

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন।”

“Investment in capital market involves certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions.”

PUBLIC OFFER OF 30,000,000 ORDINARY SHARES OF TK. 10 EACH TOTALING TK. 300,000,000.

Opening and Closing Date of Subscription

Opening Date:

Closing Date:

Issue Date of the Prospectus:

Prospectus of

**DHAKATHAI
ALCOMAXX PLC**

MANAGER TO THE ISSUE

PBIL

Prime Bank Investment Ltd.

Powering Business Solutions
(A Subsidiary of Prime Bank Limited)

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

a) PRELIMINARY INFORMATION AND DECLARATION

- (i) Name(s), address(s), telephone number(s), web address(s), e-mail(s), fax number(s) and contact persons of the issuer, issue manager(s), underwriter(s), auditors, credit rating company and valuer:

Name and Address	Contact Person	Contact Details
Issuer		
Dhakathai Alcomaxx PLC Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka.	Md. Mahfug Alam Company Secretary	Tel: +88-02-222282666 Fax: N/A E-mail: mahfugalam@dhakathaiibd.com Website: www.dhakathaiibd.com
Manager to The Issue		
Prime Bank Investment Limited Tajwar Centre (5 th Floor), House# 34, Road# 19/A, Block# E, Banani, Dhaka-1213	Syed M Omar Tayub Managing Director & CEO	Tel: +88-02-48810315-6 Fax: +88-02-48810314 E-mail: info@pbil.com.bd Website: www.pbil.com.bd
Auditors		
G. Kibria & Co. Chartered Accountants Plot 51, Floor-2, Road 14, Block-G, Niketon, Gulshan-1, Dhaka	Mohammad Showket Akber, FCA Partner	Tel: +88-02-223388071 Fax: N/A E-mail: gkibria@gkibriaandco.com Website: www.gkibriaandco.com
Underwriters		
Prime Bank Investment Limited Tajwar Centre (5 th Floor), House# 34, Road# 19/A, Block# E, Banani, Dhaka-1213	Syed M Omar Tayub Managing Director & CEO	Tel: +88-02-48810315-6 Fax: +88-02-48810314 E-mail: info@pbil.com.bd Website: www.pbil.com.bd
LankaBangla Investments Limited Assurance Nazir Tower (Level-08), 65/B, Kemal Ataturk Avenue, Banani, Dhaka - 1213	Mr. Iftekhhar Alam Chief Executive Officer	Tel: +88-02-55034853-5 Fax: +88-02-55034856 E-mail: info@lankabangla- investments.com Website: www.lankabangla- investments.com
EC Securities Limited Kazi Tower (5 th Floor), 86, Naya Palton, Dhaka-1000	Md. Iftaqar Islam Senior Reconciliation & Compliance Officer	Tel: +88-02-48313136 Fax: +88-02-48313638 E-mail: ifteqar.i@ecslbd.com Web: www.ecslbd.com

- (ii) A person interested to get a prospectus may obtain from the Issuer, and the Issue Manager(s);
- (iii) "If you have any query about this document, you may consult the Issuer, Issue Manager and underwriter";
- (iv) "CONSENT OF THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE OR OFFER OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2015. IT MUST BE DISTINCTLY UNDERSTOOD THAT IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS

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SECURITIES OR FOR THE CORRECTNESS OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, CHIEF FINANCIAL OFFICER, COMPANY SECRETARY, ISSUE MANAGER, ISSUE MANAGER'S CHIEF EXECUTIVE OFFICER, UNDERWRITERS, AUDITOR(S), VALUER AND/OR CREDIT RATING COMPANY (IF ANY)."

(v) 'Risk in relation to the first issue'

"This being the first issue of the Issuer, there has been no formal market for the securities of the Issuer. The face value of the securities is Tk. 10.00 (ten) and the issue price is Tk. 10.00 (ten), i.e. the face value. The issue price has been determined and justified by the Issuer and the Issue Manager as stated under the paragraph on "Justification of Issue Price" should not be taken to be indicative of the market price of the securities after listing. No assurance can be given regarding an active or sustained trading of the securities or the price after listing."

(vi) 'General Risk'

"Investment insecurities involves a degree of risk and investors should not invest any funds in this offer unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this offer. For taking an investment decision, investors must rely on their own examination of the Issuer and the offer including the risks involved. The securities have not been recommended by the Bangladesh Securities and Exchange Commission (BSEC) nor does BSEC guarantee the accuracy or adequacy of this document. Specific attention of investors is invited to the statement of 'risk factors' given on page number(s) "from 184 to 193"

(vii) 'Dhakathai Alcomaxx PLC's Absolute Responsibility'

"The issuer, having made all reasonable inquiries, accepts responsibility for and confirms that this prospectus contains all material information with regard to the issuer and the issue, that the information contained in the prospectus are true, fair and correct in all material aspects and are not misleading in any respect, that the opinions and intentions expressed herein are honestly held and that there are no other facts, the omission of which make this document as a whole or any of such information or the expression of any such opinions or intentions misleading in any material respect."

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Amni Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

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15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পূর্জিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

b) Availability of Prospectus:

- (i) Names, addresses, telephone numbers, fax numbers, website addresses and e-mail addresses and names of contact persons of the institutions where the prospectus and abridged version of prospectus are available in hard and soft forms;

Name and Address	Contact Person	Contact Details
Issuer		
Dhakathai Alcomaxx PLC. Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka	Md. Mahfug Alam Company Secretary	Tel: +88-02-222282666 Fax: N/A E-mail: mahfugalam@dhakathaibd.com Website: www.dhakathaibd.com
Manager to The Issue		
Prime Bank Investment Limited Tajwar Centre (5 th Floor), House# 34, Road# 19/A, Block# E, Banani, Dhaka-1213	A K M Maruf Siddique Senior Officer	Tel: +88-02-48810315-6 Fax: +88-02-48810314 E-mail: maruf@pbil.com.bd Website: www.pbil.com.bd
Stock Exchanges		
Dhaka Stock Exchange PLC. DSE Library DSE Tower, Plot # 46, Road # 21, Nikunja-2, Dhaka-1229	Aflazur Rahman Manager	Tel: +88-02-9564601-7, +88-02-9666944-8 Fax: +88-02-9569755, +88-02-9564727 E-mail: research@dsebd.org Website: www.dsebd.org
Chittagong Stock Exchange PLC. CSE Library CSE Building, 1080 Sk. Mujib Road, Agrabad C/A, Chittagong-4100 Dhaka liaison Office: 52-53, Dilkusha C/A, Dhaka-1000	Mohammad Habib Ullah Deputy Manager	Tel: +88-031-714632-3, +88-031-720871 Fax: +88-031-714101, +88-02-9513911-15 E-mail: jabed@cse.com.bd Website: www.cse.com.bd

Prospectus would also be available on the websites of the Dhakathai Alcomaxx PLC. (www.dhakathaibd.com), Prime Bank Investment Limited. (www.pbil.com.bd), BSEC (www.sec.gov.bd), DSE (www.dsebd.org), CSE (www.csebd.com) and at the Public Reference Room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

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(ii) Names and dates of the newspapers where abridged version of prospectus was published.

Date of publication of the abridged version of the prospectus [*]

SL No.	Name	Date
Bengali Newspapers		
1	[*]	[*]
2	[*]	[*]
English Newspapers		
1	[*]	[*]
2	[*]	[*]

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

5 AUG 2024

Ahmed Jamaal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

(iii) Definitions and Acronyms or Elaborations:

A		
AGM	:	Annual General Meeting
Allotment	:	Letter of allotment for shares
ALCO	:	Asset Liability Committee
ALM	:	Asset Liability Management
"Articles" or "Articles of Association" or "AoA"	:	The Articles of Association of Dhakathai Alcomaxx PLC.
"Board" or "Board of Directors" or "our Board"	:	The Board of Directors of Dhakathai Alcomaxx PLC as duly constituted from time to time including any committees thereof
B		
BB	:	Bangladesh Bank
BO A/C	:	Beneficial Owner account or Depository account
BAS	:	Bangladesh Accounting Standard
BDT	:	Bangladeshi Taka
BSEC	:	Bangladesh Securities and Exchange Commission
BFRS	:	Bangladesh Financial Reporting Standard
BIDA	:	Bangladesh Investment Development Authority
C		
CDBL	:	Central Depository Bangladesh Limited
CFO	:	Chief Financial Officer
Companies Act	:	Companies Act, 1994 (Act No. XVIII of 1994)
CSE	:	Chittagong Stock Exchange PLC.
CIB	:	Credit Information Bureau
CIS	:	Collective Investment Scheme
Commission	:	Bangladesh Securities and Exchange Commission
CS	:	Company Secretary
D		
DSE	:	Dhaka Stock Exchange PLC.
E		
EI	:	Eligible Investor
EPS	:	Earnings per share
Exchanges	:	Stock Exchanges
EUR	:	Euro
F		
FC Account	:	Foreign Currency Account
FCA	:	Fellow Chartered Accountants
G		
GP	:	General Public
GBP	:	Great Britain Pound
I		
ICT	:	Information and Communications Technology
IPO	:	Initial Public Offering
Issue	:	Public Issue
Issuer	:	Dhakathai Alcomaxx PLC.
Issue Manager	:	Prime Bank Investment Limited
L		
L/C	:	Letter of Credit
M		
"Memorandum" or "Memorandum of Association" or "MoA"	:	The Memorandum of Association of Dhakathai Alcomaxx PLC.
N		
NAV	:	Net Asset Value
NBFI	:	Non-Bank Financial Institution
NBR	:	National Board of Revenue
NRB	:	Non-resident Bangladeshi

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024

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NOCFPS	:	Net Operating Cash Flow Per Share
O		
"Our Company"	:	Dhakathai Alcomaxx PLC, a Public Limited Company under the Companies Act 1994.
Offering Price	:	Price of the Securities of Dhakathai Alcomaxx PLC, being offered
P		
P/E	:	Price Earnings ratio
PBIL	:	Prime Bank Investment Limited
R		
Registered Office	:	Head Office of the Company
RJSC	:	Registrar of Joint Stock Companies & Firms
S		
Securities	:	Shares of Dhakathai Alcomaxx PLC.
Securities Market	:	The Share Market of Bangladesh
Sponsors	:	The Sponsor Shareholders of Dhakathai Alcomaxx PLC.
Subscription	:	Application Money
T		
The Company	:	Dhakathai Alcomaxx PLC, a Public Limited Company under the Companies Act 1994.
U		
USD	:	United States Dollar
V		
VAT	:	Value Added Tax
[]		Will be incorporate after getting information

15 AUG 2024
Syed M Omar Tayeb
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Md. Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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(b) The names of the sponsors and directors of the issuer;	32
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b) The date on which he first became a director and the date on which his current term of office shall expire;	123
c) If any director has any type of interest in other businesses, names and types of business of such organizations. If any director is also a director of another company or owner or partner of any other concern, the names of such organizations;	123
d) Statement of if any of the directors of the issuer are associated with the securities market in any manner. If any director of the Issuer company is also a director of any issuer of other listed securities during last three years then dividend payment history and market performance of that issuer;	124
e) Any family relationship (father, mother, spouse, brother, sister, son, daughter, spouse's father, spouse's mother, spouse's brother, spouse's sister) among the directors and top five officers;	124
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g) Short bio-data of each director;	125
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i) Name with position, educational qualification, age, date of joining in the company, overall experience (in year), previous employment, salary paid for the financial year of the Chief Executive Officer, Managing Director, Chief Financial Officer, Company Secretary, Advisers, Consultants and all Departmental Heads. If the Chairman, any director or any shareholder received any monthly salary than this information should also be included; ..	128

15 AUG 2024
 Md. Zahurul Islam
 Managing Director
 Dhaka Alcomaxx PLC

15 AUG 2024
 Ahmed Jamal Shah
 Chief Financial Officer
 Dhaka Alcomaxx PLC

15 AUG 2024
 Md. Mahfug Alam
 Company Secretary
 Dhaka Alcomaxx PLC

j) Changes in the key management persons during the last three years. Any change otherwise than by way of retirement in the normal course in the senior key management personnel particularly in charge of production, planning, finance and marketing during the last three years prior to the date of filing the information memorandum. If the turnover of key management personnel is high compared to the industry, reasons should be discussed;....	129
k) A profile of the sponsors including their names, father's names, age, personal addresses, educational qualifications, and experiences in the business, positions or posts held in the past, directorship held, other ventures of each sponsor and present position;	129
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b) Any transaction or arrangement entered into by the issuer or its subsidiary or associate or entity owned or significantly influenced by a person who is currently a director or in any way connected with a director of either the issuer company or any of its subsidiaries or holding company or associate concerns, or who was a director or connected in any way with a director at any time during the last three years prior to the issuance of the prospectus; ..	135
c) Any loans either taken or given from or to any director or any person connected with the director, clearly specifying details of such loan in the prospectus, and if any loan has been taken from any such person who did not have any stake in the issuer, its holding company or its associate concerns prior to such loan, rate of interest applicable, date of loan taken, date of maturity of loan, and present outstanding of such loan.....	135
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15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

b) Aggregate amount of remuneration paid to all directors and officers as a group during the last accounting year:	137
c) If any shareholder director received any monthly salary or perquisite or benefit it must be mentioned along with date of approval in AGM or EGM, terms thereof and payments made during the last accounting year;	137
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b) If any assets were acquired or to be acquired within next two financial years from the aforesaid persons, the amount paid for such assets and the method used to determine the price shall be mentioned in the prospectus, and if the assets were acquired by the said persons within five years prior to transfer those to the issuer, the acquisition cost thereof paid by them. .	141
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c) The average cost of acquisition of equity shares by the directors certified by the auditors;	146
d) A detail description of capital built up in respect of shareholding (name-wise) of the issuer's sponsors/ directors. In this connection, a statement to be included:	147
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Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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SECTION - I

EXECUTIVE SUMMARY


15 AUG 2024
Md. Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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a) About the Industry

The aluminum profiles industry in Bangladesh is experiencing significant growth and transformation, particularly in the construction sector where aluminum products are increasingly substituting traditional materials like wood. The transition to aluminum extrusions is driven by their numerous advantages, including attractive appearance, lightweight nature, strength, corrosion resistance, durability, and ease of fabrication and maintenance.



The adoption of aluminum extrusion products has become prevalent in modern office complexes and houses, where they are commonly used for exterior panels, doors, windows, railings, staircases, and corridors. Additionally, these products find applications in furniture making, automobile accessories, and ladders, further expanding their market reach.

The sector has witnessed substantial growth over the years, with around Tk 1,000 crore invested in the industry and a market demand of nearly 60,000 tonnes per annum. Local manufacturers, numbering around 10 companies, are meeting 90 percent of this domestic demand. Major players in Bangladesh's aluminum extrusion sector include Dhakathai Alcomaxx PLC, KAI Bangladesh Aluminium Ltd, Chung Hua Aluminium Industry Ltd, Bangladesh Thai Aluminium Ltd, PHP Group, Nikki Thai Aluminium Ltd, and Star Thai Aluminium Ltd.

The global aluminum extrusion market is also experiencing robust growth, with a market size valued at \$57.29 billion in 2020 and expected to grow at a compound annual growth rate (CAGR) of 7.8 percent from 2021 to 2028. The Asia-Pacific region, including countries like China, India, Vietnam, Japan, and South Korea, dominates the global market, accounting for over 74 percent of the revenue share in 2020.

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investments Limited
Head Office: Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

In Bangladesh, companies like Dhakathai Alcomaxx PLC are leading the charge, producing a wide range of aluminum profiles for various applications such as windows, doors, LED lights, ladders, pipes, and curtain walls. Despite facing challenges such as fluctuating raw material prices and competition from low-quality products in the market, manufacturers are striving to maintain product quality and expand their market presence.

The sector's growth trajectory is fueled by the continuous introduction of new products to meet evolving customer demands. With investments in production capacity expansion and the introduction of new technologies, companies like Dhakathai Alcomaxx PLC are optimistic about sustaining the sector's growth momentum.

Moreover, there is a growing awareness among consumers about the benefits of aluminum profile products, particularly their durability and resistance to damage compared to traditional materials like wood. This, coupled with the shortage of timber, has further accelerated the adoption of aluminum extrusions in construction and furniture making.

Despite the challenges posed by the COVID-19 pandemic, which temporarily impacted construction activities and sales, the long-term outlook for the aluminum industry in Bangladesh remains positive. With a burgeoning demand for high-quality, environmentally friendly construction materials, coupled with advancements in technology and innovation, the sector is poised for continued growth and expansion in the coming years.

Sources:

1. <https://www.furniturefitnes.com/aluminium-profiles/bangladesh/>
2. <https://businessposibd.com/trade/aluminium-by-products-substituting-wood-27031>

b) About the Issuer

A short profile of the Company is presented below:

Incorporation	September 7, 1997
Commencement of Commercial Operation	N/A
Registered & Head Office	Elite Rowshan Villa Apartment No. A-2, Plot-03, Road No: 9/A, Block-J, Baridhara, Dhaka
Factory Address	Burirpara, East Norshinghpur, Ashulia, Savar, Dhaka
Nature of Business	Dhakathai Alcomaxx PLC is a leading manufacturer of aluminium profiles for architectural and industrial purposes as well as furniture, office partition, pipes and hollow tubes.
Background of the Company	Dhakathai Alcomaxx PLC came into existence on September 7, 1997 by incorporating as a private limited company under the companies Act, 1994 vide registration no. c-33796(542)/197. The company commenced its commercial production during the year 1998. The company was converted into a public limited company in 2017.

15 AUG 2024
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Managing Director & CEO
Prime Bank Investment Limited
House 22/100, Dhaka

15 AUG 2024
Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

C) Financial Information

Major financial information of Dhakathai Alcomaxx PLC. is as follows:

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Revenues	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176
Gross Profit	336,776,774	642,697,371	591,804,356	409,204,507	273,341,321	280,353,667
Operating Profit	102,327,846	216,710,595	201,600,524	95,057,861	77,278,334	82,517,176
Net Profit after Tax	73,524,617	145,564,805	135,357,916	68,832,588	54,412,426	53,636,165
Total Assets	3,782,150,542	3,705,243,166	3,123,684,252	2,551,849,882	1,998,094,075	1,534,425,929
Share Capital	1,330,000,000	1,280,972,760	1,113,889,360	700,000,000	450,021,010	93,758,200
Retained Earnings	175,978,924	151,481,547	173,000,142	247,642,227	178,809,638	124,397,212
Net Asset Value per share	11.32	11.96	11.55	13.57	15.87	61.27
Basic Earnings per Share (EPS)	0.55	1.21	1.55	1.28	1.21	5.72

d) Features of the issue and its objective

Size of the Issue	Tk. 300,000,000
Offer Price	Tk. 10.00 each at par
Number of Share to be Issued	30,000,000
Purpose of Raising Fund	Please see details in the section-xxii as titled of "Use of proceeds" of this prospectus

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

e) Legal and other Information

Sl.	Description of Certificate/License/Registration	License Issuer/Issuing Authority	Certificate/License s No.	Validity
1	Certificate of Incorporation	Registrar of Joint Stock Companies & Firms, Bangladesh (RJSC)	C-33796(542)/97	N/A
2	Commencement of Business	Registrar of Joint Stock Companies & Firms, Bangladesh (RJSC)	N/A	N/A
3	Trade License	Yearpur Union Parishad	20192617223009318	30.06.2024
4	TIN Certificate	National Board of Revenue, Taxes Circle-266 (Company), Taxes zone 13, Dhaka	861566184319	N/A
5	BIN Certificate	National Board of Revenue, Dhaka (West) Savar Division	000248178-0403	N/A
6	Import Registration Certificate	Office of the Chief Controller of Import and Export	260326120194620	30.06.2024
7	Fire License	Fire Service & Civil Defense, Bangladesh	AD Dhaka- 3234616	30.06.2024
8	Environment Certificate	Directorate of Environment, Bangladesh	24-114511	08.11.2024
9	Membership Certificate	Dhaka Chamber of Commerce & Industry	09-723	30.12.2024

f) Promoter's Background

The following persons are the promoters of December 31, 2023:

Sl.	Name	Nationality	Position
1	Mr. Kareem Din	American	Chairman
2	Mr. Md. Soleman Molla	Bangladeshi	Vice-Chairman
3	Mr. Noordin Charania	Pakistani	Sponsor Director
4	Mrs. Husna Din	American	Sponsor Director
5	Mr. Saleem Ahmed	Pakistani	Sponsor Director
6	Mr. Sharif Aziz	Bangladeshi	Shareholder Director
7	Mr. Karim Kamaluddin Charania	Pakistani	Shareholder Director

Their background is stated below:

Mr. Kareem Din, Chairman

Mr. Kareem Din is a highly accomplished and visionary business leader with a proven track record of success in navigating companies to unprecedented growth and profitability. He serves as a Director and Chairman of the company, bringing with him 26 years of experience in the Aluminium Industry. Additionally, Mr. Kareem Din holds the position of chairman at Dalco Building Systems Ltd and Panache (Pvt) Ltd. He completed his MBA in finance from Florida International University in the USA. He is committed to enhancing the overall industry and contributing to the development of good organizational practices.

Mr. Md. Soleman Molla, Vice Chairman

Mr. Md. Soleman Molla is the Director and Vice Chairman of Dhakathai Alcomaxx PLC. He has more than 25 years of working experience in Aluminium Industry of Bangladesh. He had

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited

completed HSC from Kabi Nazrul Govt. college and university. After completing his studies, he joined his father's business and later, joined to the Dhaka Thai Ltd in the year 2003. Additionally, Mr. Md. Soleman Molla holds the position of Managing Director at Molla Adib Mohammad Limited and Proprietor of Adib Enterprise. He has entrepreneurial mind set with good marketing network and better insight about Aluminium industry of Bangladesh. He has travelled to several countries across the globe for exploring better business opportunities.

Mr. Mohammad Zahirul Islam, Managing Director

Mr. Mohammad Zahirul Islam is a result driven Strategist- with 25 years' experience in managing enterprise projects and strategic initiatives in Business. Proficient at planning efficient operations roadmap. Business Partner to support business growth. Solid end to end ERP implementation experience with Telco, RMG & Manufacturing and Digitalization projects for Bank in Bangladesh. He had completed B.S in Computer Science City College of The City University of New York, USA and Project Management Professional certified project manager by Project Management Institute, USA. He joined with Dhakathai Alcomaxx PLC in 2022 and performing as a Managing Director with the company.

Mr. Sharif Aziz, Director

Brigadier General Sharif Aziz, PSC (retd) is one of the renowned officers of the Bangladesh Army. After retirement he serves as a director of the company, bringing with him 26 years of experience in the Aluminium Industry. Additionally, Mr. Sharif Aziz holds the position of Managing Director at Elite Security Services Limited, Elite Logistic Services Limited and Director of Kai Aluminium Bangladesh Limited.

Brigadier General Sharif Aziz achieved distinction in number of courses in intelligence & security. He was awarded the prestigious symbol of 'PSC' from the Malaysian Armed Forces Staff College in 1981. He is also a graduate of Resource Management Centre, California, U.S.A. He took a Mid-Level Management Course from Institute of Public Administration, Malaysia. He led the Bangladesh Military Delegation to Pacific Management Seminar in 1992, held in Hawaii, U.S.A. He was invited by the Netherlands Government to attend a 3 weeks Export, Marketing and Management Seminar by CBI in 1994 (Centre for Promotion of Imports from Developing Countries).

Mr. Noordin Charania, Director

Mr. Noordin Charania is a highly experienced professional with 40 years of expertise in the field of Aluminium Extrusions. He holds a degree in Mechanical Engineering from the United States, providing him with a strong technical foundation. Throughout his career, Mr. Charania has demonstrated exceptional leadership and industry knowledge, contributing significantly to the growth and success of Dhakathai Alcomaxx PLC. As Director, he plays a pivotal role in guiding the company's strategic direction and ensuring its continued excellence in the aluminium extrusions industry.

Mr. Saleem Ahmed, Director

Mr. Saleem Ahmed is the Director of Dhakathai Alcomaxx PLC. He has 33 years' experience in the field of Aluminium Extrusions. He completed B.Com. Economics from Lahore Govt.

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
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15 AUG 2024
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15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

College of Commerce in Pakistan. He working in various capacities. Heading sales and marketing all over Pakistan for industry based in Karachi Pakistan. Since 1997 associated with Metal Extrusions Ltd and then since inception of Dhaka Thai Ltd. Designing layouts and installation of all machineries in Dhaka Thai were carried out under his supervision.

Mrs. Husna Din, Director

Mrs. Husna Din is the Director of Dhakathai Alcomaxx PLC. He has 26 years' experience in the field of Aluminium Industry. He completed Bachelor of Aarts (B.A) from Saint Joseph's College in Pakistan. Since 1997, Mrs. Din has played a pivotal role as Sponsor Director at Dhakathai Alcomaxx PLC, contributing to the company's strategic growth and success.

Mr. Karim Kamaluddin Charania, Director

Mr. Karim Kamaluddin Charania is the Director of Dhakathai Alcomaxx PLC. He has 23 years' experience in the field of Aluminium Extrusions and buying operations. From the very beginning he involved with family business of Metals, family is pioneers in metal business since 1947 in Karachi by the name of Charania (Group) Metals. After receiving higher education from USA, moved to Bangladesh and further completed Bachelor of Business Administration BBA in Finance and Marketing from North South University. After fulfillment of studies, started a Garment Buying House exporting to EU / USA & CANADIAN Markets and involve with the Dhkathai Alcomaxx PLC as a Director of the company.

g) Capital Structure and History of Capital Raising

Authorized Capital

The company has authorized capital of Tk. 3,000,000,000 comprises of 300,000,000 nos. of share @Tk. 10.00 per share.

Paid-up Capital

At present the Company has Tk. 1,330,000,000 paid up capital which comprises of 133,000,000 numbers of shares @ Tk. 10.00 per share.

Capital Structure of the Company:

Particulars	No. of Shares	Face Value	Issue Price	Amount in Taka
Authorized Capital	300,000,000	10	10	3,000,000,000
Before IPO:				
Paid-up capital	133,000,000	10	10	1,330,000,000
After IPO:				
To be issued through IPO	30,000,000	10	10	300,000,000
Paid-up capital (Post IPO)	163,000,000	10	10	1,630,000,000

15 AUG 2024
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Managing Director & CEO
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Head Office, Dhaka

15 AUG 2024
Md. Mahfug Alam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
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Dhakathai Alcomaxx PLC

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

History of Capital Raising:

Allotment History of Securities					
Allotment Date	Form of Consideration (# of Shares)			Issue Price (Tk.)	Amount of Share Capital (Tk.)
	Cash	Other Than Cash	Bonus Issue		
1 st (subscriber to the Memorandum & Articles of Association at the time of incorporation) September 7, 1997	300	-	-	10	3,000
2 nd Allotment August 12, 1998	5,700	-	-	10	57,000
3 rd Allotment June 1, 2002	700,000	-	-	10	7,000,000
4 th Allotment July 2, 2003	397,120	-	-	10	3,971,200
5 th Allotment March 15, 2008	165,501	-	-	10	1,655,000
6 th Allotment January 3, 2010	1,729,890	-	-	10	17,298,900
7 th Allotment November 4, 2016	6,377,310	-	-	10	63,773,100
8 th Allotment August 21, 2019	35,626,281	-	-	10	356,262,810
9 th Allotment September 28, 2020	15,524,685	-	-	10	155,246,850
10 th Allotment May 24, 2021	9,473,214	-	-	10	94,732,140
11 th Allotment November 28, 2021	208,312	-	-	10	2,083,120
12 th Allotment December 7, 2021	-	-	21,000,000	10	210,000,000
13 th Allotment March 27, 2022	20,180,624	-	-	10	201,806,240
14 th Allotment December 29, 2022	-	-	16,708,340	10	167,083,400
15 th Allotment December 21, 2023	-	-	4,902,724	10	49,027,240
Total:					1,330,000,000

* The company change the face value of share from tk. 100 to tk. 10 on November 04, 2016.

h) Summary of Valuation Report of securities

Method 1	Net Asset Value (NAV) per share	11.31
Method 2	a) Historical Earnings-Based Valuation (Considering Market P/E)	11.42
	b) Historical Earnings-Based Valuation (Considering Sector P/E)	23.45
Method 3	Average Market Price of Similar Stock based Valuation	39.43

15 AUG 2024
Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

i) Others

1. Disclosure regarding material change

Rule: 3(2)(c)

DECLARATION REGARDING MATERIAL CHANGE

This is to declare that Dhakathai Alcomaxx PLC has not made any material change including raising of paid-up capital after the date of audited financial statements as included in the prospectus.

Sd/-

Mohammad Zahirul Islam
Managing Director

Date: April 01, 2024

2. Disclosure regarding no connection between the issue manager(s) and the issuer

Rule: 3(2)(d)

**DECLARATION ABOUT NOT HOLDING SECURITIES OF THE ISSUER BY
THE MANAGER TO THE ISSUE**

This is to declare that Prime Bank Investment Limited, Manager to the Issue for upcoming IPO of Dhakathai Alcomaxx PLC; is in no way connected with the issuer and does not hold any of its securities.

Sd/-

Mohammad Zahirul Islam
Managing Director

Date: April 01, 2024

**DECLARATION ABOUT NOT HOLDING SECURITIES OF THE ISSUER BY
THE MANAGER TO THE ISSUE**

This is to declare that Prime Bank Investment Limited, Manager to the Issue for upcoming IPO of Dhakathai Alcomaxx PLC is in no way connected with the issuer and does not hold any of its securities.

Sd/-

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited

Date: April 01, 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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3. Disclosure regarding non-applicability of cost audit

Rule: 3(2)(f)

DECLARATION REGARDING COST AUDIT

This is to declare that Dhakathai Alcomaxx PLC did not make any cost audit as it is not applicable for this type of company as per the latest rules/regulations/directives in this regard.

Sd/-

Mohammad Zahirul Islam

Managing Director

Date: April 01, 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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SECTION - II

CONDITIONS IMPOSED BY THE COMMISSION IN THE CONSENT LETTER

This part will be incorporated after getting consent letter from Bangladesh Securities Exchange (BSEC).

15 AUG 2024
Syed M Omar Tayyub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhaka Alcomaxx PLC

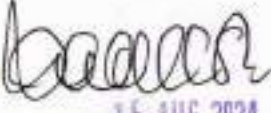
15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

SECTION - III

DECLARATION AND DUE DILIGENCE CERTIFICATES


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC


15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office Dhaka

Annexure-A

Declaration about the responsibility of the Directors, including the CEO of the Issuer in respect of the prospectus

[See rule 4 (1)(d)]

This prospectus has been prepared, seen and approved by us, and we, individually and collectively, accept full responsibility for the authenticity, accuracy and adequacy of the statements made, information given in the prospectus, documents, financial statements, exhibits, annexes, papers submitted to the Commission in support thereof, and confirm, after making all reasonable inquiries that all conditions concerning this public issue and prospectus have been met and that there are no other information or documents, the omission of which make any information or statements therein misleading for which the Commission may take any civil, criminal or administrative actions against any or all of us as it may deem fit.

We also confirm that full and fair disclosures have been made in this prospectus to enable the investors to make a well-informed decision for investment.

Sd/-
Kareem Din
Chairman

Sd/-
Md. Soleman Molla
Vice Chairman

Sd/-
Sharif Aziz
Director

Sd/-
Saleem Ahmed
Director

Sd/-
Karim Kamaluddin Charania
Director

Sd/-
Noordin Charania
Director

Sd/-
Husna Din
Director

Sd/-
Mohammad Zahirul Islam
Managing Director

Sd/-
Sulaiman S. Ajanee
Independent Director

Sd/-
Zeeshan Hasib
Independent Director

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhaka Hai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhaka Hai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhaka Hai Alcomaxx PLC

Annexure-B

Due Diligence Certificate by Issue Manager
(Prime Bank Investment Limited)
[Rule 4 (1)(d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public Issue of 30,000,000 Ordinary Shares of Tk. 300,000,000 by Dhakathai Alcomaxx PLC.

Dear Sir,

We, the issue manager(s) to the above-mentioned forthcoming issue, state and confirm as follows:

1. We have examined all the documents submitted with the application for the above-mentioned public issue, visited the premises of the issuer and interviewed the Chairperson, Directors and key management personnel of the issuer in connection with the finalization of the prospectus pertaining to the said issue;
2. On the basis of such examination and the discussions with the directors, officers and auditors of the issuer, other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer.

WE CONFIRM THAT:

- a. The prospectus filed with the Commission is in conformity with the documents, materials and papers relevant to the issue;
- b. All the legal requirements relating to the issue as also in the rules, notification, guidelines, instructions, etc. framed/issued by the Commission, other competent authorities in this behalf and the Government have been duly complied with;
- c. The disclosures made in prospectus are true, fair and adequate to enable the investors to make a well-informed decision for investment in the proposed issue and such disclosures are in accordance with the requirements of the Companies Act, 1994, the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 and other applicable laws;
- d. Besides ourselves, all the intermediaries named in the prospectus are registered with the Commission and that till date such registrations are valid;
- e. We have satisfied ourselves about the capability of the underwriters to fulfill their underwriting commitments;
- f. The proposed activities of the issuer for which the funds are being raised in the present issue fall within the "main objects" listed in the object clause of the Memorandum of Association or other charter of the issuer and that the activities which have been carried out till now are valid in terms of the object clause of its Memorandum of Association;
- g. Necessary arrangements have been made to ensure that the moneys to be received pursuant to the issue shall be kept in a separate bank account and shall be used for the purposes disclosed in the use of proceeds section of the prospectus;
- h. All the applicable disclosures mandated in the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 have been made in addition to other disclosures

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15 AUG 2024
Mohamed Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
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Head Office, Dhaka

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which, in our view, are fair and adequate to enable the investor to make a well informed decision;

- We enclose a note explaining how the process of due diligence has been exercised by us in view of the nature of current business background or the issuer, situation at which the proposed business stands, the risk factors, sponsors experiences etc. We also confirm that the due diligence related process, documents and approval memos shall be kept in record by us for the next 5 (five) years after the IPO for any further inspection by the Commission;
- We enclose a checklist confirming rule-wise compliance with the applicable provisions of the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 containing details such as the rule number, its text, the status of compliance, page numbers of the prospectus where the rules has been complied with and our comments, if any;
- We also declare that we have managed the public issue of following issuers in the last 05 (five) years:

Sl. No.	Name of the Issue	Issue Year	Issue Price (BDT)	Dividend Payment History (Year Wise)				
				2019	2020	2021	2022	2023
01	Global Islami Bank PLC.	2022	10	5% B	5% B 5% C	0%	5% B 5% C	Not published yet
02	Meghna Insurance Company Limited	2022	10	0%	15% B	3% C	10% C	
03	Union Bank PLC.	2022	10	5% C 6% B	0%	5% B 5% C	5% C	
04	Sea Pearl Beach Resort & Spa Limited	2019	10	5% B	1% C	1% C	15% C	17% C
05	Fortune Shoes Limited	2016	10	18% B 2% C	5% B 5% C	10% B 5% C	10% B 5% C	5% C

Sd/-

Syed M Omar Tayub

Managing Director & CEO
Prime Bank Investment Limited

Place: Dhaka

Date: April 23, 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

Due diligence certificate by the underwriter(s)
(Prime Bank Investment Limited)
[Rule 4 (1)(d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public offer of 30,000,000 Ordinary Shares of Tk. 300,000,000 of Dhakathai Alcomaxx PLC.

