612,045	24,207	9,636,252	1,409,432	11,045,683
Total	50,539,307	2,322,683	52,861,989	22,976,499	75,838,489

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	78,856,454	62,820,071	6,884,734,210
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	104,403,726	64,270,051	7,043,758,395
Additions during the period-SAPL	309,900	96,195,816	-	121,182,786	2,180,259	3,632,821	22,692,282	246,193,863
Additions during the period-Container Transpor	-	-	-	-	57,432	3,547,738	-	3,605,170
Transferred to Container Transport Support Ltd	-	-	-	632,000	-	-	-	632,000
Additions/Transferred from Container Transpor	-	-	-	89,902,292	216,637	104,394	-	90,223,323
Additions during the period-SAPEGIPL	-	2,894,796	-	1,253,497	185,900	37,483	953,769	5,325,444
Transferred from RTP	-	-	-	-	-	-	-	-
Sale of Assets of RT during the period	-	-	-	-	-	-	-	-
Disposal /transferred during the period-SAPL	-	-	-	-	-	-	-	-
Total cost	1,749,555,492	3,680,882,783	262,898,932	1,439,437,060	57,321,665	111,726,162	87,916,102	7,389,738,196
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 Transp	-	-	-	11,315,622	-	-	-	11,315,622
Total revaluation as on 31.03.2026	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 31.03.2026	8,053,021,815	3,742,407,236	263,278,675	1,476,824,082	57,321,665	112,570,162	90,591,651	13,796,015,286
Rate of depreciation (%)	-	2.50%	20%	10%	15%	20%	20%	
Accumulated depreciation as on 01.7.2025								
On cost								
SAPL	-	343,845,529	216,229,375	512,222,565	39,521,601	61,584,225	38,130,424	1,211,533,719
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 Lt	-	-	-	1,103,661	-	-	-	1,103,661
Total	-	426,477,367	219,318,999	596,876,987	40,079,063	67,675,635	41,956,975	1,392,385,026
Depreciation during the period:								
On cost								
SAPL	-	20,642,022	5,861,611	35,990,697	1,534,839	3,135,758	6,350,880	73,515,806
Container Transportation Services Ltd	-	-	-	-	204,617	5,377,166	-	5,581,783
Container Transport Support Ltd	-	-	-	2,541,560	12,914	1,749	-	2,556,223
SAPEGIPL	-	260,896	541,435	1,600,771	77,642	171,870	157,871	2,810,485
On Revaluation-Container Transport Support Lt	-	-	-	765,896	-	-	-	765,896
On revaluation-SAPL	-	1,877,190	2,311	418,975	-	1,985	22,222	2,322,683
Total	-	22,780,108	6,405,357	41,317,898	1,830,012	8,688,528	6,530,973	87,552,875
Accumulated depreciation transferred during the period:								
On cost-CTSL	-	-	-	-	-	-	-	-
On cost-SAPL	-	-	-	-	-	-	-	-
On revaluation	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Written Down Value as on 31.03.2026

At cost-SAPL	1,749,555,492	3,304,140,821	33,215,795	688,057,927	12,108,172	17,769,293	41,031,049	5,845,878,548
At cost-Container Transportation Services Ltd.	-	-	-	-	2,238,140	17,881,162	-	20,119,302
At cost-Container Transport Support Limited	-	-	-	31,345,917	94,041	18,374	-	31,458,332
Revalued-Container Transport Support Limited	-	-	-	9,446,065	-	-	-	9,446,065
At cost-SAPEGIPL	-	11,130,235	4,325,427	14,709,643	755,600	421,529	946,728	32,289,162
Revaluated-SAPL	6,303,466,323	(22,121,295)	13,097	5,167,353	-	11,248	125,926	6,286,662,653
Net block as on 31.03.2026	8,053,021,815	3,293,149,761	37,554,319	748,726,905	15,195,953	36,101,605	42,103,703	12,225,854,060
Net block as on 30.6.2025	8,052,711,915	3,216,839,269	43,959,677	666,976,512	14,602,374	37,572,087	24,988,628	12,057,650,462

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	43,737,747	5,467,474	49,205,221	21,567,067	70,772,288
Administrative expenses	9,626,708	24,207	9,650,915	1,409,432	11,060,346
Total	53,364,454	5,491,681	58,856,135	22,976,499	81,832,634

As at 31 March 2026		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	817,337	480,000	1,718,306	720,000
	17,907,632	9,326,120	17,090,295	8,846,120
Capitalized during the year	-	-	-	-
Closing Balance	17,907,632	9,326,120	17,090,295	8,846,120

6.00 Capital Work In Progress:

Equipment for Fire Alarm Systems	128,033,445	128,033,445	11,990,696	11,990,696
Container Handling Equipment	1,089,994	1,089,994	42,823,933	42,823,933
Trailers and Tyres	-	-	-	-
	129,123,439	129,123,439	54,814,629	54,814,629

7.00 Right of Use Assets:

Opening	35,118,077	-	-	-
Addition during the year	-	-	51,192,605	-
Less: Depreciation charge during the year	12,055,896	-	16,074,528	-
	23,062,181		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
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
		195,417,529		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	5,552,554	4,252,953	3,882,974	3,009,419
Hydraulic oil	2,212,441	2,212,441	4,355,824	4,355,824
Stock of electrical goods	1,202,317	1,202,317	882,468	882,468
Stock of tyre and Others	710,052	710,052	1,729,228	1,729,228
Closing Balance	9,677,364	8,377,763	10,850,494	9,976,939

As at 31 March 2026		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

10.00 Accounts receivable:

Opening balance	738,858,079	308,138,039	351,202,742	324,074,243
Transferred to Retained Earnings	-	-		
Add- Service sales during the year-Off-dock	4,998,814,008	1,670,457,896	7,280,993,592	2,048,665,781
Add- Service sales during the year-RT	70,523,658	70,523,658	98,128,851	98,128,851
Total	5,808,195,745	2,049,119,593	7,730,325,185	2,470,868,875
Less- Collection/Adjustment during the year	4,531,568,361	1,622,246,349	6,991,467,106	2,162,730,836
Closing balance	1,276,627,385	426,873,244	738,858,079	308,138,039

