Craftsman Footwear & Accessories PLC.

Flat-A5, House-06, Road 16/A, Gulshan-1, Dhaka-1212, Bangladesh.

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Financial Statements & Auditor's Report
For the year ended June 30, 2026

G. KIBRIA & CO.
CHARTERED ACCOUNTANTS

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Independent Auditor's Report

To the Shareholders of Craftsman Footwear & Accessories PLC.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Craftsman Footwear & Accessories PLC.** ("the Company"), which comprise the statement of financial position as at June 30, 2026 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting Policy Information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at June 30, 2026 and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), the Companies Act, 1994, the guidelines of Bangladesh Securities and Exchange Commission (BSEC) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We refer to note- 2.08 of the financial statements. The proceed was not utilized in line with consent letter. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Opinion section we have determined the matters described below to be the key audit matters to be communicated in our report.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/2026-2027/A/095

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KEY AUDIT MATTER	How our audit addresses the Key Audit Matter
Revenue and Accounts Receivables	
During the year, the Company has recognized revenue of BDT 769,255,863 for the year ended 30 June 2026 (BDT 767,689,272 for the year ended 30 June 2025). The Company's revenue recognition process is not complex and does not involve high levels of judgement. However, this a significant driver of Company performance and has major impact on financial statement user's decision making. Finally, this account always has risk of management over-ride of internal controls.	Our audit procedures included: ▶ Obtain an understanding of Company's internal controls, systems and processes around revenue recognition and accounts receivable. ▶ Review invoices, delivery reports and other supporting documents such as payment support to ensure occurrence and completeness of revenue recognized. ▶ Test Subsequent receipts for receivable balances to substantiate existence, collectability and completeness of accounts receivables recognized on the books. ▶ Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards. ▶ Inspect correspondence with clients and customers to determine whether provisions are necessary.
Details of Revenue Recognition are included in Note 16.00 and Accounts Receivable are included in Note 6.00 to the Financial Statements	

Property, Plant & Equipment	
The Company's PPE balance as at 30 June 2026 was BDT 42.95 Crore (43.83 Crore as at 30 June 2025). This represents 38% of Total Assets of the Company (42% of the Company as at 30 June 2025). There is estimation performed by management in regards to Asset useful life. Based on the requirement of estimates and the fact that this is a major asset category, this was determined to be a key audit matter.	Our audit procedures included: ▶ Obtain an understanding of Company's internal controls, systems and processes around PPE. ▶ We performed PPE additions procedures by obtaining supporting documentation, invoices and payments support. ▶ We performed reasonability of depreciation expenses charged by management to ensure accuracy and occurrence. ▶ Reviewed management's calculations to ensure it is free from no clerical errors.
Details of Inventory are included in Note 4.00 to the Financial Statements	

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for information other than financial statements and auditor's report. The other information comprises of the Director's Report, Corporate Governance Compliance Report, Business Responsibility & Sustainability Report and Management Discussion and Analysis. We expect to receive this other information after the date of our auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are

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inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, except for the possible effect of matter described in *Emphasis of Matter* section of our report, we also report the following:

- We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.
- The expenditures incurred were for the purpose of the Company's business.

For and on behalf of
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Place: Dhaka, Bangladesh
Date: 28 October 2026
DVC No. 2611010392AS553499

A.K. Gulam Kibria, FCA, (#392)
Engagement Partner

Ref: GKC/2026-2027/A/095

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Craftsman Footwear and Accessories PLC.

Statement of Financial Position

As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30 June 2026	30 June 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	429,558,401	438,399,395
Total Non-Current Assets		**429,558,401**	**438,399,395**
Current Assets			
Inventory	5.00	443,457,796	336,747,352
Accounts Receivables	6.00	187,079,911	165,984,143
Advances, Deposits & Prepayments	7.00	3,575,955	3,244,137
Cash Incentive Receivables	8.00	32,959,400	35,433,766
Cash & Cash Equivalents	9.00	34,013,385	54,124,895
Total Current Assets		**701,086,447**	**595,534,293**
Total Assets		**1,130,644,847**	**1,033,933,688**
SHAREHOLDER'S EQUITY & LIABILITIES			
Shareholder's Equity			
Share Capital	10.00	280,000,000	280,000,000
Retained Earnings	11.00	185,602,763	156,078,068
Total Shareholder's Equity		**465,602,763**	**436,078,068**
Non-Current Liability			
Long-Term Loan	12.00	414,189,835	367,110,999
Deferred Tax Liability	15.03	2,197,577	1,428,736
Total Non-Current Liability		**416,387,412**	**368,539,735**
Current Liability			
Short Term Loan	13.00	190,905,497	189,252,438
Provision for Income Tax		-	-
Accounts Payables	14.00	17,200,438	10,232,809
Liabilities for Expenses	15.00	40,548,738	29,830,638
Total Current Liability		**248,654,672**	**229,315,885**
Total Liability		**665,042,084**	**597,855,620**
Total Liability & Shareholder's Equity		**1,130,644,847**	**1,033,933,688**
Net Asset Value per Share	22.00	**15.34**	**15.57**

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

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

Chief Financial Officer | **Company Secretary**

For and on behalf
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No.CAF-001-03(

A.K. Gulam Kibria, FCA (#392)
Engagement Partner

Date: 28/10/2026
Place: Dhaka, Bangladesh.
DVC: 2611010392AS553499

Ref: GKC/26-27/A/095

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Craftsman Footwear and Accessories PLC.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

Particulars	Notes	01 July 2025 - 30 June 2026			01 July 2024 - 30 June 2025		
		Unit-I (Local)	Unit-II (Export)	Aggregated Amount	Unit-I (Local)	Unit-II (Export)	Aggregated Amount
Revenue	16.00	48,428,563	720,827,300	769,255,863	24,103,619	743,585,653	767,689,272
Less: VAT		(2,306,122)		(2,306,122)	(1,147,791)	-	(1,147,791)
Net Sales		**46,122,441**	**720,827,300**	**766,949,741**	**22,955,828**	**743,585,653**	**766,541,480**
Less: Cost of Goods Sold	17.00	(18,476,868)	(646,951,878)	(665,428,746)	(19,884,844)	(640,755,501)	(660,640,345)
Gross Profit/(Loss)		**27,645,573**	**73,875,422**	**101,520,995**	**3,070,984**	**102,830,152**	**105,901,136**
Operating Expenses							
Administrative Expense	18.00	5,748,171	53,662,008	59,410,179	2,717,834	55,041,290	57,759,124
Total Operating Expenses		**5,748,171**	**53,662,008**	**59,410,179**	**2,717,834**	**55,041,290**	**57,759,124**
Operating Profit/(Loss)		**21,897,403**	**20,213,413**	**42,110,816**	**353,150**	**47,788,862**	**48,142,012**
Add: Non Operating Income	19.00	19,910	79,752,728	79,772,638	-	71,729,727	71,729,727
Less: Financial Cost	20.00	-	(59,581,187)	(59,581,187)	-	(66,270,292)	(66,270,292)
Profit before WPPF		**21,917,313**	**40,384,954**	**62,302,267**	**353,150**	**53,248,297**	**53,601,447**
Less: Provision for WPPF		(1,043,682)	(1,923,093)	(2,966,775)	(16,817)	(2,535,633)	(2,552,450)
Net Profit before Tax		**20,873,631**	**38,461,861**	**59,335,492**	**336,333**	**50,712,664**	**51,048,997**
Current Tax	15.02			13,101,496			7,520,868
Deferred Tax	15.03			768,841			248,739
Total Taxes				**13,870,337**			**7,769,607**
Net Profit after Tax				**45,465,155**			**43,279,390**
Other Comprehensive Income				-			-
Total Comprehensive Income for the year				45,465,155			43,279,390
Earning Per Share	21.00			**1.62**			**1.55**

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

Director | **Managing Director** | **Chairperson** | **Chief Financial Officer** | **Company Secretary**

For and on behalf
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No.CAF-001-030

A.K. Gulam Kibria, FCA (#392)
Engagement Partner

Date: 28/10/2026
Place: Dhaka, Bangladesh.
DVC: 2611010392AS553499
Ref: GKC/26-27/A/095

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Craftsman Footwear and Accessories PLC.

Statement of Changes in Equity
For the year ended 30 June 2026

Amount in BDT

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 01 July, 2025	280,000,000	156,078,068	436,078,068
Dividend Payment		(16,212,000)	(16,212,000)
Add/Less: Prior Year Adjustment	-	271540	271,540
Balance	**280,000,000**	**140,137,608**	**420,137,608**
Total Comprehensive Income for the year	-	45,465,155	45,465,155
Closing Balance as at 30 June, 2026	**280,000,000**	**185,602,763**	**465,602,763**

Craftsman Footwear and Accessories PLC.

Statement of Changes in Equity
For the year ended 30 June 2025

Amount in BDT

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as at 01 July, 2024	280,000,000	128,173,678	408,173,678
Dividend Payment	-	(15,375,000)	(15,375,000)
Balance	**280,000,000**	**112,798,678**	**392,798,678**
Total Comprehensive Income for the year	-	43,279,390	43,279,390
Closing Balance as at 30 June, 2025	**280,000,000**	**156,078,068**	**436,078,068**

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

Chief Financial Officer **Company Secretary**

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/095

Craftsman Footwear and Accessories PLC.

Statement of Cash Flows

For the year ended 30 June 2026

Particulars	Notes	30 June 2026	30 June 2025
Cash flow from Operating Activities			
Cash received from Sale activities and Other Income	25.00	830,407,099	887,828,368
Cash paid to vendors & suppliers	26.00	(783,947,065)	(795,027,412)
VAT Paid	27.00	(2,306,122)	(1,565,439)
Tax Paid	27.00	(14,271,067)	(14,332,771)
Net Cash Inflow from Operating Activities		**29,882,845**	**76,902,746**
Cash Flow from Investing Activities			
Acquisition of Fixed Assets	28.00	(22,939,939)	(40,141,121)
Net Cash outflow from Investing Activities		**(22,939,939)**	**(40,141,121)**
Cash Flow from Financing Activities			
Increase in share capital	29.00	-	-
Increase in Loan	30.00	(27,054,416)	(18,822,026)
Net Cash Inflow from Financing Activities		**(27,054,416)**	**(18,822,026)**
Net Change in Cash during the year		**(20,111,510)**	**17,939,599**
Opening Balance of Cash & Cash Equivalents		54,124,895	36,185,296
Closing Balance of Cash & Cash Equivalents		**34,013,386**	**54,124,895**
Net Operating Cash Flow per Share	23.00	**1.07**	**2.75**

The accompanying notes form an integral part of these financial statements and are to be read in conjunction therewith.

