Summit Alliance Port Limited
Registered office address:
Katghar, South Patenga, Chattogram- 4204

Summit Alliance Port Limited

Auditor's report and financial statements
for the year ended 30 June 2026

S. F. AHMED & CO.
Chartered Accountants | Since : 1958

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Independent Auditor's Report
To the Shareholders of Summit Alliance Port Limited

Report on the Audit of the Consolidated and Separate Financial Statements

Opinion

We have audited the consolidated financial statements of Summit Alliance Port Limited and its subsidiaries ("the Group"), which comprise the consolidated and seperate statements of financial position as at 30 June 2026, and the consolidated and seperate statements of profit or loss and other comprehensive income (profit and loss statements), consolidated and separate statements of changes in equity and consolidated and separate statements of cash flows for the year then ended, and notes to the consolidated and separate financial statements including a summary of significant accounting policies. The financial statements of subsidiaries namely, (1) Cemcor Limited (2) Container Transportation Services Limited (3) Container Transportation Support Limited (4) Summit Alliance Port East Gateway (India) Private Limited and, (5) Summit Alliance Port Pte Limited were not audited by us.

In our opinion, the accompanying consolidated and separate financial statements give a true and fair view of the financial position of the Group and the Company as at 30 June 2026, and of its consolidated and seperate financial performance and its consolidated and seperate cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated and Seperate Financial Statements section of our report. We are independent of the Group and the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with IESBA code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

(1) We draw attention to the consolidated financial statements, which have been prepared based on the audited financial statements of the Company and its subsidiaries, except for one subsidiary, Summit Alliance Port Pte. Ltd. (SAPPL), which has ceased its operations and was struck off on 23 March 2026. As at the date of cessation of that company, Summit Alliance Port Limited (SAPL) had a receivable balance of BDT 7,094,415 from SAPPL. The receivable has subsequently been written off.

(2) In note 59 to the financial statements it is disclosed that the Company has filed an appeal and obtained a stay order against the decision of the Customs, Excise, and VAT Appellate Tribunal. In accordance with the requirements of IAS 37 – Provisions, Contingent Liabilities and Contingent Assets, management is required to periodically assess the outcome and likelihood of the related appeal and recognize prescribed impact in line with the provisions of the said standard.

(3) In note 39 to the financial statements, where a provision for retirement benefit obligations (gratuity) of BDT 187,388,283 has been recognized. In accordance with IAS 19 – Employee Benefits, an entity is required to perform an actuarial valuation to determine the present value of defined benefit obligations, taking into account factors such as employee demographics, salary growth, and discount rates.
Despite the above requirements, the Company did not perform an actuarial valuation to ascertain the actual liability for the gratuity obligations. As a result, the provision recognized may not represent the accurate present value of the defined benefit obligation, which could lead to misstatement of liabilities and employee benefit expense in the financial statements.



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(4) The Company has not yet amended its name from "Limited (Ltd.)" to "Public Limited Company (PLC)" as required under Section 11(ka) of the Companies Act, 1994 (Second Amendment in 2020) , which mandates that every public limited company shall include the words "Public Limited Company" or the abbreviation "PLC" at the end of its registered name to properly reflect its legal status.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated and separate financial statements of the current period. These matters were addressed in the context of our audit of the consolidated and separate financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

(1) **Revenue**

The Company's revenue arises from container handling, storage, transportation, and related off-dock services. Given the large volume of daily transactions, the complexity of billing arrangements, and the involvement of multiple service components, there is a risk of error in revenue recognition, measurement, or cut-off at year-end.

Audit response

- Evaluated revenue recognition policies and tested compliance with accounting standard.
- Tested internal controls over invoicing and revenue recording.
- Verified a sample of transactions with invoices, challans, and receipts.
- Performed cut-off testing around year-end.
- Assessed adequacy of disclosures in the financial statements.

(2) **Property, plant and equipment**

Property, plant and equipment (PPE) represent a significant portion of the Company's total assets and include container yards, handling equipment, and river terminals. The valuation and impairment assessment of these assets require significant management judgment, particularly in determining useful lives, residual values, and fair value estimates under the revaluation model. Changes in these assumptions could materially affect the carrying amounts of PPE.

Audit response

- Reviewing methodologies used for depreciation and revaluation.
- Testing samples of PPE additions, disposals, and revaluations.
- Conducting physical verification of selected assets for existence and condition.
- Assessing assumptions used by management in impairment reviews.
- Evaluating adequacy of related disclosures.

(3) **Consolidation**

The Company prepares consolidated financial statements that include several subsidiaries. The consolidation process involves significant management judgment in determining control, assessing the completeness and accuracy of financial information of subsidiaries, translating foreign operations into the reporting currency, and eliminating intercompany balances and transactions. These complexities increase the risk of misstatements in the consolidated financial statements.

Audit response

- Assessed the consolidation process and related controls.
- Verified subsidiary financial data included in consolidation.
- Tested elimination of intercompany balances and transactions.
- Reviewed adjustments for foreign exchange translation and others.



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(4) **Related party transactions**

The Company has significant transactions with subsidiaries and related parties. Ensuring completeness, accuracy, and disclosure of related party balances and transactions is critical and subject to management judgment.

Audit response

- Obtained a list of related parties and assessed identification controls.
- Tested transactions on a sample basis with supporting documentation and approvals.
- Reviewed board minutes for related party approvals.
- Evaluated the adequacy of disclosures in line with accounting standard.

(5) **Contingent liabilities – VAT & Customs disputes**

The Company is involved in ongoing VAT and customs disputes before appellate tribunals and the High Court. The outcomes of these cases are inherently uncertain and require significant management judgment in assessing whether a provision should be recognized or a contingent liability disclosed in the financial statements.

Audit response

- Reviewing management's assessment process for contingent liabilities.
- Examining legal correspondences and consulting with legal advisors.
- Discussing case developments with management.
- Assessing disclosures against accounting standard requirements.

(6) **Deferred tax**

The deferred tax assets and liabilities arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. The recognition of deferred tax assets, in particular, involves significant management judgment regarding the probability of future taxable profits against which these assets can be utilized, as well as assumptions about future tax rates and tax legislation.

Audit response

- Reviewed the Company's deferred tax calculations, including temporary differences and tax rates applied.
- Tested the accuracy and completeness of supporting schedules and reconciliations.
- Considered the impact of changes in tax laws or rates and assessed whether any adjustments or disclosures were necessary.
- Evaluated the appropriateness of disclosures in the financial statements in accordance with applicable accounting standards.



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Independent Auditor's Report (continued)

Other information

Management is responsible for other information. The other information consists of the information included in the Company's 30 June 2026 year ended Annual Report other than the financial statements and our auditor's report thereon. We obtained the Directors' Report, Management Discussion and Analysis, Financial information, and Corporate Governance report prior to the date of our auditor's report, and we expect to obtain the remaining reports of the Annual Report after the date of our auditor's report.

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. Based on the work we have performed; we conclude that we have nothing to report in this respect.

Responsibilities of management and those charged with governance for the consolidated and separate financial statements

Management is responsible for the preparation of the consolidated and separate financial statements that give a true and fair view in accordance with IFRSs, the Companies Act, 1994, the Securities and Exchange Rules, 2020, and for such internal control as management determines is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, management is responsible for assessing the Group's and the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Group's and the Company's financial reporting process.

Auditor's responsibilities for the audit of the consolidated and separate financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated and separate financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated and separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



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Independent Auditor's Report (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and the Company to express an opinion on the consolidated and separate financial statements. We are responsible for the direction, supervision and performance of the Group and Company's audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of consolidated and separate financial statements of the current period and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the Qualified consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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Independent Auditor's Report (continued)

Report on other legal and regulatory requirements

In accordance with the Companies Act, 1994 (amendment in 2020) and the Securities and Exchange Rules, 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report the following:

(a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

(b) in our opinion, proper books of account as required by law have been kept by the Group and the Company so far as it appeared from our examination of those books;

(c) the consolidated and separate statement of financial position (balance sheet) and statement of profit or loss and other comprehensive income (profit and loss statement) dealt with by the report are in agreement with the books of account and returns; and

(d) the expenditures incurred were for the purposes of the Group's and the Company's business.

Auditor's Signature	:	
Name of Engagement Partner	:	Md. Moktar Hossain, FCA, Senior Partner
Enrolment No.	:	728
Firm's Name	:	S. F. AHMED & CO., Chartered Accountants
Firm's Reg No.	:	10898 E.P. under Partnership Act 1932

S. F. AHMED & CO. M S

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Document Verification Code (DVC) :

Chattogram, Bangladesh
Dated, 28 OCT 2026

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Statement of Financial Position (Balance Sheet)
As at 30 June 2026

	Notes	30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
Assets					
Non-current assets					
Property, plant and equipment	19	12,399,288,058	12,309,485,700	12,057,650,461	11,962,185,826
Assets-in-transit	20	9,588	9,588	54,814,629	54,814,629
Capital works-in-progress	21	163,295,804	152,783,846	17,090,296	8,846,120
Right-of-use assets	22	17,843,515	-	35,118,077	-
Investment in subsidiaries (see auditor's opinion)	23	-	195,417,529	-	195,417,591
Goodwill	24	-	-	999,975	-
Intangible assets	25	170,000	-	48,037	-
Investment in fixed deposit (non-current portion)	26	20,172,667	-	15,995,000	-
Total non-current assets		**12,600,779,633**	**12,657,696,663**	**12,181,716,475**	**12,221,264,166**
Current assets					
Supplies and Goods	27	17,222,315	14,859,308	10,850,494	9,976,939
Accounts receivable	28	1,200,069,047	532,930,020	738,858,079	308,138,039
Other receivable	29	121,406,233	120,374,592	151,742,078	150,140,620
Intercompany account receivable	30	-	127,917,849	-	138,169,018
Advances, deposits and prepayments	31	327,441,010	209,371,343	308,768,419	178,223,692
Financial instruments (quoted shares)		5,512,362	5,512,362	5,450,169	5,450,169
Investment in fixed deposit (current portion)	26	104,914,785	-	154,051,365	-
Cash and cash equivalents	32	291,329,997	158,283,843	301,902,290	73,108,628
Total current assets		**2,067,895,748**	**1,169,249,317**	**1,671,622,893**	**863,207,105**
Total assets		**14,668,675,383**	**13,826,945,979**	**13,853,339,368**	**13,084,471,271**
Equity and liabilities					
Equity					
Share capital	33	2,368,671,230	2,368,671,230	2,368,671,230	2,368,671,230
Share premium	34	83,058,710	72,445,920	90,312,569	72,445,920
Revaluation surplus on PPE	35	5,232,624,799	5,223,434,035	5,236,315,012	5,226,103,051
Fair value reserve against financial instruments (quoted shares)	36	(33,537,180)	(33,537,180)	(33,590,044)	(33,590,044)
Foreign exchange translation reserve	37	(509,259)	(1,482,662)	973,403	-
Retained earnings	38	824,347,570	810,436,965	605,716,318	613,493,545
		8,474,655,870	**8,439,968,308**	**8,268,398,488**	**8,247,123,702**
Non-controlling interest	38 A	187,874,458	-	181,511,501	-
Total equity		**8,662,530,328**	**8,439,968,308**	**8,449,909,989**	**8,247,123,702**
Liabilities					
Non-current liabilities					
Retirement benefit obligations (gratuity)	39	198,489,836	187,388,283	170,842,467	165,624,169
Deferred tax liability	40	1,203,745,180	1,215,875,735	1,204,413,003	1,205,252,033
Term loan	41	1,080,683,387	1,080,043,553	1,338,426,756	1,337,172,932
Lease liability	42	14,975,072	-	22,063,289	-
Total non-current liabilities		**2,497,893,475**	**2,483,307,571**	**2,735,745,516**	**2,708,049,135**
Current liabilities					
Short term borrowings	43	2,529,678,075	2,526,018,575	1,878,969,049	1,874,943,599
Accounts payable	44	348,435,757	58,483,153	231,879,934	11,750,224
Un-claimed dividend	45	252,790,261	136,123,711	57,909,201	57,909,201
Income tax payable	46	166,902,353	43,255,348	156,738,488	11,805,996
Workers' profit participation fund (WPPF)	47	62,894,196	42,054,985	58,597,980	30,204,326
Lease liability	42	7,599,705	-	14,501,887	-
Other payables	48	139,951,234	97,734,328	269,087,325	142,685,089
Total current liabilities		**3,508,251,580**	**2,903,670,099**	**2,667,683,863**	**2,129,298,434**
Total liabilities		**6,006,145,055**	**5,386,977,671**	**5,403,429,379**	**4,837,347,568**
Total equity and liabilities		**14,668,675,383**	**13,826,945,979**	**13,853,339,368**	**13,084,471,271**
Net asset value (NAV) per share		**36.57**	**35.63**	**35.67**	**34.82**
Contingent liabilities	59	**113,334,344**	**113,334,344**	**113,334,344**	**113,334,344**

These financial statements should be read in conjunction with annexed notes

For and behalf of Board of Directors of Summit Alliance Port Limited

Company Secretary | Chief Financial Officer | Director | Managing Director

Signed in the terms of our report of even date annexed

S. F. AHMED & CO.
Chartered Accountants
DVC :
261028072 8AS809619

Chattogram, Bangladesh
Dated 28 OCT 2026

Summit Alliance Port Limited

Statement of Profit or Loss and Other Comprehensive Income (Profit and Loss Statement)
For the year ended 30 June 2026