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

10.01 Accounts receivable:

Atlantic International	-	-	1,528,817	1,528,817
APM Global Logistics Ltd.	98,756,547	98,756,547	72,716,812	72,716,812
Akij Foods & Beverage	16,375,737	16,375,737	6,697,862	6,697,862
Amigo Bangladesh Ltd	-	-	4,805,516	
Alvi Line BD Ltd	3,719,320	3,719,320	966,959	966,959
Bangla Trident Ltd.	39,779,801	39,779,801	31,638,765	31,638,765
Baridhi Shipping Lines	1,008,927	1,008,927	831,782	831,782
BS Cargo Agency	4,044,895	4,044,895	1,271,606	1,271,606
CMA CGM (BD) Shipping Ltd.	37,579,706	37,579,706	12,113,546	12,113,546
Columbia Enterprise Ltd.	231,772	231,772	1,271,079	1,271,079
Continental Traders BD Ltd.	4,092,893	4,092,893	3,507,124	3,507,124
Container Worldwide Express	707,796	707,796	659,837	659,837
Cosco BD Ltd.	3,446,575	3,446,575	4,884,855	4,884,855
Crown Cement Ltd	131,677	131,677	1,431,091	1,431,091
DSV Air & Sea Ltd.	10,895,564	10,895,564	1,340,121	1,340,121
Denimach Ltd	4,185,886	-	10,765,728	
Everbest Shipping Agencies Ltd.	1,751,802	1,751,802	4,664,427	4,664,427
Expeditors Ltd	3,198,272	3,198,272	3,051,026	3,051,026
Expo Freight Ltd.	18,918,135	18,918,135	15,755,595	15,755,595
Europtex Fashion Ltd	-	-	9,281,735	
Euro Denim & Fashin Ltd	70,186,650			
Euro Appliances Limited	-	-	963,069	963,069
Famfa Solution Ltd	3,284,422	3,284,422	2,513,172	2,513,172
GBX Logistics Ltd.	12,788,880	12,788,880	10,859,591	10,859,591
GP Shipping Lines Ltd.	-	-	90,027	90,027
Globelink Associates Ltd	-	-	404,974	404,974
Hellmann Worldwide Ltd-Germany	-	-	224,579,279	
Hellmann Worldwide Ltd-UAE	-	-	17,801,594	
Hellmann Worldwide Ltd-Britain	-	-	17,472,171	
Hellmann Worldwide Ltd-Belgium	-	-	13,046,991	
Ha-Meem Design Ltd	56,569,800			
Strait Air Transport-AB	36,254,139	-	12,847,737	
Hellmann Worldwide Ltd-USA	-	-	9,429,472	
Holcim Cement Ltd	-	-	162,331	162,331
HICA Affiliated Co	544,390,088			
JBS Associates	383,184	383,184	191,810	191,810
Jalalabad Steel Ltd	3,559,119	3,559,119	-	-
Kuehne + Nagel Ltd.	29,040,664	29,040,664	18,697,296	18,697,296
Maersk Bangladesh Ltd.	66,268,933	66,268,933	40,535,935	40,535,935
Mediterranean Shipping Co Bd Ltd	19,157,675	19,157,675	10,166,179	10,166,179
Noapara Trading Limited	2,788,409	2,788,409		
Nippon Express BD Ltd	-	-	598,831	598,831
NEEDLE WORKS BD LIMITED	48,386,384	-	2,856,830	
Ocean International Ltd.	462,431	462,431	1,112,457	1,112,457
One Network Ltd.	8,818,473	8,818,473	4,405,115	4,405,115
OOCL Logistics Ltd	7,164,464	7,164,464	2,304,717	2,304,717

	As at 31 March 2026		As at 30 June 2025	
	Consolidated	Separate	Consolidated	Separate
PIL BD Ltd.	3,529,782	3,529,782	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	873,497	873,497	2,196,967	2,196,967
Scan Global Logistics Ltd	-	-	1,257,977	1,257,977
Schenker Logistics BD Ltd	-	-	10,871,015	10,871,015
Shah Cement Ltd	953,587	953,587	5,806,893	5,806,893
Shodesh Shipping	170,491	170,491	870,491	870,491
Transmarine Logistics Ltd.	1,720,907	1,720,907	903,833	903,833
Trident Shipping Ltd.	2,200	2,200	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	5,615,542	-	5,945,899	-
Others	100,352,529	21,266,707	113,644,993	22,913,441
	1,276,627,384	426,873,244	738,858,079	308,138,039

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

10.02 Aging of accounts receivable:

	As on 31 March 2026	Up to 3 months	3 to 6 months	Above 6 months
Atlantic International	-	-	-	-
APM Global Logistics Ltd.	98,756,547	89,812,207	8,944,340	-
Akij Foods & Beverage	16,375,737	16,375,737	-	-
Alvi Line BD Ltd	3,719,320	3,719,320	-	-
Bangla Trident Ltd.	39,779,801	33,435,878	5,481,864	862,059
Baridhi Shipping Lines	1,008,927	833,305	175,622	-
BS Cargo Agency	4,044,895	2,872,232	1,172,663	-
CMA CGM (BD) Shipping Ltd.	37,579,706	28,894,105	8,685,601	-
Columbia Enterprise Ltd.	231,772	193,967	37,805	-
Continental Traders BD Ltd.	4,092,893	4,092,893	-	-
Container Worldwide Express	707,796	707,796	-	-
Cosco BD Ltd.	3,446,575	2,504,041	942,534	-
Crown Cement Ltd	131,677	131,677	-	-
DSV Air & Sea Ltd.	10,895,564	10,895,564	-	-
Everbest Shipping Agencies Ltd.	1,751,802	194,552	207,415	1,349,835
Expeditors Ltd	3,198,272	3,198,272	-	-
Famfa Solution Ltd	3,284,422	3,284,422	-	-
GBX Logistics Ltd.	12,788,880	12,788,880	-	-
JBS Associates	383,184	383,184	-	-
Jalalabad Steel Ltd	3,559,119	3,559,119	-	-
Kuehne + Nagel Ltd.	29,040,664	29,040,664	-	-
Maersk Bangladesh Ltd.	66,268,933	52,751,998	11,906,633	1,610,302
Marco Shipping Lines Ltd.	19,157,675	19,157,675	-	-
Noapara Trading Limited	2,788,409	2,788,409	-	-
Ocean International Ltd.	462,431	462,431	-	-
One Network Ltd.	8,818,473	8,818,473	-	-
OOCL Logistics Ltd	7,164,464	1,924,916	2,521,181	2,718,367
PIL BD Ltd.	3,529,782	1,804,705	1,725,077	-
Rapid Digital Corporation	873,497	873,497	-	-
Shah Cement Ltd	953,587	953,587	-	-
Shodesh Shipping	170,491	170,491	-	-
Transmarine Logistics Ltd.	1,720,907	800,647	920,260	-
Trident Shipping Ltd.	2,200	2,200	-	-
Others	21,266,707	10,229,647	9,086,500	1,950,560
	426,873,244	366,332,879	51,986,408	8,553,956

	As at 31 March 2026		As at 30 June 2025	
	Consolidated	Separate	Consolidated	Separate
11.00 Other receivables:				
Receivable from Crystal Logistics Ltd.	36,579,432	36,579,432	42,699,180	42,699,180
Receivable from Sea Glory Shipping.(Note: 11.01)	98,613,011	98,613,011	107,405,804	107,405,804
Cash Dividend Receivable	69,300,000	69,300,000	-	-
Others	728,748	35,636	1,637,094	35,636
	205,221,191	204,528,079	151,742,078	150,140,620
10.01 Receivable from Sea Glory Shipping				
Opening Balance	107,405,804	107,405,804	116,238,847	116,238,847
Less Received during the period	8,792,793	8,792,793	8,833,043	8,833,043
	98,613,011	98,613,011	107,405,804	107,405,804
12.00 Intercompany account: Receivable				
Summit Alliance Port East Gateway India Pvt Ltd.	0	16,309,276		16,309,276
Summit Alliance Port Pte Limited-Singapore	-	-		7,094,415
Container Transport Support Ltd	0	66,876,243		69,898,103
Cemcor Limited	-	44,888,787		44,867,224
Closing Balance	0	128,074,306		138,169,018
13.00 Advances, deposits & prepayments:				
Advances:				
Against expenses- Off-dock (Note-13.01)	159,748,462	154,214,123	92,107,737	87,638,047
Against expenses- RT Project (Note-13.02)	500,000	500,000	432,531	432,531
Against salary	9,032,306	9,000,846	11,406,219	11,296,466
For car loan facility	976,684	976,684	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)	15,728,809	15,394,309	15,394,309	15,394,309
Income tax deducted at source by clients	128,240,009	9,926,263	99,565,204	3,628,530
	340,294,170	216,080,126	246,160,601	145,644,484
Deposits:				
LC margin deposit	-	-	-	-
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	-	-	6,212,140	-
Security deposit for bond license and Others	5,832,430	4,072,430	5,832,430	4,072,430
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	6,139,691	3,302,984	6,095,607	3,302,984
	52,686,384	27,836,102	53,347,293	29,436,102
Prepayments:				
Pre-paid insurance	1,995,494	227,221	2,234,099	908,886
Pre-paid office rent	600,480	600,480	780,624	780,624
Pre-paid Expenses-Deferred (Note13A)	11,520,982	6,938,642	4,362,008	-
Pre-paid renewal of license and others	960,398	852,849	1,883,794	1,453,596
	15,077,354	8,619,192	9,260,525	3,143,106
	408,057,909	252,535,420	308,768,419	178,223,692

