

**Consolidated Statement of Financial Position ( Un-audited )  
As at 31 December 2025**

	Note(s)	31 December 2025	30 June 2025
		(Un-audited)	( Audited )
		Taka	Taka
<b>ASSETS</b>			
<b>Non - current assets</b>			
Property, plant and equipment	4.a	3,093,021,852	3,193,805,628
Right of use assets	5.a	119,052,160	139,403,840
Capital work-in-progress	6.a	319,259,330	319,259,330
Investments	7.a	8,401,158,417	7,647,448,124
<b>Total non-current assets</b>		<b>11,932,491,759</b>	<b>11,299,916,922</b>
<b>Current asset</b>			
Inventories	8.a	522,908,728	487,945,279
Trade receivables	9.a	1,098,022,737	831,510,834
Advances, deposits and prepayments	10.a	2,331,654,307	2,340,089,049
Other receivables	11.a	41,558,695	44,497,113
Short term investment in Fixed Deposits	12.a	197,504,050	178,437,650
Cash and cash equivalents	13.a	100,107,390	52,592,607
<b>Total current assets</b>		<b>4,291,755,907</b>	<b>3,935,072,532</b>
Assets held for sale		175,126,312	175,126,312
<b>Total Assets</b>		<b>16,399,373,978</b>	<b>15,410,115,766</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital		862,537,902	862,537,902
Share premium		658,089,549	658,089,549
General reserve		203,462,504	203,462,504
Revaluation reserve		344,634,967	348,258,534
Retained earnings		6,218,124,561	5,576,802,891
<b>Equity attributable to owner's of the Company</b>		<b>8,286,849,483</b>	<b>7,649,151,380</b>
Non-controlling interest		1,202,283	1,142,657
<b>Total equity</b>		<b>8,288,051,766</b>	<b>7,650,294,037</b>
<b>Non-current liabilities</b>			
Long term borrowings	16.a	228,281,069	178,197,223
Lease liabilities-Non current portion	5.01.a	100,987,971	125,816,038
Defined benefit obligations (gratuity)	17.a	211,291,947	209,219,502
Deferred tax liability	18.a	258,451,992	267,069,833
<b>Total Non-current liabilities</b>		<b>799,012,979</b>	<b>780,302,596</b>
<b>Current liabilities</b>			
Trade payables	19.a	584,695,054	519,956,018
Short term borrowings	20.a	5,829,347,976	5,951,541,932
Current portion of long term borrowings	21.a	74,764,038	129,564,962
Lease liabilities-current portion	5.01.a	43,629,769	40,295,778
Current tax liability	22.a	149,394,389	106,479,895
Unclaimed dividend	23.a	95,900,996	96,300,628
Other liabilities	24.a	534,577,011	135,379,920
<b>Total current liabilities</b>		<b>7,312,309,233</b>	<b>6,979,519,133</b>
<b>Total equity and liabilities</b>		<b>16,399,373,978</b>	<b>15,410,115,766</b>
<b>Net Assets Value per Share ( NAV)</b>		<b>96.08</b>	<b>88.68</b>

The accompanying notes from 1 to 37 from an integral part of these financial statements



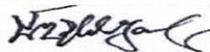
Chairman



Vice Chairman



Managing Director



Chief Financial Officer



Company Secretary



**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
For the Half year ended 31 December 2025

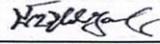
	Note(s)	Half year ended		Quarter ended	
		July to December	July to December	October to December	October to December
		2025-2026	2024-2025	2025-2026	2024-2025
		Taka	Taka	Taka	Taka
Revenue	25.a	2,235,245,335	1,891,070,018	1,197,556,085	1,049,949,648
Cost of sales	26.a	(1,968,657,690)	(1,600,703,243)	(1,051,659,924)	(861,701,458)
<b>Gross Profit</b>		<b>266,587,645</b>	<b>290,366,775</b>	<b>145,896,161</b>	<b>188,248,190</b>
Administrative expenses	27.a	(40,664,025)	(40,570,333)	(20,295,098)	(20,125,655)
Selling and distribution expenses	28.a	(48,608,155)	(39,804,865)	(27,552,575)	(20,735,625)
Other operating income	29.a	5,640,429	10,425,621	3,337,450	9,826,575
<b>Profit/(loss) from operating activities</b>		<b>182,955,894</b>	<b>220,417,198</b>	<b>101,385,938</b>	<b>157,213,485</b>
Bank interest and charges	30.a	(276,341,674)	(337,952,160)	(142,183,123)	(172,844,965)
Finance income	31.a	9,701,800	6,989,840	5,056,483	3,513,093
<b>Profit/(loss) before Workers' profit participation fund</b>		<b>(83,683,980)</b>	<b>(110,545,122)</b>	<b>(35,740,702)</b>	<b>(12,118,387)</b>
Contribution to workers' profit participation fund		-	-	-	-
<b>Profit/(loss) after Workers' profit participation fund</b>		<b>(83,683,980)</b>	<b>(110,545,122)</b>	<b>(35,740,702)</b>	<b>(12,118,387)</b>
Share of profit/(loss) of associates ( net of tax )	33.a	755,738,362	708,243,600	348,665,064	255,196,070
<b>Profit before income tax</b>		<b>672,054,382</b>	<b>597,698,478</b>	<b>312,924,362</b>	<b>243,077,683</b>
Provision for income tax:					
-Current tax		(42,914,494)	(34,895,003)	(23,288,141)	(18,073,722)
-Deferred tax		7,711,949	7,928,086	4,968,876	3,956,515
<b>Profit after income tax</b>		<b>636,851,837</b>	<b>570,731,561</b>	<b>294,605,097</b>	<b>228,960,476</b>
<b>Total Comprehensive Income</b>		<b>636,851,837</b>	<b>570,731,561</b>	<b>294,605,097</b>	<b>228,960,476</b>
<b>Net Profit after tax attributable to :</b>					
Shareholders of the company		636,792,211	570,778,949	294,568,301	228,990,271
Non-controlling interest		59,626	(47,388)	36,796	(29,795)
		<b>636,851,837</b>	<b>570,731,561</b>	<b>294,605,097</b>	<b>228,960,476</b>
<b>Earning Per share (Basic)</b>	34.a	<b>7.38</b>	<b>6.62</b>	<b>3.42</b>	<b>2.65</b>

The accompanying notes from 1 to 37 from an integral part of these financial statements

  
Chairman

  
Vice Chairman

  
Managing Director

  
Chief Financial Officer

  
Company Secretary



**Consolidated Statement of changes in Equity ( Un-audited )  
For the Half year ended 31 December 2025**

	Attributable to owners of the company						Non-controlling interest	Total
	Share Capital	Share Premium	General Reserve	Revaluation Reserve	Retained earnings	Total		
	Taka	Taka	Taka	Taka	Taka	Taka		
Balances as on 1 July 2024	862,537,902	658,089,549	289,716,294	362,752,801	4,274,528,149	6,447,624,695	1,124,341	6,448,749,036
Profit after tax for the period					570,778,949	570,778,949	(47,388)	570,731,561
Adjustment for depreciation on revalued assets				(9,058,884)	9,058,884	-	-	-
Deferred tax adjustment on revalued assets				1,811,777	-	1,811,777		1,811,777
Cash dividend@5% for 2023-2024			(86,253,790)			(86,253,790)		(86,253,790)
<b>As at 31 December 2024</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>355,505,694</b>	<b>4,854,365,982</b>	<b>6,933,961,631</b>	<b>1,076,953</b>	<b>6,935,038,584</b>
Balance as on 1 July,2025	862,537,902	658,089,549	203,462,504	348,258,534	5,576,802,891	7,649,151,380	1,142,657	7,650,294,037
Profit after tax for the period	-	-	-	-	636,792,211	636,792,211	59,626	636,851,837
Adjustment for depreciation on revalued assets	-	-	-	(4,529,459)	4,529,459	-		
Deferred tax adjustment on revalued assets				905,892		905,892		905,892
<b>As at 31 December 2025</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>344,634,967</b>	<b>6,218,124,561</b>	<b>8,286,849,483</b>	<b>1,202,283</b>	<b>8,288,051,766</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