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

Chief Financial Officer **Company Secretary**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/095

1.00 Reporting entity

Craftsman Footwear & Accessories PLC ("the Company") is a private limited company incorporated in Bangladesh on 24 May 2017 vide registration number C-138024/2017 under the Companies Act, 1994. On June 26 2021, the Company was converted into a Public Limited Company. The registered office of the Company is situated at A6, 14 New Eskaton, Moghbazar, Dhaka-1000, Bangladesh. The Company is located in village Jagirchit, Boldighat, Sreepur within the district of Gazipur, Bangladesh. The factory is owned by the Company. The principal activities of the Company is to manufacture leather goods and crafts, footwear and other related products.

The Factory started commercial operations from June 16, 2020 as a private limited company while as a public limited company started operations from April 01, 2021.

2.00 Basis of Preparation

2.01 The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations in Bangladesh. Cash flows from operating activities are prepared under direct method as prescribed by the Securities and Exchange Rules 2020.

The financial statements have been prepared on a historical cost basis, except for financial assets and contingent consideration that have been measured at fair value where applicable. The financial statements provide comparative information in respect of the previous period and have been prepared on going concern basis.

Sl. No.	IAS No.	IAS Title	Compliance Status
1	1	Presentation of Financial Statements	Complied
2	2	Inventories	Complied
3	7	Statement of Cash Flows	Complied
4	8	Accounting Policies, Changes in Accounting	Complied
5	10	Events after the Reporting Period	Complied
6	12	Income Taxes	Complied
7	16	Property, Plant & Equipment	Complied
8	19	Employee Benefits	Complied
9	20	Accounting for Government Grants and	Not Applicable
10	21	The Effects of Changes in Foreign Exchange Rat	Complied
11	23	Borrowing Cost	Complied
12	24	Related Party Disclosures	Complied
13	26	Accounting and Reporting by Retirement	Not Applicable
14	27	Separate Financial Statements	Not Applicable
15	28	Investments in Associates and Joint Ventures	Not Applicable
16	32	Financial Instruments: Presentation	Complied
17	33	Earnings per Share	Complied
18	34	Interim Financial Reporting	Complied
19	36	Impairment of Assets	Complied
20	37	Provisions, Contingent Liabilities and	Complied
21	38	Intangible Assets	Complied
22	39	Financial Instruments: Recognition and	Complied
23	40	Investment Property	Not Applicable
24	41	Agriculture	Not Applicable

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Sl. No.	IFRS No.	IFRS Title	Compliance Status
1	1	First-time adoption of International Financial	Not Applicable
2	2	Share-based Payment	Not Applicable
3	3	Business Combinations	Not Applicable
4	4	Insurance Contracts	Not Applicable
5	5	Non-current Assets Held for Sale and	Not Applicable
6	6	Exploration for and Evaluation of Mineral	Not Applicable
7	7	Financial Instruments: Disclosures	Complied
8	8	Operating Segments	Complied
9	9	Financial Instruments	Complied
10	10	Consolidated Financial Statements	Not Applicable
11	11	Joint Arrangements	Not Applicable
12	12	Disclosure of Interests in other Entities	Not Applicable
13	13	Fair Value Measurement	Complied
14	14	Regulatory Deferral Accounts	Not Applicable
15	15	Revenue from Contracts with Customers	Complied
16	16	Leases	Not Applicable

2.01.01 Other Regulatory Compliances

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations in Bangladesh:

- Income Tax Act-2023
- Value Added Tax and Supplementary Duty Act, 2012
- Value Added Tax and Supplementary Duty Rules, 2016
- The Customs Act, 1969
- The Stamp Act, 1899
- The Bangladesh Securities and Exchange Commission Act, 1993
- The Bangladesh Securities and Exchange Commission Rules, 2020
- DSE/CSE Rules
- DSE Listing Regulations, 2015
- Bangladesh Labor Act, 2006 (as amended to 2013)
- Bangladesh Labor Rules, 2015

2.02 Date of Authorization

The financial statements were authorized for issued by the Board of Directors on 28 October 2026 for publication.

2.03 Reporting Period

The financial period of the Company covers one year from 01 July 2025 to 30 June 2026 and is followed consistently.

2.04 Functional and Presentation Currency

These financial statements are presented in Bangladesh Taka (Taka/Tk/BDT), which is both functional and presentational currency of the Company. The amounts in these financial statements have been rounded off to the nearest thousand BDT unless otherwise indicated. Because of these rounding off, in some instance the total may not match the sum of individual balance.

2.05 Use of Estimates and Judgements

The preparation of financial statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. Management has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then management assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of IFRS, including the level in the fair value hierarchy in which the valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2.06 Basis for Measurement

The financial statements have been prepared on a historical cost basis, except for financial assets and contingent consideration that have been measured at fair value where applicable. The financial statements provide comparative information in respect of the previous period and have been prepared on going concern basis.

2.07 Comparatives and rearrangement

Comparative information has been disclosed for the year ended 30 June 2025 for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current financial statements for the year ended 30 To facilitate comparison, certain relevant balances (Cost of Goods Sold and Administrative Expense) pertaining to the previous year have been rearranged or reclassified whenever considered necessary to conform to current year's presentation.

2.08 Utilization of proceed of IPO

The company had duly utilized entire amount received from IPO. However, the utilization was done on the purpose of the company; not entirely aligned with prospectus. IPO proceed utilization certificate as on April, 2026 also depicts the matter.

3.00 Significant accounting policies

The Company has consistently applied the following accounting policies for the period presented in these financial statements.

A Revenue

In compliance with the requirements of IFRS 15: the Company recognizes revenue when control of the services has been transferred to the customer and the performance obligation has been completed. Revenue is measured at the fair value of the amount of consideration to which the Company expects to be entitled to, including variable consideration, if any, to the extent that it is highly probable that a significant reversal will not occur.

The Company does not have multiple revenue streams and the goods sold by the Company do not typically include multiple performance obligations. The Company's typical performance obligations includes sale domestic manufacturing of footwear, leather goods and crafts and other related products. The performance obligation is typically satisfied point in time at the time of shipment and payment is typically due within 30 days of delivery. Contracts entered into by the Company typically do not include variable consideration elements and the stand alone selling price is usually explicitly agreed before shipment.

The Company operates two production units located in separate production facilities. Unit I is located in a rented facility and focuses on selling footwear products and accessories in the local market through various retail outlets. Unit II is focused on manufacturing footwear products and accessories for export. For both units, revenue is recognized at a point in time when the customer obtains control of the asset and the performance obligation of the contract is satisfactorily completed.

In line with paragraph 47 of IFRS 15, the transaction price for a performance obligation is determined by the amount the Company expects to be entitled to for exchange of the promised good. Therefore the Company determines the transaction price excluding any VAT collected. For Unit I, the proceeds for transferring the goods are collected by a third party (the retail unit owner) and the Company is only entitled to receive a net portion of the proceeds (after the retail owner deducts their portion of the revenue).

B Foreign currency transactions

Transactions in foreign currencies are translated into Bangladesh Taka at the exchange rates prevailing at the dates of the transactions. All Monetary assets and liabilities denominated in foreign currencies are translated to the functional currency at the exchange rate prevailing at the date of statement of financial position (the reporting date). Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into Taka at the exchange rate when the fair value was determined. Non-monetary items that are measured based on historical cost in a foreign currency are translated at the exchange rate at the date of the transaction.

Foreign currency differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognised in the statement of profit or loss and other comprehensive income as per IAS 21: The Effects of Changes in Foreign Exchange Rates.

C Employee benefits

i. Short-Term Benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ii. Worker's profit participation fund

The Company is currently in the process of establishing a fund for workers as "Workers' Profit Participation Fund (WPPF)" and 5% of the profit before charging such expense will be transferred to this fund as per section 234 of Bangladesh Labour Act 2006 (amended in 2013). Till the establishment of the fund, the Company is unable to transfer the required amounts to the fund. However the Company has made all necessary provisions to recognize the expense related to the WPPF.

D Income tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to items recognised directly in equity or in other

i. Current tax

Income tax expense for current year is recognized on the basis of Company's computation based on the best estimated assessable profit for the year at the applicable tax rate pursuant to provision of Income Tax Ordinance 1984. As per paragraph 46 of IAS 12: Income Taxes, current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The rate of Income Tax for the fiscal year 2025-2026 for the Company was 12%.



ii. Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognised deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

Deferred tax assets and liabilities are offset if there is legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

E Property and equipment

i. Recognition and measurement

Items of property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any). Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located. Buildings constructed by the Company on leasehold land are capitalised and included under the category of leasehold property

ii. Subsequent expenditure

Subsequent to initial recognition, cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. All other repair and maintenance expenses are charged in the statement of profit or loss and other comprehensive income as they are incurred.

iii. Depreciation

Depreciation is calculated to write off the cost of items of property and equipment less their estimated residual values using the reducing balance method over their estimated useful lives, and is recognised in profit or loss. Depreciation on additions are charged from the period of acquisition. On disposal of an asset, depreciation is charged up to the period prior to the disposal. No depreciation is charged for land and assets under construction. The Company is following this policy consistently from past years.

The rates of depreciation based on the useful lives of assets are as follows:

Particulars	Per annum
Land & Development	0%
Factory Building	5%
Plant & Machinery	10%
Generator	10%
Factory Equipments	15%
Electric Installation	15%
Deep Tubewell	10%
Furniture & Fixture	10%

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Air Conditioner	10%
Vehicle	10%
Motor Cycle / Easy bike	10%
Crokeries & Cutlaries	10%
Shoe Last	10%
Office Equpments	10%
Computer & Accessories	15%
Office Decoration	10%
TV/Refrigerator	15%
Software	10%
Fire equipment	15%

iv. Retirement and disposals.

An asset is derecognised on disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the asset and is included in profit or loss.

v. Impairment

The carrying amount of the entity's non-financial assets, other than inventories and deferred tax assets (considered as disclosed separately under respective accounting standards), are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated. However, no such conditions that might be suggestive of a heightened risk of impairment of assets existed at the reporting date.

An impairment loss (if any) is recognised through the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount.

The recoverable amount of an asset is calculated as present value of estimated future cash flows, that will be generated by the use of that asset, discounted at an appropriate rate.

Impairment indicators comprise of (but not limited to):
- reduced earnings compared to expected future outcome.
- material negative development trends in the sector or the economy in which the Company operates.
- damage to the asset or changed use of asset.

vi. Borrowing Cost

In accordance with IAS 23 "Borrowing Costs", interest expenses rated to pre-production period have been capitalized and operational costs were charged to Statement of Profit or Loss & Comprehensive Income.

G Capital Work in Progress

Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that are not ready for use which is measured at cost. The company has submental asset in work in progress which has become ready to use end of the current accounting period. Therefore this asset will transfer to Property, Plant & Equipment next accounting period and will charge depreciation accordingly.

H Financial instruments

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at FVTPL, transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

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On initial recognition, a financial asset is classified as measured at: amortised cost; Fair Value Through Other Comprehensive Income (FVOCI) – debt investment; FVOCI – equity investment; or Fair Value Through Profit or Loss(FVTPL).