	Notes	30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
Revenue	49	7,426,758,260	2,306,167,226	7,280,993,592	2,048,665,781
Operating expenses	50	(5,575,703,948)	(1,023,615,056)	(5,360,307,372)	(908,998,567)
Gross profit		**1,851,054,313**	**1,282,552,170**	**1,920,686,220**	**1,139,667,214**
General and administrative expenses	51	(451,031,036)	(201,763,855)	(353,007,012)	(173,621,019)
Advertisement and sales promotion	52	(4,636,871)	(973,422)	(8,173,235)	(1,084,355)
Operating profit		**1,395,386,405**	**1,079,814,893**	**1,559,505,973**	**964,961,840**
Other income	53	109,402,786	9,684,137	37,518,467	8,587,352
Profit/(Loss) on sale of assets	54	(252,246)	(6,775)	1,876,211	1,876,211
Finance income	55	21,842,291	177,663,059	8,579,456	926,583
Finance costs	56	(410,894,425)	(396,763,253)	(402,269,356)	(338,294,742)
Profit/(Loss) from RT operation	57	(29,827,508)	(29,827,508)	(33,970,726)	(33,970,726)
Profit before contribution to (WPPF)		**1,085,657,303**	**840,564,554**	**1,171,240,024**	**604,086,518**
Contribution to WPPF		(62,867,439)	(42,028,228)	(58,597,980)	(30,204,326)
Profit before tax		**1,022,789,864**	**798,536,326**	**1,112,642,045**	**573,882,192**
Income tax expense					
Current tax	46	287,916,787	167,271,638	259,984,225	126,886,177
Deferred tax	40	(206,148)	11,085,378	11,359,695	13,226,845
		287,710,639	**178,357,016**	**271,343,920**	**140,113,022**
Profit for the year		**735,079,225**	**620,179,310**	**841,298,124**	**433,769,170**
Net change in fair value of financial instruments (quoted shares)		62,193	62,193	(996,762)	(996,762)
Exchange gain/(loss) on translation of foreign business operation	37	(1,482,662)	(1,482,662)	973,403	-
Revaluation of PPE made during the year		-	-	901,680,723	901,680,723
Deferred tax on revaluation of land		-	-	(945,519,948)	(945,519,948)
Deferred tax on revaluation of other assets and financial instruments (quoted shares)		(461,674)	(461,674)	(2,772,539)	(2,772,539)
Total comprehensive income for the year		**733,197,082**	**618,297,167**	**794,663,002**	**386,160,644**
Profit attributable to:					
Equityholders of the company		617,803,196	620,179,310	674,963,344	433,769,170
Non-controlling interest	38	117,276,029	-	166,334,780	-
Profit for the year		**735,079,225**	**620,179,310**	**841,298,124**	**433,769,170**
Earnings per share (EPS)	60	**2.61**	**2.62**	**2.85**	**1.83**

These financial statements should be read in conjunction with annexed notes

For and behalf of Board of Directors of Summit Alliance Port Limited

Company Secretary | Chief Financial Officer | Director | Managing Director

Signed in the terms of our report of even date annexed

S. F. AHMED & CO.
Chartered Accountants
DVC:
2610280728AS809619

Chattogram, Bangladesh
Dated: 28 OCT 2026

Statement of consolidated and separate Changes in Equity - Consolidated
For the year ended 30 June 2026

Particulars	Share capital BDT	Share premium BDT	Revaluation surplus BDT	Retained earnings BDT	Financial assets fair value reserve BDT	Reserve on foreign exchange translation BDT	Non-controlling interest BDT	Total BDT
Company position as on 30 June 2026	**2,368,671,230**	**72,445,920**	**5,223,424,706**	**810,436,964**	**(33,537,180)**	**(1,482,662)**	**-**	**8,439,958,979**
Share premium received-CTSL	-	10,612,790	-	-	-		-	10,612,790
Revaluation surplus-CTSL	-	-	9,190,764	-	-		-	9,190,764
Balance of non-controlling interest in WSML	-	-	-	-	-		100	100
Balance of non-controlling interest in Cemcor Ltd.	-	-	-		-		400	400
Balance of non-controlling interest in CTSL	-	-	-	-	-		175,360,865	175,360,865
Balance of non-controlling interest in CTSL	-	-	-	-	-		(115,781)	(115,781)
Balance of non-controlling interest in SAPEGIPL	-	-	-	-	-		12,628,874	12,628,874
Loss in Cemcor Ltd.	-	-	-	(220,726,074)	-		-	(220,726,074)
Loss in SAPPL	-	-	-	-	-		-	-
Profit in SAPEGIPL	-	-	-	31,224,847	-		-	31,224,847
Loss in Container Transport Support Ltd.	-	-	-	(25,030,376)	-		-	(25,030,376)
Profit in Container Transportation Services Ltd.	-	-	-	240,999,660	-		-	240,999,660
Exchange gain/(loss) on translation of foreign business operation	-	-	-	-	-	973,403		973,403
Excess payment over face value of Cemcor Ltd.'s share	-	-	-	(12,557,450)	-	-	-	(12,557,450)
Balance as on 30 June 2026	**2,368,671,230**	**83,058,710**	**5,232,615,470**	**824,347,570**	**(33,537,180)**	**(509,259)**	**187,874,458**	**8,662,520,999**
Company position as on 30 June 2025	**2,368,671,230**	**72,445,920**	**5,226,103,051**	**613,493,544**	**(33,590,044)**		**-**	**8,247,123,702**
Share premium received-CTSL	-	17,866,649	-	-	-		-	17,866,649
Revaluation surplus-CTSL	-	-	10,211,961	-	-		-	10,211,961
Balance of non-controlling interest in WSML	-	-	-	-	-		100	100
Balance of non-controlling interest in Cemcor Ltd.	-	-	-		-		400	400
Balance of non-controlling interest in CTSL	-	-	-	-	-		169,551,909	169,551,909
Balance of non-controlling interest in CTSL	-	-	-	-	-		(115,099)	(115,099)
Balance of non-controlling interest in SAPEGIPL	-	-	-	-	-		12,074,191	12,074,191
Loss in Cemcor Ltd.	-	-	-	(219,697,349)	-		-	(219,697,349)
Loss in SAPPL	-	-	-	(27,661,340)	-		-	(27,661,340)
Profit in SAPEGIPL	-	-	-	33,920,030	-		-	33,920,030
Loss in Container Transport Support Ltd.	-	-	-	(24,894,752)	-		-	(24,894,752)
Profit in Container Transportation Services Ltd.	-	-	-	243,113,633	-		-	243,113,633
Exchange gain/(loss) on translation of foreign business operation	-	-	-	-	-	973,403		973,403
Excess payment over face value of Cemcor Ltd.'s share	-	-	-	(12,557,450)	-	-	-	(12,557,450)
Balance as on 30 June 2025	**2,368,671,230**	**90,312,569**	**5,236,315,012**	**605,716,317**	**(33,590,044)**	**973,403**	**181,511,501**	**8,449,909,989**

For and behalf of Board of Directors of Summit Alliance Port Limited

Company Secretary | Chief Financial Officer | Director | Managing Director

Chattogram, Bangladesh
Dated, 28 OCT 2026

F. AHMED & CO. M S

Summit Alliance Port Limited

Statement of Changes in Equity - The Company
For the year ended 30 June 2026

Particulars	Share capital BDT	Share premium BDT	Revaluation surplus on PPE BDT	Fair value reserve against financial instruments (quoted shares) BDT	Reserve on foreign exchange translation BDT	Retained earnings BDT	Total BDT
Balance at 1 July 2025	**2,368,671,230**	**72,445,920**	**5,226,103,051**	**(33,590,044)**	**-**	**613,493,544**	**8,247,123,702**
Profit for the year	-	-	-	-	-	620,179,310	620,179,310
Revaluation on PPE-land	-	-	-	-	-		-
Depreciation on revalued amount	-	-	(3,140,019)	-	-	3,140,019	-
Dividend (cash) -15% against 2024-2025	-	-	-	-	-	(426,360,821)	(426,360,821)
Un-claimed dividend paid against 2013-2014	-	-	-	-	-	(15,088)	(15,088)
Deferred tax on revaluation of land			-		-		-
Exchange gain/(loss) on translation of foreign business operation	-	-	-	-	(1,482,662)	-	(1,482,662)
Deferred tax adjustment on revaluation/fair value of PPE-land and financial instruments (quoted shares)	-	-	461,674	(9,329)	-	-	452,345
Net change in fair value of financial instruments (quoted shares)	-	-	-	62,193	-	-	62,193
Balance as at 30 June 2026	**2,368,671,230**	**72,445,920**	**5,223,424,706**	**(33,537,180)**	**(1,482,662)**	**810,436,964**	**8,439,958,978**
Balance at 1 July 2024	**2,368,671,230**	**72,445,920**	**5,270,617,669**	**(32,721,243)**	**-**	**531,707,896**	**8,210,721,472**
Profit for the year	-	-	-	-	-	433,769,170	433,769,170
Revaluation on PPE-land	-	-	901,680,723	-	-		901,680,723
Depreciation on revalued amount	-	-	(3,319,971)	-	-	3,319,971	-
Dividend (cash) -15% against 2023-2024	-	-	-	-	-	(355,300,685)	(355,300,685)
Un-claimed dividend paid against 2013-2014	-	-	-	-	-	(2,808)	(2,808)
Deferred tax on revaluation of land			(945,519,948)		-		(945,519,948)
Exchange gain/(loss) on translation of foreign business operation	-	-	-	-	-	-	-
Deferred tax adjustment on revaluation/fair value of PPE-land and financial instruments (quoted shares)	-	-	2,644,578	127,961	-	-	2,772,539
Net change in fair value of financial instruments (quoted shares)	-	-	-	(996,762)	-	-	(996,762)
Balance as at 30 June 2025	**2,368,671,230**	**72,445,920**	**5,226,103,051**	**(33,590,044)**	**-**	**613,493,544**	**8,247,123,702**

For and behalf of Board of Directors of Summit Alliance Port Limited

Company Secretary | Chief Financial Officer | Director | Managing Director

Chattogram, Bangladesh
Dated, 28 OCT 2026

S. F. AHMED & CO.

Summit Alliance Port Limited

Statement of Cash Flows
For year ended on 30 June 2026

	30 June 2026		30 June 2025	
	Consolidated BDT	The Company BDT	Consolidated BDT	The Company BDT
A. Cash flow from operating activities				
Cash received from customers and others	6,599,855,638	2,181,433,337	6,758,378,440	2,188,707,547
Cash paid to suppliers and employees	(5,449,159,534)	(1,226,240,029)	(5,282,787,767)	(1,218,142,402)
Dividend income	-	-	165,618	165,618
Other income	10,777,025	9,684,137	30,917,498	9,006,164
Financial expenses	(406,184,789)	(396,763,253)	(399,283,151)	(338,294,742)
Advance, deposits and prepayments	(23,649,018)	(31,147,652)	-	-
Income tax paid	(276,884,063)	(135,822,287)	(198,178,036)	(116,034,367)
Net cash generated from/(used in) operating activities	**454,755,261**	**401,144,254**	**909,212,603**	**525,407,818**
B. Cash flow from investment activities:				
Acquisition of property, plant and equipment	(457,113,432)	(451,969,702)	(116,170,937)	(78,512,163)
Advance, deposits and prepayments	-	-	(16,295,034)	(7,422,252)
Proceeds from sale of PPE	12,000	12,000	3,300,000	3,300,000
Capital works-in-progress	(143,937,726)	(143,937,726)	(720,000)	(720,000)
Assets-in-transit	54,805,041	54,805,041	(54,814,629)	(54,814,629)
Dividend Income	173,430,335	173,430,335	-	-
Investment in shares	-	-	10,000	-
Investment in subsidiaries	-	-	-	(1,990,000)
Investment in fixed deposit	53,943,902	-	(170,046,365)	-
Net cash from/(used in) investment activities	**(318,859,880)**	**(367,660,052)**	**(354,736,965)**	**(140,159,043)**
C. Cash flow from financing activities:				
Lease Payments	(18,485,538)	-	21,315,486	-
Short term loan	643,583,578	643,583,578	324,508,882	324,508,882
Term loan	(249,637,981)	(249,637,981)	(368,748,339)	(368,748,339)
Intercompany account receivable	(0)	1,674,092	3,305,612	4,270,838
Dividend paid	(523,161,399)	(348,161,399)	(302,166,092)	(302,166,092)
Finance income	4,232,724	4,232,724	-	-
Net cash generated from/(used in) financing activities	**(143,468,618)**	**51,691,014**	**(321,784,453)**	**(342,134,711)**
Increase/(decrease) in cash and cash equivalents (A+B+C)	**(7,573,238)**	**85,175,216**	**232,691,185**	**43,114,064**
Cash and cash equivalents at beginning of the year	301,069,396	73,108,628	68,533,816	29,994,566
Exchange gain/(loss) on translation of foreign business operation	(2,166,163)	-	677,291	-
Cash and cash equivalents at end of the year	**291,329,997**	**158,283,843**	**301,902,291**	**73,108,630**
Net operating cash flow per share	**1.92**	**1.69**	**3.84**	**2.22**

For and behalf of Board of Directors of Summit Alliance Port Limited

Company Secretary | Chief Financial Officer | Director | Managing Director

Chattogram, Bangladesh
Dated, 28 OCT 2026

F. AHMED & CO. M S

1 Reporting entity

1.1 About the company

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, converted into a public limited company on 06 March 2008. The Company's Registered office is located at Katghar, South Patenga, Chattogram-4204 with Corporate Office at 'The Alliance Building', 63 Pragati Sarani, Baridhara, Dhaka-1212. The Company is listed with both the bourses of the country and trading of its shares commenced from 16 October 2008.