## Consolidated Statement of Cash Flows ( Un-audited ) For the Half year ended 31 December 2025

	July to December 2025-2026 Taka	July to December 2024-2025 Taka
<b>a. Operating activities</b>		
Receipts from customers & others	1,974,373,861	1,826,514,396
Payment of suppliers, employees & others	(1,513,262,142)	(1,389,685,417)
Interest paid (net)	(267,529,647)	(331,424,184)
<b>Net cash flows generated by operating activities</b>	<b>193,582,072</b>	<b>105,404,795</b>
<b>b. Investing activities</b>		
Acquisition of fixed assets	(579,996)	(79,626)
(Increase)/Decrease in short term investments (FDR)	(19,066,400)	-
<b>Net cash (used in)/generated by investing activities</b>	<b>(19,646,396)</b>	<b>(79,626)</b>
<b>c. Financing activities</b>		
Long term loans (repaid)/increased	50,083,846	(25,454,560)
Short term loans -Overdraft(repaid)/increased	(176,994,880)	8,775,104
Dividend paid	(399,632)	(83,024,991)
<b>Net cash ( used in )/generated by financing activities</b>	<b>(127,310,666)</b>	<b>(99,704,447)</b>
<b>d. Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	<b>46,625,010</b>	<b>5,620,722</b>
<b>e. Opening cash and cash equivalents</b>	<b>52,592,607</b>	<b>53,694,117</b>
f. Effect of foreign exchange rate changes on cash and cash equivalent	889,773	461,864
<b>g. Closing cash and cash equivalents (d+e+f)</b>	<b>100,107,390</b>	<b>59,776,703</b>
<b>Net operating cash flow per share</b>	<b>2.24</b>	<b>1.22</b>

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Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary

**Separate Statement of Financial Position ( Un-audited)  
As at 31 December 2025**

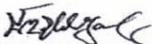
	Note(s)	31 December 2025	30 June 2025
		(Un-audited)	( Audited )
		Taka	Taka
<b>ASSETS</b>			
<b>Non - current assets</b>			
Property, plant and equipment	4	2,904,944,608	2,999,766,721
Right of use assets	5	119,052,160	139,403,840
Capital work-in-progress	6	319,259,330	319,259,330
Investments	7	8,500,158,417	7,746,448,124
<b>Total non-current assets</b>		<b>11,843,414,515</b>	<b>11,204,878,015</b>
<b>Current asset</b>			
Inventories	8	522,908,728	487,945,279
Trade receivables	9	1,091,337,556	825,252,878
Advances, deposits and prepayments	10	2,329,469,649	2,336,242,255
Other receivables	11	40,558,695	43,497,113
Short term investment in Fixed Deposits	12	197,504,050	178,437,650
Cash and cash equivalents	13	99,307,595	52,013,670
<b>Total current assets</b>		<b>4,281,086,273</b>	<b>3,923,388,845</b>
Assets held for sale		175,126,312	175,126,312
<b>Total Assets</b>		<b>16,299,627,100</b>	<b>15,303,393,172</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital	14	862,537,902	862,537,902
Share premium		658,089,549	658,089,549
General reserve	15.01	203,462,504	203,462,504
Revaluation reserve	15.02	344,634,967	348,258,534
Retained earnings		6,198,098,543	5,562,679,844
<b>Total Equity</b>		<b>8,266,823,465</b>	<b>7,635,028,333</b>
<b>Non-current liabilities</b>			
Long term borrowings	16	192,961,631	137,448,360
Lease liabilities-non-current portion	5.02	100,987,971	125,816,038
Defined benefit obligation ( gratuity)	17	211,291,947	209,219,502
Deferred tax liability	18	259,219,398	267,575,535
<b>Total non-current liabilities</b>		<b>764,460,947</b>	<b>740,059,435</b>
<b>Current liabilities</b>			
Trade payables	19	578,123,492	529,033,173
Short term borrowings	20	5,829,347,976	5,951,541,932
Current portion of long term borrowings	21	49,764,042	79,564,962
Lease liabilities-current portion	5.02	43,629,769	40,295,778
Current tax liability	22	145,655,805	104,990,548
Unclaimed dividend	23	95,900,996	96,300,628
Other liabilities	24	525,920,608	126,578,383
<b>Total current liabilities</b>		<b>7,268,342,688</b>	<b>6,928,305,404</b>
<b>Total Liabilities</b>		<b>8,032,803,635</b>	<b>7,668,364,839</b>
<b>Total equity and liabilities</b>		<b>16,299,627,100</b>	<b>15,303,393,172</b>
<b>Net Assets Value per Share</b>		<b>95.84</b>	<b>88.52</b>

The accompanying notes from 1 to 37 from an integral part of these financial statements

  
Chairman

  
Vice Chairman

  
Managing Director

  
Chief Financial Officer

  
Company Secretary



**Separate Statement of Profit or Loss Other Comprehensive Income (Un-audited)  
For the Half year ended 31 December 2025**

	Note(s)	Half year ended		Quarter ended	
		July to December 2025-2026	July to December 2024-2025	October to December 2025-2026	October to December 2024-2025
		Taka	Taka	Taka	Taka
Revenue	25	2,234,730,579	1,891,070,018	1,197,556,085	1,049,949,648
Cost of sales	26	(1,981,309,512)	(1,604,254,496)	(1,058,956,153)	(862,601,820)
<b>Gross Profit</b>		<b>253,421,067</b>	<b>286,815,522</b>	<b>138,599,932</b>	<b>187,347,828</b>
Administrative expenses	27	(40,606,525)	(40,516,583)	(20,352,598)	(20,125,655)
Selling and distribution expenses	28	(48,608,155)	(39,804,865)	(27,552,575)	(20,735,625)
Other operating income	29	5,640,429	10,425,621	3,337,450	9,826,575
<b>Profit/(loss) from operating activities</b>		<b>169,846,816</b>	<b>216,919,695</b>	<b>94,032,209</b>	<b>156,313,123</b>
Bank interest and charges	30	(271,182,726)	(329,604,434)	(139,850,552)	(168,904,554)
Finance income	31	9,701,800	6,989,840	5,056,483	3,513,093
<b>Profit/(loss) before Workers profit participation fund</b>		<b>(91,634,110)</b>	<b>(105,694,899)</b>	<b>(40,761,860)</b>	<b>(9,078,338)</b>
Contribution to WPPF and welfare fund		-	-	-	-
<b>Profit after Workers profit participation fund</b>		<b>(91,634,110)</b>	<b>(105,694,899)</b>	<b>(40,761,860)</b>	<b>(9,078,338)</b>
Share of profit/(loss) of equity accounted investees (net of tax)	32	755,738,362	708,243,600	348,665,064	255,196,070
<b>Profit before income tax</b>		<b>664,104,252</b>	<b>602,548,701</b>	<b>307,903,204</b>	<b>246,117,732</b>
Provision for income tax:					
Current tax	22	(40,665,257)	(34,786,222)	(21,932,585)	(20,524,169)
Deferrerd tax	18	7,450,245	7,707,890	4,839,859	3,846,417
<b>Net profit after tax</b>		<b>630,889,240</b>	<b>575,470,369</b>	<b>290,810,478</b>	<b>229,439,980</b>
<b>Total Comprehensive Income</b>		<b>630,889,240</b>	<b>575,470,369</b>	<b>290,810,478</b>	<b>229,439,980</b>
<b>Earning per share (Basic)</b>	6	<b>7.31</b>	<b>6.67</b>	<b>3.37</b>	<b>2.66</b>