Financial assets are not reclassified subsequent to their initial recognition unless the Company changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL: it is held within a business model whose objective is to hold assets to collect contractual cash flows; and

– its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

– it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

– its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL.

Financial liabilities

The Company's financial liabilities are classified either into financial liabilities recognised at amortized cost or financial liabilities recognised at fair value through the statement of income. Financial liabilities are classified as current unless The Company has the unconditional right to defer the payment of the debt to at least 12 months from the end of the financial period. Financial liabilities (or parts thereof) are only derecognised once the debt has extinguished, i.e. once the contractually specified obligation is discharged, cancelled or expires.

Financial liabilities recognised at amortized cost

The loans raised by The Company are included in financial liabilities recognised at amortized cost. They are measured at their initial recognition at fair value using the effective interest rate method. After the initial recognition, loans are measured at amortized cost. Interests on loans are expensed through the statement of income over the maturity of the debt using the effective interest rate method.

Financial assets

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial expire, or it transfers the right to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which The Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Financial liabilities

The Company derecognises a financial liability when its contractual obligations are discharged or cancelled, or expire. The Company also derecognises a financial liability when its terms are modified and cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.

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Financial assets – Subsequent measurement and gains and losses

Financial assets at fair value through profit or loss

A financial asset is classified as at fair value through profit or loss if it is classified as held-for-trading or is designated as such on initial recognition. Directly attributable transaction costs are recognised in profit or loss as incurred. Financial assets at fair value through profit or loss are measured at fair value and changes therein, including any interest or dividend income, are recognised in profit or loss.

Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents comprise cash in hand, cash at bank including bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

Trade and other receivables

Trade and other receivables consist of unpaid bills receivable from customers and other parties. Trade an dother receivables are recognised initially at original invoice amount and subsequently measured at the remaining amount less expected credit loss at the year-end, which is the discretion of management.

Deposits

Deposits are measured at payment value which are expected to be recovered after completion of certain period or purpose.

Advance and prepayments

After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment or inventory etc. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges for the period.

Trade and other payables

Trade and other payables are recognised when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the Company of resources embodying economic benefits. Trade and other payables are recognised initially at fair value. Subsequent to initial recognition, trade and other payables are stated at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognised as a deduction from equity, net of any tax effects. Paid up capital represents total amount contributed by the shareholders and bonus shares, if any, issued by the Company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the Company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

Impairment

i. Recognition

Financial assets not carried at fair value through profit or loss and receivables are assessed at each reporting date to determine whether there is objective evidence that any particular asset is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

The carrying value of the non-financial assets, other than inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of the asset or its cash generating unit exceeds its recoverable amount. Impairment losses, if any, are recognised in the statement of profit or loss and other comprehensive income.

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ii. Calculation of recoverable amount

The recoverable amount of asset is the greater of its net selling price or its value in use. The latter is determined by discounting the estimated future cash flows to a present value using a discount rate which reflects the current market assessment of the time value of money and risk specific to the asset. For an asset that does not generate significantly independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

iii. Reversal of impairment

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

K **Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed.

L **Contingencies**

Contingencies arising from claims, litigation, assessments, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured.

i. Contingent liability

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

The Company discloses contingent liability in the financial statements. A provision is recognised in the period in which the recognition criteria of provision is met.

ii. Contingent asset

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset should not be recognised. Only when the realisation of the related economic benefits is virtually certain should recognition take place provided that it can be measured reliably because, at that point, the asset is no longer contingent.

M **Statement of cash flows**

The statement of cash flows has been prepared in accordance with IAS 7 Statement of cash flows under the direct method.



N **Current Versus non-current classification**

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is considered current when:

- It is expected to be realized or intended to be sold or consumed in the normal operating cycle.
- It is held primarily for the purpose of trading.
- It is expected to be realized within twelve months after the reporting period.
- Cash or cash equivalent unless restricted from being exchanged or used to settle liabilities for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- it is expected to be settled in the normal operating cycle.
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period.
- Deferred tax assets and liabilities are classified as non-current assets and liabilities.

All other liabilities are considered non-current.

O **Inventories**

Raw Materials and finished goods are measured at the lower of cost and net realisable value. The cost of inventories, except goods in transit, is measured based on the weighted average method and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work-in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Material in transit represents the cost incurred up to the date of the statement of financial position for the items that were not received till to the date of reporting. Inventory losses and abnormal losses are recognised as expenses.

P **Finance Income and expenses**

Finance income can comprise of interest on financial deposits with banks. Finance income is recognised on an accrual basis and shown under statement of profit or loss and other comprehensive income. Finance costs comprise interest expense on overdraft, borrowings from bank and lease interest.

In line with paragraph 33 of IAS 7, interest payments are presented as financing cash flows in the statement of cash flows.

Q **Earnings per Share (EPS)**

The Company presents its basic earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares, if any.

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R **Events after the Reporting Period**

Events after the reporting period that provide additional information about the Company's position at the reporting date or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Amounts recognised in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the financial statements.

The Company has adequate resources to continue in operation for the foreseeable future. For this reason management continues to adopt going concern basis in preparing the financial statements. The current resources of the Company provide sufficient funds and attributable credit facilities to meet the present requirements of its existing business.

S **Segment Reporting**

The Company is domiciled in Bangladesh. The Company is a primarily engaged in the manufacturing and selling leather goods and crafts, footwear and other related products locally and for export. With only one major category of products, segment reporting is not part of the regular internally reported financial information to the chief operating decision maker. Therefore, it is not possible to segment the Company's results without a high degree of estimation. Therefore the Company did not perform segment reporting when preparing this set of financial statements.

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Craftsman Footwear and Accessories PLC.

Notes to the financial statements
As at 30 June 2026

Notes	Particulars	As at 30 June 2026	As at 30 June 2025
4.00	**Property, Plant & Equipment**		
	Opening balance (At cost) as at 01 July 2025	563,643,551	523,502,430
	Add: Addition during the year	22,939,939	40,141,121
	Less: Adjustment	-	-
	Closing Balance as at 30 June 2026	**586,583,490**	**563,643,551**
	Less: Accumulated Depreciation :		
	Opening Balance at 01 July 2025	125,244,155	93,917,176
	Add: Depreciation Charge during the Year	31,780,933	31,326,979
	Less: Adjustment	-	-
		157,025,089	**125,244,155**
	Closing Balance as at 30 June 2026	**429,558,401**	**438,399,395**

5.00	**Closing Inventory**		**Unit-I**	**Unit-II**		
	Raw Materials	Note:18.10	7,709,679	189,554,015	197,263,694	162,292,439
	Work in Progress	Note:18.00	20,350	10,260,503	10,280,853	26,243,222
	Stock in Buffer*		-	130,761,668	130,761,668	83,206,761
	Spare Parts		-	4,213,962	4,213,962	8,854,792
	Finished Goods	Note:18.00	1,470,605	99,467,014	100,937,619	56,150,138
	Total		**9,200,634**	**434,257,162**	**443,457,796**	**336,747,352**

* This stock was under assessment over the usability considering current temperament and quality. Consequently, it had been presented separately. When the reliable measurement is possible, future recognition shall follow accordingly.

6.00	**Accounts Receivables**		
	Export Sales Receivables	185,888,131	165,134,143
	Local Sales Receivables	1,191,780	850,000
	Total	**187,079,911**	**165,984,143**

Ageing of Receivable:

Duration	Amount	Amount
1-30 days	93,539,955	82,567,072
31-60 days	93,539,955	83,417,072
61-90 days	-	-
91-180 days	-	-
181-365 days	-	-
Over 365 days	-	-
Total	**187,079,911**	**165,984,143**

Disclosure as per Para F of Schedule XI, Part-1, The Companies Act, 1994		
Receivables considered good and in respect of which the company is fully secured.	185,888,131	165,134,143
Receivables considered good for which the company holds no security other than the debtor's personal security.	1,191,780	850,000
Receivables considered doubtful or bad.		
Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member.	-	-

Ref: GKC/26-27/A/095

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Receivables due by companies under the same management.	-	-
The maximum amount due by directors or other officer of the company at any time during the year.	-	-
Total	**187,079,911**	**165,984,143**

7.00 Advances, Deposits & Prepayments

CDBL			400,000	400,000
REB			920,019	920,019
Security deposit Titas gas			-	-
Security - Unimart			100,000	100,000
Security Deposit - Niketon Office			150,000	-
Security Deposit - Gulshan Office			400,000	-
Security - Dcon Design Studio			1,100,000	1,100,000
Advance Others			100,936	24,618
Advance Salary	Note	7.01	205,000	499,500
Shikkita Tech Ltd.			200,000	200,000
Advance Income Taxes	Note	7.02	-	-
Total			**3,575,955**	**3,244,137**

7.01 Advances Salary

Name	Department	Amount	Amount
Kazi Shahin Uddin	Accounts & Admin	50,000	180,000
Md. Monirul Islam	Commercial & Customs Bond	110,000	-
Mr. Abdur Razzak	Banglo	2,000	6,000
Md. Abdul Kader	PD Sample	-	5,000
Md. Mahfuj Alam	Admin	-	14,000
Rakibul Islam	Admin	-	5,000
Md. Sanowar Hossain	Quality	-	17,000
Md. Zahir Mia	Admin	-	6,000
Md. Noor Hossain	Maintanance	-	12,500
Md. Saiful Islam Sobuj	Planning	5,000	20,000
Md. Ripon	Banglo	-	6,000
Md. Leton Mia	Banglo	-	5,000
Md. Abul Hasan	Banglo	6,000	6,000
Md. Abu Sayed	Store	-	18,000
Syful Islam	Lasting	-	2,000
Md. Habib Sk	PD Sample	-	85,000
Sultan Mahmud	Cutting	-	20,000
Md. Sabuj Hawlader	Admin	-	32,000
Md. Shahin Alom	Caretaker	24,000	-
Md.Mintu	Driver	-	35,000
Md. Ismail Hossain	Quality	8,000	-
Abdul Halim	Driver	-	25,000
Total		**205,000**	**499,500**

7.02 Advance Income Taxes

Opening balance as at 01 July 2025			-
Add: Deductions at Source (Unit-ii)-Export Proceeds		7,014,302	3,755,799
Deductions at Source (Unit-ii)-Incentives	7.02.01	7,193,327	10,491,860
Add: Deductions at Source (Unit-i)			31,707
Add: Advance Tax on Others		63,438	53,405
Less: AIT adjusted			-
Closing Balance as at 30 June 2026		**14,271,067**	**14,332,771**
Transfer to Income tax provision		(14,271,067)	(14,332,771)
Total		**-**	**-**

