Bangladesh Building Systems PLC.

Un-audited Financial Statements

For the period ended 30 September, 2026

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Bangladesh Building Systems PLC

Un-audited Statement of Financial Position

As at September 30, 2026

Particulars	Notes	Amount in Taka	
		30-Sep-2026	30-June-2026
ASSETS			
Non-current assets		**1,338,802,216**	**1,539,424,803**
Property, Plant and Equipment	3.00	782,400,103	792,103,427
Intangible asset	4.00	836,540	857,990
Investment in Associate company	5.00	478,669,145	669,566,959
Work-In-Progress for new office space	6.00	76,896,428	76,896,428
Current Assets		**1,829,239,256**	**1,822,439,142**
Inventories		506,371,207	496,352,592
Advances, Deposits and Prepayments		567,821,247	565,762,612
Trade & Other Receivables		745,083,780	750,987,357
Cash and Cash equivalents	7.00	9,963,022	9,336,581
TOTAL ASSETS		**3,168,041,471**	**3,361,863,945**
EQUITY AND LIABILITIES			
Shareholders' equity		**1,550,275,859**	**1,741,972,762**
Share capital		1,629,297,330	1,629,297,330
Fair value reserve		389,059,323	541,777,574
Retained Earnings		(468,080,795)	(429,102,142)
Non-Current Liabilities		**1,498,006,547**	**1,497,504,106**
Long Term Loan	8.00	1,330,753,671	1,289,958,924
Deferred Tax Liability	9.00	167,252,876	207,545,182
Current Liabilities		**119,759,066**	**122,387,078**
Trade and Other Payable		27,856,379	28,680,503
Liabilities for Expenses		19,887,365	22,726,966
Provision for Income Tax	10.00	70,967,267	69,931,554
Unclaimed dividend Account	11.00	1,048,055	1,048,055
Total Current and Non-current Liabilities		**1,617,765,613**	**1,619,891,183**
TOTAL EQUITY AND LIABILITIES		**3,168,041,471**	**3,361,863,945**
Number of share used to calculate NAV		**162,929,733**	**162,929,733**
Net asset value per share	17.00	**9.51**	**10.69**

The accompanying notes (01 to 19) form an integral part of this financial statement and are to be read in conjunction therewith.

Chief Financial Officer | **Company Secretary**

Managing Director | **Director** | **Chairperson**

Place: Dhaka;
Date: 09 November, 2026

Bangladesh Building Systems Ltd. Dhaka

Bangladesh Building Systems PLC.

Un-Audited Statement of Profit or Loss and other Comprehensive Income

For the period ended September 30, 2026

Particulars	Notes	Amount in BDT	
		01/07/2026 to 30/09/2026 (03 Months)	01/07/2025 to 30/09/2025 (03 Months)
Revenue (Net)		102,112,195	106,459,388
Cost of Goods Sold		(80,178,496)	(85,721,099)
Gross profit		**21,933,699**	**20,738,289**
Operating expenses		**(21,500,030)**	**(21,716,225)**
Administrative expenses		(18,543,295)	(18,472,350)
Selling and distribution expenses		(2,956,735)	(3,243,875)
Profit from operation		**433,669**	**(977,936)**
Other Income		1,459,070	**7,543,111**
Finance cost	13	(41,948,422)	(44,540,657)
Net profit from operation		**(40,055,683)**	**(37,975,483)**
Workers' profit participation fund		-	-
Net Profit Before Tax		**(40,055,683)**	**(37,975,483)**
Income tax expenses	14	**1,077,030**	**350,821**
Current tax expenses		(1,035,713)	(1,140,025)
Deferred tax Income/(Expenses)		2,112,743	1,490,846
Net profit after tax		**(38,978,653)**	**(37,624,661)**
Other comprehensive income not to reclassified to Profit or loss		**(152,718,251)**	**98,013,206**
Fair value reserve on financial asset (Net of tax)		**(152,718,251)**	**98,013,206**
Total comprehensive income		**(191,696,903)**	**60,388,544**
Number of share used to calculate EPS		**162,929,733**	**162,929,733**
Earning per share for the Period	15	**(0.24)**	**(0.23)**

for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.

