

Anwar Galvanizing Limited

Baitul Hossain Building

27 Dilkusha, Dhaka-1000, Bangladesh

Quarterly Financial Statements (Un-audited)

As at and for the period ended 30 September 2025

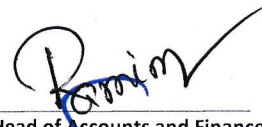


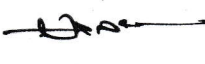
Anwar Galvanizing Limited
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Statement of Financial Position (Unaudited)
As on 30 September 2025

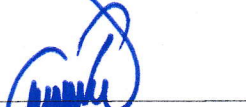
Particulars	Notes	As on September 30, 2025 BDT	As on June 30, 2025 BDT
Assets			
Non Current Assets			
Property, plant and equipment	3.00	268,318,088	273,848,205
Right of use assets	4.00	55,180,073	52,927,892
Non Current Assets		323,498,161	326,776,097
Current Assets			
Inventories	5.00	180,884,872	201,058,530
Trade receivables	6.00	32,876,829	25,228,557
Advances, deposits and prepayments	7.00	34,929,651	32,800,701
Short term investment	8.00	353,284,728	230,299,868
Cash and cash equivalents	9.00	10,778,041	16,442,249
Current Assets		612,754,121	505,829,905
Total Assets		936,252,282	832,606,002
Equity & Liabilities			
Shareholders' Equity			
Share capital	10.00	301,870,800	301,870,800
Retained earnings	11.00	(174,006,335)	(260,244,158)
Total Equity		127,864,465	41,626,642
Deferred tax liabilities	12.00	6,714,717	7,068,135
Long term loan-long term portion	13.01	19,104,876	25,034,146
Lease liabilities non-current portion	14.01	58,788,654	55,873,384
Non Current Liabilities		84,608,247	87,975,665
Long term loan-current portion	13.02	13,785,277	10,295,516
Lease liabilities current portion	14.02	1,031,257	948,505
Trade and other liabilities	15.00	592,358,925	576,457,655
Income tax liabilities	16.00	11,086,647	9,403,944
Short term loan	17.00	102,402,315	102,776,747
Unclaimed dividend account	18.00	3,115,149	3,121,328
Current Liabilities		723,779,570	703,003,695
Total Equity and Liabilities		936,252,282	832,606,002
Net Asset Value Per Share (NAV)	22.00	4.24	1.38

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


Head of Accounts and Finance


Director


Managing Director


Company Secretary


Chairman

Date: Dhaka, 26 October, 2025

**Anwar Galvanizing Limited**

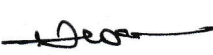
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Statement of Profit and Loss and Other Comprehensive Income (Unaudited)
For the period ended 30 September 2025

Particulars	Notes	July 2025 to September 2025 BDT	July 2024 to September 2024 BDT
Revenue	19.00	150,308,055	136,791,880
Cost of goods sold	20.00	(151,055,420)	(138,599,459)
Gross profit		(747,365)	(1,807,579)
Administrative expenses		(4,300,381)	(4,296,835)
Selling and distribution expenses		(10,831,094)	(6,957,634)
Operating expenses		(15,131,475)	(11,254,469)
Operating profit		(15,878,840)	(13,062,048)
Financial expenses		(15,228,592)	(12,992,850)
Non-operating income	21.00	123,052,896	-
Profit before distribution of WPPF		91,945,464	(26,054,898)
Contribution to WPPF		(4,378,356)	-
Profit before tax		87,567,108	(26,054,898)
Current		(1,682,703)	(820,751)
Deferred		353,418	365,220
Income tax expense		(1,329,285)	(455,531)
Net profit after tax		86,237,823	(26,510,429)
Other comprehensive income/(loss)			
Unrealized gain/(loss) on marketable securities			(140,552,384)
Other comprehensive income/(loss) for the period		-	(140,552,384)
Total comprehensive income/(loss) for the period		86,237,823	(167,062,813)
Earnings Per Share (EPS)	23.00	2.86	(0.88)

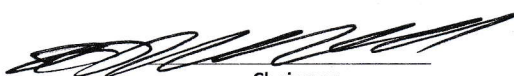
The annexed notes form an integral part of these financial statements.