Dear Sir,

We, the under-noted Underwriter(s) to the above-mentioned forthcoming issue, state individually and collectively as follows:

- (1) We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft prospectus, other documents and materials as relevant to our underwriting decision; and
- (2) On the basis of such examination and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

- (a) We are registered with the Bangladesh Securities and Exchange Commission as a merchant banker and eligible to carry out the underwriting activities. Our present paid-up capital stands at Tk. 3,000,000,000 (Three Hundred Crore) and we have the capacity to underwrite a total amount of Tk. 15,000,000,000 (Taka Fifteen Hundred Crore) as per relevant legal requirements. We have committed to underwrite for up to Tk. 42,000,000 (Four Crore Twenty Lac) for the upcoming issue.
- (b) At present, the following underwriting obligations are pending for us: (Name of issue and amount underwritten)

Sl. No.	Name of the Issue	Amount Underwritten (in Tk)
1.	Omera Petroleum Limited	41,726,036
2.	Agrani Insurance Company Limited	2,000,000
Total		43,726,036

- (c) All information as are relevant to our underwriting decision have been received by us and the draft prospectus forwarded to the Commission has been approved by us;
- (d) We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and
- (e) This underwriting commitment is unequivocal and irrevocable.

For the Underwriter:

Sd/-
Syed M Omar Tayub
Managing Director & CEO

Place: Dhaka
Date: April 01, 2024

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Due diligence certificate by the underwriter(s)
(LankaBangla Investments Limited)
[Rule 4 (1)(d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public offer of 30,000,000 Ordinary Shares of Tk. 300,000,000 of Dhakathai Alcomaxx PLC.

Dear Sir,

We, the under-noted Underwriter(s) to the above-mentioned forthcoming issue, state individually and collectively as follows:

- (1) We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft prospectus, other documents and materials as relevant to our underwriting decision; and
- (2) On the basis of such examination and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

- (a) We are registered with the Bangladesh Securities and Exchange Commission as a merchant banker and eligible to carry out the underwriting activities. Our present paid-up capital stands at Tk. 2,405,000,000 (Taka Two Hundred Forty Crore Fifty Lac only) and we have the capacity to underwrite a total amount of Tk. 12,025,000,000 (Taka One Thousand Two Hundred Two Crore Fifty Lac only) as per relevant legal requirements. We have committed to underwrite for up to Tk. 42,000,000 (Four Crore Twenty Lac) for the upcoming issue.
- (b) At present, the following underwriting obligations are pending for us: (Name of issue and amount underwritten)

Sl.	Name of the Issuer	Amount Underwritten (in BDT)
1.	Omera Petroleum Limited	146,041,141
2.	Bangla Trac Rental Services PLC	10,000,000
3.	Borak Real Estate Limited	100,000,000
4.	aamra networks limited	100,000,020
5.	Brain Station 23 PLC	12,500,000
Total		368,541,161

- (c) All information as are relevant to our underwriting decision have been received by us and the draft prospectus forwarded to the Commission has been approved by us;
- (d) We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and
- (e) This underwriting commitment is unequivocal and irrevocable.

For the Underwriter:

Sd/-
Iftekhar Alam
Chief Executive Officer
Date: April 04, 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Due diligence certificate by the underwriter(s)
(EC Securities Limited)
[Rule 4 (1)(d)]

To
The Bangladesh Securities and Exchange Commission

Sub: Public offer of 30,000,000 Ordinary Shares of Tk. 300,000,000 of Dhakathai Alcomaxx PLC.

Dear Sir,

We, the under-noted Underwriter(s) to the above-mentioned forthcoming issue, state individually and collectively as follows:

- (3) We, while underwriting the above mentioned issue on a firm commitment basis, have examined the draft prospectus, other documents and materials as relevant to our underwriting decision; and
- (4) On the basis of such examination and the discussions with the issuer company, its directors and officers, and other agencies, independent verification of the statements concerning objects of the issue and the contents of the documents and other materials furnished by the issuer company.

WE CONFIRM THAT:

- (f) We are registered with the Bangladesh Securities and Exchange Commission as a merchant banker and eligible to carry out the underwriting activities. Our present paid-up capital stands at Tk. 251,100,000 (Taka Twenty Five Crore Eleven Lac) and we have the capacity to underwrite a total amount of Tk. 1,255,500,000 (Taka One Hundred Twenty Five Crore Fifty Five Lac) as per relevant legal requirements. We have committed to underwrite for up to Tk. 21,000,000 (Taka Two Crore Ten Lac) for the upcoming issue.
- (g) At present, the following underwriting obligations are pending for us: (Name of issue and amount underwritten)

Sl. No.	Name of the Issue	Amount Underwritten (in Tk)
1.	Rights Offering of First Security Islami Bank Limited	80,991,050
Total		80,991,050

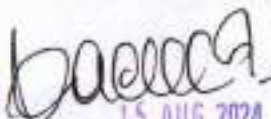
- (h) All information as are relevant to our underwriting decision have been received by us and the draft prospectus forwarded to the Commission has been approved by us;
- (i) We shall subscribe and take up the un-subscribed securities against the above-mentioned public issue within 15 (fifteen) days of calling up thereof by the issuer; and
- (j) This underwriting commitment is unequivocal and irrevocable.

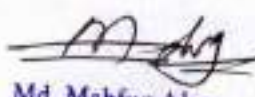
For the Underwriter:

Sd/-
Md. Khurshid Alam
Chief Executive Officer

Place: Dhaka
Date: April 01, 2024


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024


Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION- IV ABOUT THE ISSUER

15 AUG 2024
Mokhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- (a) Name of the issuer, dates of incorporation and commencement of its commercial operations, its logo, addresses of its registered office, other offices and plants, telephone number, fax number, contact person, website address and e-mail address;

Particulars	Description
Name of the issuer	Dhakathai Alcomaxx PLC.
Logo	
Dates of incorporation & Commencement of Business	September 7, 1997 (Commencement of Business: N/A)
Addresses of the registered office	Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka.
Telephone number	+88-02-222282666
Fax number	N/A
Contact person	Md. Mahfug Alam Company Secretary
Website address	www.dhakathaibd.com
E-mail address	mahfugalam@dhakathaibd.com

- (b) The names of the sponsors and directors of the issuer;

Sl.	Name	Nationality	Position
1	Mr. Kareem Din	American	Chairman
2	Mr. Md. Soleman Molla	Bangladeshi	Vice-Chairman
3	Mr. Noordin Charania	Pakistani	Sponsor Director
4	Mrs. Husna Din	American	Sponsor Director
5	Mr. Saleem Ahmed	Pakistani	Sponsor Director
6	Mr. Sharif Aziz	Bangladeshi	Shareholder Director
7	Mr. Karim Kamaluddin Charania	Pakistani	Shareholder Director
8	Mr. Sulaiman S. Ajanee	Bangladeshi	Independent Director
9	Mr. Zeeshan Hasib	Bangladeshi	Independent Director

- (c) The name, logo and address of the auditors along with their telephone numbers, fax numbers, contact persons, website and e-mail addresses;

Auditor	
Name	G. Kibria & Co.
Logo	 G. KIBRIA & CO. CHARTERED ACCOUNTANTS
Address	Plot-51, Floor-2, Road 14, Block-G, Niketon, Gulshan-1, Dhaka
Telephone	02-223388071
Fax	N/A
Contact Person	Mohammad Showket Akber, FCA Partner
Website	www.gkibriaandco.com
E-Mail	gkibria@gkibriaandco.com

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

(d) The name(s) of the stock exchanges where the specified securities are proposed to be listed;

Dhaka Stock Exchange PLC. (DSE)	DSE Tower, Plot # 46, Road # 21, Nikunja-2, Dhaka-1229 Tel: +88-02-9564601 Fax: +88-02-9564727 Web: www.dsebd.org
Chittagong Stock Exchange PLC. (CSE)	CSE Building, 1080 Sk. Mujib Road, Agrabad C/A, Chittagong Tel: +88-031-714632 Fax: +88-031-714101 Web: www.cse.com.bd

15 AUG 2024
Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

Prospectus | 33

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION- V

CORPORATE DIRECTORY OF THE ISSUER

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15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

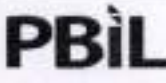
15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Particulars	Description
Name of the Company	: Dhakathai Alcomaxx PLC.
Logo	: 
Dates of incorporation & Commencement of Business	: September 7, 1997 (Commencement of Business: N/A)
Authorized capital	: Tk. 3,000,000,000
Paid up capital	: Tk. 1,330,000,000
Addresses of the registered office	: Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka
Issue Manager	:  Prime Bank Investment Ltd. Powering Business. Securing the Future. (A Subsidiary of Prime Bank Limited)
Auditor	: G. Kibria & Co. Chartered Accountants
Legal Advisor	: Md. Niamul Kabir
Underwriters	: i. Prime Bank Investment Limited ii. LankaBangla Investments Limited iii. EC Securities Limited
Lead Banker for the IPO	: Bank Asia Limited
Compliance Officer	: S.M. Mamun Morshedul Mohiuddin

15 AUG 2024
Syed M Omar Tnyu
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

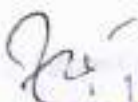
15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

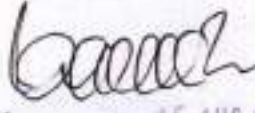
15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION- VI DESCRIPTION OF THE ISSUER


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024


Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

A. SUMMARY

- i) The summary of the industry and business environment of the issuer. The summary shall not be one-sided or biased to highlight the issuer or the issue;

The aluminum profiles industry in Bangladesh is experiencing significant growth and transformation, particularly in the construction sector where aluminum products are increasingly substituting traditional materials like wood. The transition to aluminum extrusions is driven by their numerous advantages, including attractive appearance, lightweight nature, strength, corrosion resistance, durability, and ease of fabrication and maintenance.



The adoption of aluminum extrusion products has become prevalent in modern office complexes and houses, where they are commonly used for exterior panels, doors, windows, railings, staircases, and corridors. Additionally, these products find applications in furniture making, automobile accessories, and ladders, further expanding their market reach.

The sector has witnessed substantial growth over the years, with around Tk 1,000 crore invested in the industry and a market demand of nearly 60,000 tonnes per annum. Local manufacturers, numbering around 10 companies, are meeting 90 percent of this domestic demand. Major players in Bangladesh's aluminum extrusion sector include Dhakathai Alcomaxx PLC, KAI Bangladesh Aluminium Ltd, Chung Hua Aluminum Industry Ltd, Bangladesh Thai Aluminum Ltd, PHP Group, Nikki Thai Aluminum Ltd, and Star Thai Aluminium Ltd.

The global aluminum extrusion market is also experiencing robust growth, with a market size valued at \$57.29 billion in 2020 and expected to grow at a compound annual growth

15 AUG 2024
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Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

rate (CAGR) of 7.8 percent from 2021 to 2028. The Asia-Pacific region, including countries like China, India, Vietnam, Japan, and South Korea, dominates the global market, accounting for over 74 percent of the revenue share in 2020.

In Bangladesh, companies like Dhakathai Alcomaxx PLC are leading the charge, producing a wide range of aluminum profiles for various applications such as windows, doors, LED lights, ladders, pipes, and curtain walls. Despite facing challenges such as fluctuating raw material prices and competition from low-quality products in the market, manufacturers are striving to maintain product quality and expand their market presence.

The sector's growth trajectory is fueled by the continuous introduction of new products to meet evolving customer demands. With investments in production capacity expansion and the introduction of new technologies, companies like Dhakathai Alcomaxx PLC are optimistic about sustaining the sector's growth momentum.

Moreover, there is a growing awareness among consumers about the benefits of aluminum profile products, particularly their durability and resistance to damage compared to traditional materials like wood. This, coupled with the shortage of timber, has further accelerated the adoption of aluminum extrusions in construction and furniture making.

Despite the challenges posed by the COVID-19 pandemic, which temporarily impacted construction activities and sales, the long-term outlook for the aluminum industry in Bangladesh remains positive. With a burgeoning demand for high-quality, environmentally friendly construction materials, coupled with advancements in technology and innovation, the sector is poised for continued growth and expansion in the coming years.

Sources:

1. <https://www.furniturefindings.com/aluminum-profiles/bangladesh/>
2. <https://businesspostbd.com/trade/aluminum-by-products-substituting-wood-27031>

ii) Summary of consolidated financial, operating and other information.

Dhakathai Alcomaxx PLC. has neither any subsidiary nor it is operated under any holding company. Therefore, this information is not applicable here.

B. GENERAL INFORMATION

i. Name and address, telephone and fax numbers of the registered office, corporate head office, other offices, factory, business premises and outlets of the issuer:

Particulars	Details
Registered Office & Corporate Head Office	Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka
Telephone	+88-02-222282666
Fax Number	N/A

ii. The Board of Directors of the Issuer:

Sl.	Name	Nationality	Position
1	Mr. Kareem Din	American	Chairman
2	Mr. Md. Soleman Molla	Bangladeshi	Vice-Chairman
3	Mr. Noordin Charania	Pakistani	Sponsor Director

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alom
Company Secretary
Dhakathai Alcomaxx PLC

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Name	Nationality	Position
4	Mrs. Husna Din	American	Sponsor Director
5	Mr. Saleem Ahmed	Pakistani	Sponsor Director
6	Mr. Sharif Aziz	Bangladeshi	Shareholder Director
7	Mr. Karim Kamaluddin Charania	Pakistani	Shareholder Director
8	Mr. Sulaiman S. Ajancee	Bangladeshi	Independent Director
9	Mr. Zeeshan Hasib	Bangladeshi	Independent Director
10	Mr. Mohammad Zahirul Islam	Bangladeshi	Managing Director

iii. Names, addresses, telephone numbers, fax numbers and e-mail addresses of the chairman, managing director, whole time directors, etc. of the Issuer:

1. Chairman	Name	:	Mr. Kareem Din
	Address	:	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	kareem@dhakathaibd.com

2. Vice-Chairman	Name	:	Mr. Md. Soleman Molla
	Address	:	18 Rojani Bosh Lane, Kotwali, Dhaka.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	solemanmolla@dhakathaibd.com

3. Director	Name	:	Mr. Noordin Charania
	Address	:	17/A Fidai society- behind, gandi garden- Karachi, Pakistan.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	noordincharania@dhakathaibd.com

4. Director	Name	:	Mrs. Husna Din
	Address	:	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	husnadin@dhakathaibd.com

5. Director	Name	:	Mr. Saleem Ahmed
	Address	:	4/2 creek lane # 3DHA phase 7, Karachi, Pakistan.

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	saleemahmed@dhakathaibd.com

6. Director	Name	:	Mr. Sharif Aziz
	Address	:	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	sharifaziz@dhakathaibd.com

7. Director	Name	:	Mr. Karim Kamaluddin Charania
	Address	:	24/2, 10 street, Phase-V, Defense housing society, Karachi, Pakistan.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	karimkamaluddin@dhakathaibd.com

8. Managing Director	Name	:	Mr. Mohammad Zahirul Islam
	Address	:	House # 25, Moulovi tech, Khilgaon, Dhaka.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	zahirulislam@dhakathaibd.com

iv. Names, addresses, telephone numbers, fax numbers and e-mail addresses of the CFO, company secretary, legal advisor, auditors and compliance officer;

CFO	Name	:	Ahmed Jamal Shah
	Address	:	Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	jamal@dhakathaibd.com

Company Secretary	Name	:	Md. Mahfug Alam
	Address	:	Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka.
	Telephone	:	+88-02-222282666
	Fax Number	:	N/A
	E-mail	:	mahfugalam@dhakathaibd.com

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Legal Advisor	Name	: LEX CASTLE (Md. Niamul Kabir)
	Address	: 365/B Modhubag, Mogbazar Hatirjeel Thana, Dhaka-1217
	Telephone	: +880 1717 406688
	Fax Number	: N/A
	E-mail	: niamulkabir.adv@gmail.com

Compliance officer	Name	: S.M. Mamun Morshedul Mohiuddin
	Address	: Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka.
	Telephone	: +88-02-222282666
	Fax Number	: N/A
	E-mail	: mamunmorshed@dhakathaibd.com

- v. Name, addresses, telephone number, fax number, contact person, website addresses and e-mail addresses of the issue manager(s), registrar to the issue etc.

Name and Address	Contact Person	Contact Address
Manager to the Issue		
Prime Bank Investment Limited Tajwar Centre (5 th Floor), House# 34, Road# 19/A, Block# E, Banani, Dhaka	Syed M Omar Tayub Managing Director & CEO	Tel: +88-02-48810315-6 Fax: +88-02-48810314 E-mail: info@pbil.com.bd Website: www.pbil.com.bd

- vi. Details of Credit Rating

- a) The names of all the credit rating agencies from which credit rating has been obtained.

Not applicable for the issuer.

- b) The details of all the credit ratings obtained for the issue and the issuer;

Not applicable for the issuer.

- c) The rationale or description of the rating(s) so obtained, as furnished by the credit rating agency(s);

Not applicable for the issuer.

- d) Observations and risk factors as stated in the credit rating report.

- Internal Control and Compliance Risk
- Credit Risk
- Foreign Exchange Risk
- Asset Liability Management
- Risk of Being Money Laundered
- Environmental Risk
- Information Technology Risk

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka.

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

viii. Operational Risk

Not applicable for the issuer.

vii. Following details of underwriting:

- a) The names, addresses, telephone numbers, fax numbers, contact persons and e-mail addresses of the underwriters and the amount underwritten by them;

Name & Address	Contact Person	Contact Details	Amount Underwritten (BDT)
Prime Bank Investment Limited	Syed M Omar Tayub Managing Director & CEO	Tel: +88-02-48810315-6 Fax: +88-02-48810314 E-mail: info@pbil.com.bd	42,000,000
LankaBangla Investments Limited Assurance Nazir Tower (Level-08), 65/B, Kemal Ataturk Avenue, Banani, Dhaka - 1213	Mr. Iftekhar Alam Chief Executive Officer	Tel: +88-02-55034853-5 Fax: +88-02-55034856 E-mail: info@lankabangla- investments.com	42,000,000
EC Securities Limited Kazi Tower (5 th Floor), 86 Nayapaltan, Dhaka- 100	Md. Iteqar Islam Senior Reconciliation & Compliance Officer	Tel: +88-02-48313136 Fax: +88-02-48313638 E-mail: iteqar.i@ecslbd.com	21,000,000

- b) Declaration by the underwriters that they have sufficient resources as per the regulatory requirements to discharge their respective obligations;

**Declaration by the underwriter
(Prime Bank Investment Limited)**

We are one of the underwriters of the Initial Public Offering (IPO) of Dhakathai Alcomaxx PLC. We will underwrite BDT 42,000,000 (Four Crore Twenty Lac) of the total public offer of BDT 300,000,000/- for the upcoming issue on a firm commitment basis. In this connection, we hereby declare that:

We have sufficient resources as per the regulatory requirements to discharge our respective obligation.

For the Underwriter:

Sd/-
Syed M Omar Tayub
Managing Director & CEO

Place: Dhaka
Date: April 01, 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office Dhaka

Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamai Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Declaration by the underwriter
(LankaBangla Investments Limited)

We are one of the underwriters of the Initial Public Offering (IPO) of Dhakathai Alcomaxx PLC. We will underwrite BDT 42,000,000 (Four Crore Twenty Lac) of the total public offer of BDT 300,000,000/- for the upcoming issue on a firm commitment basis. In this connection, we hereby declare that:

We have sufficient resources as per the regulatory requirements to discharge our respective obligation.

For the Underwriter:

Sd/-
Iftekhar Alam
Chief Executive Officer

Place: Dhaka
Date: April 04, 2024

Declaration by the underwriter
(EC Securities Limited)

We are one of the underwriters of the Initial Public Offering (IPO) of Dhakathai Alcomaxx PLC. We will underwrite BDT 21,000,000 (Two Crore Ten Lac) of the total public offer of BDT 300,000,000/- for the upcoming issue on a firm commitment basis. In this connection, we hereby declare that:

We have sufficient resources as per the regulatory requirements to discharge our respective obligation.

For the Underwriter:

Sd/-
Md. Khurshid Alam
Chief Executive Officer

Place: Dhaka
Date: April 01, 2024

c) Major terms and conditions of the underwriting agreements.

ARTICLE - I
UNDERWRITING

1.01 The Company shall make the public offer of BDT 300,000,000 through Initial Public Offering (IPO) as provided in this Agreement.

15 AUG 2024
Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- 1.02 The Underwriter shall underwrite BDT 42,000,000/21,000,000 out of the total amount to be raised on a firm commitment basis. This commitment is irrevocable and unequivocal.
- 1.03 In case of under-subscription collectively up to 35% (thirty five percent) in the Initial Public Offer, the undersubscribed portion of securities shall be taken up by the underwriter proportionately.

ARTICLE - II

THE PUBLIC OFFER

- 2.01 The Company shall raise BDT 300,000,000 through Public Offer in accordance with the consent of the Bangladesh Securities and Exchange Commission (BSEC) and the provision of this Agreement.
- 2.02 Prior to the publication of the Prospectus, the Company shall obtain a consent from the Bangladesh Securities and Exchange Commission permitting the issue as described in Article 2.01 and provide for payment of underwriting commission not exceeding 0.25% on the amount underwritten.
- 2.03 The Company shall make media campaign and publicity of the offer for subscription to the extent as may be reasonably requested by the Manager to the Issue prior to opening and during offer period of subscription with publicity material as approved by the BSEC.
- 2.04 The Company shall comply with any other formalities required under law of the land, for raising fund publicly.
- 2.05 If and to the extent that the shares offered to the public by a prospectus authorised hereunder shall not have been subscribed and paid for in cash in full by the Closing Date of subscription, the Company shall within 10 (Ten) days of closure of subscription call upon the underwriter in writing with a copy of the said writing to the Bangladesh Securities and Exchange Commission, to subscribe the shares not subscribed by the closing date and to pay for in cash in full, for such unsubscribed shares within 15 (Fifteen) days after being called upon to do so. If payment is made by Cheque/Bank Draft by the underwriter it will be deemed that the underwriter has not fulfilled his obligation towards his underwriting commitment under this Agreement, until such time as the Cheque/Bank Draft has been encashed and the Company's account is credited. In any case within 7 (seven) days after the expiry of the aforesaid 15 (fifteen) days, the Company shall send proof of subscription and deposit of money by the underwriter to the Commission.

In the case of failure by the underwriter to pay for the shares under the terms mentioned above, the said underwriter will not be eligible to underwrite any issue, until such time as he fulfils his underwriting commitment under this Agreement and also other penalties as may be determined and imposed by the Commission.

In the case of failure by the underwriter to pay for the shares within the stipulated time, the Company/issuer will be under no obligation to pay any underwriting commission under this Agreement. In the case of failure by the Company to call upon the underwriter for the aforementioned purpose within the stipulated time, the Company and its Directors shall individually and collectively be held responsible for the consequences and/or penalties as determined by the Bangladesh Securities and Exchange Commission under the law.

- 2.06 The signatories to this Agreement have duly been authorised by the Board of Directors of both the Company and the underwriter to execute and give effect to this Agreement from the date written herein above.

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- 2.07 The liability of the underwriter under this clause shall be in proportion to but not exceeding the shares agreed to be underwritten by it; provided that the aforementioned request of the Company shall be supported by official certificates and other documents of subscription obtained from the Exchange(s) and a declaration of the Company as to the final result of the Initial Public Offering subscription.
- 2.08 The Company shall pay to the underwriter an underwriting commission at the rate of 0.25% of the underwritten amount hereby agreed to be underwritten by it.

ARTICLE - III DISCLOSURE

- 3.01 The Company shall furnish to the underwriter such data as the Underwriter may reasonably request.
- 3.02 The Company shall-
- (a) not change its financial plan or take steps to increase or decrease its paid-up capital to the disadvantage of the Underwriter.
 - (b) promptly advise the Underwriter of all amendments and changes required to be made in the Prospectus by the Bangladesh Securities and Exchange Commission and/or the Stock Exchange(s) and furnish amended Copies of Prospectus to the Underwriter and continue to inform him of all material facts relating to public offer.

ARTICLE - IV MISCELLANEOUS

- 4.01 Any notice or request required or permitted to be given or made under this Agreement to the Underwriter or to the Company shall be in writing. Such notice or request shall be deemed to have been duly given or made when it shall be delivered by hand or sent by registered post in a prepaid letter to the party to which it is required or permitted to be given or made at such party's registered address or at such other address as such notice or making such request is to be made. Such notice shall be deemed to have been delivered in the ordinary course of post.
- 4.02 This Agreement shall bind and insure to the benefit of, the respective successors of the parties hereto.
- 4.03 This Agreement shall be valid until completion of subscription of shares in accordance with section 2.05.
- 4.04 All questions or differences whatsoever which may at any time hereinafter arise between the parties hereto or their respective representatives touching these presents or the subject matter hereof or arising out of or in connection thereto respectively and whether as to construction or otherwise shall be referred to a single arbitrator in case the parties agree upon one Arbitrator, otherwise to two umpires in accordance with and subject to the provisions of the Arbitration Act, 2001 or any statutory modification thereof.
- 4.05 The rights and responsibilities of either party shall terminate in the event of full subscription of the public offering of shares.
- 4.06 Notwithstanding anything contained in this Agreement, in case of any inconsistency between the provision of this Agreement and the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 as amended for the time being shall prevail.
- 4.07 The underwriter warrants and represents that it has certificate of registration from the Bangladesh Securities and Exchange Commission to fully underwrite or place primary securities in a firm commitment basis.

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

C. CAPITAL STRUCTURE

- (i) Authorized, issued, subscribed and paid-up capital (number and class of securities, allotment dates, nominal price, issue price and form of consideration);

Particulars	No. of Shares	Nominal Price (BDT)	Issue Price (BDT)	Amount in BDT
Authorized Capital	300,000,000	10.00	10.00	3,000,000,000
Before IPO:				
Paid-up capital	133,000,000	10.00	10.00	1,330,000,000
After IPO:				
To be issued through IPO	30,000,000	10.00	10.00	300,000,000
Paid-up capital (Post IPO)	163,000,000	10.00	10.00	1,630,000,000

Allotment History of Securities					
Allotment Date	Form of Consideration (# of Shares)			Issue Price (BDT)	Amount of Share Capital (BDT)
	Cash	Other Than Cash	Bonus Issue		
1 st (subscriber to the Memorandum & Articles of Association at the time of incorporation) September 7, 1997	300	-	-	10	3,000
2 nd Allotment August 12, 1998	5,700	-	-	10	57,000
3 rd Allotment June 1, 2002	700,000	-	-	10	7,000,000
4 th Allotment July 2, 2003	397,120	-	-	10	3,971,200
5 th Allotment March 15, 2008	165,500	-	-	10	1,655,000
6 th Allotment January 3, 2010	1,729,890	-	-	10	17,298,900
7 th Allotment November 4, 2016	6,377,310	-	-	10	63,773,100
8 th Allotment August 21, 2019	35,626,281	-	-	10	356,262,810
9 th Allotment September 28, 2020	15,524,685	-	-	10	155,246,850
10 th Allotment May 24, 2021	9,473,214	-	-	10	94,732,140
11 th Allotment November 28, 2021	208,312	-	-	10	2,083,120
12 th Allotment December 7, 2021	-	-	21,000,000	10	210,000,000
13 th Allotment March 27, 2022	20,180,624	-	-	10	201,806,240
14 th Allotment	-	-	16,708,340	10	167,083,400

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfuz Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited

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December 29, 2022					
15 th Allotment	-	-	4,902,724	10	49,027,240
December 21, 2023					
Total					1,330,000,000

* The company change the face value of shares from tk. 100 to tk. 10 on November 04, 2016.

- (ii) Size of the present issue, with break-up (number of securities, description, nominal value and issue amount);

Initial Public Offering through Fixed Price Method

Particulars		In %	No. of Ordinary Shares	Nominal Value (BDT)	Issue Price (BDT)	Issue Amount in BDT
Private Offer	Employees and Others	15%	4,500,000	10	10	45,000,000
Distribution of Securities excluding the portion under private offer:						
Eligible investors (EI)	Other EIs (including CIs)	20%	5,100,000	10	10	51,000,000
	Mutual Funds	5%	1,275,000			12,750,000
General public (GP)	NRB	5%	1,275,000			12,750,000
	Others	70%	17,850,000			178,500,000
Total		100%	30,000,000			300,000,000

- (iii) Paid up capital before and after the present issue, after conversion of convertible instruments (if any) and share premium account (before and after the issue);

Particulars	Before the present issue (BDT)	After the present issue (BDT)
Paid-up capital	1,330,000,000	1,630,000,000
Convertible instruments	N/A	N/A
Share premium	N/A	N/A

- (iv) Category-wise shareholding structure with percentage before and after the present issue and after conversion of convertible instruments (if any);

Category of Shareholders		Before Present Issue		After Present Issue	
		Number of Shares	In %	Number of Shares	In %
Directors, Sponsors & Shareholders		133,000,000	100%	133,000,000	81.60%
Private Offer	Employees and Others	-		4,500,000	2.76%
Eligible investors (EIs)	Other EIs (including CIs)	-	-	5,100,000	3.13%
	Mutual Funds	-	-	1,275,000	0.78%
General public (GP)	NRB	-	-	1,275,000	0.78%
	Others	-	-	17,850,000	10.95%
Total		133,000,000	100%	163,000,000	100%

- (v) Where shares have been issued for consideration in other than cash at any point of time, details in a separate table, indicating the date of issue, persons to whom those are issued, relationship with the Issuer, issue price, consideration and valuation thereof,

15 AUG 2024
 Muhammad Zakirul Islam
 Managing Director
 Dhakathal Alcomaxx PLC

15 AUG 2024
 Ahmed Jamal Shah
 Chief Financial Officer
 Dhakathal Alcomaxx PLC

17 AUG 2024
 Md. Mahfug Alam
 Company Secretary
 Dhakathal Alcomaxx PLC

15 AUG 2024
 Syed M Omar Fayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

reasons for the issue and whether any benefits have been accrued to the Issuer out of the issue;

No shares have been issued for consideration in other than cash except bonus issue at any point of time.

- (vi) Where shares have been allotted in terms of any merger, amalgamation or acquisition scheme, details of such scheme and shares allotted;

No shares have been allotted in terms of any merger, amalgamation or acquisition scheme, details of such scheme and shares allotted.

- (vii) Where the Issuer has issued equity shares under one or more employee stock option schemes, date-wise details of equity shares issued under the schemes, including the price at which such equity shares were issued;

The issuer has not issued equity shares under one or more employee stock option schemes.

- (viii) If the Issuer has made any issue of specified securities at a price lower than the issue price during the preceding two years, specific details of the names of the persons to whom such specified securities have been issued, relation with the Issuer, reasons for such issue and the price thereof;

The issuer has not made any issue of specified securities at a price lower than the issue price during the preceding two years.

- (ix) The decision or intention, negotiation and consideration of the Issuer to alter the capital structure by way of issue of specified securities in any manner within a period of one year from the date of listing of the present issue;

There is no such decision or intention, negotiation and consideration of the issuer to alter the capital structure by way of issue of specified securities in any manner within a period of one year from the date of listing of the present issue.

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammed Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

- (x) The total shareholding of the sponsors and directors in a tabular form, clearly stating the names, nature of issue, date of allotment, number of shares, face value, issue price, consideration, date when the shares were made fully paid up, percentage of the total pre and post issue capital, the lock in period and the number and percentage of pledged shares, if any, held by each of them.

