

Un-Audited Financial Statement
of
Intraco Refueling Station PLC
As at & for the Period ended September 30, 2025

Intraco Refueling Station PLC
Statement of Financial Position (Un-Audited)
As at September 30, 2025

PARTICULARS	Note's No.	30-Sep-2025	30-June-2025
ASSETS			
NON-CURRENT ASSETS			
Property, Plant & Equipment	4.00	2,120,609,854	2,154,224,347
Capital Work-In-Progress	5.00	350,440	350,440
Total Non-Current Assets		2,120,960,294	2,154,574,787
Investment in Share	6.00	46,637,100	46,637,100
CURRENT ASSETS			
Inventories	7.00	3,402,870	5,166,210
Trade Receivables	8.00	106,003,782	60,933,192
Dividend Receivable	9.00	64,764,435	64,764,435
Advance, deposit & pre-payments	10.00	604,139,860	514,433,520
Cash & Cash Equivalents	11.00	25,908,500	37,681,436
Total Current Assets		804,219,447	682,978,793
TOTAL ASSETS		2,971,816,841	2,884,190,680
EQUITY AND LIABILITIES			
SHARE HOLDERS EQUITY			
Share Capital	12.00	982,327,500	982,327,500
Merger Consideration shares reserve	13.00	13,102,793	13,102,793
Retained Earnings	14.00	313,412,010	289,132,839
Total Equity		1,308,842,303	1,284,563,132
NON-CURRENT LIABILITIES			
Deferred Tax Liability	15.00	120,371,144	113,176,189
Long Term Borrowings	16.00	13,241,523	12,550,417
Intraco Refueling Convertible Bond	17.00	373,500,000	373,500,000
Security Deposit (Long Term Portion)	18.00	634,025,747	569,847,760
Total Non-Current Liabilities		1,141,138,414	1,069,074,366
CURRENT LIABILITIES			
Current portion of Long Term Borrowings	16.00	14,501,000	14,501,000
Trade & Others Payables	19.00	187,111,399	207,830,650
Liabilities for expenses	20.00	65,915,318	59,450,186
Workers Profit Participation fund	21.00	41,169,031	39,406,173
Unclaimed Dividend Account	22.00	1,891,230	1,900,052
Provision for Tax	23.00	211,248,146	207,465,119
Total Current Liabilities		521,836,124	530,553,180
TOTAL LIABILITIES		1,662,974,538	1,599,627,546
TOTAL EQUITY AND LIABILITIES		2,971,816,841	2,884,190,680
Net Asset Value Per Share (NAVPS)	24.00	13.28	13.03

The accounting policies and explanatory notes form an integral part of the Financial Statements.

Director

Director

Managing Director

Company Secretary

Chief Financial Officer

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 20 December, 2025

Intraco Refueling Station PLC
Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)
For the Period ended September 30, 2025

PARTICULARS	Note's No.	30-Sep-2025	30-Sep-2024
A Sales Revenue	25.00	347,164,375	140,472,290
B Cost of Sales	26.00	289,478,711	117,691,394
C Gross Profit (A-B)		57,685,664	22,780,896
D Administrative & Selling Expenses	27.00	15,008,259	12,618,818
E Financial Expenses	28.00	7,214,309	4,304,502
F Profit from Operation (C-D-E)		35,463,096	5,857,576
G Other Income	29.00	1,556,914	16,649,342
H Net Profit before WPPF (F+G)		37,020,010	22,506,918
I Workers Profit Participation Fund (WPPF)		1,762,858	1,071,758
J Net Profit Before Tax (H-I)		35,257,152	21,435,160
K Income Tax Expenses		10,977,981	8,972,237
Income Tax Expense	23.01	3,783,027	4,172,702
Deferred Tax Expense	15.01	7,194,955	4,799,535
L Net Profit After Tax (J-K)		24,279,171	12,462,923
M Other Comprehensive Income		-	-
N Total Comprehensive Income (L+M)		24,279,171	12,462,923
O Non-Controlling Interest		-	-
P Profit for Ordinary Shareholders (N-O)		24,279,171	12,462,923
Q EPS	30.00	0.25	0.13
Number of shares used to compute EPS		98,571,236	98,232,750

The accounting policies and explanatory notes form an integral part of the Financial Statements.


Director


Director


Managing Director


Company Secretary


Chief Financial Officer

Place: Dhaka

Dated: 20 December, 2025

Intraco Refueling Station PLC
Statement of Changes in Equity (Un- Audited)
For the Period ended September 30, 2025

Particulars	Ordinary Share Capital	Share Premium	Merger Consideration shares reserve	Retained Earnings	Total Equity
Balance as on : July 01, 2025	982,327,500	9,717,933	3,384,860	289,132,839	1,284,563,132
Adjustment arising from the merger	-	-		-	-
Share Premium : Tk. 9,717,933	-	-		-	-
Merger Consideration shares reserve		-		-	-
0% stock dividend	-			-	-
1% cash dividend	-			-	-
Interim Dividend	-			-	-
Net Profit for the period after Tax	-			24,279,171	24,279,171
Balance as on: Sep 30, 2025	982,327,500	9,717,933	3,384,860	313,412,010	1,308,842,303

Intraco Refueling Station PLC
Statement of Changes in Equity (Un- Audited)
For the year ended 30 Sep, 2024

Particulars	Ordinary Share	Retained Earnings	Total Equity
Balance as on : July 01, 2024	982,327,500	150,305,994	1,132,633,494
0% stock dividend	-	-	-
10% cash dividend	-	(13,561,689)	(13,561,689)
Interim Dividend	-	-	-
Net Profit for the period after Tax	-	12,462,925	12,462,925
Balance as on: Sep 30, 2024	982,327,500	149,207,230	1,131,534,731

The accounting policies and explanatory notes form an integral part of the Financial Statements.


Director


Director


Managing Director


Company Secretary

Place: Dhaka

Dated: 20 December, 2025


Chief Financial Officer

Intraco Refueling Station PLC
Statement of Cash Flows (Un - Audited)
For the Period ended September 30, 2025

PARTICULARS	Note's No.	30-Sep-2025	30-Sep-2024
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers		302,093,785	140,664,072
Received from other income		1,556,914	3,087,653
Cash Payments to suppliers		(180,905,672)	(104,095,223)
Cash Payments to employees		(12,720,765)	(10,736,561)
Cash Payments to others		(98,104,231)	(7,573,630)
Cash generated from operations		11,920,031	21,346,311
Cash payments for financial expenses		631,529	(4,939,202)
Paid for income tax		(225,500)	-
Net cash from operating activities	32.00	12,326,060	16,407,109
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Acquisition of Property, Plant & Equipment		(31,500)	(594,023)
Capital Work-In-Progress		-	-
Net Fund Adjustment		(88,927,766)	(10,231,635)
Net cash used in investing activities		(88,959,266)	(10,825,658)
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Loan Received / (Paid)		691,106	(14,551,748)
Received Bond		-	-
Received from Partise		64,177,987	-
Paid for Cash Dividend		(8,822)	-
Net cash provided by financing activities		64,860,271	(14,551,750)
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		(11,772,935)	(8,970,299)
E. Cash & cash equivalents at the beginning of the period		37,681,436	25,116,963
F. Cash & cash equivalents at the end of the period (D+E)		25,908,500	16,146,663
G Net Operating Cash Flow Per Share	31.00	0.13	0.17

The accounting policies and explanatory notes form an integral part of the Financial Statements.


Director


Director


Managing Director


Company Secretary


Chief Financial Officer

Place: Dhaka

Dated: 20 December, 2025

Intraco Refueling Station PLC
Accounting Policies and Explanatory Notes (Un -Audited)
As at and for the year ended 30 Sep, 2025

1.00 Corporate History of the Reporting Entity

Intraco Refueling Station Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company vide Registration No. C-66298(3790)/07 dated 27th March, 2007. The Company had been converted into a public Limited Company on 28th September 2015 under The Companies Act, 1994.

The company raised Tk. 300,000,000 divided into 30,000,000 ordinary shares of Tk. 10 each through IPO on April 17, 2018. The shares of the company were listed with both Dhaka Stock Exchange on April 26, 2018 and Chittagong Stock Exchange on May 06, 2018. The trading of shares of the company was started from May 17, 2018 in both the Stock Exchanges.

The registered office and principal place of business of the company have changed and is newly located at INTRACO CENTER, House # 40, Block # J, Pragati Sarani, Baridhara, Dhaka-1212.

