Un-Audited Financial Statement

of

Intraco Refueling Station PLC & Its Subsidiaries

As at & for the Period ended September 30, 2025

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

PARTICULARS	Note's No.	Consolidated Amount In Taka 30-Sep-2025	Consolidated Amount In Taka 30-June-2025
ASSETS			
NON-CURRENT ASSETS			
Property, Plant & Equipment	4.00	2,300,099,568	2,336,146,940
Capital Work-In-Progress	5.00	350,440	350,440
Total Non-Current Assets		**2,300,450,008**	**2,336,497,380**
CURRENT ASSETS			
Inventories	6.00	3,402,870	5,166,211
Trade Receivables	7.00	108,036,238	63,454,843
Advance, deposit & pre-payments	8.00	689,623,058	613,035,586
Cash & Cash Equivalents	9.00	25,917,861	37,693,889
Total Current Assets		**826,980,027**	**719,350,529**
TOTAL ASSETS		**3,127,430,035**	**3,055,847,908**
EOUITY AND LIABILITIES			
SHARE HOLDERS EQUITY			
Share Capital	10.00	982,327,500	982,327,500
Merger Consideration shares reserve	11.00	13,102,793	13,102,793
Retained Earnings	12.00	330,199,872	309,559,562
Equity attributable to owners of the Company		**1,325,630,165**	**1,304,989,855**
Non Controlling Interest	13.00	5,904,233	5,904,233
Total Equity		**1,331,534,398**	**1,310,894,088**
NON-CURRENT LIABILITIES			
Deferred Tax Liability	14.00	150,491,826	143,170,650
Long Term Borrowings	15.00	13,241,523	12,550,417
Intraco Refueling Convertible Bond	16.00	373,500,000	373,500,000
Security Deposit (Long Term Portion)	17.00	634,025,747	569,847,760
Total Non-Current Liabilities		**1,171,259,096**	**1,099,068,827**
CURRENT LIABILITIES			
Current portion of Long Term Borrowings	15.00	14,501,000	14,501,000
Trade & Others Payables	18.00	249,731,678	281,184,834
Liabilities for expenses	19.00	66,258,280	61,590,634
Workers Profit Participation fund	20.00	46,357,034	44,594,176
Unclaimed Dividend Account	21.00	1,891,230	1,900,052
Provision for Tax	23.00	245,897,325	242,114,298
Total Current Liabilities		**624,636,547**	**645,884,994**
TOTAL LIABILITIES		**1,795,895,643**	**1,744,953,820**
TOTAL EQUITY AND LIABILITIES		**3,127,430,035**	**3,055,847,908**
Net Asset Value Per Share(NAVPS)	24.00	**13.45**	**13.24**

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 & Its Subsidiaries

Consolidated Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)

For the Period ended September 30, 2025

Sl.	Particulars	Note's No.	Consolidated Amount in Taka 30-Sep-2025	Consolidated Amount in Taka 30-Sep-2024
A	Sales Revenue	25.00	347,164,375	319,969,253
B	Cost of Sales	26.00	292,884,645	271,065,944
C	**Gross Profit (A-B)**		**54,279,730**	**48,903,309**
D	Administrative & Selling Expenses	27.00	15,114,967	18,066,422
E	Financial Expenses	28.00	7,214,309	4,304,502
F	**Profit from Operation (C-D-E)**		**31,950,455**	**26,532,385**
G	Other Income	29.00	1,556,914	16,649,341
H	**Net Profit before WPPF (F+G)**		**33,507,369**	**43,181,726**
I	Workers Profit Perticipation Fund (WPPF)	20.01	1,762,858	2,056,273
J	**Net Profit Before Tax (H-I)**		**31,744,512**	**41,125,454**
K	**Income Tax Expenses**		**11,104,202**	**14,387,070**
	Income Tax Expense	23.02	3,783,027	9,070,521
	Deferred Tax Expense	14.01	7,321,176	5,316,549
L	**Net Profit After Tax (J-K)**		**20,640,309**	**26,738,384**
M	Other Comprehensive Income		-	-
N	**Total Comprehensive Income (L+M)**		**20,640,309**	**26,738,384**
O	**Non-Controlling Interest**	30.00	**(0)**	**713,773**
P	**Profit for Ordinary Shareholders (N-O)**		**20,640,310**	**26,024,610**
Q	**EPS**	31.00	**0.21**	**0.26**
	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**

