

**HALF YEARLY ACCOUNTS (UN-AUDITED)  
FOR THE PERIOD ENDED 31 December 2025**

**OF**



**FOR  
GUARANTEED  
QUALITY**

**GQ BALL PEN INDUSTRIES LIMITED  
REGISTERED OFFICE  
331/2, TAJUDDIN AHMED SWARONI,  
BARA MOGBAZAR, DHAKA-1217.**

**GQ BALL PEN INDUSTRIES LIMITED**  
**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 31 DEC 2025**

PARTICULARS	NOTES	31-Dec-25 Tk. 000's	30-Jun-25 Tk. 000's
<b>ASSETS:</b>			
<b>Non Current Assets:</b>			
Property, Plant and Equipment	2.00	1,109,504	1,113,471
Patent and Trade Marks		338,160	341,405
Investment	3.00	112	112
		771,232	771,955
<b>Current Assets:</b>			
Inventories	4.00	580,998	522,589
Trade and Other Receivables	5.00	7,550	7,868
Short Term Investment	6.00	5,669	6,259
Other Current Assets	7.00	316,477	261,039
Advance Income Tax	8.00	26,861	28,321
Cash & Cash Equivalents		217,580	217,278
		6,861	1,824
<b>TOTAL ASSETS</b>		<b>1,690,502</b>	<b>1,636,060</b>
<b>EQUITY &amp; LIABILITIES :</b>			
<b>Shareholders' Equity:</b>			
Share Capital		1,246,916	1,212,513
Share Premium		89,281	89,281
Revaluation Surplus		123,236	123,236
AFS Reserve	9.00	711,657	712,736
Retained Earnings	10.00	172,598	125,475
		150,144	161,784
<b>Non-Current Liabilities:</b>			
Deferred Tax Liabilities	11.00	199,350	190,945
Lease Liabilities	12.00	195,561	187,705
		3,789	3,240
<b>Current Liabilities:</b>			
Short Term Loan	13.00	244,236	232,601
Liabilities for Goods and Expenses	14.00	11,831	11,613
Creditors for Other Finance	15.00	3,396	3,869
Other Liabilities	16.00	29,423	23,913
Unclaimed Dividend		6,917	1,363
Provision for Income Tax		338	338
		192,332	191,506
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1,690,502</b>	<b>1,636,060</b>
<b>Net Assets Value (NAV) Per Share</b>	25.00	<b>139.66</b>	<b>135.81</b>

  
Chairperson

  
Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Dhaka


Dated: January 29, 2026



**GQ BALL PEN INDUSTRIES LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME(UN-AUDITED)**  
**FOR THE PERIOD ENDED 31 DEC 2025**

Particulars	Notes	01-JUL-2025	01-JUL-2024	01-OCT-	01-OCT-
		to	to	2025	2024
		31-DEC-	31-DEC-	to	to
		2025	2024	31-DEC-	31-DEC-
		Tk. 000's	Tk. 000's	Tk. 000's	Tk. 000's
<b>A Sales (Sales net of VAT, sales Discount &amp; return Etc</b>	17.00	11,315	10,841	8,974	4,957
<b>B Less: Cost of Sales</b>	18.00	(15,486)	(18,894)	(8,426)	(7,930)
<b>C Gross Profit ( A- B)</b>		(4,170)	(8,053)	(1,452)	(2,973)
Less: Administrative, Financial and Marketing Expenses	19.00	(8,330)	(8,180)	(4,189)	(5,097)
<b>D Operating Profit/ (Loss)</b>		(12,500)	(16,233)	(5,641)	(8,070)
Add: Other Income/(Loss)	20.00	5,339	4,525	2,689	1,816
		(7,161)	(11,708)	(2,952)	(6,254)
Less: Workers Profit Participation & Welfare Fund		-	-	-	-
Less: Gratuity Expense		-	-	-	-
<b>E Net Profit/(Loss) Before Taxation</b>		(7,161)	(11,708)	(2,952)	(6,254)
Provision for Income Tax	21.00	(826)	(880)	(371)	(381)
Deferred Tax (Expenses)/ Income	22.00	190	(199)	86	(257)
<b>F Net Profit/(Loss) After Tax during the period</b>		(7,797)	(12,787)	(3,238)	(6,892)
<b>Other comprehensive income</b>					
Unrealized Gain/(Loss) in Short Term Investment		55,438	23,123		
Deferred tax income /(expense)		(8,316)	(2,312)		
<b>G Total comprehensive income for the year</b>		<u>39,325</u>	<u>8,024</u>	<u>(3,238)</u>	<u>(6,892)</u>
<b>Basic Earnings Per Share (EPS)</b>	23.00	<u>(0.87)</u>	<u>(1.43)</u>	<u>(0.36)</u>	<u>(0.77)</u>

