


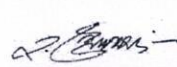
**Consolidated Statement of Financial Position ( Un-audited )**  
**As at 31 March 2026**

	Note(s)	31 March 2026 (Un-audited)	30 June 2025 ( Audited )
		Taka	Taka
<b>ASSETS</b>			
<b>Non - current assets</b>			
Property, plant and equipment	4.a	3,043,072,025	3,193,805,628
Right of use assets	5.a	108,876,316	139,403,840
Capital work-in-progress	6.a	319,259,330	319,259,330
Investments	7.a	8,446,147,617	7,647,448,124
<b>Total non-current assets</b>		<b>11,917,355,288</b>	<b>11,299,916,922</b>
<b>Current asset</b>			
Inventories	8.a	652,473,533	487,945,279
Trade receivables	9.a	773,101,921	831,510,834
Advances, deposits and prepayments	10.a	1,284,033,021	2,340,089,049
Other receivables	11.a	584,774,873	44,497,113
Short term investment in Fixed Deposits	12.a	194,028,050	178,437,650
Cash and cash equivalents	13.a	86,553,632	52,592,607
<b>Total current assets</b>		<b>3,574,965,030</b>	<b>3,935,072,532</b>
Assets held for sale		175,126,312	175,126,312
<b>Total Assets</b>		<b>15,667,446,630</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		337,441,628	348,258,534
Retained earnings		6,116,722,199	5,576,802,891
<b>Equity attributable to owner's of the Company</b>		<b>8,178,253,782</b>	<b>7,649,151,380</b>
Non-controlling interest		1,276,263	1,142,657
<b>Total equity</b>		<b>8,179,530,045</b>	<b>7,650,294,037</b>
<b>Non-current liabilities</b>			
Long term borrowings	16.a	236,415,139	178,197,223
Lease liabilities-Non current portion	5.01.a	89,911,227	125,816,038
Defined benefit obligations (gratuity)	17.a	207,770,466	209,219,502
Deferred tax liability	18.a	255,031,174	267,069,833
<b>Total Non-current liabilities</b>		<b>789,128,006</b>	<b>780,302,596</b>
<b>Current liabilities</b>			
Trade payables	19.a	561,601,001	519,956,018
Short term borrowings	20.a	5,630,766,278	5,951,541,932
Current portion of long term borrowings	21.a	37,382,019	129,564,962
Lease liabilities-current portion	5.01.a	43,867,389	40,295,778
Current tax liability	22.a	180,601,132	106,479,895
Unclaimed dividend	23.a	97,665,829	96,300,628
Other liabilities	24.a	146,904,931	135,379,920
<b>Total current liabilities</b>		<b>6,698,788,579</b>	<b>6,979,519,133</b>
<b>Total equity and liabilities</b>		<b>15,667,446,630</b>	<b>15,410,115,766</b>
<b>Net Assets Value per Share ( NAV)</b>		<b>94.82</b>	<b>88.68</b>


The accompanying notes from 1 to 38 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 period ended 31 March 2026**

	Note(s)	Nine months ended		Quarter ended	
		July to March	July to March	January to March	January to March
		2025-2026	2024-2025	2025-2026	2024-2025
		Taka	Taka	Taka	Taka
Revenue	25.a	3,407,417,964	3,176,460,889	1,172,172,629	1,285,390,871
Cost of sales	26.a	(2,993,642,270)	(2,665,341,410)	(1,024,984,580)	(1,064,638,167)
<b>Gross Profit</b>		<b>413,775,694</b>	<b>511,119,479</b>	<b>147,188,049</b>	<b>220,752,704</b>
Administrative expenses	27.a	(61,162,745)	(60,822,986)	(20,498,720)	(20,252,653)
Selling and distribution expenses	28.a	(77,053,510)	(60,759,451)	(28,445,355)	(20,954,586)
Other operating income	29.a	7,250,909	21,402,549	1,610,480	10,976,928
<b>Profit/(loss) from operating activities</b>		<b>282,810,348</b>	<b>410,939,591</b>	<b>99,854,454</b>	<b>190,522,393</b>
Bank interest and charges	30.a	(421,997,263)	(483,280,224)	(145,655,589)	(145,328,064)
Finance income	31.a	15,034,340	10,110,370	5,332,540	3,120,530
Non-operating income/(loss)	32.a	1,256,600	-	1,256,600	-
<b>Profit/(loss) before Workers' profit participation fund</b>		<b>(122,895,975)</b>	<b>(62,230,263)</b>	<b>(39,211,995)</b>	<b>48,314,859</b>
Contribution to workers' profit participation fund		-	-	-	-
<b>Profit/(loss) after Workers' profit participation fund</b>		<b>(122,895,975)</b>	<b>(62,230,263)</b>	<b>(39,211,995)</b>	<b>48,314,859</b>
Share of profit/(loss) of associates ( net of tax )	33.a	801,741,596	944,018,247	195,981,564	235,774,646
<b>Profit before income tax</b>		<b>678,845,621</b>	<b>881,787,984</b>	<b>156,769,569</b>	<b>284,089,505</b>
Provision for income tax:					
-Current tax		(74,121,237)	(61,408,418)	(31,206,743)	(44,587,137)
-Deferred tax		9,334,433	13,223,782	1,622,484	9,252,211
<b>Profit after income tax</b>		<b>614,058,817</b>	<b>833,603,348</b>	<b>127,185,310</b>	<b>248,754,579</b>
<b>Total Comprehensive Income</b>		<b>614,058,817</b>	<b>833,603,348</b>	<b>127,185,310</b>	<b>248,754,579</b>
<b>Net Profit after tax attributable to :</b>					
Shareholders of the company		613,925,211	833,649,954	127,111,330	248,753,192
Non-controlling interest		133,606	(46,606)	73,980	1,387
		<b>614,058,817</b>	<b>833,603,348</b>	<b>127,185,310</b>	<b>248,754,579</b>
<b>Earning Per share (Basic)</b>	34.a	<b>7.12</b>	<b>9.67</b>	<b>1.47</b>	<b>2.88</b>