	As at 31 March 2026		As at 30 June 2025	
	Consolidated	Separate	Consolidated	Separate
Note-13A Pre-paid Expenses-Deferred				
Bank guarantee commission	319,558	319,558	-	-
Holding Tax-City Corporation-OCL/SAPL	1,409,625	1,409,625		
Tyre Consumption	2,924,307	-	4,104,343	
Insurance Premium	795,982	795,982	-	-
Rent Revenue Tax	855,756	855,756	-	-
Renewal Fee	408,219	408,219	-	-
Leave Allowance	700,000	700,000		
Others	4,107,536	2,449,503	257,665	-
	11,520,982	6,938,642	4,362,008	-
13.01 Against expenses-off-dock:				
For APL Logistics employee salary and Others	117,756	117,756	24,416	24,416
Fabricated Steel Construction works (Kuehne Nagel Shed)	17,172,352	17,172,352	-	-
For diesel purchase and others	2,988,865	2,988,865	3,756,383	3,756,383
For Construction and other works	-	-	307,727	307,727
Advance for Port Expenses	9,730,230	9,730,230	18,770,182	18,770,182
For Land Hire	72,383,050	72,383,050	36,303,980	36,303,980
Advance for purchase/Expenses	8,780,664	4,049,205	7,671,952	6,349,395
Defend Technology- Public Announcement System	835,118	835,118	342,783	342,783
For Kuehne & Nagel employee salary	840,000	840,000	1,215,000	1,215,000
Advance for Pick up Truck Purchase	-	-	25,000	25,000
Dhaka Office Petty Cash	336,642	336,642	323,817	323,817
For Parking Yard Rent	9,166,646	9,166,646	6,699,982	6,699,982
For New Parking Yard	13,750,000	13,750,000	-	-
Patenga Electronics	495,877	495,877	1,133,374	1,133,374
Spare Parts Purchase	531,343	531,343	38,362	38,362
Advance for Fire Safety Installation (RPM)	9,139,617	9,139,617	-	-
Walton Hi-tech Industries-Electric Cable Purchase	2,184,260	2,184,260	-	-
Others	11,296,042	10,493,162	15,494,779	12,347,646
	159,748,462	154,214,123	92,107,737	87,638,047
13.02 Against expenses-RT Project:				
HI Tech Construction-RT	500,000	500,000	-	-
	500,000	500,000	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 March 2026	Investment in shares (cost) on 31 March 2026	Market price of investment on 31 March 2026	Fair value of investment on 31 March 2026	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	3.30	2,036,813	1,234,432	802,381
Power Grid Limited	2,274,401	25,300	2,274,425	29.90	756,470	809,600	(53,130)
S Alam Cold Roll Mills Limited	3,378,038	44,000	3,378,038	15.90	699,600	880,000	(180,400)
United Finance Limited	9,049,794	170,102	9,049,791	12.50	2,126,275	1,939,162	187,113
United Insurance Limited	764,610	6,822	764,605	40.60	276,973	237,406	39,567
MK Footwear Limited	90,300	9,030	90,300	-	-	-	-
	48,610,528	936,028	48,610,544		6,086,805	5,450,169	636,636

As at 31 March 2026		As at 30 June 2025	
Consolidated	Separate	Consolidated	Separate

15.00 Cash and cash equivalents:

Cash in hand	9,477,036	8,661,607	1,903,343	1,372,472
Cash at bank (Note - 14.01)	364,940,214	160,058,214	299,998,947	71,736,157
Add: Translation Gain /(Loss)	-	-	-	-
	374,417,250	168,719,820	301,902,290	73,108,628

15.01 Cash at bank:

DBS Bank Ltd	-	-	832,831	-
Dhaka Bank Ltd	8,325	8,325	1,948	1,948
Dutch Bangla Bank Ltd	136,271,586	136,260,908	57,830,987	57,822,578
Janata Bank Ltd	246,044	246,044	1,096,814	1,096,814
Eastern Bank Ltd	47,275,740	7,911,553	33,629,904	4,369,122
IFIC Bank Limited	230	230	230	230
Jamuna Bank Ltd	134,479,710	97,237	153,062,150	53,142
Mutual Trust Bank Limited	4,460	4,460	4,460	4,460
Citi Bank	21,376,773	-	21,363,815	-
Sonali Bank Limited	1,019,733	1,019,733	29,093	29,093
Standard Bank Ltd	3,952	3,952	1,397	1,397
Standard Chartered Bank	1,404,813	1,404,813	64,759	64,759
Trust Bank Ltd	11,543	11,543	11,543	11,543
United Commercial Bank Ltd	3,314,345	3,314,345	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	9,747,890	-	23,787,946	-
	364,940,214	160,058,214	299,998,947	71,736,157

SUMMIT ALLIANCE PORT LIMITED
Notes to the Financial Statements as at and for the year ended on 31 March 2026

16. Share Capital:

Amount in Taka	
31.03.2026	31.03.2025

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	
	31.03.2026	30.06.2025	31.03.2026	30.06.2025
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	31.03.2026		30.06.2025	
	Number of shareholders	Number of Shares	Number of shareholders	Number of Shares
Less than 500 shares	5,269	804,374	6,202	1,098,271
500 to 5,000 shares	3,415	5,760,811	5,671	10,458,299
5,001 to 10,000 shares	469	3,549,043	881	6,565,354
10,001 to 20,000 shares	320	4,625,232	519	7,739,158
20,001 to 30,000 shares	136	3,434,417	195	4,907,329
30,001 to 40,000 shares	67	2,359,565	100	3,535,821
40,001 to 50,000 shares	64	2,983,355	54	2,491,083
50,001 to 100,000 shares	133	9,613,305	111	7,762,579
100,001 to 1,000,000 shares	129	31,939,927	103	27,667,447
1,000,001 to above	25	171,797,094	22	164,641,782
	10,027	236,867,123	13,858	236,867,123

As at 31 March 2026		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	72,445,920	72,445,920	72,445,920
Share premium money received-CTSL (Note-17.01)	-	-	17,866,648	-
Closing Balance	90,312,568	72,445,920	90,312,568	72,445,920

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	5,226,103,050	5,281,903,056	5,270,617,669
Transferred to Container Transport Support Ltd	-	-	-	-
Revaluation of Assets made during the period	-	-	901,680,723	901,680,723
Provision for Deferred Tax Liability for the period	2,494,985	2,494,985	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)	(3,088,579)	(2,322,683)	(4,423,632)	(3,319,971)
Closing Balance	5,235,721,417	5,226,275,352	5,236,315,011	5,226,103,050

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	(636,636)	(636,636)	996,762	996,762
Provision for deferred tax for the period (Note-20)	117,049	117,049	(127,961)	(127,961)
Closing Balance	33,070,457	33,070,457	33,590,044	33,590,044

20.00 Retained Earnings (Note: 20.01 & 20.02)

	593,499,717	663,409,978	605,716,316	613,493,543
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20.01 Retained earnings-Off Dock

Opening balance	869,472,018	877,249,245	512,163,891	761,492,873
Transferred to/from Container Transport Support Ltd	-	-	-	-
Net profit after tax for the period	634,215,962	493,121,862	874,671,607	467,739,894
Share of (profit)/loss of non-controlling in CTSL (Note:19H)	9,128	-	6,496	-
Adjustment for non-payment of outside liability due to struck off	27,650,336	-	-	-
Share of retained earnings-0.50% of Container Transport Support Ltd	-	-	(118,603)	-
Share of (profit)/loss of non-controlling in CTSL (Note:19I)	(59,034,823)	-	(166,168,577)	-
Share of (profit)/loss of non-controlling in SAPEGIPL (Note:19-G)	632,260	-	(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	(10,171)	(10,171)	(2,808)	(2,808)
Adjustment for Exchange loss in Retained Earnings-SAPPL	-	-	-	-
Adjustment for downward valuation of assets	-	-	(30,235)	-
Depreciation on revaluation surplus (Note -4.00)	3,088,579	2,322,683	4,423,632	3,319,971
Translation Gain/(Loss)	-	-	-	-
	876,412,537	946,322,798	869,472,018	877,249,245