  
Chairperson Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Dhaka  
Dated: January 29, 2026



**GQ BALL PEN INDUSTRIES LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE PERIOD ENDED 31 DEC 2025**


Particulars	Share Capital	Share Premium	Revaluation Surplus	AFS Reserve	Retained Earnings	Total
<b>As at 01 July 2025</b>	<b>89,281</b>	<b>123,236</b>	<b>712,736</b>	<b>125,475</b>	<b>161,784</b>	<b>1,212,513</b>
Adj. for Excess Refund Liabilities					157	157
Dividend for the year	-	-	-	-	(5,356)	(5,356)
Adjustment of Unrealized (Loss)/Gain	-	-	-	55,438	-	55,438
Deferred Tax on Unrealized Loss/Gain	-	-	-	(8,316)	-	(8,316)
Deferred Tax on Revaluation	-	-	270	-	-	270
Adj. for Dep. on Revalued Assets	-	-	(1,349)	-	1,349	-
Prior years Adjustment	-	-	-	-	7	7
Net Profit/(loss) During the Year	-	-	-	-	(7,797)	(7,797)
<b>As at 31 Dec 2025</b>	<b>89,281</b>	<b>123,236</b>	<b>711,657</b>	<b>172,598</b>	<b>150,144</b>	<b>1,246,916</b>

**GQ BALL PEN INDUSTRIES LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE PERIOD ENDED 31 Dec 2024**

Particulars	Share Capital	Share Premium	Revaluation Surplus	AFS Reserve	Retained Earnings	Total
<b>As at 01 July 2024</b>	<b>89,281</b>	<b>123,236</b>	<b>450,275</b>	<b>118,960</b>	<b>232,251</b>	<b>1,014,003</b>
Adj. for Excess Refund Liabilities					455	455
Dividend for the year	-	-	-	-	(1,567)	(1,567)
Adjustment of Unrealized Loss	-	-	-	18,203	-	18,203
Deferred Tax on Unrealized Gain	-	-	-	(1,820)	-	(1,820)
Deferred Tax on Revaluation	-	-	526	-	-	526
Adj. for Dep. on Revalued Assets	-	-	(2,628)	-	2,628	-
Net Profit/(loss) During the Year	-	-	-	-	(12,787)	(12,787)
<b>As at 31 Dec 2024</b>	<b>89,281</b>	<b>123,236</b>	<b>448,172</b>	<b>135,342</b>	<b>220,980</b>	<b>1,017,012</b>

  
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Director

  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Dhaka  
Dated: January 29, 2026




**GQ BALL PEN INDUSTRIES LIMITED**  
**STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE PERIOD ENDED 31 DEC 2025**

Particulars	Notes	01-JUL-2025 to 31-DEC-2025 Tk. 000's	01-JUL-2024 to 31-DEC-2024 Tk. 000's
<b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>			
(a) Collections from Turnover and Other Income		15,114	13,642
(b) Payment for costs and Expenses		(9,939)	(22,229)
(d) Income Tax Paid		(303)	(587)
<b>Net Cash (Used) / Provided in Operating Activities</b>	<b>24.00</b>	<b>4,873</b>	<b>(9,174)</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES :</b>			
(a) Acquisition of Fixed Assets		(93)	-
(b) Capital Work in Progress		-	-
(c) Other Income from Dividend & FDR(Net off Tax)		40	4,590
<b>Net Cash Used in Investing Activities</b>		<b>(53)</b>	<b>4,590</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES :</b>			
(a) Dividend Paid		-	(169)
(b) Loan Received / (Paid)		217	5,355
<b>Net Cash Used in Financing Activities</b>		<b>217</b>	<b>5,187</b>
<b>D Effect of exchanges rate changes in cash &amp; cash equivalents</b>		<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>		<b>5,038</b>	<b>603</b>
<b>Cash and Cash Equivalents at the Beginning of the year</b>		<b>1,824</b>	<b>807</b>
<b>Cash and Cash Equivalents at the Ending of the year</b>		<b>6,861</b>	<b>1,409</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>24.00</b>	<b>0.55</b>	<b>(1.03)</b>