The accompanying notes from 1 to 38 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 period ended 31 March 2026**

	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					833,649,954	833,649,954	(46,606)	833,603,348
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 March 2025</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>355,505,694</b>	<b>5,117,236,987</b>	<b>7,196,832,636</b>	<b>1,077,735</b>	<b>7,197,910,371</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	-	-	-	-	613,925,211	613,925,211	133,606	614,058,817
Adjustment for depreciation on revalued assets	-	-	-	(13,521,132)	13,521,132	-	-	-
Deferred tax adjustment on revalued assets				2,704,226		2,704,226		2,704,226
Cash dividend @10% for 2024-2025					(87,527,035)	(87,527,035)		(87,527,035)
<b>As at 31 March 2026</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>337,441,628</b>	<b>6,116,722,199</b>	<b>8,178,253,782</b>	<b>1,276,263</b>	<b>8,179,530,045</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



## Consolidated Statement of Cash Flows ( Un-audited ) For the period ended 31 March 2026

	July to March 2025-2026 Taka	July to March 2024-2025 Taka
<b>a. Operating activities</b>		
Receipts from customers & others	3,474,334,386	3,277,337,581
Payment of suppliers, employees & others	(2,575,778,833)	(2,567,982,659)
Income tax paid (net)	-	(1,838,798)
Interest paid (net)	(407,175,647)	(473,296,708)
<b>Net cash flows generated by operating activities</b>	<b>491,379,906</b>	<b>234,219,416</b>
<b>b. Investing activities</b>		
Acquisition of fixed assets	(1,150,871)	(845,034)
Proceeds from sale of PPE	12,181	4,878,135
(Increase)/Decrease in short term investments (FDR)	(15,590,400)	(28,789,650)
<b>Net cash (used in)/generated by investing activities</b>	<b>(16,729,090)</b>	<b>(24,756,549)</b>
<b>c. Financing activities</b>		
Long term loans (repaid)/increased	58,217,916	(58,101,907)
Short term loans -Overdraft(repaid)/increased	(412,958,597)	(70,992,286)
Dividend paid	(86,161,834)	(84,424,737)
<b>Net cash ( used in )/generated by financing activities</b>	<b>(440,902,515)</b>	<b>(213,518,930)</b>
<b>d. Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	<b>33,748,301</b>	<b>(4,056,063)</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	212,724	126,854
<b>g. Closing cash and cash equivalents (d+e+f)</b>	<b>86,553,632</b>	<b>49,764,908</b>
<b>Net operating cash flow per share</b>	<b>5.70</b>	<b>2.72</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary

**Separate Statement of Financial Position ( Un-audited )  
As at 31 March 2026**

	Note(s)	31 March 2026	30 June 2025
		(Un-audited)	( Audited )
		Taka	Taka
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	2,857,964,700	2,999,766,721
Right of use assets	5	108,876,316	139,403,840
Capital work-in-progress	6	319,259,330	319,259,330
Investments	7	8,545,147,617	7,746,448,124
<b>Total non-current assets</b>		<b>11,831,247,963</b>	<b>11,204,878,015</b>
<b>Current assets</b>			
Inventories	8	652,473,533	487,945,279
Trade receivables	9	766,416,740	825,252,878
Advances, deposits and prepayments	10	1,281,962,754	2,336,242,255
Other receivables	11	583,774,873	43,497,113
Short term investment in Fixed Deposits	12	194,028,050	178,437,650
Cash and cash equivalents	13	84,875,795	52,013,670
<b>Total current assets</b>		<b>3,563,531,745</b>	<b>3,923,388,845</b>
Assets held for sale		175,126,312	175,126,312
<b>Total Assets</b>		<b>15,569,906,020</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	337,441,628	348,258,534
Retained earnings		6,089,372,192	5,562,679,844
<b>Total Equity</b>		<b>8,150,903,775</b>	<b>7,635,028,333</b>
<b>Non-current liabilities</b>			
Long term borrowings	16	203,179,986	137,448,360
Lease liabilities-non-current portion	5.02	89,911,227	125,816,038
Defined benefit obligation ( gratuity )	17	207,770,466	209,219,502
Deferred tax liability	18	255,926,704	267,575,535
<b>Total non-current liabilities</b>		<b>756,788,383</b>	<b>740,059,435</b>
<b>Current liabilities</b>			
Trade payables	19	553,603,133	529,033,173
Short term borrowings	20	5,630,766,278	5,951,541,932
Current portion of long term borrowings	21	24,882,021	79,564,962
Lease liabilities-current portion	5.02	43,867,389	40,295,778
Current tax liability	22	174,268,433	104,990,548
Unclaimed dividend	23	97,665,829	96,300,628
Other liabilities	24	137,160,779	126,578,383
<b>Total current liabilities</b>		<b>6,662,213,862</b>	<b>6,928,305,404</b>
<b>Total Liabilities</b>		<b>7,419,002,245</b>	<b>7,668,364,839</b>
<b>Total equity and liabilities</b>		<b>15,569,906,020</b>	<b>15,303,393,172</b>
<b>Net Assets Value per Share</b>		<b>94.50</b>	<b>88.52</b>


The accompanying notes from 1 to 38 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 period ended 31 March 2026**

