Anwar Galvanizing Limited

Baitul Hossain Building
27 Dilkusha, Dhaka-1000, Bangladesh

Quarterly Financial Statements (Unaudited)

As at and for the period ended 30 September 2026

Anwar Galvanizing Limited

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

Statement of Financial Position (Unaudited)
As on 30 September 2026

Particulars	Notes	As on September 30, 2026 BDT	As on June 30, 2026 BDT
Assets			
Non Current Assets			
Property, plant and equipment	3	247,207,527	252,714,433
Right of use assets	4	51,561,708	52,466,299
Non Current Assets		**298,769,235**	**305,180,732**
Current Assets			
Inventories	5	206,608,865	188,778,798
Trade receivables	6	14,064,738	22,936,453
Advances, deposits and prepayments	7	32,716,061	30,963,288
Short term investment	8	692,290,170	525,546,536
Cash and cash equivalents	9	34,113,731	22,280,624
Current Assets		**979,793,565**	**790,505,699**
Total Assets		**1,278,562,800**	**1,095,686,431**
Equity & Liabilities			
Shareholders' Equity			
Share capital	10	301,870,800	301,870,800
Retained earnings	11	76,568,236	(11,008,328)
Total Equity		**378,439,036**	**290,862,472**
Non Current Liabilities			
Deferred tax liabilities	12	5,518,964	5,562,820
Long term loan non-current portion	13	9,300,808	13,002,162
Lease liabilities non-current portion	14	57,547,317	59,008,645
Non Current Liabilities		**72,367,089**	**77,573,627**
Current Liabilities			
Long term loan-current portion	13	12,754,479	11,982,296
Lease liabilities current portion	14	1,160,781	1,302,149
Trade and other liabilities	15	695,024,940	599,867,761
Income tax liabilities	16	19,039,606	10,228,263
Short term loan	17	97,735,182	101,828,176
Unclaimed dividend account	18	2,041,687	2,041,687
Current Liabilities		**827,756,675**	**727,250,332**
Total Equity and Liabilities		**1,278,562,800**	**1,095,686,431**
Net Asset Value Per Share (NAV)	**23**	**12.54**	**9.64**

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

Head of Accounts and Finance | Director | Managing Director and CEO

Company Secretary | Chairman

Date: Dhaka, 11 November, 2026

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 2026

Particulars	Notes	July 2026 to September 2026 BDT	July 2025 to September 2025 BDT
Revenue	19	140,130,329	150,308,055
Cost of goods sold	20	(102,118,246)	(151,055,420)
Gross profit		**38,012,083**	**(747,365)**
Administrative expenses		(4,453,092)	(4,300,381)
Selling and distribution expenses		(10,148,114)	(10,831,094)
Operating expenses		**(14,601,206)**	**(15,131,475)**
Operating profit		**23,410,877**	**(15,878,840)**
Financial expenses		(15,680,350)	(15,228,592)
Non-operating income	21	92,510,235	123,052,896
Profit before distribution of WPPF		**100,240,762**	**91,945,464**
Contribution to WPPF	22	(3,896,711)	(4,378,356)
Profit before tax		**96,344,051**	**87,567,108**
Current		(8,811,343)	(1,682,703)
Deferred		43,856	353,418
Income tax expense		**(8,767,487)**	**(1,329,285)**
Net profit after tax		**87,576,564**	**86,237,823**
Other comprehensive income/(loss)			
Other comprehensive income/(loss) for the period		-	-
Total comprehensive income/(loss) for the period		**87,576,564**	**86,237,823**
Earnings Per Share (EPS)	**24**	**2.90**	**2.86**