2.00 Corporate Business

The company is involved in the operation of CNG Refueling Station in different places in Bangladesh. Besides this, the company has taken the initiative to establish a LPG cylinder manufacturing Plant in Cumilla, to considering its potentiality and identifying the opportunity to serve the nation. The Company and its Subsidiaries are operating its CNG Stations on rented Land through lease agreement from Bangladesh Railway and different Private Landowners as under;

Name of the Company	Location	Land Owner
Intraco Refueling Station PLC	Haratali Highway, Sadar South, Comilla	Mrs. Parvin Akhter Md. Siddikur Rahman Sah Alam Buiya
	Comilla Road, Bishinudi, Haratali, Chandpur, Comilla	Mr. Amir Hossen Khan, S/o Late A. Ohab Khan, Comilla Road Chanpur-3600
	154, Naya Aity, Mukti Sarani, Shenar Par Demra Dhaka.	Md. Fazlur Rahman Md. Aatur Rahman 26, No Shayesta khoan Road, Amiz Bhubon Po. Narayanganj, Thana narayanganj, Dist. narayanganj.
	Bhrahmon Kitta, Thana-Keranigonj Model, Keranigonj, Near ADDA Restaurant	(1) Mohammad Mujahidul Islam, S/O- Bhrahmon Kitta, Thana-Keranigonj Model, Keranigonj, Near ADDA Restaurant
	Molla Bazar, Union- Konda, Dakhsin Keranigonj	(1) Md. Zakir Hossain, S/O-Late Abdul Aziz Fakir, Molla Bazar, Keranigonj (2) Md. Insan, S/O- Abdul Aziz Mollah, Molla Bazar, Keranigonj
	Pona Union, Kashiani, Gopalganj	Mrs Sadia Mahmuda, W/O- Zihadul Kabir, Mouza- Pona, Kashiani, Gopalganj
	Asian High Way, Lalkhan Bazar, Tigerpass Crossing, Chattogram	Govt. Lease Land Owner- Bangladesh Railway (East Zone)
	15 Neval Academy Sea-Beach Road, Patenga, Chattogram.	Intraco Refueling Station PLC.
	Bapery Bazar, Sachia, Bhola Sadar, Bhola	(1) Md. Abu Zafor (2) Md. Habibullah Khan
	Rabna Bypass, Dhaka-Tangail High way, Tangail	Land Ownership – Tangail CNG Refueling Station Ltd. (Sister Concern of Intraco Group)

2.01 Subsidiary Companies

Good CNG Refueling Station Ltd.

Good CNG Refueling Station Ltd. was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-80047/09 dated 8th October, 2009.

The Company is involved in the operation of CNG refueling station.

Good CNG Refueling Station Ltd.

The parent company holds 8,28,500 no. of shares that represent 95.00057% of the subsidiary company. Moreover, the subsidiary entity is controlled by the Intraco Refueling Station PLC. Control exists when Intraco Refueling Station Ltd. has the power to govern the financial and operating policies of the entity. In assessing control, potential voting rights that are presently exercisable are considered. Under a scheme of arrangement for merger, the company merged its business with Intraco Refueling Station PLC.

M Hye & Co. CNG Refueling Station Ltd.

M Hye & Co. CNG Refueling Station Limited (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-94484/11 dated 26th July, 2011.

The Company is involved in the operation of CNG refueling station.

M Hye & Co. CNG Refueling Station Ltd.

The parent company holds 26,01,714 no. of shares that represent 95.00020% of subsidiary company. Moreover subsidiary entity are controlled by the Intraco Refueling Station PLC. Control exists when Intraco Refueling Station Ltd. has the power to govern the financial and operating policies of the entity. In assessing control, potential voting rights that are presently exercisable are considered. Under a scheme of arrangement for merger, the company merged its business with Intraco Refueling Station PLC.

Nessa & Sons Ltd.

Nessa & Sons Limited (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-94488/11 dated 26th July, 2011.

The Company is involved in the operation of CNG refueling station.

Nessa & Sons Ltd.

The parent company holds 23,95,000 no. of shares that represent 95.000099% of subsidiary company. Moreover subsidiary entity are controlled by the Intraco Refueling Station PLC. Control exists when Intraco Refueling Station Ltd. has the power to govern the financial and operating policies of the entity. In assessing control, potential voting rights that are presently exercisable are considered. Under a scheme of arrangement for merger, the company merged its business with Intraco Refueling Station PLC.

Absar & Elias Enterprises Ltd.

Absar & Elias Enterprise Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company under The Companies Act, 1994 vide Registration No. C-63432(923)/06 dated 24th August, 2006.

The Company is involved in the operation of CNG refueling station.

Absar & Elias Enterprises Ltd.

The parent company holds 21,05,400 no. of shares that represent 95.00045% of subsidiary company. Moreover subsidiary entity are controlled by the Intraco Refueling Station Ltd. Control exist when Intraco Refueling Station Ltd. has the power to govern the financial and operating policies of the entity. In assessing control potential voting rights that are presently exercisable are considered.

The Company's operations have remained suspended since 2 September 2024 due to significant damage to major equipment, resulting in a net loss of Tk. 5,645,649 for the year ended 30 Sep 2025. The Company is highly leveraged, with current and quick ratios of 0.52, indicating liquidity pressure. Management has acknowledged the going concern uncertainties and has initiated steps to import necessary equipment, as these are not available locally. Despite the operational halt, the financial statements have been prepared on a going concern basis.

Intraco Automobiles Ltd.

Intraco Automobiles Ltd. was incorporated in Bangladesh as a Private Limited Company under the Companies Act, 1994 vide Registration No. C-109457/13 dated 2nd September, 2013. The company has changed it's name to Intraco Automobiles Ltd on 3rd December 2019.

The Company is involved in the operation of CNG refueling station.

Intraco Automobiles Ltd.

The parent company holds 25,58,310 no. of shares that represent 95.00028% of subsidiary company. Moreover subsidiary entity are controlled by the Intraco Refueling Station Ltd. Control exist when Intraco Refueling Station Ltd. has the power to govern the financial and operating policies of the entity. In assessing control potential voting rights that are presently exercisable are considered.

Intraco Automobiles Ltd. completed its lease tenure with the station landowner and discontinued the operation of its CNG refueling station from the first week of March 2025. On 27 February 2025, the Board of Directors of Intraco Refueling Station PLC resolved to transfer the Company's entire investment to the Bhola Non-Pipe Gas Line Unit. This decision has also been disclosed as Price-Sensitive Information in accordance with applicable regulations.

3.00 Basis of preparation and significant accounting policies

3.01 Basis of Measurement of Elements of Financial Position

The financial statements of the company are prepared on going concern assumption under historical cost convention on accrual basis and in accordance with the International Accounting Standards(IASs)-1" Presentation of Financial Statements", International Financial Reporting Standards(IFRSs), the Companies Act 1994, the Securities and Exchange Rules, 1987 and other applicable laws & regulations.

The following International Accounting Standards were applied for the preparation of the financial statements for the year ended 30 Sep. 2025

IAS-1	Presentation of Financial Statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant & Equipment
IAS-1	Presentation of Financial Statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant & Equipment
IAS-19	Employee Benefits
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosures
IAS-27	Separate Financial Statements
IAS-32	Financial Instrument: Presentation
IAS-33	Earnings per Share
IAS-34	Interim Financial Reporting
IAS-36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets.

The following IFRS have been applied :

IFRS-7	Financial Instruments : Disclosure
IFRS-8	Operating Segments
IFRS-9	Financial Instruments
IFRS-12	Disclosure of interests in Other Entities
IFRS-13	Fair Value Measurement
IFRS-15	Revenue from Contracts with Customers

3.02 Other Regulatory Compliances

The company is also required to comply with the following major legal provisions in addition to The Companies Act, 1994 and other applicable laws and regulations but not limited to:

- a) The Income Tax Act (ITA) 2023
- b) The Value Added Tax Act, 2012 & Rules, 2016
- c) The Customs Act, 1969
- d) The Bangladesh Labour Act, 2006 (Amended in 2023)
- e) The Bangladesh Labour Rules, 2015

- f) The Bangladesh Securities and Exchange Commission Act, 1993
- g) The Securities and Exchange Ordinance, 1969
- h) The Securities and Exchange Rules, 2020
- i) The Dhaka Stock Exchange Listing Regulations, 2015
- j) The Chittagong Stock Exchange Regulations, 2015
- k) The Corporate Governance Code of BSEC, 2018

3.03 Going Concern

The company has adequate resources to continue its operation for the foreseeable future. As such, the directors intended to adopt the going concern basis in preparing the financial statements. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business.

3.04 Structure, Content and Presentation of Financial Position

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of Financial Statements financial statements comprises:

- i) Statement of financial position as at 30 Sep, 2025
- ii) Statement of Profit or Loss and other comprehensive income for the year ended 30 Sep, 2025.
- iii) Statement of Changes in Equity for the year ended 30 Sep, 2025.
- iv) Statement of cash flows for the year ended 30 Sep, 2025.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the financial Statements as at and for the year ended 30 Sep, 2025.