Subsequently Ocean Containers Limited (OCL) was acquired and merged with SAPL effective from 1 October 2012 pursuan to the order passed by the Hon'ble 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:

1.1.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, 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.

1.1.b The Company also formed another 99% owned Subsidiary under the name of "Container Transportation Services Limited (CTSL)" for transportation of containers (empty/laden) 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 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 stood at 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 Shareholders' 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 were recognized in equity as at 30 June 2025. Present shareholding of SAPL in CTSL now stands at 59.40%

1.1.c Summit Alliance Port Pte. Limited, Singapore: In order to maintain close liaison with different multinational clients, both existing and prospective, as well as to expand Company's activities beyond Bangladesh Border, with the approval of the Board in its meeting held on 14 November 2016, the company was incorporated in Singapore with registered office- 18 Cross Street, 14-01 Cross Street Exchange, Singapore 048423. Besides current activities, the Company, in spite to expand horizon of business activities, has a plan to diversify in related services such as Chartering of Ships & Barges and Freight Forwarding. This company has been struck off on 23 March 2026.

1.1.d Summit Alliance Port East Gateway (India) Private Ltd: The another foreign Subsidiary Company of SAPL established on 20 November 2017. Its registered office is located in Kolkata. The company has already obtained three river ports from Indian Govt. through international tender. One port is already in operation at Kolkata and another two ports 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%.

1.1.e The Company also formed another 99.5% owned Subsidiary under the name of "Container Transport Support Limited (CTSL)" for transportation of containers (empty/ladden) from/to depot. CTSL was incorporated as a private limited company on 9 July 2024 under the Companies Act 1994 and started its commercial operation from that date.

1.2 Nature of business

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 Mukhterpur 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 Chattogram 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 28 December 2016 and commercial operation was commenced from 1 January 2019.

2 Basis of preparation

2.1 Statement of compliance

The following International Financial Reporting Standards(IFRSs) and International Accounting Standards(IASs) have been considered while preparing these financial statements:

Title of IASs and IFRSs	Status
IAS 1: Presentation of Financial Statements	Complied
IAS 2: Inventories	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 Ventures	Not Applicable
IAS 29: Financial Reporting in Hyperinflationary Economies	Not Applicable
IAS 32: Financial Instuments: 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 of 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 of Mineral Resources	Not Applicable
IFRS 7: Financial Instrument: Disclosures	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

2.2 Regulatory compliance

The Company is also required to comply with the following major laws and regulations along with the Companies Act 1994 so far those apply to the Company:

(i) The Companies Act, 1994 amended 2020
(ii) The Customs Act, 1969 as amended in 2023
(iii) The Income Tax Act and Rules 2023
(iv) The Value Added Tax and Supplementary Duty Act, 2012
(v) The Value Added Tax and Supplementary Duty Rules, 2016
(vi) The Securities and Exchange Ordinance, 1969
(vii) The Securities and Exchange Rules, 2020
(viii) The Financial Reporting Act, 2015

2.3 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 measured and accounted for at fair value. Financial assets and financial liabilities have been stated at "fair value".

2.4 Use of estimates and judgments

The preparation of financial statements in conformity with IASs/IFRSs requires management to make judgments, estimatesand 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.

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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.

2.5 Comparative information and general

Comparative information has been disclosed in respect of the period from July 2024 to June 2025 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.

2.6 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.

2.7 Level of precision

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

2.8 Authorization for issue

The financial statements were authorised for issue by the Management on 28 OCT 2026

3 Significant accounting policies

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

3.1 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.

4 Property, plant & equipment

4.1 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.

4.2 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.

4.3 Revaluation

Following the current cost accounting method, Company's Lands 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 2025. The revaluation work was done by independent valuer M/s. Shafiq Bashak & Co. Chartered Accountants.

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4.4 Depreciation

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation for an asset ceases at earlier of the date that the asset is classified as held for sale in accordance with IFRS-5 and the date that the asset is derecognized. The depreciation method used reflects the pattern in which the asset's economic benefits are consumed by the entity. After considering the useful life of assets as per IAS-16 "Property, plant and equipment", the annual depreciation is calculated on diminishing balance method over the estimated useful lives of assets which is considered reasonable by the management. The Company charges full-year's depreciation in the year of acquisition, irrespective of the date of purchase and no depreciation is charged in the year of disposal. Land development costs are treated as non-depreciable assets.

Category of asset	Rate(%)
Construction- 1st class	2.5
Construction other than 1st class	10
Container handling equipment	10
Electrical equipment	20
Furniture and fixtures	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.

4.5 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.

5 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.

5.1 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.

6 Lease assets

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



7 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 is recognized in the period in which the related revenue is recognized.

8 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 has been duly considered and reflected in the Statements of Other Comprehensive Income and Statement of Cash Flows.

9 Employee benefits

9.1 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 of that fund for the year ended 30 June 2026 is audited by Basu Banerjee Nath & Co., Chartered Accountants.

9.2 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 Rules. 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.

9.3 Workers' profit participation fund (WPPF)

In terms of amendment brought in the Bangladesh Labour (Amendment) Act 2013, with the approval of Board of Directors, the Company has introduced WPPF effective from 2014 and accordingly due provisions 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 is audited upto the year ended 30 June 2025 Basu Banerjee Nath & Co. Chartered Accountants.

10 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.

11 Income tax expense

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

11.1 Current tax

Current tax is the expected tax payable on the taxable income for the year, using the tax rates enacted or subtantially eneacted 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%. Provision for taxation has been made on the basis of the Finance Act, 2026.

11.2 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: "IncomeTaxes".

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.

12 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.

13 Financial income and 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.

14 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.

14.a 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.



14.b Transactions with related parties

The objective of IAS 24 "Related Party Disclosures" 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 postemployment 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-60

14.1 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.

14.2 Trade receivables

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

14.3 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.

14.4 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.

15 Earnings per share

15.1 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.

15.2 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.

16 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.

17 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' dividend payments are given below:

Year	Cash Dividend	Stock Dividend(Bonus shares)
2009-2010	20%	10%
2010-2011	50%	25%
2011-2012	10%	10%
2012-2013	10%	10%
2013-2014	15%	Nil
2014-2015	10%	5%
2015-2016	NIL	10%
2016-2017	15%	Nil
2017-2018	13%	Nil
2018-2019	6%	4%
2019-2020	8%	2%
2020-2021	10%	0%
2021-2022	15%	0%
2022-2023	12%	0%
2023-2024	15%	0%
2024-2025	18%	0%

18 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. 59



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
19. Property, plant and equipment (PPE)				
Revalued amount				
Opening balance	13,450,035,481	12,378,014,953	12,448,857,316	12,316,671,007
Add: Addition during the year	459,909,451	1,353,650,425	1,114,838,137	980,192,887
	13,909,944,932	13,731,665,378	13,563,695,453	13,296,863,894
Less: Adjustment/Disposal during the	(1,576,355)	(124,000)	(113,659,969)	(17,168,218)
Closing balance (A)	13,908,368,580	13,731,541,378	13,450,035,484	13,279,695,676
Accumulated depreciation				
Opening balance	1,392,385,024	1,317,509,850	1,294,175,895	1,232,703,234
Add: Charge for the year	116,800,725	104,651,053	110,647,944	97,245,433
	1,509,185,749	1,422,160,903	1,404,823,840	1,329,948,667
Less: Adjustment during the year	(105,225)	(105,225)	(12,438,817)	(12,438,817)
Closing balance (B)	1,509,080,522	1,422,055,678	1,392,385,023	1,317,509,850
Written down value (A-B)	**12,399,288,058**	**12,309,485,700**	**12,057,650,461**	**11,962,185,826**
Details are in **Annex A**.				
20. Assets-in-transit				
Opening balance	54,814,629	54,814,629	-	-
Add: Addition during the year :				
Container handling equipment	-	-	42,823,933	42,823,933
Equipment for fire alarm systems	-	-	11,990,696	11,990,696
Floodlights and others	9,588	9,588	-	-
	54,824,217	54,824,217	54,814,629	54,814,629
Less: Transfer to CWIP during the year	54,814,629	54,814,629	-	-
Closing balance	**9,588**	**9,588**	**54,814,629**	**54,814,629**
21. Capital works-in-progress				
Opening balance	17,090,296	8,846,120	15,371,990	8,126,120
Add: Cost incurred during the year	146,205,508	143,937,726	1,718,306	720,000
	163,295,804	152,783,846	17,090,296	8,846,120
Less: Capitalized during the year	-	-		-
Closing balance	**163,295,804**	**152,783,846**	**17,090,296**	**8,846,120**
22. Right-of-use assets				
Opening balance	35,118,077	-	-	-
Add: Addition during the year	213,702	-	51,192,605	-
	35,331,779	-	51,192,605	-
Less: Depreciation charge during the	17,488,264	-	16,074,528	-
Closing balance	**17,843,515**	**-**	**35,118,077**	**-**
23. Investment in subsidiaries				
Cemcor Ltd. (Note 23.1)	-	188,387,050	-	188,387,050
Container Transportation Services Ltd. (Note 23.2)	-	4,950,000	-	4,950,000
Container Transport Support Ltd. (Note 23.3)	-	1,990,000	-	1,990,000
Summit Alliance Port East Gateway (India) Private Ltd (Note 23.4)	-	90,479	-	90,479
Summit Alliance Port Pte. Ltd. (Note 23.5)	-	-	-	62
	-	**195,417,529**	**-**	**195,417,591**

23.1 Investment in Cemcor Ltd.
Cemcor Ltd. is a subsidiary of Summit Alliance Port Limited. Its total number of shares is 1,758,300 @ Tk.100 each where SAPL owns 99.9997%.

23.2 Investment in Container Transportation Services Ltd.
Container Transportation Services Ltd. is a subsidiary of SAPL. Its total number of shares is 833,333 @ Tk.10/- each where SAPL owns 59.40% of its total paid up shares.

23.3 Investment in Container Transport Support Ltd.
Container Transportation Support Ltd. is a subsidiary of SAPL. Its total number of shares is 200,000 @ Tk.10/- each where SAPL owns 99.5% of its total paid up shares.

23.4 Investment in Summit Alliance Port East Gateway (India) Private Ltd.
Summit Alliance Port East Gateway (India) Private Ltd. is a subsidiary of SAPL. Its total number of Share is 10,000 @. Tk.10.00 each where SAPL owns 73.80% of its total paid up shares.

23.5 Investment in Summit Alliance Port Pte. Ltd.
Summit Alliance Port Pte Ltd. is a 100% owned subsidiary of Summit Alliance Port Limited, registered in Singapore, which has ceased its operations and was struck off on 23 March 2026.

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
24. Goodwill				
Goodwill has been arisen for acquisition of shares of Wahid Spinning Mills Ltd. and this has been carried forward since 2010 as detailed below:				
Cost of investment	4,999,875	-	4,999,875	-
Less: Face value of shares	(3,999,900)	-	(3,999,900)	-
	999,975	-	999,975	-
Less: Impairment loss during the year	(999,975)	-	-	-
Amount of goodwill	-	-	**999,975**	-
25. Intangible assets				
Opening balance	48,037	-	-	-
Add: Addition during the year	180,000	-	48,037	-
	228,037	-	48,037	-
Less: Amortization charge during the year	58,037	-	-	-
	170,000	-	**48,037**	-
26. Investment in fixed deposit				
Short Term (26.01)	104,914,785	-	154,051,365	-
Long Term (26.02)	20,172,667	-	15,995,000	-
	125,087,452	-	**170,046,365**	-
26.1 Short Term				
Jamuna Bank PLC	54,914,785	-	154,051,365	-
IDLC Finance PLC	50,000,000	-	-	-
	104,914,785	-	**154,051,365**	-
26.2 Long Term				
Jamuna Bank	20,172,667	-	15,995,000	-
	20,172,667	-	**15,995,000**	-

*This FDR has been kept under lien against the bank guarantee and therefore, is not freely available for use by the company

F. AHMED & CO.

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
27. Supplies and goods				
Diesel & motor oil	7,391,294	6,321,609	3,882,974	3,009,419
Hydraulic oil	2,615,893	2,615,893	4,355,824	4,355,824
Stock of electrical goods	950,301	950,301	882,468	882,468
Stock of tyre and others	6,264,826	4,971,504	1,729,228	1,729,228
	17,222,315	**14,859,308**	**10,850,494**	**9,976,939**
28. Accounts receivable				
Opening balance	738,858,079	308,138,039	351,202,743	324,074,243
Add: Addition during the year	7,481,008,291	2,306,167,226	7,280,993,592	2,048,665,781
Addition during the year- River Terminal (RT)	70,292,064	70,292,064	98,128,851	98,128,851
	8,290,158,435	2,684,597,329	7,730,325,185	2,470,868,875
Less: Collection/Adjustment during the	7,047,103,423	2,151,667,309	6,991,467,106	2,162,730,836
Allowance for doubtful accounts	42,985,965	-	-	-
Closing balance	**1,200,069,047**	**532,930,020**	**738,858,079**	**308,138,039**
28.1 Accounts receivable				
Atlantic International	18,646	18,646	1,528,817	1,528,817
Aristan International Private Ltd.	2,133,797	-	-	-
APM Global Logistics Ltd.	185,308,516	185,308,516	72,716,812	72,716,812
ASL Shipping Ltd.	42,990	42,990	-	-
Akij Foods & Beverage	8,456,240	8,456,240	6,697,862	6,697,862
Amigo Bangladesh Ltd.	-	-	4,805,516	-
Alvi Line BD Ltd.	2,579,448	2,579,448	966,959	966,959
Bangla Trident Ltd.	51,916,104	51,916,104	31,638,765	31,638,765
Baridhi Shipping Lines	787,397	787,397	831,782	831,782
Toll Bangladesh Ltd.	2,235,484	2,235,484	-	-
BS Cargo Agency	5,197,913	5,197,913	1,271,606	1,271,606
CMA CGM (BD) Shipping Ltd.	34,407,831	34,407,831	12,113,546	12,113,546
Columbia Enterprise Ltd.	370,200	370,200	1,271,079	1,271,079
Continental Traders BD Ltd.	7,892,883	7,892,883	3,507,124	3,507,124
CF Global Ltd.	3,318,337	3,318,337	-	-
Container Worldwide Express	938,632	938,632	659,837	659,837
Cosco BD Ltd.	5,183,075	5,183,075	4,884,855	4,884,855
Crown Cement Ltd	131,677	131,677	1,431,091	1,431,091
DSV Air & Sea Ltd.	13,008,115	13,008,115	1,340,121	1,340,121
Denimach Ltd	3,105,435	-	10,765,728	-
Everbest Shipping Agencies Ltd.	1,968,427	1,968,427	4,664,427	4,664,427
Expeditors Ltd.	4,211,147	4,211,147	3,051,026	3,051,026
Expo Freight Ltd.	30,790,804	30,790,804	15,755,595	15,755,595
Euro Denim & Fashin Ltd.	64,636,650	-	9,281,735	-
Freight option Ltd.	-	-	963,069	963,069
Famfa Solution Ltd.	1,866,474	1,866,474	2,513,172	2,513,172
GBX Logistics Ltd.	20,964,505	20,964,505	10,859,591	10,859,591
GP Shipping Lines Ltd.	-	-	90,027	90,027
Geodis Bangladesh Ltd.	3,778,827	3,778,827	-	-
Globelink Associates Ltd.	1,224,309	1,224,309	404,974	404,974