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

Head of Accounts and Finance | **Director** | **Managing Director and CEO**

Company Secretary | **Chairman**

Date: Dhaka, 11 November, 2026

Anwar Galvanizing Limited

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

Statement of Cash Flow (Unaudited)
For the period ended 30 September 2026

Particulars	Notes	July 2026 to September 2026 BDT	July 2025 to September 2025 BDT
Cash flow from operating activities			
Collection from customers and others		163,780,816	152,453,465
Payment for suppliers, employees and others		(134,645,975)	(145,809,763)
Income tax paid		(1,866,086)	(1,711,074)
Interest paid		(3,464,623)	(3,548,304)
Net cash inflow/(outflow) from operating activities		**23,804,132**	**1,384,324**
Cash flow from investing activities			
Payment for the acquisition of property, plant and equipment		(261,812)	(556,661)
Payment for the capital work-in-progress		(313,500)	(421,041)
Investment in shares		(74,403,521)	-
Dividend income		-	68,036
Net cash inflow/(outflow) from investing activities		**(74,978,833)**	**(909,666)**
Cash flows from financing activities			
Dividend paid		-	(6,179)
Net receipt/(payment) of short term loan		(4,092,994)	(374,432)
Net receipt/(payment) of long term loan		(2,929,171)	(2,439,509)
Receipt/(payment) of lease liabilities- principal portion		(1,602,696)	(158,751)
Receipt/(payment) of lease liabilities interest portion		(1,730,637)	(1,174,583)
Net loan received from different securities		74,624,703	(493)
Net loan receipt/(payment) of intercompany		(1,261,397)	(1,984,919)
Net cash inflow/(outflow) from financing activities		**63,007,808**	**(6,138,866)**
Net increase/(decrease) in cash and cash equivalents		11,833,107	(5,664,208)
Cash and cash equivalents at the beginning of the period		22,280,624	16,442,249
Cash and cash equivalents at the end of the period		**34,113,731**	**10,778,041**
Net operating cash flow per share (NOCFPS)	**25**	**0.79**	**0.05**

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

Head of Accounts and Finance	**Director**	**Managing Director and CEO**
Company Secretary		**Chairman**

Date: Dhaka, 11 November, 2026

Anwar Galvanizing Limited

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

Statement of Changes In Equity (Unaudited)
For the period ended 30 September 2026

Particulars	Share capital	Retained earnings	Total
Balance as on 01 July 2026	301,870,800	(11,008,328)	290,862,472
Net profit after tax	-	87,576,564	87,576,564
Balance as on 30 September 2026	**301,870,800**	**76,568,236**	**378,439,036**
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
Balance as on 30 September 2025	**301,870,800**	**(174,006,335)**	**127,864,465**

Head of Accounts and Finance | Director | Managing Director and CEO

Company Secretary | Chairman

Date: Dhaka, 11 November, 2026

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

Notes to the Financial Statements (Unaudited)
As at and for the period ended on 30 September 2026

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 2026 to 30 September 2026. Comparative information has been disclosed as per the requirement of Securities Exchange Commission.

Sl.No.	Particulars	Notes	30 September 2026 BDT	30 June 2026 BDT
3.00	**Property, plant and equipments**			
	Property, plant and equipment	3.01	245,047,106	250,867,512
	Capital work -in-progress	3.02	2,160,421	1,846,921
			247,207,527	**252,714,433**
3.01	**Property, plant and equipments**			
	A. Cost			
	Opening balance		398,119,993	389,048,452
	Addition during the period		261,812	11,441,270
	Disposal during the period		-	(2,369,729)
			398,381,805	**398,119,993**
	B. Accumulated depreciation			
	Opening Balance		147,252,481	122,030,201
	Depreciation for the period		6,082,218	26,501,796
	Depreciation on disposal of assets during the period		-	(1,279,516)
			153,334,699	**147,252,481**
	Written down value as on 30 September 2026 (A-B)		**245,047,106**	**250,867,512**

Sl.No.	Particulars	Notes	30 September 2026 BDT	30 June 2026 BDT
3.02	**Capital work -in-progress**			
	Opening balance		1,846,921	6,829,954
	Addition during the period		313,500	3,664,634
	Transfer to non-current assets during the period		-	(8,647,667)
			2,160,421	**1,846,921**
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		**51,561,708**	**52,466,299**
A. Cost			
Opening balance		61,206,718	58,049,946
Addition during the period		-	3,156,772
Revaluation of right of use assets		-	-
		61,206,718	**61,206,718**
B. Accumulated depreciation			
Opening Balance		8,740,419	5,122,054
Depreciation for the period		904,591	3,618,365
Termination/disposal/modification during the period		-	-
		9,645,010	**8,740,419**
Written down value as on 30 September 2026 (A-B)		**51,561,708**	**52,466,299**
5.00	**Inventories**		
	Raw materials	37,359,747	32,010,610
	Auxiliary materials	4,146,357	1,721,166
	Spare parts and other materials	43,483,137	45,317,633
	Finished goods	79,710,984	93,080,791
	Work -in-process	41,908,640	16,648,598
		206,608,865	**188,778,798**