3.05 Reporting Period

The financial statements cover from July 01, 2024 to Sep 30, 2025

3.06 Revenue Recognition

Revenue is recognized in accordance with IFRS 15 – Revenue from Contracts with Customers, when control of goods or services is transferred to customers and it is probable that the Company will derive economic benefits. Revenue is measured at the fair value of consideration receivable, net of value-added tax, rebates, and discounts.

A) CNG & LPG Revenue

The Company's principal activities comprise the compression and sale of Compressed Natural Gas (CNG) and Liquefied Petroleum Gas (LPG) through refueling stations, and the sale and distribution of gas from the Bhola Non-Pipe Gas Project to industrial customers.

Revenue from CNG and LPG sales is recognized at the point of dispensing through metered dispensers at the Company's refueling stations, whereas revenue from the Bhola Project is recognized at the point of delivery to customers' premises, based on delivery documentation, when control of the gas is transferred to the customer.

During compression and dispensing operations, minor operational volume variations may occur due to changes in pressure and temperature. Any measurable increase in saleable gas resulting from such operational variations is recognized as revenue when sold, while decreases arising from evaporation, leakage, or technical adjustment are accounted for as part of the cost of sales. No revenue is recognized for unmeasured or unverified increases in volume.

Trade receivables are recognized when the performance obligation is satisfied, and the Company has an unconditional right to consideration. Security deposits received from Bhola Project customers are recorded as non-current liabilities, refundable upon termination of the supply agreement or cessation of service, after any due adjustment. These deposits are not included in the transaction price under IFRS 15.

B) Dividend

Dividend Income is recognized when the company's right to reserve payment is established.

C) Other Revenue Recognition (Bank interest, Income from Client Station, and Wastage Oil & Goods A/C)

Other revenues are recognized when control of goods is transferred or services are rendered, and when it is probable that economic benefits will flow to the Company. Service income is recognized in the period in which the services are performed. Interest income is recognized using the effective interest method when the economic benefits are probable and the amount can be measured reliably.

3.07 Borrowing Costs

Financial Expenses (Borrowing Costs) incurred during the period was recognized as revenue expenses in accordance with IAS-23 "Borrowing Costs".

3.08 Intraco Refueling Convertible Bond

Intraco Refueling Station PLC, as the Originator, initiated the issuance of the Intraco Refueling Convertible Bond with an aggregate value of BDT 500 million in accordance with the Bangladesh Securities and Exchange Commission (Debt Securities) Rules, 2021. Of this amount, BDT 373.5 million (Taka Three Hundred Seventy-Three Million and Five Hundred Thousand only) has been subscribed. Within this subscription, 30% (BDT 15 million) was offered and subscribed through Private Placement, while 44.70% (BDT 22.35 million) was offered and subscribed by Public and GP.

The Bangladesh Securities and Exchange Commission (“the Commission”) granted its consent for the issuance through its letter bearing Reference No. BSEC/CI/DS-206/2022/1413 dated October 01, 2023, under the Public Offer approval framework. The Company is presently in the process of obtaining the approval required for trading of the instrument in the public markets.

Special Features of Bond:

1. Bondholder shall be entitled to receive Fixed Coupon Payment at 7% p.a after (06) Months from the issue date of Intraco Refueling Convertible Bond on half yearly Basis.
2. The Bondholders shall have the option to convert up to 100% of their bond into ordinary shares of Intraco Refueling Station PLC;

The Conversion option can be exercised into following ways;

- i. 20% of total Bond held by an investor shall be convertible per annum at the option of the said bondholder from the 3rd year (i.e, on the last day of 36th month) of issuance;
- ii. Conversion Option can be exercised at a multiple of 5%, i.e, 5%, 10%, 15% and 20% per annum;
- iii. A single years un- exercised Conversion Option can be carried forward to be subsequent years till Maturity and may be exercised along with current years Conversion Option.

3.09 Property, Plant and Equipment

Initial Recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost or revaluation less accumulated depreciation in compliance with the requirements of IAS 16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc. Expenses on recurring nature for normal wear tear is charged to revenue.

Depreciation on Fixed Assets

Depreciation is provided to amortize the value of the assets after commissioning, over the year of their expected useful life, in accordance with the provisions of IAS 16: Property, Plant and Equipment. Depreciation charged of an asset when the assets are available for use. Depreciation is charged on all fixed assets on reducing balance method. The Rate of depreciation for this year as below:

Particulars	30-Sep-2025	30-Jun-2025
Land	-	-
Land Development	5%	5%
Vehicle	10%	10%
Furniture & fixture	10%	10%
Office Equipment	10%	10%
Building & Other Construction	5%	5%
Plant & Machineries	5%	5%
Backup Storage (With Vehicle)	5%	5%
Generator	10%	10%
Gas Line Installation	10%	10%
Computer	10%	10%
Online UPS	10%	10%
Invertor	10%	10%
Electrical Installation	10%	10%
Fire Extinguisher	10%	10%
Cylinder	10%	10%

Retirement and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use. Gain or loss arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the assets and is recognized as gain or loss from disposal of asset in the statement of comprehensive income.

Impairment:**I) Financial Assets**

Accounts receivable and others receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired can include default of delinquency by a debtor, indicates that a debtor of issuer will enter bankruptcy etc. During the year no impaired loss occurred to recognize in the Financial Statements.

II) Non-Financial assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss is recognized immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease. During the year no impaired loss occurred to recognize in the Financial Statements.

3.10 Cash and Cash Equivalent

Cash and cash equivalents comprise cash in-hand, demand deposits and short term bank deposits that are readily convertible to a known amount of cash, and that are not subject to significant risk of change in value.

3.11 Events after the Reporting Period

Events alter the reporting period that provide additional information about the Company's position at the reporting date or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

3.12 Statement of Cash Flows

The Statement of Cash Flows is prepared in accordance with International Accounting Standards IAS 7 Statement of Cash Flows and cash flow from the operating activities have been presented under direct method considering the provision of IAS 7 which provides that entities are encouraged to report cash flow from operating activities using the Direct Method.

3.13 Related Party Disclosures

The company carried out a number transactions with related parties. The information as required by IAS 24 Related Party Disclosures has been disclosed in a separate note to the financial statements.

3.14 Earnings Per Share

The company calculates Earnings Per Share (EPS) in accordance with the requirement of IAS – 33: “Earnings Per Share”, which has been shown on the face of the Statement of Profit or Loss and other Comprehensive Income.

Basic earnings

This represents earnings for the year ended Sep 30, 2025 attributable to the ordinary shareholders.

Basic earnings per share

This has been calculated dividing the basic earnings by the weighted average number of shares outstanding for the year.

Diluted earnings per share

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there were no potential dilutive ordinary shares during the year ended Sep 30, 2025.

3.15 Employee Benefit Plan:

The Company maintains defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set in the respective deeds.

The Company has accounted for and disclosed employee benefits in compliance with the provisions of IAS-19: Employee Benefits.

The cost of employee benefit is charged off as revenue expenditure in the year to which the contributions relate.

The company's employee benefits include the following:

Short Term Employee Benefits

Short -term employee benefits include salaries, bonuses etc. obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

Workers Profit Participation Fund (WPPF)

The company has created a fund for workers " Workers profit participation Fund (WPPF)" as per Labor Act by 5% of profit after charging such expenses and the fund has been registered according to provision of Labor Act 2006 as amended in 2013.

3.16 Provisions Contingent Liabilities and Contingent Assets

In accordance with the guidelines as prescribed by IAS 37 Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations:

- a. when the company has an obligation (legal or constructive) as a result of past events;
- b. when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c. when reliable estimates can be made of the amount of the obligation.

3.17 Income Tax

Current Tax

A provision for Tax has been made during the year, applying the rate as per the Income Tax Act 2023 and complying with the Finance Ordinance, 2025.

Deferred Tax.

The company accounts for deferred tax as per International Accounting Standard (IAS) 12 " Income Taxes". Deferred Tax is recognized using the balance sheet method for all temporary timing differences arising between the tax base of assets and liabilities and their carrying value for financial reporting purpose. Tax rate prevailing at the balance sheet date is used to determine deferred tax.

As per IAS 12: 'Income Tax' The company has made provision for Deferred tax against the 'Provision for Tax' Which has been disclosed in the Financial Statements along with disclosure notes. Such deferred tax arises due to the temporary difference between the tax calculation based on company policy and Tax authority allowances on assets as per the 3rd Schedule of the Income Tax Ordinance, 1984. However the company submitted its tax return every year in due time, But due to tax assessment has not been done yet by the tax authorities for last few years, such provisions and Deferred Tax both have been shown in the Financial statement with proper notes and disclosures. The company will adjust both Deferred Tax and Provision for tax as soon as the assessment is completed.

3.18 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IAS-39 "Financial Instruments' Recognition and Measurement."

Financial Assets:

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables and other receivables. The company initially recognize a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.

Financial Liabilities:

The company initially recognize a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

3.19 Comparative Information & Restatement Thereof

Comparative information has been disclosed in the respect of previous year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statement.