Chief Financial Officer | **Company Secretary**

Managing Director | **Director** | **Chairperson**

Dated, Dhaka;
Date: 09 November, 2026

Bangladesh Building Systems Ltd. Dhaka

Bangladesh Building Systems PLC.
Un- Audited Statement of Changes in Equity
For the period ended September 30, 2026

Amount in BDT

Particulars	Share capital	Fair value reserve	Retained earnings	Total
Balance as at 01.07.2026	1,629,297,330	541,777,574	(429,102,142)	1,741,972,762
Fair value reserve on financial asset		(152,718,251)	-	(152,718,251)
Fair value reserve on financial asset(Netof tax)			-	-
Net profit after tax			(38,978,653)	(38,978,653)
Balance as at 30.09.2026	**1,629,297,330**	**389,059,323**	**(468,080,795)**	**1,550,275,859**
Balance as at 01.07.2025	1,629,297,330	336,633,655	(216,111,588)	1,749,819,397
Fair value reserve on financial asset		98,013,206	-	98,013,206
Fair value reserve on financial asset(Netof tax)			-	-
Net profit after tax			(37,624,661)	(37,624,661)
Balance as at 30.09.2025	**1,629,297,330**	**434,646,861**	**(253,736,249)**	**1,810,207,941**

for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.

Chief Financial Officer **Company Secretary**

Managing Director **Director** **Chairperson**

Place: Dhaka;
Date: 09th November 2026

Bangladesh Building Systems Ltd. Dhaka

Bangladesh Building Systems PLC.
Un-Audited Statement of Cash Flows
For the period ended September 30, 2026

	Notes	Amount in BDT	
		01/07/2026 to 30/09/2026 (03 Months)	01/07/2025 to 30/09/2025 (03 Months)
Cash flows from operating activities			
Collections from customers & Others		108,015,772	113,483,993
Receipt from Scrap Sale		1,459,070	7,543,111
Payments for operating costs & other expenses		(104,138,493)	(121,430,132)
Income Tax Paid and/or deducted at sources		(3,556,233)	(2,058,635)
Net cash generated by operating activities		**1,780,116**	**(2,461,663)**
Cash flows from investing activities			
Acquisitions of property, plant and equipment		-	-
Net cash generated by investing activities		-	-
Cash flows from financing activities			
Finance Income		-	-
Long Term Loan/(Repayment) banks/financial institutions		40,794,747	30,169,409
Borrowings from/Repayment of Short Term Loan			13,845,905
Payment of cash dividend			
Finance cost paid		(41,948,422)	(44,540,657)
Net cash generated from financing activities		**(1,153,675)**	**(525,344)**
Net changes in cash and cash equivalents		626,441	(2,987,007)
Cash and cash equivalents at the beginning of the year		9,336,581	12,880,272
Cash and cash equivalents at the end of the Period		**9,963,022**	**9,893,265**
Number of share used to calculate NOCFPS		**162,929,733**	**162,929,733**
Net Operating cash flow per share	16.00	**0.01**	**(0.02)**

for and on behalf of the Board of Directors of Bangladesh Building Systems Ltd.

Chief Financial Officer | **Company Secretary**

Managing Director | **Director** | **Chairperson**

Place: Dhaka;
Date: 09th November, 2026

Bangladesh Building Systems Ltd. Dhaka

Bangladesh Building Systems PLC.
Notes to the Interim Financial Statements (Un-audited)
for the period ended 30 September, 2026

1.00 Reporting Entity

The Company was incorporated in 19 July, 2003 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1994. It has started its commercial production in the year 2005. On 30 October, 2010 the Company registered itself as a Public Limited Company under the Companies Act, 1994. The Company is listed with both Dhaka Stock Exchange PLC. (DSE) and Chittagong Stock Exchange PLC (CSE) at 03 October, 2013 and 30 September, 2013 respectively and trading of the share of the Company has been started from 08 October, 2013.

The registered office of the Company is located at Factory premises, Janina Bazar, Dhaka Mymensingh Highway, Telehate, Sreepur, Gazipur. Corporate Office and the Investors Relation Department is situated at Advance Noorani Tower (Level-8), 01, Mohakhali C/A, Dhaka-1212.