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7.02.01	**Deductions at Source (Unit-ii)-Incentives**				
	Income year 2025-2026			2,365,038	3,445,510
	Income year 2024-2025			4,828,289	7,046,350
				7,193,327	**10,491,860**
8.00	**Cash Incentive Receivables**				
	Opening Balance			35,433,766	70,463,500
	Add-Claim during the year			69,458,900	69,888,866
	Less-Received During the year			71,933,266	104,918,600
	Closing Balance			**32,959,400**	**35,433,766**
9.00	**Cash & Cash Equivalents**				
	Bank balance	Note	9.01	714,742	9,470,538
	Sundry Account	Note	9.02	33,282,659	44,574,342
	Cash in Hand	Note	9.03	15,984	80,015
	Total			**34,013,385**	**54,124,895**
9.01	**Bank balance**				
	BASIC Bank Ltd. #0198			45,670	522,454
	BASIC Bank Ltd. #1074			1	1
	BASIC Bank Ltd. #1901			16.157	137.200
	Standard Bank Ltd. #0021			1	879
	Bank Asia Ltd. #1245			56,652	8,430,411
	Bank Asia Ltd. #1582			7,183	8,563
	Bank Asia Ltd. #1026			344,994	48,568
	Dutch Bangla Bank Ltd. #0094			-	8
	Dutch Bangla Bank Ltd. #3658			19,999	54,025
	Dutch Bangla Bank Ltd. #0089			23,711	263,774
	Dutch Bangla Bank Ltd. #1192			1,068	1,023
	Shahjalal Islami Bank Ltd. #5981			19,093	598
	Citizens Bank PLC #0346			-	3,035
	City Bank PLC #6001			180,215	-
	Sub Total			**714,742**	**9,470,538**
9.02	**Sundry Account (BASIC Bank Limited)**				
	0929-02-0000423	BDT		1	2
	2229-02-0000677	BDT		72	973
	2211-170006935	USD		3,424	-
	2211-170007291	USD		358	-
	2211-170007340	USD		16,555	-
	4729-02-0000110	BDT		8,091	8,091
	0929-02-0000535	BDT		-	-
	0911-09-0000291	USD		5,114	666,142
	0911-17-0005058	USD		-	28,292
	0911-17-0006104	USD		-	-
	0911-17-0006279	USD		-	276,357
	2211-17-0006935	USD		-	3,405
	0911-17-0007291	USD		-	356
	0911-17-0007340	USD		-	16,459
	0911-17-0005411	USD		106	4,751
	0911-17-0006263	USD		-	47,511
	0911-17-0006307	USD		-	114,313
	0911-17-0006328	USD		-	745,635
	0911-17-0006430	USD		-	372,595
	0911-17-0006451	USD		-	4,380
	0911-17-0006466	USD		-	148,189

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	0911-17-0006471	USD	-	21,362
	0911-17-0006487	USD	-	2,957,853
	0911-17-0006492	USD	-	38
	0911-17-0006515	USD	-	43,769
	0911-17-0006536	USD	-	88
	0911-17-0006578	USD	-	132,197
	0911-17-0006648	USD	-	626
	0911-17-0006653	USD	-	181,338
	0911-17-0006669	USD	-	70
	0911-17-0006674	USD	-	16
	0911-17-0006702	USD	-	1,765
	0911-17-0006739	USD	-	9,685,389
	0911-17-0006750	USD	-	7,736
	0911-17-0006765	USD	-	109
	0911-17-0006771	USD	-	4,890,520
	0911-17-0006809	USD	375,271	24,214,013
	0911-17-0006926	USD	58,830	-
	0911-17-0006931	USD	2,574	-
	0911-17-0006952	USD	62	-
	0911-17-0006968	USD	502	-
	0911-17-0006973	USD	42,230	-
	0911-17-0006989	USD	14,464	-
	0911-17-0006994	USD	68	-
	0911-17-0007026	USD	122	-
	0911-17-0007052	USD	10,662	-
	0911-17-0007073	USD	73,715	-
	0911-17-0007089	USD	31,015	-
	0911-17-0007094	USD	3,148	-
	0911-17-0007101	USD	857,747	-
	0911-17-0007117	USD	1,321	-
	0911-17-0007138	USD	49,183	-
	0911-17-0007159	USD	43	-
	0911-17-0007164	USD	3,995,238	-
	0911-17-0007170	USD	972,098	-
	0911-17-0007185	USD	217,831	-
	0911-17-0007191	USD	135,448	-
	0911-17-0007208	USD	173	-
	0911-17-0007213	USD	68,241	-
	0911-17-0007229	USD	371,725	-
	0911-17-0007234	USD	8,430,959	-
	0911-17-0007255	USD	791,278	-
	0911-17-0007261	USD	15,675,328	-
	0911-17-0007276	USD	1,021,272	-
	0911-17-0007281	USD	48,390	-
	Sub Total		**33,282,659**	**44,574,342**
9.03	**Cash in Hand**			
	Head office		12,502	2,564
	Factory		3,482	77,451
	Sub Total		**15,984**	**80,015**

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10.00 **Share Capital**

Authorized Capital

Authorized Capital, 100,000,000 Shares of Tk 10 each	1,000,000,000	1,000,000,000
Issued, Subscribed and Paid-Up Capital		
Issued, Subscribed and Paid up Capital,	280,000,000	280,000,000

The Company has 28,000,000 Shares of Tk 10 each which have been issued, subscribed and paid-up as at 30 June 2026. The details of this are as follows:

SL Number	Name	Designation	No. of Shares	Amount As at 30 June 2026	Amount As at 30 June 2025
1	Mr Sadat Hossain Salim	Managing Director	6,870,560	68,705,600	68,705,600
2	Sara Hossain	Director	560,000	5,600,000	5,600,000
3	Rumana Begum	Director	560,000	5,600,000	5,600,000
4	Rezina Begum	Director & Chairman	560,000	5,600,000	5,600,000
5	Md. Zahirul Islam	Director	750,000	7,500,000	7,500,000
6	Md. Abu Syed Titu	Director	750,000	7,500,000	7,500,000
7	Mr Mahe Alam	Director	1,949,440	19,494,400	19,494,400
8	Sabrina Zaman	Director	560,000	5,600,000	5,600,000
		Sub Total	**12,560,000**	**125,600,000**	**125,600,000**
9	Ms Mahfuza Jahan	Shareholder	50,000	500,000	500,000
10	Mr. Sujit Kumar Roy Nandi	Shareholder	100,000	1,000,000	1,000,000
11	Prilink Securities Limited	Shareholder	3,400,000	34,000,000	34,000,000
12	Fouzia Ferdous	Shareholder	250,000	2,500,000	2,500,000
13	Shakhawat Hossain	Shareholder	100,000	1,000,000	1,000,000
14	Mustaq Sadeq	Shareholder	100,000	1,000,000	1,000,000
15	Mohammad Ferdous Mazid	Shareholder	1,000,000	10,000,000	10,000,000
16	AAA Holdings Limited	Shareholder	1,750,000	17,500,000	17,500,000
17	Md Masuduzzaman	Shareholder	250,000	2,500,000	2,500,000
18	M Shamsur Rahman	Shareholder	190,000	1,900,000	1,900,000
19	Mohammad Saiful Islam	Shareholder	250,000	2,500,000	2,500,000
20	Farhana Chowdhury	Shareholder	800,000	8,000,000	8,000,000
21	Rahman and Associates Limited	Shareholder	1,000,000	10,000,000	10,000,000
22	AAA Finance and Investment Limited	Shareholder	1,200,000	12,000,000	12,000,000
23	Public Shareholder	IPO(IQIO)	5,000,000	50,000,000	50,000,000
		Sub Total	**15,440,000**	**154,400,000**	**154,400,000**
Grund Total (A+B)			**28,000,000**	**280,000,000**	**280,000,000**

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11.00	**Retained Earning**		
	Opening Retained Earning	156,078,068	128,173,678
	Add: Net Profit after tax during the year	45,465,155	43,279,390
	Less: Dividend paid During the year (Note: 11.10)	(16,212,000)	(15,375,000)
	Add/Less: Prior Year Adjustment	271,540	-
	Add/Less: Other Comprehensive Income	-	-
	Closing Retained Earning	**185,602,763**	**156,078,068**
11.10	**Dividend**		
	Opening	8,405	-
	Add: Dividend during the year	16,212,000	15,340,000
		16,220,405	**15,340,000**
	Less: Payment During the year	15,940,460	15,331,595
	Closing Dividend during the year	**279,945**	**8,405**
12.00	**Long Term Loan**		
	Basic Bank #1025	186,820,646	165,338,078
	Basic Bank #0993	184,034,111	163,106,442
	Basic Bank #1010	43,335,078	38,666,479
	Long Term Loan *	**414,189,835**	**367,110,999**

* Current portion of long term loan has been ignored as all loans has become irregular and does not aligned with initail payment schedule.

Lender: Basic Bank Ltd. Banani Branch

Security :Registered Mortage of following:

a. 124.74(one Hundred twenty four point seven four) Decimal ,along with all structures have already been constructed if any or to be constructed there on, situated within the distric, Gazipur, police station & sub -registry office -sreepur, Mouza -dhamrai having J.L. Nos CS, SA & RS perfaciant khatian no C.S.B/204, SA-223 & RS. 758 khatian, 758/kh corresponds to dag no CS & SA 2609 R.S 10380, 10385 & 10389 having mutation jote no-32 owned by Craftsman Footwear & Accessories PLC.

b. 100 (one hundred) Decimal, along with all structures have already been constructed (if any) or to be Constructed there on. Situated with in the District, Gazipur Sreepur, Mouza- dhamloi having J.L NOS. S.A, 129 & R.S. 278, mutation Jote no-5560 owned by Mr. Sadat Hossain Salim. police station & sub-registry office.

c. 1448 sft Flat at 47 lake circus, kalabagan, Dhanmondi, Dhaka, owner Mr. Sadat Hossain Salim.

d. 1800 sft Flat #A-6 (south side) at 14, New Eskaton, Moghbazar, Dhaka.

e. Hypothication of stock, lien of receeivable, personal gurrantee of the directors and first floatias charge on all moveable assets of the Company was bring down to 14%.