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	(19,157,118)	(19,157,118)	(33,970,726)	(33,970,726)
Balance as on 31.03.2026	(282,912,820)	(282,912,820)	(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)	(124,227)		(115,099)	
In Container Transportation Services Ltd (Note-20C)	110,170,113		169,551,909	
In Summit Alliance Port East Gateway India Pvt Ltd (Note-20.D)	11,691,618		12,074,192	
	<u>121,738,005</u>		<u>181,511,502</u>	
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)	(9,128)		(6,496)	
	<u>(124,227)</u>		<u>(115,099)</u>	
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)	59,034,823		166,168,577	
	<u>110,170,113</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%	(632,260)		172,700	
	<u>11,691,618</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	(2,413,207)		659,158	
Less: Majority portion-73.80%	(1,780,947)		486,459	
Non-controlling portion of profit of current year	<u>(632,260)</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	(1,825,522)		(1,299,233)	
Less: Majority portion-99.5%	(1,816,394)		(1,292,737)	
Non-controlling portion of profit of current year	<u>(9,128)</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	145,405,969		409,282,210	
Less: Majority portion-59.40%	86,371,146		243,113,633	
Non-controlling portion of profit of current period	<u>59,034,823</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	28,634,518	24,735,000	35,543,678	30,265,380
Total	199,476,985	190,359,169	191,340,363	186,062,065
Less: Paid/Adjustment during the period	8,116,951	8,061,951	20,497,896	20,437,896
Closing balance	<u>191,360,034</u>	<u>182,297,218</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)	4,545,664	6,235,728	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	117,049	117,049	(106,392)	(127,961)
Provision made on revaluation surplus	(2,494,985)	(2,494,985)	(2,644,578)	(2,644,578)
	<u>1,206,580,731</u>	<u>1,209,109,824</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 March 2026		
	Accounting base	Tax base	Temporary Diff.
Property, plant and equipment	5,842,545,186	4,430,664,988	1,411,880,198
Gratuity provision	182,297,218		182,297,218
	5,660,247,968	4,430,664,988	1,229,582,980
Deferred tax liability @ 22.5% as at 31 March 2026			276,656,170

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 March 2026	6,235,728
	276,656,170

23.00 Lease Liability:

Opening Balance	36,565,176	-
Addition during the period	-	48,833,105
Interest addition during the period	3,151,804	5,710,315
Payment made during the period	13,848,183	17,978,244
	25,868,797	36,565,176

23.01 Current Portion	10,219,008	14,501,887
Non-current Portion	16,500,289	22,063,289
	26,719,297	36,565,176

24.00 Long term loan**Local:**

	As at 31 March 2026		As at 30 June 2025	
	Consolidated	Separate	Consolidated	Separate
Pubali Bank Ltd- Term loan	642,870,504	642,870,504	603,501,479	603,501,479
Dutch Bangla Bank Ltd	779,640,823	779,640,823	830,209,391	830,209,391
Eastern Bank Ltd- Term loan	188,160,418	188,160,418	327,660,418	327,660,418
Director Loan-SAPEGIPL	703,817	-	1,253,824	-
Lease Liability	-	-	-	-
	1,611,375,562	1,610,671,745	1,762,625,112	1,761,371,288

Less: current portion (Note-25.03)	431,689,754	431,689,754	424,198,356	424,198,356
	1,179,685,808	1,178,981,991	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.

25.00 Short term loan and overdraft:

SOD (secured overdraft) Note: 25.01	1,687,199,399	1,687,199,399	1,199,111,278	1,199,111,278
Time Loan (note: 25.02)	255,489,584	255,489,584	207,084,757	207,084,757
Loan from beneficiaries profit participation fund	42,785,147	42,785,147	44,549,208	44,549,208
Loan from Provident fund	56,000,000	56,000,000	-	-
Others	4,025,450	-	4,025,450	-
	2,045,499,580	2,041,474,130	1,454,770,693	1,450,745,243
Add: Current portion of long term loan (Note: 25.03)	431,689,754	431,689,754	424,198,356	424,198,356
	2,477,189,334	2,473,163,884	1,878,969,049	1,874,943,599

25.01 SOD (secured overdraft)

Jamuna Bank Ltd	440,799,467	440,799,467	231,077,904	231,077,904
Pubali Bank Limited	849,459,706	849,459,706	500,335,043	500,335,043
Dutch Bangla Bank Ltd	149,926,636	149,926,636	148,797,637	148,797,637
Dhaka Bank Ltd	227,168,859	227,168,859	298,267,539	298,267,539
Eastern Bank Ltd	19,844,731	19,844,731	20,633,155	20,633,155
	1,687,199,399	1,687,199,399	1,199,111,278	1,199,111,278

25.02 Time loan-

Jamuan Bank Ltd	255,489,584	255,489,584	207,084,757	207,084,757
	255,489,584	255,489,584	207,084,757	207,084,757

25.03 Current portion of long term loan

Term loan from Eastern Bank Ltd	188,000,000	188,000,000	186,500,000	186,500,000
Term Loan from Dutch Bangla Bank Ltd	73,689,754	73,689,754	67,698,356	67,698,356
Term Loan from Pubali Bank Ltd	170,000,000	170,000,000	170,000,000	170,000,000
	431,689,754	431,689,754	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	-	-	239,071	239,071
Abir Enerprise	932,420	932,420	-	-
G Logistics	-	-	1,013,962	-
Jahangir Company	3,148,286	3,148,286	-	-
Paragon Logistics Ltd	-	-	46,002	-
Farhana Enterprise	798,681	798,681	-	-
Freight Care Aviation	-	-	4,005,530	-
Suad Hamja Logistics	-	-	4,180,322	-
Sinthea Traders	1,550,473	1,550,473	1,346,914	1,346,914
Bangladesh Power Development Board	-	-	2,120,614	2,120,614
EYE Q Surveillance Force Ltd	-	-	167,129	167,129
Relieve Engineering	808,000	808,000	-	-
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	168,840	168,840	1,698,480	1,698,480
PSIS Security & Management Services Pvt. Ltd.	418,851	-	418,851	-
Khaja Enterprise	1,213,726	1,213,726	-	-
Ace Aviation Services Ltd	-	-	3,955,562	-
HI-Tech Construction	242,627	242,627	517,627	517,627
Accrued Cost on Revenue-Hellmann	255,247,429	-	-	-
Inland Waterways Authority of India	9,463,098	-	6,424,810	-
Ocean Securities	90,087	90,087	117,943	117,943
MD Aktar	1,384,908	1,384,908	-	-
Oryx Aviation Ltd	-	-	9,806,446	-
Bangla Link	131,536	131,536	143,549	143,549
Sea Land Carrier	4,622,397	4,622,397	-	-
Shristi Event and Promotions	118,690	-	118,690	-
Speedy International Ltd	-	-	1,324,248	-
Aheli Management Services	804,419	-	778,147	-
APS Container Pvt Ltd	357,577	-	357,577	-
JMD Enterprise	538,035	-	538,035	-
Trans Trade	568,352	568,352	-	-
Jaheda Enterprise	-	-	1,842,207	1,842,207
Mother Shipping & Trading Agency	-	-	1,423,554	1,423,554
Others	153,679,166	4,547,006	118,077,687	2,133,136
	453,914,312	20,207,339	231,879,934	11,750,224

27.00 Unclaimed dividend

For-2021-2022	-	-	1,345,965	1,345,965
For-2022-2023	1,388,660	1,388,660	1,433,772	1,433,772
For-2023-2024	54,520,210	54,520,210	55,129,464	55,129,464
For-2024-2025	283,650,185	80,358,635	-	-
	339,559,055	136,267,505	57,909,201	57,909,201