Name	Kareem Din				Position	Chairman		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
Transfer	30-Nov-2006	100,310	10	10	Cash	100,310	3 Years	24.02%	19.60%
5 th Allotment	15-Mar-2008	110,330	10	10	Cash	210,640			
6 th Allotment	3-Jan-2010	287,230	10	10	Cash	497,870			
7 th Allotment	4-Nov-2016	1,058,520	10	10	Cash	1,556,390			
8 th Allotment	21-Aug-2019	5,914,156	10	10	Cash	7,470,546			
9 th Allotment	28-Sep-2020	4,026,715	10	10	Cash	11,497,261			
10 th Allotment	24-May-2021	122,739	10	10	Cash	11,620,000			
11 th Allotment	28-Nov-2021	54,031	10	10	Cash	11,674,031			
12 th Allotment	7-Dec-2021	3,486,000	10	10	Bonus	15,160,031			
13 th Allotment	27-Mar-2022	8,052,426	10	10	Cash	23,212,457			
Transfer	27-Mar-2022	8,859,980	10	10	Cash	32,072,437			
Transfer	19-Nov-2022	(5,316,814)	10	10	Cash	26,755,623			
14 th Allotment	29-Dec-2022	4,013,344	10	10	Bonus	30,768,967			
15 th Allotment	21-Dec-2023	1,177,633	10	10	Bonus	31,946,600			

Name	Md. Soleman Molla				Position	Vice-Chairman		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
4 th Allotment	2-Jul-2003	397,120	10	10	Cash	397,120	3 Years	26.50%	21.62%
Transfer	30-Nov-2006	(176,440)	10	10	Cash	220,680			
5 th Allotment	15-Mar-2008	55,170	10	10	Cash	275,850			

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Name	Md. Soleman Molla				Position	Vice-Chairman		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
6 th Allotment	3-Jan-2010	376,150	10	10	Cash	652,000			
Transfer	28-Mar-2014	143,640	10	10	Cash	795,640			
7 th Allotment	4-Nov-2016	1,688,960	10	10	Cash	2,484,600			
8 th Allotment	21-Aug-2019	9,440,423	10	10	Cash	11,925,023			
10 th Allotment	24-May-2021	6,624,977	10	10	Cash	18,550,000			
12 th Allotment	7-Dec-2021	5,565,000	10	10	Bonus	24,115,000			
13 th Allotment	27-Mar-2022	86,254	10	10	Cash	24,201,254			
Transfer	19-Nov-2022	5,316,814	10	10	Cash	29,518,068			
14 th Allotment	29-Dec-2022	4,427,710	10	10	Bonus	33,945,778			
15 th Allotment	21-Dec-2023	1,299,222	10	10	Bonus	35,245,000			

Name	Noordin Charania				Position	Sponsor & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
MoA (at the time of incorporation)	7-Sep-1997	100	10	10	Cash	100	3 Years	15.00%	12.24%
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			
3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
Transfer	28-Mar-2014	(71,820)	10	10	Cash	449,780			
7 th Allotment	4-Nov-2016	956,590	10	10	Cash	1,406,370			
8 th Allotment	21-Aug-2019	5,344,117	10	10	Cash	6,750,487			
9 th Allotment	28-Sep-2020	3,638,598	10	10	Cash	10,389,085			
10 th Allotment	24-May-2021	110,915	10	10	Cash	10,500,000			

Mohammad Zahurul Islam
Managing Director
Dhaka Bank Investment PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bank Investment PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Bank Investment PLC

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mohammad Zahurul Islam
Managing Director
Dhaka Investment Limited
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment Limited
15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Investment Limited
15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Name	Noordin Charania				Position	Sponsor & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
11 th Allotment	28-Nov-2021	48,823	10	10	Cash	10,548,823			
12 th Allotment	7-Dec-2021	3,150,000	10	10	Bonus	13,698,823			
13 th Allotment	27-Mar-2022	3,009,517	10	10	Cash	16,708,340			
14 th Allotment	29-Dec-2022	2,506,251	10	10	Bonus	19,214,591			
15 th Allotment	21-Dec-2023	735,409	10	10	Bonus	19,950,000			

Name	Husna Din				Position	Sponsor & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
MoA (at the time of incorporation)	7-Sep-1997	100	10	10	Cash	100	3 Years	5.00%	4.08%
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			
3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
7 th Allotment	4-Nov-2016	959,900	10	10	Cash	1,481,500			
8 th Allotment	21-Aug-2019	5,629,136	10	10	Cash	7,110,636			
9 th Allotment	28-Sep-2020	3,832,657	10	10	Cash	10,943,293			
10 th Allotment	24-May-2021	116,707	10	10	Cash	11,060,000			
11 th Allotment	28-Nov-2021	51,427	10	10	Cash	11,111,427			
12 th Allotment	7-Dec-2021	3,318,000	10	10	Bonus	14,429,427			
Transfer	27-Mar-2022	(8,859,980)	10	10	Cash	5,569,447			
14 th Allotment	29-Dec-2022	835,417	10	10	Bonus	6,404,864			
15 th Allotment	21-Dec-2023	245,136	10	10	Bonus	6,650,000			

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mohammad Zahidul Islam
Managing Director
Dhaka Capital Alcomax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Capital Alcomax PLC

15 AUG 2024

Md. Mahfuz Atan
Company Secretary
Dhaka Capital Alcomax PLC

Name	Saleem Ahmed				Position	Sponsor & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre IPO	Post-IPO
MoA (at the time of incorporation)	7-Sep-1997	100	10	10	Cash	100	3 Years	15.00%	12.24%
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			
3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
Transfer	28-Mar-2014	(71,820)	10	10	Cash	449,780			
7 th Allotment	4-Nov-2016	956,590	10	10	Cash	1,406,370			
8 th Allotment	21-Aug-2019	5,344,117	10	10	Cash	6,750,487			
9 th Allotment	28-Sep-2020	3,638,598	10	10	Cash	10,389,085			
10 th Allotment	24-May-2021	110,915	10	10	Cash	10,500,000			
11 th Allotment	28-Nov-2021	48,823	10	10	Cash	10,548,823			
12 th Allotment	7-Dec-2021	3,150,000	10	10	Bonus	13,698,823			
13 th Allotment	27-Mar-2022	3,009,517	10	10	Cash	16,708,340			
14 th Allotment	29-Dec-2022	2,506,251	10	10	Bonus	19,214,591			
15 th Allotment	21-Dec-2023	735,409	10	10	Bonus	19,950,000			

Name	Sharif Aziz				Position	Shareholder & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
2 nd Allotment	12-Aug-1998	780	10	10	Cash	780	3 Years	9.50%	7.75%
3 rd Allotment	1-Jun-2002	91,000	10	10	Cash	91,780			
Transfer	30-Nov-2006	28,310	10	10	Cash	120,090			
6 th Allotment	3-Jan-2010	163,750	10	10	Cash	283,840			
7 th Allotment	4-Nov-2016	606,860	10	10	Cash	890,700			

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Name	Sharif Aziz				Position	Shareholder & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre-IPO	Post-IPO
8 th Allotment	21-Aug-2019	3,384,293	10	10	Cash	4,274,993			
10 th Allotment	24-May-2021	2,375,007	10	10	Cash	6,650,000			
12 th Allotment	7-Dec-2021	1,995,000	10	10	Bonus	8,645,000			
13 th Allotment	27-Mar-2022	1,936,949	10	10	Cash	10,581,949			
14 th Allotment	29-Dec-2022	1,587,292	10	10	Bonus	12,169,241			
15 th Allotment	21-Dec-2023	465,759	10	10	Bonus	12,635,000			

Name	Karim Kamaluddin Charania				Position	Shareholder & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value (BDT)	Issue Price (BDT)	Consideration	Cumulative Total Shares	Lock-in Period	Pre IPO	Post-IPO
7 th Allotment	4-Nov-2016	149,890	10	10	Cash	149,890	3 Years	4.98%	4.06%
8 th Allotment	21-Aug-2019	570,039	10	10	Cash	719,929			
9 th Allotment	28-Sep-2020	388,117	10	10	Cash	1,108,046			
10 th Allotment	24-May-2021	11,954	10	10	Cash	1,120,000			
11 th Allotment	28-Nov-2021	5,208	10	10	Cash	1,125,208			
12 th Allotment	7-Dec-2021	336,000	10	10	Bonus	1,461,208			
13 th Allotment	27-Mar-2022	4,085,961	10	10	Cash	5,547,169			
14 th Allotment	29-Dec-2022	832,075	10	10	Bonus	6,379,244			
15 th Allotment	21-Dec-2023	244,156	10	10	Bonus	6,623,400			

***The independent director does not hold any share of the company.

*** Directors shares were made fully paid upon the date of allotment and there are no shares pledged shares.

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- (xi) The details of the aggregate shareholding of the sponsors and directors, the aggregate number of specified securities purchased or sold or otherwise transferred by the sponsor and/or by the directors of the Issuer and their related parties within six months immediate preceding the date of filing the prospectus;

Details of aggregate shareholding of the sponsors/directors are given in the above-mentioned clause (x).

- (xii) The name and address of any person who owns, beneficially or of record, 5% or more of the securities of the issuer, indicating the amount of securities owned, whether they are owned beneficially or of record, and the percentage of the securities represented by such ownership including number of equity shares which they would be entitled to upon exercise of warrant, option or right to convert any convertible instrument;

Sl.	Name	Address	Pre-IPO Shareholding	Pre-IPO in %
1	Mr. Kareem Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	31,946,600	24.02%
2	Mr. Md. Soleman Molla	18 Rojani Bosh Lane, Kotwali, Dhaka.	35,245,000	26.50%
3	Mr. Noordin Charania	17/A Fidai society-behind, gandi garden-Karachi, Pakistan.	19,950,000	15.00%
4	Mrs. Husna Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	6,650,000	5.00%
5	Mr. Saleem Ahmed	4/2 creek lane # 3DHA phase 7, Karachi, Pakistan	19,950,000	15.00%
6	Mr. Sharif Aziz	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.	12,635,000	9.50%
Total			126,376,600	95.02%

- (xiii) The number of securities of the issuer owned by each of the top ten salaried officers, and all other officers or employees as group, indicating the percentage of outstanding shares represented by the securities owned;

There is no number of securities of the issuer owned by each of the top ten salaried officers, and all other officers or employees as group.

D. CAPITAL DESCRIPTION OF BUSINESS

- i. The date on which the issuer company was incorporated and the date on which it commenced operations and the nature of the business which the company and its subsidiaries are engaged in or propose to engage in;

a) Date of incorporation: September 07, 1997

b) Date of commenced operations: September 07, 1997

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

c) Nature of business: Dhakathai Alcomaxx PLC. is a leading manufacturer of Aluminium profiles for architectural and industrial purposes as well as furniture, office partition, pipes and hollow tubes.

d) Nature of the business of the issuer's subsidiaries: The issuer has no subsidiary.

ii. Location of the project;

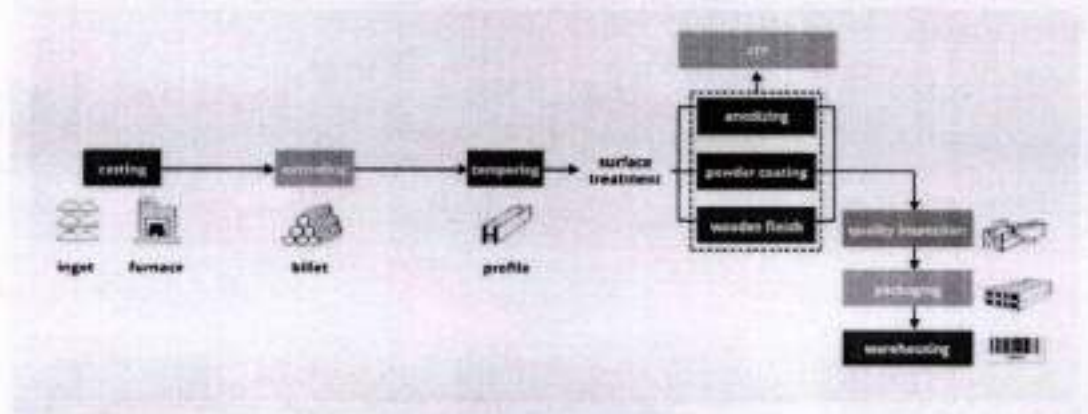
Registered Office and Corporate Head Office: Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka

Factory: Burirpara, East Norshinghpur, Ashulia, Savar, Dhaka.

iii. Plant, machinery, technology, process, etc.

Company has been using modern machineries and modern technology in order to produce high quality products. Market has been growing up and the company has good opportunity to maximize market share.

MANUFACTURING PROCESS



iv. Details of the major events in the history of the issuer, including details of capacity or facility creation, launching of plant, products, marketing, change in ownership and/or key management personnel etc.;

History of the issuer	Dhakathai Alcomaxx PLC. is a dynamic, fast growing largest aluminium profiles manufacturing company in Bangladesh. It was established in 1997 as a private limited company and then subsequently converted to public limited company. The company always put its best effort to employ the best resources and latest technology in offering innovative and exciting products and services aligning the growth of the economic development of the country.
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Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

***পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন**

Launching of plant	1997
Capacity	1,166 tons per month
Capital raise (Last)	December 21, 2023 through bonus share
Products	Aluminium profiles
Market for the product	Local Market of Bangladesh
Change in ownership/key management personnel	- Mr. Sharif Aziz has been appointed as Director on August 12, 1998 - Mr. Soleman Molla has been appointed as Director on July 02, 2003 - Mr. Kareem Din has been appointed a director on November 30, 2006 - Mr. Karim Kamaluddin Charania has been appointed as Director on November 04, 2016
Change in key management personnel	Mr. Mohammad Zahirul Islam appointment as Managing Director on February 20, 2022
Appointment of Independent Director	Mr. Sulaiman S. Ajanee & Mr. Zeeshan Hasib has been appointed as Independent Director on October 11, 2023

- v. **Principal products or services of the issuer and markets for such products or services. Past trends and future prospects regarding exports (if applicable) and local market, demand and supply forecasts for the sector in which the product is included with source of data;**

Principal products: The Company is engaged in manufacturing, marketing and distribution of all aluminium profile finished products in the local market which includes:

Item	Name of the product
Architectural	Sliding Window, Fixed Window, Casement Window, Sliding Door, Swing Door, Bi-fold Door, Louver, Curtain Wall, Structural Angles
Furniture, Blinds & Partition	Furniture, Office Partition, Shower, Vertical Blind, Roller Blind
Industrial	Ladder, Heat Sink, Ac Ducting, Led, Sign Board, Miscellaneous
Pipes & Hollow Tubes	Round Pipes, Corrugated, Rectangular Pipes, Square, Rectangular Tubes
Hardware & bazaar	Ceiling Tee, Tower Bolt, Angles, Unequal Angles, Unequal U's, I Beam, E Channels, Showcase, U's.
Automobile	Coaster, Decorative, Stair Nosing

Market for such Products:

The company sell their products in the local market of Bangladesh and present market in Bangladesh is very much favor of the company.

Past Trends: Last 5 years sales of the Dhakathai Alcomaxx PLC:

Particulars	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Turnover	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	178,115,4176

The Company has neither made any export in the past and has plan of export in near future

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Local market, demand and supply forecasts for the sector:

Overall demand of the industry products is increasing day by day. There is no available published data for future forecast but the Company's own market survey states that the demand for the products of Dhakathai Alcomaxx PLC is also increasing with the increased demand of the market. For better quality and competitive price of the products, the Company is in the advantageous position and has opportunity of expanding its project in future.

- vi. If the issuer has more than one product or service, the relative contribution to sales and income of each product or service that accounts for more than 10% of the company's total revenues;

Sl.	Name of Products	December 31, 2023	
		Revenue (Tk.)	Percentage
1	Aluminium Profiles	2,139,623,722	100%

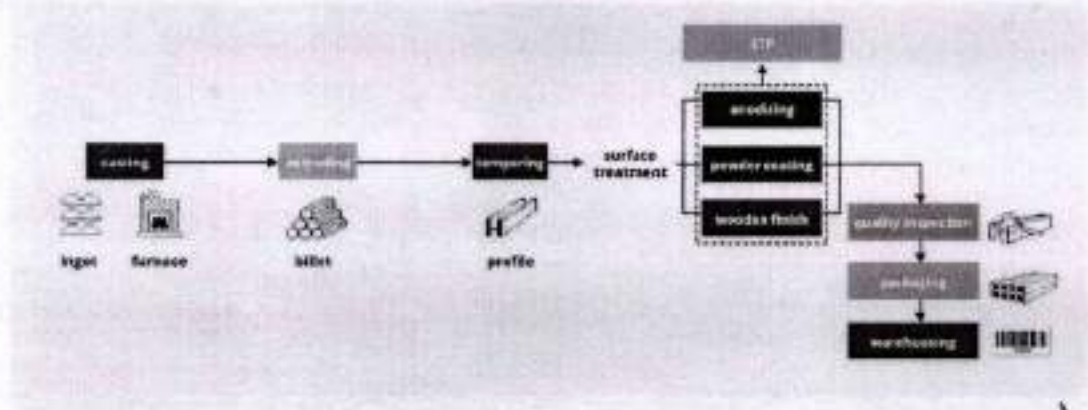
- vii. Description of associates, subsidiary and holding company of the issuer and core areas of business thereof;

There are no associates, subsidiary and holding company of the issuer.

- viii. How the products or services are distributed with details of the distribution channel. Export possibilities and export obligations, if any;

All products are produced for local market and offered to the customers through all of its customers in different areas of Bangladesh.

MANUFACTURING PROCESS



Export possibilities and export obligations:

At present the company has no export. The Company is exploring export opportunities in the South Asia region and Middle East.

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
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Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- ix. Competitive conditions in business with names, percentage and volume of market shares of major competitors;

Sl.	Name of the Listed Competitor	Turnover as at 30 June 2023
1.	Bangladesh Thai Aluminium Limited	934,891,145
2.	Nahee Aluminum Composite Panel Limited	409,205,675

Sl.	Name of the Non-Listed Competitor
1.	KAI Bangladesh Aluminium Limited
2.	Chung Hua Aluminum Industry Limited
3.	Nikki Thai Aluminium Limited
4.	Star Thai Aluminium Limited
5.	PHP Aluminum

N.B.: Due to unavailability of the information in the respective website of the above company, it is not possible for us to input annual turnover of the above non-listed competitors.

- x. Sources and availability of raw materials, names and addresses of the principal suppliers and contingency plan in case of any disruption;

Main raw materials of Dhakathai Alcomaxx PLC are Ingot & Billet. The Company procures raw materials from overseas market. List of principal suppliers is as follows:

SL.	Company Name	Address
1	Vedanta Limited	Jharsuguda PMO Office, Bhurkhamunda PO-Sripura, Dist- Jharsuguda Orissa, Pin-768202 India

Contingency Plan in case of any disruption: The Company has already arranged more than one alternative supplier in different category of supplies. Dhakathai Alcomaxx Plc always intends to avoid significant dependency on any single supplier. It procures the raw material from various sources. Furthermore, the company does not have any long-term binding contract with any of its suppliers other than those entered into for day-to-day operational purposes. Hence any disruption will not affect the sourcing of materials of the company

- xi. Sources of, and requirement for, power, gas and water; or any other utilities and contingency plan in case of any disruption;

Factory:

Utilities	Requirement	Source
Power	4000 kw monthly	Polly Biddut acts as the primary power source for the company.
Gas	169,500 cubic meter monthly loads	The company sources its gas supply from Titas
Water	-	The Dhakathai Alcomaxx Plc has its own deep tube-well from where it sources its water supply

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
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15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office Dhaka

Contingency Plan in case of any disruption:

The factory has a backup generator for contingency purposes and uses LPG as an alternative gas source when required.

- xii. Names, address(s), telephone number, web address, e-mail and fax number of the customers who account for 10% or more of the company's products or services with amount and percentage thereof;

The company's products are sold to various customers. There is no single customer who provides 10% or more of the Company's total revenue

- xiii. Names, address(s), telephone number, web address, e-mail and fax number of the suppliers from whom the issuer purchases 10% or more of its raw material or finished goods with amount and percentage thereof;

Following company is supplier of 10% or more raw materials of Dhakathai Alcomaxx PLC:

Names	Address	Phone/Fax Email & Web	For the period ended December 31, 2023	
			Amount	In %
Vedanta Limited	Jharsuguda PMO Office, Bhurkahamunda, PO-Sripura, Dist- Jharsuguda Orissa, Pin-768202 India	Phone: +912266434545 Email: tusunil.sharma@vedanta.co.in Website: www.vedantalimited.com	372,00,000,00	100

- xiv. Description of any contract which the issuer has with its principal suppliers or customers showing the total amount and quantity of transaction for which the contract is made and the duration of the contract. If there is not any of such contract, a declaration is to be disclosed duly signed by CEO or MD, CFO and Chairman on behalf of Board of Directors;

The Company has not entered into any contract with its principal suppliers or customers.

DECLARATION REGARDING CONTRACT WITH PRINCIPAL SUPPLIERS OR CUSTOMERS

We, on behalf of the Board of Directors, certify that Dhakathai Alcomaxx PLC did not enter into any contract with its principal suppliers or customers.

Sd/-
Kareem Din
Chairman

Sd/-
Mohammad Zahirul Islam
Managing Director

Sd/-
Ahmed Jamal Shah
Chief Financial Officer

Date: April 01, 2024

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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- xv. Description of licenses, registrations, NOC and permissions obtained by the issuer with issue, renewal and expiry dates;

Sl.	Description of Certificate/License/Registration	License Issuer/Issuing Authority	Certificate/License No.	Validity
1	Certificate of Incorporation	Registrar of Joint Stock Companies & Firms, Bangladesh (RJSC)	C-33796(542)/97	N/A
2	Commencement of Business	Registrar of Joint Stock Companies & Firms, Bangladesh (RJSC)	N/A	N/A
3	Trade License	Yearpur Union Parishad	20192617223009318	30.06.2024
4	TIN Certificate	National Board of Revenue, Taxes Circle-266 (Company), Taxes zone 13, Dhaka	861566184319	N/A
5	BIN Certificate	National Board of Revenue, Dhaka (West) Savar Division	000248178-0403	N/A
6	Import Registration Certificate	Office of the Chief Controller of Import and Export	260326120194620	30.06.2024
7	Fire License	Fire Service & Civil Defense, Bangladesh	AD Dhaka- 3234616	30.06.2024
8	Environment Certificate	Directorate of Environment, Bangladesh	24-114511	08.11.2024
9	Membership Certificate	Dhaka Chamber of Commerce & Industry	09-723	30.12.2024

- xvi. Description of any material patents, trademarks, licenses or royalty agreements;

Dhakathai Alcomaxx PLC has not obtained any material patents, trademarks, licenses or royalty agreements. However, it has several regulatory licenses and certificate in order to continue its operation

- xvii. Number of total employees and number of full-time employees;

The company has a total of 300 full-time employees.

- xviii. A brief description of business strategy;

Dhakathai Alcomaxx PLC has taken the following business strategy:

- Sustain local market appeal by meeting buyer demands, preferences, and expectations;
- Stay abreast of global design and technology trends;
- Provide superior product quality at competitive prices;
- Establish a robust marketing and distribution network;
- Explore innovative work approaches to enhance efficiency and promote sustainability.

15 AUG 2024
Syed Ki Omar Tayub
Managing Director & CEO
Prima Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

- xix. A table containing the existing installed capacities for each product or service, capacity utilization for these products or services in the previous years, projected capacities for existing as well as proposed products or services and the assumptions for future capacity utilization for the next three years in respect of existing as well as proposed products or services. If the projected capacity utilization is higher than the actual average capacity utilization, rationale to achieve the projected levels.

The Company is engaged in manufacturing and marketing of different types aluminium profiles like Sliding window, Sliding door, Curtain Wall, Office Partition, Sign board, Round pipe, Tower bolt etc.

Production capacity and current utilization is as under:

Product	Unit	Installed capacity (Yearly)	Actual Production	% Capacity utilization
Aluminium profiles	Metric Ton	14,000	11,000	78%

Assumptions for future capacity utilization:

Production unit	Unit	Installed capacity (Yearly)			Capacity utilization			% Capacity utilization		
		2024	2025	2026	2024	2025	2026	2024	2025	2026
Aluminium profiles	Metric Ton	14,000	16,000	18,000	12,000	13,000	14,000	86%	81%	78%

E. DESCRIPTION OF PROPERTY

The written down value of Property, Plant & Equipment's owned by the company as per audited accounts as on December 31, 2023 are stated below:

Particulars	Written Down Value as at 31 December 2023
Land and Land Development	343,661,677
Factory Building	197,776,352
Plant and Machinery	486,330,281
Generator	1,643,781
Vehicle	21,594,621
Electric instalation	56,720,536
Furniture, Fixture & Office Equipment	3,555,739
Factory decoration	675,138
Laboratory Equipment	504,433
Total	1,112,462,558

- i. Location and area of the land, building, principal plants and other property of the company and the condition thereof;

The entire above-mentioned assets are located at the Head office and factory.

Particulars	Location & Area	Condition of the Property
Land and Land Development	Total Land: 936.66 decimal	

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	District: Dhaka and Munshiganj	Good condition
Factory Building	Factory	
Plant and Machinery	Factory	
Generator	Factory	
Vehicle	Head Office	
Electric instalation	Factory	
Furniture, Fixture & Office Equipment	Head Office and Factory	
Factory decoration	Factory	
Laboratory Equipment	Factory	

ii. Whether the property is owned by the company or taken on lease;

All the assets of the Company are in its own name except the registered office & corporate office which are rental premises.

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammed Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

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Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

iii. Dates of purchase, last payment date of current rent (খাজনা) and mutation date of lands, deed value and other costs including details of land development cost, if any and current use thereof;

Sl	Deed Number	Date of Purchase	Land Area			Deed Value (A)	Other costs including development			Book Value (A+D)	Mutation Date	Last payment date of current rent	Current use
			As per DEED	As per Mutation	Remaining Mutation		Reg Cost (B)	Development Cost (C)	Total D=(B+C)				
1	8820/2017	20.07.2011	178.00	178.00	-	22,606,000	690,600	1,076,801	1,767,401	24,373,401	21.09.2011	29.05.2023	Vacant
2	15378/2011	20.12.2011	33.00	33.00	-	4,000,000	120,000	-	120,000	4,120,000	25.03.2012	29.05.2023	Vacant
3	505/2012	01.11.2012	30.00	30.00	-	3,000,000	90,000	-	90,000	3,090,000	25.03.2012	29.05.2023	Vacant
4	15609/2014	11.03.2014	10.16	10.16	-	2,000,000	60,000	-	60,000	2,060,000	18.03.2015	28.05.2023	Factory
5	18536/2014	29.12.2014	117.65	117.65	-	17,990,000	533,938	-	533,938	18,523,938	18.03.2015	28.05.2023	Factory
6	11691/2015	09.02.2015	10.00	10.00	-	1,707,000	50,527	-	50,527	1,757,527	01.12.2016	28.05.2023	Factory
7	5458/2015	21.04.2015	4.50	4.50	-	1,180,000	34,928	-	34,928	1,214,928	15.09.2016	09.08.2020	Factory
8	10093/2015	08.03.2015	5.00	5.00	-	854,000	25,278	-	25,278	879,278	01.12.2016	27.12.2018	Factory
9	5134/2016	04.03.2015	8.25	8.25	-	1,408,000	41,677	-	41,677	1,449,677	15.09.2016	28.05.2023	Factory
10	13983/2014	22.09.2014	13.00	13.00	-	1,990,000	58,904	-	58,904	2,048,904	02.10.2015	28.05.2023	Factory
11	12433/2014	24.08.2014	56.00	56.00	-	20,730,000	614,200	-	614,200	21,364,200	22.09.2014	29.05.2023	Factory
12	12432/2014	24.08.2014	3.00	3.00	-	1,032,000	30,547	-	30,547	1,062,547	22.09.2014	29.05.2023	Factory
13	8911/2016	22.06.2016	5.00	5.00	-	876,000	105,350	646,968	752,318	1,628,318	19.08.2018	27.11.2018	Factory
14	6120/2015	05.07.2015	0.61	0.61	-	282,000	34,070	208,373	242,443	524,443	15.09.2016	28.05.2023	Factory
15	6932/2016	05.09.2015	1.25	1.25	-	214,000	25,920	158,170	184,090	398,090	30.08.2016	28.05.2023	Factory
16	647/2016	14.01.2016	6.00	6.00	-	1,024,000	123,120	756,254	879,374	1,903,374	30.08.2016	09.08.2020	Factory
17	1605/2016	02.01.2016	3.00	3.00	-	512,000	62,040	378,443	440,483	952,483	06.08.2020	28.05.2023	Factory
18	4541/2016	23.03.2016	5.00	5.00	-	855,000	102,830	631,462	734,292	1,589,292	15.09.2016	28.05.2023	Factory
19	56/2017	01.02.2017	2.00	2.00	-	1,000,000	100,000	-	100,000	1,100,000	17.05.2017	06.11.2018	Factory
20	3236/2017	03.01.2017	21.60	21.60	-	12,960,000	1,296,000	-	1,296,000	14,256,000	17.05.2017	29.05.2023	Factory
21	9141/2017	13.05.2017	13.50	12.90	0.60	6,325,000	632,500	-	632,500	6,957,500	19.08.2018	28.05.2023	Factory
22	6904/2017	09.07.2017	8.31	8.31	-	17,574,032	1,149,730	309,606	1,459,335	19,033,367	22.11.2017	28.05.2023	Shed

Mohammad Zahidul Islam
Managing Director
Dhaka Abconmax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abconmax PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abconmax PLC

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl	Deed Number	Date of Purchase	Land Area			Deed Value (A)	Other costs including development			Book Value (A+D)	Mutation Date	Last payment date of current rent	Current use
			As per DEED	As per Mutation	Remaining Mutation		Reg Cost (B)	Development Cost (C)	Total D=(B+C)				
23	7996/2017	10.12.2017	12.73	12.73	-	5,084,349	915,122	99,204	1,014,326	6,098,676	22.11.2017	28.05.2023	Shed
24	1279/2018	19.02.2018	11.00	11.00	-	880,000	97,040	288,330	385,370	1,265,370	18.04.2018	28.05.2023	Shed
25	1287/2018	19.02.2018	68.25	68.25	-	5,460,000	600,600	100,215	700,815	6,160,815	18.04.2018	28.05.2023	Shed
26	1598/2018	03.05.2018	79.25	79.25	-	30,000,000	3,300,240	550,634	3,850,874	33,850,874	18.04.2018	28.05.2023	Shed
27	14961/2018	31.10.2018	19.95	19.95	-	9,102,000	910,200	-	910,200	10,012,200	06.08.2020	28.05.2023	Factory
28	1261/2020	28.01.2020	5.25	5.25	-	2,460,000	258,470	802,002	1,060,472	3,520,472	06.08.2020	14.06.2020	Factory
29	1260/2020	28.01.2020	5.00	5.00	-	2,344,000	246,340	764,202	1,010,542	3,354,542	06.08.2020	28.05.2023	Factory
30	12934/2019	25.09.2019	8.90	8.90	-	4,062,000	487,660	1,342,240	1,829,900	5,891,900	23.07.2020	28.05.2023	Factory
31	696/2020	15.01.2020	40.57	40.57	-	18,550,000	1,947,970	6,047,306	7,995,276	26,545,276	06.08.2020	28.05.2023	Factory
32	2819/2021	03.01.2021	19.20	19.20	-	11,616,000	1,102,840	66,031	1,168,871	12,784,871	26.06.2021	29.05.2023	Factory
33	12628/2021	25.10.2021	4.50	4.50	-	2,570,000	243,000	14,604	257,604	2,827,604	01.03.2022	28.05.2023	Factory
34	4210/2020	07.07.2020	11.60	11.60	-	13,500,000	1,147,820	76,045	1,223,865	14,723,865	10.07.2020	28.05.2023	Used by Company Employee
35	10021/2021	13.09.2021	16.00	16.00	-	11,200,000	1,053,320	553,838	1,607,158	12,807,158	01.09.2022	29.05.2023	Factory
36	91/2022	01.03.2022	16.50	16.50	-	9,982,500	949,258	494,105	1,443,363	11,425,863	13.02.2022	29.05.2023	Factory
37	4728/2022	21.03.2022	31.64	31.64	-	19,500,000	1,852,820	965,127	2,817,947	22,317,947	18.04.2022	29.05.2023	Factory
38	11807/2021	10.10.2021	16.50	16.50	-	12,052,000	1,145,180	596,500	1,741,680	13,793,680	12.08.2021	29.05.2023	Factory
39	22750/2022	28.12.2022	3.12	-	3.12	1,574,000	47,220	9,483,550	9,530,770	11,104,770	No	Applied	Factory
40	22891/2022	29.12.2022	2.87	-	2.87	1,445,000	43,350	8,706,309	8,749,659	10,194,659	No	Applied	Factory
41	8813/2023	07.09.2023	29.00	29.00	-	4,000,000	400,000	293,867	693,867	4,693,867	16.11.2023	16.11.2023	Vacant
Total			936.66	936.07	6.59	285,520,882	22,730,609	35,410,186	58,140,795	343,661,677			

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- iv. The names of the persons from whom the lands has been acquired or proposed to be acquired along with the cost of acquisition and relation, if any, of such persons to the issuer or any sponsor or director thereof;

Sl.	Deed Number	Date of Purchase	Land Area in decimal	Acquisition Cost	Name of the seller	Relationship
1	8820/2017	20.07.2011	178.00	24,373,401	Md. Riaz Uddin, Md. Abdus Samad, Md. Nurul Islam & Others	No relationship
2	15378/2011	20.12.2011	33.00	4,120,000	Md. Riaz Uddin, Md. Abdus Samad, Md. Nurul Islam & Others	
3	505/2012	01.11.2012	30.00	3,090,000	Md. Hayet Ali, Md. Fajlu Haque, Md. Siddiq Ali & Others	
4	15609/2014	11.03.2014	10.16	2,060,000	Md. Wares Ali & Aminul Islam	
5	18536/2014	29.12.2014	117.65	18,523,938	SM Fakhar Uz Zaman	
6	11691/2015	09.02.2015	10.00	1,757,527	Md. Ferdous Hossain, Barsha Khanom, Md. Sekandar Ali Akon, Md. Jakir Hossain Akon, Md. Forhad Hossain Akon	
7	5458/2015	21.04.2015	4.50	1,214,928	Md. Habibur Rahman	
8	10093/2015	08.03.2015	5.00	879,278	Md. Liakat Ali & Md. Rabiul Islam	
9	5124/2016	04.03.2015	8.25	1,449,677	Md. Sekandar Ali Sarkar & Hazi Md. Ali Hossain	
10	13983/14	22.09.2014	13.00	2,048,904	Mrs. Ayman Nessa & Md Ali Azam Sarkar	
11	12433/14	24.08.2014	56.00	21,364,200	Transuis Engineering Limited	
12	12432/14	24.08.2014	3.00	1,062,547	Transuis Engineering Limited	
13	8911/2016	22.06.2016	5.00	1,628,318	Mrs. Shefali Akter	
14	6120/2015	05.07.2015	0.61	524,443	Fazlul Haque Sarkar	
15	6932/2016	05.09.2015	1.25	398,090	Md. Ali Azam Sarkar	
16	647/2016	14.01.2016	6.00	1,903,374	Mrs. Fulmala Begum, Rashida, Md. Ali Hossain Sarkar & Md. Noor Hossain	
17	1605/2016	02.01.2016	3.00	952,483	Md. Shajahan Mia	
18	4541/2016	23.03.2016	5.00	1,589,292	Rozina Akter, Khadiza Tasnim Samia Tasnim, Rahim Tahmid Sad	
19	56/2017	01.02.2017	2.00	1,100,000	Md. Mahabur Rahman & Md. Abdul Hasem	
20	3236/2017	03.01.2017	21.60	14,256,000	Md. Abdul Sattar & Md. Nurul Islam	

Mohammad Zahurul Islam
Managing Director
Dhaka Abcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomaxx PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abcomaxx PLC

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Deed Number	Date of Purchase	Land Area in decimal	Acquisition Cost	Name of the seller	Relationship
21	9141/2017	13.05.2017	13.50	6,957,500	Md. Manjur Hossain, Md. Ataur Rahman, Mrs. Taslima Akter, Mrs. Rahima Begum	
22	6904/2017	09.07.2017	8.31	19,033,367	Md. Soleman Molla	Vice-chairman of Dhakatahi Alcomaxx PLC.
23	1598/2018	03.05.2018	79.25	33,850,874	Md. Soleman Molla	
24	7996/2017	10.12.2017	12.73	6,098,676	Panache (Pvt) Limited	Common Director
25	1287/2018	19.02.2018	68.25	6,160,815	Panache (Pvt) Limited	
26	4728/2022	21.03.2022	31.64	22,317,947	Mr. Sharif Aziz	Director of Dhakathai Alcomaxx PLC.
27	14961/2018	31.10.2018	19.95	10,012,200	Fazlul Haque Sarker	No relationship
28	1261/20	28.01.2020	5.25	3,520,472	Masuda Begum	
29	1260/20	28.01.2020	5.00	3,354,542	Masuda Begum	
30	12934/2019	25.09.2019	8.90	5,891,900	Sabzan Begum	
31	696/2020	15.01.2020	40.57	26,545,276	Md. Shekandar Ali Sarkar	
32	2819/2021	03.01.2021	19.20	12,784,871	Md. Nure E Alam Siddiq, Md. Abul Hoshem, Md. Anowar Hossain, Md. Abdul Mannan, Md. Rawshan Ara	
33	1279/18	19.02.2018	11.00	1,265,370	Nur Mohammad Bepari	
34	12628/2021	25.10.2021	4.50	2,827,604	Md. Almas Sheikh	
35	4210/2020	07.07.2020	11.60	14,723,865	Jahan Ara Samad, Md. Mazibur Rahamn, Md. Nasir Uddin, Md. Mahmudul Hasan & Others	
36	10021/2021	13.09.2021	16.00	12,807,158	Md. Abu Abdullah & Zinat Jahan	
37	91/2022	01.03.2022	16.50	11,425,863	Md. Kamruzzaman Rubel	
38	11807/2021	10.10.2021	16.50	13,793,680	Md. Ali Hossain Sarkar, Md. Abul Hossain Sarkar, Md. Nur Hossain & Juvena Akter	
39	22750/2022	28.12.2022	3.12	11,104,770	Mst. Mohila & Abul Kalam Azad	
40	22891/2022	29.12.2022	2.87	10,194,659	Alhaz Abdul Malek, Mst. Halimunnessa & Md. Mahbubur Rahman	
41	8813/2023	07.09.2023	29.00	4,693,867	Md. Selim Sheikh	
Total			936.66	343,661,677		

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- v. Details of whether the issuer has received all the approvals pertaining to use of the land, if required;

The Company has received all the approvals pertaining to use of the land.