3.20 Segment Reporting:

As required by IFRS-8 "Operating Segments", if an entity operates business activities that may earn revenues or incur expenses, whose operating results are regularly reviewed by the chief operating decision maker and for which discrete financial information is available. The company consider the operation on aggregate basis and manage the operations as a single operating segment. Hence it is felt that such segment reporting is not required to be disclosed.

3.21 Risk factors and management's perception about the risks:

a) Industry Risks:

Industry risk is related with the factors affecting the company such as raw material, labor, demand of the product, government policy to the sector, competitor's rivalry.

Intraco Refueling Station Ltd is aware of the above facts. Industry risk is inherent in any kind of business. At the moment industry is favoring for operating CNG business because presently the demand of CNG is increasing day by day.

b) Market risks:

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the company.

Management perception:

Market risk is dealt with efficiently by the experienced management.

c) Operational risks:

Operational risks refer to the possibility of plant shut down due to disruption in supply of gas, technological failure, natural calamities, human errors and other unforeseen events. Such incidences may lead to non operation, large overhauling costs and financial losses.

Management perception:

Management take preventive measures to deal with operational risks efficiently and effectively. All the machineries used by the Intraco Refueling Station PLC to conduct the day to day operation is brand new in nature. So potential of machinery and technical failure at the time of operation is very minimal. Beside, the company made agreement with Titas Gas Transmission Co. Ltd and Bakhrabad Gas distribution Co. Ltd which is expected to ensure availability of gas supply for uninterrupted operation.

d) Liquidity risks:

The risk that a company may be unable to meet short term financial demands. This usually occurs due to the inability to convert its current assets to cash without a loss of capital or income. Liquidity is a common phenomenon of the business.

Management perception:

Intraco Refueling Stations PLC has been dealing with its working capital in efficient way.

3.22 Authorisation for issue

The financial statements were authorized for issue by the Board of Directors of the company on 21 December, 2025.

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
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4.00 Property, Plant & Equipment: Tk 2,120,609,854

This represents the written down value of assets as at 30-06-2025 at historical cost.

Land	177,841,700	177,841,700
Land Development	140,079,679	141,852,839
Vehicle	595,794,249	611,071,025
Furniture & fixture	8,841,424	9,068,127
Office Equipment	5,822,098	5,952,583
Building & Other Construction	317,508,607	321,527,703
Plant & Machineries	776,504,430	786,333,600
Backup Storage	11,291,742	11,434,675
Generator & Substation	26,364,281	27,040,289
Gas Line Installation	17,863,826	18,321,873
Computer	3,387,319	3,461,473
Online UPS	5,223,018	5,356,942
Invertor	9,802,566	10,053,914
Electrical Installation	17,818,046	18,274,919
Fire Extinguisher	404,927	415,310
Cylinder	6,061,942	6,217,376
Total	2,120,609,854	2,154,224,347

All the above buildings have been constructed and machinery have been erected on Leased Land taken from Bangladesh Railway and other Private Land Lord.

4.01 Movement of Property, Plant & Equipment

These have arrived at as under:

Cost (Opening Balance)	2,663,906,750	1,323,628,365
Add: Arising from Merger	-	476,295,717
Adjusted Balance	2,663,906,750	1,799,924,082
Add: Addition during the period	31,500	15,807,884
Add: Capitalized during the period	-	848,174,784
Total Cost (a)	2,663,938,250	2,663,906,750
Accumulated Depreciation (Opening Balance)	509,682,403	425,773,886
Add: Depreciation Charged	33,645,993	83,908,515
Total Depreciation (b)	543,328,396	509,682,401
Written down Value (a-b)	2,120,609,854	2,154,224,349

A schedule of Property, Plant & Equipment is given in Annexure-A

5.00 Capital Work- in -Progress: Tk. 350,440

The break-up of the amount is given below:

Construction on Bhola Project:

Opening Balance	350,440	580,047,001
Add: Addition during the year	-	350,440
Total	350,440	580,397,441
Less: Capitalized during the year	-	219,287,204
Less: Advance for Vehicle	-	360,759,797
Total	350,440	350,440

Note: 10.03.01

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
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6.00 Investment In Share: Tk 46,637,100

The break-up of the amount is given below:

Intraco Automobiles Ltd	25,583,100	25,583,100
Absar & Elias Enterprise Ltd	21,054,000	21,054,000
	46,637,100	46,637,100

Under the merger scheme, Intraco Refueling Station PLC acquired 100% ownership of Good CNG Refueling Station Ltd., M Hye & Co. CNG Refueling Station Ltd., and Nessa & Sons Ltd., which have been fully merged into the Company.

7.00 Inventories: Tk. 3,402,870

The break-up of the amount is given below:

Inventories (Consumption)

(a) Opening Stock:	5,166,210	980,838
(b) Purchase during the period:		5,617,447
(c) Total (a+b)	5,166,210	6,598,285
(d) Spares consumption this period	1,763,340	1,432,075
(e) Issue to Subsidiary company:	-	-
(f) Total consumption (d+e)	1,763,340	1,432,075
(g) Closing Stock (c-f)	3,402,870	5,166,210

These have been valued at cost. The above stock valued and certified by the management.

Inventories (Capitalized Items)

(a) Opening Stock:	-	9,553,030
(b) Purchase during the period:	-	-
(c) Total (a+b)	-	9,553,030
(d) Capitalized this period	-	9,553,030
(e) Issue to Subsidiary company:	-	-
(f) Total capitalized	-	9,553,030
(g) Closing Stock (c-f)	-	-

These have been valued at cost. The above stock valued and certified by the management.

Total Inventories (Consumable+Capitalized)

3,402,870	5,166,210
------------------	------------------

These have been valued at cost. The above stock of Spare parts valued and certified by the management.

8.00 Trade & Others Receivable: Tk 106,003,782

This consists of amount receivable by the following Companies;

Check Point Bangladesh Ltd	203,438	232,720
Customs, VAT & Exercise	18,907	10,433
Universal Manswear Ltd.	750,612	530,544
M/S. Yunusco (BD) Ltd	49,328	53,287
QNS Container Service Ltd.	174,669	174,726
Beximco Group	3,573,960	3,573,960
Square Fashion Ltd.	19,566,599	19,566,599
Protik Ceramics Ltd.	9,531,239	3,516,047
Fakir Fashion Ltd.	247,596	247,596
Fakir Apparels Ltd.	246,425	-
NZ Denim Ltd.	1,091,370	2,072,073
Masafi Group	1,000,000	-
Mithela Textile Ind. Ltd.	444	2,153,029
Al- Muslim Group	16,145,876	6,805,558
Surovi Trading	9,078,136	9,078,136

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
	Pakiza Group	68,041	68,041
	Sterling Laundry Ltd.	28,743	28,743
	Plusnet	21,000	42,000
	Arkay Knit Dyeing Mills Ltd.	354,484	4,071,904
	SDS International Ltd.	4,314,416	-
	Gumti Group	143	143
	Mahin Dizayn Epiket BD Ltd.	52,477	49,857
	Maheen Label Tax.	29,399	30,050
	AKH Knitting & Dyeing	2,253,367	896,805
	Blue Creations Ltd.	3,505,917	13,600
	Esquire Dyeing Ltd.	4,058,059	4,058,059
	Akij Textile Mills Ltd.	13,871,908	2,872,917
	Akij Food & Beverage Ltd.	3,659,192	-
	ACI Salt Ltd.	10,305,005	-
	Al - Muslim- Gabtoli	874,965	-
	Upozila Chairman - Ishwardhi	100	1,290
	PGCL Office - Ishwardhi	-	18,500
	Vintage Denim Studio Ltd. - Ishwardhi	25,296	74,974
	Police Super - Ishwardhi	91,280	83,436
	BEPZA - Ishwardhi	34,913	17,071
	GTCL - Ishwardhi	-	6,738
	Anser VDP- Hobigonj	1,091	-
	District Commissioner - Habigonj	50,415	1,762
	Sonali Bank Ltd- Habigonj	7,419	15,036
	Police Super- Habigonj	278,115	247,635
	Distric Judge - Habigonj	19,386	2,884
	Abgari VAT Circle - Habigonj	10,253	11,940
	Jalalabad Gas Office- Habigonj	53,596	50,116
	Grameen Bank - Habigonj	7,174	4,103
	District Fishery Office - Habigonj	19,455	4,921
	Water Development Board- Habigonj	191,730	148,715
	Pubali Bank Ltd - Habigonj	10,528	2,850
	NSI - Habigonj	29	29
	Public Health - Habigonj	59,172	45,575
	PWD (Gonoporto) - Habigonj	22,968	32,479
	UNO Sadar, Hobigonj	1,642	792
	UNO Lakhai- Habigonj	27,924	15,519
	Zila Samaj Seba- Hobigonj	15,581	-
	Total	106,003,782	60,933,192

Trade receivable have been stated at their nominal value. Trade receivable are accrued in the ordinary course of business.