28.00 Income tax payable

Opening balance	156,738,487	11,805,996	16,769,995	954,186
Transferred to Retained Earnings due to Struk off (SAPPL)	(199,482)	-		
Add: Provision for the period (Note - 28.01)	182,437,728	127,164,675	259,984,225	126,886,177
Less Paid during the period	109,884,504	109,741,226	120,015,733	116,034,367
	229,092,229	29,229,445	156,738,487	11,805,996

28.01 Taxable Profit for the period

Business Income for the period	583,188,192	389,203,860	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	9,488,791	9,488,791	8,245,199	8,245,199
Total	768,201,841	574,217,509	1,102,756,574	563,956,967
Provision for income tax:				
On Business income	145,145,415	89,872,362	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	2,134,978	2,134,978	1,855,170	1,855,170
	182,437,728	127,164,675	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	42,400,763	31,966,587	58,597,980	30,204,326
Less: Paid during the period	58,571,223	30,177,569	25,751,812	25,751,812
Closing balance	42,427,520	31,993,344	58,597,980	30,204,326

30.00 Other payables

AIT deduction at source-party & staff	24,330,831	10,445,667	10,195,368	8,071,157
Security Deposit-Kuehne Negel Ltd	10,000,000	10,000,000	-	-
Miscellaneous payable	737,674	737,674	22,094,700	189,725
Provident fund trustee A/C .	17,608,319	3,487,879	10,414,848	2,629,231
Provision for expenses (Note-30.10)	43,903,273	36,135,767	75,672,292	72,356,896
System Service Fee Payable to Hellmann Worldwide Inc Ltd	66,867,678	-	74,503,900	-
Salary,Holiday, Leave Allowance and Bonus payable	23,305,075	11,165,776	11,083,370	2,069,938
Advanced Received from Customers	939,247	-	1,065,264	-
Security deposit- for construction works- Others	13,157,557	7,937,078	12,981,661	8,406,391
Unclaimed Salary, Bonus and Leave Allowance	255,388	-	899,598	692,841
VAT account	24,453,642	22,711,310	50,176,331	48,268,910
	225,558,680	102,621,152	269,087,327	142,685,089

30.10 Provision for expenses

BIWTC Jetty and other Charges Payabale	19,887,150	19,887,150	35,177,643	35,177,643
Electric Bill/Audit Fee and other s	7,070,977	2,493,813	-	-
Discount for OTC/Import/Export	-	-	5,023,702	5,023,702
Labour	1,885,903	1,885,903	2,562,664	2,562,664
Transport Bill	5,203,465	5,203,465	26,953,478	26,953,478
Others	9,855,778	6,665,436	5,954,805	2,639,409
	43,903,273	36,135,767	75,672,292	72,356,896

	July 2025 to Mar 2026		Jul 2024 to Mar 2025	
	Consolidated	Separate	Consolidated	Separate
31.00 Revenue				
<u>Import income:</u>				
Cargo handling- Import	202,115,771	202,115,771	145,817,486	145,817,486
Exit entry fee- Import	835,700	835,700	530,550	530,550
Ground rent-Import	42,901,196	42,901,196	55,432,561	55,432,561
Movement- Import	9,376,714	9,376,714	9,463,935	9,463,935
Weighment bridge charges	1,772,993	1,772,993	3,456,962	3,456,962
Sub-total	257,002,374	257,002,374	214,701,494	214,701,494
<u>Export income:</u>				
Laden container stuffing & transportation	1,040,279,425	1,040,279,425	1,003,974,301	1,003,974,301
Laden holding, doc. & palletize cargo charges	2,198,358	2,198,358	12,621,680	12,621,680
Reefer plug electricity charges	822,960	822,960	838,350	838,350
VGM Weighing Charges	97,631,098	97,631,098	87,638,835	87,638,835
Sub-total	1,140,931,840	1,140,931,840	1,105,073,166	1,105,073,166
<u>ICD income:</u>				
Documentation-empty container	10,892,791	10,892,791	10,213,092	10,213,092
Entry and exit charges	292,597	292,597	102,504	102,504
Ground rent-empty container	181,045,683	181,045,683	149,744,850	149,744,850
Lift on/off-empty container	15,940,518	15,940,518	12,923,857	12,923,857
Transportation-empty container	64,352,092	64,352,092	75,812,421	75,812,421
Sub-total	272,523,681	272,523,681	248,796,724	248,796,724
<u>Forwarding Revenue-Container Transportation Services Ltd.</u>				
Air and Sea Freight-Import	72,951,883	-	93,449,183	
Air and Sea Freight-Export	3,106,408,451	-	4,212,291,286	
Contract Logistics Charges	-	-	114,936,840	
Sub-total	3,179,360,334	-	4,420,677,309	
<u>Haulage Revenue-Container Transport Support Ltd.</u>				
Container Haulage Charges	75,448,483	-	72,752,160	
Sub-total	75,448,483	-	72,752,160	
<u>Terminal Charges-SAPEGIPL</u>				
Fuel Bunkering Charges	3,861	-	18,564	
Cargo Handling Charges	40,888,162	-	32,525,699	
Mooring/BerthingAssistance Charges	5,421,130	-	6,274,800	
Parking/Entry Fees	2,727,010	-	2,062,270	
Terminal Charges (Loading & Unloading)	16,167,230	-	13,445,361	
Truck Weighment Charges	1,844,700	-	1,704,500	
Yard Rent/Storage Rent	6,495,203	-	2,158,475	
Sub-total	73,547,295	-	58,189,669	
Total Revenue	4,998,814,008	1,670,457,896	6,120,190,522	1,568,571,384
32.00 Operating expenses				
Cargo handling labour charges	97,547,938	88,437,296	94,810,852	85,058,747
Container entrance fee - Ctg. port	4,041,555	4,041,555	3,330,964	3,330,964
Container transportation-expenses	189,385,869	189,385,869	184,897,055	184,897,055
Air and Sea Freight Expenses	2,796,270,928	-	3,707,363,176	-
Customs documentation-expenses	981,800	981,800	985,800	985,800
Depreciation	49,343,681	43,225,738	47,235,065	40,941,148
Electricity Expenses	31,508,674	19,093,476	29,639,708	19,755,762
Water Expenses	1,743,800	1,743,800	1,371,631	1,285,360
Employer's contribution to PF	9,749,540	9,749,540	9,302,549	8,766,822
Festival bonus	23,158,835	19,135,317	20,003,015	17,173,693
Fuel consumption	87,928,505	47,684,340	84,352,892	44,264,110
Gratuity expenses	27,199,518	23,300,000	26,866,686	22,863,850
Holiday and night allowances	7,248,354	7,248,354	6,063,747	6,063,747
Insurance premium	2,711,801	2,387,945	2,182,748	1,379,831
Leave encashment	1,985,494	1,868,064	2,219,552	2,182,201
Electrical Installation Repair	3,907,675	3,907,675	3,752,343	3,752,343
Renewal fee	3,615,201	2,188,985	2,227,023	1,452,172
Repair works including yard	89,801,775	37,755,336	45,169,944	35,740,126

	July 2025 to Mar 2026		Jul 2024 to Mar 2025	
	Consolidated	Separate	Consolidated	Separate
Salary and allowances	233,648,963	209,205,077	199,977,584	179,411,026
Security charges	26,410,777	18,435,704	26,665,625	18,783,090
Uniform/Rainy Goods expenses	163,855	152,655	53,340	24,850
Vehicle tracking charge	243,674	132,700	237,060	133,150
Truck Parking Yard Rent and Land Hire	8,017,434	7,059,438	6,482,524	5,795,024
Revenue Sharing with IWAI	26,576,591	-	12,021,414	-
Pontoon Hiring Charges	672,100	-	592,200	-
	3,723,864,335	737,120,664	4,517,804,497	684,040,871