- vi. If the property is owned by the issuer, whether there is a mortgage or other type of charge on the property, with name of the mortgagee;

Sl No.	Name of Mortgagee	Deed No.	Date	Description of Land/ RS/BRS Plot No.	Mouza	Area of Decimal	Deed of Mortgage No.
1	Bank Asia PLC.	1261	28.01.2020	4001, 4002	Monosontosh	5.25	Deed No. 14882
2		1260	28.01.2020	4006		5.00	Deed No. 14882
3		10021	13.09.2021	4015		16.00	Deed No. 20387
4		8911	22.06.2016	4425		5.00	Deed No. 17105
5		56	01.02.2017	4008		2.00	Deed No. 17105
6		3236	13.05.2017	4003, 4004, 4005, 4407, 4408		21.60	Deed No. 17105
7		9141	01.03.2022	4008		12.90	Deed No. 17105
8		91	03.01.2021	4424, 4427		16.50	Deed No. 20387
9		2819	25.10.2021	4425, 4008		19.20	Deed No. 20387
10		12628	21.03.2022	4016		4.50	Deed No. 20387
11		4728	17.02.2022	4012, 4011, 4010		20.62	Deed No. 20387
12		11807	10.10.2021	16737, 16738	Diakhali	16.50	Deed No. 20387
13		18536	29.12.2014	16732		117.65	Deed No. 4350
14		11691	09.02.2015	16737, 16738		10.00	Deed No. 7240
15		5458	21.04.2015	2432		2.25	Deed No. 7240
16		5458	21.04.2015	2432		2.25	Deed No. 17105
17		6120	05.07.2015	2433		0.61	Deed No. 17105
18		10093	08.03.2015	2433		5.00	Deed No. 7240
19		15609	11.03.2014	16735, 16735		10.16	Deed No. 7240
20		14961	31.10.2018	16739, 16749		19.95	Deed No. 14882
21		6932	05.09.2015	16731		1.25	Deed No. 17105
22		647	14.01.2016	16737, 16738		6.00	Deed No. 17105
23		5124	04.03.2015	2432		8.25	Deed No. 17105
24		13983	22.09.2014	16731		13.00	Deed No. 7240
25		1605	02.01.2016	2433		3.00	Deed No. 17105
26		12934	25.09.2019	16739, 16749		8.90	Deed No. 14882
27		696	15.01.2020	16739		40.57	Deed No. 14882
28		4541	23.03.2016	16737		5.00	Deed No. 17105
29		12433	24.08.2014	2110	East Narsingpur	56.00	Deed No. 4350
30		12432	24.08.2014	2110		3.00	Deed No. 17105
31		1279	19.02.2018	92, 76, 79	Hazi Gaon	11.00	Deed No. 11902
32		1287	19.02.2018	92, 80, 90, 91, 76		68.25	Deed No. 11902
33		8813	07.09.2023	97		29.00	Deed No. 4143
34		1598	03.05.2018	92, 80, 90, 91, 76, 79		79.25	Deed No. 11902
35		6904	07.09.2017	1372	Chankuria	21.04	Deed No. 4143
36		7996	12.10.2017	1389	Chankuria		
37		15378	20.12.2012	1879	Kelia	20.00	Deed No. 4143
38		505	11.01.2012	1884, 1872, 1879, 1779	Kelia	42.52	
39		8820	20.07.2011	1872, 1882, 1879	Kelia	178.00	
40	Bank Al-Falah Limited	4210	07.07.2020	17404, 17402	Joar Saharn	11.60	Deed No. 16753
Total						918.57	

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Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

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Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tnyub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

vii. If the property is taken on lease, the expiration dates of the lease with name of the lessor, principal terms and conditions of the lease agreements and details of payment;

No property of the company is taken on lease.

viii. Dates of purchase of plant and machineries along with seller's name, address, years of sale, condition when purchased, country of origin, useful economic life at purchase and remaining economic life, purchase price and written down value;

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
1	AN HUAI CO., LTD	202, 2/F, Multi-Building, Hantain Electronic Town, No.17 Shenhai Road, Nanhai Foshan, Guangdong, China	China	Parts Of Industrial Or Laboratory Furnaces And Ovens	Brand New	9-Jul-19	2019-2020	199,197	99,599
2				Oth.Packing/Wrapping Machinery, (Incl. Heat-Shrink Wrapping Machinery) BRAND NEW MACHINERY FOR METAL PACKAGE MACHINE	Brand New	21-Oct-19	2019-2020	4,880,872	2,440,436
3	ANDON CORPORATION PTE LTD.	China	China	Individual Functions, Nes Parts Of Anodizing Machine Including Filter	Brand New	29-Apr-12	2011-2012	127,558	63,779
4				Parts of Industrial or Laboratory Furnaces & Ovens Parts of Melting Metal. Including Con.	Brand New	29-Apr-12	2011-2012	75,899	37,950
5				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Press Machine.Including Con.	Brand New	29-Apr-12	2011-2012	161,602	80,801
6	ANDON INTERNATIONAL GROUP COMPANY LTD.	RM C1-D, 6F., Wing Hing Ind. BLDG.14 Hing Yip Street Kwun Tong, Kowloon, Hongkong	Hongkong	Hydraulic Presses Machine-880T	Brand New		1998-1999	3,548,977	1,774,489
7				Mould For Metal	Brand New	11-Jun-13	2012-2013	1,778,865	592,955
8				Accessories and Hydraulic Press Machine880T Press	Brand New	11-Jun-13	2012-2013	227,449	75,816

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
9				Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Meling Metal	Brand New	11-Jun-13	2012-2013	65,985	21,995
10				Mould For Metal	Brand New	11-Jun-13	2012-2013	3,218,649	1,072,883
11				Parts & Accessories For Machines Of 84.62 To 84.63 Baling Press For Aluminium	Brand New	26-May-15	2014-2015	1,560,893	520,298
12				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Melting Machine	Brand New	26-May-15	2014-2015	114,466	38,155
13				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Prees Machine	Brand New	2-Mar-15	2014-2015	396,412	132,137
14				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine	Brand New	2-Mar-15	2014-2015	639,997	213,332
15				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Machine For Melting Machine	Brand New	2-Mar-15	2014-2015	339,198	113,066
16				Mould Bases, Moulds For Metal	Brand New	2-Mar-15	2014-2015	1,738,582	579,527
17				Flat Surface Grinding Machines , 0.01mm Accuracy, Nes Flat-Surface Grinding Machine	Brand New	26-Jun-16	2015-2016	691,226	230,409
18				Machining Centres For Working Metal Construction Machine Center Within Windows	Brand New	26-Jun-16	2015-2016	1,828,085	609,362
19				Non-Domestic Heating/Cooling Equipment , Nes 300T Cooling Tower With Pump	Brand New	26-Jun-16	2015-2016	320,171	106,724
20				Other Printing Components(excl.offset Printing Machinery , Letterpress Computer Ink Printer	Brand New	26-Jun-16	2015-2016	223,832	74,611
21				Presses (Excl. Hydraulic) for working metals or metal Carbides B.N.M/C for Alu. Ind. Coloring M/C& INC Printer	Brand New	30-Aug-16	2015-2016	4,145,005	1,381,668
22				Non-Domestic Heating/Cooling Equipment , Nes B.N.M/C For Rec.Har.Filter & Chiller	Brand New	30-Aug-16	2015-2016	20,348,445	6,782,815

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mehnazul Zahirul Islam
Managing Director
Dhaka Abcomax PLC

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Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomax PLC

15 AUG 2024
Md. Mahfuz Alam
Company Secretary
Dhaka Abcomax PLC

*পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
23				Presses (Excl. Hydraulic) for working metals or metal Carbides Complete Anodising Machine	Brand New	17-Jul-16	2016-2017	27,289,966	9,096,655
24				Heat Exchange Units, Heat Exchanger Machine	Brand New	17-Jul-16	2016-2017	4,865,883	1,621,961
25				Derricks, Cranes, Etc. Nes. Self-Propelled (Excl. on Tyres) BR. New M/C For Ala. Ind. Crane System	Brand New	29-May-16	2015-2016	6,137,472	2,045,824
26				Pumps For Liquids, With or Designed to be fitted with a Measuring Acid pump 11KW	Brand New	30-Apr-17	2016-2017	272,590	136,295
27				Pickling Preparations for metal surface... Excl. Submerge welding flux for MID Temp Sealer	Brand New	19-Aug-17	2017-2018	576,878	288,439
28				Overhead Travelling Cranes On Fixed Support B.N M/C FOR ALU.INDS. ANODIZING CRANE (OVERHEAD)	Brand New	27-Aug-19	2019-2020	3,220,245	1,610,123
29				Presses (excl. hydraulic) for working metals or metal carbides B.N M/C FOR ALU.INDS., SHOT BLASTING MACHINE	Brand New	27-Aug-19	2019-2020	5,587,539	2,793,770
30	B IOLINE TECHNOLOGIES	B 302, Laxminiketen CHS Old, Mumbai Pune Road, Kharegaon Naka, Kalwa West, Dist-Thane-M	India	Br. New M/C For Ala. Dross Processing Along with Acc	Brand New	30-May-23	2022-2023	5,215,711	2,607,856
31	FOSHAN JUNJING INDUSTRIAL CO.LTD.	4th Floor, Jinxiao Building, Hua Yuan Road East, Foshan, Guangdong, China	China	Hydraulic Presses for Working Metals or Metal Carbides B/N Mac. For Ala. Ins. Aging Oven Door, Basket	Brand New	6-Mar-16	2015-2016	13,398,210	4,466,070
32				Industrial or Laboratory Furnaces (Incl. Incinerators) BR. New M/C for Ala. Ins. Die H. Oven	Brand New	26-Apr-16	2015-2016	1,154,462	384,821

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Syed M Omar Tayub
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Mohammad Zahurul Islam
Managing Director
Dhaka Capital Alcomaxx PLC

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Ahmed Jamal Shah
Chief Financial Officer
Dhaka Capital Alcomaxx PLC

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Md. Maftug Alam
Company Secretary
Dhaka Capital Alcomaxx PLC

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
33				Industrial or Laboratory Furnaces (Incl. Incinerators) BR.New M/C for Alu.Ind. Heating Furnance	Brand New	26-Apr-16	2015-2016	3,253,207	1,084,402
34				Industrial or Laboratory Furnaces (Incl. Incinerators) BR.New M/C for Alu.Ind. Heating Furnance	Brand New	26-Apr-16	2015-2016	4,160,655	1,386,885
35				Other Machinery For Working Rubber/Plastics Or Making Products Thereof , Plant Machinery for Alu.Ind. Regenerative	Brand New	7-Feb-13	2012-2013	6,946,163	2,881,271
36				Heat Exchange Units	Brand New	2-Apr-13	2012-2013	164,948	54,983
37				Mould For Metal	Brand New	2-Apr-13	2012-2013	449,755	149,918
38				Accessories and Part of Hydraulic pres Machine (Plunger) for 880T Press	Brand New	2-Apr-13	2012-2013	14,218	4,739
39				Mould Bases, Moulds For Metal	Brand New	7-Feb-13	2012-2013	3,525,660	1,175,220
40				Electrical Machines/Apparatus With Individual Functions, Nes Parts Of Anoddizing Maching	Brand New	7-Feb-13	2012-2013	20,376	6,792
41				Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Meling Metal	Brand New	7-Feb-13	2012-2013	27,169	9,056
42				Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	7-Feb-13	2012-2013	62,403	20,801
43				Horizontal Lathes for Removing Metal (Excl.) Numerically Controlled) BR New M/C Alu. Ind. Lathe Machine 10.6 CW6180E/3000	Brand New	15-Jan-17	2016-2017	4,154,269	2,077,135
44				Horizontal Lathes for Removing Metal (Excl.) Numerically Controlled) BR New M/C Alu. Ind. Lathe Machine 6CW6280E/3000	Brand New	15-Jan-17	2016-2017	4,247,882	2,123,941
45				Grinding Machines, Nes , Accurate To 0.01mm Grinding Machine Mod. M250	Brand New	15-Jan-17	2016-2017	649,283	324,642

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
46				Horizontal Lathes for Removing Metal (Excl.) Numerically Controlled) Lathe Machine C6135D/1500	Brand New	15-Jan-17	2016-2017	1,254,001	627,001
47				Milling Machines, Knee-Type, For Metal (Excl. Numerically Controlled) Milling Machine Mod:XQ6028W-D	Brand New	15-Jan-17	2016-2017	1,131,572	565,786
48				Drilling Machines for Removing Metal, Nes Drilling Machine-Jiewei 3032X1000	Brand New	15-Jan-17	2016-2017	244,858	122,429
49				Self-Propelled Works Trucks (Excl. Electric) Manual Forklift Size 685X1220	Brand New	15-Jan-17	2016-2017	148,384	74,192
50				Other Vacuum Cleaners, Industrial Type Electrostatic Liquid Cleaner For Dies	Brand New	15-Jan-17	2016-2017	723,475	361,738
51				Self-Propelled Works Trucks (Excl. Electric) Forklift with 3.0M Gate Structure (3T)	Brand New	15-Jan-17	2016-2017	2,596,966	1,298,483
52				Self-Propelled Works Trucks (Excl. Electric) Forklift with 4.5M Gate Structure (3T)	Brand New	15-Jan-17	2016-2017	3,116,393	1,558,197
53				Grinding Machines, Nes, Accurate To 0.01mm Ceramic Filter 508*508*T-50	Brand New	15-Jan-17	2016-2017	389,733	194,867
54				Cast Tube or Pipe Fittings of Iron, Oth. Than Non-Malleable Steel Anodising Clamp & Gun	Brand New	15-Jan-17	2016-2017	2,820,974	1,410,487
55				Industrial or Laboratory Furnaces (Incl. Incinerators) Nitriding Oven-RN-45-6K SPEC	Brand New	15-Jan-17	2016-2017	2,337,253	1,168,627
56				Machine-Tools For Working Stone, Ceramics, Concrete,Etc Hydraulic Platform-500KGS 9M	Brand New	15-Jan-17	2016-2017	942,296	471,148
57				Hydraulic Presses Machine-770T	Brand New	17-May-17	2016-2017	12,069,279	8,046,186
58				Hydraulic Presses Machine-880T	Brand New	17-May-17	2016-2017	11,635,869	7,757,246
59				Hydraulic Presses for Working Metals or Metal Carbides B.N. Complt. Aluminium Extrusion Press Line M/C.	Brand New	14-Dec-17	2017-2018	13,982,268	6,991,134

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
60				Hydraulic Presses for Working Metals or Metal Carbides B.N. Complr. Aluminium Extrusion Press Line M/C.	Brand New	10-Feb-18	2017-2018	50,353,105	25,176,553
61				Hydraulic Presses for Working Metals or Metal Carbides B.N. Aluminium Extrusion Press Machine for Aluminium Industry.	Brand New	15-Mar-18	2017-2018	8,592,114	4,296,057
62				Hydraulic Presses for Working Metals or Metal Carbides B.N. Aluminium Extrusion Press Machine for Aluminium Industry.	Brand New	15-Mar-18	2017-2018	14,017,857	7,008,929
63				Hydraulic Presses for Working Metals or Metal Carbides B.N. Complr. Aluminium Extrusion Press Line M/C.	Brand New	10-Feb-18	2017-2018	11,582,468	5,791,234
64	NAN TIAN INTERNATIONAL IMPORT & EXPORT COMPANY LTD.	Flat 1RM 1302 13/F CRE Bldg, 303 Hennessy RD, Wanchai, HK	Hongkong	Lathe Machine	Brand New		1999-2000	694,656	231,552
65				Milling Machine	Brand New		2003-2004	770,562	256,854
66				Drilling Machine	Brand New		2003-2004	480,815	160,272
67				Shaper Machine	Brand New		2003-2004	185,380	61,793
68				Other Tools	Brand New		2003-2004	10,115	3,372
69				Plant Machinery for Alu. Ind. Regenerative	Brand New		2006-2007	1,749,651	583,217
70				Mould Bases Mould for Metal	Brand New		2007-2008	1,639,192	546,397
71				Anodizing Plant Accessories	Brand New		2007-2008	3,950,555	1,316,852
72				Br. New M/C For Alu. Dross Processing Along with Acc	Brand New		2008-2009	8,209,525	2,736,508
73				BRAND New Steam Boiler	Brand New		2008-2009	2,006,462	668,821
74				Heating oven along with Accessories	Brand New		2009-2010	2,946,795	982,265
75				Extrusion Press Machine-660T	Brand New		2010-2011	12,091,552	8,061,035

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Mohammad Zakirul Islam
Managing Director
Dhaka Alconmax PLC

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Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alconmax PLC

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Alconmax PLC

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
76				Mould Bases Mould for Metal	Brand New		2010-2011	4,624,324	1,541,441
77				Heating oven along with Accessories	Brand New		2011-2012	3,180,795	1,060,265
78				Extrusion Press Machine-1000T	Brand New		2011-2012	12,091,545	8,061,030
79				Mould Bases Mould for Metal	Brand New		2011-2012	6,140,967	2,046,989
80				Individual Functions, Nes Parts Of Anodizing Machine Including Filter	Brand New	29-Apr-12	2011-2012	126,644	42,215
81				Industrial or Laboratory Furnaces & Ovens Parts of Melting Metal Including Con.	Brand New	29-Apr-12	2011-2012	75,899	25,300
82				Ash separator (Dress machine) along with spare parts	Brand New	29-Apr-12	2011-2012	161,602	53,867
83				Other Machinery For Working Rubber/Plastics Or Making Products Thereof , Plant Machinery for Alu.Ind. Regenerative	Brand New	9-May-14	2014-2015	27,058,900	9,019,633
84	NANHAI TEXTILES IMPORT AND EXPORT CO. LTD	Of Guangdong 6/F, Nanhai Textiles BLDG, Hai 5 Road, Guicheng, Nanhai, P.R. China	China	Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	22-Aug-13	2013-2014	104,305	34,768
85				Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Meling Metal	Brand New	22-Aug-13	2013-2014	31,610	10,537
86				Acces Of Printing A/C Used for Print. By noans of plates, cylinders rn parts of anodizing machine.	Brand New	22-Aug-13	2013-2014	272,295	90,765
87				Mould Bases, Moulds For Metal	Brand New	22-Aug-13	2013-2014	2,807,017	935,672
88				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	5-Aug-14	2014-2015	158,851	52,950
89				Mould Bases, Moulds For Metal	Brand New	5-Aug-14	2014-2015	17,523	5,841
90				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press M/C	Brand New	21-Oct-14	2014-2015	539,238	179,746
91				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine	Brand New	21-Oct-14	2014-2015	158,687	52,896

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

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Mohammad Zakirul Islam
Managing Director
Dhaka: Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka: Alcomaxx PLC

Md. Mahfuz Alam
Company Secretary
Dhaka: Alcomaxx PLC

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
92				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Fur. For Melting M/C	Brand New	21-Oct-14	2014-2015	270,330	90,110
93				Mould Bases, Moulds For Metal	Brand New	21-Oct-14	2014-2015	2,599,778	866,593
94				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	4-Dec-14	2014-2015	397,010	132,337
95				OTR Mounting Fittings & Similar Arti. Excl. Device/Fit. For Barred Window Standard Accessories	Brand New	4-Dec-14	2014-2015	718,894	239,631
96				Refrigerating Or Freezing Equipment, Heat Pumps, Industrial Chiller Unit	Brand New	7-Dec-15	2015-2016	449,760	149,920
97				Refrigerating Or Freezing Equipment, Heat Pumps, Industrial Parts For Anodising Plant	Brand New	7-Dec-15	2015-2016	692,158	230,719
98				Parts & Accessories For Machines of 84.62 to 84.63 Parts for Hydraulic Press Machine	Brand New	7-Dec-15	2015-2016	95,316	31,772
99				Parts & Accessories For Machines of 84.62 to 84.63 Parts Of Machinery	Brand New	28-Jul-15	2015-2016	135,609	45,203
100				Machines , Having Individual Functions, Nes Wrapping Machine	Brand New	28-Jul-15	2015-2016	153,474	51,158
101				Refrigerating Or Freezing Equipment, Heat Pumps, Industrial Chiller Unit	Brand New	28-Jul-15	2015-2016	363,490	121,163
102				Mould Bases, Moulds For Metal	Brand New	28-Jul-15	2015-2016	1,927,609	642,536
103				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press M/C	Brand New	22-Sep-15	2015-2016	81,750	27,250
104				Mould Bases, Moulds For Metal	Brand New	26-Oct-15	2015-2016	2,886,171	962,057
105				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	26-Oct-15	2015-2016	1,081,647	360,549
106				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	15-Feb-16	2015-2016	750,742	250,247
107				Refrigerating Or Freezing Equipment, Heat Pumps, Industrial Parts For Anodising Machine	Brand New	15-Feb-16	2015-2016	249,037	83,012

Mohammad Zahurul Islam
Managing Director
Dhaka Abcomax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomax PLC

Md. Mahfuz Alam
Company Secretary
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Syed M Omar Tayub
Managing Director & CEO
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Mohammad Zakirul Islam
Managing Director
Dhaka Investment PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Investment PLC

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
108				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Melting Metal	Brand New	15-Feb-16	2015-2016	930,690	310,230
109				Mould Bases, Moulds For Metal	Brand New	15-Feb-16	2015-2016	2,317,055	772,352
110				Pumps For Liquids , With or Designed to be fitted with a Measuring Device Parts of Anodising Machine	Brand New	18-Apr-16	2015-2016	88,870	29,623
111				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	18-Apr-16	2015-2016	234,038	78,013
112				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	18-Sep-16	2016-2017	2,042,923	680,974
113				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Furnance For Melting Metal	Brand New	18-Sep-16	2016-2017	256,018	85,339
114				Pumps For Liquids , With or Designed to be fitted with a Measuring Device Parts of Anodising Machine	Brand New	18-Sep-16	2016-2017	372,485	124,162
115				Effluent (Waste Water) Treatment Plant BR. New M/C For Water Treatment Effluent Wast	Brand New	4-Oct-16	2016-2017	1,975,030	658,343
116				Parts Of Centrifuges, Including Centrifugal Dryers BR. New Parts of Machinery for Filtering	Brand New	4-Oct-16	2016-2017	647,081	215,694
117				Parts & Accessories For Machines of 84.62 to 84.63 BR.New Parts of Hydraulic Press M/C Extrusio	Brand New	4-Oct-16	2016-2017	907,745	302,582
118				Oth.Packing/Wrapping Machinery , (Incl. Heat-Shrink Wrapping Machinery) BR. New M/C Packing Mach.Heating Shrink Wrap	Brand New	4-Oct-16	2016-2017	463,945	154,648
119				Oth.Packing/Wrapping Machinery , (Incl. Heat-Shrink Wrapping Machinery) BR. New M/C For Alu.Ind.Packing Mac.Heating Shrink	Brand New	23-Oct-16	2016-2017	463,944	154,648
120				Mould Bases, Moulds For Metal	Brand New	15-Dec-16	2016-2017	226,579	75,526

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
121				Hydraulic Presses for Working Metals or Metal Carbides B.New Mach for HYD.Pre.Handling Table W;Pul	Brand New	29-Feb-16	2015-2016	4,135,896	1,378,632
122				Hydraulic Presses for Working Metals or Metal Carbides BR.New Mach for HYD.Pre.Handling Table For	Brand New	29-Feb-16	2015-2016	5,976,412	1,992,137
123				Hydraulic Presses for Working Metals or Metal Carbides BR.New M/C for Alu. Ind. Auto Stretching M/C	Brand New	17-Apr-16	2015-2016	9,143,888	3,047,963
124				Cutting Machines BR.New M/C For Alu. Ind. Compl. Auto Cutting	Brand New	17-Apr-16	2015-2016	6,959,168	2,319,723
125				Industrial or Laboratory Furnaces (Incl. Incinerators) BR.New M/C for Alu.Ind. Wood Effect. Oven	Brand New	17-Apr-16	2015-2016	2,848,782	949,594
126				Presses (Excl. Hydraulic) for working metals or metal Carbides BR.New M/C for Alu.Ind. Containers with Comp	Brand New	17-Apr-16	2015-2016	10,990,195	3,663,398
127				Presses (Excl. Hydraulic) for working metals or metal Carbides BR.New M/C for Alu.Ind. Containers with Comp	Brand New	17-Apr-16	2015-2016	8,720,936	2,906,979
128				Extrusion Press Machine-1450T	Brand New	17-Jul-16	2016-2017	7,009,922	4,673,281
129				Extrusion Press Machine-1000T	Brand New	17-Jul-16	2016-2017	4,468,518	2,979,012
130				Hydraulic Presses for Working Metals or Metal Carbides Aluminium Profile Wood Effect Machine	Brand New	17-Jul-16	2016-2017	573,826	286,913
131				Heat Exchange Units, Heat Exchan.& Quenching System Machine	Brand New	17-Jul-16	2016-2017	244,181	122,091
132				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine	Brand New	16-Apr-17	2016-2017	363,697	181,849
133				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Furnace	Brand New	16-Apr-17	2016-2017	161,158	80,579
134				Mould Bases Mould for Metal	Brand New	6-Jun-17	2016-2017	2,101,142	1,050,571

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Syed M Omar Tayub
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Mohammad Zahurul Islam
Managing Director
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Ahmed Jamal Shah
Chief Financial Officer
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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
135				Parts Of Industrial or Laboratory Furnaces & Ovens, Parts Of Hydraulic Press Machine & Furnace	Brand New	6-Jun-17	2016-2017	1,035,660	517,830
136				Aluminium Tube Or Pipe Fittings Aluminium for Fittings	Brand New	29-Jun-17	2017-2018	254,598	127,299
137				Parts Of Industrial or Laboratory Furnaces & Ovens, Nitriding Engine	Brand New	29-Jun-17	2017-2018	42,779	21,390
138				Oth.Packing/Wrapping Machinery (Incl. Heat-Shrink Wrapping Machinery) Tape Sticking Machine	Brand New	29-Jun-17	2017-2018	236,247	118,124
139				Machinery for Liquefying Air or other Gases Nitrogen Gas Making M/C, W. Filter Sys. & S.Tank.	Brand New	29-Jun-17	2017-2018	413,432	206,716
140				Parts of Industrial or Laboratory Furnaces & Ovens 4-Inch Container for press, 180*790*100	Brand New	29-Jun-17	2017-2018	193,046	96,523
141				Parts of Industrial or Laboratory Furnaces & Ovens 4-Inch Stem	Brand New	29-Jun-17	2017-2018	20,403	10,202
142				Mould Bases Mould for Metal	Brand New	29-Jun-17	2017-2018	1,613,216	806,608
143				Parts of Industrial or Laboratory Furnaces & Ovens 4-Inch Dummies	Brand New	29-Jun-17	2017-2018	13,922	6,961
144				Mould Bases Mould for Metal	Brand New	8-Aug-17	2017-2018	1,412,832	706,416
145				Parts & Accessories For Machines of 84.62 to 84.63 Parts For Hydraulic Press Machine	Brand New	8-Aug-17	2017-2018	278,746	139,373
146				Mould Bases Mould for Metal	Brand New	12-Sep-17	2017-2018	1,161,693	580,847
147				Lifting, Handling, Loading or Unloading Machinery, Nes B.N. Lifting Platform M/C, SJO T-7000-6	Brand New	21-Sep-17	2017-2018	3,284,857	1,642,429
148				Mould Bases Mould for Metal	Brand New	11-Nov-17	2017-2018	332,259	166,130
149				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press M/C & Furnance.	Brand New	11-Nov-17	2017-2018	9,614,606	4,807,303

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 Syed M Omar Tayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

Mohammad Zahurul Islam
 Managing Director
 Dhaka Abi Alcomax PLC

Ahmed Jamal Shah
 Chief Financial Officer
 Dhaka Abi Alcomax PLC

Md. Mahfuz Alam
 Company Secretary
 Dhaka Abi Alcomax PLC

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পুঁজিবাজারে বিনিয়োগ স্বীকৃতিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
150				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	11-Nov-17	2017-2018	109,699	54,850
151				Mould Bases Mould for Metal	Brand New	27-Dec-17	2017-2018	3,895,357	1,947,779
152				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press M/C & Furnance.	Brand New	27-Dec-17	2017-2018	693,037	346,519
153				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	27-Dec-17	2017-2018	462,310	231,155
154				Tubes & Pipes Of Aluminium Alloys Aluminium Square Pipe 32MM*32MM	Brand New	7-Jan-18	2017-2018	4,190,482	2,095,241
155				Extrusion Press Machine-2000T	Brand New	30-Apr-18	2017-2018	20,920,726	13,947,151
156				Mould Bases Mould for Metal	Brand New	6-Jun-18	2017-2018	546,150	273,075
157				Mould Bases Mould for Metal	Brand New	21-May-18	2017-2018	4,056,788	2,028,394
158				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine & Furnance.	Brand New	21-May-18	2017-2018	746,397	373,199
159				Mould Bases Mould for Metal	Brand New	18-Apr-18	2017-2018	3,367,626	1,683,813
160				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine & Furnance.	Brand New	18-Apr-18	2017-2018	459,745	229,873
161				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Anodizing Machine.	Brand New	18-Apr-18	2017-2018	490,313	245,157
162				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press M/C Furnance & Anodizing.	Brand New	22-Jul-18	2018-2019	1,258,120	629,060
163				Mould Bases Mould for Metal	Brand New	26-Aug-18	2018-2019	5,774,101	2,887,051
164				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press ,Extrusion, Furnance & Anodizing.	Brand New	26-Aug-18	2018-2019	1,267,565	633,783

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Syed M/Omar Tayub
Managing Director & CEO
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Head Office, Dhaka

Mohammad Zakirul Islam
Managing Director
Dhaka Bank Alcornax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bank Alcornax PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Bank Alcornax PLC

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পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
165				Mould Bases Mould for Metal	Brand New	6-Nov-18	2018-2019	2,892,635	1,446,318
166				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine & Furnance.	Brand New	6-Nov-18	2018-2019	496,503	248,252
167				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	6-Nov-18	2018-2019	213,487	106,744
168				Other (excl. Effluent waste water treatment plant) Anodizing Chemical Filter	Brand New	19-Nov-18	2018-2019	16,622	8,311
169				Sawing or Cutting-off Machines for Working Metal or Cermets Wedm Machine	Brand New	7-Jan-19	2018-2019	2,606,886	1,303,443
170				Sawing or Cutting-off Machines for Working Metal or Cermets Band Saw Machine 4230A	Brand New	7-Jan-19	2018-2019	345,975	172,988
171				Parts of Industrial or Laboratory Furnaces & Ovens Parts for Melting Furnance	Brand New	7-Jan-19	2018-2019	618,429	309,215
172				Parts of Industrial or Laboratory Furnaces & Ovens Parts for Melting Furnance	Brand New	7-Jan-19	2018-2019	119,362	59,681
173				Mould Bases Mould for Metal	Brand New	7-Jan-19	2018-2019	10,572,682	5,286,341
174				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine & Furnance.	Brand New	7-Jan-19	2018-2019	1,044,326	522,163
175				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	7-Jan-19	2018-2019	91,304	45,652
176				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Hydraulic Press Machine & Furnance.	Brand New	2-Feb-19	2018-2019	810,241	405,121
177				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	2-Feb-19	2018-2019	595,077	297,539
178				Parts of Industrial or Laboratory Furnaces & Ovens Parts of Hydraulic Press Machine & Furnance	Brand New	2-May-19	2018-2019	914,399	457,200
179				Presses (excl. Hydraulic) For working Metals or metal carbides Aluminium Waste Compressing Machine	Brand New	1-Jun-19	2018-2019	2,591,503	1,295,752

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Zahurul Islam
Managing Director
Dhaka Abi Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abi Alcomaxx PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abi Alcomaxx PLC

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
180				Drilling Machines for Removing Metal . Nes Drilling Machine M3	Brand New	1-Jun-19	2018-2019	1,244,893	622,447
181				Mould Bases Mould for Metal	Brand New	1-Jun-19	2018-2019	1,418,991	709,496
182				Parts of Industrial or Laboratory Furnaces & Ovens Parts of Hydraulic Press Machine & Furnance	Brand New	1-Jun-19	2018-2019	209,882	104,941
183				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	1-Jun-19	2018-2019	169,411	84,706
184				Furnaces & Ovens For Roasting, Melting... of Ores/Pyrets/Metals Heating Oven for Die Steel Heat Treatment with Accessories	Brand New	9-Jun-19	2018-2019	4,076,812	2,038,406
185				Other Machines for Deburring, Grinding, Polishing, Etc, Metal, Nes Complete Gangola Machine	Brand New	9-Jun-19	2018-2019	1,302,002	651,001
186				Mould Bases Mould for Metal	Brand New	9-Jun-19	2018-2019	4,759,408	2,379,704
187				Parts of Industrial or Laboratory Furnaces & Ovens Parts of Hydraulic Press Machine & Furnance	Brand New	9-Jun-19	2018-2019	1,040,662	520,331
188				Parts & Accessories For Machines of 84.62 to 84.63 Parts of Anodizing Machine.	Brand New	9-Jun-19	2018-2019	599,670	299,835
189				Parts Of Industrial Or Laboratory Furnaces And Ovens	Brand New	27-Aug-19	2019-2020	4,265,537	2,132,769
190				Oth.Packing/Wrapping Machinery, (Incl. Heat-Shrink Wrapping Machinery) SHRINK PLASTIC MACHINE	Brand New	27-Aug-19	2019-2020	142,779	71,390
191				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	27-Aug-19	2019-2020	731,949	365,975
192				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	27-Aug-19	2019-2020	158,450	79,225
193				Parts And Accessories For Machines Of 84.62 To 84.63 PVC ROLL FOR ANODIZING TANK LINING 1.22MM(W) X 4MM	Brand New	27-Aug-19	2019-2020	202,325	101,163

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mahmudul Zakirul Islam
Managing Director
Dhaka Abacus PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abacus PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abacus PLC

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‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
194				Parts Of Industrial Or Laboratory Furnaces And Ovens	Brand New	27-Aug-19	2019-2020	3,168,983	1,584,492
195				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	27-Aug-19	2019-2020	2,709,055	1,354,528
196				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	27-Aug-19	2019-2020	328,359	164,180
197				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	17-Nov-19	2019-2020	933,652	466,826
198				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	17-Nov-19	2019-2020	548,333	274,167
199				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	29-Dec-19	2019-2020	1,325,793	662,897
200				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	26-Jan-20	2019-2020	1,361,696	680,848
201				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	26-Jan-20	2019-2020	88,253	44,127
202				Other M/C-Tools (excl.Laser Or Other Light Or Photon Beam,Ultra-Sonic.)EDM MACHINE WITH STANDARD ACC	Brand New	25-Feb-20	2019-2020	2,066,842	1,033,421
203				Furnaces And Ovens For Roasting, Melting of Ores/Pyrites /Metals DIE HEATING OVEN	Brand New	25-Feb-20	2019-2020	1,575,433	787,717
204				Parts Of Machinery Of 84.26,84.29 & 84.30.nes ALUMINIUM BILLET PULLER 20HP	Brand New	25-Feb-20	2019-2020	1,356,623	678,312
205				Machines Having individual Functions .nes ALUMINIUM WASTE ASSEMBLER MACHINE	Brand New	25-Feb-20	2019-2020	350,096	175,048
206				Mould Bases MOULD	Brand New	25-Feb-20	2019-2020	4,445,128	2,222,564

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Managing Director & CEO
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Mohammed Zuhairul Islam
Managing Director
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Ahmed Jamil Shah
Chief Financial Officer
Dhaka Bai Alcomaxx PLC

Md. Mahir Alam
Company Secretary
Dhaka Bai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
207				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	25-Feb-20	2019-2020	106,779	53,390
208				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	25-Feb-20	2019-2020	637,169	318,585
209				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	29-Apr-20	2019-2020	1,070,948	535,474
210				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	29-Apr-20	2019-2020	1,018,745	509,373
211				Mould Bases MOULD	Brand New	29-Apr-20	2019-2020	1,964,046	982,023
212				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	29-Apr-20	2019-2020	847,938	423,969
213				Mould Bases MOULD	Brand New	29-Apr-20	2019-2020	714,204	357,102
214				Mould Bases MOULD	Brand New	9-Jun-20	2019-2020	302,481	151,241
215				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	9-Jun-20	2019-2020	151,941	75,971
216	Nanhai Textiles Import And Export Co. LTD	Of Guangdong 6/F Nanhai Textiles Bldg, Hai 5 Road, Cuicheng, Nanhai, Foshan, China	China	Other Milling Machines For Metal, Nes BR. NEW M/C FOR ALU. INDS. CNC MILLING MACHINE PSD-850	Brand New	25-Jul-20	2020-2021	3,063,342	1,531,671
217				Mould Bases MOULD	Brand New	25-Jul-20	2020-2021	704,738	352,369
218				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	25-Jul-20	2020-2021	1,348,272	674,136
219				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	25-Jul-20	2020-2021	950,850	475,425
220				Mould Bases MOULD	Brand New	20-Sep-20	2020-2021	1,415,120	707,560