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
Hellmann Worldwide Ltd-Germany	-	-	224,579,279	-
Hellmann Worldwide Ltd-UAE	-	-	17,801,594	-
Hellmann Worldwide Ltd-Poland	-	-	17,472,171	-
Hellmann Worldwide Ltd-Canada	-	-	13,046,991	-
Ha-Meem Design Ltd.	48,501,833	-	-	-
Strait Air Transport-Sweden	-	-	12,847,737	-
Hellmann Worldwide Ltd-USA	-	-	9,429,472	-
Holcim Cement Ltd.	-	-	162,331	162,331
JBS Associates	222,709	222,709	191,810	191,810
Kuehne + Nagel Ltd.	33,399,715	33,399,715	18,697,296	18,697,296
Maersk Bangladesh Ltd.	56,844,883	56,844,883	40,535,935	40,535,935
Mediterranean Shipping Co BD Ltd.	21,454,475	21,454,475	10,166,179	10,166,179
Neotech Unique Private Ltd.	1,155,107	-	-	-
Nippon Express BD Ltd.	748,327	748,327	598,831	598,831
Needle Works BD Ltd.	48,386,384	-	2,856,830	-
Ocean International Ltd.	882,628	882,628	1,112,457	1,112,457
One Network Ltd.	2,789,348	2,789,348	4,405,115	4,405,115
OOCL Logistics Ltd.	6,073,412	6,073,412	2,304,717	2,304,717
PIL BD Ltd.	2,785,827	2,785,827	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
Rizq Sourcing	5,079,830	-	-	-
Sai India Overseas	4,036,932	-	-	-
Scan Global Logistics Ltd.	863,806	863,806	1,257,977	1,257,977
Schenker Logistics BD Ltd.	-	-	10,871,015	10,871,015
Shah Cement Ltd.	-	-	5,806,893	5,806,893
Shodesh Shipping	170,491	170,491	870,491	870,491
Transmarine Logistics Ltd.	1,627,715	1,627,715	903,833	903,833
Trident Shipping Ltd.	93,136	93,136	472,381	472,381
Kalitimex Energy (Singapore) Pte	-	-	2,719,583	-
IFL Factory Ltd.	-	-	2,603,038	-
Refat Garments Ltd.	-	-	2,282,865	-
Vision Shipping Ltd.	2,576,077	2,576,077	-	-
Ispahani Summit Alliance Terminals Ltd.	8,377,702	-	5,945,899	-
Windiesel Services Pvt Ltd.	3,571,243	-	-	-
Others	493,080,109	14,925,994	113,644,994	22,913,441
	1,200,069,047	**532,930,020**	**738,858,080**	**308,138,039**



	As on 30 June 2026	Up to 3 months	4 to 6 months	Above 6 months
28.2 Aging of accounts receivable				
Atlantic International	18,646	10,602	8,044	-
APM Global Logistics Ltd.	185,308,516	100,497,839	57,253,103	27,557,574
ASL Shipping Ltd.	42,990	42,990	-	-
Akij Foods & Beverage	8,456,240	8,456,240	-	-
Alvi Line BD Ltd	2,579,448	2,579,448	-	-
Bangla Trident Ltd.	51,916,104	45,140,649	426,209	6,349,246
Baridhi Shipping Lines	787,397	787,397	-	-
Toll Bangladesh Ltd	2,235,484	2,235,484	-	-
BS Cargo Agency	5,197,913	4,275,250	922,663	-
CMA CGM (BD) Shipping Ltd.	34,407,831	19,549,878	14,120,995	736,958
Columbia Enterprise Ltd.	370,200	198,066	172,134	-
Continental Traders BD Ltd.	7,892,883	3,799,990	4,082,947	9,946
CF Global Ltd	3,318,337	3,318,337	-	-
Container Worldwide Express	938,632	938,632	-	-
Cosco BD Ltd.	5,183,075	3,541,122	1,641,953	-
Crown Cement Ltd	131,677	-	-	131,677
DSV Air & Sea Ltd.	13,008,115	13,008,115	-	-
Everbest Shipping Agencies Ltd.	1,968,427	216,625	213,452	1,538,350
Expeditors Ltd	4,211,147	4,211,147	-	-
Expo Freight Ltd.	30,790,804	30,790,804	-	-
Famfa Solution Ltd	1,866,474	1,866,474	-	-
GBX Logistics Ltd.	20,964,505	20,964,505	-	-
Geodis Bangladesh Ltd.	3,778,827	3,778,827	-	-
Globelink Associates Ltd	1,224,309	1,224,309	-	-
Holcim Cement Ltd	(1)	(1)	-	-
JBS Associates	222,709	222,709	-	-
Kuehne + Nagel Ltd.	33,399,715	33,399,715	-	-
Maersk Bangladesh Ltd.	56,844,883	56,705,806	139,077	-
Mediterranean Shipping Co Bd Ltd	21,454,475	21,454,475	-	-
Nippon Express BD Ltd	748,327	748,327	-	-
Ocean International Ltd.	882,628	882,628	-	-
One Network Ltd.	2,789,348	2,789,348	-	-
OOCL Logistics Ltd	6,073,412	5,187,940	885,472	
PIL BD Ltd.	2,785,827	2,785,827	-	-
Rapid Digital Corporation	873,497	-	-	873,497
Scan Global Logistics Ltd	863,806	863,806	-	
Shodesh Shipping	170,491	-	-	170,491
Transmarine Logistics Ltd.	1,627,715	1,317,681	310,034	-
Trident Shipping Ltd.	93,136	93,136	-	-
Vision Shipping Ltd	2,576,077	1,317,681	1,258,396	-
Others	14,925,994	11,580,550	2,650,820	694,624
	532,930,020	**410,782,358**	**84,085,299**	**38,062,363**

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
29. Other receivable				
Receivable from Crystal Logistics ltd.	25,633,853	25,633,853	42,699,180	42,699,180
Receivable from Sea Glory Shipping (Note 29.1)	94,705,103	94,705,103	107,405,804	107,405,804
Others	1,067,277	35,636	1,637,094	35,636
	121,406,233	**120,374,592**	**151,742,078**	**150,140,620**
29.1 Receivable from Sea Glory Shipping.				
Opening balance	107,405,804	107,405,804	116,238,847	116,238,847
Less: Received during the year	12,700,701	12,700,701	8,833,043	8,833,043
Closing balance	**94,705,103**	**94,705,103**	**107,405,804**	**107,405,804**
30. Intercompany account receivable				
Container Transportation Services Ltd.	-	-	-	-
Summit Alliance Port East Gateway (India) Private Ltd.	-	14,826,614	-	16,309,276
Summit Allaince Port Pte Ltd.-Singapore	-	-	-	7,094,415
Container Transport Support Ltd. (*)	-	68,195,261	-	69,898,103
Cemcor Ltd.	-	44,895,974	-	44,867,224
	-	**127,917,849**	**-**	**138,169,018**

(*) Container Transport Support Ltd (CTSL) has a transaction amounting BDT.54,250,031 tk with Summit Alliance Port Limited during the year.This amount includes loan amount,interest of loan and transport service fee.

31. Advances, deposits and prepayments				
Advances (Note 31.1)	274,674,081	173,159,040	246,160,601	145,644,484
Deposits (Note 31.2)	39,511,397	27,861,361	53,347,293	29,436,102
Prepayments (Note 31.3)	13,255,532	8,350,942	9,260,525	3,143,106
	327,441,010	**209,371,343**	**308,768,419**	**178,223,692**
31.1 Advances				
Against expenses- Off-dock (Note 31.1.1)	138,336,975	136,016,260	92,107,737	87,638,047
Against expenses- RT Project (Note 31.1.2)	500,000	500,000	432,531	432,531
Against salary	8,296,038	8,270,038	11,406,219	11,296,466
For car loan facility	906,685	906,685	1,186,701	1,186,701
For land purchase	-	-	26,067,900	26,067,900
For VAT (Appeal and Tribunal)	20,394,309	20,394,309	15,394,309	15,394,309
Income tax deducted at source by clients	106,240,074	7,071,748	99,565,204	3,628,530
	274,674,081	**173,159,040**	**246,160,601**	**145,644,484**

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
31.1.1 Against expenses-off-dock				
For APL Logistics employee salary and Others	24,416	24,416	24,416	24,416
Fabricated Steel construction works (Kuehne Nagel Shed)	24,158,633	24,158,633	-	-
For diesel purchase and others	1,191,840	1,191,840	3,756,383	3,756,383
For construction and other works	-	-	307,727	307,727
Advance for port expenses	1,643,478	1,643,478	18,770,182	18,770,182
For land hire	70,802,740	70,802,740	36,303,980	36,303,980
Advance for purchase/expenses	5,149,204	3,497,618	7,671,952	6,349,395
Defend Technology- Public Announcement System	835,118	835,118	342,783	342,783
For Kuehne & Nagel employee salary	855,500	855,500	1,215,000	1,215,000
Advance for pick up truck pruchase	-	-	25,000	25,000
Dhaka office petty cash	291,427	291,427	323,817	323,817
For parking yard rent	8,333,312	8,333,312	6,699,982	6,699,982
For new parking yard	13,000,000	13,000,000	-	
Patenga electronics	283,378	283,378	1,133,374	1,133,374
Spare parts puchase	410,893	410,893	38,362	38,362
Walton Hi-tech Industries-electric cable purchase	4,745	4,745	-	-
Others	11,352,291	10,683,162	15,494,779	12,347,646
	138,336,975	**136,016,260**	**92,107,737**	**87,638,047**
31.1.2 Against expenses-RT Project				
Advance for RT expenses	-	-	432,531	432,531
Hi-Tech Construction	500,000	500,000	-	-
	500,000	**500,000**	**432,531**	**432,531**
31.2 Deposits				
Margin against bank guarantee	13,000,000	13,000,000	13,000,000	13,000,000
Miscellaneous deposits-for CPA/Ctg.Club and others	6,894,270	3,245,000	12,631,929	1,845,000
Security deposit with Bangladesh Army	-	-	6,212,140	-
Security deposit for bond license and others	3,692,189	1,097,689	5,832,430	4,072,430
Security deposit to CSR centre	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	6,349,750	3,302,984	6,095,607	3,302,984
	39,511,397	**27,861,361**	**53,347,293**	**29,436,102**

Notes to the Financial Statements
For the year ended on 30 June 2025

		30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
31.3	**Prepayments**				
	Pre-paid insurance	2,666,591	924,321	2,234,099	908,886
	Pre-paid office rent	420,336	420,336	780,624	780,624
	Pre-paid expenses-deferred (Note 31.3.1)	8,744,694	5,582,374	4,362,007	-
	Pre-paid renewal of license	1,423,911	1,423,911	1,883,795	1,453,596
		13,255,532	**8,350,942**	**9,260,525**	**3,143,106**
31.3.1	**Pre-paid expenses-deferred**				
	Tyre consumption	2,893,805	-	4,104,342	-
	Others	5,850,889	5,582,374	257,665	-
		8,744,694	**5,582,374**	**4,362,007**	**-**

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
32. Cash and cash equivalents				
Cash In hand	2,733,696	1,938,234	1,903,340	1,372,472
Cash at bank (Note 32.1)	288,596,301	156,345,610	299,998,950	71,736,157
	291,329,997	**158,283,843**	**301,902,290**	**73,108,628**
32.1 Cash at bank				
Dutch Bangla Bank PLC.	-	-	832,831	-
Dhaka Bank PLC.	8,325	8,325	1,948	1,948
Dutch Bangla Bank PLC.	136,024,580	136,020,358	57,830,987	57,822,578
Janata Bank PLC.	591,654	591,654	1,096,814	1,096,814
Eastern Bank PLC.	65,224,458	9,558,908	33,629,906	4,369,122
IFIC Bank PLC.	230	230	230	230
Jamuna Bank PLC.	54,627,636	64,283	153,062,150	53,142
Mutual Trust Bank PLC.	3,770	3,770	4,460	4,460
Citibank, N.A.	6,328	-	21,363,815	
Sonali Bank PLC.	807,783	807,783	29,093	29,093
Standard Bank PLC.	64,613	64,613	1,397	1,397
Standard Chartered Bank	643,206	643,206	64,759	64,759
Trust Bank PLC.	9,360	9,360	11,543	11,543
United Commercial Bank PLC.	1,744,049	1,744,049	1,828,010	1,828,010
Uttara Bank PLC. (*)	6,452,071	6,452,071	6,452,071	6,452,071
Pubali Bank PLC.	-	-	989	989
Pubali Bank PLC. (FDR)	377,000	377,000	-	-
Punjab National Bank (India)	22,011,239	-	23787945.61	-
	288,596,301	**156,345,610**	**299,998,949**	**71,736,157**