13.00	**Short Term Loan**	**Note**	**Total Outstanding**	
	Short Term Loan	13.01	36,670,469	29,245,799
	Overdraft Loan	13.02	14,998,101	26,269,509
	Packing Credit Loan	13.03	21,055,530	14,572,778
	Payment Against Documents	13.04	100,119,023	102,637,341
	HPSM-Transport Loan (Vehicle)	13.05	2,037,374	3,502,011
	Loan from Sadat Hossin Salim		16,025,000	13,025,000
	Total Short Term Loan		**190,905,497**	**189,252,438**
13.01	**Short Term Loan**			
	Basic Bank #0964		-	20,359,199
	Basic Bank #01001		-	8,886,600
	Basic Bank #14191		886,243	-
	Basic Bank #14208		954,337	-
	Basic Bank #14213		1,109,836	-
	Basic Bank #14229		2,327,777	-
	Basic Bank #14276		824,877	-

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	Basic Bank #14281	888,098	-
	Basic Bank #14297	842,940	-
	Basic Bank #14304	792,263	-
	Basic Bank #14310	563,465	-
	Basic Bank #1091	3,098,672	-
	Basic Bank #1113	2,857,547	-
	Basic Bank #1134	11,173,445	-
	Basic Bank #1155	2,895,174	-
	Basic Bank #1161	4,804,183	-
	Basic Bank #1176	2,651,611	-
	Total	**36,670,469**	**29,245,799**
13.02	**Overdraft Loan**		
	Basic Bank #0241	14,998,101	16,217,454
	Basic Bank #0012	-	10,052,055
	Total	**14,998,101**	**26,269,509**
13.03	**Packing Credit Loan**		
	Basic Bank Ltd. #7628	-	564,332
	Basic Bank Ltd. #7633	-	484,601
	Basic Bank Ltd. #7649	-	478,388
	Basic Bank Ltd. #7654	-	503,239
	Basic Bank Ltd. #7660	-	492,146
	Basic Bank Ltd. #7675	-	515,777
	Basic Bank Ltd. #7681	-	545,573
	Basic Bank Ltd. #7696	-	501,284
	Basic Bank Ltd. #7703	-	550,289
	Basic Bank Ltd. #7745	-	645,218
	Basic Bank Ltd. #7751	-	195,397
	Basic Bank Ltd. #7766	-	221,857
	Basic Bank Ltd. #7771	-	497,652
	Basic Bank Ltd. #7787	-	607,563
	Basic Bank Ltd. #7792	-	306,326
	Basic Bank Ltd. #7815	-	254,807
	Basic Bank Ltd. #7821	-	1,111,481
	Basic Bank Ltd. #7836	-	962,676
	Basic Bank Ltd. #7841	-	812,710
	Basic Bank Ltd. #7857	-	571,121
	Basic Bank Ltd. #7862	-	956,248
	Basic Bank Ltd. #7906	-	525,703
	Basic Bank Ltd. #7911	-	529,716
	Basic Bank Ltd. #7927	-	155,504
	Basic Bank Ltd. #7932	-	914,964
	Basic Bank Ltd. #7948	-	668,204
	Basic Bank Ltd. #8763	591,719	-
	Basic Bank Ltd. #8784	1,441,474	-
	Basic Bank Ltd. #8790	453,013	-
	Basic Bank Ltd. #8807	553,455	-
	Basic Bank Ltd. #8812	631,348	-
	Basic Bank Ltd. #8828	691,819	-
	Basic Bank Ltd. #8833	2,279,272	-
	Basic Bank Ltd. #8860	683,936	-
	Basic Bank Ltd. #8875	862,796	-
	Basic Bank Ltd. #8881	693,083	-
	Basic Bank Ltd. #8896	1,076,209	-
	Basic Bank Ltd. #8903	1,525,391	-

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	Basic Bank Ltd. #8919	651,416	-
	Basic Bank Ltd. #8924	732,950	-
	Basic Bank Ltd. #8930	660,559	-
	Basic Bank Ltd. #8945	94,509	-
	Basic Bank Ltd. #8951	259,398	-
	Basic Bank Ltd. #8966	562,028	-
	Basic Bank Ltd. #8971	632,407	-
	Basic Bank Ltd. #8987	2,425,065	-
	Basic Bank Ltd. #9019	654,415	-
	Basic Bank Ltd. #9024	2,899,268	-
	Total	**21,055,530**	**14,572,778**
13.04	**Payment Against Documents**		
	BASIC#11663	-	6,237,706
	BASIC#11679	-	4,989,059
	BASIC#11684	-	6,232,976
	BASIC#11690	-	5,380,536
	BASIC#11707	-	6,230,420
	BASIC#11712	-	3,964,940
	BASIC#11728	-	2,398,840
	BASIC#11749	-	6,764,481
	BASIC#11781	-	6,195,038
	BASIC#11796	-	4,969,750
	BASIC#11803	-	2,201,114
	BASIC#11824	-	6,155,713
	BASIC#11830	-	1,460,311
	BASIC#11845	-	1,797,292
	BASIC#11851	-	3,168,961
	BASIC#11866	-	2,461,821
	BASIC#11871	-	6,919,954
	BASIC#11887	-	3,003,873
	BASIC#11892	-	3,849,268
	BASIC#11900	-	6,164,122
	BASIC#11921	-	4,440,029
	BASIC#11941	-	5,115,455
	BASIC#11957	-	2,535,681
	BASIC#00029	3,681,012	-
	BASIC#00040	4,088,364	-
	BASIC#00055	3,319,035	-
	BASIC#00061	6,087,454	-
	BASIC#00076	2,458,530	-
	BASIC#00081	5,899,365	-
	BASIC#00097	1,409,614	-
	BASIC#00104	1,513,671	-
	BASIC#00110	1,121,509	-
	BASIC#00125	4,726,337	-
	BASIC#00146	4,634,740	-
	BASIC#00151	6,605,475	-
	BASIC#00167	6,396,018	-
	BASIC#00172	4,998,408	-
	BASIC#00188	1,955,039	-
	BASIC#00193	5,413,275	-
	BASIC#00201	6,041,347	-
	BASIC#00216	6,341,175	-
	BASIC#00221	6,176,652	-

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	BASIC#00258	2,098,703	-
	BASIC#00263	5,141,613	-
	BASIC#00279	3,861,132	-
	BASIC#00290	6,150,553	-
	Total	**100,119,023**	**102,637,341**

13.05 **HPSM-Transport Loan (Vehicle)**

Shahjalal Islami Bank Ltd. #0355	408,064	1,050,095
Shahjalal Islami Bank Ltd. #0356	144,003	377,636
Citizen Bank PLC #0001	1,485,306	2,074,281
Total	**2,037,374**	**3,502,011**

14.00 **Accounts Payables**

Name of Supplier	Amout in BDT	
Jobeda Enterprise	1,378,705	1,200,814
All in All BD Corporation	8,375	1,515
Abul Hossain & Sons	137,455	98,900
TG Express Bangladesh ltd.	3,206,353	3,523,426
Swarna Communication	46,066	46,066
HR Sign	34,000	34,000
Computer Technology	71,310	71,310
H.B.Q Engineering	266,239	123,730
National Cargo	2,150,000	2,083,000
Western Footwear Ltd	-	108,570
4S Advance Technology	425,675	218,300
New Machinery & Engineering	8,000	108,000
RSF Steel Craft	37,993	37,993
Dividend Payable	279,945	8,405
Maa Enterprise	36,200	36,200
M/S Riyadh Enterprise	651,913	432,112
Suchana Enterprise	34,438	84,438
FR Enterprise	50,050	100,050
SR Conporation and service Center	210,102	210,102
Tithi Enterprise	189,111	400,562
ZMX Express Service	149,324	632,008
Bismillah Engineering	40,340	20,300
MH Power Solution	149,560	65,500
G.Kibria & Co	198,000	286,500
M M Rahman & Associate	-	62,608
Musa Ali Sewing Center	40,311	14,370
Faruk Electric Engineering Works	19,824	28,700
Earth Fashion Footwear	914,532	145,330
Logic Software Ltd.	50,000	50,000
TDS and Others	6,416,617	-
Total	**17,200,438**	**10,232,809**

Ageing of Payable:

Duration	Amount	
1-30 days	6,115,891	3,638,439
31-60 days	11,084,547	6,594,370
61-90 days	-	-
91-180 days	-	-
181-365 days	-	-
Over 365 days	-	-
Total	**17,200,438**	**10,232,809**

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15.00 Liabilities for Expenses

Electricity Bill-Factory		1,262,333	811,272
Electricity Bill-HO		31,813	-
Electricity Bill-Corporate Office		-	18,336
Salary & Allowance-HO		958,867	778,470
Salary & Allowance-Factory		3,894,904	3,328,400
Wages-Factory		7,153,013	6,501,425
Overtime		1,895,977	2,305,648
Audit Fee		345,000	345,000
WPPF Payable		14,386,670	9,887,355
Office Rent	15.10	3,338,000	2,853,000
Director Remuneration	15.20	13,170,000	7,720,000
Vat Payable		-	-
Income Tax Provision	15.01	(5,887,839)	(4,718,268)
Total		**40,548,738**	**29,830,638**

15.01 Current Taxes and Deferred Taxes

	Notes		
Provision for Current Taxes			
Opening balance as at 01 July 2025		(4,718,268)	2,093,634
Add: Current Tax expense	15.02	13,101,496	7,520,868
Less: Tax deducted at source	7.02	(14,271,067)	(14,332,771)
Less/Add: Assessment Adjustment		-	-
Closing balance as at 30 June 2026		**(5,887,839)**	**(4,718,268)**

15.02 Current Tax Expense Calculation

As per Paragraph 81C of IAS 12 Income Taxes, an explanation of the relationship between the tax expense (income) and accounting profit is provided below:

	30-Jun-26 Total	30-Jun-25 Total
Provision for the year	**13,101,496**	**7,520,868**

15.03 Deferred Tax Liability and Expense Calculation

The Company has one source of temporary difference between carrying value of assets and liabilities for tax and accounting purposes. This relates to the temporary difference that can arise due to difference in depreciation rates for accounting and tax purposes. Since the Company is engaged in export oriented activities, the Company's tax payable is determined by taxes deducted at source or minimum taxes calculated based on revenue instead of taxable profits. Therefore it is highly unlikely that any temporary differences caused by depreciation will result in additional taxes being paid by the Company (or any tax benefits from loss carryforwards).