 Head of Accounts and Finance


 Director


 Managing Director


 Company Secretary


 Chairman

Date: Dhaka, 26 October, 2025



Anwar Galvanizing Limited
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Statement of Cash Flow (Unaudited)
For the period ended 30 September 2025

Particulars	Notes	July 2025 to	July 2024 to
		September 2025	September 2024
		BDT	BDT
Cash flow from operating activities			
Collection from customers and others		152,453,465	108,847,293
Payment for suppliers, employees and others		(145,809,763)	(152,458,074)
Income tax paid		(1,711,074)	(1,054,203)
Interest paid		(3,548,304)	(1,137,564)
Net cash inflow/(outflow) from operating activities		1,384,324	(45,802,548)
Cash flow from investing activities			
Payment for the acquisition of property, plant and equipment		(556,661)	(262,263)
Payment for the capital work-in-progress		(421,041)	(1,587,746)
Dividend income		68,036	-
Net cash inflow/(outflow) from investing activities		(909,666)	(1,850,009)
Cash flows from financing activities			
Dividend paid		(6,179)	(5,114)
Net receipt/(payment) of short term loan		(374,432)	48,699,062
Net receipt/(payment) of long term loan		(2,439,509)	(2,238,364)
Receipt/(payment) of lease liabilities- principal portion		(158,751)	(201,413)
Receipt/(payment) of lease liabilities interest portion		(1,174,583)	(1,693,323)
Net loan received from different securities		(493)	-
Net loan receipt/(payment) of intercompany		(1,984,919)	(393,900)
Net cash inflow/(outflow) from financing activities		(6,138,866)	44,166,948
Net increase/(decrease) in cash and cash equivalents		(5,664,208)	(3,485,609)
Cash and cash equivalents at the beginning of the period		16,442,249	14,679,323
Cash and cash equivalents at the end of the period		10,778,041	11,193,714
Net operating cash flow per share (NOCFPS)	24.00	0.05	-1.52

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

Head of Accounts and Finance

Director

Managing Director

Company Secretary

Chairman

Date: Dhaka, 26 October, 2025



Anwar Galvanizing Limited
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Statement of Changes In Equity (Unaudited)
For the period ended 30 September 2025

Particulars	Share capital	Retained earnings	Other components of equity	Total
Balance as on 01 July 2025	301,870,800	(260,244,158)	-	41,626,642
Net profit after tax	-	86,237,823	-	86,237,823
Unrealized gain/(loss) on marketable securities	-	-	-	-
Balance as on 30 September 2025	301,870,800	(174,006,335)	-	127,864,465
Balance as on 01 July 2024	301,870,800	141,827,712	-	443,698,512
Net profit after tax	-	(26,510,429)	-	(26,510,429)
Unrealized gain/(loss) on marketable securities	-	-	(140,552,384)	(140,552,384)
Balance as on 30 September 2024	301,870,800	115,317,283	(140,552,384)	276,635,699

Head of Accounts and Finance

Director

Managing Director

Company Secretary

Chairman

Date: Dhaka, 26 October, 2025



Anwar Galvanizing Limited
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Notes to the Accounts (Unaudited)
As at and for the period ended on 30 September 2025

1 Legal status and nature of the Company

Anwar Galvanizing Limited (a "Company") was incorporated in Bangladesh on 14th February 1995, Registration No. 27860(1706)/95 under the Companies Act, 1994 as a public company limited by shares and its shares are listed in the Dhaka Stock Exchange, Bangladesh.

The address of the Registered Office and the Principal place of business is located at 27, Dilkusha Commercial Area, Dhaka and the manufacturing plant is located at Tongi Industrial Area, Gazipur.

The company carries on the business of manufacturing and distributing of Galvanized Iron Fittings of all specifications at competitive standards.

2 Selected explanatory notes

2.1 Statement of compliance

These financial statements have been prepared on going concern basis in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws in Bangladesh.

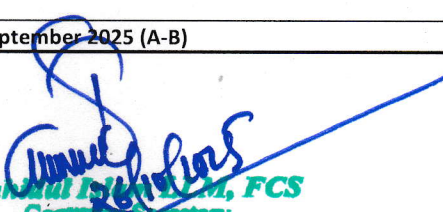
2.2 Basis of Preparation

The unaudited first quarter financial statements for the period have been prepared in condensed form in accordance with IAS-34 'Interim Financial Reporting'. Selective narrative and descriptive information has been provided where it is relevant for understanding of the current period's financial statements.

2.3 Reporting Period

The unaudited first quarter financial statements of the company have been prepared for the period from 01 July 2025 to 30 September 2025. Comparative information has been disclosed as per the requirement of Securities Exchange Commission.