The accompanying notes from 1 to 37 from an integral part of these financial statements

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



**Separate Statement of changes in Equity ( Un-audited )  
For the Half year ended 31 December 2025**

	Share Capital Taka	Share Premium Taka	General Reserve Taka	Revaluation Reserve Taka	Retained Earnings Taka	Total Taka
Balances as on 1 July 2024	862,537,902	658,089,549	289,716,294	362,752,801	4,262,218,394	6,435,314,940
Profit after tax for the period	-	-	-	-	575,470,369	575,470,369
Adjustments for depreciation on revalued assets	-	-	-	(9,058,884)	9,058,884	-
Deferred tax adjustment on revalued assets	-	-	-	1,811,777	-	1,811,777
Cash dividend@5% for 2023-2024	-	-	(86,253,790)	-	-	(86,253,790)
<b>As at 31 December 2024</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>355,505,694</b>	<b>4,846,747,647</b>	<b>6,926,343,296</b>
Balances as on 1 July 2025	862,537,902	658,089,549	203,462,504	348,258,534	5,562,679,844	7,635,028,333
Profit after tax for the period	-	-	-	-	630,889,240	630,889,240
Adjustments for depreciation on revalued assets	-	-	-	(4,529,459)	4,529,459	-
Deferred tax adjustment on revalued assets	-	-	-	905,892	-	905,892
<b>As at 31 December 2025</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>344,634,967</b>	<b>6,198,098,543</b>	<b>8,266,823,465</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



**Separate Statement of Cash Flows ( Un-audited )  
For the Half year ended 31 December 2025**

	July to December 2025-2026 <u>Taka</u>	July to December 2024-2025 <u>Taka</u>
<b>a. Operating activities</b>		
Receipts from customers & others	1,968,645,901	1,816,001,366
Payment of suppliers, employees & others	(1,548,983,846)	(1,419,530,196)
<b>Cash generated from operations</b>	<b>419,662,055</b>	<b>396,471,170</b>
Receipts from other income	5,640,429	10,425,621
Interest paid (net)	(262,370,699)	(323,076,458)
<b>Net cash flows generated by operating activities</b>	<b>162,931,785</b>	<b>83,820,333</b>
<b>b. Investing activities</b>		
Acquisition of fixed assets	(579,996)	(79,626)
(Increase)/Decrease in short term investments (FDR)	(19,066,400)	-
<b>Net cash (used in)/generated by investing activities</b>	<b>(19,646,396)</b>	<b>(79,626)</b>
<b>c. Financing activities</b>		
Long term loans (repaid)/increased	55,513,271	(27,745,911)
Short term loans -Overdraft(repaid)/increased	(151,994,876)	33,775,108
Dividend paid	(399,632)	(83,024,991)
<b>Net cash ( used in )/generated by financing activities</b>	<b>(96,881,237)</b>	<b>(76,995,794)</b>
<b>d. Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	<b>46,404,152</b>	<b>6,744,913</b>
<b>e. Opening cash and cash equivalents</b>	<b>52,013,670</b>	<b>52,381,953</b>
f. Effect of foreign exchange rate changes on cash and cash equivalents	889,773	461,864
<b>g. Closing cash and cash equivalents (d+e+f)</b>	<b>99,307,595</b>	<b>59,588,730</b>
<b>Net operating cash flow per share</b>	<b>1.89</b>	<b>0.97</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



## Notes to the Consolidated and Separate Financial Statements

As at 31 December 2025

### 1.00 THE REPORTING ENTITY

#### 1.01 Company's Profile

The Company was incorporated as a Public Limited Company on 02 May, 1991. The company is listed with Dhaka Stock Exchange and Chittagong Stock Exchange as a publicly quoted company.

#### 1.02 Company's Registered Office

The registered office of the company is situated at Confidence Heights, Plot-1, Lane-1, Road-2, Block-L, Haliashahar H/E, Agrabad Access Road, Chittagong.

#### 1.03 Nature of Activities

The Principal activities of the company are carrying on business as manufacturer of and dealers in cement and allied materials of all kinds and varieties whatsoever.

#### 1.04 Description of Subsidiary and Associates

##### i) Investment in subsidiary - Zodiac Logistics Limited (ZLL)

Zodiac Logistics Limited was incorporated in Bangladesh in 2018 vide RJSC registration no. C-145453/2018 Dated 25th June 2018 as a private limited company, under the Companies Act, 1994. Confidence Cement PLC was holding 99% with 9,900,000 shares from the incorporation of ZLL which makes CCL as parent company of ZLL.

##### ii) Confidence Batteries Limited (CBL) - Associate

Confidence Batteries Limited was incorporated in Bangladesh on 05 June 2017 as a Private Limited Company. The principal activities of the Company is to carry on the business of manufacturing, selling, marketing, importing, exporting and trading all types of batteries and allied products. Confidence Cement PLC holds 21% of ordinary shares in Confidence Batteries Limited.

##### iii) Confidence Enterprises Ltd (CEL) - Associate

The name of Confidence Power Holdings Limited has been changed to Confidence Enterprises Ltd. with effect from 15 September 2025. The company was incorporated in Bangladesh on 20 April 2017 as a Private Limited Company. The principal activities of the Company are power generation, distribution, sell and supply electricity to connect in National Grid. Confidence Cement PLC holds 36.00% of ordinary shares in CEL.

##### iv) Confidence Cement Dhaka Limited (CCDL) - Associate

Confidence Cement Dhaka Limited was incorporated in Bangladesh in 2018 vide RJSC registration no. C-143230/2018 Dated 19th February 2018 as a private limited company, under the Companies Act, 1994. Confidence Cement PLC has 50.00% equity interest in Confidence Cement Dhaka Limited i.e. 5,000,000 ordinary shares of Tk. 10 each.

### 2.00 BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS

#### 2.01 Statement of Compliance

The consolidated financial statements have been prepared in accordance with the International Accounting Standards (IASs), International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations in Bangladesh as per requirements under the Financial Reporting Act 2015.



## 2.02 Functional and Presentation Currency

These Financial Statements are prepared in Bangladesh Taka, which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

## 2.03 Going Concern

The Company has adequate resources to continue its operation in foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the Financial Statements. The current revenue generations and resources of the Company provide sufficient fund to meet the present requirements of its existing business and operations.

## 3.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 3.01 Depreciation

Land is held on a freehold basis and is not depreciated considering the unlimited life. In respect of all other property, plant and equipment, depreciation is recognized in statement of profit or loss and other comprehensive income on straight line method over the estimated useful lives of property, plant and equipment.