(*) Transactions restricted

	30 June 2026	30 June 2025
	BDT	BDT
33. Share capital		
Authorised capital		
300,000,000 ordinary shares of Tk. 10 each	**3,000,000,000**	**3,000,000,000**
Issued, subscribed and paid-up capital:		
236,867,123 Ordinary shares of Tk. 10 each	**2,368,671,230**	**2,368,671,230**



Shareholding position of the company:

Name of shareholder	Percentage of shareholdings		Face value of shares	
	30 June 2026	30 June 2025	30 June 2026	30 June 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
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 Ltd. (Rep. by Mr. Syed Yasser Haider Rizvi)	23.4803	23.4803	556,170,150	556,170,150
Summit Holdings Ltd. (Rep. by Mr. Faisal Karim Khan)	8.0797	8.0797	191,381,740	191,381,740
Ms. Adeeba Aziz Khan (other then Sponsor/ Director)	3.6817	3.6817	87,207,570	87,207,570
Shareholders (other then 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	30 June 2026		30 June 2025	
	Number of shareholders	Number of Shares	Number of shareholders	Number of Shares
Less than 500 shares	6,487	1,110,395	6,202	1,098,271
501 to 5,000 shares	5,953	11,145,250	5,671	10,458,299
5,001 to 10,000 shares	1,055	8,011,151	881	6,565,354
10,001 to 20,000 shares	678	9,914,359	519	7,739,158
20,001 to 30,000 shares	258	6,410,519	195	4,907,329
30,001 to 40,000 shares	132	4,622,369	100	3,535,821
40,001 to 50,000 shares	90	4,059,594	54	2,491,083
50,001 to 100,000 shares	169	12,098,468	111	7,762,579
100,001 to 1,000,000 shares	93	18,908,828	103	27,667,447
1,000,001 to above	20	160,586,190	22	164,641,782
	14,935	**236,867,123**	**13,858**	**236,867,123**

34. Share premium

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

Opening balance	90,312,569	72,445,920	72,445,920	72,445,920
Received during the year	-	-	17,866,649	-
Share premium money for NCI holder	(7,253,859)	-	-	-
Closing balance	**83,058,710**	**72,445,920**	**90,312,569**	**72,445,920**

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
35. Revaluation surplus on PPE				
Opening balance	5,236,315,011	5,226,103,050	5,281,903,057	5,270,617,670
Revaluation of PPE made during the year	-	-	901,680,723	901,680,723
Adjustment on downward valuation of assets	-	-	30,235	-
Deferred tax against other assets	471,004	471,004	2,644,578	2,644,578
Deferred tax against revaluation of land	-	-	(945,519,948)	(945,519,948)
Depreciation for the year on revalued amount (Annex)	(4,161,216)	(3,140,019)	(4,423,632)	(3,319,971)
Closing balance	**5,232,624,799**	**5,223,434,035**	**5,236,315,012**	**5,226,103,051**
36. Fair value reserve against financial instruments (quoted shares)				
Opening balance	(33,590,044)	(33,590,044)	(32,721,243)	(32,721,243)
Net positive change in fair value of financial assets	62,193	62,193	(996,762)	(996,762)
Benefits against deferred tax on changes in the fair value of financial instruments	(9,329)	(9,329)	127,961	127,961
Closing balance	**(33,537,180)**	**(33,537,180)**	**(33,590,044)**	**(33,590,044)**
37. Foreign exchange translation reserve				
Opening balance	973,403	-	-	-
Add: Addition during the year	(1,482,662)	(1,482,662)	973,403	-
Closing balance	**(509,259)**	**(1,482,662)**	**973,403**	**-**



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
38. Retained earnings				
Retained earnings-Off- Dock (Note 38.1)	1,117,930,780	1,104,020,175	869,472,020	877,249,247
Retained earnings-River Terminal (Note 38.2)	(293,583,210)	(293,583,210)	(263,755,702)	(263,755,702)
	824,347,570	**810,436,965**	**605,716,318**	**613,493,545**
38.1 Retained earnings-Off- Dock				
Opening balance	869,472,020	877,249,247	512,163,891	761,492,873
Profit for the year	938,780,090	650,006,818	874,671,608	467,739,896
Share of (profit)/loss of non-controlling in CTSL (Note 38H)	(116,971,716)	-	(166,168,577)	-
Adjustment for non-payment of outside liability due to struk off	27,650,336	-	-	-
Share of (profit)/loss of non-controlling in CTSL (Note 38I)	682	-	6,496	-
Share of (profit)/loss of non-controlling in CTSL (Note 38C)	-	-	(118,603)	-
Share of (profit)/loss of non-controlling in SAPEGIPL (Note 38G)	(304,995)	-	(172,699)	-
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	(15,088)	(15,088)	(2,808)	(2,808)
Adjustment for exchange loss in retained earnings-SAPPL	-	-	-	-
Adjustment for downward valuation of assets	-	-	(30,235)	-
Depreciation on revaluation surplus (Annex-A)	4,161,216	3,140,019	4,423,632	3,319,971
Translation gain/(loss)	(5,231,012)	-	-	-
	1,117,930,780	**1,104,020,175**	**869,472,020**	**877,249,247**
38.2 Retained earnings-River Terminal				
Opening balance	(263,755,702)	(263,755,702)	(229,784,976)	(229,784,976)
Profit or loss for the year	(29,827,508)	(29,827,508)	(33,970,726)	(33,970,726)
Closing balance	**(293,583,210)**	**(293,583,210)**	**(263,755,702)**	**(263,755,702)**
38.A Non-controlling interest				
Wahid Spinning Mills Ltd.	100	-	100	-
Cemcor Ltd.	400	-	400	-
Container Transportation Services Ltd. (Note 38B)	175,360,865	-	169,551,909	-
Container Transport Support Ltd. (Note 38C)	(115,781)	-	(115,099)	-
Summit Alliance Port East Gateway India Pvt Ltd. (Note 38D)	12,628,874	-	12,074,191	-
	187,874,458	**-**	**181,511,501**	**-**



		30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
38.B	**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 Premium -40.60%	7,253,859	-	-	-
	Share of retained earnings as on 01.07.2025	47,751,958	-	-	-
	Share of current year's profit-CTSL (Note 38H)	116,971,716	-	166,168,577	-
		175,360,865	**-**	**169,551,909**	**-**
38.C	**Non-controlling interest of Container Transport Support Ltd.**				
	Share capital-.5% of Tk.20,00,000	10,000	-	10,000	-
	Share of retained earnings as on 01.07.2025 (Note 38E)-1%	(125,099)	-	(118,603)	-
	Share of current year's profit (Note 38I)	(682)	-	(6,496)	-
		(115,781)	**-**	**(115,099)**	**-**
38.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 38F)	12,291,758	-	11,869,371	-
	Share of current year's profit (Note 38G)-26.20%	304,995	-	172,699	-
		12,628,874	**-**	**12,074,191**	**-**
38.E	**Non-controlling 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 30.06.2026 of non-controlling	**(125,099)**	**-**	**(118,603)**	**-**
38.F	**Non-controlling Interest of retained earnings in SAPEGIPL**				
	Total retained earnings of SAPEGIPL as on 01.07.2025	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 30.06.2026 of Non-controlling	**12,291,758**	**-**	**11,869,371**	**-**
38.G	**Non-controlling interest in current year's profit in SAPEGIPL**				
	Total profit of SAPEGIPL for the period/year	1,164,104	-	659,158	-
	Less: Share of retained earnings of majority-73.80%	859,109	-	486,459	-
	Non-controlling portion of profit of current year	**304,995**	**-**	**172,699**	**-**

		30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
38.H	**Non-controlling interest in current year's profit in Container Transportation Services Ltd:**				
	Total profit of CTSL for the year	288,107,674	-	409,282,210	-
	Less: Share of retained earnings of majority-59.40%	171,135,958	-	243,113,633	-
	Non-controlling portion of profit of current year	**116,971,716**	-	**166,168,577**	-
38.I	**Non-controlling interest in current year's profit in Container Transport Support Ltd:**				
	Total profit of CTSL for the year	(136,306)	-	(1,299,233)	-
	Less: Share of retained earnings of majority-99.5%	(135,624)	-	(1,292,737)	-
	Non-controlling portion of profit of current year	**(682)**	-	**(6,496)**	-
39.	**Retirement benefit obligations (gratuity)**				
	Opening balance	170,842,467	165,624,169	155,796,685	155,796,685
	Add: Provision for the year	38,534,105	32,595,850	35,543,678	30,265,380
		209,376,572	198,220,019	191,340,363	186,062,065
	Less: Paid/Transferred during the year	(10,886,736)	(10,831,736)	(20,497,896)	(20,437,896)
	Closing balance	**198,489,836**	**187,388,283**	**170,842,467**	**165,624,169**
40.	**Deferred tax liability**				
	Opening balance	1,204,413,003	1,205,252,033	250,284,330	249,277,778
	Add: Provision for deferred tax (Note 40.1)	(206,148)	11,085,378	11,359,695	13,226,845
	Benefits against deferred tax on changes in the fair value of financial instruments	9,329	9,329	(106,392)	(127,961)
	Provision for deferred tax against revaluation of land	-	-	945,519,948	945,519,948
	Provision made on revaluation surplus (other assets)	(471,004)	(471,004)	(2,644,578)	(2,644,578)
		1,203,745,180	**1,215,875,735**	**1,204,413,003**	**1,205,252,033**

40.1 Provision for deferred tax liability for tax based depreciation

	As at 30 June 2026		
	Accounting base	Tax base	Temporary difference
Property, plant and equipment	6,020,503,103	4,581,977,844	1,438,525,260
Gratuity provision	187,388,283	-	187,388,283
	6,207,891,387	**4,581,977,844**	**1,251,136,976**
Deferred tax liability @ 22.5% as at 30 June 2026			**281,505,820**



Impacts have been given on the following dates	
1 January 2014	98,817,565
January to December 2014	16,286,714
January to December 2015	13,204,283
30 January to June 2016	5,716,771
July 2016 to June 2017	16,967,758
July 2017 to June 2018	19,247,882
July 2018 to June 2019	28,633,090
July 2019 to June 2020	(5,062,379)
July 2020 to 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 June 2026	11,085,378
	281,505,820

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
41. Term loan				
Local:				
Dutch Bangla Bank PLC.	608,606,497	761,966,392	830,209,391	830,209,391
Pubali Bank PLC.	761,966,392	608,606,497	603,501,479	603,501,479
Eastern Bank PLC.	141,160,418	141,160,418	327,660,418	327,660,418
Director loan- SAPEGIPL	639,834	-	1,253,824	-
	1,512,373,141	**1,511,733,307**	**1,762,625,112**	**1,761,371,288**
Less: Current portion (Note 43.3)	(431,689,754)	(431,689,754)	(424,198,356)	(424,198,356)
	1,080,683,387	**1,080,043,553**	**1,338,426,756**	**1,337,172,932**

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

i) The term loan received from Eastern Bank PLC. for 7 years to pay off the bridge loan and time loan from Dutch Bangla Bank PLC.

ii) The term loan received from Dutch Bangla Bank PLC. for 10 years to pay off the bridge loan and all other time loan.

iii) The term loan received from Pubali Bank PLC. @ 7.50% to pay-off the IDCOL loan.