Sl.No.	Particulars	Notes	30 September 2025 BDT	30 June 2025 BDT
3.00	Property, plant and equipments			
	Property, plant and equipment	3.01	261,067,094	267,018,251
	Capital work -in-progress	3.02	7,250,994	6,829,954
			268,318,088	273,848,205
3.01	Property, plant and equipments			
	A. Cost			
	Opening balance		389,048,452	373,443,972
	Addition during the period		556,661	18,424,307
	Disposal during the period		-	(2,819,826)
			389,605,113	389,048,452
	B. Accumulated depreciation			
	Opening Balance		122,030,201	95,216,038
	Depreciation for the period		6,507,818	28,158,946
	Depreciation on disposal of assets during the period		-	(1,344,782)
			128,538,019	122,030,201
	Written down value as on 30 September 2025 (A-B)		261,067,094	267,018,251


Tahmidul Islam, FCS
Company Secretary
Anwar Galvanizing Limited
Baitul Hossain Building (14th Floor)
27 Dilkusha C/A, Dhaka-1000

Sl.No.	Particulars	Notes	30 September 2025 BDT	30 June 2025 BDT
3.02	Capital work -in-progress			
	Opening balance		6,829,954	15,172,941
	Addition during the period		421,040	9,018,009
	Transfer to non-current assets during the period		-	(17,360,997)
			7,250,994	6,829,954
4.00	Right of Use Assets			
	IFRS 16 is effective from or after 1 January 2019. The Company has entered into a new lease agreement for premises or land during the period for 17 years, started from 1 January 2024, and been capitalized under IFRS 16-Leases.			
	Land		55,180,073	52,927,892
	A. Cost			
	Opening balance		58,049,946	58,049,946
	Addition during the period due to adjustment of increased TDS rate		3,156,772	-
			61,206,718	58,049,946
	B. Accumulated depreciation			
	Opening Balance		5,122,054	1,707,351
	Depreciation for the period		904,591	3,414,703
			6,026,645	5,122,054
	Written down value as on 30 September 2025 (A-B)		55,180,073	52,927,892
5.00	Inventories			
	Raw materials		37,427,306	49,464,377
	Auxiliary materials		6,501,507	7,061,112
	Spare parts and other materials		55,428,335	57,138,045
	Finished goods		62,254,484	53,457,631
	Work -in-process		19,273,240	33,937,365
			180,884,872	201,058,530
	Inventories, except goods in transit are measured at lower of cost and estimated net realisable value (NRV). In view of innumerable items of inventory and diversified units of measurement, it is not feasible to disclose the comparison of NRV and cost.			
6.00	Trade Receivables			
	Receivable From dealers and others		33,584,632	25,936,360
			33,584,632	25,936,360
	Provision for doubtful debt	6.01	(707,803)	(707,803)
			32,876,829	25,228,557
6.01	Provision for Doubtful Debt			
	Opening Balance		707,803	707,803
	Provision made during the period		-	-
	Adjustment made/ write-off		-	-
			707,803	707,803
7.00	Advances, Deposits and Prepayments			
	Advances	7.01	18,940,064	16,811,114
	Security deposits	7.02	15,989,587	15,989,587
			34,929,651	32,800,701

7.01 Advances

Advance against supplier	2,967,707	2,935,122
LC margin	1,041,972	1,125,000
Goods in transit	698,688	85,245
Advance income tax	12,885,147	11,174,073
Advance against employee	220,909	227,507
Prepaid insurance	172,297	344,602
Advance against others	784,337	750,493
Advance to brokerage houses	169,006	169,072
	18,940,064	16,811,114

7.02 Security Deposits

Security deposit -CDBL	300,000	300,000
Security deposit-electricity	5,086,000	5,086,000
Security deposit-gas	561,587	561,587
Security deposit- meter	42,000	42,000
Security deposit-Lease land	10,000,000	10,000,000
	15,989,587	15,989,587

8.00 Short term investment

Name of Company	Number of Share	Cost Price	Market Price as at 30 September 2025	Market Price as at 30 June 2025
Investment in different securities	5,092,111	435,659,707	351,764,291	-
Investment in different securities	59,625	1,212,624	1,520,438	-
Investment in different securities	5,151,736	436,872,331	-	230,299,868
			353,284,728	230,299,868

The investments comprise of equity investments in other entities and are held for trading. Equity investments are classified as financial assets at fair value through profit or loss (FVTPL) and the unrealized gain/(loss) has been accounted and presented in non-operating income in accordance with Para 5.7.5 and 5.7.1 of IFRS 9.