The principal activities of the Company throughout the year continued to be manufacturing and marketing of Pre-Engineered Steel Building (PEB) in Bangladesh to meet-up the growing demand especially in the industrial sector.

Bangladesh Building System PLC. (BBSL) always eager for managing and seeking expertise and obtaining state of art technology to provide engineering solutions with world class quality and best customer services. It holds world class quality certifications like "ISO 9001-2015", Environment Management Systems "ISO 14001:2015" and Occupational Health and Safety Management Systems "ISO 45001:2018 from international organizations. Usually, BBSL deals with pre-engineered steel buildings like factories, warehouses, hall rooms, workshops, aircraft hangers, office buildings, commercial showrooms, distribution centers, supermarkets, restaurants and residential buildings as well.

2.00 Basis of Preparation of the interim Financial Statements:

2.01 These financial statements are the un-audited interim financial statements (here after 'the interim financial statements') of Bangladesh Building Systems PLC. Companies incorporated in Bangladesh under the Companies Act, 1994 for the 1st quarter ended on 30 September, 2026 (here after 'the interim period'). They are prepared in accordance with the International Accounting Standard (IAS-34) 'Interim Financial Reporting'. These financial statements should read in conjunction with the Annual Financial Statements as of 30 June, 2026, as they provided an update of previously reported information.

2.02 The accounting policies and presentation used are consistent with those used in the Annual Financials, except where noted below. Where necessary, the comparative figures have been reclassified or extended from the previously reported Interim Financial Statements to take into account any presentational change made in the Annual Financial Statements or in these Interim Financial Statements.

2.03 The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statement. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

2.04 The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

2.05 The management has decided that the depreciation on PPE is recognized in compliance with IAS-16, para-55 onward.

2.06 Income Tax expense is recognized based upon the best estimate of the weighted average income tax expected for the reporting period.

2.07 The company has no reportable operating segments as per IFRS-8

2.08 The Company has adopted IFRS-9

2.09 There is no significant event after the end of the interim period that has to be reflected in the financial statements for the interim period.

2.1 The financial statements have been prepared in compliance with the requirement of the Companies ACT 1994, Securities and Exchange Ordinance 1969, Securities and Exchange Rules 2020, Listing Regulations of Dhaka and Chittagong Stock Exchange and other relevant local laws as applicable.

Revenues recognition: Revenue is recognized when a customer obtains control of the goods or services in an amount that reflects the consideration to which the The Company expect to be entitled, excluding those amounts collected on behalf of third parties, value added tax and is after deduction of any trade discounts and volume rebates. Judgment is required in determining the timing of the transfer of control for revenue recognition - at a point in time or over time as the nature of revenues as follow:

2.11 Revenue from sales of construction materials and products:
Revenue from sales of construction steel materials and products is recognized when a customer obtains control of the goods, generally on delivery of the goods to the customers. For contracts that permit the customers to return the goods. The Company is recognized to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognition will not occur. Therefore, the Company will adjust recognized for estimated returns, which are estimated based on the historical data. The revenue is recognized considering the liability of warranty obligation.

	Amount in BDT	
	30-09-2026	30-06-2026
3.00 Property, Plant & Equipment: Tk. 782,400,103		
Cost		
Balance as on	1,699,311,129	1,699,311,129
Less: Disposal during the year	-	-
Add: Addition during the period	-	-
Balance as on 30 September	**1,699,311,129**	**1,699,311,129**

Bangladesh Building Systems Ltd. Dhaka

Depreciation:

Balance as on	907,207,702	864,926,728
Adjustment	-	-
Add: Addition during the period	9,703,324	42,280,973
Balance as on 30 September	**916,911,026**	**907,207,702**
Written down value as on 30 September	**782,400,103**	**792,103,427**

4.00 Intangible Assets: Tk. 836,540

Cost

Balance as on	2,029,555	2,029,555
Add: Addition during the period	-	-
Balance as on 30 September	**2,029,555**	**2,029,555**

Amortization:

Balance as on	1,171,565	1,076,233
Add: Addition during the period	21,450	**95,332**
Balance as on 30 September	**1,193,015**	1,171,565
Written down value as on 30 September	**836,540**	**857,990**

The cost incurred for the purpose of Intangible assets includes IT software which is used to maintain Company's accounts. It also includes Share Management Software and Website.