WDV of Assets for Accounting purpose for Unit-I	12,968,154	14,409,060
WDV of Assets for Tax purpose for Unit-I	3,201,145	8,059,122
Temporary Difference	**9,767,009**	**6,349,938**
Ratio of temporary difference subject to deferred taxes	-	-
Net Temporary Difference	9,767,009	6,349,938
Company Tax Rate is 22.5%	22.50%	22.50%
Deferred Tax Liability	**2,197,577**	**1,428,736**
Opening Balance as at 01 July 2025	1,428,736	1,179,997
Deferred Tax expense / (gain) for the year	768,841	248,739
Deferred Tax Liability / (Asset) as at 30 June 2026	**2,197,577**	**1,428,736**

15.10 Office Rent

Office Rent-HO	722,000	632,000
Office Rent-Corporate Office	606,000	571,000
Rent-Unit-I (Factory)	2,010,000	1,650,000
	3,338,000	**2,853,000**

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15.20 **Director Remuneration**

Mr. Mahe Alam	600,000	250,000
Sara Hossain	350,000	250,000
Mr. Sadat Hossain Salim	12,220,000	7,220,000
	13,170,000	**7,720,000**



	Particulars		01 July 2025 - 30 June 2026			01 July 2024 - 30 June 2025		
			Unit-I (Local)	Unit-II (Export)	Aggregated Amount	Unit-I (Local)	Unit-II (Export)	Aggregated Amount
16.00	**Revenue**							
	Export Sales (Unit-II)		-	720,827,300	720,827,300	-	743,585,653	743,585,653
	Local Sales (Unit-I)		48,428,563	-	48,428,563	24,103,619	-	24,103,619
	Total Sales		**48,428,563**	**720,827,300**	**769,255,863**	**24,103,619**	**743,585,653**	**767,689,272**
17.00	**Cost of Goods Sold**							
	Materials Consumed	17.10	14,115,296	469,597,492	483,712,788	1,615,225	457,771,773	459,386,998
	Add: Opening Work in Progress		20,350	26,222,872	26,243,222	-	4,526,951	4,526,951
	Less: Closing Work in Progress		-	(10,260,503)	(10,260,503)	(20,350)	(26,222,872)	(26,243,222)
	Material available for consumption		**14,135,646**	**485,559,861**	**499,695,507**	**1,594,875**	**436,075,852**	**437,670,727**
	Factory Overhead	17.20	2,020,259	208,500,461	210,520,720	6,446,255	193,558,451	200,004,706
	Cost of Production		**16,155,905**	**694,060,322**	**710,216,227**	**8,041,130**	**629,634,303**	**637,675,433**
	Add: Opening Finished Goods		3,791,568	52,358,570	56,150,138	15,635,282	63,479,768	79,115,050
	Less: Closing Finished Goods		(1,470,605)	(99,467,014)	(100,937,619)	(3,791,568)	(52,358,570)	(56,150,138)
	Total Cost of Goods Sold		**18,476,868**	**646,951,878**	**665,428,746**	**19,884,844**	**640,755,501**	**660,640,345**
17.10	**Materials Consumed**							
	Opening Raw Matarials		-	162,292,439	162,292,439	-	162,052,464	162,052,464
	Purchase of Raw Materials	17.10.10	21,824,975	496,859,068	518,684,043	1,615,225	458,011,748	459,626,973
	Closing Raw Materials		(7,709,679)	(189,554,015)	(197,263,694)	-	(162,292,439)	(162,292,439)
	Total Raw Materials Consumed		**14,115,296**	**469,597,492**	**483,712,788**	**1,615,225**	**457,771,773**	**459,386,998**
17.10.10	**Purchase of Raw Materials**							
	Raw Materials Purchase		21,824,975	492,209,068	514,034,043	1,615,225	452,873,449	454,488,674
	LC Acceptance & Swift Charge		-	8,659	8,659	-	197,403	197,403
	LC Advising Charge		-	750	750	-	1,700	1,700
	LC Amendment Charge		-	12,175	12,175	-	4,600	4,600
	Insurance -Import		-	1,763,508	1,763,508	-	1,909,883	1,909,883
	Shipping Guarantee Charge		-	126,000	126,000	-	89,000	89,000
	LC Collection Charge		-	3,300	3,300	-	950	950
	Courier Charge		-	-	-	-	535,924	535,924
	NOC Charge		-	-	-	-	47,150	47,150
	LC Opening Charge		-	2,735,609	2,735,609	-	2,351,689	2,351,689
	Total		**21,824,975**	**496,859,068**	**518,684,043**	**1,615,225**	**458,011,748**	**459,626,973**

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17.20	Factory Overhead							
	Depreciation	04.00	-	20,657,607	20,657,607	-	17,229,839	17,229,839
	Office Rent- Factory		-	13,500	13,500	375,000	-	375,000
	Carriage Inward		65,000	1,115,463	1,180,463	46,000	1,283,400	1,329,400
	Clearing & Forwarding		-	4,354,291	4,354,291	190,400	5,963,012	6,153,412
	Electricity Bill		388,780	10,091,317	10,480,097	1,192,317	9,773,514	10,965,831
	Entertainment		-	830,661	830,661	88,158	516,229	604,387
	Maternity Allowance		-	42,846	42,846	-	92,068	92,068
	Freight Charge		-	3,833,409	3,833,409	-	4,175,096	4,175,096
	Fuel & Lubricant-Vehicle		58,528	1,384,081	1,442,609	23,971	1,854,932	1,878,903
	Fuel & Lubricant-Generator		250,800	2,880,256	3,131,056	244,581	2,946,950	3,191,531
	Fooding Expense		-	1,736,078	1,736,078	260,979	2,209,000	2,469,979
	Inspection Expense		-	-	-	-	-	-
	Transportation Expense		222,798	1,788,215	2,011,013	207,856	1,400,621	1,608,477
	Internet Bill-Factory		36,000	153,000	189,000	28,600	181,800	210,400
	Insurance Expense		-	614,401	614,401	-	188,250	188,250
	Buying Agent Commission		-	-	-	-	-	-
	Audit Fee		-	-	-	-	345,000	345,000
	Buyer Entertainment				-	-		-
	Animal Expense		-	-	-	-	-	-
	Upcharge/Export Adjustment				-			-
	Discount Allowed		-	-	-	-	-	-
	Medical Expense		22,086	88,599	110,685	14,119	61,909	76,028
	Mobile Bill			344,319	344,319	-	402,020	402,020
	Office Expense		-	-	-	-	-	-
	Overtime Allowance		658,155	11,525,471	12,183,626	-	11,682,804	11,682,804
	Product Development	17.30	-	4,220,362	4,220,362	-	5,902,879	5,902,879
	Printing & Stationary-FO		17,750	63,095	80,845	16,000	31,560	47,560
	Repair & Maintenance		123,530	1,042,448	1,165,978	141,245	1,161,548	1,302,793
	Travelling & Conveyance-FO		-	408,720	408,720	127,520	439,490	567,010
	Salary & Allowance-Factory		-	42,104,360	42,104,360	1,367,000	36,613,800	37,980,800
	Wages-Factory		-	82,235,369	82,235,369	1,351,000	71,386,775	72,737,775
	Staff Accommodating		-	104,420	104,420	-	101,873	101,873
	Office Supplies		33,752	204,302	238,054	39,850	221,883	261,733
	Dish Bill		-	13,000	13,000	-	8,800	8,800
	Rent a Car		-	-	-	-	-	-
	Job Work		-	4,032,603	4,032,603	-	5,855,841	5,855,841

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Service Charge		11,080	113,686	124,766	2,100	38,632	40,732
Holiday Alloance		69,200	522,900	592,100	44,700	549,200	593,900
Workers Tiffin		-	715,435	715,435	-	639,401	639,401
Night Allowance		2,800	13,500	16,300	4,150	49,650	53,800
Gardening Expense		-	-	-	-	-	-
Skill Development Training		-	25,000	25,000	-	900	900
Festival Bonus		-	10,257,269	10,257,269	633,164	9,134,681	9,767,845
Miscellaneous Expense		-	264,600	264,600	34,050	291,324	325,374
Cleaning Expense		10,000	62,173	72,173	5,495	37,065	42,560
Gift & Donation		50,000	284,975	334,975	8,000	501,990	509,990
Advertisement		-	342,590	342,590	-	195,020	195,020
Stationary		-	-	-	-	-	2,100
Labour		-	16,140	16,140	-	63,700	63,700
VAT		-	-	-	-	7,495	7,495
Ifter Expense		-	-	-	-	-	-
Consultancy Fee		-	-	-	-	-	-
Softwear Expense		-	-	-	-	18,500	18,500
Total		**2,020,259**	**208,500,461**	**210,520,720**	**6,446,255**	**193,558,451**	**200,006,806**

17.30 Product Development

Business Development-FO		-	2,085,000	2,085,000	-	1,787,870	1,787,870
Lab Test-FO		-	2,135,362	2,135,362	-	2,449,508	2,449,508
Postage & Courier-FO		-	-	-	-	1,665,501	1,665,501
Promotional Expense-FO		-	-	-	-	-	-
Sample Expense		-	-	-	-	-	-
UP Advising Charge-FO		-	-	-	-	-	-
Total		-	**4,220,362**	**4,220,362**	-	**5,902,879**	**5,902,879**

18.00 Administrative Expense

Office Rent-HO		545,216	646,507	1,191,723	-	1,035,000	1,035,000
Misc. Expenses				-	-	-	-
Bank Charge	18.01	-	1,461,708	1,461,708	1,325	1,681,769	1,683,094
Depreciation	2.00	-	11,123,327	11,123,327	-	14,097,141	14,097,141
Director Remuneration		-	18,895,000	18,895,000	-	13,040,000	13,040,000
Marketing Expense		796,368	-	796,368	837,249	-	837,249
Electricity Bill		38,590	337,664	376,254	50,875	266,248	317,123
Entertainment		-	924,954	924,954	177,630	970,675	1,148,305

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Buyer Entertainmet	-	-	-			
Fuel & Lubricant-Vehicle	66,500	344,384	410,884	99,842	514,983	614,825
Carriage Outward	-	4,035,000	4,035,000	-	5,914,000	5,914,000
Internet Bill	10,000	80,900	90,900	7,500	81,750	89,250
Legal & Professional Fee	-	70,300	70,300	-	25,000	25,000
Fees,License & Renewal	-	700,506	700,506	-	662,201	662,201
Mobile Bill	63,200	308,500	371,700	30,000	346,200	376,200
Office Expense	-	-	-	-	-	-
Postage & Courier	10,050	372,507	382,557	4,130	538,861	542,991
Printing & Stationary	27,946	255,431	283,377	32,290	201,615	233,905
Repair & Maintenance	263,980	468,631	732,611	53,968	773,234	827,202
Salary & Allowance	2,874,566	7,845,882	10,720,448	-	8,704,835	8,704,835
Holiday Allowance	10,000	13,600	23,600	-	8,800	8,800
Service Charge	-	455,650	455,650	24,000	171,441	195,441
Gift & Donation	33,460	259,383	292,843	39,900	339,857	379,757
Fooding Expense	47,590	493,293	540,883	75,829	819,083	894,912
Export Expenses	-	979,682	979,682	-	1,242,801	1,242,801
Cleaner Bill	-	23,500	23,500	-	2,000	2,000
Medical Expense	-	70,566	70,566	-	29,646	29,646
Ifter Expense	-	328,431	328,431	-	354,895	354,895
Advertisement	164,222	-	164,222	679,345	-	679,345
Sales Commission-Local	344,044	-	344,044	352,682	-	352,682
Tour & Travels	-	27,000	27,000	-	17,916	17,916
Zakat Expense	-		-	-	-	-
Audit Fee	-	970,773	970,773	-	-	-
Consultancy fee	-		-			
Hall Rent	-		-	-	129,687	129,687
AGM Expense	-		-			
VAT Expense	29,734	260,387	290,121	99	417,549	417,648
Tax Expense	-	-	-	-	-	-
Gas Bill	-	19,440	19,440	-	-	-
Transportation Allowance	-	-	-			
Travelling & Conveyance	163,350	335,512	498,862	173,590	382,791	556,381
Gratuity	-		-	-		-
Office Supplies	46,605	89,099	135,704	77,580	214,848	292,428
Rent-A-Car	-		-	-		-
Dish Bill	-	12,200	12,200	-	13,200	13,200