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		14,772,541	23,644,256
			14,772,541	**23,644,256**
	Provision for doubtful debt	6.01	(707,803)	(707,803)
			14,064,738	**22,936,453**
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	16,726,474	14,973,701
	Security deposits	7.02	15,989,587	15,989,587
			32,716,061	**30,963,288**

Sl.No.	Particulars	Notes	30 September 2026 BDT	30 June 2026 BDT

7.01	**Advances**		
	Advance against supplier	1,499,731	1,395,274
	LC margin	853,185	1,443,257
	Goods in transit	111,580	218,706
	Advance income tax	12,118,084	10,251,998
	Advance against employee	800,667	357,749
	Prepaid insurance	172,105	344,215
	Advance against others	832,294	793,794
	Advance to brokerage houses	338,828	168,706
		16,726,474	**14,973,701**
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 as at 30 September 2026	Market Price as at 30 September 2026	Market Price as at 30 June 2026
Investment in different securities	5,314,708	608,221,284	692,290,170	525,546,536
			692,290,170	**525,546,536**

The investments comprise 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). 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	34,063,336	21,967,713
	Cash in hand	50,395	312,911
		34,113,731	**22,280,624**
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	(11,008,328)	(260,244,158)
	Opening balance	**(11,008,328)**	**(260,244,158)**
	Net profit/(loss) during the period	87,576,564	249,235,830
		76,568,236	**(11,008,328)**

Sl.No.	Particulars	Notes	30 September 2026 BDT	30 June 2026 BDT
12.00	**Deferred tax liabilities**			
	Opening Balance		5,562,820	7,068,135
	Deferred tax (income)/ expense charged in Profit & Loss		(43,856)	(1,505,315)
		12.01	**5,518,964**	**5,562,820**

12.01	For 30 September 2026	Carrying Value	Tax Based Value	Temporary Difference
	Property, Plant and Equipment			
	Land	8,877,421	8,877,421	-
	Other than land	236,169,684	201,428,472	34,741,212
		245,047,105	**210,305,893**	**34,741,212**
	Right of Use Assets			
	Right of Use Assets-land	51,561,708	-	51,561,708
	Lease liabilities	(58,708,098)	-	(58,708,098)
		(7,146,390)	-	**(7,146,390)**
	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			6,948,242
	On right of use assets			(1,429,278)
	Deferred tax liabilities as on September 30, 2026			**5,518,964**

	For 30 June 2026	Carrying Value	Tax Based Value	Temporary Difference
	Property, Plant and Equipment			
	Land	8,877,421	8,877,421	-
	Other than land	241,990,090	206,331,493	35,658,597
		250,867,511	**215,208,914**	**35,658,597**
	Right of Use Assets			
	Right of Use Assets-land	52,466,298	-	52,466,298
	Lease liabilities	(60,310,794)	-	(60,310,794)
		(7,844,496)		**(7,844,496)**
	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			7,131,719
	On right of use assets			(1,568,899)
	Deferred tax liabilities as on June 30, 2026			**5,562,820**

13.00	**Long term loan**	22,055,287	24,984,458
		22,055,287	**24,984,458**
13.01	**Long term loan non-current portion**	9,300,808	13,002,162
		9,300,808	**13,002,162**
13.02	**Long term loan-current portion**	12,754,479	11,982,296
		12,754,479	**11,982,296**