9.00 Cash and cash equivalents

Cash at banks	10,493,727	16,150,538
Cash in hand	284,314	291,711
	10,778,041	16,442,249

10.00 Share capital**Authorised Capital**

50,000,000 Ordinary Shares of BDT 10 each	500,000,000	500,000,000
	500,000,000	500,000,000

Issued, Subscribed, and Paid-up-Capital

30,187,080 ordinary shares of Tk.10 each issued for each	301,870,800	301,870,800
	301,870,800	301,870,800

11.00 Retained earnings

Profit brought forward	(260,244,158)	141,827,712
Adjusted opening balance	(260,244,158)	141,827,712
Net profit/(loss) during the period	86,237,823	(371,884,790)
Cash dividend	-	(30,187,080)
	(174,006,335)	(260,244,158)

Sl.No.	Particulars	Notes	30 September 2025 BDT	30 June 2025 BDT
12.00	Deferred tax liabilities			
	Opening Balance		7,068,135	8,349,750
	Deferred tax (income)/ expense charged in Profit & Loss		(353,418)	(1,281,615)
		12.01	6,714,717	7,068,135
12.01	For 30 September 2025			
		Carrying Value	Tax Based Value	Temporary Difference
	<u>Property, Plant and Equipment</u>			
	Land	8,877,421	8,877,421	-
	Other than land	252,189,672	213,976,248	38,213,424
		261,067,093	222,853,669	38,213,424
	<u>Right of Use Assets</u>			
	Right of Use Assets-land	55,180,072	-	55,180,072
	Lease liabilities	(59,819,911)	-	(59,819,911)
		(4,639,839)	-	(4,639,839)
	Applicable Tax Rate			
	On land			15.00%
	On other than land			20.00%
	On right of use assets			20.00%
	Deferred Tax Liability			
	On land			-
	On other than land			7,642,685
	On right of use assets			(927,968)
	Deferred tax liabilities as on September 30, 2025			6,714,717
	For 30 June 2025			
		Carrying Value	Tax Based Value	Temporary Difference
	<u>Property, Plant and Equipment</u>			
	Land	8,877,421	8,877,421	-
	Other than land	258,140,830	218,906,157	39,234,672
		267,018,251	227,783,578	39,234,672
	<u>Right of Use Assets</u>			
	Right of Use Assets-land	52,927,892	-	52,927,892
	Lease liabilities	(56,821,889)	-	(56,821,889)
		(3,893,997)		(3,893,997)
	Applicable Tax Rate			
	On land			15%
	On other than land			20.00%
	On right of use assets			20.00%
	Deferred Tax Liability			
	On land			-
	On other than land			7,846,934
	On right of use assets			(778,799)
	Deferred tax liabilities as on June 30, 2025			7,068,135
13.00	Long term loan		32,890,153	35,329,662
			32,890,153	35,329,662
13.01	Long term loan-long term portion		19,104,876	25,034,146
			19,104,876	25,034,146

13.02	Long term loan-current portion	13,785,277	10,295,516
		13,785,277	10,295,516

Sl.No.	Particulars	Notes	30 September 2025 BDT	30 June 2025 BDT
14.00	Lease liabilities		59,819,911	56,821,889
			59,819,911	56,821,889
	i) Lease liabilities recognized in statement of financial position			
14.01	Lease liabilities non-current portion		58,788,654	55,873,384
14.02	Lease liabilities current portion		1,031,257	948,505
			59,819,911	56,821,889
	ii) Amounts recognized in profit or loss			
	Interest on lease liabilities		1,760,694	6,736,280
	Depreciation expense		904,591	3,414,703
			2,665,285	10,150,982
	iii) Amounts recognized in statement of cash flows			
	Total cash-outflow for leases		1,333,334	7,578,949
			1,333,334	7,578,949
	iv) Movement in lease payable			
	Opening Balance		56,821,888	57,664,558
	Additions during the period		3,156,772	-
	Interest accrued during the period		1,760,694	6,736,280
	Repayment during the period		(1,333,334)	(7,578,949)
	Accrued interest payable RoUA land		(586,110)	-
			59,819,910	56,821,888
15.00	Trade and other liabilities			
	Trade payable		64,856,221	66,892,403
	Liabilities for expenses	15.01	58,721,514	46,960,509
	Advance received from customers		19,825,188	19,873,232
	Short term loan from intercompany		211,189,360	213,174,279
	Loan from Bank Asia Securities Limited (BASL)		237,766,642	229,557,233
			592,358,925	576,457,655
15.01	Liabilities for expenses			
	Liabilities for salaries, wages and others		17,847,241	16,069,521
	Liabilities for power cost		5,573,016	3,768,971
	Liabilities for sales people incentive		1,685,919	943,034
	Liabilities for audit and other professional fees		255,555	255,555
	TDS VDS payable		643,785	49,946
	Provision for WPPF		20,103,724	15,725,368
	Interest payable RoUA land		586,110	-
	Liabilities for other expenses		12,026,164	10,148,114
			58,721,514	46,960,509
16.00	Income tax payable			
	Opening balance		9,403,944	23,994,192
	Tax adjustment for (AY 2023-24)		-	(10,032,716)
	Tax adjustment for (AY 2024-25)		-	(13,961,475)
	Tax provision made during the period		1,682,703	9,403,944
			11,086,647	9,403,944