5.00 Investment in Associate Company: Tk 478,669,145

Investment in BBS Cables	478,669,145	669,566,959
Total	**478,669,145**	**669,566,959**

Bangladesh Building Systems Ltd. was aquired 20,000,000 ordinary shares of Tk.10 each of BBS cables Ltd. i.e 20% in 2016. The compay's interest in BBSL is accounted for using the equity method in the financial statements. Now the holdings stand on 13.46% and 28,492,211 nos shares. Threfore, the company's interest accounted for at FVTOCI as per IFRS -9. The market price of BBS cables share as on 30 September 2026 was Tk.16.80 and accordingly market value of BBS cables 28,492,211 share comes to Tk.478,669,144.

6.00 Work in progress: Tk.76,896,428

This is made up as follows

Particulars:		
Opening balance	76,896,428	**76,896,428**
Add: Addition during the Year	-	-
	76,896,428	**76,896,428**
Less: Adjustment made during the Year	-	-
Closing Balance	**76,896,428**	**76,896,428**

07.00 Cash & Cash Equivalents: Tk. 9,963,022

Cash In-Hand	**398,650**	**96,458**
Balances with Bank:	**9,564,372**	**9,240,123**
Total	**9,963,022**	**9,336,581**

08.00 Long Term Loan: Tk.1,330,753,671

Long term loan Lanka Bangla Finance	159,756,663	155,256,664
Term Loan-UCBL	719,131,486	697,547,396
Term Loan-NRBC	451,865,522	437,154,864
	1,330,753,671	**1,289,958,924**

Bangladesh Building Systems Ltd. Dhaka

09.00 Deferred tax liability : Tk.167,252,876

This is made up as follows

Particulars:		
Opening balance	207,545,182	162,222,585
Adjustment/(Reduction) during the preoid on fixed assets at cost	(2,112,743)	(5,963,383)
Deferred Tax on fair value reserve@ 20%)	(38,179,563)	51,285,980
Closing balance	167,252,876	207,545,182

Temporary timing difference:

As at September 30, 2026		**Accounting base Carring Amount**	**Tax base**	**Temporary Difference**
Property, Plant and equipment		532,810,648	142,516,605	(390,294,043)
Net Taxable temporary difference				(390,294,043)
Applicable rate				22.50%
Deffered Tax liability-30 September 2026				(87,816,160)
Deffered Tax liability-30 June 2026				(89,928,902)
Deffered Tax expenses/(income) for the period				**2,112,743**

Temporary timing difference:

As at June 30, 2026		**Accounting base Carring Amount**	**Tax base**	**Temporary Difference**
Property, Plant and equipment		542,535,423	142,851,413	(399,684,010)
Net Taxable temporary difference				(399,684,010)
Applicable rate				22.50%
Deffered Tax liability-30 June 2026				(89,928,902)
Deffered Tax liability-30 June 2025				(95,892,286)
Deffered Tax expenses/(income) for the year 2026				**5,963,383**

11.00 Unclaimed Dividend Account Tk.1,048,055

Unclaimed dividend balance 2023-2024	127,789	127,789
Unclaimed Dividend balance 2019-2020	920,266	920,266
Total	**1,048,055**	**1,048,055**

12.00 Provision for tax: Tk. 70,967,267

Opening balance	69,931,554	84,514,516
Addition Provision for final Tax Assesment 2023-2024		65,019,791
Adjudtment		(83,873,550)
Provision for the period	1,035,713	4,270,797
	70,967,267	**69,931,554**
Adjustment	-	-
Total	**70,967,267**	**69,931,554**

Bangladesh Building Systems Ltd. Dhaka

	Amount in BDT	
	30-09-2026	30-09-2025
13.00 Finance Cost: Tk. 41,948,422		
Hypo Loan Interest	-	8,721,475
Term Loan Interest UCBL	21,390,053	14,855,639
OD Interest NRBC	-	5,124,430
Interest On Lanka Bangla Finance	5,312,425	5,267,419
Term Loan Interest NRBC	14,710,658	10,106,350
Bank Commission, Lease Interest & Charges	535,286	465,345
Total	**41,948,422**	**44,540,657**
14.00 Income Tax Expenses: Tk.1,077,030		
Current tax expenses	(1,035,713)	(1,140,025)
Deferred tax	2,112,743	1,490,846
Total	**1,077,030**	**350,821**

NB: Tax @ 1% on gross receipt or 22.5% on net profit before tax which is higher.