8.01 Ageing of Accounts Receivable

Less Than 6 Months
More Than 6 Months

106,003,782	60,933,192
-	-
106,003,782	60,933,192

The classification of receivables as required by the Schedule XI of the Companies Act, 1994 are given below:

Receivables considered good in respect of which the company is fully secured.	-	-
Receivables considered good in respect of which the company holds no security other than the debtor personal security.	106,003,782	60,933,192
Receivables considered doubtful or bad.	-	-
Debts due to by directors or other officers of the	-	-
Receivables due by common management.	-	-
The maximum amount of receivable due by any director or other officer of the company.	-	-
	106,003,782	60,933,192

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
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9.00 Dividend Receivable: Tk 64,764,435

The break-up of the amount is given below:

Good CNG Refueling Station Ltd.

Nessa & Sons Ltd.

M Hye & Co CNG Refueling Station Ltd.

Absar & Elias Enterprise Ltd

Intraco Automobiles Ltd

Total

-	-
-	-
-	-
39,514,446	39,514,446
25,249,989	25,249,989
64,764,435	64,764,435

10.00 Advances, Deposits & Pre-payments: Tk. 604,139,860

The break-up of the amount is given below:

Advance Tax **Note 10.01**

Deposits **Note 10.02**

Other Advances **Note 10.03**

Total

82,596,407	82,370,907
175,528,138	198,242,263
346,015,315	233,820,350
604,139,860	514,433,520

10.01 Advanced Tax

This has been arrived as follows:

Opening Balance AIT

Add: Arising from Merger

Adjusted Balance

AIT Paid during this year

Total

Less: AIT adjusted with assesment

Total

82,370,907	52,048,009
-	27,563,713
82,370,907	79,611,722
225,500	2,759,185
82,596,407	82,370,907
-	-
82,596,407	82,370,907

10.02 Deposits

This has been arrived as follows:

Bank Guarantee Margin (Note : 10.02.01)

Security Deposit to Sunderban Gas Distribution Company

Security Deposit to Paschimanchal Gas Distribution Co Ltd.

Security Deposit to Titas Gas Transmission (Note : 10.02.02)

Security Deposit to Bakhrabad Gas distribution Co. Ltd.

Security Deposit against office rent

Security Deposit to West Zone

Security deposit to Jalalabd Gas T&D system Ltd

Security deposit to Pashchimanchal Gas Co. Ltd

Security deposit to PDB (Note : 10.02.03)

Total

70,823,497	70,823,497
75,598,835	75,598,835
-	22,714,125
7,516,585	7,516,585
9,404,764	9,404,764
429,435	429,435
1,600,000	1,600,000
6,205,491	6,205,491
3,320,760	3,320,760
628,771	628,771
175,528,138	198,242,263

10.02.01 Bank Guarantee Margin

Opening Balance

Add: Addition during the period

Add: Arising from Merger

Total

70,823,497	10,239,559
-	34,688,736
-	25,895,202
70,823,497	70,823,497

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
10.02.02	Security Deposit to Titas Gas Transmission Co. Ltd.		
	Opening Balance	7,516,585	3,278,710
	Add: Addition during the period	-	-
	Add: Arising from Merger	-	4,237,875
	Total	7,516,585	7,516,585
10.02.03	Security deposit to PDB		
	Opening Balance	628,771	-
	Add: Addition during the period	-	-
	Add: Arising from Merger	-	628,771
	Total	628,771	628,771
10.03	Other Advances		
	Advances against Bhola Land and land documents	2,120,000	2,120,000
	Advance against Bhola Generator Foundation	1,600,000	1,600,000
	Advance to Supplier	400,000	400,000
	Advance for Vehicle (Note : 10.03.01)	229,099,404	144,941,576
	Advance to Others	112,795,912	84,758,774
	Total	346,015,316	233,820,350
10.03.01	Advance for Vehicle		
	Opening Balance	144,941,576	-
	Add: Addition during the period	84,157,828	296,580,826
	Add: Capital Work- in -Progress	-	360,759,797
	Add: Arising from Merger	-	106,935,503
	Less : Capitalized during the period	-	619,334,550
	Total	229,099,404	144,941,576
11.00	Cash & Cash Equivalents: Tk. 25,908,500		
	Cash in Hand (Station)		
	Chandpur Station	1,172,914	1,182,362
	Amizuddin Station	486,728	89,367
	Potenga LPG Station	34,197	25,077
	Tigerpass LPG Station	111,689	183,411
	Keraniganj Daughter	-	302,699
	Tangail LPG PLC	54,781	55,300
	Haratali Station	-	-
	Gopalganj LPG	81,290	74,295
	Bhola 20 mmc	29,384	29,384
	Ishwardy Station	310,107	362,366
	Hobigonj Station	923,229	550,960
	Gabtolli Station	61,741	488,325
	Total	3,266,060	3,343,546
	Cash in Hand (Station Petty Cash)		
	Chandpur Station	4,001	7,809
	Amizuddin Station	-	41,187
	Potenga LPG Station	-	1,446
	Tigerpass LPG Station	180	1,421
	Keraniganj Daughter	42,212	3,404
	Haratali Station	51	51
	Gopalganj LPG	-	1,060
	Keranigonj LPG	7,206	7,206
	Bhola 5 mmc	34,477	34,427

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
	Head office	10,500	10,500
	Ishwardy Station	2,424	2,701
	Hobigonj Station	-	10,313
	Gabtolli Station	1,960	4,512
	Total	103,011	126,037

B Kash Wallet

17,732

-

Cash at Bank

Dutch Bangla Bank Ltd. A/c # 315	55,692	851,350
Dhaka Bank Ltd. A/c # STD-312	76	76
Pubali Bank Ltd. A/c # 160	10,713	10,713
Pubali Bank Ltd. A/c # 8706	79,357	556,029
Social Islami Bank Ltd. A/c # 02032	67,932	67,932
Dhaka Bank Ltd Ac no 703	2,282,701	3,449,003
Shahajalal Islami Bank Ltd, A/c # 482	-	-
Prime Bank Ltd. A/c # 2788	254,695	254,695
Sonali Bank Ltd. A/c # 598	6,930	6,930
Brac Bank Ltd -BDT A/c # 5088001	8,298	8,298
Brac Bank Ltd EUR A/c # 5088004 EUR 96.44	12,196	12,196
Padma Bank Ltd. A/C # STD -1111008816	182,662	182,662
Dutch-Bangla Bank Ltd. A/C # STD -193.11011961	-	-
Brac Bank Ltd USD A/c # 5088002 USD 1083.01	127,646	127,646
Agrani Bank Ltd A/c # 139542	-	-
Agrani Bank Ltd A/c # 650329	154	154
Al-arafa Islami Bank Ltd , A/c # 6235	155,295	155,295
IFIC Bank Ac no 20001	69	69
Social Islami Bank Ltd. A/c # 00161	3,362,331	3,368,791
Dutch Bangla Bank 789	454,084	131,253
Dutch Bangla Bank Ltd ac no 8016	2,064,801	11,244,205
Standard Bank Limited 974	1,758,774	117,281
Standard Bank PLC # 48	173,620	175,982
Social Islami Bank Ltd. A/c # 4659	120,556	120,556
DBBL Bank (IRSL-Operation)-A/C-10341	125,003	7,266
Dhaka Bank Ltd. A/c # STD-5605	10,838,131	10,879,504
National Bank Ltd. Ac 589	-	-
Pubali Bank Ltd. Ac No 479	-	-
Janata Bank Ltd 85791	128,702	517,955
Dhaka Bank Ltd # 4640	71,615	626,718
Dhaka Bank 12166	179,664	1,339,294
Total	22,521,697	34,211,853
Grand Total	25,908,500	37,681,436

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
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12.00 Share Capital : Tk. 982,327,500

Authorized Capital

150,000,000 Ordinary Shares of tik 10 each

1,500,000,000	1,500,000,000
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Issued, Subs.& Paid-up Capital

98,232,750 shares of tk. 10/- each"

982,327,500	982,327,500
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Particular's	% of Holdings
Directors & Sponsors	30.06%
General Public	56.57%
Institutions	13.33%
Foreign Company	0.04%

30-Sep-2025	Jun-24
No. of Shares	No. of Shares
29,528,491	29,528,491
55,571,425	56,481,789
13,096,334	12,185,970
36,500	36,500

100%

98,232,750 98,232,750

Share holding range in number of Shares	% of Holdings
1 - 500	0.65%
501 - 1000	1.39%
1001 - 10000	14.38%
10001 - 20000	8.69%
20001 - 50000	11.74%
50001 - 100000	8.92%
100001 - 1000000	20.50%
1000001 - 5000000	12.03%
5000001 - 10000000	7.26%
10000001 and Above	14.43%
Total	100%