  
Chairperson

  
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Company Secretary

Dhaka

Dated: January 29, 2026



# GQ BALL PEN INDUSTRIES LIMITED

## SELECTED EXPLANATORY NOTES(UN-AUDITED)

FOR THE PERIOD 01 JULY 2025 TO 31 DEC 2025

1.00 These Financial Statements have been prepared in line with accounting policies as adopted in preparation of Financial Statements for the Half Year ended on 31 December 2025. This Un-Audited Financial Report includes only those selected explanatory notes as were deemed appropriate for better understanding of Un-Audited Financial Statements.

	31-Dec-25 Taka'000s	30-Jun-25 Taka'000s
<b>2.00 Property, Plant and Equipment (WDV):</b>		
<u>At Cost</u>		
Cost Price	500,351	500,111
Less : Accumulated Depreciation	(351,343)	(349,208)
Sub total	<u>149,008</u>	<u>150,903</u>
<u>At Revaluation</u>		
Revaluation	255,918	255,918
Less : Accumulated Depreciation	(66,766)	(65,417)
Sub total	<u>189,152</u>	<u>190,502</u>
<b>Grand Total (Net Fixed Assets):</b>	<u><b>338,160</b></u>	<u><b>341,405</b></u>
<b>3.00 Investment</b>		
Investment in Land & Commercial Spaces	728,915	729,617
Investment in Share in Pvt. Ltd. (Note - 3.01)	21,677	21,677
Investment in FDR	20,640	20,660
<b>Closing Balance</b>	<u><b>771,232</b></u>	<u><b>771,955</b></u>
<b>3.01 Investment in Share in Pvt. Ltd.</b>		
Investment in Share in Pvt. Ltd. (at cost)	95,552	95,552
Less: Provision for loss on Investment	(73,875)	(73,875)
	<u><b>21,677</b></u>	<u><b>21,677</b></u>
<b>4.00 Inventories (Stock, Stores &amp; Spares)</b>		
Stock of Work in Process	828	1,035
Stock of Finished Goods	1,087	633
Stock of FG at Depot	2	2
Stock of Raw Materials	3,547	4,315
Stock of Packing Materials	1,185	1,148
Stock of Stores and Spares	426	446
Stock of Stationery	83	81
Stock of Oil & Lubricant	30	35
Inventory to be returned	362	173
<b>Closing Balance</b>	<u><b>7,550</b></u>	<u><b>7,868</b></u>
<b>5.00 Trade and Other Receivables :</b>		
Receivable From Distributor	21	21
Receivable From Institutional buyers	3,462	3,229
Receivable From Sub-Lease (as per IFRS-16)	2,186	3,009
<b>Closing Balance</b>	<u><b>5,669</b></u>	<u><b>6,259</b></u>
<b>6.00 Short Term Investment (Shares &amp; Securities)</b>		
Investment in Share	296,453	241,015
Investment with PFI Securrities Ltd.	20,024	20,024
<b>Closing Balance</b>	<u><b>316,477</b></u>	<u><b>261,039</b></u>

During the period 01 July 2025 to 31 December 2025 Investment in Share with listed Securities increased due to increasing of market value of invested share in the stock market.