Depreciation is charged on addition from the month (date of service) of acquisition/addition and no depreciation is charged in the month of disposal. The depreciation method used reflects the pattern in which the asset's economic benefits are consumed by the entity. The depreciation charge for each period is recognized as an expense unless it is included in the carrying amount of another asset.

The principal annual rates are as follows:

<u>Category of assets</u>	<u>Rates of depreciation</u>
Building & other Construction	2.5% - 10%
Plant and Machinery	5% - 15%
Furniture, Fixtures and Equipment's	5% - 30%
Vehicles	10%-20%

Depreciation methods, useful lives and residual values are reassessed at the reporting dates.

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to statement of profit or loss and other comprehensive income.

### 3.02 Capital Work-In-Progress

Property, Plant and Equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is completed and measured at cost.

### 3.03 Inventories

#### Nature of inventories

Inventories comprise Raw Materials (Clinker, Gypsum, Lime Stone, Fly Ash), Packing Materials, Consumable Stores etc.

#### Valuation of the inventories

<u>Category</u>	<u>Basis of valuation</u>
Raw materials	At cost or net realizable value whichever is lower
Work-in-process	At cost
Stores & spares	Based on Weighted average cost method

### 3.04 General

- i) Whenever considered necessary, prior period's figures and phrases have been rearranged to confirm to this
- ii) The amounts in these financial statements have been rounded off to the nearest Taka
- iii) Bracket figures denote negative.



		31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>4.00</b>	<b>Property, plant and equipment</b>		
	<b><u>i. At Cement plant</u></b>		
	Cost/ Revalued value	5,916,578,380	5,915,998,384
	Less: Accumulated depreciation	(3,011,633,772)	(2,916,231,663)
	<b>Sub total</b>	<b>2,904,944,608</b>	<b>2,999,766,721</b>
	<b><u>ii. At Ready-mix plant</u></b>		
	Cost/ Revalued value	-	-
	Less: Accumulated depreciation	-	-
	<b>Sub total</b>	<b>-</b>	<b>-</b>
	<b>Grand total (i+ii)</b>	<b>2,904,944,608</b>	<b>2,999,766,721</b>
<b>4.01</b>	<b>Cost &amp; Revalued value</b>		
	<b><u>i. At Cement plant</u></b>		
	Opening balance	5,915,998,384	5,930,595,832
	Add: Addition	579,996	1,209,953
		<b>5,916,578,380</b>	<b>5,931,805,785</b>
	Less: Disposal	-	(15,807,401)
		<b>5,916,578,380</b>	<b>5,915,998,384</b>
	<b><u>ii. At Ready-mix plant</u></b>		
	Opening balance	-	321,600,296
	Add: Addition	-	-
		<b>-</b>	<b>321,600,296</b>
	Less: Classified as held for sale	-	(321,600,296)
		<b>-</b>	<b>-</b>
<b>4.02</b>	<b>Accumulated depreciation</b>		
	<b><u>i. At Cement plant</u></b>		
	Opening balance	2,916,231,663	2,737,134,940
	Add: Charged during the period	<b>95,402,109</b>	<b>193,728,214</b>
	Factory overhead	94,047,933	189,617,910
	Administrative expenses	1,045,824	2,983,156
	Selling and distribution expenses	308,352	1,127,148
	Less: Adjustment for sale of fixed assets	-	(14,631,491)
		<b>3,011,633,772</b>	<b>2,916,231,663</b>
	<b><u>ii. At Ready-mix plant</u></b>		
	Opening balance	-	146,195,775
	Add: Charged during the period	-	<b>1,510,201</b>
	Factory overhead	-	1,510,201
	Less: Classified as held for sale	-	(147,705,976)
		<b>-</b>	<b>-</b>
<b>4.a</b>	<b>Consolidated property, plant and equipment</b>		
	Confidence Cement PLC	2,904,944,608	2,999,766,721
	Zodiac Logistics Limited	188,077,244	194,038,907
		<b>3,093,021,852</b>	<b>3,193,805,628</b>
<b>5.00</b>	<b>Right of use assets</b>		
	<b><u>At cost</u></b>		
	Opening Balance	345,865,365	313,175,330
	Add: Addition during the period	-	33,074,458
	Less: Disposal/adjustment during the period	-	(384,423)
		<b>345,865,365</b>	<b>345,865,365</b>
	<b><u>Amortization</u></b>		
	Opening Balance	206,461,525	165,436,788
	Charged during the period	20,351,680	41,024,737
	Less: Disposal/adjustment during the period	-	-
		<b>226,813,205</b>	<b>206,461,525</b>
	<b>Carrying amount</b>	<b>119,052,160</b>	<b>139,403,840</b>



		31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>5.a</b>	<b>Consolidated right of use assets</b>		
	Confidence Cement PLC	119,052,160	139,403,840
	Zodiac Logistics Limited	-	-
		<b>119,052,160</b>	<b>139,403,840</b>
<b>5.01</b>	<b>Lease liabilities</b>		
	Opening balance	166,111,816	174,376,371
	Lease obligations	-	32,590,530
	Less: Paid during the period	(21,494,076)	(40,855,085)
	<b>Lease Liabilities</b>	<b>144,617,740</b>	<b>166,111,816</b>
<b>5.02</b>	<b>Lease Liabilities- Maturity analysis</b>		
	Lease liabilities-Non current portion	100,987,971	125,816,038
	Lease liabilities-Current portion	43,629,769	40,295,778
		<b>144,617,740</b>	<b>166,111,816</b>
<b>5.01.a</b>	<b>Consolidated lease liabilities</b>		
	<u>Confidence Cement PLC</u>		
	Lease liabilities-Non current portion	100,987,971	125,816,038
	Lease liabilities-Current portion	43,629,769	40,295,778
		<b>144,617,740</b>	<b>166,111,816</b>
	<u>Zodiac Logistics Limited:</u>		
	Lease liabilities-Non current portion	-	-
	Lease liabilities-Current portion	-	-
		<b>144,617,740</b>	<b>166,111,816</b>
<b>6.00</b>	<b>Capital work-in-progress</b>		
	Opening capital work-in-progress	319,259,330	333,559,257
	Add: Expenditure incurred during the period	-	-
		319,259,330	333,559,257
	Less: Capitalized during the period	-	(14,299,927)
		<b>319,259,330</b>	<b>319,259,330</b>
<b>6.01</b>	<b>Details of capital work-in -progress</b>		

Particulars	Opening balance	Expenditure incurred during the period	Capitalized during the period	Closing balance
<b><u>i. At Cement plant</u></b>				
Plant & machinery	288,919,672	-	-	288,919,672
Civil works	30,339,658	-	-	30,339,658
	<b>319,259,330</b>	<b>-</b>	<b>-</b>	<b>319,259,330</b>
<b><u>ii. At Ready-mix plant</u></b>				
Plant & machinery	-	-	-	-
Civil works	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>319,259,330</b>	<b>-</b>	<b>-</b>	<b>319,259,330</b>

These costs include costs incurred initially to construct/install property, plant and equipment (PPE). Construction/installation costs are transferred to PPE when the construction/installation is completed and ready for intended use.