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/095

	Books, Paper and Periodicals	-	44,829	44,829	-	44,813	44,813
	Telephone Bill	-	1,730	1,730	-	1,903	1,903
	Wasa Bill	-	18,733	18,733	-	15,049	15,049
	Festival Bonus	212,750	1,301,000	1,513,750	-	1,980,000	1,980,000
	IQIO	-	86,000	86,000	-	1,500	1,500
	Total Administrative Expense	**5,748,171**	**53,662,008**	**59,410,179**	**2,717,834**	**55,041,290**	**57,759,124**
18.01	**Bank Charge**						
	Bank Charge-others	-	378,541	378,541	-	523,721	523,721
	FTT Charge	-	56,510	56,510	-	-	-
	LC Cancellation Charge	-	-	-	-	-	-
	Foreign Bill Collection Charge	-	793,897	793,897	-	906,738	906,738
	EXP Issue Charge	-	-	-	-	-	-
	PRC Issue Charge	-	25,800	25,800	-	-	-
	Credit Report Charge	-	169,486	169,486	-	132,396	132,396
	Contract Lien Charge	-	24,575	24,575	-	-	-
	EXP Issue Charge	-	12,900	12,900	-	-	-
	Cash Incentive Charge	-	-	-	-	120,239	120,239
	Foreign Bank Charge	-	-	-	-	-	-
	Total	**-**	**1,461,708**	**1,461,708**	**-**	**1,683,094**	**1,683,094**
19.00	**Non-Operating Income**						
	Bank Interest on SND Account	19,910	17,218	37,128	14,088	13,786	27,874
	Cash Incentive	-	71,933,266	71,933,266	-	69,888,866	69,888,866
	ERF Grant from World Bank	-	-	-	-	-	-
	Realized Foreign Exchange Gain/(Loss)-Export	-	(2,954,186)	(2,954,186)	-	186,703	186,703
	Realized Foreign Exchange Gain/(Loss)-Import	-	-	-	-	-	-
	Unrealized Foreign Exchange Gain/(Loss)	-	(733,114)	(733,114)	-	72,423	72,423
	Other Income	-	10,884,060	10,884,060	-	1,178,143	1,178,143
	Wastage Sales	-	605,484	605,484	-	389,806	389,806
	Total Non-Operating Income	**19,910.05**	**79,752,728**	**79,772,638**	**14,087.87**	**71,729,727**	**71,743,815**
20.00	**Financial Expense**						
	Long Term Loan	-	51,758,836	51,758,836	-	51,005,513	51,005,513
	Short Term Loan	-	95,836	95,836	-	2,301,015	2,301,015
	Overdraft Loan	-	2,188,647	2,188,647	-	2,860,705	2,860,705
	Packing Credit Loan	-	298,030	298,030	-	1,625,010	1,625,010

G. KIBRIA & CO. ★ DHAKA ★ CHARTERED ACCOUNTANTS

Payment Against Documents	-	1,491,562	1,491,562	-	4,239,266	4,239,266
STL-Cash Incentive Loan	-		-	-	-	-
Interest on WPPF	-	1,532,540	1,532,540	-	1,029,241	1,029,241
HPSM-Transport Loan (Vehicle)	-	426,638	426,638	-	631,676	631,676
Foreign Bank Charge	-	1,157,357	1,157,357	-	2,156,237	2,156,237
Interest on EDF	-	631,741	631,741	-	421,630	421,630
Total Interest charged for the year	-	**59,581,187**	**59,581,187**	-	**66,270,292**	**66,270,292**

21.00 Earnings Per Share

Net Profit After Tax [A]	45,465,155	43,279,390
Number of Ordinary Shares attributable to	28,000,000	28,000,000
Earnings per Share [A/B]	**1.62**	**1.55**

22.00 Diluted Earnings Per Share

Net Profit After Tax [A]	45,465,155	43,279,390
Number of Ordinary Shares attributable to shareholders [B]	28,000,000	28,000,000
Earnings per Share [A/B]	**1.62**	**1.55**

22.00 Net Assets Value per Share

Net Assets of the Company	429,558,401	436,078,068
Number of Ordinary Shares attributable to shareholders [B]	28,000,000	28,000,000
Net Asset Value per Share [A/B]	**15.34**	**15.57**

23.00 Net Operating Cash Flow Per Share

Net Operating Cash Flow	29,882,845	76,902,746
Number of Ordinary Shares attributable to shareholders [B]	28,000,000	28,000,000
Net Operating Cash Flow per Share [A/B]	**1.07**	**2.75**

24.00 Reconciliation of Net Profit with Cash Flow from Operating Activities:

As per Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A Reconciliation of Net operating cash flow under Indicect Method is provided below:

Net Profit (Before Tax)	59,335,492	51,048,997
Add: Depreciation	31,780,933	31,326,979
Less: Taxes Paid	(14,271,067)	(14,332,771)
Change in Inventory	(106,710,444)	(83,792,987)
Change in AR	(21,095,767)	13,379,635
Change in Other Receivable	2,474,366	35,029,734

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Change in Advances	(331,818)	165,408
Increase in AP	6,967,629	3,029,655
Finance expense - Financing Activities	51,758,836	51,005,513
Adjusment	-	-
Decrease/(increase) in Liability	19,974,685	(9,957,417)
Net Cash Flow from Operating Activities	**29,882,845**	**76,902,746**



Notes	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
25.00	**Cash Received from sales and Others**		
	Turnover during the year	769,255,863	767,689,272
	Changes in Accounts Receivable	(21,095,767)	13,379,635
	Non operating income	79,772,638	71,729,727
	Changes in Incentive Receivable	2,474,366	35,029,734
		830,407,099	**887,828,368**
26.00	**Cash Payment vendor & suppliers**		
	Cost of Goods Sold	(665,428,746)	(660,640,345)
	Changes in Inventories	(106,710,444)	(83,792,987)
	Changes in Trade Payable increase/(decrease)	6,967,629	3,029,655
	Depreciation	31,780,933	31,326,979
	Dividend	-	(15,331,595)
	Change in Advances, Deposits and Pre-payments	(331,818)	165,408
	Operating expenses	(59,410,179)	(57,732,513)
	Change in Liabilities Expenses	9,185,560	3,212,765
	Financial expense	-	(15,264,779)
		(783,947,065)	**(795,027,412)**
27.00	**Income Tax Paid**		
	Payment of AIT	(14,271,067)	(14,332,771)
	VAT Paid	(2,306,122)	(1,565,439)
		(16,577,189)	**(15,898,210)**
28.00	**Acquisition of Property, Plant & Equipment**		
	Acquisition of Property, Plant & Equipment	22,939,939	40,141,121
		22,939,939	**40,141,121**
29.00	**Share capital**		
	Increase of share capital	-	-
	Share Money Deposit	-	-
		-	-
30.00	**Receipt of Long Term Borrowing**		
	Changes of Long Term Loan	47,078,836	(2,993,550)
	Dividend Paid During the year	(15,940,460)	-
	Financial expense other than long term loan	(8,087,015)	-
	Changes of short Term Loan	1,653,059	35,177,037
	Long term loan interest	(51,758,836)	(51,005,513)
		(27,054,416)	**(18,822,026)**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

31.00 Related Party Disclosure

31.01 Key Management Personnel Compensation

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. (Para 9; IAS 24- Related Party Disclosure)

Particular		30-Jun-26	30-Jun-25
GM, Merchandising, Product Planning & Marketing	Salary	1,920,000	1,620,000
Manager, PD	Salary	1,200,000	1,020,000
Total Key Management Personnel		**3,120,000**	**2,640,000**

The Company does not have any senior executive personnel at the moment who are involved in planning, directing and controlling activities. The responsibilities at the moment are carried out by the Board and the remunerations of the director mentioned in Note 41 below.

32.00 Directors responsibility statements

The Board of Directors takes the responsibility for the preparation and presentation of these financial statements as per the provision of "The Framework for the Preparation and Presentation of financial statements".

33.00 Financial Risk Management

The Company always concentrates on delivering high value to its stakeholders through appropriate trade-off between risk and return.

Credit Risk

The Company is exposed to credit risk in the form of accounts receivables. Credit risk is mitigated for the Company through export LCs. For local sales, management constantly reviews customer performance and liquidity positions and follows arm's length approach for related party transactions.

Foreign Exchange Risk

The Company is exposed to foreign exchange risk since they are engaged in exporting their products as well as importing raw materials from foreign markets.

Liquidity Risk

The Company uses external financing in the form of term loans and working capital loans from financial institutions. The Company is currently enjoying interest waiver facilities from their financial institutions. In the future, the Company will be exposed to liquidity risks in the form of interest and debt repayments.

34.00 Contingent Liability and Contingent Assets

The Company has no contingent liabilities and assets apart from those have already been disclosed in the Financial statements.

35.00 Number of employees engaged

Monthly Salary Range (In Taka)	Permanent Basis		30-Jun-26
Below 3,000	-	-	-
Above 3,000	730	-	9,701,994
Total	730	-	9,701,994

36.00 Operating Debt

(I) Debt considered good in respect of which the Company is fully secured:

The debtors occurred in the ordinary course of business are considered good and secured.

(II) Debt considered good for which the Company hold no security other than the debtor's personal

There is no such debt in this respect as on 30 June 2026.

(III) Debt considered doubtful or bad

The Company does not make provision for doubtful debts as on 30 June 2026. The Company's receivables are backed my LCs and are considered fully recoverable.

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

(IV) Debt due by directors or other officers of the Company

There is no such debt in this respect as on 30 June 2026.

(V) Debt due by/from Common Management

The Company has no receivable from management personnel. For more details, refer to Related Party Disclosure note.

37.00 Status of Board Meeting of Directors

During the period 01.07.2025 to 30.06.2026, there were 4 (four) Board Meetings held. The attendance status of all meetings are as follows:

Name of Directors	Position	Meetings Hold	Attended
Sadat Hossain Salim	M.D	4	4
Sara Hossain	Director	4	4
Ms. Rumana Begum	Director	4	4
Ms. Razina Begum	Chairman	4	4
Maher Alam	Director	4	4
Sabrina Zaman	Director	4	2
Md. Abu Sayed (Tito)	Director	4	4
Md. Jahirul Islam	Director	4	4

38.00 Events after the reporting date

There are no adjusting and non-adjusting post balance sheet events of such importance, non disclosure of which would affect the ability to the users of the financial statements to make proper evaluations and decisions.