Sl.No.	Particulars	July '25 to September '25 BDT	July '24 to September '24 BDT
16.01	Reconciliation of Effective Tax Rate		
	Revenue	150,308,055	136,791,880
	Profit before income tax	87,567,108	(26,054,898)
	Tax using the Company's tax rate on business income	1,669,095	820,751
	Tax effect of:		
	Income subject to different tax rate & other components of tax as per ITA 2023	(339,810)	(365,220)
		1,329,285	455,531
	Effective tax rate**	0.88%	0.33%

**The effective tax rate (ETR) of the current period has been calculated based on revenue rather than pre-tax income due to negative pre-tax income during the period which is aligned with our gross receipts and effective tax burden.

Sl.No.	Particulars	Notes	30 September 2025 BDT	30 June 2025 BDT
17.00	Short term loan			
	Opening balance		102,776,747	41,220,509
	LTR used during the period		36,476,767	241,494,323
	LTR settled during the period		(36,851,199)	(179,938,084)
			102,402,315	102,776,747
18.00	Unclaimed dividend account			
	Opening balance		3,121,328	1,967,243
	Addition during the period		-	30,187,080
	Paid during the period		(6,178)	(29,032,995)
			3,115,149	3,121,328



Anwar Galvanizing Limited
Registered Office: 27, Dilkusha C/A, Dhaka-1000.

Notes to the Accounts (Unaudited)
As at and for the period ended on 30 September 2025

Sl.No.	Particulars	Notes	July '25 to September '25 BDT	July '24 to September '24 BDT
19.00	Revenue			
	Gross sales: GI fittings and others		160,149,781	142,599,675
	Less: Value Added Tax		(9,841,725)	(5,807,795)
			150,308,055	136,791,880
	The sales amount is presented net of VAT.			
20.00	Cost of Goods Sold			
	Raw materials consumption	20.01	55,539,772	74,080,249
	Auxiliary, spares and other materials consumption	20.02	26,094,716	19,399,562
	Consumption of materials		81,634,488	93,479,811
	Factory overheads	20.03	63,553,660	61,324,223
	Opening stock of work -in-process		33,937,365	46,518,781
	Closing stock of work -in-process		(19,273,240)	(57,782,139)
	Cost of Production		159,852,273	143,540,676
	Opening stock of finished goods		53,457,631	43,655,107
	Closing stock of finished goods		(62,254,484)	(48,596,324)
	Cost of Goods Sold		151,055,420	138,599,459
21.00	Non-operating income			
	Dividend income		68,036	-
	Fair value gain/(loss) on short term investment in listed securities		122,984,860	-
			123,052,896	-
	Fair value gain/(loss) on short term investment in listed securities during the current period has been accounted and presented in non-operating income in accordance with IFRS 9. The investments comprise of equity investments in other entities and are held for trading. Equity investments are classified as financial assets at fair value through profit or loss (FVTPL) and the unrealized gain/(loss) has been accounted and presented in non-operating income in accordance with Para 5.7.5 and 5.7.1 of IFRS 9.			
22.00	Net Asset Value (NAV) Per Share		As at 30 Sept 2025	As at 30 June 2025
	The Computation of NAV per share is given below :			
	Assets		936,252,282	832,606,002
	Less: Liabilities		808,387,817	790,979,360
	Net Assets Value		127,864,465	41,626,642
	Weighted average number of ordinary shares	22.01	30,187,080	30,187,080
	Net Assets Value (NAV) Per Share		4.24	1.38
	The increased earnings during the period (as discussed in note 23) has ensured the NAV growth of 207%.			
22.01	Weighted average number of Ordinary Shares		As at 30 Sept 2025	As at 30 Sept 2024
			Weighted average no. of shares	Weighted average no. of shares
	Ordinary shares outstanding		30,187,080	30,187,080
23.00	Earnings Per Share (EPS)			
23.01	Basic Earnings Per Share			
	a) Profit Attributable to the ordinary shareholders		86,237,823	(26,510,429)
	b) Weighted average number of ordinary shares	22.01	30,187,080	30,187,080
	Earnings Per Share (a/b)		2.86	(0.88)