		31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>6.a</b>	<b>Consolidated capital work-in-progress</b>		
	Confidence Cement PLC	319,259,330	319,259,330
	Zodiac Logistics Limited	-	-
		<b>319,259,330</b>	<b>319,259,330</b>



				31 December 2025 (Un-audited)	30 June 2025 (Audited)
				Taka	Taka
<b>7.00</b>	<b>Investments</b>		<b>Notes</b>		
	Investment in subsidiary		7.01	99,000,000	99,000,000
	Investment in equity accounted investees		7.02	7,294,477,466	6,538,739,104
	Investment in unquoted shares		7.03	1,076,260,924	1,076,260,924
	Other investment		7.04	30,420,027	32,448,096
				<b>8,500,158,417</b>	<b>7,746,448,124</b>
<b>7.01</b>	<b>Investment in subsidiary</b>				
	Zodiac Logistics Limited was incorporated in Bangladesh on 25 June 2018 as a private limited company. Confidence Cement PLC was holding 99% with 9,900,000 shares from the incorporation of ZLL which makes CCL as parent company of ZLL.				
<b>7.02</b>	<b>Investment in equity accounted investees</b>				
	<b>Name of Companies</b>	<b>Holdings</b>	<b>Notes</b>		
	Confidence Power Holdings Limited (CPHL)	36.00%	7.02.a	7,294,477,466	6,538,739,104
	Confidence Batteries Limited (CBL)	21.00%	7.02.b	-	-
	Confidence Cement Dhaka Limited (CCDL)	50.00%	7.02.c	-	-
				<b>7,294,477,466</b>	<b>6,538,739,104</b>
<b>7.02.a</b>	<b>Confidence Enterprises Limited</b>				
	<b>Movement of Investment in Associates</b>				
	Opening balance			836,500,000	836,500,000
	Investment in equity share			-	-
	<b>Share of profit/(loss)</b>				
	Opening balance			5,702,239,104	4,178,801,288
	Share of profit/(loss) for the year		32.01	755,738,362	1,207,678,891
	Share of revaluation surplus of land of CPHL			-	315,758,925
				<b>6,457,977,466</b>	<b>5,702,239,104</b>
				<b>7,294,477,466</b>	<b>6,538,739,104</b>
<b>7.02.b</b>	<b>Confidence Batteries Limited</b>				
	<b>Movement of Investment in Associates</b>				
	Opening balance			103,145,000	103,145,000
	Investment in equity share			-	-
	<b>Share of profit/(loss)</b>				
	Opening balance			(103,145,000)	(103,145,000)
	Share of profit/(loss) for the year			-	-
				<b>(103,145,000)</b>	<b>(103,145,000)</b>
				<b>-</b>	<b>-</b>
<b>7.02.c</b>	<b>Confidence Cement Dhaka Limited</b>				
	<b>Movement of Investment in Associates</b>				
	Opening balance			50,000,000	50,000,000
	Investment in equity share			-	-
	<b>Share of profit/(loss)</b>				
	Opening balance			(50,000,000)	(50,000,000)
	Share of profit/(loss) for the year			-	-
				<b>(50,000,000)</b>	<b>(50,000,000)</b>
				<b>-</b>	<b>-</b>
<b>7.03</b>	<b>Investment in unquoted shares</b>				
	Asian Paints ( BD ) Limited			41,231,200	41,231,200
	New Vision Information Technology Limited			2,000,000	2,000,000
	Central Depository Bangladesh Limited			1,569,450	1,569,450
	Confidence Infrastructure Limited			1,031,460,274	1,031,460,274
				<b>1,076,260,924</b>	<b>1,076,260,924</b>



	31 December 2025 (Un-audited)	30 June 2025 (Audited)
	Taka	Taka
<b>7.04 Other investment</b>		
CBC-Confidence Cement Convention Centre	32,448,096	36,504,234
Less : Amortization during the period	(2,028,069)	(4,056,138)
	<b>30,420,027</b>	<b>32,448,096</b>

(i) An agreement signed with Bangladesh Navy dated on 09 March 2011 for construction of Convention Centre named as CBC-Confidence Cement Convention Centre at Chittagong Boat Club on BOT (Build, operate and transfer) basis for 20 (Twenty) years with effect from 01 July 2013.

(ii) Income has not been received from convention center as on the date of this report.

	Notes	31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>7.a Consolidated investment</b>			
Confidence Cement PLC		8,500,158,417	7,746,448,124
Zodiac Logistics Limited		-	-
Less: Intra group elimination		(99,000,000)	(99,000,000)
		<b>8,401,158,417</b>	<b>7,647,448,124</b>
<b>8.00 Inventories</b>			
Raw materials	8.01	202,941,158	143,046,419
Raw materials in transit (Cement Plant)		34,252,598	64,890,524
Stores, spares and loose tools	8.02	213,877,691	218,012,939
Spares parts in transit (Cement Plant)		2,556,589	1,634,946
Packing materials		16,095,317	14,869,726
Work-in-process		53,185,375	45,490,725
		<b>522,908,728</b>	<b>487,945,279</b>
<b>8.01 Raw materials</b>			
<b><u>i. At Cement plant</u></b>			
Clinker		50,722,524	21,185,912
Gypsum		433,024	564,643
Fly ash		6,580,875	11,459,303
Lime stone		55,319,169	11,118,753
Slags		87,907,296	97,366,305
Grinding AID		1,978,270	1,351,503
		<b>202,941,158</b>	<b>143,046,419</b>
<b>8.02 Stores, spares and loose tools</b>			
<b><u>i. At Cement plant</u></b>			
Stores		40,593,590	46,828,237
Spare parts		172,058,569	169,726,338
Loose tools		1,225,532	1,458,364
<b>Sub total</b>		<b>213,877,691</b>	<b>218,012,939</b>
<b><u>ii. At Ready-mix plant</u></b>			
Stores		-	-
Spare parts		-	-
Loose tools		-	-
<b>Sub total</b>		<b>-</b>	<b>-</b>
		<b>213,877,691</b>	<b>218,012,939</b>



		31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>8.a</b>	<b>Consolidated inventories</b>		
	Confidence Cement PLC	522,908,728	487,945,279
	Zodiac Logistics Limited	-	-
		<b>522,908,728</b>	<b>487,945,279</b>
<b>9.00</b>	<b>Trade receivables</b>		
	Against local sales	1,083,892,426	824,801,920
	Against export	7,445,130	450,958
		<b>1,091,337,556</b>	<b>825,252,878</b>
<b>9.01</b>	<b>Against local sales</b>		
	<b><u>i. At Cement plant</u></b>		
	Dealers	735,971,978	458,000,713
	Corporate	309,961,963	325,848,378
	Individual	2,081,232	3,033,570
	<b>Sub total</b>	<b>1,048,015,173</b>	<b>786,882,661</b>
	<b><u>ii. At Ready-mix plant</u></b>		
	Corporate	35,017,040	36,014,234
	Individual	860,213	1,905,025
	<b>Sub total</b>	<b>35,877,253</b>	<b>37,919,259</b>
	<b>Grand total (i+ii)</b>	<b>1,083,892,426</b>	<b>824,801,920</b>
<b>9.a</b>	<b>Consolidated trade receivables</b>		
	Confidence Cement PLC	1,091,337,556	825,252,878
	Zodiac Logistics Limited	12,539,766	23,812,126
	Less: Intra group elimination	(5,854,585)	(17,554,170)
		<b>1,098,022,737</b>	<b>831,510,834</b>
<b>10.00</b>	<b>Advances, deposits and prepayments</b>		
	Advances	2,139,481,221	2,154,290,889
	Deposits	185,480,596	174,135,703
	Prepayments	4,507,832	7,815,663
		<b>2,329,469,649</b>	<b>2,336,242,255</b>
<b>10.01</b>	<b>Advances</b>		
	At Cement plant	2,063,565,965	2,078,375,633
	At Ready-mix plant	75,915,256	75,915,256
		<b>2,139,481,221</b>	<b>2,154,290,889</b>
<b>10.02</b>	<b>Deposits</b>		
	At Cement plant	185,480,596	174,135,703
	At Ready-mix plant	-	-
		<b>185,480,596</b>	<b>174,135,703</b>
<b>10.03</b>	<b>Prepayments</b>		
	At Cement plant	4,507,832	7,815,663
	At Ready-mix plant	-	-
		<b>4,507,832</b>	<b>7,815,663</b>
<b>10.a</b>	<b>Consolidated advances, deposits and prepayments</b>		
	Confidence Cement PLC	2,329,469,649	2,336,242,255
	Zodiac Logistics Limited	2,184,658	3,846,794
		<b>2,331,654,307</b>	<b>2,340,089,049</b>
<b>11.00</b>	<b>Other receivables</b>		
	At Cement plant	40,558,695	43,497,113
	At Ready-mix plant	-	-
		<b>40,558,695</b>	<b>43,497,113</b>