42. Lease Liability				
Opening balance	36,565,176	-	-	-
Add: Addition during the year	305,198	-	36,565,176	-
	36,870,374	-	36,565,176	-
Less: Payment made during the year	18,485,538	-	-	-
	18,384,836	-	**36,565,176**	-
Payment within 1 year	7,599,705		14,501,887	
Payment after 1 year	14,975,072		22,063,289	

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
43. Short term borrowings				
SOD-Secured overdraft (Note 43.1)	1,772,299,326	1,772,299,326	1,199,111,278	1,199,111,278
Time loan (Note 43.2)	253,898,611	253,898,611	207,084,757	207,084,757
Loan from beneficiaries profit participation fund	-	-	44,549,208	44,549,208
Loan from provident fund	68,130,884	68,130,884	-	-
Others	3,659,500	-	4,025,450	-
	2,097,988,321	**2,094,328,821**	**1,454,770,693**	**1,450,745,243**
Add: Current portion of term loan (Note 43.3)	431,689,754	431,689,754	424,198,356	424,198,356
	2,529,678,075	**2,526,018,575**	**1,878,969,049**	**1,874,943,599**
43.1 SOD-Secured overdraft				
Jamuna Bank PLC.	243,527,388	243,527,388	231,077,904	231,077,904
Pubali Bank PLC.	850,832,428	850,832,428	500,335,043	500,335,043
Dutch Bangla Bank PLC.	149,839,793	149,839,793	148,797,637	148,797,637
Dhaka Bank PLC.	508,328,190	508,328,190	298,267,539	298,267,539
Eastern Bank PLC.	19,771,527	19,771,527	20,633,155	20,633,155
	1,772,299,326	**1,772,299,326**	**1,199,111,278**	**1,199,111,278**
43.2 Time loan				
Jamuan Bank PLC.	253,898,611	253,898,611	207,084,757	207,084,757
	253,898,611	**253,898,611**	**207,084,757**	**207,084,757**
43.3 Current portion of term loan				
Term loan from Eastern Bank PLC.	188,000,000	188,000,000	186,500,000	186,500,000
Term loan from Pubali Bank PLC.	73,689,754	73,689,754	170,000,000	170,000,000
Term loan from Dutch Bangla Bank PLC.	170,000,000	170,000,000	67,698,356	67,698,356
	431,689,754	**431,689,754**	**424,198,356**	**424,198,356**
44. Accounts payable				
Accrued cost on revenue-Hellmann	264,285,643	-	-	-
Others	42,405,504	33,161,766	118,077,687	2,133,135.56
Sea Land Carrier Service	8,837,618	8,837,618	-	-
Inland Waterways Authority of India	8,236,410	-	6,424,810	-
Hellmann Worldwide-USA	6,764,345	-	1,969,162	-
Jahangir and company	5,547,346	5,547,346	-	-
Khaza Container Poribahan	2,453,202	2,453,202	-	-
Bangladesh Power Development Board	2,211,460	2,211,460	2,120,614	2,120,614.00
Abir Enterprise	1,555,407	1,555,407	-	-
Farhana Electronics	1,469,312	1,469,312	-	-
Ismail and Co	1,371,194	1,371,194	-	-
Jaheda Enterprise	979,262	979,262	1,842,207	1,842,207.00
Star Port Solutions	734,323	-	-	-
Aheli Management Services	688,146	-	778,147	-
Oriental Oil Company Ltd.	660,660	660,660	1,698,480	1,698,480.00
Banglalink	156,696	156,696	143,549	143,549.00
Ocean securities	79,229	79,229	117,943	117,943.00

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
Aeromate Services Ltd.	-	-	29,189,336	-
Emirates Sky Cargo	-	-	10,690,590	-
Oryx Aviation Ltd.	-	-	9,806,446	-
Hellmann Worldwide-China	-	-	5,646,237	-
Customs House, Dhaka	-	-	5,082,127	-
Air Galaxy Ltd.	-	-	4,972,406	-
Suad Hamja logistics	-	-	4,180,322	-
Freight care aviation	-	-	4,005,530	-
Ace Aviation Services Ltd.	-	-	3,955,562	-
Passion Cargo Ltd.	-	-	1,791,979	-
Mother Shipping and Trading Agency	-	-	1,423,554	1,423,554.00
Sinthea Traders	-	-	1,346,914	1,346,914.00
Speedy International Ltd.	-	-	1,324,248	-
G Logistics	-	-	1,013,962	-
JMD Enterprise	-	-	538,035	-
HI-Tech Construction	-	-	517,627	517,627.00
PSIS Security and Management Services	-	-	418,851	-
APS Container Pvt Ltd.	-	-	357,577	-
Solex Security Ltd.	-	-	239,071	239,071.00
EYE Q Surveliance Force Ltd.	-	-	167,129	167,129.00
Paragon Logistics Ltd.	-	-	46,002	-
Shristi Event and Promotions	-	-	118,690	-
Hellmann Worldwide-Germany	-	-	11,875,140	-
	348,435,757	**58,483,153**	**231,879,934**	**11,750,224**
45. Un-claimed dividend				
For-2021-2022	-	-	1,345,965	1,345,965
For-2022-2023	1,368,889	1,368,889	1,433,772	1,433,772
For-2023-2024	54,472,436	54,472,436	55,129,464	55,129,464
For-2024-2025	196,948,936	80,282,386	-	-
	252,790,261	**136,123,711**	**57,909,201**	**57,909,201**
46. Income tax payable				
Opening balance	156,738,488	11,805,996	16,769,995	954,186
Add: Provision for the year (Note 46.1)	287,916,787	167,271,638	259,984,225	126,886,177
	444,655,275	**179,077,634**	**276,754,220**	**127,840,363**
Less: Paid/Adjustment during the year	(277,752,922)	(135,822,287)	(120,015,733)	(116,034,367)
	166,902,353	**43,255,348**	**156,738,488**	**11,805,996**



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
46.1 Taxable profit for the year				
Business income for the year	716,822,571	575,352,344	1,095,808,852	554,785,185
Add: Dividend on investment	173,430,335	173,430,335	165,618	165,618
Interest on FDR/STD	4,232,724	4,232,724	760,965	760,965
Misc. income	-	9,684,137	8,245,199	8,245,199
	894,485,630	**762,699,541**	**1,104,980,634**	**563,956,967**
Provision for the year				
On business income	248,838,997	129,454,277	257,924,715	124,826,667
On dividend income	34,686,067	34,686,067	33,124	33,124
On FDR/STD	952,363	952,363	171,217	171,217
On misc. income	2,178,931	2,178,931	1,855,170	1,855,170
	286,656,358	**167,271,638**	**259,984,225**	**126,886,177**
47. Workers' profit participation fund (WPPF)				
Opening balance	58,597,980	30,204,326	25,751,812	25,751,812
Add: Payable for the year	62,867,439	42,028,228	58,597,980	30,204,326
	121,465,419	**72,232,554**	**84,349,792**	**55,956,138**
Less: Paid/Transfer during the year	(58,571,223)	(30,177,569)	(25,751,812)	(25,751,812)
Closing balance	**62,894,196**	**42,054,985**	**58,597,980**	**30,204,326**
48. Other payables				
Provision for expenses (Note 48.1)	21,409,844	16,491,531	75,672,287	72,356,896
VAT account	32,385,448	30,652,696	50,176,331	48,268,910
Miscellaneous payable	1,307,855	481,176	22,094,700	189,725
Salary, holiday, leave allowance and bonus payable	18,548,953	13,916,928	11,083,370	2,069,938
Security deposit- for construction works-others	8,921,649	8,921,649	12,981,661	8,406,391
VDS and TDS-party and staff	14,312,086	11,405,735	10,195,368	8,071,157
System service fee payable to Hellmann Worldwide Inc ltd.	4,437,735	-	74,503,900	-
Provident fund	20,092,900	3,129,830	10,414,848	2,629,231
Advanced received from customers	10,959,119	5,434,783	1,065,264	-
Un-claimed salary, bonus and leave allowance	275,644	-	899,598	692,841
Security deposit-Kuehne Negel Ltd.	7,300,000	7,300,000	-	-
	139,951,234	**97,734,328**	**269,087,325**	**142,685,089**
48.1 Provision for expenses				
Transport bill-May and June-2025 others	-	-	26,953,478	26,953,478
Electric Bill/Audit fee and others	853,909	-	-	-
BIWTC jetty charges payable	332,383	332,383	35,177,643	35,177,643
Commission for OTC/import/export	-	-	5,023,702	5,023,702
Labour bill	3,346,797	3,346,797	2,562,664	2,562,664
Lawyer fee and others	2,678,774	-	-	-
Others	6,379,396	6,336,160	5,954,800	2,639,409
Contract liability	6,476,191	6,476,191	-	-
	20,067,450	**16,491,531**	**75,672,287**	**72,356,896**



		30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
49.	**Revenue**				
	Import income (Note 49.1)	292,447,596	292,447,596	254,664,979	254,664,979
	Export income (Note 49.2)	1,610,656,194	1,610,656,194	1,421,180,651	1,421,180,651
	ICD income (Note 49.3)	403,063,436	403,063,436	372,820,152	372,820,152
	Forwarding revenue- Container Transportation Services Ltd.	4,985,676,099	-	5,066,147,980	-
	Container haulage revenue-CTSL (Note 49.4)	37,602,523	-	83,927,755	-
	Summit Alliance Port Pte Ltd. (Note 49.5)	-	-	-	-
	Terminal charges-SAPEGIPL (Note 49.6)	97,312,413	-	82,252,076	-
		7,426,758,260	**2,306,167,226**	**7,280,993,592**	**2,048,665,781**
49.1	**Import income**				
	Cargo handling- Import	233,545,499	233,545,499	157,254,857	157,254,857
	Ground rent- Import	45,298,943	45,298,943	85,572,818	85,572,818
	Movement- Import	10,087,108	10,087,108	8,543,090	8,543,090
	Weighment bridge charges	2,396,794	2,396,794	2,579,614	2,579,614
	Exit entry fee- Import	1,119,252	1,119,252	714,600	714,600
		292,447,596	**292,447,596**	**254,664,979**	**254,664,979**
49.2	**Export income**				
	Laden container stuffing & transportation	1,457,644,843	1,457,644,843	1,287,902,801	1,287,902,801
	VGM weighing charges	138,638,421	138,638,421	118,259,715	118,259,715
	Laden holding, doc. and palletize cargo charges	13,473,170	13,473,170	13,902,634	13,902,634
	Reefer plug electricity charges	899,760	899,760	1,115,500	1,115,500
		1,610,656,194	**1,610,656,194**	**1,421,180,651**	**1,421,180,651**
49.3	**ICD income**				
	Ground rent- empty container	244,674,581	244,674,581	218,611,714	218,611,714
	Transportation- empty container	116,804,942	116,804,942	113,850,039	113,850,039
	Lift on/off- empty container	26,076,709	26,076,709	25,425,417	25,425,417
	Documentation- empty container	15,084,714	15,084,714	14,795,840	14,795,840
	Entry and exit charges	422,491	422,491	137,142	137,142
		403,063,436	**403,063,436**	**372,820,152**	**372,820,152**
	Forwarding Revenue-Container Transportation Services ltd.				
	Air and sea freight- Import	107,474,340	-	119,965,537	-
	Air and sea freight- Export	4,878,201,759	-	4,946,182,443	-
		4,985,676,099	**-**	**5,066,147,980**	**-**
49.4	**Container haulage revenue-CTSL**				
	Container haulage charges	37,602,523	-	83,927,755	-
		37,602,523	**-**	**83,927,755**	**-**



		30 June 2026		30 June 2025	
		Consolidated	The Company	Consolidated	The Company
		BDT	BDT	BDT	BDT
49.5	**Summit Alliance Port Pte ltd.**				
	Service revenue	-	-	-	-
		-	-	-	-
49.6	**Terminal charges-SAPEGIPL**				
	Cargo handling charges	55,178,041	-	46,786,295	-
	Terminal charges (loading and unloading)	22,221,086	-	19,169,048	-
	Mooring/Berthing assistance charges	7,828,600	-	8,538,530	-
	Parking/Entry fees	3,309,735	-	2,972,041	-
	Yard/Storage rent	6,336,606	-	2,441,734	-
	Truck weighment charges	2,422,160	-	2,317,315	-
	Fuel bunkering charges	16,185	-	27,113	-
		97,312,413	-	**82,252,076**	-
50.	**Operating expenses**				
	Air and sea freight expenses	4,353,114,320	-	4,208,431,171	-
	Salary and allowances	322,970,861	294,049,474	267,099,775	240,674,416
	Container transportation-expenses	217,164,021	271,414,052	241,656,421	241,656,421
	Cargo handling labour charges	148,900,399	139,512,232	137,166,018	125,224,767
	Fuel consumption	119,852,165	73,082,440	113,625,822	70,926,890
	Repair works including yard	109,821,729	24,883,107	120,364,328	26,673,173
	Depreciation	68,502,124	60,698,619	63,354,246	55,155,279
	Electricity expenses	42,205,517	25,866,974	38,016,857	24,234,532
	Security charges	36,218,331	25,282,421	40,370,148	27,310,941
	Gratuity expenses	35,625,030	29,686,775	33,806,448	28,528,150
	Revenue sharing with IWAI	34,937,643	-	20,779,615	-
	Festival bonus	25,142,830	22,864,786	22,848,249	21,037,640
	Employer's contribution to provident fund	13,886,335	13,056,473	12,575,051	11,705,043
	Holiday and night allowances	11,184,261	11,184,261	7,320,050	7,320,050
	Parking yard expense	10,949,013	9,666,351	10,765,256	9,806,816
	Container entrance fee - Ctg. Port	5,812,728	5,812,728	4,373,665	4,373,665
	Electrical installation (Accessories)	4,451,992	4,451,992	4,309,134	4,309,134
	Insurance premium	3,981,711	3,268,372	3,412,340	1,923,247
	Renewal fee	3,561,251	2,340,395	2,793,473	1,707,128
	Leave encashment	2,436,950	2,389,240	2,387,324	2,353,090
	Water expenses	2,434,507	2,428,600	2,068,279	1,980,160
	Customs documentation-expenses	1,306,400	1,306,400	1,313,400	1,313,400
	Pontoon hiring charges	794,690	-	618,618	-
	Vehicle tracking charge	277,376	199,000	259,508	200,550
	Uniform/Rainy goods expenses	171,765	170,365	592,175	584,075
		5,575,703,948	**1,023,615,056**	**5,360,307,372**	**908,998,567**