	Note(s)	Nine months ended		Quarter ended	
		July to March	July to March	January to March	January to March
		2025-2026	2024-2025	2025-2026	2024-2025
		Taka	Taka	Taka	Taka
Revenue	25	3,406,903,208	3,176,460,889	1,172,172,629	1,285,390,871
Cost of sales	26	(3,018,124,356)	(2,672,542,832)	(1,036,814,844)	(1,068,288,336)
<b>Gross Profit</b>		<b>388,778,852</b>	<b>503,918,057</b>	<b>135,357,785</b>	<b>217,102,535</b>
Administrative expenses	27	(61,100,845)	(60,769,236)	(20,494,320)	(20,252,653)
Selling and distribution expenses	28	(77,053,510)	(60,759,451)	(28,445,355)	(20,954,586)
Other operating income	29	7,250,909	21,402,549	1,610,480	10,976,928
<b>Profit/(loss) from operating activities</b>		<b>257,875,406</b>	<b>403,791,919</b>	<b>88,028,590</b>	<b>186,872,224</b>
Bank interest and charges	30	(414,876,411)	(471,320,613)	(143,693,685)	(141,716,179)
Finance income	31	15,034,340	10,110,370	5,332,540	3,120,530
Non-operating income/(loss)	32	1,256,600	-	1,256,600	-
<b>Profit/(loss) before Workers profit participation fund</b>		<b>(140,710,065)</b>	<b>(57,418,324)</b>	<b>(49,075,955)</b>	<b>48,276,575</b>
Contribution to WPPF and welfare fund		-	-	-	-
<b>Profit after Workers profit participation fund</b>		<b>(140,710,065)</b>	<b>(57,418,324)</b>	<b>(49,075,955)</b>	<b>48,276,575</b>
Share of profit/(loss) of equity accounted investees (net of tax)	33	801,741,596	944,018,247	195,981,564	235,774,646
<b>Profit before income tax</b>		<b>661,031,531</b>	<b>886,599,923</b>	<b>146,905,609</b>	<b>284,051,221</b>
Provision for income tax:					
Current tax	22	(69,277,885)	(61,229,498)	(28,612,628)	(26,443,276)
Deferrerd tax	18	8,944,605	12,893,488	1,494,360	9,032,015
<b>Net profit after tax</b>		<b>600,698,251</b>	<b>838,263,913</b>	<b>119,787,341</b>	<b>266,639,960</b>
<b>Total Comprehensive Income</b>		<b>600,698,251</b>	<b>838,263,913</b>	<b>119,787,341</b>	<b>266,639,960</b>
<b>Earning per share (Basic)</b>		<b>6.96</b>	<b>9.72</b>	<b>1.39</b>	<b>3.09</b>

The accompanying notes from 1 to 38 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 period ended 31 March 2026**

	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	-	-	-	-	838,263,913	838,263,913
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 March 2025</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>355,505,694</b>	<b>5,109,541,191</b>	<b>7,189,136,840</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	-	-	-	-	600,698,251	600,698,251
Adjustments for depreciation on revalued assets	-	-	-	(13,521,132)	13,521,132	-
Deferred tax adjustment on revalued assets	-	-	-	2,704,226	-	2,704,226
Cash dividend @10% for 2024-2025	-	-	-	-	(87,527,035)	(87,527,035)
<b>As at 31 March 2026</b>	<b>862,537,902</b>	<b>658,089,549</b>	<b>203,462,504</b>	<b>337,441,628</b>	<b>6,089,372,192</b>	<b>8,150,903,775</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary



**Separate Statement of Cash Flows ( Un-audited )  
For the period ended 31 March 2026**

	July to March 2025-2026	July to March 2024-2025
	Taka	Taka
<b>a. Operating activities</b>		
Receipts from customers & others	3,466,995,946	3,255,847,623
Payment of suppliers, employees & others	(2,628,924,766)	(2,616,054,732)
<b>Cash generated from operations</b>	<b>838,071,180</b>	<b>639,792,891</b>
Receipts from other income	7,250,909	21,402,549
Interest paid (net)	(400,054,795)	(461,337,097)
<b>Net cash flows generated by operating activities</b>	<b>445,267,294</b>	<b>199,858,343</b>
<b>b. Investing activities</b>		
Acquisition of fixed assets	(1,150,871)	(845,034)
Proceeds from sale of PPE	12,181	4,878,135
(Increase)/Decrease in short term investments (FDR)	(15,590,400)	(28,789,650)
<b>Net cash (used in)/generated by investing activities</b>	<b>(16,729,090)</b>	<b>(24,756,549)</b>
<b>c. Financing activities</b>		
Long term loans (repaid)/increased	65,731,626	(35,363,352)
Short term loans -Overdraft(repaid)/increased	(375,458,595)	(58,492,280)
Dividend paid	(86,161,834)	(84,424,737)
<b>Net cash ( used in )/generated by financing activities</b>	<b>(395,888,803)</b>	<b>(178,280,369)</b>
<b>d. Net increase/(decrease) in cash and cash equivalents (a+b+c)</b>	<b>32,649,401</b>	<b>(3,178,575)</b>
<b>e. Opening cash and cash equivalents</b>	<b>52,013,670</b>	<b>52,381,953</b>
<b>f. Effect of foreign exchange rate changes on cash and cash equivalents</b>	<b>212,724</b>	<b>126,854</b>
<b>g. Closing cash and cash equivalents (d+e+f)</b>	<b>84,875,795</b>	<b>49,330,232</b>
<b>Net operating cash flow per share</b>	<b>5.16</b>	<b>2.32</b>