33.00 General & administrative expenses

Audit fee	1,395,413	718,250	1,757,685	715,375
Board meeting attendance fees	2,204,200	1,408,000	1,952,400	1,082,400
Communication expenses	1,694,124	588,086	1,878,720	715,760
Conveyance	2,811,066	2,315,709	2,230,118	1,817,397
Depreciation	27,288,594	9,636,252	9,467,938	6,395,648
Directors' remuneration (Note 33.01)	22,088,700	20,673,000	20,565,090	19,179,090
Donation and gift	2,647,775	2,539,375	1,992,261	1,910,671
Employer's contribution to PF	6,148,162	2,872,527	7,298,610	2,690,458
Entertainment	11,000,776	6,511,883	9,183,716	5,059,978
Festival bonus	20,368,351	9,539,053	15,929,428	8,955,450
General expenses	5,755,679	3,696,933	65,270,697	1,193,610
Holiday and night allowances	575,739	373,237	583,675	351,394
HR development cost	63,050	54,000	29,000	29,000
Leave encashment	1,520,545	360,123	1,319,962	410,117
Listing and other fee	3,769,055	3,467,268	1,264,103	900,000
Medical expenses	1,999,550	456,450	1,777,073	283,706
Meeting expenses including AGM	1,408,391	1,408,391	927,784	927,784
Newspaper, books and periodicals	30,617	26,819	28,010	26,483
Office rent	11,782,932	8,371,016	27,734,401	7,993,901
Professional fee	7,968,478	2,844,100	23,905,220	22,778,000
Postage	74,045	50,525	67,375	31,135
Printing & stationery	4,409,800	3,638,131	4,606,359	3,609,089
Picnic Expenses	933,059	933,059	865,880	865,880
Quality certification - C-TPAT	227,011	227,011	189,061	189,061
Rent revenue and taxes	5,094,325	5,094,325	5,660,904	5,660,904
Salary and allowances	151,829,689	61,355,068	134,267,791	56,098,548
Subscription to BICDA & club	1,517,618	1,517,618	846,908	846,908
Telephone & cell phone	2,064,403	1,283,734	2,190,078	1,349,968
Traveling expenses	2,482,768	1,592,049	3,508,904	938,831
Bad Debt Written Off	-	-	1,503,173	1,503,173
Corporate Social Responsibilities	320,000	320,000	40,000	40,000
Intercompany loan written off as Struk off (SAPPL)	7,094,477	7,094,477	-	-
Vehicle running expenses	15,385,489	5,410,176	11,602,057	6,179,874
	323,953,878	166,376,645	360,444,381	160,729,592

33.01 Directors' remuneration

Name of Directors

Mr. Muhammed Aziz Khan	5,400,000	5,400,000	4,778,100	4,778,100
Mr. SAJ Rizvi	2,925,000	2,925,000	2,700,000	2,700,000
Mr. Syed Yasser Haider Rizvi	2,880,000	2,880,000	2,700,000	2,700,000
Mr. Syed Nasser Haider Rizvi	2,790,000	2,790,000	2,700,000	2,700,000
Ms. Azeeza Aziz Khan	6,678,000	6,678,000	6,300,990	6,300,990
Mr. Ashok Chakrabarti	1,415,700	-	1,386,000	-
	22,088,700	20,673,000	20,565,090	19,179,090

July 2025 to Mar 2026		Jul 2024 to Mar 2025	
Consolidated	Separate	Consolidated	Separate

34.00 Advertisement and sales promotion expenses

Advertisement and sales promotion	1,772,772	761,847	6,460,935	957,367
Commission on Sales (Trade Discount)	2,406,464		-	-
	4,179,237	761,847	6,460,935	957,367

35.00 Other income

Miscellaneous income (Note 35.01)	45,839,104	11,583,314	49,156,406	17,329,698
Dividend on investment (Note 35.03)	180,335	173,430,335	165,618	165,618
Total	46,019,439	185,013,649	49,322,024	17,495,316

35.01 Miscellaneous income

Interest on FDR	15,332,886	2,094,523	3,286,368	150,600
Miscellaneous received (Note-35.02)	30,506,218	9,488,791	45,870,038	17,179,098
	45,839,104	11,583,314	49,156,406	17,329,698

35.02 Miscellaneous received:

Scrap Sale	-	-	371,550	371,550
Moisture Checking	459,400	459,400	552,400	552,400
Reimbursement of Salary from clients	1,115,205	1,115,205	702,332	702,332
Others CFS related services	29,967,524	7,914,186	44,243,756	15,552,816
Realised Exchange Gain	(1,035,911)	-	-	-
	30,506,218	9,488,791	45,870,038	17,179,098

35.03 Dividend on investment

Exim Bank Ltd	-		63,558	63,558
Power Grid Limited	-			
IFIC Bank Limited	-			
United Insurance Limited	10,233	10,233		
Beximco Limited	-			
United Finance Co Limited	170,102	170,102	102,060	102,060
Container Transportation Services Ltd	-	173,250,000	-	
	180,335	173,430,335	165,618	165,618

36.00 Loss on Sale of Fixed Assets

Cost of Assets	1,339,144		7,566,017	7,566,017
Less: Accumulated Depreciation	1,299,151		6,146,664	6,146,664
WDV of the Assets	39,993		1,419,353	1,419,353
Sales Proceeds	10,710		3,280,000	3,280,000
Profit/(Loss) on Assets Sale	(29,283)		1,860,647	1,860,647

37.00 Finance expenses

Interest on/charged on:

Bank overdraft and Others	150,190,108	150,190,108	125,168,109	125,168,109
Bank Charge	2,071,202	1,107,964	1,784,854	767,325
Term loan	126,905,608	126,905,608	153,445,805	153,445,805
Time loan	15,684,445	15,684,445	18,646,513	18,646,513
Commission on Bank Guarantee	958,674	958,674	735,136	735,136
Workers' profit participation fund	3,303,076	3,303,076	4,837,549	4,837,549
Interest on CTSL Loan-Transport Unit	-	(6,332,337)	-	(6,718,126)
Interest on CTSL Loan-Forwarding Unit	-	-	-	(47,794,590)
Interest on Loan-Provident Fund	906,000	906,000	-	-
Others	3,151,804	-	-	-
Total interest	303,170,918	292,723,538	304,617,966	249,087,721

	July 2025 to Mar 2026		Jul 2024 to Mar 2025	
	Consolidated	Separate	Consolidated	Separate
Commission on Bank Guarantee	958,674	958,674	735,136	735,136
Bank Charges	2,071,203	1,107,964	1,784,854	767,325
Interest on Time Loan-JBL	15,684,445	15,684,445	17,819,272	17,819,272
Interest on Time Loan-PBL	162,133	162,133	-	-
Interest on SOD-Dhaka Bank Ltd	32,474,644	32,474,644	27,411,878	27,411,878
Interest on Time Loan-NCC Bank Ltd	-	-	827,241	827,241
Interest on SOD-PBL	62,484,275	62,484,275	46,002,899	46,002,899
Interest on SOD-JBL	40,552,232	40,552,232	37,677,778	37,677,778
Interest on SOD-EBL	1,896,370	1,896,370	1,798,445	1,798,445
Interest on SOD-DBBL	12,620,455	12,620,455	12,277,109	12,277,109
Interest on Term Loan-EBL	24,780,383	24,780,383	42,464,964	42,464,964
Interest on Term Loan-DBBL	68,730,709	68,730,709	72,628,494	72,628,494
Interest on Term Loan-Pubali Bank Ltd	33,394,516	33,394,516	38,352,347	38,352,347
Interest on loan of PF	906,000	906,000	-	-
Interest on loan of WPPF	3,303,076	3,303,076	4,837,549	4,837,549
Interest income from CTSL-Transport Unit	-	(6,332,337)	-	(6,718,126)
Interest on CTSL Loan-Forwarding Unit	-	-	-	(47,794,590)
Others	3,151,804	-	-	-
	303,170,918	292,723,538	304,617,966	249,087,721