Mohammad Zahidul Islam
Managing Director
Dhaka Abacus PLC

15 AUG 2024
Anwarul Karim Shah
Chief Financial Officer
Dhaka Abacus PLC

15 AUG 2024
Md. Mahfuz Alam
Company Secretary
Dhaka Abacus PLC

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
221				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	20-Sep-20	2020-2021	245,070	122,535
222				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDRAULIC PRESS MACHINE AND FURNACE	Brand New	20-Sep-20	2020-2021	308,784	154,392
223				Ac Motors Multi-Phase,Of An Output>750W<=75kw Motor	Brand New	20-Sep-20	2020-2021	50,238	25,119
224				Trailers And Semi-Trailers For The Transport Of Goods, Nes WHEEL BARROW	Brand New	20-Sep-20	2020-2021	26,257	13,129
225				Parts Of Industrial Of Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE FURNACE	Brand New	22-Oct-20	2020-2021	345,633	172,817
226				Mould Bases MOULD	Brand New	22-Oct-20	2020-2021	3,397,200	1,698,600
227				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	22-Oct-20	2020-2021	736,777	368,389
228				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	21-Nov-20	2020-2021	980,538	490,269
229				Mould Bases MOULD	Brand New	21-Nov-20	2020-2021	481,125	240,563
230				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	21-Nov-20	2020-2021	745,005	372,503
231				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	8-Dec-20	2020-2021	820,969	410,485
232				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	8-Dec-20	2020-2021	269,561	134,781
233				Mould Bases MOULD	Brand New	8-Dec-20	2020-2021	5,752,510	2,876,255

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Syed M Omar Tayub
Managing Director & CEO
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Head Office: Dhaka

Mohammad Zahirul Islam
Managing Director
Dhaka: Alcomax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka: Alcomax PLC

Md. Mahfuz Alam
Company Secretary
Dhaka: Alcomax PLC

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
234				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF HYDROLIC PRESS MACHINE	Brand New	20-Dec-20	2020-2021	124,985	62,493
235				Mould Bases MOULD	Brand New	20-Dec-20	2020-2021	6,170,842	3,085,421
236				Mould Bases MOULD	Brand New	23-Jan-21	2020-2021	213,365	106,683
237				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	23-Jan-21	2020-2021	515,254	257,627
238				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	23-Jan-21	2020-2021	166,637	83,319
239				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	17-Jan-21	2020-2021	694,273	347,137
240				Mould Bases MOULD	Brand New	27-Feb-21	2020-2021	3,556,100	1,778,050
241				Industrial Type, Carrier Chiller Compressor	Brand New	27-Feb-21	2020-2021	1,575,433	787,717
242				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	27-Feb-21	2020-2021	1,269,935	634,968
243				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	27-Feb-21	2020-2021	978,796	489,398
244				Overhead Travelling Cranes on Fixed Support	Brand New	27-Feb-21	2020-2021	2,363,150	1,181,575
245				Mould Bases MOULD	Brand New	3-Apr-21	2020-2021	11,767,568	5,883,784
246				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	3-Apr-21	2020-2021	65,922	32,961
247				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	3-Apr-21	2020-2021	1,926,842	963,421

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Syed M Omar Tayub
Managing Director & CEO
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Mohammad Zahidul Islam
Managing Director
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Ahmed Jamal Shah
Chief Financial Officer
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Md. Mahfuz Alam
Company Secretary
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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
248				Mould Bases MOULD	Brand New	13-Apr-21	2020-2021	3,059,287	1,529,644
249				Self Propelled Works Trucks(Excl. Electric), Forklift 3.5T Heli H3 Series CPC35	Brand New	13-Apr-21	2020-2021	2,913,501	1,456,751
250				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	13-Apr-21	2020-2021	531,358	265,679
251				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	13-Apr-21	2020-2021	1,396,058	698,029
252				Mould Bases MOULD	Brand New	2-May-21	2020-2021	758,267	379,134
253				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	2-May-21	2020-2021	861,929	430,965
254				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	2-May-21	2020-2021	1,206,991	603,496
255				Mould Bases MOULD	Brand New	20-May-21	2020-2021	3,660,675	1,830,338
256				Overhead Travelling Cranes on Fixed Support	Brand New	20-May-21	2020-2021	2,546,950	1,273,475
257				Other m/c-tools(excl. laser or other light or photon beam, ultra sonic, BRAND SAW MACHINE FOR STEEL CUTTING	Brand New	20-May-21	2020-2021	923,378	461,689
258				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	20-May-21	2020-2021	255,850	127,925
259				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	20-May-21	2020-2021	280,624	140,312
260				Mould Bases MOULD	Brand New	29-Jun-21	2020-2021	5,307,925	2,653,963
261				Lathe Machine	Brand New	29-Jun-21	2020-2021	3,833,554	1,916,777

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Fahimul Islam
Managing Director
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Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomaxx PLC

Md. Manjug Alam
Company Secretary
Dhaka Abcomaxx PLC

13 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
262				Scrap Charging Machine	Brand New	29-Jun-21	2020-2021	1,170,547	585,274
263				Parts Of Industrial Or Laboratory Furnaces And Ovens PARTS OF HYDROLIC PRESS MACHINE AND FURNACE	Brand New	29-Jun-21	2020-2021	845,501	422,751
264				Parts And Accessories For Machines Of 84.62 To 84.63 PARTS OF ANODIZING MACHINE	Brand New	29-Jun-21	2020-2021	61,442	30,721
265				Mould Base, Mould	Brand New	13-Jul-21	2021-2022	470,660	313,773
266				Carrier Chiller(176-1393KW) as per catalogue	Brand New	13-Jul-21	2021-2022	6,300,158	3,150,079
267				Parts of Hydrolic Press Machine and Furnace	Brand New	13-Jul-21	2021-2022	676,877	338,439
268				Parts of Anodizing Machine	Brand New	13-Jul-21	2021-2022	248,812	124,406
269				Mould Base, Mould	Brand New	29-Jul-21	2021-2022	4,183,618	2,091,809
270				Parts of Anodizing Machine	Brand New	29-Jul-21	2021-2022	978,904	489,452
271				Parts of Hydrolic Press Machine and Furnace	Brand New	29-Jul-21	2021-2022	516,706	258,353
272				Mould Base, Mould	Brand New	11-Aug-21	2021-2022	1,882,640	941,320
273				Milling Machine	Brand New	11-Aug-21	2021-2022	2,581,960	1,290,980
274				Forklift Engine with Tyres	Brand New	11-Aug-21	2021-2022	1,269,099	634,550
275				Milling Machine	Brand New	11-Aug-21	2021-2022	740,086	370,043
276				Milling Machine	Brand New	11-Aug-21	2021-2022	749,433	374,717
277				Overhead Crane	Brand New	19-Oct-21	2021-2022	3,978,929	1,989,465
278				Parts of Hydrolic Press Machine and Furnace	Brand New	19-Oct-21	2021-2022	978,886	489,443

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 Syed M Omar Tayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

Mohammad Zakirul Islam
 Managing Director
 Dhaka: Alcomax PLC

15 AUG 2024
 Ahmed Jamal Shah
 Chief Financial Officer
 Dhaka: Alcomax PLC

15 AUG 2024
 Md. Mahfuz Alam
 Company Secretary
 Dhaka: Alcomax PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
279				Parts of Anodizing Machine	Brand New	19-Oct-21	2021-2022	1,230,719	615,360
280				Mould Bases	Brand New	19-Oct-21	2021-2022	3,096,596	1,548,298
281				Shearing Machine(Incl. Presses)	Brand New	6-Nov-21	2021-2022	11,832,781	5,916,391
282				Shearing Machine(Incl. Presses)	Brand New	6-Nov-21	2021-2022	9,516,069	4,758,035
283				Mould Bases	Brand New	16-Nov-21	2021-2022	2,317,602	1,158,801
284				Engine For Forklift, Model QC490GP	Brand New	16-Nov-21	2021-2022	493,697	246,849
285				Parts of Hydraulic Press Machine and Furnace	Brand New	16-Nov-21	2021-2022	1,115,665	557,775
286				Parts of Anodizing Machine	Brand New	16-Nov-21	2021-2022	2,209,087	1,104,544
287				Double Door Aging Oven	Brand New	15-Dec-21	2021-2022	11,463,103	5,731,552
288				Single Room Drawer Type Die Oven	Brand New	15-Dec-21	2021-2022	2,739,708	1,369,854
289				100MM MULTIPLE BILLET HEATERS	Brand New	15-Dec-21	2021-2022	8,484,257	4,242,129
290				Parts of Hydraulic Press Machine and Furnace	Brand New	6-Jan-22	2021-2022	257,557	128,779
291				Overhead Crane(EOT) Capacity 5T & 10T	Brand New	23-Dec-21	2021-2022	4,347,297	2,173,649
292				Parts of Anodizing Machine	Brand New	23-Dec-21	2021-2022	794,290	397,145
293				Parts of Hydraulic Press Machine and Furnace	Brand New	23-Dec-21	2021-2022	1,132,295	566,148
294				Mould Bases	Brand New	17-Jan-22	2021-2022	549,654	274,827
295				CRANE 5 TON & 3 TON(OVERHEAD)	Brand New	17-Jan-22	2021-2022	5,949,237	2,974,619
296				Parts of Hydraulic Press Machine and Furnace	Brand New	17-Jan-22	2021-2022	1,456,378	728,189

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
297				Parts of Anodizing Machine	Brand New	17-Jan-22	2021-2022	542,424	271,212
298				Mould Bases	Brand New	15-Feb-22	2021-2022	8,993,126	4,496,563
299				Parts of Hydraulic Press Machine and Furnace	Brand New	15-Feb-22	2021-2022	1,249,404	624,702
300				Parts of Anodizing Machine	Brand New	15-Feb-22	2021-2022	1,437,836	718,918
301				Parts of Hydraulic Press Machine and Furnace	Brand New	13-Apr-22	2021-2022	418,640	209,320
302				Parts of Anodizing Machine	Brand New	13-Apr-22	2021-2022	2,216,541	1,108,271
303				BR. New M/C for Alu. Indus. Anodizing Line With Spare Parts	Brand New	13-Apr-22	2021-2022	23,378,170	11,689,085
304				Electro Over Head Travelling(EOT) Crane 3 & 5(T)	Brand New	9-May-22	2021-2022	6,158,196	3,079,098
305				Parts of Hydraulic Press Machine and Furnace	Brand New	9-May-22	2021-2022	84,586	42,293
306				Parts of Anodizing Machine	Brand New	9-May-22	2021-2022	1,505,229	752,615
307				Parts of Anodizing Machine	Brand New	19-May-22	2021-2022	29,766,050	14,883,025
308				Mould	Brand New	29-May-22	2021-2022	7,167,213	3,583,607
309				Parts of Hydraulic Press Machine and Furnace	Brand New	29-May-22	2021-2022	475,189	237,595
310				Parts of Anodizing Machine	Brand New	29-May-22	2021-2022	1,109,602	554,801
311				Mould Base, Mould	Brand New	27-Jul-22	2022-2023	3,898,463	1,949,232
312				Parts of Anodizing Machine	Brand New	27-Jul-22	2022-2023	392,778	196,389
313				Parts of Anodizing Machine	Brand New	27-Jul-22	2022-2023	1,015,355	507,678
314				Parts of Hydraulic Press Machine and Furnace	Brand New	28-Aug-22	2022-2023	1,054,666	527,333

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahurul Islam
Managing Director
Dhaka Bai Alcomat PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bai Alcomat PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Bai Alcomat PLC

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
315				Parts of Anodizing Machine	Brand New	28-Aug-22	2022-2023	335,188	167,594
316				Parts of Hydraulic Press Machine and Furnace	Brand New	25-Aug-22	2022-2023	1,885,116	942,558
317				Parts of Anodizing Machine	Brand New	25-Aug-22	2022-2023	527,997	263,999
318				Mould Base, Mould	Brand New	10-Oct-22	2022-2023	605,465	302,733
319				Parts of Anodizing Machine	Brand New	10-Oct-22	2022-2023	1,613,777	806,889
320				Parts of Hydraulic Press Machine and Furnace	Brand New	10-Oct-22	2022-2023	2,097,591	1,048,796
321				Mould Base, Mould	Brand New	6-Nov-22	2022-2023	9,803,888	4,901,944
322				Parts of Hydraulic Press Machine and Furnace	Brand New	6-Nov-22	2022-2023	1,612,557	806,279
323				Parts of Anodizing Machine	Brand New	6-Nov-22	2022-2023	1,021,794	510,897
324				Parts of Anodizing Machine	Brand New	8-Nov-22	2022-2023	4,295,058	2,147,529
325				Parts of Hydraulic Press Machine and Furnace	Brand New	8-Nov-22	2022-2023	4,807,606	2,403,803
326				Mould Base, Mould	Brand New	15-Jan-23	2022-2023	4,179,456	2,089,728
327				Parts of Hydraulic Press Machine and Furnace	Brand New	15-Jan-23	2022-2023	3,399,131	1,699,566
328				Parts of Anodizing Machine	Brand New	15-Jan-23	2022-2023	2,800,171	1,400,086
329				Mould Base, Mould	Brand New	12-Feb-23	2022-2023	161,253	80,627
330				Parts of Hydraulic Press Machine and Furnace	Brand New	12-Feb-23	2022-2023	1,257,579	628,790
331				Parts of Anodizing Machine	Brand New	12-Feb-23	2022-2023	700,170	350,085
332				Mould	Brand New	7-May-23	2022-2023	5,035,305	2,517,653

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 Syed M Omar Tayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

Mohammad Zahidul Islam
 Managing Director
 Dhaka-based Alcomax PLC

Ahmed Jamal Shah
 Chief Financial Officer
 Dhaka-based Alcomax PLC

Md. Mahfuz Akbar
 Company Secretary
 Dhaka-based Alcomax PLC

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
333				Parts of Furnace & Press Anodizing M/C	Brand New	7-May-23	2022-2023	7,263,076	3,631,538
334				BRAND New Steam Boiler	Brand New	7-May-23	2022-2023	2,157,864	1,078,932
335				Crier Chiller 200T	Brand New	2-May-23	2022-2023	2,198,310	1,465,540
336				Crier Chiller 200T	Brand New	2-May-23	2022-2023	12,591,552	8,394,368
337				Mould	Brand New	7-May-23	2022-2023	20,524,902	10,262,451
338				Parts of Furnace & Press Anodizing M/C	Brand New	7-May-23	2022-2023	3,057,657	1,528,829
339				Melting Furnace Machine For Alu. INDS	Brand New	18-Jul-22	2023-2024	34,900,464	17,450,232
340				Parts of Furnace, Press anodizing Machine	Brand New	18-Jul-22	2023-2024	9,183,720	4,591,860
341				Parts of Furnace, Press anodizing Machine	Brand New	3-Sep-23	2023-2024	677,524	338,762
342				AC Motors, Singl-Phase.. Of an output Exceeding 750 W but not Exceeding 3.7 KW AC MOTOR	Brand New	3-Sep-23	2023-2024	123,579	61,790
343				Machinery For Making Up Paper Pulp, Paper Or Paperboard , Nes CUTTING MACHINE.	Brand New	3-Sep-23	2023-2024	5,064	2,532
344				Knives and Cutting Blades, For Machines Or Mechanical Appliances Nes CUTTING BLADE	Brand New	3-Sep-23	2023-2024	6,752	3,376
345				109 KW HYDRAULIC PUMP MOTOR	Brand New	3-Sep-23	2023-2024	96,234	48,117
346				HYDRAULIC CYLINDER	Brand New	3-Sep-23	2023-2024	42,544	21,272
347				2.2 KW STARTER MOTOR	Brand New	3-Sep-23	2023-2024	5,064	2,532
348				TAPE CUTTING MACHINE	Brand New	3-Sep-23	2023-2024	236,360	118,180
349				INTERCHANGABLE/POWER TOOLS	Brand New	3-Sep-23	2023-2024	15,193	7,597

Mohammad Zahid Islam
Managing Director
Dhaka Investment PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment PLC

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Md. Mahfuz Alam
Company Secretary
Dhaka Investment PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Sl.	Supplier Name	Supplier Address	Country of Origin	Goods Description	Condition	Date of Purchase	Purchase Year	Total Purchase Price	Written Down Value as at December 31, 2023
350				Parts of Furnace, Press anodizing Machine	Brand New	17-Dec-23	2023-2024	171,482	85,741
351	SHEN ZHEN ONETOUCH BUSINESS SERVICE LTD.	Room 301, Building S2, Ali Cloud Building, No. 3239, Keyuan Road South (Shenzhen Bay), Yuehai Street, Nanshan District, Shenzhen, China.	China	Overhead Travelling Cranes On Fixed Support Brand New 5 Ton Single Girder Overhead Crane W. All ACC.	Brand New	22-May-19	2018-2019	1,779,960	889,980
352	SITONG BOILER GROUP (HK) CO. LTD.	Room 2105, TJ2339Trend Centre29-31 Cheung Lee Street Chai Wan HK	Hongkong	Watertube Boilers With A steam Production =<45t/Hour B.N. Gas Fired Steam Boiler, Cap: 1Ton, WNS1-1.25-Y.Q	Brand New	27-Sep-18	2018-2019	1,596,373	798,187
353				Other (excl. Effluent waste water treatment plant) Water Softener for Boiler	Brand New	27-Sep-18	2018-2019	54,677	27,339
354	WASTON (HK) TRADE DEVP LIMITED	Room 502D, 5/F. Hang Pong Commercial Building, 31 Tonkin Street, Cheung Sha Wan , Kowloon, Hong Kong	Hongkong	Furnaces & Ovens For Roasting, Melting of Ores/Pyrites/ Metals New Mach. For Alu. Inds. Billet Heating Furnace800(T)	Brand New	22-Feb-17	2016-2017	3,632,420	1,816,210
355				Furnaces & Ovens For Roasting, Melting... of Ores/Pyrites/ Metals New Mach. For Alu. Inds. Billet Heating Furnace100(T)	Brand New	22-Feb-17	2016-2017	3,625,239	1,812,620
356				Other Furnace Burners for Solid Fuel Or Gas (Incl.Combination Burners) Die Furnace	Brand New	22-Feb-17	2016-2017	742,763	371,382
357				Mould Bases, Extrusion Dies	Brand New	22-Feb-17	2016-2017	2,739,505	1,369,753
Total								1,020,817,682	479,901,977

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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- ix. Details of the machineries required to be bought by the issuer, cost of the machineries, name of the suppliers, date of placement of order and the date or expected date of supply, etc.

Sl.	Particulars	Amount in BDT
1	GAS Generator	50,000,000
2	Anodizing Machinery	20,000,000
3	Extrusion Equipment	10,000,000
4	Modernizing Furnace	10,000,000
5	Solar System Installation	10,000,000
	Total Machinery	100,000,000

The machineries mentioned above are required for Dhakathai Alcomaxx PLC, and the company intends to purchase them using the funds raised from the IPO.

- x. In case the machineries are yet to be delivered, the date of quotations relied upon for the cost estimates given shall also be mentioned;

Sl.	Description of Goods	Quantity	Unit Price (in Euro)	Total Price (in Euro)	Date of Quotations
1	Complete Mtu Electric Natural Gas Generating Set	2	387,500.00	775,000.00	19 December 2023
2	Auxiliary Equipment For 02 Sets of Brand New Mtu Electric Natural Gas Generating Set	2	40,000.00	80,000.00	19 December 2023
	Total	4		855,000.00	

- xi. If plant is purchased in brand new condition then it should be mentioned;

Auditor's certificate regarding purchased in brand new condition of machineries.

We do hereby declare that all the equipment and machineries of Dhakathai Alcomaxx PLC were purchased in brand new condition. There are no re-conditioned or second-hand equipment and machineries purchased in the Company.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

15 AUG 2024
Syed M Omar Fayyaz
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- xii. Details of the second hand or reconditioned machineries bought or proposed to be bought, if any, including the age of the machineries, balance estimated useful life, etc. as per PSI certificates of the said machineries as submitted to the Commission;

15 AUG 2024
Mokammas Zahiral Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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The company has neither purchased any second hand or reconditioned machineries nor any plan to purchase in future.

- xiii. A physical verification report by the issue manager(s) regarding the properties as submitted to the Commission;

**PHYSICAL VERIFICATION REPORT BY THE ISSUE MANAGER
OF
DHAKATHAI ALCOMAXX PLC.**

As per regulation 5(c)(xiii) of Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015, the issue manager is required to prepare a physical verification report. To comply with the relevant regulation, we visited Dhakathai Alcomaxx PLC's Head Office and Factory on February 28, 2024 and we submitted the following information:

Process of the Verification:

We have been working with Dhakathai Alcomaxx PLC for approximately fifteen months. During the period investment banking executives and officers of PBIL visited the Company several times. The process comprises four different teams in the verification process for the IPO of Dhakathai Alcomaxx PLC as under:

Particular	Members of the Team
Financial Statements Analysis	Khandoker Raihan Ali FCA Chief Operating Officer Prime Bank Investment Limited
	Rokibul Islam Bin Yousuf, FMVA Executive Officer Issue Management Department Prime Bank Investment Limited
	A K M Maruf Siddique Senior Officer Issue Management Department Prime Bank Investment Limited
Corporate Compliance Review	Rokibul Islam Bin Yousuf, FMVA Executive Officer Issue Management Department Prime Bank Investment Limited
	A K M Maruf Siddique Senior Officer Issue Management Department Prime Bank Investment Limited
	Mehnaz Afroz Senior Officer Issue Management Department Prime Bank Investment Limited
Prospectus Preparation and Design	A K M Maruf Siddique Senior Officer Issue Management Department Prime Bank Investment Limited
Prospectus Review	Rokibul Islam Bin Yousuf, FMVA Executive Officer Issue Management Department

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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	Prime Bank Investment Limited
	A K M Maruf Siddique Senior Officer Issue Management Department Prime Bank Investment Limited
	Mehnaz Afroz Senior Officer Issue Management Department Prime Bank Investment Limited

The teams examined all the necessary documents provided by the company. This verification is related to the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015. Such compliance with the BSEC (Public Issue) Rules, 2015 is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance with the conditions of the BSEC (Public Issue) Rules, 2015.

We visited Dhakathai Alcomaxx PLC's Head Office and Factory. The sole purpose of the visit was to see the business operation of Dhakathai Alcomaxx PLC for preparing this verification report. We have found as shown below:

Visited and Accompanied by:

Particulars	Name & Designation	Company
Visited by	Khandoker Raihan Ali FCA Chief Operating Officer	Prime Bank Investment Limited
	Rokibul Islam Bin Yousuf, FMVA Executive Officer	
	A K M Maruf Siddique Senior Officer	
Accompanied by	Md. Mahfug Alam Company Secretary	Dhakathai Alcomaxx PLC.
	Mithun Kumar Nandi Manager (Operation)	
	Mohammad Saidur Rahman Head of Maintenance	
	Mohammed Ashraf Ali Manager (Admin)	
	Md. Abdur Rahim Senior Executive (VAT & TAX)	
	Kamruzzaman Assistant Manager (Quality)	
	Muhammad Tareq Hasan Senior Executive (HR)	

Company Overview:

Dhakathai Alcomaxx PLC is a dynamic, fast-growing largest aluminium profiles manufacturing company in Bangladesh. It was established in 1997 as a private limited company and then subsequently converted to a public limited company. The company always puts its best effort into employing the best resources and latest technology in offering

Muhammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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innovative and exciting products and services aligning with the growth of the economic development of the country.

Nature of Business:

Dhakathai Alcomaxx PLC is a leading manufacturer of aluminium profiles for architectural and industrial purposes as well as furniture, office partitions, pipes and hollow tubes.

Products:

The Company is engaged in manufacturing, marketing and distribution of all kinds of aluminium profile finished products in the local market which includes:

Item	Name of the product
Architectural	Sliding Window, Fixed Window, Casement Window, Sliding Door, Swing Door, Bi-fold Door, Louver, Curtain Wall, Structural Angles.
Furniture, Blinds & Partition	Furniture, Office Partition, Shower, Vertical Blind, Roller Blind.
Industrial	Ladder, Heat Sink, Ac Ducting, Led, Sign Board, Miscellaneous.
Pipes & Hollow Tubes	Round Pipes, Corrugated, Rectangular Pipes, Square, Rectangular Tubes.
Hardware & bazaar	Ceiling Tee, Tower Bolt, Angles, Unequal Angles, Unequal U's, I Beam, E Channels, Showcase, U's.
Automobile	Coaster, Decorative, Stair Nosing.

Head Office and Factory:

The Head Office of the company is situated at Elite Rowshan Villa, Apartment No A-2, Plot-03, Road No 9/A, Block-J, Baridhara, Dhaka and the factory is located at Burirpara, East Norshinghpur, Ashulia, Savar, Dhaka.

Sign Board:

We found that the signboard of the Dhakathai Alcomaxx PLC is well displayed at the Head office as well as in the Factory.

Workplace:

The company's head office is in rented facilities, with the following activities taking place on each floor. Each floor has a professional setup with separate cubicles for officers and spaces surrounding the walls for high-ranking officials.

Description of the Head Office:

Sl.	Floor	SFT	Department/Chamber
1	2 nd	Measuring 1700 sq feet including one parking space on the ground floor	Vat & Tax, Corporate Affairs, MD & CFO
2	3 rd	Measuring 1700 sq feet including one parking space on the ground floor	HR & Admin, Operation Team, Procurement
3	6 th	Measuring 1700 sq feet including one parking space on the ground floor	Corporate Sales, GM Sales, Business Development & Meeting Room

Mohammad Sahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
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Description of the Factory:

The factory was in full operation during our visit. The total project area is surrounded by brick walls. Sufficient space available within the factory for loading unloading & workers assemble.

Particulars	Area in Sq Ft	Land used for
Shed-1	15,281	Melting Furnace
Shed-2	14,001	1450 Ton Press Machine, Oil Tank & Billet Stockyard
Shed-3	13,017	1000T-1 & 1000T-2 Press Machine
Shed-4	11,205	Aging Oven-1
Shed-5	9,043	Floor-1: Powder Coating & ETP Plant, Floor-2: Wood Coating
Shed-6	29,799	Floor-1: 660 Ton, 770 Ton, 880 Ton-1 & 880 Ton-2 Press. Floor-2: Dining area, Masjid, Quality Control office.
Shed-7		
Shed-8		
Shed-9	6,977	Aging Oven-3 & Warehouse-2
Shed-10	1,825	Ash Furnace
Shed-11	6,610	LPG Station, Ash Storage, Die Casting, Heat Treatment & Nitriding Plant
Shed-12	23,339	Anodizing Plant-2 & Billet Stockyard
Shed-13	8,767	Die & Maintenance Section, Aging Oven-2
Shed-14	22,871	2000 Ton Press, Generator & Sub Station Area, Packing area
Shed-15	16,349	Anodizing Plant-1
Shed-16	16,461	Warehouse-1
4 Storied RCC Building	5,819	Floor-1: Office, Packing Area, Loading Area Floor-2: Store, Office, Conference Room Floor-3: Office & Dining Floor-4: Dormitory

Plant & Machineries':

The company brought all the machinery in brand new condition and the plants are in good condition.

Description of the land:

We have found a total 936.66 decimal of land located at the following mouza in Dhaka and Munshiganj:

SL.	Mouza	District	Land Area in Decimal	Land Title Deed No.
1	Chankutia	Dhaka	21.04	6904/2017; 7996/2017
2	Diakhali		270.34	11807/2021; 18536/2014; 11691/2015; 5458/2015; 6120/2015; 10093/2015; 15609/2014; 14961/2011; 6932/2016; 647/2016; 5124/2016; 13983/14; 1605/2016; 12934/2019; 696/2020; 4541/2016
3	East Narsingpur		59.00	12433/14; 12432/14
4	Joar Sahara		11.60	4210/2020
5	Kelia		241.00	8820/2017; 505/2012; 15378/2011
6	Monosantosh		146.18	1261/20; 1260/20; 10021/2021; 8911/2016; 56/2017; 3236/2017; 9141/2017; 91/2022; 2819/2021; 12628/2021; 4728/2022; 22750/2022; 22891/2022
7	Hazigaon	Munshiganj	187.50	1279/18; 1287/2018; 1598/2018; 8813/2023

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SL.	Mouza	District	Land Area in Decimal	Land Title Deed No.
	Total		936.66	

During our visit, we found that Dhakathai Alcomaxx PLC's head office and factory are open and functioning properly.

Sd/-
Khandoker Raihan Ali FCA
Chief Operating Officer
Prime Bank Investment Limited

Sd/-
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited

- xiv. If the issuer is entitled to any intellectual property right or intangible asset, full description of the property, whether the same are legally held by the issuer and whether all formalities in this regard have been complied with;

The company has no intellectual property right or intangible asset.

- xv. Full description of other properties of the issuer;

Particularss	Written Down Value as at 31 December 2023
Land and Land Development	343,661,677
Factory Building	197,776,352
Plant and Machinery	486,330,281
Generator	1,643,781
Vehicle	21,594,621
Electric instalation	56,720,536
Furniture, Fixture & Office Equipment	3,555,739
Factory decoration	675,138
Laboratory Equipment	504,433
Total	1,112,462,558

F. PLAN OF OPERATION AND DISCUSSION OF FINANCIAL CONDITION:

- i. If the issuer has not started its commercial operation, the company's plan of operations for the period which would be required to start commercial operation which shall, among others, include: -

The company has started its commercial operation on September 07, 1997. Hence, such information would not be applicable for the company.

- ii. If the issuer had been in operation, the issuer's revenue and results from operation, financial position and changes in financial position and cash flows for the last five years or from commercial operation, which is shorter, shall be furnished in tabular form which shall, among others, include the following information:

The revenue of the company, results from the last five years, financial position of the last five years, and cash flow of the last five years is given in the following tables:

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Revenue and Result from the Operation:

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Revenues	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176
Cost of Goods Sold	1,802,846,948	3,440,513,364	3,168,070,841	2,189,971,112	1,464,365,739	1,500,800,509
Gross Profit	336,776,774	642,697,371	591,804,356	409,204,507	273,341,321	280,353,667
Operating Expenses:	234,448,928	425,986,776	390,203,832	314,146,646	196,062,987	197,836,491
Administrative Expense	55,813,353	77,156,280	70,257,065	51,943,794	35,140,422	35,556,713
Marketing, Selling & Distribution Expense	156,262,066	296,479,291	278,492,968	221,388,991	120,850,888	120,415,799
Research and Business Development Expenses	1,689,268	3,563,747	3,935,332	4,472,222	-	-
Financial Expenses	20,684,241	48,787,458	37,518,467	36,341,639	40,071,677	41,863,979
Operating Profit	102,327,846	216,710,595	201,600,524	95,057,861	77,278,334	82,517,176
Other Income	7,959,080	1,636,612	1,436,350	530,000	1,027,500	-
Net Profit/Loss before Tax and WPP & WF	110,286,926	218,347,207	203,036,874	95,587,861	78,305,834	82,517,176
Workers Profit Participation & WF	5,251,758	10,397,486	9,668,423	-	-	-
Net Profit/Loss before Tax	105,035,168	207,949,721	193,368,451	95,587,861	78,305,834	82,517,176
Tax Expenses	31,510,551	62,384,916	58,010,535	26,755,273	23,893,408	28,881,011
Current Tax	29,530,951	56,981,229	53,243,237	25,981,420	20,703,127	24,039,949
Deferred Tax	1,979,600	5,403,687	4,767,298	773,853	3,190,281	4,841,062
Net Profit/ Loss after Tax for the year	73,524,617	145,564,805	135,357,916	68,832,588	54,412,426	53,636,165
Basic Earnings per Share (EPS)	0.55	1.21	1.55	1.28	1.21	5.72

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Statement of Financial Position and change in Financial Position:

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Assets:						
Non- Current Assets						
Property, Plant and Equipments	1,112,462,558	1,085,046,975	933,914,956	711,344,450	682,093,586	658,361,588
Current Assets	2,669,687,984	2,620,196,191	2,189,769,296	1,840,505,432	1,316,000,489	876,064,341
Inventories	1,676,302,742	1,921,363,165	1,649,051,766	1,427,732,548	1,061,386,596	707,223,978
Trade Receivables	178,330,450	146,979,525	36,349,328	10,067,692	1,151,900	1,713,885
Advance, Deposit and Prepayments	583,811,555	528,719,457	487,417,761	360,302,089	242,546,891	156,572,550
Cash and Cash Equivalents	231,243,237	23,134,044	16,950,441	42,403,103	10,915,102	10,553,928
Total Assets	3,782,150,542	3,705,243,166	3,123,684,252	2,551,849,882	1,998,094,075	1,534,425,929
Equity and Liabilities:	49,027,240					
Capital and Reserve	1,505,978,924	1,432,454,307	1,286,889,502	949,725,362	713,996,094	574,418,259
Share Capital	1,330,000,000	1,280,972,760	1,113,889,360	700,000,000	450,021,010	93,758,200
Share Money Deposit	-	-	-	2,083,135	85,165,446	356,262,847
Retained Earnings	175,978,924	151,481,547	173,000,142	247,642,227	178,809,638	124,397,212
Non- Current Liabilities	37,898,551	35,918,952	30,515,265	25,747,966	24,974,113	21,783,832
Deferred Tax	37,898,551	35,918,952	30,515,265	25,747,966	24,974,113	21,783,832
Current Liabilities:	2,238,273,067	2,236,869,907	1,806,279,485	1,576,376,554	1,259,123,868	938,223,838
Liabilities for Expense	66,782,712	23,691,665	39,586,855	30,181,837	15,812,363	23,579,520
Customers Payable	17,418,126	2,118,201	1,546,437	50,491,633	215,930,414	110,084,744
Others Payable	48,172,079	53,405,677	22,674,684	300,000	105,000	-
Short Term Loan	1,928,129,475	2,009,414,640	1,651,213,014	1,457,387,825	964,763,753	762,750,363
Provision for Income Tax	177,770,675	148,239,724	91,258,495	38,015,259	62,512,338	41,809,211

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Zahidul Islam
Managing Director
Dhaka Bank Alcomaxx PLC

Ahmed Jamai Shah
Chief Financial Officer
Dhaka Bank Alcomaxx PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Bank Alcomaxx PLC

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Total Equity and Liabilities

3,782,150,542	3,705,243,166	3,123,684,252	2,551,849,882	1,998,094,075	1,534,425,929
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Net Asset Value per share

11.32	11.96	11.55	13.57	15.87	61.27
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Statement of Cash Flows

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019

Cash flows from Operating Activities

Cash received from customer	2,123,572,722.00	3,973,152,302	3,684,648,365	2,404,881,005	1,864,054,757	1,908,893,052
Cash received from Miscellaneous Income	1,056,923.00	1,636,612	1,729,660	530,000	1,027,500	-
Cash payment to suppliers	(1,328,628,583.00)	(3,299,949,515)	(3,047,688,037)	(2,253,458,727)	(1,582,613,118)	(1,434,802,064)
Cash payment to employees & other parties	(404,165,318.00)	(700,434,713)	(702,314,944)	(607,986,200)	(415,987,051)	(362,137,584)