	Notes	31 December 2025	30 June 2025
		(Un-audited)	( Audited )
		Taka	Taka
<b>11.a Consolidated other receivables</b>			
Confidence Cement PLC		40,558,695	43,497,113
Zodiac Logistics Limited		1,000,000	1,000,000
		<b>41,558,695</b>	<b>44,497,113</b>
<b>12.00 Short term investments</b>			
<b>Name of the Banks/Institutions</b>			
Prime Bank Limited		55,000,000	55,000,000
Union Capital Limited		20,000,000	20,000,000
United Commercial Bank PLC		25,840,000	16,140,000
Mutual Trust Bank Limited		64,174,050	50,464,650
Trust Bank Limited		32,490,000	36,833,000
		<b>197,504,050</b>	<b>178,437,650</b>
<b>12.a Consolidated short term investments</b>			
Confidence Cement PLC		197,504,050	178,437,650
Zodiac Logistics Limited		-	-
		<b>197,504,050</b>	<b>178,437,650</b>
<b>13.00 Cash and cash equivalents</b>			
Cash in hand	13.01	215,226	311,134
Cash at banks	13.02	99,092,369	51,702,536
		<b>99,307,595</b>	<b>52,013,670</b>
<b>13.01 Cash in hand</b>			
At Cement plant		215,225	311,133
At Ready-mix plant		1	1
		<b>215,226</b>	<b>311,134</b>
<b>13.02 Cash at banks</b>			
At Cement plant		99,084,501	51,694,668
At Ready-mix plant		7,868	7,868
		<b>99,092,369</b>	<b>51,702,536</b>
<b>13.a Consolidated cash and cash equivalents</b>			
Confidence Cement PLC		99,307,595	52,013,670
Zodiac Logistics Limited		799,795	578,937
		<b>100,107,390</b>	<b>52,592,607</b>
<b>14.00 Share capital</b>			
<b>Authorized capital</b>			
200,000,000 Ordinary shares of Tk 10 each		2,000,000,000	2,000,000,000
150,000,000 Preference shares of Tk 10 each		1,500,000,000	1,500,000,000
		<b>3,500,000,000</b>	<b>3,500,000,000</b>
<b>Issued, Subscribed and Paid-up capital</b>			
86,253,790 Ordinary shares of Tk 10 each		862,537,902	862,537,902

**14.01 Composition of shareholders**

Name of shareholders	31 December 2025		30 June 2025	
	No. of Shares	Holding (%)	No. of Shares	Holding (%)
Sponsors	26,172,509	30.34	26,172,509	30.34
Non-resident shareholders	1,542	0.00	1,542	0.00
Financial Institutions	31,729,577	36.79	31,679,164	36.73
Investment Corporation of Bangladesh	12,307	0.01	12,307	0.01
Mutual Fund(s)	530,265	0.61	530,265	0.61
Investors Discretionary Account	90,550	0.10	90,550	0.10
General Public	27,717,040	32.13	27,767,453	32.19
	<b>86,253,790</b>	<b>100.00</b>	<b>86,253,790</b>	<b>100.00</b>



	31 December 2025 (Un-audited)	30 June 2025 ( Audited )
	Taka	Taka
<b>15.00 Reserves</b>		
<b>15.01 General Reserve</b>	203,462,504	203,462,504
	<b>203,462,504</b>	<b>203,462,504</b>

The general reserve is created from time to time to transfer profits from retained earnings for appropriation purposes and to meet future known or unknown requirements. There is no policy of regular transfer. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.

	31 December 2025 (Un-audited)	30 June 2025 ( Audited )
	Taka	Taka
<b>15.02 Revaluation reserve</b>	344,634,967	348,258,534
	<b>344,634,967</b>	<b>348,258,534</b>

Revaluation reserve relates to the revaluation of property, plant and equipment.

		31 December 2025 (Un-audited)	30 June 2025 ( Audited )
	Notes	Taka	Taka
<b>16.00 Long term borrowings</b>			
<b>Cement Plant</b>			
Term loan -One Bank Limited		39,707,079	36,829,375
Term loan - United Commercial Bank Limited		51,953,431	76,137,014
Term loan - IDLC Finance		20,207,600	25,286,552
Term loan -Trust Bank		70,740,063	78,760,381
Term loan -Mutual Trust Bank		60,117,500	-
Transferred to current portion of long term loans	21	(49,764,042)	(79,564,962)
		<b>192,961,631</b>	<b>137,448,360</b>
<b>16.a Consolidated long term borrowings</b>			
Confidence Cement PLC		192,961,631	137,448,360
Zodiac Logistics Limited		35,319,438	40,748,863
		<b>228,281,069</b>	<b>178,197,223</b>
<b>17.00 Defined benefit obligation ( gratuity)</b>			
Opening balance		209,219,502	189,637,926
Add: Provided during the period		8,228,538	25,698,894
		<b>217,448,040</b>	<b>215,336,820</b>
Less: Paid during the period		(6,156,093)	(6,117,318)
		<b>211,291,947</b>	<b>209,219,502</b>
<b>17.a Consolidated defined benefit obligation ( gratuity)</b>			
Confidence Cement PLC		211,291,947	209,219,502
Zodiac Logistics Limited		-	-
		<b>211,291,947</b>	<b>209,219,502</b>

**18.00 Deferred tax liability**  
Deferred tax liability has been calculated below at the applicable tax rate on the difference between the carrying value of property, plant and equipment as financial statements and tax written down value and financial position liability method for gratuity obligation.