Chairman

Vice Chairman

Managing Director

Chief Financial Officer

Company Secretary

## Notes to the Consolidated and Separate Financial Statements

As at 31 March 2026

### 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 29.79% of ordinary shares in CEL.

### 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 March 2026 (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	5,917,084,060	5,915,998,384
	Less: Accumulated depreciation	(3,059,119,360)	(2,916,231,663)
	<b>Sub total</b>	<b>2,857,964,700</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>2,857,964,700</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	1,150,871	1,209,953
		<b>5,917,149,255</b>	<b>5,931,805,785</b>
	Less: Disposal	(65,195)	(15,807,401)
		<b>5,917,084,060</b>	<b>5,915,998,384</b>
	<b><u>ii. At Ready-mix plant</u></b>		
	Opening balance	-	321,600,296
	Add: Addition	-	-
		-	<b>321,600,296</b>
	Less: Classified as held for sale	-	(321,600,296)
		-	-
<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>142,940,711</b>	<b>193,728,214</b>
	Factory overhead	141,005,371	189,617,910
	Administrative expenses	1,496,717	2,983,156
	Selling and distribution expenses	438,623	1,127,148
	Less: Adjustment for sale of fixed assets	(53,014)	(14,631,491)
		<b>3,059,119,360</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>4.a</b>	<b>Consolidated property, plant and equipment</b>		
	Confidence Cement PLC	2,857,964,700	2,999,766,721
	Zodiac Logistics Limited	185,107,325	194,038,907
		<b>3,043,072,025</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	30,527,524	41,024,737
	Less: Disposal/adjustment during the period	-	-
		<b>236,989,049</b>	<b>206,461,525</b>
	<b>Carrying amount</b>	<b>108,876,316</b>	<b>139,403,840</b>



		31 March 2026 (Un-audited)	30 June 2025 ( Audited )		
		Taka	Taka		
<b>5.a</b>	<b>Consolidated right of use assets</b>				
	Confidence Cement PLC	108,876,316	139,403,840		
	Zodiac Logistics Limited	-	-		
		<b>108,876,316</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	(32,333,200)	(40,855,085)		
	<b>Lease Liabilities</b>	<b>133,778,616</b>	<b>166,111,816</b>		
<b>5.02</b>	<b>Lease Liabilities- Maturity analysis</b>				
	Lease liabilities-Non current portion	89,911,227	125,816,038		
	Lease liabilities-Current portion	43,867,389	40,295,778		
		<b>133,778,616</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	89,911,227	125,816,038		
	Lease liabilities-Current portion	43,867,389	40,295,778		
		<b>133,778,616</b>	<b>166,111,816</b>		
	<u>Zodiac Logistics Limited:</u>				
	Lease liabilities-Non current portion	-	-		
	Lease liabilities-Current portion	-	-		
		<b>133,778,616</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>				
	<b>Particulars</b>	<b>Opening balance</b>	<b>Expenditure incurred during the period</b>	<b>Capitalized during the period</b>	<b>Closing balance</b>
	Plant & machinery	288,919,672	-	-	288,919,672
	Civil works	30,339,658	-	-	30,339,658
	<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 March 2026 (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 March 2026 (Un-audited)	30 June 2025 (Audited)
		Taka	Taka
<b>7.00</b>	<b>Investments</b>		
	Investment in subsidiary	99,000,000	99,000,000
	Investment in equity accounted investees	7,340,480,700	6,538,739,104
	Investment in unquoted shares	1,076,260,924	1,076,260,924
	Other investment	29,405,993	32,448,096
		<b>8,545,147,617</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)	29.79%	7.02.a
	Confidence Batteries Limited (CBL)	21.00%	7.02.b
		7,340,480,700	6,538,739,104
		-	-
		<b>7,340,480,700</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	801,741,596	1,207,678,891
	Share of revaluation surplus of land of CPHL	-	315,758,925
		6,503,980,700	5,702,239,104
		<b>7,340,480,700</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	-	-
		(103,145,000)	(103,145,000)
		-	-
<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>
<b>7.04</b>	<b>Other investment</b>		
	CBC-Confidence Cement Convention Centre	32,448,096	36,504,234
	Less : Amortization during the period	(3,042,103)	(4,056,138)
		<b>29,405,993</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 March 2026	30 June 2025
		(Un-audited)	(Audited)
		Taka	Taka
<b>7.a Consolidated investment</b>			
Confidence Cement PLC		8,545,147,617	7,746,448,124
Zodiac Logistics Limited		-	-
Less: Intra group elimination		(99,000,000)	(99,000,000)
		<b>8,446,147,617</b>	<b>7,647,448,124</b>
<b>8.00 Inventories</b>			
Raw materials	8.01	483,244,886	143,046,419
Raw materials in transit (Cement Plant)		-	64,890,524
Stores, spares and loose tools	8.02	135,697,398	218,012,939
Spares parts in transit (Cement Plant)		-	1,634,946
Packing materials		17,145,095	14,869,726
Work-in-process		16,386,154	45,490,725
		<b>652,473,533</b>	<b>487,945,279</b>
<b>8.01 Raw materials</b>			
<b><u>i. At Cement plant</u></b>			
Clinker		249,300,170	21,185,912
Gypsum		6,481,026	564,643
Fly ash		3,893,986	11,459,303
Lime stone		92,836,291	11,118,753
Slags		124,108,788	97,366,305
Grinding AID		6,624,625	1,351,503
		<b>483,244,886</b>	<b>143,046,419</b>
<b>8.02 Stores, spares and loose tools</b>			
<b><u>i. At Cement plant</u></b>			
Stores		9,585,775	46,828,237
Spare parts		125,258,965	169,726,338
Loose tools		852,658	1,458,364
		<b>135,697,398</b>	<b>218,012,939</b>
<b>8.a Consolidated inventories</b>			
Confidence Cement PLC		652,473,533	487,945,279
Zodiac Logistics Limited		-	-
		<b>652,473,533</b>	<b>487,945,279</b>
<b>9.00 Trade receivables</b>			
Against local sales	9.01	760,205,052	824,801,920
Against export		6,211,688	450,958
		<b>766,416,740</b>	<b>825,252,878</b>
<b>9.01 Against local sales</b>			
<b><u>i. At Cement plant</u></b>			
Dealers		421,533,928	458,000,713
Corporate		300,577,139	325,848,378
Individual		2,216,732	3,033,570
<b>Sub total</b>		<b>724,327,799</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>760,205,052</b>	<b>824,801,920</b>
<b>9.a Consolidated trade receivables</b>			
Confidence Cement PLC		766,416,740	825,252,878
Zodiac Logistics Limited		7,846,345	23,812,126
Less: Intra group elimination		(1,161,164)	(17,554,170)
		<b>773,101,921</b>	<b>831,510,834</b>