Cash Generated from Operation

391,835,744	(25,595,314)	(63,624,956)	(456,033,922)	(133,517,912)	111,953,404
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Income tax settlement

-	-	-	(30,538,457)	(19,940,042)	-
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Financial Expenses

(20,684,241.00)	(48,787,458)	(37,518,468)	(36,341,639)	(40,071,677)	-
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Net cash used in operating activities

371,151,503	(74,382,772)	(101,143,424)	(522,914,018)	(193,529,631)	111,953,404
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Cash flows from Investing Activities

Acquisition of property, plant & equipment	(105,309,201.00)	(278,135,251)	(327,890,652)	(121,773,732)	(93,392,994)	(59,741,985)
Sale Of Land & Vehicle	23,242,056	-	950,000	16,460,000	-	-
Net cash used in investing activities	(82,067,145)	(278,135,251)	(326,940,652)	(105,313,732)	(93,392,994)	(59,741,985)

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Mohammad Kabirul Islam
Managing Director
Dhaka Abn Bank PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abn Bank PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abn Bank PLC

Cash flows from Financing Activities

Increase in short term loan
Advance from Others
Dividend Paid
Amount received from Share Money Deposit

(81,285,165.00)	358,201,626	193,825,189	492,624,072	202,013,390	(12,519,599)
310,000	500,000	7,000,000	195,000	105,000	-
-	-	-	-	-	(41,863,979)
-	-	201,806,225	166,896,679	85,165,409	-

Net cash provided by financing activities

(80,975,165) 358,701,626 402,631,414 659,715,751 287,283,799 (54,383,578)

Net increase in cash & cash equivalent

208,109,193 6,183,603 (25,452,662) 31,488,001 361,174 (2,172,159)

Cash & cash equivalent at beginning of the year

23,134,044 16,950,441 42,403,103 10,915,102 10,553,928 12,726,087

Cash & cash equivalent at end of the year

231,243,237 23,134,044 16,950,441 42,403,103 10,915,102 10,553,928

Net Operating Cash Flows per Share (NOCFPS)

2.79 (0.62) (0.96) (0.96) (0.96) (0.96)

Restated Net Operating Cash Flows per Share (NOCFPS)

2.79 (0.62) (0.89) (0.89) (0.89) (0.89)

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

(a) Internal and external sources of cash;

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Cash flows from Operating Activities						
Cash received from customer	2,123,572,722.00	3,973,152,302	3,684,648,365	2,404,881,005	1,864,054,757	1,908,893,052
Cash received from Miscellaneous Income	1,056,923.00	1,636,612	1,729,660	530,000	1,027,500	-
Cash payment to suppliers	(1,328,628,583.00)	(3,299,949,515)	(3,047,688,037)	(2,253,458,727)	(1,582,613,118)	(1,434,802,064)
Cash payment to employees & other parties	(404,165,318.00)	(700,434,713)	(702,314,944)	(607,986,200)	(415,987,051)	(362,137,584)
Cash Generated from Operation	391,835,744	(25,595,314)	(63,624,956)	(456,033,922)	(133,517,912)	111,953,404
Income tax settlement	-	-	-	(30,538,457)	(19,940,042)	-
Financial Expenses	(20,684,241.00)	(48,787,458)	(37,518,468)	(36,341,639)	(40,071,677)	-
Net cash used in operating activities	371,151,503	(74,382,772)	(101,143,424)	(522,914,018)	(193,529,631)	111,953,404
Cash flows from Investing Activities						
Acquisition of property, plant & equipment	(105,309,201.00)	(278,135,251)	(327,890,652)	(121,773,732)	(93,392,994)	(59,741,985)
Sale of Land & Vehicle	23,242,056	-	950,000	16,460,000	-	-
Net cash used in investing activities	(82,067,145)	(278,135,251)	(326,940,652)	(105,313,732)	(93,392,994)	(59,741,985)
Cash flows from Financing Activities						
Increase in short term loan	(81,285,165.00)	358,201,626	193,825,189	492,624,072	202,013,390	(12,519,599)
Advance from Others	310,000	500,000	7,000,000	195,000	105,000	-
Dividend Paid	-	-	-	-	-	(41,863,979)
Amount received from Share Money Deposit	-	-	201,806,225	166,896,679	85,165,409	-

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Zahurul Islam
Managing Director
Dhaka Abi Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abi Alcomaxx PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abi Alcomaxx PLC

Net cash provided by financing activities

Net increase in cash & cash equivalent

Cash & cash equivalent at beginning of the year

Cash & cash equivalent at end of the year

Net Operating Cash Flows per Share (NOCFPS)

Restated Net Operating Cash Flows per Share (NOCFPS)

(80,975,165)	358,701,626	402,631,414	659,715,751	287,283,799	(54,383,578)
208,109,193	6,183,603	(25,452,662)	31,488,001	361,174	(2,172,159)
23,134,044	16,950,441	42,403,103	10,915,102	10,553,928	12,726,087
231,243,237	23,134,044	16,950,441	42,403,103	10,915,102	10,553,928
2.79	(0.62)	(0.96)	(0.96)	(0.96)	(0.96)
2.79	(0.62)	(0.89)	(0.89)	(0.89)	(0.89)

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

(b) Any material commitments for capital expenditure and expected sources of funds for such expenditure;

The Company has not yet made any material commitment for capital expenditure except for those that are mentioned in Section - XXII under the head 'Use of Proceeds' from IPO fund.

(c) Causes for any material changes from period to period in revenues, cost of goods sold, other operating expenses and net income;

The company's revenue and other income as well as operating expenses and net income have continued to change due to increase in deposits & investment

Particulars	June 30, 2023	Change in %	June 30, 2022	Change in %	June 30, 2021	Change in %	June 30, 2020	Change in %	June 30, 2019
Revenues	4,083,210,735	8.60%	3,759,875,197	44.66%	2,599,175,619	49.58%	1,737,707,060	-2.44%	1,781,154,176
Cost of Goods Sold	3,440,513,364	8.60%	3,168,070,841	44.66%	2,189,971,112	49.55%	1,464,365,739	-2.43%	1,500,800,509
Operating Expenses:	425,986,776	9.17%	390,203,832	24.21%	314,146,646	60.23%	196,062,987	-0.90%	197,836,491
Financial Expenses	48,787,458	30.04%	37,518,467	3.24%	36,341,639	-9.31%	40,071,677	-4.28%	41,863,979
Operating Profit	216,710,595	7.50%	201,600,524	112.08%	95,057,861	23.01%	77,278,334	-6.35%	82,517,176
Gross Profit	642,697,371	8.60%	591,804,356	44.62%	409,204,507	49.70%	273,341,321	-2.50%	280,353,667
Operating Profit	216,710,595	7.50%	201,600,524	112.08%	95,057,861	23.01%	77,278,334	-6.35%	82,517,176
Net Profit after Tax	145,564,805	7.54%	135,357,916	96.65%	68,832,588	26.50%	54,412,426	1.45%	53,636,165

- The table shows some indicators to compare the performance of the company over the 5 Years period.

Reason of fluctuation:

- A. Revenue:** The company experienced a downturn of 2.44% in revenue in the financial year 2020 due to the impact of COVID-19. However, it enjoyed significant growth of 49.58% and 44.66% in the FY 2021 and 2022, respectively, driven by increasing demand for the company's products and an expansion of production capacity. For the year ended June 30, 2023, revenue increased by 8.60%, reflecting nominal industry growth.
- B. Cost of Goods Sold:** Cost of goods sold is directly correlated with revenue. Corresponding to the revenue trend, the cost of goods sold increased in the financial years 2021 and 2022 and decreased in 2020. Fluctuations in foreign currency rates led to increased raw material costs, impacting the cost of goods sold.

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Muhammad Zahidul Islam
Managing Director
Dhaka Bank Alcomax PLC

15 AUG 2024
Armed Jamal Shah
Chief Financial Officer
Dhaka Bank Alcomax PLC

15 AUG 2024
Md. Mahfuz Alam
Company Secretary
Dhaka Bank Alcomax PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mohammad Zahurul Islam
Managing Director
Dhaka Bai Alcomax PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bai Alcomax PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhaka Bai Alcomax PLC

15 AUG 2024

- C. **Operating Expenses:** Operating expenses, including administrative and selling & distribution expenses, increased in 2021 and 2022 due to rising salaries, sales and promotional activities, and transportation expenses.
- D. **Financial Expenses:** Short-term loans for raw material imports, machinery procurement, and working capital maintenance led to increased bank charges, LC charges, and interest expenses. However, a low-interest rate regime and debt repayment helped decrease financial burdens in subsequent years.
- E. **Operating Profit:** The company's operating profit margin increased to 23.01% and 112.08% for the years ended June 30, 2021 and 2022, respectively, attributed to revenue growth.
- F. **Net Profit:** Similarly, the company's net profit margin increased to 26.50% and 96.65% for the years ended June 30, 2021 and 2022, respectively, due to revenue growth.
- G. **EPS:** An increase in paid-up capital in August 2019 resulted in a decrease in EPS for the financial year 2020. However, consistent revenue growth and economies of scale led to an increasing trend in net profit before and after tax, consequently impacting EPS positively over the years.

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Prime Bank Investment Limited
Head Office, Dhaka

(d) Any seasonal aspects of the issuer's business;

There is no significant seasonal aspect on the Company's business.

(e) Any known trends, events or uncertainties that may have material effect on the issuer's future business;

At present, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business except for those which are naturally beyond control of human being.

The business operation of the Company may be affected by the following uncertainties:

- 1) Political unrest
- 2) Natural disaster
- 3) Competitive business environment

(f) Any assets of the company used to pay off any liabilities;

None of the assets of the company has been disposed to pay off any liabilities of the company.

(g) Any loan taken from or given to any related party or connected person of the issuer with details of the same;

The company did not give any loan to related party or connected person.

(h) Any future contractual liabilities the issuer may enter into within next one year, and the impact, if any, on the financial fundamentals of the issuer;

The company has no plan to enter into any contract creating future liabilities for the Company except for those that are created in the normal course of business activities.

(i) The estimated amount, where applicable, of future capital expenditure;

The Company does not have any plan for future capital expenditure other than as specified in use of proceeds section in this prospectus.

(j) Any VAT, income tax, customs duty or other tax liability which is yet to be paid, including any contingent liabilities stating why the same was not paid prior to the issuance of the prospectus. Updated income tax status for the last 5 years or from commercial operation, which is shorter;

Value Added Tax (VAT): Company has no VAT liabilities.

Customs Duty or other tax liabilities: The company has no dues outstanding on account of Customs duty or other tax liabilities.

Income Tax: The company has been paying income tax in due time since inception to June 30, 2023. The details are as follows:

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Accounting Year	Assessment Year	Status
June 30, 2023	2023-2024	The assessment has been completed under section 180, and tax has been paid in full.
June 30, 2022	2022-2023	The assessment has been completed under section 82(B), and tax has been paid in full.
June 30, 2021	2021-2022	The assessment has been completed under section 82(BB), and tax has been paid in full.
June 30, 2020	2020-2021	The assessment has been completed under section 82(BB), and tax has been paid in full.
June 30, 2019	2019-2020	The assessment has been completed under section 82(BB), and tax has been paid in full.
June 30, 2018	2018-2029	The assessment has been completed under section 82(BB), and tax has been paid in full.
June 30, 2017	2017-2018	The assessment has been completed under section 82(BB), and tax has been paid in full.

- (k) Any financial commitment, including lease commitment, the company had entered into during the past five years or from commercial operation, which is shorter, giving details as to how the liquidation was or is to be affected;

The company did not enter any financial commitment, lease commitment during the past five years.

- (l) Details of all personnel related schemes for which the company has to make provision for in future years;

Retirement Benefits of Employees

Required in IAS # 19: Employee Benefits, provident funds and gratuity benefits are given to eligible employees of the company in accordance

1. Provident Fund

Provident fund benefits are given to employees of the company in accordance with the locally registered Provident Fund Rules. The employees' provident fund is administered by a Board of Trustees and is funded by contributions of employees and the company at predetermined rates in equal

2. Gratuity

The Company operates an unfunded gratuity scheme for its permanent employees, under which an employee is entitled to the benefits if his/her length of service is at least five (05) years.

3. WPPF

The company operates funds and has made a provision for workers as "Workers' Profit Participation Fund" (WPPF) at 5% of the profit before charging such expenses as per the Bangladesh Labor Act 2006 (amended in 2013).

15 AUG 2024
Mohammed Zahurul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

4. Group Insurance:

The Company has group insurance policy with Guardian Life Insurance Company Limited.

(m) Break down of all expenses related to the public issue;

Break down of all expenses related to the public issue are described on section – XXII: Use of Proceeds

(n) If the issuer has revalued any of its assets, the name, qualification and experiences of the valuer and the reason for the revaluation, showing the value of the assets prior to the revaluation separately for each asset revalued in a manner which shall facilitate comparison between the historical value and the amount after revaluation and giving a summary of the valuation report along with basis of pricing and certificates required under the revaluation guideline of the Commission;

The company has not made any revaluation of its asset.

(o) Where the issuer is a holding or subsidiary company, full disclosure about the transactions, including its nature and amount, between the issuer and its subsidiary or holding company, including transactions which had taken place within the last five years of the issuance of the prospectus or since the date of incorporation of the issuer, whichever is later, clearly indicating whether the issuer is a debtor or a creditor;

Not applicable in the case of the company, as the company is neither a holding nor a subsidiary company.

(p) Financial Information of Group Companies and Companies under common ownership by more than 50%: following information for the last three years based on the audited financial statements, in respect of all the group companies of the issuer, wherever applicable, along with significant notes of auditors:

Not applicable in the case of the company, as the company is neither a holding nor a subsidiary company.

(q) Where the issuer is a banking company, insurance company, non-banking financial institution or any other company which is regulated and licensed by another primary regulator, a declaration by the board of directors shall be included in the prospectus stating that all requirements of the relevant laws and regulatory requirements of its primary regulator have been adhered to by the issuer;

Not Applicable.

(r) A report from the auditors regarding any allotment of shares to any person for any consideration otherwise than cash along with relationship of that person with the issuer and rationale of issue price of the shares;

Auditor's certificate regarding allotment of shares to promoters or sponsor shareholders for any consideration other than in cash

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

This is to certify that the paid-up capital of **Dhakathai Alcomaxx PLC.** (hereinafter referred to as “the company”) has made the following allotment of shares up to 31 December 2023 for consideration other than cash:

Date of Allotment	Status	No. of Shares	Face Value Taka	Amount in taka	Relationship with issuer
07.12.2021	Ordinary Share (Bonus)	2,10,00,000	10.00	21,00,00,000	Shareholder
29.12.2022	Ordinary Share (Bonus)	1,67,08,340	10.00	16,70,83,400	Shareholder
21.12.2023	Ordinary Share (Bonus)	49,02,724	10.00	4,90,27,240	Shareholder
Total		4,26,11,064		42,61,10,640	

The Company has subdivided the face value of its share from Tk. 100/- to Tk. 10/- by passing a special resolution in its Extra Ordinary General Meeting held on November 04, 2016.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- (s) Any material information, which is likely to have an impact on the offering or change the terms and conditions under which the offer has been made to the public;

As of date, there is no material information, which is likely to have an impact on the offering or change the terms and conditions under which the offer has been made to the public.

- (t) Business strategies and future plans - projected financial statements shall be required only for companies not started commercial operation yet and authenticated by Chairman, two Directors, Managing Director, CFO, and Company Secretary;

Not applicable.

- (u) Discussion on the results of operations shall inter-alia contain the following:

- 1) A summary of the past financial results after adjustments as given in the auditor's report containing significant items of income and expenditure;

The company did not make any adjustments as given in the auditor's report containing significant items of income and expenditure in the past financial results.

- 2) A summary of major items of income and expenditure;

- 3) The income and sales on account of major products or services;

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- 4) In case, other income constitutes more than 10% of the total income, the breakup of the same along with the nature of the income, i.e., recurring or non-recurring;

The other income of the Company does not constitute more than 10% of the total income.

- 5) If a material part of the income is dependent upon a single customer or a few major customers, disclosure of this fact along with relevant data. Similarly, if any foreign customer constitutes a significant portion of the issuer's business, disclosure of the fact along with its impact on the business considering exchange rate fluctuations;

The material part of the income is not dependent upon a single customer or a few major customers nor any foreign customer.

- 6) In case the issuer has followed any unorthodox procedure for recording sales and revenues, its impact shall be analyzed and disclosed.

The company has not followed any unorthodox procedure for recording its Sales and revenues.

- (v) Comparison of recent financial year with the previous financial years on the major heads of the profit and loss statement, including an analysis of reasons for the changes in significant items of income and expenditure, inter-alia, containing the following:

Particulars	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Revenues	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176
Cost of Goods Sold	3,440,513,364	3,168,070,841	2,189,971,112	1,464,365,739	1,500,800,509
Operating Expenses	425,986,776	390,203,832	314,146,646	196,062,987	197,836,491
Financial Expenses	48,787,458	37,518,467	36,341,639	40,071,677	41,863,979
Operating Profit	216,710,595	201,600,524	95,057,861	77,278,334	82,517,176
Gross Profit	642,697,371	591,804,356	409,204,507	273,341,321	280,353,667
Operating Profit	216,710,595	201,600,524	95,057,861	77,278,334	82,517,176
Net Profit after Tax	145,564,805	135,357,916	68,832,588	54,412,426	53,636,165

Causes for changes:

- A. **Revenue:** The company experienced a downturn of 2.44% in revenue in the financial year 2020 due to the impact of COVID-19. However, it enjoyed significant growth of 49.58% and 44.66% in the FY 2021 and 2022, respectively, driven by increasing demand for the company's products and an expansion of production capacity. For the year ended June 30, 2023, revenue increased by 8.60%, reflecting nominal industry growth.
- B. **Cost of Goods Sold:** Cost of goods sold is directly correlated with revenue. Corresponding to the revenue trend, the cost of goods sold increased in the financial years 2021 and 2022 and decreased in 2020. Fluctuations in foreign currency rates led to increased raw material costs, impacting the cost of goods sold.

15 AUG 2024
Syed M Omar Tavub
Managing Director & CEO
Prime Bank Investment Limited
New office, Dhaka

15 AUG 2024
Mohammed Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

- C. Operating Expenses:** Operating expenses, including administrative and selling & distribution expenses, increased in 2021 and 2022 due to rising salaries, sales and promotional activities, and transportation expenses.
- D. Financial Expenses:** Short-term loans for raw material imports, machinery procurement, and working capital maintenance led to increased bank charges, LC charges, and interest expenses. However, a low-interest rate regime and debt repayment helped decrease financial burdens in subsequent years.
- E. Operating Profit:** The company's operating profit margin increased to 23.01% and 112.08% for the years ended June 30, 2021 and 2022, respectively, attributed to revenue growth.
- F. Net Profit:** Similarly, the company's net profit margin increased to 26.50% and 96.65% for the years ended June 30, 2021 and 2022, respectively, due to revenue growth.
- G. EPS:** An increase in paid-up capital in August 2019 resulted in a decrease in EPS for the financial year 2020. However, consistent revenue growth and economies of scale led to an increasing trend in net profit before and after tax, consequently impacting EPS positively over the years.

- 1. Unusual or infrequent events or transactions including unusual trends on account of business activity, unusual items of income, change of accounting policies and discretionary reduction of expenses etc.**

There are no unusual or infrequent events or transactions including unusual trends on account of business activity, unusual items of income, change of accounting policies and discretionary reduction of expenses etc.

- 2. Significant economic changes that materially affect or are likely to affect income from continuing operations;**

There are no significant economic changes that materially affect or are likely to affect income from continuing operations.

- 3. Known trends or uncertainties that have had or are expected to have a material adverse impact on sales, revenue or income from continuing operations;**

At present, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business except for those which are naturally beyond the control of human being.

The business operation of the Company may be affected by the following uncertainties:

- Political unrest
- Natural disaster
- Competitive business environment

- 4. Future changes in relationship between costs and revenues, in case of events such as future increase in labor or material costs or prices that will cause a material change are known;**

The future is always uncertain and the company is aware of that. In the future, labor prices or material price may change and business may be affected. But revenue is always adjusted with product cost. So, any change in cost factor will be reflected in sales price.

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

5. The extent to which material increases in net sales or revenue are due to increased sales volume, introduction of new products or services or increased sales prices;

The Revenue of the company has been increased due to increase of market demand.

6. Total turnover of each major industry segment in which the Issuer operated;

Total turnover of the Dhakatahi Alcomaxx PLC as follows:

Particulars	Dec 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Turnover	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176

7. Status of any publicly announced new products or business segment;

The Company has no such information to announce publicly

8. The extent to which the business is seasonal.

There is no seasonal aspect on the Business of the company.

- (w) Defaults or rescheduling of borrowings with financial institutions or banks, conversion of loans into equity along with reasons thereof, lock out, strikes and reasons for the same etc. during the history of operation of the company;

The company has no history of default or rescheduled any types of borrowed fund with lenders.

- (x) Details regarding the changes in the activities of the issuer during the last five years which may had a material effect on the profits or loss, including discontinuance of lines of business, loss of agencies or markets and similar factors;

There are no significant changes in the activities of the company during the last five years which may had a material effect on the profits or loss, including discontinuance of lines of business, loss of agencies or markets and similar factors.

- (y) Injunction or restraining order, if any, with possible implications;

The company did not receive any injunction or restraining from any competent authority or any regulatory bodies.

- (z) Technology, market, managerial competence and capacity built-up;

Technology:

The company has been using modern machineries and modern technology in order to produce high quality products. The market has been growing up and the company has good opportunity to maximize market share.

Market:

Muhammad Zahidul Islam
Managing Director
Dhakatahi Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakatahi Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakatahi Alcomaxx PLC

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15 AUG 2024
Syed M. Omar Fayaz
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

In Bangladesh, the Aluminium market is growing due to construction and infrastructure projects. The country relies on imports mainly from China, India, and the Middle East. Challenges include high tariffs and infrastructure limitations, but there's potential for growth with government encouragement for local production.

Managerial competence:

All the members of the management team of the company are highly qualified, trained & skilled, well experienced and extremely devoted. The existing management is competent enough to run the business operation. The departmental Heads are professionally qualified in their respective fields. Successive strong financial performance is the result of the unwavering commitment to the promoters, management efficiency, employees' sincerity, use of appropriate technology, among others.

Capacity built-up:

To keep space with the contemporary technology and customer demand the Company continuously investing and deploying enough resources including human resources.

(aa) Changes in accounting policies in the last three years;

The company has not made any changes in accounting policies in the last three years.

(bb) Significant developments subsequent to the last financial year: A statement by the directors whether in their opinion there have arisen any circumstances since the date of the last financial statements as disclosed in the prospectus and which materially and adversely affect or is likely to affect the trading or profitability of the issuer, or the value of its assets, or its ability to pay its liabilities within the next twelve months;

DECLARATION REGARDING SIGNIFICANT DEVELOPMENTS SUBSEQUENT TO THE PERIOD ENDED DECEMBER 31, 2023

This is to declare that there were no circumstances arisen since the date of the last financial statements as disclosed in the prospectus and which materially and adversely affect or is likely to affect the trading or profitability of the issuer or the value of its assets, or its ability to pay its liabilities within the next twelve months.

Sd/-
Kareem Din
Chairman

Sd/-
Sharif Aziz
Director

Sd/-
Md. Soleman Molla
Vice Chairman

Sd/-
Saleem Ahmed
Director

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Sd/-
Karim Kamaluddin Charania
Director

Sd/-
Noordin Charania
Director

Sd/-
Husna Din
Director

Sd/-
Mohammad Zahirul Islam
Managing Director

Sd/-
Sulaiman S. Ajanee
Independent Director

Sd/-
Zeeshan Hasib
Independent Director

Date: April 01, 2024

- (cc) If any quarter of the financial year of the issuer ends after the period ended in the audited financial statements as disclosed in the prospectus, unaudited financial statements for each of the said quarters duly authenticated by the CEO and CFO of the issuer;

There is no quarterly report of the financial year of the issuer ends after the period ended in the audited financial statements. Audited financial statements for the period ended December 31, 2023 are incorporated in the prospectus.

- (dd) Factors that may affect the results of operations.

However, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business, the business operation of the company may be affected by the following events:

- Increase in production cost;
- Decrease in product selling cost
- Political unrest;
- labor unrest;
- Increase Competition;
- Scarcity of Electricity and raw materials;
- Natural disaster and
- Govt Policy Changes towards the industry.

15 AUG 2024

Md. Mahfug Alam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

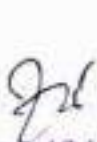
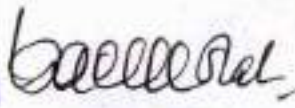
15 AUG 2024

15 AUG 2024

Sved M. Omar Tawab
Managing Director & CEO
Pruthi Bank Investment Limited
Head Office, Dhaka

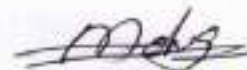
SECTION - VII

MANAGEMENT’S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

 15 AUG 2024 

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

15 AUG 2024

Syed Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

a) Overview of business and strategies:

Overview of business:

Dhakathai Alcomaxx PLC. is a dynamic, fast growing largest aluminium profiles manufacturing company in Bangladesh. It was established in 1997 as a private limited company and then subsequently converted to public limited company. The company always put best effort to employ the best resources and latest technology in offering innovative and exciting products and services aligning the growth of the economic development of the country.

Strategies:

Dhakathai Alcomaxx PLC aims to maintain its market leadership by focusing on product excellence, innovation, operational efficiency, and customer satisfaction. Through diversification of its product portfolio, investment in advanced technology, and strategic partnerships, the company seeks to maintain its competitive edge. Regular monitoring and evaluation ensure the alignment of strategies with market dynamics, enabling Dhakathai to achieve sustainable growth and maintain its position as a leader in the industry.

b) SWOT Analysis:

Strengths:

Market Leadership: Dhakathai Alcomaxx PLC holds a prominent position as a market leader in the aluminum profile manufacturing industry in Bangladesh, commanding a significant market share.

Strong Brand Image: The company has built a strong brand reputation known for high-quality products, reliability, and innovation, enhancing customer loyalty and trust.

State-of-the-Art Facilities: The company boasts modern manufacturing facilities equipped with advanced machinery and technology, enabling efficient production processes and superior product quality.

Diverse Product Portfolio: The company offers a diverse range of Aluminium profiles tailored to various applications, meeting the needs of different industries and customer segments.

Experienced Management Team: Dhakathai Alcomaxx PLC is led by an experienced management team comprising industry experts, driving strategic decision-making and ensuring operational excellence.

Weaknesses:

Dependence on Imports: Like other companies in the industry, Dhakathai may face challenges due to its reliance on imported Aluminium billets and ingots, exposing the company to fluctuations in global raw material prices and supply chain disruptions.

Cost Structure: Operating costs, including raw material procurement, energy, and labor expenses, may impact the company's competitiveness, particularly in price-sensitive markets.

Muhammed Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন’

Limited International Presence: Despite being a market leader domestically, Dhakathai may encounter difficulties in expanding its international footprint due to strong competition from established global players and trade barriers.

Opportunities:

Market Expansion: Dhakathai Alcomaxx PLC can explore opportunities for further market penetration in Bangladesh by targeting emerging sectors such as renewable energy, transportation, and infrastructure development.

Product Innovation: Investing in research and development to introduce innovative products and solutions tailored to evolving customer needs and market trends can help Dhakathai Alcomaxx PLC stay ahead of the competition and capture new market segments.

Export Growth: Leveraging its strong brand reputation and high-quality products, Dhakathai Alcomaxx PLC can capitalize on export opportunities in neighboring countries and international markets, diversifying its revenue streams and reducing dependency on the domestic market.

Threats:

Competition: Intense competition from domestic players poses a threat to Dhakathai's market share and profitability, necessitating continuous efforts to differentiate its offerings and maintain its competitive edge.

Economic Uncertainty: Economic downturns, inflation, currency fluctuations, and other macroeconomic factors can impact consumer spending, construction activities, and infrastructure investments, affecting Dhakathai's sales and profitability.

Regulatory Risks: Changes in government regulations, trade policies, and environmental standards may pose compliance challenges and increase operational costs for Dhakathai, affecting its business operations and profitability.

Overall, Dhakathai Alcomaxx PLC has significant strengths and opportunities for growth, but it also faces challenges and threats that require strategic planning, innovation, and adaptability to navigate successfully in a dynamic business environment.

15 AUG 2024
Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

c) Analysis of the financial statements of last five years with reason(s) of fluctuating revenue or sales, other income, total income, cost of material, finance cost, depreciation and amortization expense, other expense; changes of inventories, net profit before & after tax, EPS etc.

Particulars	June 30, 2023	Change in %	June 30, 2022	Change in %	June 30, 2021	Change in %	June 30, 2020	Change in %	June 30, 2019
Revenues	4,083,210,735	8.60%	3,759,875,197	44.66%	2,599,175,619	49.58%	1,737,707,060	-2.44%	1,781,154,176
Cost of Goods Sold	3,440,513,364	8.60%	3,168,070,841	44.66%	2,189,971,112	49.55%	1,464,365,739	-2.43%	1,500,800,509
Operating Expenses	425,986,776	9.17%	390,203,832	24.21%	314,146,646	60.23%	196,062,987	-0.90%	197,836,491
Financial Expenses	48,787,458	30.04%	37,518,467	3.24%	36,341,639	-9.31%	40,071,677	-4.28%	41,863,979
Operating Profit	216,710,595	7.50%	201,600,524	112.08%	95,057,861	23.01%	77,278,334	-6.35%	82,517,176
Gross Profit	642,697,371	8.60%	591,804,356	44.62%	409,204,507	49.70%	273,341,321	-2.50%	280,353,667
Operating Profit	216,710,595	7.50%	201,600,524	112.08%	95,057,861	23.01%	77,278,334	-6.35%	82,517,176
Net Profit after Tax	145,564,805	7.54%	135,357,916	96.65%	68,832,588	26.50%	54,412,426	1.45%	53,636,165
Basic Earnings per Share (EPS)	1.21	-21.66%	1.55	21.16%	1.28	5.79%	1.21	78.85%	5.72

Reason of Fluctuation:

- Revenue:** The company experienced a downturn of 2.44% in revenue in the financial year 2020 due to the impact of COVID-19. However, it enjoyed significant growth of 49.58% and 44.66% in the FY 2021 and 2022, respectively, driven by increasing demand for the company's products and an expansion of production capacity. For the year ended June 30, 2023, revenue increased by 8.60%, reflecting nominal industry growth.
- Cost of Goods Sold:** Cost of goods sold is directly correlated with revenue. Corresponding to the revenue trend, the cost of goods sold increased in the financial years 2021 and 2022 and decreased in 2020. Fluctuations in foreign currency rates led to increased raw material costs, impacting the cost of goods sold.
- Operating Expenses:** Operating expenses, including administrative and selling & distribution expenses, increased in 2021 and 2022 due to rising salaries, sales and promotional activities, and transportation expenses.
- Financial Expenses:** Short-term loans for raw material imports, machinery procurement, and working capital maintenance led to increased bank charges, LC charges, and interest expenses. However, a low-interest rate regime and debt repayment helped decrease financial burdens in subsequent years.
- Operating Profit:** The company's operating profit margin increased to 23.01% and 112.08% for the years ended June 30, 2021 and 2022, respectively, attributed to revenue growth.

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mohammad Zahurul Islam
Managing Director
Dhaka-based Alcomax PLC

15 AUG 2024

F. Net Profit: Similarly, the company's net profit margin increased to 26.50% and 96.65% for the years ended June 30, 2021 and 2022, respectively, due to revenue growth.

G. EPS: An increase in paid-up capital in August 2019 resulted in a decrease in EPS for the financial year 2020. However, consistent revenue growth and economies of scale led to an increasing trend in net profit before and after tax, consequently impacting EPS positively over the years.

Ahmed Jamal Shah
Chief Financial Officer
Dhaka-based Alcomax PLC

15 AUG 2024

d) Known trends demands, commitments, events or uncertainties that are likely to have an effect on the company's business:

However, there are no known trends, events and/or uncertainties that shall have a material impact on the company's future business, the business operation of the company may be affected by the following events:

- Increase in production cost;
- Decrease in product selling cost
- Political unrest;
- Labor unrest;
- Increase Competition;
- Scarcity of Electricity and raw materials;
- Natural disaster and
- Govt Policy Changes towards the industry.

e) Trends or expected fluctuations in liquidity:

There are no trends or expected fluctuations in liquidity.

f) Off-balance sheet arrangements those have or likely to have a current or future effect on financial condition:

There are no off-balance sheet arrangements those have or likely to have a current or future effect on the financial condition of the audited financial statements for the period ended December 31, 2023.

Md. Mahfuz Alam
Company Secretary
Dhaka-based Alcomax PLC

15 AUG 2024

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Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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SECTION - VIII DIRECTORS AND OFFICERS

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

Mohammad Zakirul Islam
Managing Director,
Dhaka Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC
15 AUG 2024

- a) Name, Father's name, age, residential address, educational qualification, experience and position of each of the directors of the company and any person nominated or represented to be a director, showing the period for which, the nomination has been made and the name of the organization which has nominated him:

Name	Father's Name	Age	Residential Address	Educational qualification	Experience	Position
Kareem Din	Kamel Din	59y	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	MBA	26y	Chairman
Md. Soleman Molla	Late Hazi Abdus Samad Molla	49y	18 Rojani Bosh Lane, Korwali, Dhaka.	HSC	32y	Vice Chairman
Noordin Charania	Kassamali Charania	60y	17/A Fidai society- behind, gandi garden- Karachi, Pakistan.	Mechanical engineering USA	40y	Director
Saleem Ahmed	Ghulam Sarwar	56y	4/2 creek lane # 3DHA phase 7, Karachi, Pakistan	B.Com.	30y	Director
Sharif Aziz	Late Al-Haj Abdul Jabbar	73y	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.	PSC	25y	Director
Husna Din	Late Abdul Malik	60y	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	B.A.	26y	Director
Karim Kamaluddin Charania	Kamaluddin Charania	50y	24/2, 10 street, Phase-V, Defense housing society, Karachi, Pakistan.	BBA	23y	Director
Mohammad Zahirul Islam	Osman Goni	51y	House # 25, Moulavi tech, Khilgaon, Dhaka.	Bachelor in computer science	25y	Managing Director
Sulaiman S. Ajancee	Sadrudin	60y	189/B, Tejgoan, Industrial Area, Dhaka	Associate in Engineering	37y	Independent Director
Zeeshan Hasib	Abdul Hasib	53y	House # 2B, Road # 50, South Haven Apt. A-9, Gulshan-2, Dhaka	MBA	28y	Independent Director

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahirul Islam
Managing Director
Dhaka Investment Limited

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment Limited

Md. Mahfuz Alam
Company Secretary
Dhaka Investment Limited

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‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- b) The date on which he first became a director and the date on which his current term of office shall expire;

Name	Position	Date of Becoming Director for The First Time	Date of Expiration of Current Term
Kareem Din	Chairman	08/11/2006	21/12/2025
Md. Soleman Molla	Vice-Chairman	02/07/2003	28/12/2024
Noordin Charania	Director	07/09/1997	28/12/2024
Saleem Ahmed	Director	07/09/1997	28/12/2024
Sharif Aziz	Director	12/08/1998	21/12/2025
Husna Din	Director	07/09/1997	28/12/2025
Karim Kamaluddin Charania	Director	04/11/2016	21/12/2026
Mohammad Zahirul Islam	Managing Director	20/02/2022	19/02/2027
Sulaiman S. Ajanee	Independent Director	11/10/2023	10/10/2026
Zeeshan Hasib	Independent Director	11/10/2023	10/10/2026

- c) If any director has any type of interest in other businesses, names and types of business of such organizations. If any director is also a director of another company or owner or partner of any other concern, the names of such organizations;

Sl	Name of the Director	Directorship/Ownership with Other Companies		
		Name of the Company	Type of Business	Position
01	Kareem Din	DALCO Building Systems Ltd.	Fabrication	Chairman
		Panache (Pvt.) Ltd.	Buying house & Real estate	Chairman
02	Md. Soleman Molla	Molla Adib Mohammad Limited	Real estate	Managing Director
		Ponigram Res. Ltd.	Resort	Shareholder
		Adib Enterprise	Trading Business	Proprietor
03	Noordin Charania	N/A	N/A	N/A
04	Saleem Ahmed	N/A	N/A	N/A
05	Sharif Aziz	Elite Security Services Limited	Security Services	Managing Director
		Elite Logistic Services Limited	Outsourcing	Managing Director
		Kai Bangladesh Aluminium Limited	Aluminium Profile Manufacturer	Director
06	Husna Din	N/A	N/A	N/A
07	Karim Kamaluddin Charania	Panache (Pvt.) Ltd.	Buying house & Real estate	Managing Director
08	Mohammad Zahirul Islam	N/A	N/A	N/A

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Mohammad Zahirul Islam
Managing Director
Dhaka Bank Investment PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bank Investment PLC

Md. Mahfug Alam
Company Secretary
Dhaka Bank Investment PLC

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

09	Sulaiman S. Ajanee	Standard Finis Oil Co	Manufacturer of Household insecticides	Managing Partner
10	Zeeshan Hasib	Source and Solution	Financial and Management Consultancy Firm	Managing Director and CEO

- d) Statement of if any of the directors of the issuer are associated with the securities market in any manner. If any director of the Issuer company is also a director of any issuer of other listed securities during last three years then dividend payment history and market performance of that issuer;

The directors of the company are not associated with the securities market in any manner.