15.00 Earnings per Share(EPS)- Basic: Tk. (0.24)

The Computation of EPS is given below:

Earnings attributable to the Shareholders(Net Profit after Tax)	(38,978,653)	(37,624,661)
Total	**(38,978,653)**	**(37,624,661)**
Total number of Shares outstanding/weighted average for the period	162,929,733	162,929,733
Adjusted/ Basic Earnings per Share(per value Tk. 10)	**(0.24)**	**(0.23)**

16.00 Net Operating Cash Flows per Share (NOCFPS): Tk. 0.1

The Computation of NOCFPS is given below:

Net Cash Generated from Operating Activities	1,780,116	(2,461,663)
Weighted avearge number of Shares Outstanding	162,929,733	162,929,733
	0.01	**(0.02)**

As per BSEC Notification (No: BSEC/CMRRCD/2009-193/188/Admin/69-dated: 07 September 2016), Operating Cashflow (NOCFPS) has stood Tk.0.1 for the period ended on 30th September, 2026 as against Tk. (0.2) for the period ended on 30th September, 2025 due to decreasing the payment to the Creditors.

17.00 Net Asset Value (NAV) per Share Tk. 9.51

Total Asset	3,168,041,471	3,361,863,945
Less: Total outstside Liability	(1,617,765,613)	(1,619,891,183)
Net Asset	**1,550,275,859**	**1,741,972,762**
Number of Ordinary Shares Outstanding	**162,929,733**	**162,929,733**
Net Asset Value(NAV) per Share	**9.51**	**10.69**

As per BSEC Notification (No: BSEC/CMRRCD/2009-193/188/Admin/69-dated: 07 September 2016), Net Asset Value Per Share (NAV) has stood Tk. 9.51 as at 30th September, 2026 as against Tk. 10.69 as at 30th June, 2026 due to the decreasing the fair value reserve on financial assets of the company.



18.00 Reconciliation of Net Profit with Cash Flows from Operating Activities:

This is made up as follows:

Particulars:		
Net Profit/(Loss) after Tax	**(38,978,653)**	**(37,624,661)**
Loss and Other Comprehensive		
Add/(Less) Adjustments:	**40,758,768**	**35,162,999**
Depreciation	9,724,774	10,594,076
Change In Inventories	(10,018,615)	(25,324,860)
Change in Advances, Deposits & Pre-payments	(2,058,635)	(2,058,635)
Change in Accounts Receivable	5,903,577	7,024,605
Change in Deferred Tax Liabilities	(2,112,743)	(1,490,846)
Change in Accounts and other payables	(824,124)	(497,694)
Change in Accruals and Provisions	(2,839,601)	2,375,696
Provision for Income Tax	1,035,713	-
Financial Expenses	41,948,422	44,540,657
Cash Flows from Operating Activities (As per Statement of Cash Flows)	**1,780,116**	**(2,461,662)**

19.00 Related Party Transactions:

The Company has enetered into transactions with other entities that fall within the definition of related party as contained in BAS-24"Related Party disclosures." Total transaction of the significant related party as of 30, September, 2026 are as follows:

Key Management Personnel Payment during the period:

Name	Designation	Gross Remuneration/Board Attendance Fee	Tax Paid	Remuneration Gross Amount
Engr. Md. Abu Noman Hoelader	Chairperson			-
Engr. Hasan Morshed Chowdhury	Managing Director	2,112,000	252,000	1,860,000
Engr. Mohammad Badrul Hassan	Director			-
Engr. Mohammad Ruhul Majid	Director			-
Major Md. Sabir Ahmed (Retd.)	Independent Director			-
Md. Enayet Hossain	Independent Director			-
Total		**2,112,000**	**252,000**	**1,860,000**
In addition to remuneration, Directors avail company vehicles for transportation purpose.				

Chief Financial Officer **Company Secretary**

Dated: Dhaka
09th November, 2026

Bangladesh Building Systems Ltd. Dhaka