The board of directors in its Board meeting held on October 28, 2025, has proposed 10% cash dividend for all general shareholders (Excluding Sponsor and Directors) subject to the approval of the shareholders in the next Annual General Meeting schedule to be held on December 29, 2026.

39.00 Segment Reporting

The Company operates under one operating segment which is manufacturing leather goods. The company also has operations situated in one geographical location. Therefore the company does not have separate operating or geographic segments .therefore there is no additional segment reporting disclosures in the financial statements.

40.00 Comission,Brokerage or Discount Against sales

No comissions or brokerage fees were incurred or paid to distributors nor any discounts were paid against sales.

41.00 Disclosure as per requirement of Schedule XI, Part II of the Company Act, 1994

a) Disclosure as per requirement of schedule Xi,part II ,Para 4

Name of Directors	Position	Remuneration	Festival Bonus	Total Payment
Sadat Hossain Salim	M.D	7,200,000	600,000	7,800,000
Ms. Sara Hossain	Director	4,200,000	350,000	4,550,000
Mahe Alam	Director	2,700,000	225,000	2,925,000
Ms.Rumana Begum	Director	Nill	Nill	Nill
Ms. Razina Begum	Director & Chairman	Nill	Nill	Nill
Sabrina Zaman	Director	Nill	Nill	Nill
Md. Abu Sayed (Tito)	Director	Nill	Nill	Nill
Md. Zahirul Islam	Director	Nill	Nill	Nill

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

b(i) The Directors of the Company did not take any benefit from the company other than the board meeting fees:

Particulars	30-Jun-26	30-Jun-25
a) Expenses reimbursed to manging Agent	Nill	Nill
b) Comission or remuneration payable separately to a managing agent on	Nill	Nill
c) Comission receivable by the the managing agent or his associate as	Nill	Nill
d) Any other perquisite or benefits in cash or in kind stating approximate	Nill	Nill
e) other allowances and comissin including guarantee ,comission etc.	Nill	Nill
f) pensions	Nill	Nill
g) Gratuities	Nill	Nill
h) Payments from a provident funds ,subscription and interst thereon	Nill	Nill
I) share Based payments	Nill	Nill
j) Compensation for loss of office	Nill	Nill
K)Consideration in connection with retirement from office	Nill	Nill

C) Disclosure as per requirement of Dchedule XI, part II, Para 8

I) Raw Materials ,Spare Parts ,Packing Materials

Items	Purchase in Taka			Consumption in Taka	Consumption of total purchase
	Import	Local	Total		
Raw Materials (leather &	496,859,068	21,824,975	518,684,043	483,712,788	-
Materials (Accessories)	-	-	-	-	-
Packing Materials	-	-	-	-	-
Spare Parts	-	-	-	-	-
Total	**496,859,068**	**21,824,975**	**518,684,043**	**483,712,788**	-

ii) The Company has not incurred any expenditures denominated in foreign currency for the period from 1st July 2025 to 30 June 2026 on account of royalty, know-how, professional fee, consultancy fees and interst.

iii) The Company has not earned any royalty ,know -how or professional fees and consultancy fees denominated in foreign currency

42.00 Additional Disclosure As per Sec:

1. Claim agains the company not acknoledged as debit as on 30.06.2026 — Nill
2. Uncalled liability on party paid up shares — Nill
3. Amount of fixed cumulative dividends on preference shares together with the period for which the dividends are in arrears. — Nill
4. other sums for which the company is contingently liable as on 30.06.2026 except letter of credit open in the normal course of business ,again we have the same amount of contingent assets. — Nill
5. The General nature of any credit facilities availabe to the company under any contract and not taken up at date of the Balance Sheet. — Nill
6. Aggregate amount due by directors and other officers of the company or associated undertakings. — Nill
7. Securities amd exchange Rules ,1987, [para 5(A),(iii) of part -1]. The Advances represent against expenses ,goods and services and considered good by the management no collateral security is held against the advance. — Nill

43.00 General

(I) There were no dividends remitted during the year

(II) Amounts appearing in these financial statements have been rounded off ot the nearest Taka whereever considered necessary.

G. KIBRIA & CO. ★CHARTERED ACCOUNTANTS★ DHAKA

Craftman Footwear & Accessories PLC

Fixed Asset Schedule

As at 30 June 2026

Amount in BDT

SL No.	Particulars	Cost				Dep. Rate	Depreciation				WDV as on 30.06.2026
		Opening 01.07.2025	Addition	Adjustment	Closing 30.06.2026		Opening 01.07.2025	Charged During the Year	Adjustment	Closing 30.06.2026	
1	Land & Development	36,838,483	4,880	-	36,843,363	0%	-	-	-	-	36,843,363
2	Factory Building	239,985,983	501,700	-	240,487,683	5%	38,139,620	10,104,861	-	48,244,481	192,243,202
3	Plant & Machinery: Unit-I	24,289,882	-	-	24,289,882	10%	9,880,822	1,440,906	-	11,321,728	12,968,154
	Unit-II	174,126,314	1,758,245	-	175,884,559	10%	59,983,900	11,502,154	-	71,486,053	104,398,506
4	Generator	1,197,620	-	-	1,197,620	10%	420,633	77,699	-	498,331	699,289
5	Factory Equipments	7,165,421	-	-	7,165,421	15%	2,900,773	639,697	-	3,540,470	3,624,951
6	Electric Installation	3,639,186	251,590	-	3,890,776	15%	1,324,126	366,128	-	1,690,254	2,200,522
7	Deep Tubewell	83,474	-	-	83,474	10%	30,076	5,340	-	35,416	48,058
8	Furniture & Fixture	7,114,872	480,249	-	7,595,121	10%	1,339,245	601,575	-	1,940,820	5,654,301
9	Air Conditioner	2,750,576	-	-	2,750,576	10%	720,548	203,003	-	923,551	1,827,025
10	Vehicle	11,906,000	-	-	11,906,000	10%	3,423,903	848,210	-	4,272,112	7,633,888
11	Motor Cycle / Easy bike	288,500	-	-	288,500	10%	96,829	19,167	-	115,996	172,504
12	Crokeries & Cutlaries	127,588	5,700	-	133,288	10%	29,007	10,143	-	39,150	94,138
13	Shoe Last	16,180,130	1,004,060	-	17,184,190	10%	1,679,705	1,500,245	-	3,179,950	14,004,239
14	Production Equipment	20,963,144	18,532,960	-	39,496,104	10%	1,322,216	2,890,741		4,212,957	35,283,147
15	Office Equpments	3,166,738	90,105	-	3,256,843	10%	314,278	289,751	-	604,029	2,652,814
16	Computer & Accessories	2,939,200	233,450	-	3,172,650	15%	728,791	349,070	-	1,077,861	2,094,789
17	Office Decoration	5,062,340	77,000	-	5,139,340	10%	1,229,382	387,146	-	1,616,527	3,522,813
18	TV/Refrigerator	318,600	-	-	318,600	15%	130,683	28,188	-	158,870	159,730
19	Software	2,094,500	-	-	2,094,500	10%	583,062	151,144	-	734,206	1,360,294
20	Fire equipment	3,405,000	-	-	3,405,000	15%	966,559	365,766	-	1,332,325	2,072,675
Total		**563,643,551**	**22,939,939**	**-**	**586,583,490**		**125,244,155**	**31,780,933**	**-**	**157,025,089**	**429,558,401**

Depreciation Allocation	Unit-I (Local)	Unit-II (Export)	Aggregated Amount	%
Cost of Goods Sold	-	20,657,607	20,657,607	65
Administrative Expense	-	11,123,327	11,123,327	35
Total			**31,780,933**	

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/095

Craftman Footwear & Accessories PLC

Fixed Asset Schedule (Tax Base)

As at 30 June 2026

Amount in BDT

SL No.	Particulars	Cost				Dep. rate	Depreciation				WDV as on 30.06.2026
		Opening 01.07.2025	Addition	Adjustment	Closing 30.06.2026		Opening 01.07.2025	Charged During the Year	Adjustment	Closing 30.06.2026	
1	Land & Development	36,838,483	4,880	-	36,843,363	0%	-	-	-	-	36,843,363
2	Factory Building	239,985,983	501,700	-	240,487,683	10%	64,521,283	24,048,768	-	88,570,052	151,917,631
3	Plant & Machinery: Unit-I	24,289,882		-	24,289,882	20%	16,230,760	4,857,976	-	21,088,737	3,201,145
	Plant & Machinery: Unit-II	174,126,314	1,758,245	-	175,884,559	20%	102,814,717	35,176,912	-	137,991,629	37,892,930
4	Generator	1,197,620		-	1,197,620	20%	720,230	239,524	-	959,754	237,866
5	Factory Equipments	7,165,421		-	7,165,421	10%	2,742,520	716,542	-	3,459,062	3,706,359
6	Electric Installation	3,639,186	251,590	-	3,890,776	10%	1,334,088	389,078	-	1,723,165	2,167,611
7	Deep Tubewell	83,474		-	83,474	15%	42,593	12,521	-	55,114	28,360
8	Furniture & Fixture	7,114,872	480,249	-	7,595,121	10%	1,658,198	759,512	-	2,417,710	5,177,411
9	Air Conditioner	2,750,576		-	2,750,576	10%	819,315	275,058	-	1,094,372	1,656,204
10	Vehicle	11,906,000	410	-	11,906,410	20%	6,196,675	2,381,282	-	8,577,957	3,328,453
11	Motor Cycle / Easy bike	288,500		-	288,500	20%	169,106	57,700	-	226,806	61,694
12	Crokeries & Cutlaries	127,588	5,700	-	133,288	10%	35,741	13,329	-	49,070	84,218
13	Shoe Last	16,180,130	1,004,060	-	17,184,190	10%	2,526,028	1,718,419	-	4,244,447	12,939,743
14	Production Equipment	20,963,144	18,532,960	-	39,496,104	15%	3,144,472	5,924,416	-	9,068,887	30,427,217
15	Office Equpments	3,166,738	90,105	-	3,256,843	10%	744,585	325,684	-	1,070,269	2,186,574
16	Computer & Accessories	2,939,200	233,450	-	3,172,650	30%	1,801,561	951,795	-	2,753,356	419,294
17	Office Decoration	5,062,340	77,000	-	5,139,340	10%	1,438,445	513,934	-	1,952,379	3,186,961
18	TV/Refrigerator	318,600		-	318,600	10%	130,883	31,860	-	162,743	155,857
19	Software	2,094,500		-	2,094,500	50%	2,094,500	-	-	2,094,500	-
20	Fire Equipment	3,405,000		-	3,405,000	10%	1,021,431	340,500	-	1,361,931	2,043,069
Total		**563,643,551**	**22,940,349**	**-**	**586,583,900**		**210,187,130**	**78,734,810**	**-**	**288,921,940**	**297,661,960**

G. KIBRIA & CO. DHAKA CHARTERED ACCOUNTANTS

Ref: GKC/26-27/A/095