	Notes	31 March 2026	30 June 2025
		(Un-audited)	(Audited)
		Taka	Taka
<b>10.00 Advances, deposits and prepayments</b>			
Advances	10.01	1,070,619,607	2,154,290,889
Deposits	10.02	204,767,297	174,135,703
Prepayments	10.03	6,575,850	7,815,663
		<b>1,281,962,754</b>	<b>2,336,242,255</b>
<b>10.01 Advances</b>			
At Cement plant		994,704,351	2,078,375,633
At Ready-mix plant		75,915,256	75,915,256
		<b>1,070,619,607</b>	<b>2,154,290,889</b>
<b>10.02 Deposits</b>			
At Cement plant		204,767,297	174,135,703
At Ready-mix plant		-	-
		<b>204,767,297</b>	<b>174,135,703</b>
<b>10.03 Prepayments</b>			
At Cement plant		6,575,850	7,815,663
At Ready-mix plant		-	-
		<b>6,575,850</b>	<b>7,815,663</b>
<b>10.a Consolidated advances, deposits and prepayments</b>			
Confidence Cement PLC		1,281,962,754	2,336,242,255
Zodiac Logistics Limited		2,070,267	3,846,794
		<b>1,284,033,021</b>	<b>2,340,089,049</b>
<b>11.00 Other receivables</b>			
At Cement plant		583,774,873	43,497,113
At Ready-mix plant		-	-
		<b>583,774,873</b>	<b>43,497,113</b>
<b>11.a Consolidated other receivables</b>			
Confidence Cement PLC		583,774,873	43,497,113
Zodiac Logistics Limited		1,000,000	1,000,000
		<b>584,774,873</b>	<b>44,497,113</b>
<b>12.00 Short term investments</b>			
<u>Name of the Banks/Institutions</u>			
Prime Bank Limited		55,000,000	55,000,000
Union Capital Limited		20,000,000	20,000,000
United Commercial Bank PLC		8,550,000	16,140,000
Mutual Trust Bank Limited		76,568,050	50,464,650
Trust Bank Limited		32,490,000	36,833,000
Bank Asia PLC		1,420,000	-
		<b>194,028,050</b>	<b>178,437,650</b>
<b>12.a Consolidated short term investments</b>			
Confidence Cement PLC		194,028,050	178,437,650
Zodiac Logistics Limited		-	-
		<b>194,028,050</b>	<b>178,437,650</b>
<b>13.00 Cash and cash equivalents</b>			
Cash in hand	13.01	115,261	311,134
Cash at banks	13.02	84,760,534	51,702,536
		<b>84,875,795</b>	<b>52,013,670</b>



	31 March 2026 (Un-audited)	30 June 2025 (Audited)
	Taka	Taka
<b>13.01 Cash in hand</b>		
At Cement plant	115,260	311,133
At Ready-mix plant	1	1
	<b>115,261</b>	<b>311,134</b>
<b>13.02 Cash at banks</b>		
At Cement plant	84,752,666	51,694,668
At Ready-mix plant	7,868	7,868
	<b>84,760,534</b>	<b>51,702,536</b>
<b>13.a Consolidated cash and cash equivalents</b>		
Confidence Cement PLC	84,875,795	52,013,670
Zodiac Logistics Limited	1,677,837	578,937
	<b>86,553,632</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	<b>862,537,902</b>	<b>862,537,902</b>

#### 14.01 Composition of shareholders

Name of shareholders	31 March 2026		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 (NRB)	133,091	0.15	1,542	0.00
Financial Institutions	33,411,165	38.74	31,679,164	36.73
Investment Corporation of Bangladesh	12,307	0.01	12,307	0.01
Mutual Fund(s)	1,257,355	1.46	530,265	0.61
Investors Discretionary Account	90,550	0.10	90,550	0.10
General Public	25,176,813	29.19	27,767,453	32.19
	<b>86,253,790</b>	<b>100.00</b>	<b>86,253,790</b>	<b>100.00</b>

	31 March 2026 (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 March 2026 (Un-audited)	30 June 2025 (Audited)
	Taka	Taka
<b>15.02 Revaluation reserve</b>	337,441,628	348,258,534
	<b>337,441,628</b>	<b>348,258,534</b>

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



		31 March 2026 (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		41,196,095	36,829,375
Term loan - United Commercial Bank Limited		39,605,660	76,137,014
Term loan - IDLC Finance		18,656,423	25,286,552
Term loan -Trust Bank		66,457,175	78,760,381
Term loan -Mutual Trust Bank		62,146,654	-
Transferred to current portion of long term loans	21.00	(24,882,021)	(79,564,962)
		<b>203,179,986</b>	<b>137,448,360</b>
<b>16.a Consolidated long term borrowings</b>			
Confidence Cement PLC		203,179,986	137,448,360
Zodiac Logistics Limited		33,235,153	40,748,863
		<b>236,415,139</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		12,342,807	25,698,894
		<b>221,562,309</b>	<b>215,336,820</b>
Less: Paid during the period		(13,791,843)	(6,117,318)
		<b>207,770,466</b>	<b>209,219,502</b>
<b>17.a Consolidated defined benefit obligation ( gratuity)</b>			
Confidence Cement PLC		207,770,466	209,219,502
Zodiac Logistics Limited		-	-
		<b>207,770,466</b>	<b>209,219,502</b>
<b>18.00 Deferred tax liability</b>			
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 March 2026 (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		(9,595,547)	(9,540,602)
ROU Asset (Net of lease liabilities)		361,135	(14,029)
Gratuity		289,807	(3,916,315)
		<b>(8,944,605)</b>	<b>(13,470,946)</b>
Adjusted during the period against impact of depreciation on revaluation surplus		(2,704,226)	(3,623,567)
		<b>255,926,704</b>	<b>267,575,535</b>
<b>18.a Consolidated deferred tax liability</b>			
Confidence Cement PLC		255,926,704	267,575,535
Zodiac Logistics Limited		(895,530)	(505,702)
		<b>255,031,174</b>	<b>267,069,833</b>
<b>18.b Consolidated deferred tax expenses</b>			
Confidence Cement Limited		(8,944,605)	12,893,488
Zodiac Logistics Limited		(389,828)	330,294
		<b>(9,334,433)</b>	<b>13,223,782</b>
<b>19.00 Trade payables</b>			
At Cement plant		447,898,484	421,286,518
At Ready-mix plant		105,704,649	107,746,655
		<b>553,603,133</b>	<b>529,033,173</b>