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
51. General and administrative expenses				
Audit fee	1,626,250	805,000	1,562,550	805,000
Board meeting attendance fees	2,718,800	1,826,000	2,643,600	1,465,200
Communication expenses	2,327,917	892,318	2,553,919	1,013,649
Conveyance	3,604,076	3,028,164	2,982,263	2,417,970
Depreciation	38,073,848	13,311,533	29,182,793	8,715,939
Directors' remuneration (Note 33.01)	29,280,000	27,564,000	27,459,720	25,572,120
Donation and gift	2,338,145	2,338,145	3,018,449	3,011,299
Employer's contribution to provident fund	9,094,384	3,859,342	9,261,916	3,582,373
Entertainment	14,898,626	9,224,152	13,359,046	8,164,532
Festival bonus	28,828,374	15,165,250	24,560,599	14,343,816
General expenses	1,503,197	1,445,233	1,736,893	1,612,296
Holiday and night allowances	972,622	656,661	1,022,867	607,993
HR development cost	1,985,932	54,000	29,000	29,000
Leave encashment	3,588,305	619,224	1,692,559	442,594
Listing and other fee	5,158,366	4,715,669	1,794,795	1,200,000
Medical expenses	2,563,183	522,039	2,460,195	431,471
Meeting expenses including AGM	1,650,391	1,650,391	1,019,284	1,019,284
Newspaper, books and periodicals	38,432	34,979	36,572	35,010
Office rent	11,437,576	11,437,576	16,516,699	10,711,325
Professional fee	6,284,663	2,875,458	6,532,318	3,050,800
Postage	87,646	58,260	119,742	75,033
Printing and stationery	6,677,084	5,360,788	6,583,062	5,403,088
Quality certification - C-TPAT	193,511	193,511	189,061	189,061
Rent revenue and taxes	11,400,139	7,621,803	7,703,443	7,703,443
Salary and allowances	185,887,834	67,315,049	162,500,125	58,502,715
Subscription to BICDA and club	1,483,943	1,483,943	1,288,169	1,288,169
Telephone and cell phone	2,774,822	1,722,743	2,911,859	1,777,673
Traveling expenses	6,029,950	1,931,668	5,381,653	1,215,664
Bad debt written off	44,006,010	-	3,018,235	3,006,345
Corporate social responsibilities	480,000	480,000	160,000	160,000
Intercompany loan written off as struck off (SAPPL)	7,094,477	7,094,477	-	-
Vehicle running expenses	16,942,533	6,476,479	13,725,626	6,068,157
	451,031,036	**201,763,855**	**353,007,012**	**173,621,019**
51.1 Directors' salary/remuneration				
Ms. Azeeza Aziz Khan	8,904,000	8,904,000	8,401,320	8,401,320
Mr. Muhammed Aziz Khan	7,200,000	7,200,000	6,370,800	6,370,800
Mr. SAJ Rizvi	3,900,000	3,900,000	3,600,000	3,600,000
Mr. Syed Yasser Haider Rizvi	3,840,000	3,840,000	3,600,000	3,600,000
Mr. Syed Nasser Haider Rizvi	3,720,000	3,720,000	3,600,000	3,600,000
Mr. Ashok Chakrabarti	1,716,000	-	1,887,600	-
	29,280,000	**27,564,000**	**27,459,720**	**25,572,120**



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
52. Advertisement and sales promotion expenses				
Advertisement and sales promotion	2,067,827	973,422	2,125,253	1,084,355
Commission on export	2,569,044	-	6,047,982	-
	4,636,871	**973,422**	**8,173,235**	**1,084,355**
53. Other income				
Miscellaneous income (Note 53.1)	110,906,727	9,684,137	37,176,314	8,245,199
Foreign exchange gain on intercompany account receivable	(1,503,941)	-	342,153	342,153
	109,402,786	**9,684,137**	**37,518,467**	**8,587,352**
53.1 Miscellaneous income				
Miscellaneous received (Note 53.1.1)	110,906,727	9,684,137	37,176,314	8,245,199
	110,906,727	**9,684,137**	**37,176,314**	**8,245,199**
53.1.1 Miscellaneous received				
Others CFS related services	107,283,860	6,061,270	34,032,451	5,101,336
Reimbursement of salary from clients	2,365,422	2,365,422	1,637,035	1,637,035
Moisture checking	929,832	929,832	906,000	906,000
Forfeited accounts-SAPL PF	327,613	327,613	319,482	319,482
Space rent-IFAD	-	-	281,346	281,346
	110,906,727	**9,684,137**	**37,176,314**	**8,245,199**
54. Profiit/Loss on sale of fixed assets				
Sale of other fixed assets (Note 54.1)	(252,246)	(6,775)	1,876,211	1,876,211
	(252,246)	**(6,775)**	**1,876,211**	**1,876,211**
54.1 Profit/(Loss) on sale of other fixed assets				
Cost of the assets	3,190,322	124,000	7,687,817	7,687,817
Less: Accumulated depreciation written down value	(1,762,576)	(105,225)	(6,264,028)	(6,264,028)
	1,427,746	18,775	1,423,789	1,423,789
Sales proceeds	1,175,500	12,000	3,300,000	3,300,000
Profit/(Loss)	**(252,246)**	**(6,775)**	**1,876,211**	**1,876,211**
55. Finance income				
Interest on FDR/STD	21,661,956	4,232,724	8,413,838	760,965
Dividend on investment (Note 55.01)	180,335	173,430,335	165,618	165,618
	21,842,291	**177,663,059**	**8,579,456**	**926,583**
55.1 Dividend on investment				
Container Transportation Services Ltd.	-	173,250,000	-	-
EXIM Bank PLC.	-	-	63,558	63,558
United Insurance Co Ltd.	10,233	10,233	-	-
United Finance Ltd.	170,102	170,102	102,060	102,060
	180,335	**173,430,335**	**165,618**	**165,618**

	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
56. Finance costs				
Interest on/charged on				
Bank overdraft and others	203,921,986	203,921,986	159,311,669	159,311,669
Bank charge	2,175,074	1,265,579	1,939,944	845,782
Term loan	168,888,005	168,888,005	199,871,560	199,871,560
Time loan	23,457,689	23,457,689	25,732,713	25,732,713
Commission on bank guarantee	1,781,876	1,301,231	1,627,986	1,186,386
Workers' profit participation fund	3,303,076	3,303,076	5,954,891	5,954,891
Interest on CTSL loan-transport unit	-	(8,459,597)	-	(8,933,254)
Interest on CTSL loan-forwarding unit	4,281,435	-	-	(45,675,005)
Interest on Loan-provident fund	3,085,284	3,085,284	-	-
Others	-	-	7,830,593	-
Total interest	**410,894,425**	**396,763,253**	**402,269,356**	**338,294,742**
Details of finance expenses				
Interest on term loan-Dutch Bangla Bank PLC.	90,822,703	90,822,703	96,364,995	96,364,995
Interest on SOD-PBL	89,302,316	89,302,316	62,537,741	62,537,741
Interst on term loan-Eastern Bank PLC.	30,035,244	30,035,244	53,604,201	53,604,201
Interest on term loan-Pubali Bank PLC.	48,030,058	48,030,058	49,902,364	49,902,364
Interest on SOD-Janata Bank PLC.	52,798,578	52,798,578	40,864,232	40,864,232
Interest on SOD-Dhaka Bank PLC.	42,446,514	42,446,514	37,023,162	37,023,162
Interest on time loan-Janata Bank PLC.	23,295,556	23,295,556	24,905,472	24,905,472
Interest on SOD-Dutch Bangla Bank PLC.	16,851,413	16,851,413	16,454,934	16,454,934
Interest on loan of BPPF	3,303,076	3,303,076	5,954,891	5,954,891
Bank charges	2,175,074	1,265,579	1,939,944	845,782
Interest on SOD-Eastern Bank PLC.	2,523,165	2,523,165	2,431,600	2,431,600
Commission on bank guarantee	1,781,876	1,301,231	1,627,986	1,186,386
Interest on time loan-NCC Bank PLC.	-	-	827,241	827,241
Interest on Time Loan-PBL	162,133	162,133	-	-
Interest on loan of PF	3,085,284	3,085,284	-	-
Interest income from CTSL-transport unit	-	(8,459,597)	-	(8,933,254)
Interest on CTSL loan-forwarding unit	4,281,435	-	-	(45,675,005)
Others	-	-	7,830,593	-
	410,894,425	**396,763,253**	**402,269,356**	**338,294,742**

57. Profit/(Loss) from RT operation

Revenue:

	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
	BDT	BDT
CFS service (Note 57.1)	24,727,251	27,779,742
Empty services (Note 57.2)	45,564,813	70,349,109
Terminal service charge	-	-
Total revenue:	**70,292,064**	**98,128,851**
Less: Operating expenses (Note 57.3)	(100,119,572)	(132,099,577)
Net profit/(loss) from operation	**(29,827,508)**	**(33,970,726)**
Net profit/(loss) from RT and vessel operation	**(29,827,508)**	**(33,970,726)**

57.1 CFS service:

Bulk cargo handling	24,727,251	27,779,742
	24,727,251	**27,779,742**



	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
	BDT	BDT
57.2 Empty services:		
Other Income (Note 57.2.1)	5,993,144	35,195,462
Coil and wood transportation	39,571,669	35,153,647
	45,564,813	**70,349,109**
57.2.1 Others Income		
Space rent and warehouse rent	5,903,348	34,427,792
Others	89,796	767,670
	5,993,144	**35,195,462**

	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
	BDT	BDT
57.3 Operating expenses- RT		
Depreciation	30,640,902	33,374,215
Salary and allowances	30,536,134	28,642,889
Ansers' salary	5,712,936	5,272,522
Port charges	5,606,228	9,373,164
Gas, electricity and water bill	5,528,710	4,842,799
Cargo handling labour expense	4,388,234	12,025,184
Gratuity expense	2,909,075	1,737,230
Fuel consumption	2,482,617	2,582,244
Festival bonus	2,277,940	2,105,990
Renewal fee	1,874,686	1,558,843
Transportation expense	1,518,065	9,594,728
Employer's contribution to provident fund	1,431,618	1,348,362
Insurance premium	908,886	1,054,833
Repair works including yard	892,671	2,510,807
Vehicle maintenance	593,464	3,347,606
Rent, revenue and taxes	405,280	294,000
General expenses	254,150	7,022,030
Leave allowance	237,621	186,467
Travelling expense	233,270	253,293
Electrical installation repair	231,465	1,506,464
Consultancy/Professional fee	227,897	1,685,955
Holiday and night allowance	217,698	163,300
Entertainment	208,080	226,628
Communication expenses	162,000	201,093
Mobile expenses	159,838	152,405
Stationery	156,682	285,305
Donation and gift	155,848	527,900
Conveyance	132,795	136,880
Postage	11,660	13,865
Bank charges	8,013	17,966
Medical expense	7,179	12,729
Training expense	6,160	6,038
Newspaper & books	1,770	-
Bad debt written off	-	35,843
	100,119,572	**132,099,577**

	01 July 2025 to 30 June 2026 BDT	01 July 2024 to 30 June 2025 BDT
58. Reconciliation of Net Profit with cash flow from operating activities		
(As per notification No BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018)		
Net profit before tax	**798,536,326**	**573,882,192**
Adjustments:		
Depreciation	104,651,054	97,245,434
Finance costs	396,763,253	338,294,742
Other income	(187,340,422)	(11,390,146)
Increase in inventories	(4,882,369)	(690,480)
Increase in accounts receivable	(224,791,981)	15,936,204
Decrease in other receivable	29,766,028	25,976,711
Decrease in Advance,deposits and prepayments	(57,215,552)	-
Decrease in Intercompany Receivable	7,094,477	-
Increase in Retirement benefit obligations (gratuity)	21,764,114	9,827,484
Decrease in accounts payable	46,732,929	1,438,695
Increase in Workers' profit participation fund (WPPF)	11,850,659	4,452,514
Increase in other payable	(44,950,760)	(84,408,204)
	99,441,430	**396,682,954**
	897,977,756	**970,565,146**
Cash generated from operations		
Dividend income	-	165,618
Income tax paid	(135,822,287)	(116,034,367)
Financial expenses (Cash)	(396,763,253)	(338,294,742)
Other income (Cash)	9,684,137	9,006,164
Net cash generated from operations	**375,076,354**	**525,407,819**



	30 June 2026		30 June 2025	
	Consolidated	The Company	Consolidated	The Company
	BDT	BDT	BDT	BDT
59. 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	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**



60. Related party transactions:

The Company carried out a number of transactions with related parties in the normal course of business on 'arm's 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 associates**

Particulars	Company			
	Transaction during the year		Closing Balance	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	-	-	-	-

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	Transaction during the year	
			30-Jun-26	30-Jun-25
Mr. Muhammed Aziz Khan	Chairman	Honorarium	7,200,000	6,370,800
Mr. S.A.J Rizvi	Managing Director	Remuneration	3,900,000	3,600,000
Mr. Syed Yasser Haider Rizvi	Addl. Managing Director	Remuneration	3,840,000	3,600,000
Mr. Syed Nasser Haider Rizvi	Director	Remuneration	3,720,000	3,600,000
Ms. Azeeza Aziz Khan	Director	Remuneration	8,904,000	8,401,320

Note: 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.

c) Other related party transactions:

			Amount in BDT	
Name of related party	Relationship	Nature of transaction	Transaction during the year	Closing balance
Cemcor Limited (Receivable)	Subsidiary	For purchase of land and other assets and audit fee	28,750	44,895,974
Container Transport Support Ltd. (receivable)	Subsidiary	Advance for service received	-	68,195,261
Summit Alliance Port East Gateway India Pvt Ltd.	Subsidiary	Remittance	-	14,826,614

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

	Amount in BDT			
	As at 30 June 2026		As at 30 June 2025	
	Consolidated	The Company	Consolidated	The Company
Earning Per Share (EPS)	2.61	2.62	2.85	1.83
Net Assets Value (NAV) per share	36.57	35.63	35.67	34.82

61.1 Basic earnings per share

The computation of EPS is given below

a) Profit attributable to equity holders	617,803,196	620,179,310	674,963,344	433,769,170
b) Number of Shares outstanding	236,867,123	236,867,123	236,867,123	236,867,123
Earnings per share (EPS) (a÷b)	2.61	2.62	2.85	1.83

SAPL experienced upward tariff review with its clients from 3rd january 2026 and increased volume handling in both Export, Import and Empty Contaienr Storage boosted the earnings in SAPL Moreover, Container Transportation Services Ltd (CTSL) experienced lower net profit during this year comparing with its last year period and elimination of dividend income from its subsidiary in group accounts as per IFRS-10 resulted the reduced consolidated Earnings Per Share (EPS) comparing the same period of last year.