	31 Dec-25 Taka'000s	30-Jun-25 Taka'000s
<b>7.00 Other Current Assets (Unsecured)</b>		
Duty draw back & Advance	604	604
Accrued Interest on FDR	874	294
Advance VAT	377	280
Adv.for LC Margin	553	-
Other Advance	19,974	22,674
Security Deposit	1,934	1,934
Advance Tax (AT)	2,209	2,196
<b>Closing Balance</b>	<b>26,861</b>	<b>28,321</b>
<b>8.00 Advance Income Tax(AIT)</b>		
Opening Balance	217,278	212,505
Add : Addition During the year	303	4,772
Less: Adjustment with Provision for Income Tax	-	-
<b>Closing Balance</b>	<b>217,580</b>	<b>217,278</b>
<b>9.00 AFS Reserve:</b>		
<b>Opening Balance</b>	<b>125,475</b>	<b>118,960</b>
Unrealized Gain/(Loss) during this period	55,438	7,239
Adjustment of Deff. Tax on Unrealized Gain	(8,316)	(724)
<b>Closing AFS Reserve</b>	<b>172,598</b>	<b>125,475</b>
<p>The above balance made by cumulative unrealized gain/loss (Net off deferred tax) from the invested shares in listed securities through BO account. Adjustment made for deferred tax on unrealized gain in the current period.</p>		
<b>10.00 Retained Earnings:</b>		
<b>Opening Balance</b>	<b>161,784</b>	<b>232,251</b>
Adj. for Excess Refund Liabilities	157	409
Adj. for difference on LC Provision	-	(121)
Less: Prior years Adjustment	7	(28)
Adj. for Gratuity Fund Payable	-	2,806
Add: Profit/(Loss) during the year	(7,797)	(16,348)
Add: Revalued Depreciation Reserve	1,349	3,829
Provision for loss on Investment	-	(59,500)
Less: Dividend for the year 2023-2024	(5,356)	(1,514)
<b>Closing Balance</b>	<b>150,144</b>	<b>161,784</b>
<b>11.00 Deferred Tax liabilities:</b>		
<b><u>Deferred Tax on Temporary Difference</u></b>		
Opening Balance	187,705	188,315
Add: During the year	(190)	2,475
Less: Deferred Tax on Unrealized Gain/(Loss)	8,316	724
Deferred Tax on Revaluation Reserve (Note: 22.01)	(270)	(3,809)
<b>Closing Balance</b>	<b>195,561</b>	<b>187,705</b>
<b>12.00 Lease Liabilities:</b>		
Lease Liabilities(As per IFRS 16)	3,789	3,240
<b>Closing Balance</b>	<b>3,789</b>	<b>3,240</b>
<b>13.00 Short Term Loan</b>		
Trust Receipts, Southeast Bank (Secured)	11,831	11,613
<b>Closing Balance</b>	<b>11,831</b>	<b>11,613</b>
<b>14.00 Liabilities for Goods and Expenses:</b>		
Liabilities for Goods	99	99
Accrued Expenses	3,297	3,771
<b>Closing Balance</b>	<b>3,396</b>	<b>3,869</b>



	31-Dec-25 Taka'000s	30-Jun-25 Taka'000s
<b>15.00 Creditors for Other Finance:</b>		
Liabilities for Security Deposit	7,413	3,285
Income Tax Payable (Employee)	162	139
VDS Payable (Parties)	532	667
VDS & TDS Payable on Audit fees	-	33
TDS Payable (Parties)	798	1,324
Rent Payable	19	19
Lease Liabilities(Current Portion)	13,243	11,079
GQ Enterprise Ltd.	1,056	1,167
Loan from Directors	6,200	6,200
<b>Closing Balance</b>	<b>29,423</b>	<b>23,913</b>
<b>16.00 Other Liabilities:</b>		
Dividend Payable	5,517	161
Refund Liability	381	182
Provision for doubtful Debts	1,020	1,020
<b>Closing Balance</b>	<b>6,917</b>	<b>1,363</b>
	01-JUL-2025 to 31-DEC-2025 Tk. 000's	01-JUL-2024 to 31-DEC-2024 Tk. 000's
<b>17.00 Sales (Net of VAT, sales discount &amp; return etc.)</b>		
Gross Sales	12,576	11,774
Less : VAT	879	673
	11,696	11,100
Less: Right of Return	381	259
<b>Total</b>	<b>11,315</b>	<b>10,841</b>
<b>18.00 Cost of Goods Sold :</b>		
Raw Materials Consumed	5,013	7,101
Packing Material Consumed	272	1,035
Wages & Salary	2,748	3,101
Power & Fuel	1,523	1,373
Other Factory Overheads	1,179	1,066
Spare Parts Consumed	268	128
Depreciation	4,918	4,761
	15,922	18,565
Add: Opening Stock of WIP	1,035	1,385
	16,957	19,950
Less: Closing Stock of WIP	828	1,352
<b>Cost of Goods Manufactured</b>	<b>16,129</b>	<b>18,598</b>
Add: Opening Stock of F/Goods	633	1,233
Add: Opening Stock at Depot	2	73
Add: Opening Right of Return	173	432
	16,937	20,337
Less: Closing Stock of Finished Goods	1,087	1,123
Less: FG Stock at Depot	2	74
Less: Write to Recover Return Products	362	246
<b>Total</b>	<b>15,486</b>	<b>18,894</b>
<b>19.00 Operating Expenses</b>		
Administrative Expenses Note: 19.01	5,563	4,808
Marketing & Distribution expen: Note: 19.02	1,594	1,972
Financial Expenses Note: 19.03	1,173	1,400
<b>Total</b>	<b>8,330</b>	<b>8,180</b>