	31 March 2026 (Un-audited)	30 June 2025 (Audited)
	Taka	Taka
<b>19.a Consolidated trade payables</b>		
Confidence Cement PLC	553,603,133	529,033,173
Zodiac Logistics Limited	9,159,032	8,477,015
Less: Intra group elimination	(1,161,164)	(17,554,170)
	<b>561,601,001</b>	<b>519,956,018</b>
<b>20.00 Short term borrowings</b>		
Deferred payment of L/C	2,007,968,928	1,935,947,870
Loan against Trust Receipt (LATR)	320,800,444	546,809,257
Time Loan/Demand Loan/Loan general	2,381,339,618	2,539,930,327
Cash Credit (Hypothecation)/OD General	920,657,288	928,854,478
	<b>5,630,766,278</b>	<b>5,951,541,932</b>
<b>20.a Consolidated short term borrowings</b>		
Confidence Cement PLC	5,630,766,278	5,951,541,932
Zodiac Logistics Limited	-	-
	<b>5,630,766,278</b>	<b>5,951,541,932</b>
<b>21.00 Current portion of long term borrowings</b>		
<b>At Cement Plant</b>		
Current portion of long term loans	24,882,021	79,564,962
	<b>24,882,021</b>	<b>79,564,962</b>
<b>21.a Consolidated Current portion of long term borrowings</b>		
Confidence Cement PLC	24,882,021	79,564,962
Zodiac Logistics Limited	12,499,998	50,000,000
	<b>37,382,019</b>	<b>129,564,962</b>
<b>22.00 Current tax liability</b>		
Opening Balance	104,990,548	98,355,769
Add: Provided during the year	69,277,885	88,823,716
Add: Prior year adjustment	-	(140,008)
	174,268,433	187,039,477
Less: Paid/Adjusted during the year	-	(82,048,929)
	<b>174,268,433</b>	<b>104,990,548</b>
<b>22.a Consolidated current tax liability</b>		
Confidence Cement PLC	174,268,433	104,990,548
Zodiac Logistics Limited	6,332,699	1,489,347
	<b>180,601,132</b>	<b>106,479,895</b>
<b>22.b Consolidated current tax expenses</b>		
Confidence Cement PLC	69,277,885	61,229,498
Zodiac Logistics Limited	4,843,352	178,920
	<b>74,121,237</b>	<b>61,408,418</b>
<b>23.00 Unclaimed dividend</b>	<b>Notes</b>	
<b>Cement plant:</b>		
Unclaimed cash dividend	23.01 92,137,139	90,771,938
Unclaimed fractional dividend	23.02 5,528,690	5,528,690
	<b>97,665,829</b>	<b>96,300,628</b>
<b>23.01 Unclaimed cash dividend</b>		
Opening balance	90,771,938	90,497,012
Cash dividend	87,527,035	86,253,790
	<b>178,298,973</b>	<b>176,750,802</b>
Paid during the period	(86,161,834)	(85,978,864)
	<b>92,137,139</b>	<b>90,771,938</b>



	31 March 2026 (Un-audited)	30 June 2025 ( Audited )
	Taka	Taka
<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	97,665,829	96,300,628
Zodiac Logistics Limited	-	-
	<b>97,665,829</b>	<b>96,300,628</b>
<b>24.00 Other liabilities</b>		
At Cement plant	129,065,869	118,483,473
At Ready-mix plant	8,094,910	8,094,910
	<b>137,160,779</b>	<b>126,578,383</b>
<b>24.a Consolidated Other liabilities</b>		
Confidence Cement PLC	137,160,779	126,578,383
Zodiac Logistics Limited	9,744,152	8,801,537
	<b>146,904,931</b>	<b>135,379,920</b>