- e) Any family relationship (father, mother, spouse, brother, sister, son, daughter, spouse's father, spouse's mother, spouse's brother, spouse's sister) among the directors and top five officers;

There is no family relationship exists among the top five officers.

- f) A very brief description of other businesses of the directors;

A brief description of other businesses of the Directors of Dhakathai Alcomaxx PLC is given in the following table-

Kareem Din, Chairman

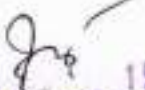
Businesses of Directors		
Sl.	Name of the Concern	Nature of Business
01	DALCO Building Systems Ltd.	Fabrication
02	Panache (Pvt.) Ltd.	Buying house & Real estate

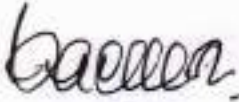
Md. Soleman Molla, Vice-Chairman

Businesses of Directors		
Sl.	Name of the Concern	Nature of Business
01	Molla Adib Mohammad Limited	Land development & Real estate
02	Ponigram Res. Ltd.	Resort
03	Adib Enterprise	Trading Business

Sharif Aziz, Director

Businesses of Directors		
Sl.	Name of the Concern	Nature of Business
01	Elite Security Services Limited	Security Services
02	Elite Logistic Services Limited	Outsourcing
03	Kai Bangladesh Aluminium Limited	Aluminium Profile Manufacturer


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Karim Kamaluddin Charania, Director

Businesses of Directors		
Sl.	Name of the Concern	Nature of Business
01	Panache (Pvt.) Ltd.	Buying house & Real estate

g) Short bio-data of each director;

Mr. Kareem Din, Chairman

Mr. Kareem Din is a highly accomplished and visionary business leader with a proven track record of success in navigating companies to unprecedented growth and profitability. He serves as a Director and Chairman of the company, bringing with him 26 years of experience in the Aluminium Industry. Additionally, Mr. Kareem Din holds the position of chairman at Dalco Building Systems Ltd and Panache (Pvt) Ltd. He completed his MBA in finance from Florida International University in the USA. He is committed to enhancing the overall industry and contributing to the development of good organizational practices.

Mr. Md. Soleman Molla, Vice Chairman

Mr. Md. Soleman Molla is the Director and Vice Chairman of Dhakathai Alcomaxx PLC. He has more than 25 years of working experience in Aluminium Industry of Bangladesh. He had completed HSC from Kabi Nazrul Govt. college and university. After completing his studies, he joined his father's business and later, joined to the Dhaka Thai Ltd in the year 2003. Additionally, Mr. Md. Soleman Molla holds the position of Managing Director at Molla Adib Mohammad Limited and Propiter of Adib Enterprise. He has entrepreneurial mind set with good marketing network and better insight about Aluminium industry of Bangladesh. He has travelled to several countries across the globe for exploring better business opportunities.

Mr. Mohammad Zahirul Islam, Managing Director

Mr. Mohammad Zahirul Islam is a result driven Strategist- with 25 years' experience in managing enterprise projects and strategic initiatives in Business. Proficient at planning efficient operations roadmap. Business Partner to support business growth. Solid end to end ERP implementation experience with Telco, RMG & Manufacturing and Digitalization projects for Bank in Bangladesh. He had completed B.S in Computer Science City College of The City University of New York, USA and Project Management Professional certified project manager by Project Management Institute, USA. He joined with Dhakathai Alcomaxx PLC in 2022 and performing as a Managing Director with the company.

Mr. Sharif Aziz, Director

Brigadier General Sharif Aziz, PSC (retd) is one of the renowned officers of the Bangladesh Army. After retirement he serves as a director of the company, bringing with him 26 years of experience in the Aluminium Industry. Additionally, Mr. Sharif Aziz holds the position of

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Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

Syed M Omita Akter
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Managing Director at Elite Security Services Limited, Elite Logistic Services Limited and Director of Kai Aluminium Bangladesh Limited.

Brigadier General Sharif Aziz achieved distinction in number of courses in intelligence & security. He was awarded the prestigious symbol of 'PSC' from the Malaysian Armed Forces Staff College in 1981. He is also a graduate of Resource Management Centre, California, U.S.A. He took a Mid-Level Management Course from Institute of Public Administration, Malaysia. He led the Bangladesh Military Delegation to Pacific Management Seminar in 1992, held in Hawaii, U.S.A. He was invited by the Netherlands Government to attend a 3 weeks Export, Marketing and Management Seminar by CBI in 1994 (Centre for Promotion of Imports from Developing Countries).

Mr. Noordin Charania, Director

Mr. Noordin Charania is a highly experienced professional with 40 years of expertise in the field of Aluminium Extrusions. He holds a degree in Mechanical Engineering from the United States, providing him with a strong technical foundation. Throughout his career, Mr. Charania has demonstrated exceptional leadership and industry knowledge, contributing significantly to the growth and success of Dhakathai Alcomaxx PLC. As Director, he plays a pivotal role in guiding the company's strategic direction and ensuring its continued excellence in the Aluminium extrusions industry.

Mr. Saleem Ahmed, Director

Mr. Saleem Ahmed is the Director of Dhakathai Alcomaxx PLC. He has 33 years' experience in the field of Aluminium Extrusions. He completed B.Com. Economics from Lahore Govt. College of Commerce in Pakistan. He working in various capacities. Heading sales and marketing all over Pakistan for industry based in Karachi Pakistan. Since 1997 associated with Metal Extrusions Ltd and then since inception of Dhaka Thai Ltd. Designing layouts and installation of all machineries in Dhaka Thai were carried out under his supervision.

Mrs. Husna Din, Director

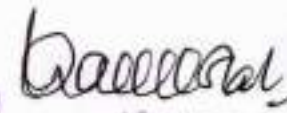
Mrs. Husna Din is the Director of Dhakathai Alcomaxx PLC. He has 26 years' experience in the field of Aluminium Industry. He completed Bachelor of Aarts (B.A) from Saint Joseph's College in Pakistan. Since 1997, Mrs. Din has played a pivotal role as Sponsor Director at Dhakathai Alcomaxx PLC, contributing to the company's strategic growth and success.

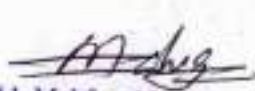
Mr. Karim Kamaluddin Charania, Director

Mr. Karim Kamaluddin Charania is the Director of Dhakathai Alcomaxx PLC. He has 23 years' experience in the field of Aluminium Extrusions and buying operations. From the very beginning he involved with family business of Metals, family is pioneers in metal business since 1947 in Karachi by the name of Charania (Group) Metals. After receiving higher education from USA, moved to Bangladesh and further completed Bachelor of Business Administration BBA in Finance and Marketing from North South University. After fulfillment

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Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024
Syed Umar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

of studies, started a Garment Buying House exporting to EU / USA & CANADIAN Markets and involve with the Dhakathai Alcomaxx PLC as a Director of the company.

Mr. Sulaiman S. Ajanee, Independent Director

Mr. Sulaiman S. Ajanee is one of the Independent Director of Dhakathai Alcomaxx PLC. He holds Associate in Engineering from California, USA. Former he was a chairman of - Industrial Promotion and Development Company (IPDC) and Managing Director of World Com. Ltd. Now he is working as Managing Partner of Standard Finis Oil Co. He is experienced in the field of Manufacturing, Trading, Retail, Marketing, Distribution, Banking, Import and Export. Involved in manufacturing of Household Insecticides and Disinfectants, Pharmaceuticals, Audio Cassettes, Compact Discs, Digital Versatile Discs, Plastic Injection Molding and Photo Labs.

Mr. Zeeshan Hasib, Independent Director

Mr. Zeeshan Hasib has a long 26-years experience in the financial sector including 18 years as a Corporate Banker. Mr. Hasib is a certified ‘Credit Professional’ accorded by Omega UK and a ‘Trade Professional’ conferred by Standard Chartered Bank, UK. Mr. Hasib started his career in 1998 and has worked in various senior positions within Corporate Banking at The Hongkong and Shanghai Banking Corporation (HSBC), Standard Chartered Bank, Société Générale and NRB Bank Limited. Mr. Hasib holds an MBA from The Colorado State University, USA.

- h) Loan status of the issuer, its directors and shareholders who hold 10% or more shares in the paid-up capital of the issuer in terms of the CIB Report of Bangladesh Bank;

Neither the Company nor any of its directors or shareholders who hold 10% or more shares in the paid-up capital of the Issuer is loan defaulter in terms of the CIB Report of Bangladesh Bank.

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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- i) Name with position, educational qualification, age, date of joining in the company, overall experience (in year), previous employment, salary paid for the financial year of the Chief Executive Officer, Managing Director, Chief Financial Officer, Company Secretary, Advisers, Consultants and all Departmental Heads. If the Chairman, any director or any shareholder received any monthly salary than this information should also be included;

Name	Position	Educational Qualification	Age	Joining Date	Previous Employment	Overall Experience	Salary
Mohammad Zahirul Islam	Managing Director	Bachelor in computer science	51y	22/02/2022	Chief Strategy Officer (Acting CEO) & Head of Business Triple Apparels Ltd, Partex Star Group	25 years	400,000
Ahmed Jamal Shah	Chief Financial Officer	B. Com	51y	02/09/2023	Director Dalco Building Systems Ltd	25 years	307,000
Md. Mahfug Alam	Company Secretary	M.Com	41y	20/06/2019	Company Secretary & Head of Accounts at Nandan Park Ltd	15 years	98,154
Humayun Farid	Head of Sales & Marketing	MBA	45y	02/03/2023	Head of Slaes. EAP, Walton Group	15 years	200,000
Md. Latifur Rahman	Head of VAT, Tax, Accounts & Company Affairs	MBA	46y	10/06/2008	Asst. Manager- Accounts Pran RFL group	20 years	170,388
Mohammad Saidur Rahman	Head of Maintenance	B.Sc. Mechanical	35y	04/06/2022	Manager-Maintenance-Fair Group (Samsung)	15 years	150,000

Name	Designation	Remuneration
Kareem Din	Chairman	197,500
Noordin Charania	Director	100,000
Saleem Ahmed	Director	275,000
Karim Kamaluddin Charania	Director	120,000

* The aforementioned directors and chairman receive remuneration in accordance with BIDA permission.

Mohammad Zahirul Islam
Managing Director
Dhaka Abcomaxx PLC
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Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhaka Abcomaxx PLC
15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka
15 AUG 2024

- j) Changes in the key management persons during the last three years. Any change otherwise than by way of retirement in the normal course in the senior key management personnel particularly in charge of production, planning, finance and marketing during the last three years prior to the date of filing the information memorandum. If the turnover of key management personnel is high compared to the industry, reasons should be discussed;

Name	Joining Date	Current Position	Past Position
Mohammad Zahirul Islam	20/02/2022	Managing Director	Chief Strategy Officer (Acting CEO) & Head of Business Triple Apparels Ltd, Partex Star Group
Ahmed Jamal Shah	02/09/2023	Chief Financial Officer	Director (Dalco Building Systems Ltd.)
Humayun Farid	02/03/2023	Head of Sales & Marketing	Head of Slaes. EAP, Walton Group
S.M. Mamun Morshedul Mohiuddin	02/09/2023	Cost Control & Internal Audit Manager	Assistant Manager (Mir Cement Limited)
Mohammad Saidur Rahman	04/06/2022	Head of Maintenance	Manager-Maintenance- Fair Group (Samsung)
Engr. Mithun Kumar Nandi	18/12/2023	Factory Operations Manager	Manager, Operations (Head of the Plant) ACI MOTORS LTD
Md. Belal Hossain	12/12/2023	Manager, Procurement	Manager -PRAN-RFL GROUP

- k) A profile of the sponsors including their names, father's names, age, personal addresses, educational qualifications, and experiences in the business, positions or posts held in the past, directorship held, other ventures of each sponsor and present position;

Name	Father's Name	Age	Residential Address	Educational qualification	Experience	Present Position	Holding in Other Venture	
							Name of the Company	Position
Karzem Din	Kamel Din	59y	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	MBA	26y	Chairman	DALCO Building Systems Ltd.	Chairman
							Panache (Pvt.) Ltd.	Chairman

Mohammad Zahirul Islam
Managing Director
Dhaka-based Alcomax PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka-based Alcomax PLC

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka-based Alcomax PLC

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Syed M Omar Tayub
Managing Director & CEO
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Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Name	Father's Name	Age	Residential Address	Educational qualification	Experience	Present Position	Holding in Other Venture	
							Name of the Company	Position
Md. Soleman Molla	Late Hazi Abdus Samad Molla	49y	18 Rojani Bosh Lane, Korwali, Dhaka.	HSC	32y	Vice Chairman	Molla Adib Mohammad Limited	Managing Director
							Ponigram Res. Ltd.	Shareholders
							Adib Enterprise	Proprietor
Noordin Charania	Kassamali Charania	60y	17/A Fidai society-behind, gandi garden- Karachi, Pakistan.	Mechanical engineering USA	40y	Director	N/A	N/A
Saleem Ahmed	Ghulam Sarwar	56y	4/2 creek lane # 3DHA phase 7, Karachi, Pakistan	B.Com.	30y	Director	N/A	N/A
Sharif Aziz	Late Al-Haj Abdul Jabbar	73y	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.	PSC	25y	Director	Elite Security Services Limited	Managing Director
							Elite Logistic Services Limited	Managing Director
							Kai Bangladesh Aluminium Limited	Director
Husna Din	Late Abdul Malik	60y	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	B.A.	26y	Director	N/A	N/A
Karim Kamaluddin Charania	Kamaluddin Charania	50y	24/2, 10 street, Phase-V, Defense housing society, Karachi, Pakistan.	BBA	23y	Director	Panache (Pvt.) Ltd.	Managing Director
Sulaiman S. Ajaneer	Sadrudin	60y	189/B, Tejgoan, Industrial Area, Dhaka	Associate in Engineering	37y	Independent Director	Standard Finis Oil Co	Managing Partner
Zeeshan Hasib	Abdul Hasib	53y	House # 2B, Road # 50, South Haven Apt. A-9, Gulshan-2, Dhaka	MBA	28y	Independent Director	Source and Solution	Managing Director and CEO

Mohammad Zahirul Islam
Managing Director
Dhaka Investment Limited

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment Limited

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Investment Limited

15 AUG 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- l) If the present directors are not the sponsors and control of the issuer was acquired within five years immediately preceding the date of filing prospectus details regarding the acquisition of control, date of acquisition, terms of acquisition, consideration paid for such acquisition etc.

There is no such acquisition in the company within five years immediately preceding the date of filing the prospectus.

- m) If the sponsors or directors do not have experience in the proposed line of business, the fact explaining how the proposed activities would be carried out/managed;

The sponsors or directors are highly experienced in carrying out this line of business.

- n) Interest of the key management persons;

There is no other interest in the key management persons except remuneration/salary received by them.

- o) All interests and facilities enjoyed by a director, whether pecuniary or non-pecuniary;

There is no interest and facilities enjoyed by directors except the ones that are described in the executive compensation section of this prospectus.

- p) Number of shares held and percentage of shareholding (pre-issue);

Name	Position	Number of Shares	Pre-IPO %
Kareem Din	Chairman	31,946,600	24.02%
Md. Soleman Molla	Vice-Chairman	35,245,000	26.50%
Noordin Charania	Sponsor Director	19,950,000	15.00%
Husna Din	Sponsor Director	6,650,000	5.00%
Saleem Ahmed	Sponsor Director	19,950,000	15.00%
Sharif Aziz	Shareholder Director	12,635,000	9.50%
Karim Kamaluddin Charania	Shareholder Director	6,623,400	4.98%
Total		133,000,000	100.00%

- q) Change in board of directors during last three years;

SL	Name of Director	Position	Date of Changes	Remarks
1	Kareem Din	Chairman	21/12/2023	Retired & Reappointed
2	Md. Soleman Molla	Vice Chairman	07/12/2021	Retired & Reappointed
3	Noordin Charania	Director	29/12/2022	Retired & Reappointed
4	Saleem Ahmed	Director	29/12/2022	Retired & Reappointed
5	Sharif Aziz	Director	21/12/2023	Retired & Reappointed
6	Husna Din	Director	29/12/2022	Retired & Reappointed

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

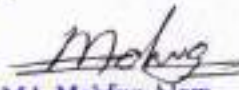
SL	Name of Director	Position	Date of Changes	Remarks
7	Karim Kamaluddin Charania	Director	21/12/2023	Retired & Reappointed
8	Sulaiman S. Ajanee	Independent Director	11/10/2023	Newly appointed
9	Zeeshan Hasib	Independent Director	11/10/2023	Newly appointed

r) Director's engagement with similar business

Mr. Sharif Aziz director of Alcomaxx PLC. is engaged with similar business.


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

Prospectus | 132


15 AUG 2024
Syed M. Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - IX

CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS

15 AUG 2024

Syed M. Omar Faruk
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

Muhammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) The prospectus shall contain a description of any transaction during the last five years, or any proposed transactions certified by the auditors, between the issuer and any of the following persons, giving the name of the persons involved in the transaction, their relationship with the issuer, the nature of their interest in the transaction and the amount of such interest, namely: -
- Any director or sponsor or executive officer of the issuer;
 - Any person holding 5% or more of the outstanding shares of the issuer;
 - Any related party or connected person of any of the above persons;

Auditor's Certification

After due verification, we certify that the status of related party transactions of Dhakatahi Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023, were as follows:

Name	Position	Nature of payment	Amount in (BDT)					
			31.12.2023	30.06.2023	30.06.2022	30.06.2021	30.06.2020	30.06.2019
Mr. Kareem Din	Chairman	Remuneration	1,185,000	2,370,000	2,040,000	2,040,000	2,040,000	-
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Md. Soleman Molla	Vice Chairman	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	-
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Noordin Charania	Director	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Saleem Ahmed	Director	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Karim Kamaluddin Charania	Director	Remuneration	720,000	1,440,000	1,440,000	1,440,000	1,440,000	170,325
		Board meeting attendance Fee	-	-	-	-	-	-

Sd/-

15 AUG 2024
 Mohammad Zahirul Islam
 Managing Director
 Dhakatahi Alcomaxx PLC

15 AUG 2024
 Ahmed Jamal Shah
 Chief Financial Officer
 Dhakatahi Alcomaxx PLC

15 AUG 2024
 Md. Mahfug Alam
 Company Secretary
 Dhakatahi Alcomaxx PLC

Prospectus | 134

15 AUG 2024
 Syed M. Omar Tayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

Place: Dhaka
Date: 18 April, 2024

G. Kibraia & CO.
Chartered Accountants

- b) Any transaction or arrangement entered into by the issuer or its subsidiary or associate or entity owned or significantly influenced by a person who is currently a director or in any way connected with a director of either the issuer company or any of its subsidiaries or holding company or associate concerns, or who was a director or connected in any way with a director at any time during the last three years prior to the issuance of the prospectus;

There is no such transaction or arrangement entered into by the issuer or its subsidiary or associate or entity owned or significantly influenced by a person who is currently a director or in any way connected with a director of either the issuer company or any of its subsidiaries or holding company or associate concerns, or who was a director or connected in any way with a director at any time during the last three years prior to the issuance of the prospectus.

- c) Any loans either taken or given from or to any director or any person connected with the director, clearly specifying details of such loan in the prospectus, and if any loan has been taken from any such person who did not have any stake in the issuer, its holding company or its associate concerns prior to such loan, rate of interest applicable, date of loan taken, date of maturity of loan, and present outstanding of such loan.

There are no such loans taken or given from or to any director or any person connected with the director of the company.

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
House 40/106, Dhaka

15 AUG 2024

Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - X

EXECUTIVE COMPENSATION


15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

Prospectus | 136


15 AUG 2024
Syed Omar Hayat
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) The total amount of remuneration or salary or perquisites paid to the top five salaried officers of the issuer in the last accounting year and the name and designation of each such officer;

Sl.	Name	Designation	Remuneration per month
1	Mohammad Zahirul Islam	Managing Director	400,000
2	Ahmed Jamal Shah	CFO	307,000
3	Md. Mahfug Alam	Company Secretary	98,154
4	Humayun Farid	Head of Sales & Marketing	200,000
5	Md. Latifur Rahman	Head of VAT, Tax, Accounts & Company Affairs	170,388

- b) Aggregate amount of remuneration paid to all directors and officers as a group during the last accounting year:

Sl.	Particular	Nature of Payments	Amount (in Taka) for the year ended 31.12.2023
1	Directors	Remuneration	7,410,000
		Board Meeting attendance fee	-
2	Officers (Excluding MD)	Salary and Allowances	117,866,229
3	Officers (Including MD)	Salary and Allowances	122,486,229

- c) If any shareholder director received any monthly salary or perquisite or benefit it must be mentioned along with date of approval in AGM or EGM, terms thereof and payments made during the last accounting year;

The following directors are received monthly remuneration as per BIDA approval:

Name	Designation	Monthly Remuneration
Kareem Din	Chairman	197,500
Noordin Charania	Director	100,000
Saleem Ahmed	Director	275,000
Karim Kamaluddin Charania	Director	120,000

- d) The board meeting attendance fees received by the director including the managing director along with date of approval in AGM or EGM;

No Board Meeting fee is provided to the Board of Directors for attending the Board Meeting. The Managing Director is a salaried employee of the company and is not entitled to get Board Meeting attendance fees.

- e) Any contract with any director or officer providing for the payment of future compensation;

There is no available contract between the company and any director or officer to provide any future compensation to be made to them.

Mohammad Zahirul Islam
Managing Director
Dhaka Bank Investment Limited

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Bank Investment Limited

Md. Mahfug Alam
Company Secretary
Dhaka Bank Investment Limited

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- f) If the issuer intends to substantially increase the remuneration paid to its directors and officers in the current year, appropriate information regarding thereto;

The company has no plan for substantially increasing remuneration to its directors and/or officers except for those that are paid as annual increment to their salaries.

- g) Any other benefit or facility provided to the above persons during the last accounting year.

The company has not provided any other benefit or facility to the above persons during the last accounting year.

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XI

OPTIONS GRANTED TO DIRECTORS, OFFICERS AND EMPLOYEES

Dhakathai Alcomaxx PLC did not grant any options to its directors, officers and/or any other employees for the purpose of issuing shares.

15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

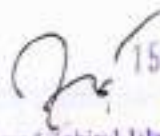
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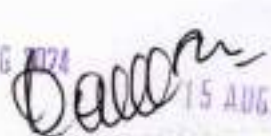
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

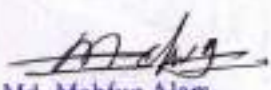
15 AUG 2024

SECTION - XII

TRANSACTION WITH THE DIRECTORS AND SUBSCRIBERS TO THE MEMORANDUM


15 AUG 2024
Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC


15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M. Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- a) The names of the directors and subscribers to the memorandum, the nature and amount of anything of value received or to be received by the issuer from the above persons, or by the said persons, directly or indirectly, from the issuer during the last five years along with the description of assets, services or other consideration received or to be received;

The directors and subscriber to the memorandum have not received any benefit except meeting attendance fees as per directive of Bangladesh Bank:

Name	Nature of Relationship	Nature of Transaction	Value of Transaction (BDT)				
			2019	2020	2021	2022	2023
Kareem Din	Chairman	Remuneration	-	2,040,000	2,040,000	2,040,000	2,370,000
		Board Meeting Fee	-	-	-	-	-
Md. Soleman Molla	Vice-Chairman	Remuneration	-	1,200,000	1,200,000	1,200,000	1,200,000
		Board Meeting Fee	-	-	-	-	-
Noordin Charania	Director	Remuneration	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board Meeting Fee	-	-	-	-	-
Saleem Ahmed	Director	Remuneration	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board Meeting Fee	-	-	-	-	-
Sharif Aziz	Director	Remuneration	-	-	-	-	-
		Board Meeting Fee	-	-	-	-	-
Karim Kamaluddin Charania	Director	Remuneration	170,325	1,440,000	1,440,000	1,440,000	1,440,000
		Board Meeting Fee	-	-	-	-	-
Husna Din	Director	Remuneration	-	-	-	-	-
		Board Meeting Fee	-	-	-	-	-

- b) If any assets were acquired or to be acquired within next two financial years from the aforesaid persons, the amount paid for such assets and the method used to determine the price shall be mentioned in the prospectus, and if the assets were acquired by the said persons within five years prior to transfer those to the issuer, the acquisition cost thereof paid by them.

No assets were acquired or to be acquired within next two financial years from the aforesaid persons.

Mohammad Zakirul Islam
Managing Director
Dhakshai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakshai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakshai Alcomaxx PLC

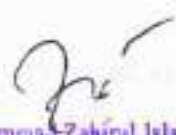
15 AUG 2024

Prospectus | 141

15 AUG 2024
Syed M Omar Jayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

SECTION - XIII

OWNERSHIP OF THE COMPANY'S SECURITIES


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

- a) The names, addresses, BO ID Number of all shareholders of the company before IPO, indicating the amount of securities owned and the percentage of the securities represented by such ownership, in tabular form;

SL	Name of the Director	Address	BO ID No.	Number of Shares	Pre IPO-of Securities (%)
1	Kareem Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	1603870076570992	31,946,600	24.02%
2	Md. Soleman Molla	18 Rojani Bosh Lane, Kotwali, Dhaka.	1602110076567161	35,245,000	26.50%
3	Noordin Charania	17/A Fidai society- behind, gandi garden- Karachi, Pakistan.	1603870076571087	19,950,000	15.00%
4	Saleem Ahmed	4/2 creek lane # 3DHA phase 7, Karachi, Pakistan	1603870076571044	19,950,000	15.00%
5	Sharif Aziz	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.	1602110076567309	12,635,000	9.50%
6	Husna Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	1603870076570976	6,650,000	5.00%
7	Karim Kamaluddin Charania	24/2, 10 street, Phase-V, Defense housing society, Karachi. Pakistan.	1603870076571060	6,623,400	4.98%

- b) There shall also be a table showing the name and address, age, experience, BO ID Number, TIN number, numbers of shares held including percentage, position held in other companies of all the directors before the public issue;

SL	Name of the Director	Address	Age	Experience	BO ID No.	TIN Number	Number of Shares	Pre IPO-of Securities (%)	Directorship/Ownership with Other Companies	
									Company Name	Position
1	Kareem Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	59y	26y	1603870076570992	645056971754	31,946,600	24.02%	DALCO Building Systems Ltd.	Chairman
									Panache (Pvt.) Ltd.	Chairman
2	Md. Soleman Molla	18 Rojani Bosh Lane,	49y	32y	1602110076567161	381143317811	35,245,000	26.50%	Molla Adib Mohammad Limited	Managing Director

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SL	Name of the Director	Address	Age	Experience	BO ID No.	TIN Number	Number of Shares	Pre IPO- of Securities (%)	Directorship/Ownership with Other Companies	
									Company Name	Position
									Ponigram Res. Ltd.	Shareholders
									Adib Enterprise	Proprietor
3	Noordin Charania	Korwali, Dhaka.	60y	40y	1603870076571087	783033239470	19,950,000	15.00%	N/A	N/A
4	Saleem Ahmed	17/A Fidai society- behind, gandi garden- Karachi, Pakistan.	56y	30y	1603870076571044	123464394282	19,950,000	15.00%	N/A	N/A
5	Sharif Aziz	House # 23/A, Road # 96, Gulshan-2, Dhaka-1212.	73y	25y	1602110076567309	193022377704	12,635,000	9.50%	Elite Security Services Limited	Managing Director
									Elite Logistic Services Limited	Managing Director
									Kai Bangladesh Aluminium Limited	Director
6	Husna Din	House # 18, Road # 11, Baridhara Diplomatic Zone, Dhaka	60y	26y	1603870076570976	N/A	6,650,000	5.00%	N/A	N/A

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SL	Name of the Director	Address	Age	Experience	BO ID No.	TIN Number	Number of Shares	Pre IPO- of Securities (%)	Directorship/Ownership with Other Companies	
									Company Name	Position
7	Karim Kamaluddin Charania	24/2, 10 street, Phase-V, Defense housing society, Karachi, Pakistan.	50y	23y	1603870076571060	665450617748	6,623,400	4.98%	Panache (Pvt.) Ltd.	Managing Director
8	Sulaiman S. Ajanee	189/B, Tejgoan, Industrial Area, Dhaka	60y	37y	N/A	194148730504	-	-	Standard Finis Oil Co	Managing Partner
9	Zeeshan Hasib	House # 2B, Road # 50, South Haven Apt. A-9, Gulshan-2, Dhaka	53y	28y	N/A	293017958898	-	-	Source and Solution	Managing Director and CEO

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Prospectus | 145

Muhammad Zubairul Islam
Managing Director
Dhaka Investment PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment PLC
15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Investment PLC
15 AUG 2024

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

c) The average cost of acquisition of equity shares by the directors certified by the auditors;

AUDITORS' CERTIFICATE REGARDING AVERAGE COST OF ACQUISITION OF EQUITY SHARES BY THE DIRECTORS OF DHAKATHAI ALCOMAXX PLC.