	31 December 2025 (Un-audited)	30 June 2025 ( Audited )
	Taka	Taka
Opening balance	267,575,535	284,670,048
<b>Add/(Less): Provision/adjustment made during the period</b>		
Temporary difference against PPE	(7,264,235)	(9,540,602)
ROU Asset (Net of lease liabilities)	228,479	(14,029)
Gratuity	(414,489)	(3,916,315)
	<b>(7,450,245)</b>	<b>(13,470,946)</b>
Adjusted during the period against impact of depreciation on revaluation surplus	(905,892)	(3,623,567)
	<b>259,219,398</b>	<b>267,575,535</b>



		31 December 2025 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>18.a</b>	<b>Consolidated deferred tax liability</b>		
	Confidence Cement PLC	259,219,398	267,575,535
	Zodiac Logistics Limited	(767,406)	(505,702)
		<b>258,451,992</b>	<b>267,069,833</b>
<b>18.b</b>	<b>Consolidated deferred tax expenses</b>		
	Confidence Cement Limited	(7,450,245)	7,707,890
	Zodiac Logistics Limited	(261,704)	220,196
		<b>(7,711,949)</b>	<b>7,928,086</b>
<b>19.00</b>	<b>Trade payables</b>		
	At Cement plant	470,376,837	421,286,518
	At Ready-mix plant	107,746,655	107,746,655
		<b>578,123,492</b>	<b>529,033,173</b>
<b>19.a</b>	<b>Consolidated trade payables</b>		
	Confidence Cement PLC	578,123,492	529,033,173
	Zodiac Logistics Limited	12,426,147	8,477,015
	Less: Intra group elimination	(5,854,585)	(17,554,170)
		<b>584,695,054</b>	<b>519,956,018</b>
<b>20.00</b>	<b>Short term borrowings</b>		
	Deferred payment of L/C	2,190,345,779	1,935,947,870
	Loan against Trust Receipt (LATR)	198,996,911	546,809,257
	Time Loan/Demand Loan/Loan general	2,502,172,197	2,539,930,327
	Cash Credit (Hypothecation)/OD General	937,833,089	928,854,478
		<b>5,829,347,976</b>	<b>5,951,541,932</b>
<b>20.a</b>	<b>Consolidated short term borrowings</b>		
	Confidence Cement PLC	5,829,347,976	5,951,541,932
	Zodiac Logistics Limited	-	-
		<b>5,829,347,976</b>	<b>5,951,541,932</b>
<b>21.00</b>	<b>Current portion of long term borrowings</b>		
	<b>At Cement Plant</b>		
	Current portion of long term loans	49,764,042	79,564,962
		<b>49,764,042</b>	<b>79,564,962</b>
<b>21.a</b>	<b>Consolidated Current portion of long term borrowings</b>		
	Confidence Cement PLC	49,764,042	79,564,962
	Zodiac Logistics Limited	24,999,996	50,000,000
		<b>74,764,038</b>	<b>129,564,962</b>
<b>22.00</b>	<b>Current tax liability</b>		
	Opening Balance	104,990,548	98,355,769
	Add: Provided during the year	40,665,257	88,823,716
	Add: Prior year adjustment	-	(140,008)
		145,655,805	187,039,477
	Less: Paid/Adjusted during the year	-	(82,048,929)
		<b>145,655,805</b>	<b>104,990,548</b>
<b>22.a</b>	<b>Consolidated current tax liability</b>		
	Confidence Cement PLC	145,655,805	104,990,548
	Zodiac Logistics Limited	3,738,584	1,489,347
		<b>149,394,389</b>	<b>106,479,895</b>
<b>22.b</b>	<b>Consolidated current tax expenses</b>		
	Confidence Cement PLC	40,665,257	34,786,222
	Zodiac Logistics Limited	2,249,237	108,781
		<b>42,914,494</b>	<b>34,895,003</b>
<b>23.00</b>	<b>Unclaimed dividend</b>		
	<b>Cement plant:</b>		
	Unclaimed cash dividend	90,372,306	90,771,938
	Unclaimed fractional dividend	5,528,690	5,528,690
		<b>95,900,996</b>	<b>96,300,628</b>



	31 December 2025 (Un-audited)	30 June 2025 ( Audited )
	Taka	Taka
<b>23.01 Unclaimed cash dividend</b>		
Opening balance	90,771,938	90,497,012
Cash dividend	-	86,253,790
	<b>90,771,938</b>	<b>176,750,802</b>
Paid during the period	(399,632)	(85,978,864)
	<b>90,372,306</b>	<b>90,771,938</b>
<b>23.02 Unclaimed fractional dividend</b>		
Opening balance	5,528,690	5,528,690
Paid during the period	-	-
	<b>5,528,690</b>	<b>5,528,690</b>
<b>23.a Consolidated unclaimed dividend</b>		
Confidence Cement PLC	95,900,996	96,300,628
Zodiac Logistics Limited	-	-
	<b>95,900,996</b>	<b>96,300,628</b>
<b>24.00 Other liabilities</b>		
At Cement plant	517,825,698	118,483,473
At Ready-mix plant	8,094,910	8,094,910
	<b>525,920,608</b>	<b>126,578,383</b>
<b>24.a Consolidated Other liabilities</b>		
Confidence Cement PLC	525,920,608	126,578,383
Zodiac Logistics Limited	8,656,403	8,801,537
	<b>534,577,011</b>	<b>135,379,920</b>



	Notes	Half year ended		Quarter ended	
		July to December	July to December	October to December	October to December
		2025-2026	2024-2025	2025-2026	2024-2025
		Taka	Taka	Taka	Taka
<b>25.00 Revenue</b>					
<b>i. At Cement plant</b>					
Revenue from local sales	25.01	2,199,620,661	1,871,951,685	1,183,625,210	1,036,833,690
Revenue from Export	25.02	35,109,918	19,118,333	13,930,875	13,115,958
<b>Sub total</b>		<b>2,234,730,579</b>	<b>1,891,070,018</b>	<b>1,197,556,085</b>	<b>1,049,949,648</b>
<b>ii. At Ready-mix plant</b>					
Gross sales		-	-	-	-
Less: Value Added Tax (VAT)		-	-	-	-
<b>Sub total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>2,234,730,579</b>	<b>1,891,070,018</b>	<b>1,197,556,085</b>	<b>1,049,949,648</b>
<b>25.01 Revenue from local sales</b>					
Gross sales		2,529,563,760	2,152,744,438	1,361,168,991	1,192,358,744
Less: Value Added Tax (VAT)		(329,943,099)	(280,792,753)	(177,543,781)	(155,525,054)
<b>Net sales</b>		<b>2,199,620,661</b>	<b>1,871,951,685</b>	<b>1,183,625,210</b>	<b>1,036,833,690</b>
<b>25.02 Revenue from Export</b>					
Export proceeds		35,344,742	19,232,213	14,016,400	13,193,398
Less: Export expenses		(234,824)	(113,880)	(85,525)	(77,440)
		<b>35,109,918</b>	<b>19,118,333</b>	<b>13,930,875</b>	<b>13,115,958</b>
<b>25.a Consolidated revenue</b>					
Confidence Cement PLC		2,234,730,579	1,891,070,018	1,197,556,085	1,049,949,648
Zodiac Logistics Limited		30,990,226	18,130,225	17,539,515	8,265,510
Less: Intra group elimination		(30,475,470)	(18,130,225)	(17,539,515)	(8,265,510)
		<b>2,235,245,335</b>	<b>1,891,070,018</b>	<b>1,197,556,085</b>	<b>1,049,949,648</b>
<b>26.00 Cost of sales</b>					
Raw materials consumed	26.01	1,534,687,451	1,185,110,136	814,392,360	623,527,159
Packing materials consumed		123,161,639	109,699,942	63,948,952	60,403,852
Difference between opening and closing work in process		(7,694,650)	14,755,876	(9,798,879)	28,824,555
Factory overhead	26.02	331,155,072	294,688,542	190,413,720	149,846,254
		<b>1,981,309,512</b>	<b>1,604,254,496</b>	<b>1,058,956,153</b>	<b>862,601,820</b>
<b>26.01 Raw materials consumed</b>					
At Cement plant		1,534,687,451	1,185,110,136	814,392,360	623,527,159
At Ready-mix plant		-	-	-	-
		<b>1,534,687,451</b>	<b>1,185,110,136</b>	<b>814,392,360</b>	<b>623,527,159</b>
<b>26.02 Factory overhead</b>					
At Cement plant		331,155,072	294,688,542	190,413,720	149,846,254
At Ready-mix plant		-	-	-	-
		<b>331,155,072</b>	<b>294,688,542</b>	<b>190,413,720</b>	<b>149,846,254</b>
<b>26.a Consolidated cost of sales</b>					
Confidence Cement PLC		1,981,309,512	1,604,254,496	1,058,956,153	862,601,820
Zodiac Logistics Limited		17,823,648	14,578,972	10,243,286	7,365,148
Less: Intra group elimination		(30,475,470)	(18,130,225)	(17,539,515)	(8,265,510)
		<b>1,968,657,690</b>	<b>1,600,703,243</b>	<b>1,051,659,924</b>	<b>861,701,458</b>
<b>27.00 Administrative expenses</b>					
At Cement plant		40,606,525	40,516,583	20,352,598	20,125,655
At Ready-mix plant		-	-	-	-
		<b>40,606,525</b>	<b>40,516,583</b>	<b>20,352,598</b>	<b>20,125,655</b>
<b>27.a Consolidated administrative expenses</b>					
Confidence Cement PLC		40,606,525	40,516,583	20,352,598	20,125,655
Zodiac Logistics Limited		57,500	53,750	(57,500)	-
		<b>40,664,025</b>	<b>40,570,333</b>	<b>20,295,098</b>	<b>20,125,655</b>