	Notes	Nine months ended		Quarter ended	
		July to March	July to March	January to March	January to March
		2025-2026	2024-2025	2025-2026	2024-2025
		Taka	Taka	Taka	Taka
<b>25.00 Revenue</b>					
Revenue from local sales	25.01	3,364,064,692	3,143,215,305	1,164,444,031	1,271,263,620
Revenue from Export	25.02	42,838,516	33,245,584	7,728,598	14,127,251
		<b>3,406,903,208</b>	<b>3,176,460,889</b>	<b>1,172,172,629</b>	<b>1,285,390,871</b>
<b>25.01 Revenue from local sales</b>					
Gross sales	-	3,868,674,395	3,614,697,601	1,339,110,635	1,461,953,163
Less: Value Added Tax (VAT)		(504,609,703)	(471,482,296)	(174,666,604)	(190,689,543)
<b>Net sales</b>	-	<b>3,364,064,692</b>	<b>3,143,215,305</b>	<b>1,164,444,031</b>	<b>1,271,263,620</b>
<b>25.02 Revenue from Export</b>					
Export proceeds		43,109,096	33,425,049	7,764,354	14,192,836
Less: Export expenses		(270,580)	(179,465)	(35,756)	(65,585)
		<b>42,838,516</b>	<b>33,245,584</b>	<b>7,728,598</b>	<b>14,127,251</b>
<b>25.a Consolidated revenue</b>					
Confidence Cement PLC		3,406,903,208	3,176,460,889	1,172,172,629	1,285,390,871
Zodiac Logistics Limited		56,384,208	29,819,921	25,393,982	11,689,696
Less: Intra group elimination		(55,869,452)	(29,819,921)	(25,393,982)	(11,689,696)
		<b>3,407,417,964</b>	<b>3,176,460,889</b>	<b>1,172,172,629</b>	<b>1,285,390,871</b>
<b>26.00 Cost of sales</b>					
Raw materials consumed	26.01	2,283,683,134	1,972,809,184	748,995,683	787,699,048
Packing materials consumed		185,551,011	189,188,684	62,389,372	79,488,742
Consumption of work in process		29,104,571	27,801,097	36,799,221	13,045,221
Factory overhead	26.02	519,785,640	482,743,867	188,630,568	188,055,325
		<b>3,018,124,356</b>	<b>2,672,542,832</b>	<b>1,036,814,844</b>	<b>1,068,288,336</b>
<b>26.01 Raw materials consumed</b>					
At Cement plant		2,283,683,134	1,972,809,184	748,995,683	787,699,048
At Ready-mix plant		-	-	-	-
		<b>2,283,683,134</b>	<b>1,972,809,184</b>	<b>748,995,683</b>	<b>787,699,048</b>
<b>26.02 Factory overhead</b>					
At Cement plant		519,785,640	482,743,867	188,630,568	188,055,325
At Ready-mix plant		-	-	-	-
		<b>519,785,640</b>	<b>482,743,867</b>	<b>188,630,568</b>	<b>188,055,325</b>
<b>26.a Consolidated cost of sales</b>					
Confidence Cement PLC		3,018,124,356	2,672,542,832	1,036,814,844	1,068,288,336
Zodiac Logistics Limited		31,387,366	22,618,499	13,563,718	8,039,527
Less: Intra group elimination		(55,869,452)	(29,819,921)	(25,393,982)	(11,689,696)
		<b>2,993,642,270</b>	<b>2,665,341,410</b>	<b>1,024,984,580</b>	<b>1,064,638,167</b>
<b>27.00 Administrative expenses</b>					
At Cement plant		61,100,845	60,769,236	20,494,320	20,252,653
At Ready-mix plant		-	-	-	-
		<b>61,100,845</b>	<b>60,769,236</b>	<b>20,494,320</b>	<b>20,252,653</b>
<b>27.a Consolidated administrative expenses</b>					
Confidence Cement PLC		61,100,845	60,769,236	20,494,320	20,252,653
Zodiac Logistics Limited		61,900	53,750	4,400	-
		<b>61,162,745</b>	<b>60,822,986</b>	<b>20,498,720</b>	<b>20,252,653</b>
<b>28.00 Selling and distribution expenses</b>					
At Cement plant		77,053,510	60,759,451	28,445,355	20,954,586
At Ready-mix plant		-	-	-	-
		<b>77,053,510</b>	<b>60,759,451</b>	<b>28,445,355</b>	<b>20,954,586</b>
<b>28.a Consolidated selling and distribution expenses</b>					
Confidence Cement PLC		77,053,510	60,759,451	28,445,355	20,954,586
Zodiac Logistics Limited		-	-	-	-
		<b>77,053,510</b>	<b>60,759,451</b>	<b>28,445,355</b>	<b>20,954,586</b>



	Nine months ended		Quarter ended	
	July to March 2025-2026	July to March 2024-2025	January to March 2025-2026	January to March 2024-2025
<b>29.00 Other operating income/(loss)</b>				
At Cement plant	7,250,909	21,402,549	1,610,480	10,976,928
At Ready-mix plant	-	-	-	-
	<b>7,250,909</b>	<b>21,402,549</b>	<b>1,610,480</b>	<b>10,976,928</b>
<b>29.a Consolidated other operating income</b>				
Confidence Cement PLC	7,250,909	21,402,549	1,610,480	10,976,928
Zodiac Logistics Limited	-	-	-	-
	<b>7,250,909</b>	<b>21,402,549</b>	<b>1,610,480</b>	<b>10,976,928</b>
<b>30.00 Bank interest and charges</b>				
At Cement plant	414,876,411	471,320,613	143,693,685	141,716,179
At Ready-mix plant	-	-	-	-
	<b>414,876,411</b>	<b>471,320,613</b>	<b>143,693,685</b>	<b>141,716,179</b>
<b>30.a Consolidated bank interest and charges</b>				
Confidence Cement PLC	414,876,411	471,320,613	143,693,685	141,716,179
Zodiac Logistics Limited	7,120,852	11,959,611	1,961,904	3,611,885
	<b>421,997,263</b>	<b>483,280,224</b>	<b>145,655,589</b>	<b>145,328,064</b>
<b>31.00 Finance income</b>				
At Cement plant	15,034,340	10,110,370	5,332,540	3,120,530
At Ready-mix plant	-	-	-	-
	<b>15,034,340</b>	<b>10,110,370</b>	<b>5,332,540</b>	<b>3,120,530</b>
<b>31.a Consolidated finance income</b>				
Confidence Cement PLC	15,034,340	10,110,370	5,332,540	3,120,530
Zodiac Logistics Limited	-	-	-	-
	<b>15,034,340</b>	<b>10,110,370</b>	<b>5,332,540</b>	<b>3,120,530</b>
<b>32.00 Non-operating income/(loss)</b>				
At Cement plant	1,256,600	-	1,256,600	-
At Ready-mix plant	-	-	-	-
	<b>1,256,600</b>	<b>-</b>	<b>1,256,600</b>	<b>-</b>
<b>32.a Consolidated non-operating income/(loss)</b>				
Confidence Cement PLC	1,256,600	-	1,256,600	-
Zodiac Logistics Limited	-	-	-	-
	<b>1,256,600</b>	<b>-</b>	<b>1,256,600</b>	<b>-</b>
<b>33.00 Share of profit/(loss) of equity accounted investees</b>				
Confidence Enterprises Limited 33.01	801,741,596	944,018,247	195,981,564	235,774,646
Confidence Batteries Limited	-	-	-	-
	<b>801,741,596</b>	<b>944,018,247</b>	<b>195,981,564</b>	<b>235,774,646</b>
<b>33.01 Confidence Enterprises Limited</b>				
Net profit attributable to the shareholders' of associate	<b>2,691,311,164</b>	<b>2,622,272,907</b>	<b>657,877,019</b>	<b>654,929,573</b>
Ownership	29.79%	36.00%	29.79%	36.00%
Net profit / (Loss) attributable to Confidence Cement Limited	801,741,596	944,018,247	195,981,564	235,774,646
<b>33.a Consolidated share of profit/(loss) of equity accounted investees</b>				
Confidence Cement PLC	801,741,596	944,018,247	195,981,564	235,774,646
Zodiac Logistics Limited	-	-	-	-
	<b>801,741,596</b>	<b>944,018,247</b>	<b>195,981,564</b>	<b>235,774,646</b>
<b>34.00 Earnings per share- (EPS)</b>				
Net profit after tax attributable to shareholders	600,698,251	838,263,913	119,787,341	266,639,960
Weighted average number of ordinary shares	86,253,790	86,253,790	86,253,790	86,253,790
Basic Earnings Per Share (EPS)	6.96	9.72	1.39	3.09
<b>34.a Consolidated EPS</b>				
Net profit after tax attributable to shareholders	613,925,211	833,649,954	127,111,330	248,753,192
Weighted average number of ordinary shares	86,253,790	86,253,790	86,253,790	86,253,790
Basic Earnings Per Share (EPS)	7.12	9.67	1.47	2.88