No. of shareholders	No. of Shares	No. of Shares
3,424	641,568	641,568
1,679	1,370,035	1,370,035
3,667	14,126,670	14,126,670
574	8,539,329	8,539,329
364	11,531,403	11,531,403
122	8,762,395	8,762,395
88	20,139,407	20,139,407
5	11,813,037	11,813,037
1	7,131,303	7,131,303
1	14,177,603	14,177,603
9,925	98,232,750	98,232,750

13.00 Merger Consideration shares reserve: Tk. 13,102,793

On 16 October 2024, the High Court Division of the Supreme Court of Bangladesh approved the Scheme of Arrangement regarding Company Matter No.462 of 2023 dated 11 February 2024. The Certified Copies of the court order were received by the company on 27 March 2025. Upon filling the Court Order to RJSC on 25 May 2025, the Scheme became legally effective with effect from the appointed date, 30 June 2022. Upon the coming into effect of this Scheme and in consideration of the merger by way of transfer and vesting of the Remaining Business of M. Hye & Co. CNG Refueling Station Limited, Nessa & Sons Limited, and Good CNG Re-fueling Station Limited into Intraco Refueling Station PLC, the following

Shares to be issued : Tk. 3,384,860

338,486 shares to be issued of Tk. 10/- each"

3,384,860	3,384,860
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Share Premium : Tk. 9,717,933

338,486 shares of Tk. 28.71/- each"

9,717,933	9,717,933
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13,102,793 13,102,793

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
14.00	Retained Earnings: Tk 313,412,010		
	This is made up as follows:		
	Opening Balance	289,132,839	150,305,995
	Adjustment arising from the merger	-	57,492,850
	Adjusted Balance as on : July 01, 2024	289,132,839	207,798,845
	1% Cash Dividend (Excluding Sopnsor Directors)	-	(6,699,028)
	Transfer to Unclaimed Dividend	-	(171,398)
	Less: Interim dividend	-	-
	Profit for the year	24,279,171	88,204,420
	Total	313,412,010	289,132,839
15.00	Deferred Tax Liability: Tk. 120,371,144		
	The break-up of the amount is given below:		
	Opening Balance Deferred Tax	113,176,189	53,667,651
	Add: Arising from Merger	-	52,567,005
	Total	113,176,189	106,234,656
	Current Year Provision Note: 15.01	7,194,955	6,941,533
	Total	120,371,144	113,176,189
15.01	Deferred Tax Calculation:		
	Carrying Value (Annexure-A)	2,120,609,854	2,154,224,349
	Written Down Value (Tax) (Annexure-B)	1,518,754,135	1,588,343,400
	Temporary Difference	601,855,719	565,880,949
	Income Tax rate	20.0%	20%
	Deferred Tax Liability (B/S)	120,371,144	113,176,190
	Deferred Tax Liability (Opening)	113,176,189	106,234,657
	Deferred Tax Expenses (I/S)	7,194,955	6,941,533
16.00	Long Term Borrowings: Tk 13,241,523		
	This consists of the following:		
	Name of the bank		
	Shahajalal Islami Bank Ltd A/c # 007	12,550,417	9,268,384
	Interest Capitalized	691,106	3,282,033
	Long Term Portion	13,241,523	12,550,417
	Current portion of Long Term Borrowings: Tk 14,501,000		
	Shahajalal Islami Bank Ltd A/c # 007	14,501,000	16,200,000
	Adjustment during this period	-	1,699,000
	Short Term Portion	14,501,000	14,501,000
	Total Term Loan	27,742,523	27,051,417
	This represents the present outstanding balance of the above term loan. The above loan is secured by personal guarantee of the director of the company and the pari passu sharing agreement between bank and the company's fixed and floating assets. The loan has been		
17.00	Intraco Refueling Convertible Bond		
	Opening Balance	373,500,000	373,500,000
	Addition during the year	-	-
	Adjustment during the year	-	-
	Less: Conversion to Ordinary Shares	-	-
	Total	373,500,000	373,500,000

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
18.00	Security Deposit (Long Term Portion)		
	Opening Balance	569,847,760	302,145,760
	Addition during the year (Note 18.01)	64,260,000	267,702,000
	Adjustment during this period	82,013	-
	Total	634,025,747	569,847,760
18.01	Security Deposit (Long Term Portion)		
	The break-up of the amount is given below:		
	Blue Creation Limited	-	18,564,000
	AKH Knitting & Dyeing	-	46,000,000
	Arkay Knit Dyeing Mills Limited	-	85,680,000
	ACI Salt Limited	-	62,118,000
	Akij Textile Mills Ltd.	21,420,000	-
	S.D.S International Ltd.	42,840,000	-
	Gumti Group	-	12,500,000
	Akij Textile Mills Ltd.	-	21,420,000
	Esquire Dyeing Ltd.	-	21,420,000
	Total	64,260,000	267,702,000
19.00	Trade and other payables Tk. 187,111,399		
	This consists of the following		
	Gas Bill (CMS) Payable	173,637,221	195,220,682
	Gas Bill (Captive) Payable	12,442,605	10,948,371
	Others Payable	1,031,573	1,661,597
	Total	187,111,399	207,830,650
20.00	Liabilities for expenses: Tk. 65,915,318		
	This consists of the following		
	Salary & Wages	9,057,474	8,982,085
	Telephone & Mobile bill	104,091	104,091
	Electricity Bill	3,687,582	3,926,990
	Audit fees	632,500	632,500
	Factory Rent	60,812	2,473,466
	Station Rent	2,495,712	-
	Unclaimed Dividend	282,902	282,902
	Interest Payable including bond	37,805,981	30,651,250
	VDS & TDS Payable	5,321,192	6,265,142
	Spare parts payable	3,941,222	3,941,222
	Sharing revenue against Land Rent to Land lord.	2,525,850	2,190,538
	Total	65,915,318	59,450,186
21.00	Workers Profit Participation Fund: Tk. 41,169,031		
	The break-up of the amount is given below:		
	Opening Balance WPPF	39,406,173	25,402,673
	Add: Arising from Merger	-	8,453,496
	Total	39,406,173	33,856,169
	Current Year's Provision	1,762,858	5,550,004
	Less: Payment during the period	-	-
	Total	41,169,031	39,406,173
22.00	Unclaimed Dividend Account Tk. 1,891,230		
	Opening Balance	1,900,052	2,076,215
	Add: Unclaimed dividend 2023-24	-	171,398
	Less: Paid during the year	(8,822)	(347,561)
	Closing Balance	1,891,230	1,900,052

Intraco Refueling Station PLC
Notes to the Financial Statements
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-June-2025
22.01	Closing Unpaid dividend		
	2020-2021	-	-
	2021-2022	920,239	929,239
	2022-2023	801,955	808,415
	2023-2024	169,036	171,398
	Total	1,891,230	1,909,052
22.02	Dividend Payable		
	The break up of the amount is given below:		
	Opening balance	-	-
	Add: Cash Dividend Declared (Except Sponsor Director 1%)	-	6,870,426
	Less: Paid during the period	-	(6,699,028)
	Less: Transfer to Unclaimed Dividend	-	(171,398)
	Total	-	-
23.00	Provision for Tax		
	This has been arrived as at under;		
	Opening Balance Provision for tax	207,465,119	117,242,041
	Add: Arising from Merger	-	74,368,947
	Total	207,465,119	191,610,988
	Less: AIT paid for assessment	-	-
	Tax paid during this period	-	-
	Current period income tax expenses (Note 23.01)	3,783,027	15,854,131
	Total	211,248,146	207,465,119
23.01	Current year provision		
	Net Profit Before Tax	35,257,152	111,000,085
	Less: Interest Income Note # 29	-	(139,421)
	Less: Other Income Note # 29	(1,556,914)	(8,652,392)
	Less: Dividend Income Note # 29	-	(7,676,607)
	Add: Accounting Depreciation	33,645,993	83,908,515
	Less: Tax Depreciation	(69,620,765)	(190,298,466)
	Net Taxable Profit/Loss	(2,274,533)	(11,858,286)
	Current Period Tax Expense	3,471,644	12,588,332
	Add: Tax on dividend income (20%)	-	1,535,321
	Add: Tax on other income (20%)	311,383	1,730,478
	Total Tax	3,783,027	15,854,131
	Tax Rate	20%	20%
	Current period income tax expense	3,783,027	15,854,131
24.00	Net Asset Value Per Share (NAVPS):		
	Total Asset	2,971,816,841	2,884,190,681
	Less: Total Liability	1,662,974,538	1,599,627,548
	Net Asset Value	1,308,842,303	1,284,563,133
	No. of ordinary share	98,571,236	98,571,236
	Net Asset Value per share	13.28	13.03

Intraco Refueling Station PLC
Notes to the Financial Statements (Un-Audited)
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-Sep-2024
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25.00 Sales Revenue: Tk. 347,164,375