Q1 EPS has been increased to BDT 2.86 from BDT (0.88) due to increase in non-operating income of BDT 123,052,896 compared to the same period of last year.

23.02 Diluted Earnings Per Share

No diluted EPS was required to be calculated for the year/period since there was no scope for dilution of shares during the period

24.00 Net Operating Cash Flow Per share (NOCFPS)

The composition of operating cash inflow/outflow value per share is given below:

	July '25 to September '25	July '24 to September '24
--	---------------------------------	---------------------------------

a) Operating cash inflow/ (outflow) during the period	1,384,324	(45,802,548)
b) Weighted average number of ordinary shares	22.01	30,187,080
Net Operating Cash Flow Per share (NOCFPS) (a/b)	0.05	(1.52)

The NOCFPS has been increased from BDT (1.52) to BDT 0.05 mainly due to efficiency in working capital during current period compared to the same period of last year.

25.00 Reconciliation of Net Operating Cash Flows

	July '25 to September '25	July '24 to September '24
Net profit/(loss) after tax	86,237,823	(26,510,429)
Add. Dep during the period-PPE	6,507,818	6,837,388
Add. Dep during the period-RoU Assets	904,592	853,676
Add. Interest expenses and account charges on margin loan	8,209,970	7,300,025
Add. Interest expenses on Lease Liabilities	1,760,694	1,693,323
Add. Unrealized (gain)/loss on short term marketable securities	(122,984,860)	-
Less: Dividend income on marketable shares	(68,036)	-
A. Cash generated from operations before changes in working capital	(19,432,000)	(9,826,018)
Changes in working capital :		
(Increase)/Decrease in inventories	20,173,658	1,155,798
(Increase)/Decrease Accounts receivables	(7,648,272)	(15,634,654)
(Increase)/Decrease in Adv. dep. & prepayments	(2,129,017)	(16,609,821)
Increase/(Decrease) in Trade and other Payable	10,419,955	(4,887,853)
B. Total changes in working capital	20,816,324	(35,976,530)
C. Cash generated from operating activities (A+B)	1,384,324	(45,802,548)

26.00 Director of the Company:**Number of Director:**

There are 07 Directors in the Company during the period ended 30 September 2025.

Salary & Remuneration of the management team:

Aggregate amount paid to the management team for their service rendered as defined in the schedule 12(2) para 4 part-II of Securities & Exchange rules 2020. During the period, The Board of Directors of the company were not given any compensation benefits except board meeting fees.

27.00 Related Party Transactions:

During the year/period the company carried out a number of transactions with related parties in the normal course of business on 'an arms' length basis. Name of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of IAS -24: Related party Disclosure.

Name of Party/Company	30 Sept 2025	30 Jun 2025
Anwar Ispat Ltd.	(23,618,150)	(25,090,441)
A One Polymer Ltd.	(152,850,283)	(153,041,249)
Anwar Cement Ltd.	(6,947,355)	(6,898,997)
Anwar Cement Sheet Ltd.	(62,554,456)	(62,450,591)

All the above receivable/(Payable) amount is derived from supply/purchases of materials and business transactions. The relationship between the companies are Common Director.

28.00 Events After the Reporting Period:**Approval of Financial Statements:**

These financial statements were authorized for issue in accordance with a resolution of the Company's Board of Directors on 26 October 2025.

There is no other significant event that has occurred between the end of the reporting period and the date when the Financial Statements were authorised for issue.


Tauhidul Islam, FCS
 Company Secretary
Anwar Galvanizing Limited
 Baitul Hossain Building (14th Floor)
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