	July to March 2025-2026	July to March 2024-2025
<b>35.00 Reconciliation of cash generated by operation</b>		
Profit before income tax	661,031,531	886,599,923
Depreciation charged	142,940,711	147,275,662
Amortization charged	33,569,627	34,036,902
Share of profit/(loss) of associates	(801,741,596)	(944,018,247)
Other Operating Income	(7,250,909)	(21,402,549)
Contribution to WPPF and welfare fund	-	-
Finance cost	414,876,411	471,320,613
Finance income	(15,034,340)	(10,110,370)
Lease Obligation paid	(32,333,200)	(31,853,235)
(Increase)/decrease in Inventory	(164,528,254)	69,708,383
(Increase)/decrease in Accounts receivable	58,836,138	79,386,734
Increase in Advance, Deposits and Pre-payments	1,054,279,501	(108,373,006)
Increase/(Decrease) in Accounts payable	24,569,960	97,477,162
Increase/(Decrease) in Other receivables	(540,277,760)	(12,684,977)
Increase/(Decrease) in Other Liabilities	10,582,396	(30,073,928)
Adjustment for excess gratuity provision over paid	(1,449,036)	12,503,824
<b>Net cash generated from operations</b>	<b>838,071,180</b>	<b>639,792,891</b>
	<b>31 March 2026</b>	<b>30 June 2025</b>
	<b>(Un-audited)</b>	<b>( Audited )</b>
<b>36.00 Net asset value (NAV) per share</b>		
Total Assets	15,569,906,020	15,303,393,172
Less: Liabilities	(7,419,002,245)	(7,668,364,839)
<b>Net asset value (NAV)</b>	<b>8,150,903,775</b>	<b>7,635,028,333</b>
Number of ordinary shares outstanding during the year	86,253,790	86,253,790
<b>Net asset value (NAV) per share</b>	<b>94.50</b>	<b>88.52</b>
<b>37.a Consolidated Net asset value (NAV) per share</b>		
Total Assets	15,667,446,630	15,410,115,766
Less: Liabilities	(7,487,916,585)	(7,759,821,729)
<b>Net asset value (NAV)</b>	<b>8,179,530,045</b>	<b>7,650,294,037</b>
Less: Non-controlling interest	(1,276,263)	(1,142,657)
<b>Assets attributable to owner's of the Company</b>	<b>8,178,253,782</b>	<b>7,649,151,380</b>
Number of ordinary shares outstanding during the year	86,253,790	86,253,790
<b>Net asset value (NAV) per share</b>	<b>94.82</b>	<b>88.68</b>
<b>37.00 Net operating cash flows per share (NOCFPS)</b>		
Net operating cash flows	445,267,294	199,858,343
Weighted average number of ordinary shares	86,253,790	86,253,790
	5.16	2.32
<b>38.a Consolidated Net operating cash flows per share (NOCFPS)</b>		
Net operating cash flows	491,379,906	234,219,416
Weighted average number of ordinary shares	86,253,790	86,253,790
	5.70	2.72
<b>38.00 Transactions with related parties</b>		
<b>38.01 Transaction with key management personnel</b>		
<b>Name of the Directors</b>	<b>Designation</b>	
Mr. Zahir Uddin Ahmed	Managing Director	4,143,750
Mr. Rupam Kishore Barua	Vice Chairman	3,900,000
Mrs. Runu Anwar	Director	1,706,250
Mr. Salman Karim	Director	1,706,250
		11,456,250
<b>38.02 Transaction with other related parties</b>		
<b>Name of the related party</b>	<b>Nature of transaction</b>	
Confidence Infrastructure Ltd.	Cement sale	45,714,439
Confidence Enterprise Limited	Against Share sales	464,551,570
Confidence Cement Dhaka Ltd.	Construction Materials	2,695,349
Zodiac Logistics Limited	Various Transactions	(1,161,164)
		54,871,451
		1,359,751,566
		2,695,349
		(17,554,170)