Sl.No.	Particulars	Notes	30 September 2026 BDT	30 June 2026 BDT
14.00	**Lease liabilities**		58,708,098	60,310,794
			58,708,098	60,310,794
	i) Lease liabilities recognized in statement of financial position			
14.01	Lease liabilities non-current portion		57,547,317	59,008,645
14.02	Lease liabilities current portion		1,160,781	1,302,149
			58,708,098	**60,310,794**
	ii) Amounts recognized in profit or loss			
	Interest on lease liabilities		1,730,637	6,998,800
	Depreciation expense		904,591	3,618,365
			2,635,228	**10,617,166**
	iii) Amounts recognized in statement of cash flows			
	Total cash-outflow for leases		3,333,333	6,666,667
			3,333,333	**6,666,667**
	iv) Movement in lease payable			
	Opening Balance		60,310,794	56,821,889
	Additions during the period		-	3,156,772
	Interest accrued during the period		1,730,637	6,998,800
	Repayment during the period		(3,333,333)	(6,666,667)
			58,708,098	**60,310,794**
15.00	**Trade and other liabilities**			
	Trade payable		58,401,031	61,402,059
	Liabilities for expenses	15.01	40,600,251	30,762,517
	Advance received from customers		26,031,161	20,062,449
	Short term loan from intercompany		234,081,721	235,343,118
	Margin loan from different Securities		335,910,775	252,297,618
			695,024,940	**599,867,761**
15.01	**Liabilities for expenses**			
	Liabilities for salaries, wages and others		16,826,371	15,572,669
	Liabilities for power cost		5,704,185	5,269,510
	Liabilities for sales people incentive		1,531,161	742,021
	Liabilities for audit and other professional fees		265,000	265,000
	TDS VDS payable		1,054,321	217,038
	Liabilities for other expenses		15,219,213	8,696,279
			40,600,251	**30,762,517**
16.00	**Income tax payable**			
	Opening balance		10,228,263	9,403,944
	Tax adjustment for (AY 2025-26)		-	(9,403,944)
	Tax provision made during the period		8,811,343	10,228,263
			19,039,606	**10,228,263**
16.01	**Reconciliation of Effective Tax Rate**			
	Revenue		140,130,329	150,308,055
	Profit before income tax		96,344,051	87,567,108
	Tax using the Company's tax rate on business income		1,401,303	1,669,095
	Tax effect of:			
	Provision for non-deductible expense		-	-
	Income subject to different tax rate & other components of tax as per ITA 2023		7,366,184	(339,810)
			8,767,487	**1,329,285**
	Effective tax rate**		**6.26%**	**0.88%**

**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 2026 BDT	30 June 2026 BDT
17.00	**Short term loan**			
	SBAC Bank PLC		97,735,182	101,828,176
			97,735,182	**101,828,176**
18.00	**Unclaimed dividend account**			
	Opening balance		2,041,687	3,121,328
	Addition during the period		-	-
	Paid during the period		-	(1,079,641)
			2,041,687	**2,041,687**

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 2026

Sl.No.	Particulars	Notes	July '26 to September '26 BDT	July '25 to September '25 BDT
19.00	**Revenue**			
	Gross sales: GI fittings and others		148,940,389	160,149,781
	Less: Value Added Tax		(8,810,059)	(9,841,725)
			140,130,329	**150,308,055**
	The sales amount is presented net of VAT.			
20.00	**Cost of Goods Sold**			
	Raw materials consumption	20.01	47,748,791	55,539,772
	Auxiliary, spares and other materials consumption	20.02	12,390,777	26,094,716
	Consumption of materials		**60,139,568**	**81,634,488**
	Factory overheads	20.03	53,868,913	63,553,660
	Opening stock of work -in-process		16,648,598	33,937,365
	Closing stock of work -in-process		(41,908,640)	(19,273,240)
	Cost of Production		**88,748,439**	**159,852,273**
	Opening stock of finished goods		93,080,791	53,457,631
	Closing stock of finished goods		(79,710,984)	(62,254,484)
	Cost of Goods Sold		**102,118,246**	**151,055,420**
21.00	**Non-operating income**			
	Dividend income		-	68,036
	Gain/(loss) from securities		92,510,235	122,984,860
			92,510,235	**123,052,896**
	Gain/(loss) on short-term investments in listed securities during the current period has been accounted for and presented under non-operating income in accordance with IFRS 9. The investments comprise equity investments in other entities and are held for trading. Equity investments are classified as financial assets at fair value through profit or loss. The unrealised gain/(loss) is accounted for and presented under non-operating income in accordance with Paras 5.7.5 and 5.7.1 of IFRS 9.			
22.00	**Contribution to WPPF**			
	Profit before distribution of WPPF		100,240,762	91,945,464
	Unrealized (gain)/loss on marketable shares		(18,409,834)	-
	Adjusted net profit/(loss) for WPPF distribution		**81,830,928**	**91,945,464**
	Contribution to WPPF @ 5% on adjusted net profit/(loss) for WPPF distribution		**(3,896,711)**	**(4,378,356)**