This consists of the following

Turnover	350,823,813	142,181,068
Less: Sharing revenue	3,659,438	1,708,778
Net Sales	347,164,375	140,472,290

26.00 Cost of Sales: Tk. 289,478,711

Gas Bill (Compressor)	200,725,638	88,109,526
Gas Bill (Captive/Engine)	11,394,649	2,906,499
Spare parts consumption	1,763,340	257,480
Maintenance & Lubricants Expenses	1,845,868	718,563
Electricity Bill	15,830,831	8,477,041
Factory Rent	172,500	143,500
Repair and Maintenance	409,892	-
Station Rent	1,741,226	2,829,272
Salary & Wages	6,109,139	2,789,200
Drivers Commission	-	-
Internet expense	-	-
Fuel & Mobil Exp.	16,302,477	-
Depreciation	33,183,151	11,460,312
Total	289,478,711	117,691,394

27.00 Administrative & Selling Expenses: Tk. 15,008,259

The break-up of the amount is given below:

Salary & Allowances	6,687,015	7,386,040
Travelling & Conveyance	393,862	170,452
Printing & Stationery	579,765	427,002
Entertainment	204,377	232,280
Telephone & Mobile expense	130,027	65,780
Water bill	50,890	25,460
Bank Charge & Commission	84,197	12,832
Legal & Professional Expense	244,290	-
Office Rent	1,197,614	1,488,198
Electricity bill	728,035	182,456
Wasa bill	36,660	-
Postage & Courier	41,480	12,245
Gas & Fuel expenses-vehicle	376,678	858,405
Vehicle maintenance	750,371	742,580
Internet expense	210,211	48,000
Registration & Renewals	2,024,374	233,447

Intraco Refueling Station PLC
Notes to the Financial Statements (Un-Audited)
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-Sep-2024
	Food bill	6,388	
	Overtime bill	37,500	
	Donation Expenses	356,215	
	Office Maintenance Expense	337,712	
	Paper & Periodicals	50,681	
	Other Expenses	17,075	206,120
	Depreciation	462,842	527,521
	Total	15,008,259	12,618,818
28.00	Financial Expenses: Tk. 7,214,309		
	Shahajalal Islami Bank Ltd	691,106	865,228
	B Kash Charges	20,640	-
	Bond interest	6,502,563	3,439,274
	Total	7,214,309	4,304,502
29.00	Other Income: Tk. 1,556,914		
	Bank Interest	-	-
	Income from Client Station	516,414	555,000
	Wastage Oil & Goods A/C	1,040,500	2,532,653
	Interim Dividend income	-	13,561,689
	Total	1,556,914	16,649,342
29.01	Dividend income from subsidiaries :		
	Good CNG Refueling Station Ltd	-	1,317,553
	Nessa & Sons Ltd	-	2,702,975
	M Hye & Co CNG Refueling Station Ltd	-	4,672,528
	Absar & Elias Enterprise Ltd	-	3,685,586
	Intraco Automobiles Ltd.	-	1,183,048
	Total	-	13,561,689
29.02	Subsidiaries net profit:		
	Good CNG Refueling Station Ltd	-	1,386,898
	Nessa & Sons Ltd	-	2,845,237
	M Hye & Co CNG Refueling Station Ltd	-	4,918,450
	Absar & Elias Enterprise Ltd	-	3,879,564
	Intraco Automobiles Ltd.	-	1,245,314
	Total	-	14,275,463

Intraco Refueling Station PLC
Notes to the Financial Statements (Un-Audited)
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-Sep-2024
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30.00 Basic Earnings Per Share:

The composition of earnings per shares (EPS) is given below:

Profit after tax	24,279,171	12,462,925
Opening ordinary shares (Number)	98,232,750	98,232,750
Number of shares to be issued for Merger Consideration	338,486	-
Average number of ordinary shares outstanding during the period	98,571,236	98,232,750
Earning Per share Basic	0.25	0.13

30.01 Earnings per share Basic :

	Days of Utilization of Shares	Days of Utilization of Shares
	Days of Whole Year	Days of Whole Year
Calculation of Average Number of Shares:	92	92
Allotment of Shares up to 30 Sep. 2025 X	92	92
Total Weighted Average Number of Shares	98,571,236	98,232,750

31.00 Net operating cash flows per Shares (NOCFPS):

The Computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	12,326,060	16,407,109
Number of Shares outstanding during the year	98,571,236	98,232,750
Net Operating Cash Flows per Share (NOCFPS)	0.13	0.17

32.00 Reconciliation of net profit with cash flows from operating activities

Net Profit/(Loss) after WPPF & before Tax	35,257,152	21,435,162
Add: Depreciation	33,645,993	11,987,833
Add: Finance Cost	7,214,309	4,304,501
Add: Provision for WPPF	1,762,858	
Add: Spare parts	1,763,340	257,480
Less: Non Operating Income	-	(13,561,689)
(Increase)/Decrease in prepayments	(89,706,340)	(679,110)
(Increase)/Decrease in Receivable	(45,070,590)	191,782
(Increase)/Decrease in Inventory	1,763,340	611,275
Increase/(Decrease) in payable	57,061,980	(1,522,097)
Increase/(Decrease) in Liabilities for Expenses	8,227,990	(1,678,826)
AIT Paid during this period	(225,500)	-
Interest paid	631,529	(4,939,202)
Tax paid	-	-
Total	12,326,060	16,407,109

Intraco Refueling Station PLC
Notes to the Financial Statements (Un-Audited)
For the Period ended September 30, 2025

Note's No.	Particulars	30-Sep-2025	30-Sep-2024
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33.00 Disclosure as per requirement of para 4, part II, schedule XI of the Companies Act, 1994:

a) Managerial Remuneration paid or payable during the financial year to the directors, including managing director, a managing agent or manager.	Nil	Nil
b) Expenses reimbursed to the managing agent;	Nil	Nil
c) Commission or other remuneration payable separately to a managing agent or his associate;	Nil	Nil
d) Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.	Nil	Nil
e) The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year.	Nil	Nil
f) Any other perquisites or benefits in cash or in kind stating, approximate money value where practicable;	Nil	Nil
g) Other allowances and commission including guarantee commission.	Nil	Nil
h) Pensions etc.	Nil	Nil
(i) Pensions	Nil	Nil
(ii) Gratuities	Nil	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil	Nil
(iv) Compensation for loss of office	Nil	Nil
(v) Consideration in connection with retirement from office.	Nil	Nil

34.00 Events after the reporting period

The Board of Director of the company in its 118th meeting held on the 18 November, 2025 has recommended cash dividend 1.25 % for the year ended 30 June, 2025 subject to approval of shareholder in the ensuing annual general meeting

There are no events subsequent to the date of balance sheet which require adjustment per disclosure in the financial Statesment.

Intraco Refueling Station PLC
Notes to the Financial Statements (un-Audited)
For the Period ended September 30, 2025

35.00 Approval and accounting for the scheme of arrangement for the merger

Approval and accounting for the scheme of arrangement for the merger, the Company received approval from the High Court Division of the Supreme Court of Bangladesh on the Scheme of Arrangement for Merger, providing for the business undertaking of M. Hye & Co. CNG Refueling Station Limited, Nessa & Sons Limited, and Good CNG Re-fueling Station Limited with Intraco Refueling Station PLC. The Court approved the Scheme of Arrangement (Company Matter No.462 of 2023 dated 11 February 2024) on 16 October 2024. The Certified Copies of the court order were received by the Company on 27 March 2025. Upon filling the Court Order to RJSC on 25 May 2025, the Scheme became legally effective with effect from the Appointed Date 30 June 2022. Therefore, the financial statements for the year ending 30 June 2025 include the effects of this scheme, which have been accounted for with effect from the Appointed Date 30 June 2022 as per the Court Order. Financial statements prior to 1 July 2024 have not been restated to preserve the usefulness of the information from regulatory, tax, and user decision-making perspectives. However, the cumulative effect of the transactions has been included in the balance sheet as of 30 June 2025. Additional disclosure with respect to segregated financial statements of M. Hye & Co. CNG Refueling Station Limited, Nessa & Sons Limited, and Good CNG Re-fueling Station Limited from the Appointed Date has been presented in Annexure C and D.

36.00 Substance Over Form (Import Arrangement for Vehicles)

The Company entered into an arrangement whereby the Letter of Credit (LC) for importing trucks, skids, and related equipment was opened through another entity within the Group due to external banking constraints. Although the LC and certain import-related documentation were issued in the name of the facilitating entity, Intraco Refueling Station PLC accepted full economic responsibility and incurred all costs associated with the acquisition, including LC settlement, customs clearance, registration expenses, and all subsequent operational and maintenance liabilities.