61.2 Net Asset Value (NAV) per share

The computation of NAV is given below:

a) Net Asset Value	8,662,530,328	8,439,968,308	8,449,909,989	8,247,123,702
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)	36.57	35.63	35.67	34.82

The increased volume handling 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.

61.3 Net Operating Cash Flow Per Share (NOCFPS)

The computation of NAV is given below:

a) Net Operating Cash Flow	454,755,261	401,144,254	581,507,707	566,546,338
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)	1.92	1.69	2.45	2.39

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 resulted the reduced consolidated Net operating cash flow per share from last year reporting.

62. 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.

62.1 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., PIL (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.

62.2 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.

62.3 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.

63. Container handling capacity in TUES

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

64. 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	Premium per share (Tk.)	Total Premium (Tk.)
34,352,466	5	171,762,330

Share Premium Trasnfered:

Share Premium as on 01.07.2019	171,762,330
Transferred to Retained Earnings during 2019-20	89,316,410
Share Premium as on 01.07.2020	82,445,920
Transferred to Retained Earnings during 2020-21	10,000,000
	72,445,920

65. General

All the 956 regular employees of the Company as on 30 June 2026 have been receiving annual salary in excess of Tk. 120,096/-.

66. Interpretation of few heads of Accounts:

66.1 Cargo handling labour charge
All Cargo handling works have been done through daily labourer.

66.2 Container transportation expenses:
The transportation of containers have been done through company's own transport vehicles.

66.3 Maintenance of electrical installation:
It includes the payment to casual labour against regular maintenance work.

66.4 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.

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

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

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

66.8 Building and other construction expenses
It includes the payments to labourers for construction works under the supervision of Company's own employed engineers.

66.9 Procurement of necessary goods from market through procurement department:
The company has its own procurement department. All the necessary items like stationery, spare parts and other goods have been procured by them during the year.

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

Summit Alliance Port Limited

Annex-A

Details of Property, plant and equipment
As at 30 June 2026

Separate

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 1 July 2025	**1,749,245,592**	**3,572,432,558**	**255,306,781**	**1,115,088,402**	**50,984,353**	**78,856,451**	**62,820,071**	6,884,734,208
Additions during the year / Trasnferred from	176,784,072	123,587,222	-	121,492,785	3,022,485	4,466,856	22,616,282	451,969,702
Disposal during the year / Transfer to	-	-	-	-	-	-	(124,000)	(124,000)
Total cost	**1,926,029,664**	**3,696,019,780**	**255,306,781**	**1,236,581,187**	**54,006,838**	**83,323,307**	**85,312,353**	**7,336,579,910**
Revalued as on 30 June 2019	5,401,785,600	61,524,453	379,743	26,071,400	-	844,000	2,675,549	5,493,280,745
Revalued as on 30 June 2025	901,680,723	-	-	-	-	-	-	901,680,723
Total revaluation	**6,303,466,323**	**61,524,453**	**379,743**	**26,071,400**	**-**	**844,000**	**2,675,549**	**6,394,961,468**
Total at 30 June 2026	**8,229,495,987**	**3,757,544,233**	**255,686,524**	**1,262,652,587**	**54,006,838**	**84,167,307**	**87,987,902**	**13,731,541,378**
Rates (%)	-	**2.50%**	**20%**	**10.00%**	**15%**	**20.00%**	**20%**	-
Accumulated depreciation up to 1 July 2025								
On cost	-	**343,845,527**	**216,229,375**	**512,222,565**	**39,521,601**	**61,584,225**	**38,130,424**	1,211,533,717
On revaluation	-	81,768,558	364,334	20,485,072	-	830,767	2,527,401	105,976,132
Total	**-**	**425,614,085**	**216,593,710**	**532,707,637**	**39,521,601**	**62,414,992**	**40,657,825**	**1,317,509,850**
Depreciation charged during the year:								
On cost	-	27,617,440	7,815,481	50,914,794	2,172,786	4,347,816	8,642,717	101,511,035
On revaluation	-	2,546,028	3,082	558,633	-	2,647	29,630	3,140,019
Total	**-**	**30,163,468**	**7,818,563**	**51,473,427**	**2,172,786**	**4,350,463**	**8,672,347**	**104,651,053**
Accumulated Depreciation written off during the year:								
On cost	-	-	-		-	-	105,225	105,225
On revaluation	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**105,225**	**105,225**
Total Accumulated Depreciation to 30 June 2026								
On cost	-	**371,462,967**	**224,044,856**	**563,137,359**	**41,694,387**	**65,932,041**	**46,667,916**	**1,312,939,527**
On revaluation	-	84,314,586	367,416	21,043,705	-	833,414	2,557,031	109,116,151
	-	**455,777,553**	**224,412,272**	**584,181,064**	**41,694,387**	**66,765,455**	**49,224,946**	**1,422,055,678**
Written down value at 30 June 2026								
At Cost	1,926,029,664	3,324,556,813	31,261,924	673,443,828	12,312,451	17,391,266	38,644,437	6,023,640,383
Revalued	6,303,466,323	(22,790,133)	12,327	5,027,695	-	10,586	118,518	6,285,845,317
Total at 30 June 2026	**8,229,495,987**	**3,301,766,680**	**31,274,251**	**678,471,523**	**12,312,451**	**17,401,852**	**38,762,956**	**12,309,485,700**
Total at 30 June 2025	**8,052,711,915**	**3,208,342,935**	**39,092,814**	**608,452,156**	**11,462,752**	**17,285,458**	**24,837,795**	**11,962,185,825**

Depreciation charged to Statement of Comprehensive income:

	Amounts in BDT		
	On cost	On revaluation	Total
Operating expenses	86,347,716	3,107,742	89,455,458
Administrative expenses	15,163,319	32,276	15,195,595
Total	**101,511,035**	**3,140,019**	**104,651,053**



Summit Alliance Port Limited

Annex-A

Details of Property, plant and equipment
Consolidated

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 July 2025								
SAPL	1,749,245,592	3,572,432,558	255,306,781	1,115,088,401	50,984,353	78,856,450	62,820,071	6,884,734,206
Container Transportation Services Ltd	-	-	-	-	2,565,426	23,755,787	- -	26,321,213
SAPEGIPL	-	9,359,615	7,592,151	22,107,791	915,021	1,687,091	1,449,980	43,111,649
Container Transportation Support Ltd	-	-	-	89,270,292	216,637	104,394	-	89,591,323
Total	**1,749,245,592**	**3,581,792,173**	**262,898,932**	**1,226,466,484**	**54,681,437**	**104,403,722**	**64,270,051**	**7,043,758,391**
Additions during the year-SAPL	176,784,072	123,587,222	-	121,492,785	3,022,485	4,466,856	22,616,282	451,969,702
Additions during the year-Container Transportation Support Ltd	-	-	-	632,000	-	-	-	632,000
Additions during the year- Container Transportation Services Ltd	-	-	-	-	94,832	4,236,898	-	4,331,730
Additions during the year-SAPEGIPL	-	2,220,251	-	-	151,465	-	604,304	2,976,020
Disposal during the year / Transfer to - SAPL							(124,000)	(124,000)
Disposal during the year / Transfer to (SAPEGIPL)	-	-	(681,876)	(707,054)	-	(63,425)	-	(1,452,355)
Total cost	**1,926,029,664**	**3,707,599,646**	**262,217,056**	**1,347,884,215**	**57,950,219**	**113,044,051**	**87,366,637**	**7,502,091,488**
Revaluation as on 30 June 2019-SAPL	5,401,785,600	61,524,453	379,743	26,071,400	-	844,000	2,675,549	5,493,280,745
Revaluation as 30 June 2025 -SAPL	901,680,723	-	-	-	-	-		901,680,723
Revaluation as on 30 June 2019 -Container Transport Services Ltd	-	-	-	-	-	-	-	-
Revaluation as on 1 July 2024-Container Transport Support Ltd	-	-	-	11,315,622	-	-	-	11,315,622
Transferred to / Disposal During the year (Revalued) - Container Transportation Services Ltd	-	-	-	-	-	-	-	-
Total revaluation as on 30.6.2026	**6,303,466,323**	**61,524,453**	**379,743**	**37,387,022**	**-**	**844,000**	**2,675,549**	**6,406,277,090**
Total at 30 June 2026	**8,229,495,987**	**3,769,124,099**	**262,596,799**	**1,385,271,237**	**57,950,219**	**113,888,051**	**90,042,186**	**13,908,368,578**
Rates(%)	-	**2.50%**	**20%**	**10%**	**15%**	**20%**	**20%**	
Accumulated depreciation up to 1 July 2025								
On cost								
SAPL	-	343,845,527	216,229,375	512,222,565	39,521,601	61,584,225	38,130,424	1,211,533,717
Container Transportation Services Ltd	-	-	-	-	180,101	4,045,197	-	4,225,298
Container Transport Support Ltd	-	-	-	56,014,815	109,682	84,271	-	56,208,768
SAPEGIPL	-	863,280	2,725,289	7,050,874	267,679	1,131,175	1,299,150	13,337,447
On revaluation-SAPL	-	81,768,558	364,334	20,485,072	-	830,767	2,527,401	105,976,132
On Revaluation-Container Transport Support Ltd.	-	-	-	1,103,661	-	-	-	1,103,661
Total	-	**426,477,365**	**219,318,999**	**596,876,987**	**40,079,063**	**67,675,635**	**41,956,975**	**1,392,385,024**



Summit Alliance Port Limited

Annex-A

Details of Property, plant and equipment

Amounts in BDT

Particulars	Land	Building and other construction	Electrical equipment	Container handling equipment	Furniture and fixtures	Office equipment	Motor vehicles	Total
Depreciation charged during the year:								
On cost								
SAPL	-	27,617,440	7,815,481	50,914,794	2,172,786	4,347,816	8,642,717	101,511,035
Container Transportation Services Ltd	-	-	-	-	273,134	6,923,328	-	7,196,462
Container Transport Support Ltd	-	-	-	3,388,747	15,524	4,025	-	3,408,296
SAPEGIPL	-	248,855	408,131	808,842	66,054	120,530	(1,128,695)	523,716
On Revaluation-Container Transport Support Ltd.	-		-	1,021,197	-	-	-	1,021,197
On revaluation-SAPL	-	2,546,028	3,082	558,633	-	2,647	29,630	3,140,019
Total	**-**	**30,412,323**	**8,226,694**	**56,692,213**	**2,527,498**	**11,398,346**	**7,543,651**	**116,800,724**
Accumulated depreciation transferred during the year:								
On cost - SAPL	-	-	-	-	-	-	105,225	105,225
On cost - Container Transport Support Limited	-	-	-	-	-	-	-	-
On cost - Container Transportation Services Ltd.	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**105,225**	**105,225**
Written down value at 30 June 2026								
At cost-SAPL	1,926,029,664	3,324,556,813	31,261,924	673,443,827	12,312,451	17,391,265	38,644,437	6,023,640,381
At cost-Container Transportation Services Ltd.	-	-	-	-	2,207,023	17,024,160	-	**19,231,183**
At cost-Container Transport Support Limited	-	-	-	30,498,730	91,431	16,098	-	**30,606,259**
At cost-SAPEGIPL	-	10,467,731	3,776,855	13,541,021	732,753	371,961	1,883,829	**30,774,151**
Revaluated-SAPL	6,303,466,323	(22,790,133)	12,327	5,027,695	-	10,586	118,518	6,285,845,317
Revalued-Container Transportation Services Ltd	-	-	-	-	-	-	-	-
Revalued-Container Transport Support Limited	-	-	-	9,190,764	-	-	-	**9,190,764**
Total at 30 June 2026	**8,229,495,987**	**3,312,234,411**	**35,051,107**	**731,702,037**	**15,343,658**	**34,814,070**	**40,646,784**	**12,399,288,055**
Total at 30 June 2025	**8,052,711,915**	**3,208,342,935**	**39,092,814**	**608,452,156**	**11,462,752**	**17,285,459**	**24,837,795**	**11,962,185,826**

S. F. AHMED & CO.

Summit Alliance Port Limited

Annex-B

Financial assets available for sale and its fair value

As at 30 June 2026

Particulars	Investment in shares (number) as on 30 June 2026	Investments in shares (cost)	Investment in shares (cost) as on 30 June 2026	Market price of investment as on 30 June 2026	Fair value of investment as on 30 June 2026	Fair value of investment as on 30 June 2025	Changes in fair value as on 30 June 2026 since 30 June 2025
	BDT	BDT	BDT	BDT	BDT	BDT	BDT
Exim Bank PLC.	63,558	2,053,440	2,053,440	3.00	190,674	349,569	(158,895)
People Leasing Limited	617,216	30,999,945	30,999,945	1.20	740,659	1,234,432	(493,773)
Power Grid Limited	25,300	2,274,425	2,274,425	39.60	1,001,880	809,600	192,280
S Alam Cold Roll Mills Limited	44,000	3,378,038	3,378,038	14.60	642,400	880,000	(237,600)
United Finance PLC.	170,102	9,049,791	9,049,791	15.50	2,636,581	1,939,163	697,418
United Insurance Limited	6,822	764,605	764,605	44.00	300,168	237,406	62,762
	926,998	**48,520,244**	**48,520,244**	**-**	**5,512,362**	**5,450,169**	**62,193**