37.01 Details of Finance Expenses:

38.00 Loss from RT operation

	2025-2026			2024-2025
	Jan. to Mar-2026	Jan. to Mar-2025	July 2025 to Mar 2026	Jul-2024 to Mar-2025
Revenue:				
<u>Export cargo handling</u>				
Terminal Service charge			-	-
<u>CFS service:</u>				
Bulk Cargo Handling	13,554,772	9,846,551	18,771,943	16,810,350
	13,554,772	9,846,551	18,771,943	16,810,350
<u>Import/Project cargo:</u>				
Ground rent	-	-	-	-
Handling charge	-	-	-	-
	-	-	-	-
<u>Empty services:</u>				
Coil and Wood Transportation	1,205,255	11,137,194	25,459,751	22,013,068
Other Income(Note-38.1)	9,453,218	7,918,222	26,291,964	26,916,946
	10,658,473	19,055,416	51,751,715	48,930,014
Total revenue:	24,213,245	28,901,967	70,523,658	65,740,364
Less: Operating expenses (Note-38.02)	31,923,759	32,110,240	89,680,776	88,428,373
Net profit/(loss) from operation				
Profit from MV SAPL-1 (Note-35.03)				
Net profit/(loss) from RT Operation	(7,710,514)	(3,208,273)	(19,157,118)	(22,688,009)
38.10 Others Income				
Space Rent & Warehouse Rent	9,328,238	7,755,817	25,088,580	26,178,926
Others	124,980	162,405	1,203,384	738,020
	9,453,218	7,918,222	26,291,964	26,916,946
38.20 Operating expenses- RT				
Bank charges	1,503	10,855	1,503	14,180
Communication expenses	40,500	35,500	121,500	121,500
Consultancy/professional fee	593,750	598,302	1,522,618	1,368,002
Conveyance	30,385	34,790	102,320	106,075
Depreciation	7,678,734	8,353,604	22,976,499	25,001,186
Donation & gift	116,198	128,050	155,848	247,050
Entertainment	115,431	88,360	439,289	176,783
Employers Contribution to PF	356,192	337,332	1,074,795	1,011,030
Fuel consumption	469,383	749,930	1,576,816	1,673,089
Festival Bonus	676,670	606,830	1,836,670	1,746,830
Gas, Electricity and Water Bill	1,267,058	1,113,285	4,024,123	3,409,701
General expenses	248,548	1,426,123	2,668,396	2,531,363
Gratuity expenses	479,524	700,000	1,435,000	2,100,000
Holiday and night allowance	20,702	23,910	100,298	48,445
Insurance premium	227,222	-	681,665	527,420
Cargo Handling Labour Exp	4,637,658	4,317,164	9,494,167	8,367,301
Leave Allowance	-	186,467	237,621	186,467
Medical expense	5,179	460	5,179	9,645
Mobile expenses	38,673	39,242	119,149	111,840
Newspaper & books	-	-	1,770	-
Postage	2,525	1,440	10,375	6,380
Renewal fee	595,549	632,715	1,139,937	1,168,270
Rent, revenue & taxes	-	-	405,280	294,000
Repair Works including Yard	779,850	737,722	1,904,862	1,670,084
Electrical Installation Repair	69,235	290,350	1,055,405	963,590
Salary & allowance	7,973,878	7,334,598	23,976,088	21,298,753
Ansers' Salary	2,258,084	1,847,332	4,224,162	4,179,014
Port Charges	1,941,276	1,350,000	5,823,827	7,200,000
Stationery	67,588	75,797	206,026	204,153
Training expense	-	-	-	6,038
Travelling expense	52,198	37,191	174,798	234,708
Transportation Expenses	-	-	-	-
Vehicle maintenance	1,180,267	1,052,892	2,184,790	2,445,477
	31,923,759	32,110,240	89,680,776	88,428,373

39.00 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	
	31.03.2026	30.06.2025	31.03.2026	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	5,400,000	-
Mr.SAJ Rizvi	MD	Remuneration	2,925,000	-
Mr. Syed Yasser Haider Rizvi	Addl. MD	Remuneration	2,880,000	-
Mr. Syed Nasser Haider Rizvi	Director	Remuneration	2,790,000	-
Ms.Azeeza Aziz Khan	Director	Remuneration	6,678,000	-

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	
	31.03.2026	30.06.2025	31.03.2026	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	21,563	44,888,787
Container Transportation Services Ltd. (receivable)	Subsidiary	Advance for service received	-	-
Container Transport Support Limited	Subsidiary	Advance for service received	-	66,876,243
Summit Alliance Port East Gateway India Pvt Limited	Subsidiary	Remittance per FERA equivalent to US\$30,000/- to meet expenses of the Singapore office which on conversion was equal to \$40,833.	-	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 \$40,833.	-	-

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

	Amounts in BDT			
	As at 31 March 2026	As at 31 March 2026	As at 31 March 2024	As at 31 March 2024
	Consolidated	Separate	Consolidated	Separate
Earning Per Share(EPS)	1.62	2.00	2.34	1.49
Net Assets Value (NAV) per share	35.37	35.03	33.71	34.66

40.01 Basic earnings per share

The computation of EPS is given below:

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

		As at 31 March 2026		As at 31 March 2024	
		Consolidated	Separate	Consolidated	Separate
a) Profit attributable to equity holders		382,701,089	473,964,744	553,754,150	352,371,685
b) Number of Shares outstanding		236,867,123	236,867,123	236,867,123	236,867,123
Earnings per share (EPS) (a÷b)		1.62	2.00	2.34	1.49

During the three-month reporting period from January to March 2026, Summit Alliance Port Limited (SAPL) maintained its Earnings Per Share (EPS) at a level consistent with the same period of the previous year. However, for the nine-month reporting period from July 2025 to March 2026, the recognition of dividend income from its subsidiary, Container Transportation Services Limited (CTSL), had a significant positive impact on the increase in EPS. Moreover, Container Transportation Services Ltd (CTSL), one of the subsidiary of SAP, experienced lower net profit during this period (July 2025 to March 2026) comparing with its same period of last year and elimination of dividend income from its subsidiary in group accounts as per IFRS-10 resulted the reduced consolidated EPS comparing the same period of last year.

40.02 Net Asset Value (NAV) per share

The computation of NAV is given below:

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

		As at 31 March 2026		As at 30 June 2025	
		Consolidated	Separate	Consolidated	Separate
a) Net Asset Value		8,377,845,883	8,297,732,022	8,449,909,986	8,247,123,701
b) Number of shares outstanding		236,867,123	236,867,123	236,867,123	236,867,123
Net Asset Value (NAV) per share (a÷b)		35.37	35.03	35.67	34.82

The increased volume handling along with upward tariff review with clients in SAPL and dividend income from its subsidiary, Container Transportation Services Ltd. leads to improved profit resulting ameliorated NAV in SAPL. However, Dividend payment by SAPL @18% from its Retained Earnings resulted the consolidated NAV slightly decreased from 30th June 2025.

40.03 Net Operating Cash Flow Per Share (NOCFPS)

The computation of NOCFPS is given below:

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

		1st July 2025 to 31 March 2026		1st July 2024 to 31 March 2025	
		Consolidated	Separate	Consolidated	Separate
a) Net Operating Cash Flow		286,446,405	388,794,165	621,373,033	469,950,138
b) Number of shares outstanding		236,867,123	236,867,123	236,867,123	236,867,123
Net Operating Cash Flow Per Share (NOCFPS) (a÷b)		1.21	1.64	2.62	1.98

SAPL experienced upward tariff review with its clients from 3rd January 2026 and consequently the collections process were delayed. Moreover increased finance expenses and income tax payment reduced the Net operating cash flow per share in SAPL. On the other hand, volume handling of freight forwarding business of its subsidiary CTSL reduced significantly resulting the reduced consolidated Net operating cash flow per share from last year reporting.