In accordance with the substance over form principle under applicable financial reporting standards, the imported trucks and equipment have been recognized as assets of Intraco Refueling Station PLC, as the Company has obtained possession, operational control, and substantially all risks and rewards incidental to ownership. The facilitating entity does not retain any economic interest and has no financial exposure in connection with these assets.

While legal title and preliminary regulatory registration remain under the facilitating entity for administrative purposes, the process of transferring the vehicles into the name of Intraco Refueling Station PLC is currently underway. Management considers that the economic substance of the arrangement clearly demonstrates that the assets belong to the Company (Intraco Refueling Station PLC). Accordingly, the assets, together with the related obligations and expenses, have been duly recognized in these financial statements.

37.00 Utilization of Bond Proceeds

The Company raised BDT 373.50 million (Tk. 37.35 crore) through a bond issuance. The proceeds were originally intended for the establishment of 3 CNG filling stations, 5 LPG filling stations, and 5 Mother-Daughter CNG filling stations.

Subsequent to entering into an agreement with Sundarban Gas Company for the transportation of Non-Pipeline Gas (NPG) from Bhola to Dhaka, management assessed that this venture would yield higher returns compared to setting up new stations. Accordingly, approximately 80% of the bond proceeds were allocated to capital expenditures at the Bhola project and for the acquisition of trucks and trailers to facilitate NPG transportation. The remaining 20% of the proceeds was applied towards capital expenditures for the establishment of 5 LPG stations, 1 Mother-Daughter CNG station, and other operational requirements at the Company's existing stations. The summary is as follows:

Particulars	Percentage	Amount (BDT in	Purpose
Bhola Project-related Cost/expenses	80%	298.8	Capital expenditure and purchase of trucks & trailers
Other Stations & Miscellaneous Uses	20%	74.7	Setting up 5 LPG stations, 1 (one) Mother-Daughter CNG station, and capital expenditure, and other operational purposes
Total	100%	373.5	

38.00 Fixed Asset Register Completion Status:

The Company commenced the preparation of its Fixed Asset Register in October 2024 with the professional engagement of Kazi Zahir Khan & Co., Chartered Accountants. The preparation and verification of the register have been substantially completed, except for the physical tagging of a minor outstanding segment of assets. This remaining tagging activity is expected to be finalized shortly, and the Fixed Asset Register has already been formally adopted.

39.00 Related parties Transaction:

As per Bangladesh Accounting standards IAS 24 Related party Disclosure, Parties are considered to be related if one of the party has the ability to control the other party or exercise significant influence over the other party is making financial and operating decision.

The name of the related parties and nature of these transactions have been set out in accordance with the provisions of IAS-24. During the year, the company carried out transactions with following related parties:

Name of the parties	Relationship	Nature of business	Opening Balance (1 July 2025)	Traction during the year		Closing Balance (30 Sep 2025)
				Dr.	Cr.	
Absar & Elias Enterprise Ltd.	Parent-subsiary	Interim Divdend Receivable	39,514,446	-	-	39,514,446
		Loan for operational purpose	-	-	-	-
Intraco Automobiles Ltd.	Parent-subsiary	Interim Divdend Receivable	25,249,988	-	-	25,249,988
Intraco LPG Limited.	Affiliated entity	Advance as per the contract	229,700,350	112,194,966	-	341,895,316
Mohammed Riyadh Ali	Shareholder & Director	Board meeting fees	-	-	-	-
H M Hakim Ali	Shareholder & Director	Board meeting fees	-	-	-	-
Hoda Ali Selim Ahmed Mohamed	Shareholder & Director	Board meeting fees	-	-	-	-
Md. Moklasur Rahman Bhuiyan ACCA	Nominated Director	Board meeting fees	-	-	-	-
Advocate Abdul Halim	Independent Director (Resigned)	Board meeting fees	-	-	-	-

Intraco Refueling Station PLC
Schedule of Property, Plant & Equipment (Un- Audited)
As at September 30, 2025

Particulars	Cost				Rate of Dep.	Depreciation		Written down value as on 30-Sep-2025
	Balance as on 01-Jul-25	Addition during the year	Capitalized during the year	Balance as on 30-Sep-2025		Balance as on 01-Jul-25	Charged during the year	
Land	177,841,700	-	-	177,841,700	5%	-	-	177,841,700
Land Development	157,233,399	-	-	157,233,399	5%	15,380,560	1,773,160	140,079,679
Vehicle	638,712,937	-	-	638,712,937	10%	27,641,912	15,276,776	595,794,249
Furniture & fixture	19,174,879	-	-	19,174,879	10%	10,106,752	226,703	8,841,424
Office Equipment	10,505,259	18,800	-	10,524,059	10%	4,552,676	149,285	5,822,098
Building & Other Construction	406,850,773	-	-	406,850,773	5%	85,323,070	4,019,096	317,508,607
Plant & Machineries	1,076,196,937	-	-	1,076,196,937	5%	289,863,337	9,829,170	776,504,430
Backup Storage	17,367,667	-	-	17,367,667	5%	5,932,992	142,933	11,291,742
Generator & Substation	35,325,979	-	-	35,325,979	10%	8,285,691	676,007	26,364,281
Gas Line Installation	39,238,869	-	-	39,238,869	10%	20,916,996	458,047	17,863,826
Computer	6,352,962	12,700	-	6,365,662	10%	2,891,489	86,854	3,387,319
Online UPS	11,909,510	-	-	11,909,510	10%	6,552,568	133,924	5,223,018
Invertor	13,366,515	-	-	13,366,515	10%	3,312,601	251,348	9,802,566
Electrical Installation	41,874,598	-	-	41,874,598	10%	23,599,679	456,873	17,818,046
Fire Extinguisher	1,155,606	-	-	1,155,606	10%	740,296	10,383	404,927
Cylinder	10,799,160	-	-	10,799,160	10%	4,581,784	155,434	6,061,942
Balance as at Sep 30, 2025	2,663,906,750	31,500	-	2,663,938,250		509,682,403	33,645,993	2,120,609,854
Balance as at June 30, 2025	1,799,924,082	15,807,884	848,174,784	2,663,906,750		425,773,886	83,908,515	2,154,224,349

Allocation of Depreciation:

Administrative cost	462,842
Factory cost	33,183,151
Total	33,645,993

Intraco Refueling Station PLC
Schedule of Property, Plant & Equipment (Deferred Tax Calculation) (Un- Audited)
As at September 30, 2025

Particulars	Cost				Rate of Dep.	Depreciation			Annexure-B Written down value as on 30-Sep-2025
	Balance as on 01-Jul-24	Addition during the year	Capitalized during the year	Balance as on 30-Sep-2025		Balance as on 01-Jul-24	Charged during the year	Balance as on 30-Sep-2025	
Land	177,841,700	-	-	177,841,700	20%	-	-	-	177,841,700
Land Development	157,233,399	-	-	157,233,399	20%	47,446,177	5,489,361	52,935,538	104,297,861
Vehicle	638,712,937	-	-	638,712,937	20%	48,382,343	29,516,530	77,898,873	560,814,064
Furniture & fixture	19,174,879	-	-	19,174,879	10%	10,371,431	220,086	10,591,517	8,583,362
Office Equipment	10,505,259	18,800	-	10,524,059	10%	4,841,461	142,065	4,983,526	5,540,533
Building & Other Construction	406,850,773	-	-	406,850,773	20%	228,333,038	8,925,887	237,258,925	169,591,848
Plant & Machineries	1,076,196,937	-	-	1,076,196,937	20%	628,829,679	22,368,363	651,198,042	424,998,895
Backup Storage	17,367,667	-	-	17,367,667	20%	14,452,599	145,753	14,598,352	2,769,315
Generator	35,325,979	-	-	35,325,979	20%	12,287,302	1,151,934	13,439,236	21,886,743
Gas Line Installation	39,238,869	-	-	39,238,869	20%	29,784,140	472,736	30,256,876	8,981,993
Computer	6,352,962	12,700	-	6,365,662	30%	4,942,975	106,702	5,049,677	1,315,985
Online UPS	11,909,510	-	-	11,909,510	20%	9,867,016	102,125	9,969,141	1,940,369
Invertor	13,366,515	-	-	13,366,515	20%	5,368,262	399,913	5,768,175	7,598,340
Electrical Installation	41,874,598	-	-	41,874,598	10%	24,746,908	428,192	25,175,100	16,699,498
Fire Extinguisher	1,155,606	-	-	1,155,606	10%	796,835	8,969	805,804	349,802
Cylinder	10,799,160	-	-	10,799,160	10%	5,113,184	142,149	5,255,333	5,543,827
Balance as at Sep 30, 2025	2,663,906,750	31,500	-	2,663,938,250		1,075,563,350	69,620,765	1,145,184,115	1,518,754,135
Balance as at June 30, 2025	1,799,924,082	15,807,884	848,174,784	2,663,906,750		885,264,884	190,298,466	1,075,563,350	1,588,343,400