	Half year ended		Quarter ended	
	July to December 2025-2026	July to December 2024-2025	October to December 2025-2026	October to December 2024-2025
<b>28.00 Selling and distribution expenses</b>				
At Cement plant	48,608,155	39,804,865	27,552,575	20,735,625
At Ready-mix plant	-	-	-	-
	<b>48,608,155</b>	<b>39,804,865</b>	<b>27,552,575</b>	<b>20,735,625</b>
<b>28.a Consolidated selling and distribution expenses</b>				
Confidence Cement PLC	48,608,155	39,804,865	27,552,575	20,735,625
Zodiac Logistics Limited	-	-	-	-
	<b>48,608,155</b>	<b>39,804,865</b>	<b>27,552,575</b>	<b>20,735,625</b>
<b>29.00 Other operating income/(loss)</b>				
At Cement plant	5,640,429	10,425,621	3,337,450	9,826,575
At Ready-mix plant	-	-	-	-
	<b>5,640,429</b>	<b>10,425,621</b>	<b>3,337,450</b>	<b>9,826,575</b>
<b>29.a Consolidated other operating income</b>				
Confidence Cement PLC	5,640,429	10,425,621	3,337,450	9,826,575
Zodiac Logistics Limited	-	-	-	-
	<b>5,640,429</b>	<b>10,425,621</b>	<b>3,337,450</b>	<b>9,826,575</b>
<b>30.00 Bank interest and charges</b>				
At Cement plant	271,182,726	329,604,434	139,850,552	168,904,554
At Ready-mix plant	-	-	-	-
	<b>271,182,726</b>	<b>329,604,434</b>	<b>139,850,552</b>	<b>168,904,554</b>
<b>30.a Consolidated bank interest and charges</b>				
Confidence Cement PLC	271,182,726	329,604,434	139,850,552	168,904,554
Zodiac Logistics Limited	5,158,948	8,347,726	2,332,571	3,940,411
	<b>276,341,674</b>	<b>337,952,160</b>	<b>142,183,123</b>	<b>172,844,965</b>
<b>31.00 Finance income</b>				
At Cement plant	9,701,800	6,989,840	5,056,483	3,513,093
At Ready-mix plant	-	-	-	-
	<b>9,701,800</b>	<b>6,989,840</b>	<b>5,056,483</b>	<b>3,513,093</b>
<b>31.a Consolidated finance income</b>				
Confidence Cement PLC	9,701,800	6,989,840	5,056,483	3,513,093
Zodiac Logistics Limited	-	-	-	-
	<b>9,701,800</b>	<b>6,989,840</b>	<b>5,056,483</b>	<b>3,513,093</b>
<b>32.00 Share of profit/(loss) of equity accounted investees</b>				
Confidence Enterprises Limited 32.01	755,738,362	708,243,600	348,665,064	255,196,070
Confidence Batteries Limited 32.02	-	-	-	-
Confidence Cement Dhaka Limited 32.03	-	-	-	-
	<b>755,738,362</b>	<b>708,243,600</b>	<b>348,665,064</b>	<b>255,196,070</b>
<b>32.01 Confidence Enterprises Limited</b>				
Net profit attributable to the shareholders' of associate	<b>2,099,273,228</b>	<b>1,967,343,334</b>	<b>968,514,067</b>	<b>708,877,972</b>
Ownership	36.00%	36.00%	36.00%	36.00%
Net profit / (Loss) attributable to Confidence Cement Limited	755,738,362	708,243,600	348,665,064	255,196,070
<b>32.02 Confidence Batteries Limited</b>				
Net profit/(loss) attributable to the shareholders' of associate	-	-	-	-
Ownership	21.00%	21.00%	21.00%	21.00%
Net profit / (Loss) attributable to Confidence Cement Limited	-	-	-	-
<b>32.03 Confidence Cement Dhaka Limited</b>				
Net profit/(loss) attributable to the shareholders' of associate	-	-	-	-
Ownership	50.00%	50.00%	50.00%	50.00%
Net profit / (Loss) attributable to Confidence Cement Limited	-	-	-	-





	31 December 2025 (Un-audited)	30 June 2025 ( Audited )
<b>36.00 Net operating cash flows per share (NOCFPS)</b>		
Net operating cash flows	162,931,785	83,820,333
Weighted average number of ordinary shares	86,253,790	86,253,790
	<b>1.89</b>	<b>0.97</b>
<b>38.a Consolidated Net operating cash flows per share (NOCFPS)</b>		
Net operating cash flows	193,582,072	105,404,795
Weighted average number of ordinary shares	86,253,790	86,253,790
	<b>2.24</b>	<b>1.22</b>
<b>37.00 Transactions with related parties</b>		
<b>37.01 Transaction with key management personnel</b>		
<b><u>Name of the Directors</u></b>	<b><u>Designation</u></b>	
Mr. Zahir Uddin Ahmed	Managing Director	2,762,500
Mr. Rupam Kishore Barua	Vice Chairman	2,600,000
Mrs. Runu Anwar	Director	1,137,500
Mr. Salman Karim	Director	1,137,500
		<b>7,637,500</b>
<b>37.02 Transaction with other related parties</b>		
<b><u>Name of the related party</u></b>	<b><u>Nature of transaction</u></b>	
Confidence Infrastructure Ltd.	Cement sale	44,871,451
Confidence Cement Dhaka Ltd.	Share Money Deposit	986,551,570
Confidence Cement Dhaka Ltd.	Construction Materials	2,695,349
Zodiac Logistics Limited	Various Transactions	(5,854,585)
		<b>54,871,451</b>
		<b>1,359,751,566</b>
		<b>2,695,349</b>
		<b>(17,554,170)</b>