	01-JUL-2025 to 31-DEC-2025 Tk. 000's	01-JUL-2024 to 31-DEC-2024 Tk. 000's
<b>19.01 Administrative Expenses:</b>		
Salary, Bonus & Allowances	2,927	3,294
Conveyance	22	21
Depreciation	901	564
Depreciation on Commercial Spaces	702	-
Stationeries	4	7
Postage	3	1
Telephone	21	29
Data Connectivity Fee & Internet Expenses	53	67
Tea Tiffin Allowance	43	36
Miscellaneous Expenses	2	8
Office Equipments	31	15
Electricity Expenses	189	158
VAT on Office Rent	64	64
Repair & Spares for Vehicle	22	16
Group Insurance Premium	-	9
AGM Expenses	77	41
Advertisement Expenses	5	51
T/DA Expenses	33	33
Fuel for Transport	34	31
Gas Bill H.O	15	5
Board Meeting Fee	95	76
Fuel for Generator H.O	6	-
WASA Bill H.O	60	38
Licence & Renewals	28	101
VAT Expenses	192	
Professional fees	35	143
	<b>5,563</b>	<b>4,808</b>
<b>19.02 Marketing Expenses:</b>		
Delivery Cost	149	30
Salary & Allowances	1,445	1,942
<b>Total</b>	<b>1,594</b>	<b>1,972</b>
<b>19.03 Financial Expenses:</b>		
Bank charges	45	90
Bank Interest	896	1,105
Finance Cost (As per IFRS'16)	232	205
<b>Total</b>	<b>1,173</b>	<b>1,400</b>
<b>20.00 Other Income</b>		
Interest on FDR	581	468
Interest Revenue on Sub Lease	149	149
Gain on Sale of Share	-	337
Income from Cash Dividend	578	2,492
Rental Income	3,973	1,078
<b>Total</b>	<b>5,339</b>	<b>4,525</b>
<b>21.00 Income Tax of current period:</b>		
TDS on Income from Cash Dividend	116	498
Tax on gain on sale of share	-	34
AIT on Rental Income	556	-
AIT on Sales	37	254
Tax on FDR Interest	118	94
<b>Total</b>	<b>826</b>	<b>880</b>

Disclosure: The provision for Income Tax made under section 163(3) of the Income Tax Act, 2023.



	01-JUL-2025 to 31-DEC-2025 Tk. 000's	01-JUL-2024 to 31-DEC-2024 Tk. 000's
<b>22.00 Provision for Deferred Tax:</b>		
Carrying Value of PPP as per F/S	334,740	348,992
Less: Revaluation Surplus	189,152	206,917
<b>Net Carrying Value of PPP as per F/S</b>	<b>145,587</b>	<b>142,075</b>
Carrying Value of PPP as per Tax basis	46,119	51,221
<b>Difference</b>	<b>99,469</b>	<b>90,853</b>
<b>Tax @20%</b>	<b>19,894</b>	<b>18,171</b>
Less: Adjusted in the last year	20,084	17,971
<b>Sub-Total</b>	<b>(190)</b>	<b>199</b>
Provision for Gratuity Expense	-	1,831
<b>Tax @20%</b>	<b>-</b>	<b>(366)</b>
Less: Adjusted in the last year	-	366
Allowance for Bad Debts	1,020	1,003
<b>Tax @20%</b>	<b>(204)</b>	<b>(201)</b>
Less: Adjusted in the last year	204	201
<b>Total Deferred Tax (Assets)/Liability</b>	<b>(190)</b>	<b>199</b>
<b>22.01 Deferred Tax on Revaluation Surplus :</b>		
Carrying Value of PPP as per F/S(RV Surplus)	189,152	206,917
Carrying Value of PPP as per Tax basis	-	-
<b>Difference</b>	<b>189,152</b>	<b>206,917</b>
<b>Tax @20%</b>	<b>37,830</b>	<b>41,383</b>
Less: Adjusted in the last year	38,100	41,909
<b>Total</b>	<b>(270)</b>	<b>(526)</b>
<b>23.00 Basic Earnings Per Share (EPS) :</b>		
Earnings Attributable to holding company	(7,797)	(12,787)
Number of Ordinary Shares Outstandings	8,928	8,928
<b>Basic Earnings Per Share</b>	<b>(0.87)</b>	<b>(1.43)</b>

**Disclosure:** During the year Earnings Per Share (EPS) stood at Tk. (0.87). The main reason of negative EPS is that the prices of raw materials and other materials have increased significantly and increased of dollar exchange rate and also decreased of sales for low market demand, the Company has made a significant amount of operating loss during the period. The cumulative effects were reflected in the EPS.