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

Place: Dhaka
Dated: 20 December, 2025

INTRACO REFUELING STATION PLC & ITS SUBSIDIARIES
Consolidated Statement of Changes in Equity (Un-Audited)
For the Period ended September 30, 2025

Particulars	Ordinary Share Capital	Merger Consideration shares reserve	Retained Earnings	Total	Non-Controlling Interest	Total Equity
Balance as on : July 01, 2025	**982,327,500**	**13,102,793**	**309,559,562**	**1,304,989,855**	**5,904,233**	**1,310,894,088**
0% stock dividend	-		-	-	-	-
1% cash dividend	-		-	-	-	-
Interim Dividend	-		-	-	-	-
Net Profit for the period after Tax	-		20,640,310	20,640,310	(0)	20,640,309
Balance as on: Sep 30, 2025	**982,327,500**	**13,102,793**	**330,199,872**	**1,325,630,165**	**5,904,233**	**1,331,534,397**

INTRACO REFUELING STATION PLC & ITS SUBSIDIARIES
Consolidated Statement of Changes in Equity (Un-Audited)
For the year ended 30 Sep, 2024

Particulars	Ordinary Share Capital		Retained Earnings	Total	Non-Controlling Interest	Total Equity
Balance as on : July 01, 2024	982,327,500		235,155,212	1,217,482,712	17,340,552	1,234,823,264
0% stock dividend	-		-	-	-	-
10% cash dividend	-		0	-	-	-
Interim Dividend	-		(13,561,689)	(13,561,689)	-	(13,561,689)
Net Profit for the period after Tax	-		26,024,610	26,024,610	713,773	26,738,383
Balance as on: Sep 30, 2024			**247,618,134**	**1,229,945,634**	**18,054,325**	**1,247,999,959**

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 & Its Subsidiaries

Consolidated Statement of Cash Flows (Un-Audited)

For the Period ended September 30, 2025

	Particulars	Note's No.	Consolidated Amount in taka 30-Sep-2025	Consolidated Amount in taka 30-Sep-2024
A.	**CASH FLOWS FROM OPERATING ACTIVITIES:**			
	Cash received from customers		302,582,980	320,621,677
	Received from other income		1,556,914	3,087,653
	Cash Payments to suppliers		(192,658,701)	(241,221,479)
	Cash Payments to employees		(13,149,991)	(20,391,677)
	Cash Payments to others		(86,414,262)	(21,530,206)
	Cash generated from operations		**11,916,940**	**40,565,968**
	Cash payments for financial expenses		631,529	(4,939,202)
	Paid for income tax		(225,500)	-
	Net cash from operating activities	**33.00**	**12,322,969**	**35,626,766**
B.	**CASH FLOWS FROM INVESTING ACTIVITIES:**			
	Acquisition of Property, Plant & Equipment		(31,500)	(601,525)
	Capital Work-In-Progress		-	-
	Net Fund Adjustment		(88,927,768)	(26,331,635)
	Net cash used in investing activities		**(88,959,268)**	**(26,933,160)**
C.	**CASH FLOWS FROM FINANCING ACTIVITIES:**			
	Paid long term loan		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)**		**(11,776,028)**	**(5,858,144)**
E.	**Cash & cash equivalents at the beginning of the period**		37,693,889	27,559,413
F.	**Cash & cash equivalents at the end of the period (D+E)**		**25,917,861**	**21,701,268**
G	**Net Operating Cash Flow Per Share**	**32.00**	**0.13**	**0.36**

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