23.00	**Net Asset Value (NAV) Per Share**		**As at 30 Sept 2026**	**As at 30 June 2026**
	The Computation of NAV per share is given below :			
	Assets		1,278,562,800	1,095,686,431
	Less: Liabilities		900,123,764	804,823,959
	Net Assets Value		**378,439,036**	**290,862,472**
	Weighted average number of ordinary shares	**23.01**	30,187,080	30,187,080
	Net Assets Value (NAV) Per Share		**12.54**	**9.64**
	NAV per share has been increased by 30% to BDT 12.54 from BDT 9.64 due to an increase in earnings during the period.			

23.01	**Weighted average number of Ordinary Shares**	**As at 30 Sept 2026**	**As at 30 Sept 2025**
		Weighted average no. of shares	**Weighted average no. of shares**
	Ordinary shares outstanding	30,187,080	30,187,080

24.00 Earnings Per Share (EPS)

24.01 Basic Earnings Per Share

a) Profit Attributable to the ordinary shareholders		87,576,564	86,237,823
b) Weighted average number of ordinary shares	23.01	30,187,080	30,187,080
Earnings Per Share (a/b)		**2.90**	**2.86**

The EPS has increased by 1.40% to BDT 2.90 from BDT 2.86, primarily due to an increase in operating profit by BDT 39,289,717 in the current period compared to the same period of last year.

24.02 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

25.00 Net Operating Cash Flow Per share (NOCFPS)

The composition of operating cash inflow/outflow value per share is given below:		July '26 to September '26	July '25 to September '25
a) Operating cash inflow/ (outflow) during the period		23,804,132	1,384,324
b) Weighted average number of ordinary shares	23.01	30,187,080	30,187,080
Net Operating Cash Flow Per share (NOCFPS) (a/b)		**0.79**	**0.05**

Net operating cash flow per share (NOCFPS) improved to BDT 0.79 from BDT 0.05 , driven by stronger operating performance and improved working capital efficiency during the reporting period.

26.00 Reconciliation of Net Operating Cash Flows

	July '26 to September '26	July '25 to September '25
Net profit/(loss) after tax	**87,576,564**	**86,237,823**
Add. Dep during the period-ppe	6,082,218	6,507,818
Add. Dep during the period-RoU Assets	904,592	904,592
Add. Interest expenses and account charges on margin loan	8,988,455	8,209,970
Add. Interest expenses on Lease Liabilities	1,730,637	1,760,694
Add. Unrealized gain on marketable shares	(18,409,834)	(122,984,860)
Less: Realized Gain on sale of shares	(74,100,401)	-
Less: Dividend income on marketable shares	-	(68,036)
A. Cash generated from operations before changes in working capital	**12,772,230**	**(19,432,000)**
Changes in working capital :		
(Increase)/Decrease in inventories	(17,830,067)	20,173,658
(Increase)/Decrease Accounts receivables	8,871,715	(7,648,272)
(Increase)/Decrease in Adv, dep. & prepayments	(1,582,651)	(2,129,017)
Increase/(Decrease) in Trade and other Payable	21,572,905	10,419,955
B. Total changes in working capital	**11,031,902**	**20,816,324**
C. Cash generated from operating activities (A+B)	**23,804,132**	**1,384,324**

27.00 Director of the Company:

Number of Director:

There are 06 Directors in the Company during the period ended 30 September 2026.

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.

28.00 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 2026	30 Jun 2026
Anwar Ispat Ltd.	(23,458,978)	(24,437,838)
A One Polymer Ltd.	(117,927,714)	(116,824,056)
Anwar Cement Ltd.	(116,903,556)	(117,624,556)
Anwar Cement Sheet Ltd.	(19,208,456)	(18,918,639)

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

29.00 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 11 November 2026.

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.

Shahidul Islam, LLM, FCS
Company Secretary
Anwar Galvanizing Limited
Hossain Building (4th Floor)
Dilkusha C/A, Dhaka-1000
11/11/2026