	01-JUL-2025 to 31-DEC-2025 Tk. 000's	01-JUL-2024 to 31-DEC-2024 Tk. 000's
<b>24.00 Reconciliation of profit or loss before tax with cash flows from operating activities:</b>		
Net Profit/(Loss) after WPPF, Gratuity & before Tax	(7,161)	(11,708)
Adjustment of Non Operating Income	(1,307)	(3,446)
Adj. (Increase)/ Decrease in A/R	590	2,654
Adj. Lease Receivable	(823)	(931)
Depreciation	6,521	5,325
Inventories	318	3,009
Other Current Assets :	1,460	(735)
Liabilities for Goods	(473)	(6,520)
Security Deposit (Rent)	-	3,235
Creditors for Other Finance	5,438	1,081
Adjustment of Lease Liability	-	(1,015)
Adjustment of Finance Expense(Lease)	232	205
Income Tax Paid	(303)	(587)
Adj. for Excess Refund Liabilities	182	455
Adjustment of Refund Liability	199	(195)
<b>Net Cash Provided by Operating Activities</b>	<b>4,873</b>	<b>(9,174)</b>
Number of Ordinary Shares Outstanding	8,928	8,928
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>0.55</b>	<b>(1.03)</b>



**25.00 Net Assets Value (NAV) Per Share****Particulars**

Total Assets  
Total Liabilities  
Net Assets Value(NAV)  
No. of Share  
Net Assets Value (NAV) Per Share

31-Dec-25	30-Jun-25	31-Dec-24
1,690,502	1,636,060	1,447,858
(443,586)	(423,547)	(430,847)
1,246,916	1,212,513	1,017,011
8,928	8,928	8,928
<b>139.66</b>	<b>135.81</b>	<b>113.91</b>

**26.00 Disclosure on Related Party Transactions (under IAS 24)**

The nature of related party transactions and their values are as under:

Entity(Sister Concern)	Opening Balance 01 July 25	Transaction during the period		Closing Balance 31 Dec 25	Nature of Transaction
	Dr/(Cr.)	Dr.	Cr.	Dr/(Cr.)	
GQ Industries Limited	(278)	1,379	2,104	(1,003)	Advance
GQ Foods Limited	1,428	40	1,549	(80)	Advance
GQ Marketing Ltd.	23	-	-	23	Advance
GQ Enterprise Ltd.	(1,167)	259	148	(1,056)	Payable
Loan from Directors	(6,200)	-	-	(6,200)	Payable
Mr. Qazi Saleemul Huq and Mrs. Salma Huq	(14,319)	-	2,713	(17,032)	Lease Liabilities
GQ Industries Ltd.	3,009	149	972	2,186	Lease Receivable

**27.00 Key management personnel compensation**

As per Schedule XI, part ii Para 4 of the Companies Act, 1994, the profit and loss account will give by way of a note detailed information showing separately the following payments provided or made during the period to the Key management personnel. Paid to key management personnel during the period as salary, Bonus, & Allowances Tk. 9,06,989/-.

Short-term employee benefits\*  
Post-employment benefits  
Salaries and Allowances  
Termination benefits  
Share-based payments  
**Total**

01-JUL-2025 to 31-DEC-2025	01-JUL-2024 to 31-DEC-2024
Tk. 000's	Tk. 000's
-	-
-	-
907	559
-	-
-	-
<b>907</b>	<b>559</b>

**28.00 Disclosure of compliance with IFRSs**

Accounting period and applicable reporting on accounting policies & methods of computation :

\* These financial statements cover the period from 01 July 2025 to 31 December 2025.

\* The interim financial report is in compliance with IAS 34: Interim Financial Reporting.

\* In the preparation of these statements, the same accounting policies and methods of computation as were adopted for the financial statements for the year ended 30 June 2025.