41.00 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.

41.01 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.

41.02 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.

41.03 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.

42.00 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 31.03.2026		As at 30.6.2025	
		Consolidated	Separate	Consolidated	Separate
		Amount in BDT		Amount in BDT	
i. Case No. 54/musak/aniom/2000 dated 27.07.02 challenged by writ petition before High Court vide No. 6214 of 2005		16,768,340	16,768,340	16,768,340	16,768,340
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		5,397,670	5,397,670	5,397,670	5,397,670
iii. Case No. 156/musak/aniom/05 dated 29-12-05 pending before Customs, Excise & VAT Appellate Tribunal, Dhaka		19,882,591	19,882,591	19,882,591	19,882,591
iv. Case No.4th/A(12)/39/musak/OCL/2002/1845 dated 22-01-07 pending hearing in Appeal		62,110,224	62,110,224	62,110,224	62,110,224
v. Case No. 08 (Audit)/2022 dated- 05-04-2022 pending before Customs, Excise & VAT Appellate Tribunal, Dhaka		9,175,519	9,175,519	9,175,519	9,175,519
		113,334,344	113,334,344	113,334,344	113,334,344

43.00 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

44.00 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>

45.00 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	<u>89,316,411</u>
Share Premium as on 01.07.2020	82,445,919
Transferred to Retained Earnings during 2020-21	<u>10,000,000</u>
	<u><u>72,445,919</u></u>

46.00 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/-.

47.00 Interpretation of few heads of Accounts:

47.01 Cargo handling labour charge:

All Cargo handling works have been done through daily labourer.

47.02 Container transportation expenses:

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

47.03 Maintenance of electrical installation:

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

47.04 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.

47.05 Entertainment expenses:

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

47.06 General expenses:

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

47.07 Vehicle running expenses.:

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

47.08 Building and other construction expenses:

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




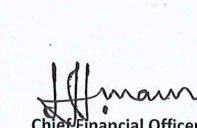

47.09 Procurement of necessary goods from market through procurement department:

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

47.10 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
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Summit Alliance Port Limited

Computation of Total Tax liability for the period July -2025 to March 2026

Related to the None no. 24 & 24.01

	Income Period July-2025 to March 2026
Income from Business:	
Net Profit before tax as per accounts	626,522,265
Less: Other Income for separate consideration	
Dividend Income	173,430,335
Interest on FDR/STD	2,094,523
Misc Income	9,488,791
	441,508,616
Add: Depreciation as per accounts	52,861,989
	494,370,605
Less: Depreciation as per taxation	107,706,121
	386,664,485
Add: Inadmissible Expenses	
Entertainment as per accounts	6,511,883
Donation and Gift	2,539,375
Subscription to BICDA and Others	1,517,618
	10,568,876
	397,233,361
Less: Admissible Expenses	
Subscription to BICDA	1,517,618
	1,517,618
	395,715,743
Less: Allowable Entertainment Expenses	
on 1st 10,00,000 @ 4%	40,000
On Rest @ 2%	7,894,315
	7,934,315
Actual Entertainment Exp	6,511,883
Lower of Allowable and Actual Exp	6,511,883
Total Business Income:	389,203,860
Intercompany Loan written off-SAPPL	7,094,477
Dividend Income	173,430,335
Interest on FDR/STD	2,094,523
Misc. Income	9,488,791
Total Income for tax liability	581,311,986
Computation of Tax Liability:	
Tax @ 22.50% on total Business Income	89,167,126
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	2,134,978
Minimum tax on RT Revenue	705,237
Total tax provision for the period	127,164,675

Calculation of depreciation as per tax return

Off-dock

	Land	Building and Other Const 10%	Electric Equipment 20%	Container Handling Equipment 20%	Furniture and Fixture 10%	Office Equipment 20%	Motor Vehicle 20%	Total
Rate of Dep	-							
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	309,900	96,156,216	-	119,796,976	2,083,459	3,509,421	22,692,282	244,548,253
Depreciation charged for the period	-	64,047,029	1,911,944	32,831,518	1,156,619	3,059,848	4,699,162	107,706,121
Closing Balance as on 31.12.2025	1,749,306,604	789,913,355	10,834,349	186,045,271	14,264,970	17,339,140	26,628,586	2,794,332,274

Computation of Mimimum Current tax:

i. Tax charges as per tax computation	127,164,675
ii. Minimum tax @ 1% of gross receipts as per section 163 (5) of ITA 2023	16,704,579
iii. Tax Deducted at Source (TDS) as per Section 163 (2) of ITA 2023	-
Highest between above three	127,164,675

SUMMIT ALLIANCE PORT LIMITED
Deferred Tax provision on Depreciation (on cost)
As on 31 Mar-2026

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 31.03.2026 Offdock	WDV-Tax return 31.03.2026- RT	WDV-Accounts 31.03.2026 Offdock	WDV-Accounts 31.03.2026- RT	Temporary Difference 30.09.2025 Off Dock	Temporary Difference 31.03.2026- RT
Land-Off-dock	998,883,023	-	309,900	-	309,900	-	-	-	-	999,192,923	-	999,192,923	-	-	-
Land-RT	-	750,362,569	-	-	-	-	-	-	-	-	750,362,569	-	750,362,569	-	-
	998,883,023	750,362,569	309,900	-	309,900					999,192,923	750,362,569	999,192,923	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	96,156,216	39,600	96,195,816	0.10	62,319,564	9,314,278	71,633,842	768,607,958	114,876,096	1,876,894,539	209,891,032	1,108,286,581	95,014,936
Electrical Equipments	11,471,664	37,258,593	-	-	-	0.10	860,375	2,794,394	3,654,769	10,611,289	34,464,199	10,579,390	22,636,404	(31,899)	(11,827,795)
Container Handling Equipments	96,944,115	260,312,120	119,796,976	1,385,810	121,182,786	0.10	16,255,582	19,627,345	35,882,927	200,485,509	242,070,586	339,972,978	348,084,948	139,487,469	106,014,362
Furniture & Fixtures	12,800,044	4,463,671	2,083,459	96,800	2,180,259	0.10	1,116,263	342,035	1,458,298	13,767,240	4,218,435	9,741,324	2,366,848	(4,025,916)	(1,851,587)
Office Equipment	18,812,181	5,982,637	3,509,421	123,400	3,632,821	0.10	1,674,120	457,953	2,132,073	20,647,482	5,648,085	14,816,004	2,953,288	(5,831,477)	(2,694,796)
Motor Vehicles & Other Assets	9,161,310	2,187,000	22,692,282	-	22,692,282	0.10	2,389,019	164,025	2,553,044	29,464,572	2,022,975	37,697,689	-	8,233,117	(2,022,975)
Total:	883,960,619	1,668,579,868	244,238,353	1,645,610	245,883,963		84,614,923	32,700,030	117,314,953	1,043,584,049	1,637,525,447	2,289,701,924	1,803,287,770	1,246,117,875	165,762,323
Grand Total	1,882,843,642	2,418,942,437	244,548,253	1,645,610	246,193,863		84,614,923	32,700,030	117,314,953	2,042,776,972	2,387,888,016	3,288,894,847	2,553,650,339	1,246,117,875	165,762,323

Calculation of Deferred Tax Liabilities as on 31.03.2026

Temporary Difference as on 31.03.2026

Deferred Tax Liability on Assets @22.5%

Deferred Tax Assets on gratuity@22.5%

Net of Deferred Tax as on 31.03.2026(Note-18.01)

	Off-dock	RT	Total
Temporary Difference as on 31.03.2026	1,246,117,875	165,762,323	1,411,880,198
Deferred Tax Liability on Assets @22.5%	280,376,522	37,296,523	317,673,045
Deferred Tax Assets on gratuity@22.5%	41,016,874	-	41,016,874
Net of Deferred Tax as on 31.03.2026(Note-18.01)	239,359,648	37,296,523	276,656,170