Dhakathai Alcomaxx PLC. has been allotted in face value & in cash and the average cost of acquisition of equity by the directors is Tk. 10.00 each. Necessary particulars of shareholdings, allotment date and consideration are given below:

Date	Allotment/ Transfer	Mr. Noordin Charania	Mrs. Husna Din	Mr. Saleem Ahmed	Mr. Sharif Aziz	Mr. Md. Soleman Molla	Mr. Kareem Din	Mr. Karim Kamaluddin Charania	Consider ation	Face value
		Sponsor /Director	Sponsor /Director	Sponsor /Director	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director	Shareholder/ Director		
07-Sep-97	MOA	100	100	100	-	-	-	-	Cash	10.00
12-Aug-98	Allotment	1,640	1,640	1,640	780	-	-	-	Cash	10.00
01-Jun-02	Allotment	203,000	203,000	203,000	91,000	-	-	-	Cash	10.00
02-Jul-03	Allotment	-	-	-	-	397,120	-	-	Cash	10.00
30-Nov-06	Transfer	15,940	15,940	15,940	28,310	(176,440)	100,310	-	Cash	10.00
15-Mar-08	Allotment	-	-	-	-	55,170	110,330	-	Cash	10.00
03-Jan-10	Allotment	300,920	300,920	300,920	163,750	376,150	287,230	-	Cash	10.00
28-Mar-14	Transfer	(71,820)	-	(71,820)	-	143,640	-	-	Cash	10.00
04-Nov-16	Allotment	956,590	959,900	956,590	606,860	1,688,960	1,058,520	149,890	Cash	10.00
21-Aug-19	Allotment	5,344,117	5,629,136	5,344,117	3,384,293	9,440,423	5,914,156	570,039	Cash	10.00
28-Sep-20	Allotment	3,638,598	3,832,657	3,638,598	-	-	4,026,715	388,117	Cash	10.00
24-May-21	Allotment	110,915	116,707	110,915	2,375,007	6,624,977	122,739	11,954	Cash	10.00

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ স্বীকৃতিপূর্ণ। জেনে ও বুকে বিনিয়োগ করুন

28-Nov-21	Allotment	48,823	51,427	48,823			54,031	5,208	Cash	10.00
07-Dec-21	Allotment	3,150,000	3,318,000	3,150,000	1,995,000	5,565,000	3,486,000	336,000	Bonus	10.00
27-Mar-22	Allotment	3,009,517	-	3,009,517	1,936,949	86,254	8,052,426	4,085,961	Cash	10.00
27-Mar-22	Transfer	-	(8,859,980)	-	-	-	8,859,980	-	Cash	10.00
19-Nov-22	Transfer	-	-	-	-	5,316,814	(5,316,814)	-	Cash	10.00
Total		19,950,000	6,650,000	19,950,000	12,635,000	35,245,000	31,946,600	6,623,400		

The Company has changed the face value of its ordinary share from Tk. 100.00 to Tk. 10.00 on November 04, 2016

Place: Dhaka

Dated: April 18, 2024

Sd/-

G. Kibria & CO.

Chartered Accountants

d) A detail description of capital built up in respect of shareholding (name-wise) of the issuer's sponsors/ directors. In this connection, a statement to be included:

Name	Kareem Din				Position	Chairman & Director			
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre IPO %	Post-IPO %	Source of fund
Transfer	30-Nov-2006	100,310	10	10	Cash	100,310	24.02%	19.60%	Own Source
5 th Allotment	15-Mar-2008	110,330	10	10	Cash	210,640			
6 th Allotment	3-Jan-2010	287,230	10	10	Cash	497,870			
7 th Allotment	4-Nov-2016	1,058,520	10	10	Cash	1,556,390			
8 th Allotment	21-Aug-2019	5,914,156	10	10	Cash	7,470,546			
9 th Allotment	28-Sep-2020	4,026,715	10	10	Cash	11,497,261			
10 th Allotment	24-May-2021	122,739	10	10	Cash	11,620,000			
11 th Allotment	28-Nov-2021	54,031	10	10	Cash	11,674,031			

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Syed M Omar Tayub

Managing Director & CEO

Prime Bank Investment Limited

Head Office, Dhaka

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‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mohammad Zahidul Islam
Managing Director
Dhaka Abcomaxx PLC

12 th Allotment	7-Dec-2021	3,486,000	10	10	Bonus	15,160,031			
13 th Allotment	27-Mar-2022	8,052,426	10	10	Cash	23,212,457			
Transfer	27-Mar-2022	8,859,980	10	10	Cash	32,072,437			
Transfer	19-Nov-2022	(5,316,814)	10	10	Cash	26,755,623			
14 th Allotment	29-Dec-2022	4,013,344	10	10	Bonus	30,768,967			
15 th Allotment	21-Dec-2023	1,177,633	10	10	Bonus	31,946,600			

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomaxx PLC

Name	Md. Soleman Molla				Position	Vice-Chairman & Director			
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
4 th Allotment	2-Jul-2003	397,120	10	10	Cash	397,120	26.50%	21.62%	Own Source
Transfer	30-Nov-2006	(176,440)	10	10	Cash	220,680			
5 th Allotment	15-Mar-2008	55,170	10	10	Cash	275,850			
6 th Allotment	3-Jan-2010	376,150	10	10	Cash	652,000			
Transfer	28-Mar-2014	143,640	10	10	Cash	795,640			
7 th Allotment	4-Nov-2016	1,688,960	10	10	Cash	2,484,600			
8 th Allotment	21-Aug-2019	9,440,423	10	10	Cash	11,925,023			
10 th Allotment	24-May-2021	6,624,977	10	10	Cash	18,550,000			
12 th Allotment	7-Dec-2021	5,565,000	10	10	Bonus	24,115,000			
13 th Allotment	27-Mar-2022	86,254	10	10	Cash	24,201,254			
Transfer	19-Nov-2022	5,316,814	10	10	Cash	29,518,068			
14 th Allotment	29-Dec-2022	4,427,710	10	10	Bonus	33,945,778			
15 th Allotment	21-Dec-2023	1,299,222	10	10	Bonus	35,245,000			

Md. Mahfuz Alam
Company Secretary
Dhaka Abcomaxx PLC

Name	Noordin Charania				Position	Sponsor & Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
MoA	7-Sep-1997	100	10	10	Cash	100	15.00%	12.24%	Own Source
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
Transfer	28-Mar-2014	(71,820)	10	10	Cash	449,780			
7 th Allotment	4-Nov-2016	956,590	10	10	Cash	1,406,370			
8 th Allotment	21-Aug-2019	5,344,117	10	10	Cash	6,750,487			
9 th Allotment	28-Sep-2020	3,638,598	10	10	Cash	10,389,085			
10 th Allotment	24-May-2021	110,915	10	10	Cash	10,500,000			
11 th Allotment	28-Nov-2021	48,823	10	10	Cash	10,548,823			
12 th Allotment	7-Dec-2021	3,150,000	10	10	Bonus	13,698,823			
13 th Allotment	27-Mar-2022	3,009,517	10	10	Cash	16,708,340			
14 th Allotment	29-Dec-2022	2,506,251	10	10	Bonus	19,214,591			
15 th Allotment	21-Dec-2023	735,409	10	10	Bonus	19,950,000			

Name	Husna Din				Position	Sponsor & Director			
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
MoA	7-Sep-1997	100	10	10	Cash	100	5.00%	4.08%	Own Source
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			
3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
7 th Allotment	4-Nov-2016	959,900	10	10	Cash	1,481,500			
8 th Allotment	21-Aug-2019	5,629,136	10	10	Cash	7,110,636			
9 th Allotment	28-Sep-2020	3,832,657	10	10	Cash	10,943,293			
10 th Allotment	24-May-2021	116,707	10	10	Cash	11,060,000			
11 th Allotment	28-Nov-2021	51,427	10	10	Cash	11,111,427			
12 th Allotment	7-Dec-2021	3,318,000	10	10	Bonus	14,429,427			
Transfer	27-Mar-2022	(8,859,980)	10	10	Cash	5,569,447			

Mohammad Zahurul Islam
Managing Director
Dhaka Abol Alcomax PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abol Alcomax PLC

Md. Mahfuz Alam
Company Secretary
Dhaka Abol Alcomax PLC

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Name	Husna Din				Position	Sponsor & Director			
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
14 th Allotment	29-Dec-2022	835,417	10	10	Bonus	6,404,864			
15 th Allotment	21-Dec-2023	245,136	10	10	Bonus	6,650,000			

Name	Saleem Ahmed				Position	Sponsor & Director			
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
MoA	7-Sep-1997	100	10	10	Cash	100	15.00%	12.24%	Own Source
2 nd Allotment	12-Aug-1998	1,640	10	10	Cash	1,740			
3 rd Allotment	1-Jun-2002	203,000	10	10	Cash	204,740			
Transfer	30-Nov-2006	15,940	10	10	Cash	220,680			
6 th Allotment	3-Jan-2010	300,920	10	10	Cash	521,600			
Transfer	28-Mar-2014	(71,820)	10	10	Cash	449,780			
7 th Allotment	4-Nov-2016	956,590	10	10	Cash	1,406,370			
8 th Allotment	21-Aug-2019	5,344,117	10	10	Cash	6,750,487			
9 th Allotment	28-Sep-2020	3,638,598	10	10	Cash	10,389,085			
10 th Allotment	24-May-2021	110,915	10	10	Cash	10,500,000			
11 th Allotment	28-Nov-2021	48,823	10	10	Cash	10,548,823			
12 th Allotment	7-Dec-2021	3,150,000	10	10	Bonus	13,698,823			
13 th Allotment	27-Mar-2022	3,009,517	10	10	Cash	16,708,340			
14 th Allotment	29-Dec-2022	2,506,251	10	10	Bonus	19,214,591			
15 th Allotment	21-Dec-2023	735,409	10	10	Bonus	19,950,000			

Name	Sharif Aziz				Position	Shareholder Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
2 nd Allotment	12-Aug-1998	780	10	10	Cash	780	9.50%	7.75%	

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahurul Islam
Managing Director
Dhaka Abi Alcomax PLC

15 AUG 2024

Ahmed Jamil Shah
Chief Financial Officer
Dhaka Abi Alcomax PLC

15 AUG 2024

Md. Maftug Alam
Company Secretary
Dhaka Abi Alcomax PLC

15 AUG 2024

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Name	Sharif Aziz				Position	Shareholder Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
3 rd Allotment	1-Jun-2002	91,000	10	10	Cash	91,780			Own Source
Transfer	30-Nov-2006	28,310	10	10	Cash	120,090			
6 th Allotment	3-Jan-2010	163,750	10	10	Cash	283,840			
7 th Allotment	4-Nov-2016	606,860	10	10	Cash	890,700			
8 th Allotment	21-Aug-2019	3,384,293	10	10	Cash	4,274,993			
10 th Allotment	24-May-2021	2,375,007	10	10	Cash	6,650,000			
12 th Allotment	7-Dec-2021	1,995,000	10	10	Bonus	8,645,000			
13 th Allotment	27-Mar-2022	1,936,949	10	10	Cash	10,581,949			
14 th Allotment	29-Dec-2022	1,587,292	10	10	Bonus	12,169,241			
15 th Allotment	21-Dec-2023	465,759	10	10	Bonus	12,635,000			

Name	Karim Kamaluddin Charania				Position	Shareholder Director		Percentage	
Nature of Issue	Allotment date	No. of Shares	Face value	Issue Price	Consideration	Cumulative Total Shares	Pre-IPO %	Post-IPO %	Source of fund
7 th Allotment	4-Nov-2016	149,890	10	10	Cash	149,890	4.98%	4.06%	Own Source
8 th Allotment	21-Aug-2019	570,039	10	10	Cash	719,929			
9 th Allotment	28-Sep-2020	388,117	10	10	Cash	1,108,046			
10 th Allotment	24-May-2021	11,954	10	10	Cash	1,120,000			
11 th Allotment	28-Nov-2021	5,208	10	10	Cash	1,125,208			
12 th Allotment	7-Dec-2021	336,000	10	10	Bonus	1,461,208			
13 th Allotment	27-Mar-2022	4,085,961	10	10	Cash	5,547,169			
14 th Allotment	29-Dec-2022	832,075	10	10	Bonus	6,379,244			
15 th Allotment	21-Dec-2023	244,156	10	10	Bonus	6,623,400			

* Independent Directors do not hold any share of the company.

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Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Zahidul Islam
Managing Director
Dhaka Abcomax PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Abcomax PLC
15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Abcomax PLC
15 AUG 2024

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

e) **Detail of shares issued by the company at a price lower than the issue price:**

All the shares are issued by the Company at face value of Tk. 10 before this issue.

f) **History of significant (5% or more) changes in ownership of securities from inception:**

There has not been any significant change of ownership (5% or more) at any point of time.

Mohammad Zahidul Islam
Managing Director
Dhaka Bai Alcomaxx PLC

15 AUG 2024

Ahmed Jannat Shah
Chief Financial Officer
Dhaka Bai Alcomaxx PLC

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Bai Alcomaxx PLC

15 AUG 2024

15 AUG 2024
Syed M. Omar Tayab
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XIV

CORPORATE GOVERNANCE


Muhammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M. Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) A disclosure to the effect that the issuer has complied with the requirements of Corporate Governance Guidelines of the Commission;

**MANAGEMENT DISCLOSURE REGARDING COMPLIANCE WITH THE
REQUIREMENTS OF CORPORATE GOVERNANCE CODE OF BANGLADESH
SECURITIES AND EXCHANGE COMMISSION**

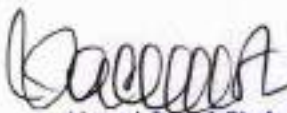
The Company declares that it is in compliance with the requirements of the applicable regulations of the Corporate Governance Code of Bangladesh Securities and Exchange Commission in respect of corporate governance including the constitution of the Board and committees thereof.

Mohammad Zahirul Islam
Managing Director

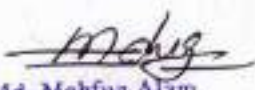
Date: April 01, 2024


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- b) A compliance report of Corporate Governance requirements certified by competent authority;

Jasmin & Associates
Chartered Secretaries

**Certificate to the Shareholders
of
Dhakathai Alcomaxx PLC
on
Compliance with the Corporate Governance Code**

We have examined the Compliance status to the Corporate Governance Code managed by Dhakathai Alcomaxx PLC ("the Company") for the year ended on December 31, 2023. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018, of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Companies listed with the Stock Exchanges in Bangladesh. Since the Company intends to comply with the said Code to be listed with the stock exchanges in Bangladesh, this review has been made.

Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code. Since the Company has not yet been listed with the stock exchanges, some of the conditions of the Corporate Governance Code would not be applicable for compliance by the Company.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- The Company has complied with the applicable conditions of the Corporate Governance Code issued by the Commission except as stated in the remarks column of the statement on the status of compliance prepared by the directors of the Company;
- The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;
- Proper books and records have been kept by the Company as required under the Companies Act, 1994, the securities laws and other relevant laws; and
- The Governance of the Company is satisfactory.

Place : Dhaka
Dated : April 3, 2024

For: Jasmin & Associates
Chartered Secretaries



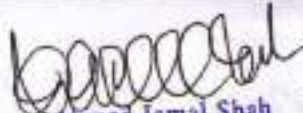
Md. Mizanur Rahman, FCS
Senior Associate & Partner

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

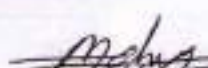
55/B Noakhali Tower (10th Floor), Suite : 11-F, Purana Paltan, Dhaka-1000, Web: www.jasminmizan.com
E-mail: jasminandassociates@gmail.com, ICSB License No. 008, Phone : 02-223354125, 01712-444440, 01711-076815


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Dhakathai Alcomaxx PLC

For the period ended December 31, 2023

Status of Compliance with the Corporate Governance Code

As per Condition No. 1 (5)(xxvii)

Status of compliance with the conditions imposed by the Commission's Notification No. SEC/CMRRCD/2006-158/207/Admin/80, dated 3 June 2018 issued under section 2CC of the Securities and Exchange Ordinance 1969.

(Report under Condition No. 9)

Condition No.	Title	Compliance Status		Remarks
		Complied	Not Complied	
1	BOARD OF DIRECTORS:			
1(1)	Board's Size			
	The number of the Board members of the Company shall not be less than 5 (five) and more than 20 (twenty).	√		
1(2)	Independent Directors			
1(2)(a)	At least 2(two) directors or one-fifth (1/5) of the total number of directors in the company's Board, whichever is higher, shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s);	√		Independent director appointed on October 11, 2023
1(2)(b)(i)	Who either does not hold share in the Company or holds less than one (1%) shares of the total paid up shares of the Company;	√		
1(2)(b)(ii)	Who is not a sponsor of the company or is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis of family relationship and his or her family members also shall not hold above mentioned shares in the company;	√		
1(2)(b)(iii)	Who has not been an executive of the company in immediately preceding 2 (two) financial years;	√		
1(2)(b)(iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary/associated companies;	√		
1(2)(b)(v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange;	√		
1(2)(b)(vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	√		
1(2)(b)(vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code;	√		
1(2)(b)(viii)	Who shall not be an independent director in more than 5 (Five) listed companies;	√		

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Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

1(2)(b)(ix)	who has not been reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh Bank for non-payment of any loan or advance or obligation to a bank or a financial institution; and"	✓		
1(2)(b)(x)	Who has not been convicted for a criminal offence involving moral turpitude.	✓		
1(2)(c)	The independent director(s) shall be appointed by the Board and approved by the shareholders in the Annual General Meeting (AGM): Provided that the Board shall appoint the independent director, subject to prior consent of the Commission, after due consideration of recommendation of the Nomination and Remuneration Committee (NRC) of the company;		✓	Prior consent of the commission before appointment of Independent Director is not applicable for us
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days.	✓		
1(2)(e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only:	✓		
1(3)	Qualification of Independent Director (ID)			
1(3)(a)	Independent Director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial, regulatory and corporate laws regulatory requirements and can make meaningful contribution to business;	✓		
1(3)(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce or registered business association; or	✓		Appointed on October 11, 2023
1(3)(b)(ii)	Corporate Leader who is or was a top-level executive not lower than Chief Executive Officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid-up capital of Tk. 100.00 million or of a listed company; or	✓		Appointed on October 11, 2023
1(3)(b)(iii)	Former or existing official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law; Provided that in case of appointment of existing official as independent director, it requires clearance from the organization where he or she is in service; or			N/A
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or			N/A
1(3)(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification;			N/A
1(3)(c)	The independent director shall have at least 10 (ten) years of experiences in any field mentioned in clause (b);	✓		
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission.			N/A
1(4)	Duality of chairperson of the Board of Directors and Managing Director of chief Executive Officer			
1(4)(a)	The positions of the Chairperson of the Board and the Managing Director (MD) and/or Chief Executive Officer (CEO) of the company shall be filled by different individuals;	✓		

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Company Secretary
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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

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1(4)(b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	✓		
1(4)(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;		✓	Applied to the BSEC for exemption due to foreign nationality on August 23, 2023
1(4)(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive Officer;	✓		
1(4)(e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from nonexecutive directors as Chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	✓		
1(5)	The Director's Report to Shareholders			
1(5)(i)	An Industry outlook and possible future developments in the industry;	✓		
1(5)(ii)	The Segment-wise or product-wise performance;	✓		
1(5)(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓		
1(5)(iv)	A Discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	✓		
1(5)(v)	A Discussion on continuity of any Extra-Ordinary activities and their implication (gain or loss);			No such matter
1(5)(vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions of all related party transactions;	✓		
1(5)(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instruments;			No such matter
1(5)(viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer, Direct Listing, etc.;			No such matter
1(5)(ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual Financial Statements;	✓		
1(5)(x)	A statement of remuneration paid to the directors including independent directors;	✓		
1(5)(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓		
1(5)(xii)	A Statement that proper books of account of the issuer Company have been maintained.	✓		
1(5)(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	✓		
1(5)(xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	✓		
1(5)(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	✓		

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1(5)(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	✓		
1(5)(xvii)	A statement that there are no significant doubts upon the issuer company's ability to continue as a going concern. If the issuer company is not considered to be a going concern, the fact along with reasons thereof should be disclosed;			No such matter
1(5)(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof should be explained;	✓		
1(5)(xix)	Key operating and financial data of at least preceding 5 (five) years shall be summarized;	✓		
1(5)(xx)	An explanation on the reasons If the issuer company has not declared dividend (cash or stock) for the year;			No such matter
1(5)(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	✓		
1(5)(xxii)	The total number of Board meetings held during the year and attendance by each director;	✓		
1(5)(xxiii)(a)	Parent or Subsidiary or Associated Companies and other related parties (name-wise details);	✓		
1(5)(xxiii)(b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance and their spouses and minor children (name wise details);	✓		
1(5)(xxiii)(c)	Executives;	✓		
1(5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name wise details).	✓		
1(5)(xxiv)(a)	A brief resume of the director;	✓		
1(5)(xxiv)(b)	Nature of his / her expertise in specific functional areas;	✓		
1(5)(xxiv)(c)	Names of companies in which the person also holds the directorship and the membership of committees of the board;	✓		
1(5)(xxv)(a)	Accounting policies and estimation for preparation of financial statements;	✓		
1(5)(xxv)(b)	Changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	✓		
1(5)(xxv)(c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	✓		
1(5)(xxv)(d)	compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	✓		
1(5)(xxv)(e)	Briefly explain the financial and economic scenario of the country and the globe;	✓		
1(5)(xxv)(f)	Risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company; and	✓		
1(5)(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	✓		
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A;	✓		

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Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC
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Syed At Omar Fayaz
Managing Director & CEO
Prime Bank Investment Limited | 5 AUG 2024
Head Office, Dhaka

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1(5)(xxvii)	The report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per Annexure-B and Annexure-C.	✓	Not applicable for us
1(5)(xxviii)	The Directors' report to the shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality.	✓	Not applicable for us
1(6)	Meetings of the Board of Directors; The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code.	✓	
1(7)	Code of Conduct for the Chairperson, other Board members and Chief Executive Officer		
1(7)(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC) at condition No. 6, for the Chairperson of the Board, other board members and Chief Executive Officer of the company;	✓	
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency.	✓	
2	Governance of Board of Directors of Subsidiary Company.		
2(a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;		N/A
2(b)	At least 1 (one) independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;		N/A
2(c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;		N/A
2(d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;		N/A
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.		N/A
3	Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS).		
3(1)	Appointment		
3(1)(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	✓	Head of Internal Audit appointed on October 11, 2023
3(1)(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), Chief Financial Officer (CFO) and Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	✓	

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Md. Mahfug Alam
Company Secretary
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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

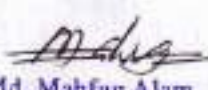
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3(1)(c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time: Provided that CFO or CS of any listed company may be appointed for the same position in any other listed or non-listed company under the same group for reduction of cost or for technical expertise, with prior approval of the Commission: Provided further that the remuneration and perquisites of the said CFO or CS shall be shared by appointing companies proportionately;	√		
3(1)(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	√		
3(1)(e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and stock exchange(s).			N/A
3(2)	Requirement to attend Board of Directors' Meetings The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board: Provided that the CS, CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters.	√		Head of Internal Audit appointed on October 11, 2023
3(3)	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer (CFO)			
3(3)(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:			
3(3)(a)(i)	these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	√		
3(3)(a)(ii)	these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	√		
3(3)(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board or its members;	√		
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.		√	There was no formal procedure to disclose it yet.
4	Board of Directors' Committee:- For ensuring good governance in the company, the Board shall have at least following sub-committees:			
4(i)	Audit Committee; and	√		Audit committee formed on October 11, 2023
4(ii)	Nomination and Remuneration Committee	√		Nomination & Remuneration committee formed on October 11, 2023
5	AUDIT COMMITTEE:			
5(1)	Responsibility to the Board of Directors			
5(1)(a)	The Company shall have an Audit Committee as a sub-committee of the Board of Directors;	√		
5(1)(b)	The Audit Committee shall assist the Board of Directors in ensuring that the financial statements reflect true and fair view of the state of affairs of the Company and in ensuring a good monitoring system within the business;	√		


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Company Secretary
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Syed M Omay Tayeb
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka
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5(1)(c)	The Audit Committee shall be responsible to the Board of Directors. The duties of the Audit Committee shall be clearly set forth in writing.	✓		
5(2)	Constitution of the Audit Committee			
5(2)(a)	The Audit Committee shall be composed of at least 3 (three) members;	✓		
5(2)(b)	The Board of Directors shall appoint members of the Audit Committee who shall be directors of the Company and shall include at least 1 (one) Independent Director;		✓	Applied to the BSEC for exemption due to foreign nationality on August 23, 2023
5(2)(c)	All members of the Audit Committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	✓		
5(2)(d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 60 (sixty) days from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	✓		
5(2)(e)	The company secretary shall act as the secretary of the Committee;	✓		
5(2)(f)	The quorum of the Audit Committee meeting shall not constitute without independent director.	✓		
5(3)	Chairman of the Audit Committee			
5(3)(a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairman of the Audit Committee, who shall be an independent director;	✓		
5(3)(b)	In the absence of the Chairperson of the Audit Committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a quorum as required under condition No. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	✓		
5(3)(c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM).	✓		
5(4)	Meeting of the Audit Committee			
5(4)(a)	The Audit Committee shall conduct at least its four meetings in a financial year;	✓		
5(4)(b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two-third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	✓		
5(5)	Role of Audit Committee The Audit Committee shall:-			
5(5)(a)	Oversee the financial reporting process;	✓		
5(5)(b)	Monitor choice of accounting policies and principles;	✓		
5(5)(c)	Monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;	✓		
5(5)(d)	Oversee hiring and performance of external auditors;	✓		

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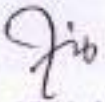
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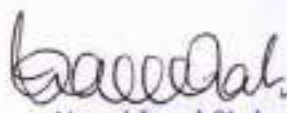
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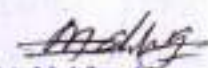
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5(5)(e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	√		
5(5)(f)	Review along with the management, the annual financial statements before submission to the board for approval;	√		
5(5)(g)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval;	√		
5(5)(h)	Review the adequacy of internal audit function;	√		
5(5)(i)	Review the Management's Discussion and Analysis before disclosing in the Annual Report;	√		
5(5)(j)	Review statement of all related party transactions submitted by the management;	√		
5(5)(k)	Review Management Letters or Letter of Internal Control weakness issued by statutory auditors;	√		
5(5)(l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	√		
5(5)(m)	Oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering (RPO) or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission;			N/A
5(6)	Reporting of the Audit Committee			
5(6)(a)	Reporting to the Board of Directors			
5(6)(a)(i)	The Audit Committee shall report on its activities to the Board.	√		
5(6)(a)(ii)(a)	Report on conflicts of interests;			No such matter
5(6)(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;			No such matter
5(6)(a)(ii)(c)	Suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and			No such matter
5(6)(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;			No such matter
5(6)(b)	Reporting to the Authorities :If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.			No such matter
5(7)	Reporting to the Shareholders and General Investors; Report on activities carried out by the Audit Committee, including any report made to the Board under condition No. 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.		√	The matter is Under process to comply
6	Nomination and Remuneration Committee (NRC):-			
6(1)	Responsibility to the Board of Directors			
6(1)(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board;	√		


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 Head Office: Dhaka

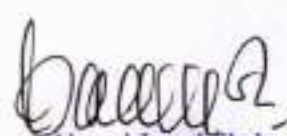
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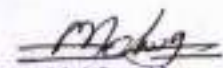
6(1)(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top-level executive as well as a policy for formal process of considering remuneration of directors, top level executive;	✓		
6(1)(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5)(b).	✓		
6 (2)	Constitution of the NRC			
6(2)(a)	The Committee shall comprise of at least three members including an independent director;	✓		
6(2)(b)	At least 02 (two) members of the Committee shall be non-executive directors;		✓	Applied to the BSEC for exemption due to foreign nationality on August 23, 2023
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	✓		
6(2)(d)	The Board shall have authority to remove and appoint any member of the Committee;	✓		
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;	✓		
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;	✓		
6(2)(g)	The company secretary shall act as the secretary of the Committee;	✓		
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	✓		
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company.	✓		
6(3)	Chairperson of the NRC			
6(3)(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓		
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	✓		
6(3)(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders;	✓		
6(4)	Meeting of the NRC			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	✓		
6(4)(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;	✓		


Mohammad Zahurul Islam
 Managing Director
 Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
 Chief Financial Officer
 Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
 Company Secretary
 Dhakathai Alcomaxx PLC

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Syed M. Omar Tayub
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

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6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6(2) (h).	√		
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	√		
6(5)	Role of the NRC			
6(5)(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	√		
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	√		
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	√		
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	√		
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	√		
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	√		
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;	√		
6(5)(b)(v)	Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria; and	√		
6(5)(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies;	√		
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	√		
7	External or Statutory Auditors.			
7(1)	The issuer company shall not engage its external or statutory auditors to perform the following services of the company, namely: -			
7(1)(i)	Appraisal or valuation services or fairness opinions;	√		
7(1)(ii)	Financial information systems design and implementation;	√		
7(1)(iii)	Book-keeping or other services related to the accounting records or financial statements;	√		
7(1)(iv)	Broker-dealer services;	√		
7(1)(v)	Actuarial services;	√		
7(1)(vi)	Internal audit services or special audit services	√		
7(1)(vii)	any service that the Audit Committee determines;	√		
7(1)(viii)	Audit or certification services on compliance of corporate governance as required under condition No. 9(1); and	√		
7(1)(ix)	Any other service that creates conflict of interest.	√		

Mohammad Zahurul Islam
Managing Director
Dhaka Capital Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Capital Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhaka Capital Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

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7(2)	No partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company:	✓		
7(3)	Representative of external or statutory auditors shall remain present in the Shareholders' Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	✓		
8	Maintaining a website by the Company:-			
8(1)	The company shall have an official website linked with the website of the stock exchange.			N/A
8(2)	The company shall keep the website functional from the date of listing.			N/A
8(3)	The company shall make available the detailed disclosures on its website as required under the listing regulations of the concerned stock exchange(s).			N/A
9	Reporting and Compliance of Corporate Governance:-			
9(1)	The company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	✓		
9(2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the shareholders in the Annual General Meeting.	✓		
9(3)	The directors of the company shall state, in accordance with the Annexure-C attached, in the directors' report whether the company has complied with these conditions or not.	✓		

- c) Details relating to the issuer's audit committee and remuneration committee, including the names of committee members and a summary of the terms of reference under which the committees operate.

Audit Committee		
Name of the Member	Designation	Position in the Committee
Zeeshan Hasib	Independent Director	Chairman
Sharif Aziz	Director	Member
Husna Din	Director	Member
Md. Mahfug Alam	Company Secretary	Secretary

Nomination & Remuneration Committee		
Name of the Member	Designation	Position in the Committee
Sulaiman S. Ajanee	Independent Director	Chairman
Sharif Aziz	Director	Member
Husna Din	Director	Member
Md. Mahfug Alam	Company Secretary	Secretary

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

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Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

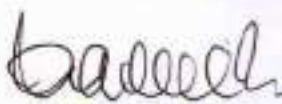
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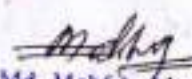
SECTION - XV

VALUATION REPORT OF SECURITIES PREPARED BY THE ISSUE MANAGER


Mohammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC
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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
House Office, Dhaka

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**Valuation report of securities prepared by the issue manager
(Rules - 5(B) (14), Annexure - E)**

- a) The valuation report of securities to be offered shall be prepared and justified by the issue manager based on the financial and all other information pertinent to the issue:

The valuation report of securities offered is prepared and justified by the issue manager i.e. Prime Bank Investment Limited based on the financials and all other information pertinent to the Issue.

- b) To prepare the valuation report, the issue manager may consider all qualitative and quantitative factors which shall be explained in details with a rationale to consider such factors, the valuation methods used, sources of information and authenticity of such information:

The issue manager considered the following all qualitative and quantitative factors to prepare the valuation report:

Qualitative Factors

Some of the qualitative factors that help differentiate Dhakathai Alcomaxx PLC from its competitors and enable it to compete successfully in the industry are as follows:

- **Quality Product:** The company consistently produces top-quality products by utilizing high-quality imported raw materials, resulting in a steady increase in sales volume over time.
- **Experienced sponsors supported by a professional management team:** The management team boasts extensive experience and is comprised of leading individuals in their respective fields.
- **Modern Machineries & Technology:** The company has adopted modern machinery and technology to enhance productivity.
- **Customers & Suppliers:** The company maintains long-standing relationships with both customers and suppliers.
- **Dedicated Workforce:** The Company is committed to not only hiring employees/workers but also nurturing and training them into valuable human resources.
- **Business Transactions:** The company boasts a solid track record of business transactions.

Quantitative Justification:

Information presented in this prospectus is derived from audited financial statements for the period ended on 31 December 2023 and the year ended on 30 June 2023, 2022, 2021, 2020, & 2019 as prepared in accordance with IAS and IFRS adopted by ICAB.

- c) While preparing the valuation report, the issue manager shall avoid exaggeration and biasness and shall exercise independence and due diligence;

The Issue manager avoided exaggeration, biasness and exercised independence and due diligence in preparing valuation report. The valuation report of securities is prepared based on the financial and all other information pertaining to the issue.

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

d) The issue manager(s) shall, among others, consider the following methods for the valuation of the securities:

- net asset value at historical or current costs;
- earning-based-value calculated on the basis of the weighted average of net profit after tax for the immediate preceding five years or such shorter period during which the issuer was in commercial operation;
- projected earnings for the next three accounting years with rationales of the projection, if not in commercial operation;
- average market price per share of similar stocks for the last year immediately prior to the offer for common stocks with reference and explanation of the similarities or in case of repeat public offering, market price per share of common stock of the issuer for the aforesaid period.

The following table illustrates the calculation of fair value of Dhakathai Alcomaxx PLC under different methods:

The issue price at BDT 10.00 each is justified as detailed below:

Method 1	Net Asset Value (NAV) per share	11.31
Method 2	a) Historical Earnings-Based Valuation (Considering Market P/E)	11.42
	b) Historical Earnings-Based Valuation (Considering Sector P/E)	23.45
Method 3	Average Market Price of Similar Stock based Valuation	39.43

Method 1: Share price on Net Asset Value (NAV)/Equity based valuation

The Net Asset Value (NAV) is calculated using the information from the most recently published audited financial statements on December 31, 2023. To calculate the NAV, the net asset of the company is divided by the total number of outstanding shares. A detailed calculation of the valuation is given in the following table:

Particulars	Amount (in BDT)
a) Share Capital	1,330,000,000
b) Retained earnings	174,298,753
A. Total Shareholders' Equity (a+b)	1,504,298,753
B. Number of shares outstanding as on December 31, 2023	133,000,000
Net Asset Value Per Share (A/B)	11.31

Source: Audited Financial Statements December 31, 2023

Method 2: a) Historical Earnings-Based Valuation (Considering Market P/E)

The Historical Earnings Based Valuation is based on the information from audited financial statements for the year ended (2019 to 2023). The historical net income after tax was used along with the number of outstanding shares of the company in the respective year. The Monthly Market P/E from November 2023 to January 2024 is sourced from the DSE Monthly review. The Earnings based value per share considering average market P/E has been calculated as follows:

Year	No. of Share	Weight (%)	Profit after Tax	Weighted Average Net Profit after Tax
30-Jun-19	9,375,820	2.58%	53,636,165	1,382,063

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Year	No. of Share	Weight (%)	Profit after Tax	Weighted Average Net Profit after Tax
30-Jun-20	45,002,101	12.37%	54,412,426	6,729,637
30-Jun-21	70,000,000	19.24%	68,832,589	13,241,979
30-Jun-22	111,388,936	30.61%	135,357,916	41,436,825
30-Jun-23	128,097,276	35.20%	145,564,805	51,245,653
Total	363,864,133	100%		114,036,156
A. Weighted average profit after tax				114,036,156
B. Number of shares outstanding as on December 31, 2023				133,000,000
C. EPS based on weighted average of Net Profit after Tax (A/B)				0.86
D. Overall Market P/E (Average of last 3-months)				13.32
Earnings based value per share (C*D)				11.42
Calculation of Average Market P/E				
Particulars	November 2023	December 2023	January 2024	Average
Market P/E	14.53	13.12	12.32	13.32
Source: DSE Monthly Review				

b) Historical Earnings-Based Valuation (Considering Sector P/E)

The Historical Earnings Based Valuation is based on the information from audited financial statements for the year ended (2019 to 2023). The historical net income after tax was used along with the number of outstanding shares of the company in the respective year. The Monthly Engineering Sector P/E from November 2023 to January 2024 is sourced from the DSE Monthly review. The Earnings based value per share considering average sector P/E has been calculated as follows:

Year	No. of Share	Weight (%)	Profit after Tax	Weighted Average Net Profit after Tax
30-Jun-19	9,375,820	2.58%	53,636,165	1,382,063
30-Jun-20	45,002,101	12.37%	54,412,426	6,729,637
30-Jun-21	70,000,000	19.24%	68,832,589	13,241,979
30-Jun-22	111,388,936	30.61%	135,357,916	41,436,825
30-Jun-23	128,097,276	35.20%	145,564,805	51,245,653
Total	363,864,133	100%		114,036,156
A. Weighted average profit after tax				114,036,156
B. Number of shares outstanding as on December 31, 2023				133,000,000
C. EPS based on weighted Average of Net Profit after Tax (A/B)				0.86
D. Overall Market P/E (Average of last 3-months)				27.35
Earnings based value per share (C*D)				23.45

Calculation of Average Engineering Sector P/E				
Particulars	November 2023	December 2023	January 2024	Average
Market P/E	31.19	26.73	24.13	27.35

Source: DSE Monthly Review

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Method 3: Average market price of similar stock-based valuation

To calculate the average market price of similar stock, month-end close data of 2 (two) companies were considered for comparison. The period from March 2023 to March 2024 was taken to compute the average market price of similar stocks. The average market price of all similar stocks is as follows:

Month-end close price (BDT)			
Sl.	Date	Bd. Thai Aluminium Ltd.	Nahee Aluminum Composite Panel Ltd.
1	30-Apr-23	13.90	65.30
2	31-May-23	14.30	65.30
3	26-Jun-23	14.90	65.30
4	31-Jul-23	14.60	65.30
5	31-Aug-23	13.80	65.30
6	27-Sep-23	12.90	65.30
7	31-Oct-23	12.80	65.30
8	30-Nov-23	15.50	65.30
9	28-Dec-23	27.90	65.30
10	31-Jan-24	32.20	44.30
11	29-Feb-24	32.00	45.30
12	31-Mar-24	26.10	38.20
Average Price		19.24	59.63
Cumulative Average			39.43

Source: DSE Monthly Review.

Reference and explanation of similarities:

There are two listed companies in the capital market with a similar business nature to Dhakathai Alcomaxx PLC. The management of the Company in consultation with the Issue Manager has set the issue price of BDT 10.00 each.

Sd/-

Khandoker Raihan Ali, FCA
Chief Operating Officer
Prime Bank Investment Limited

Sd/-

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Muhammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

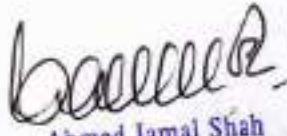
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SECTION - XVI

DEBT SECURITIES


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) the terms and conditions of any debt securities that the issuer company may have issued or is planning to issue within next six months, including their date of redemption or conversion, conversion or redemption features and sinking fund requirements, rate of interest payable, Yield to Maturity, encumbrance of any assets of the issuer against such securities and any other rights the holders of such securities may have;

The Company has not issued or is planning to issue any debt securities within 6(six) months.

- b) all other material provisions giving or limiting the rights of holders of each class of debt securities outstanding or being offered, for example subordination provisions, limitations on the declaration of dividends, restrictions on the issuance of additional debt or maintenance of asset ratios;

The Company has not issued any debt securities.

- c) name of the trustee(s) designated by the indenture for each class of debt securities outstanding or being offered and describe the circumstances under which the trustee must act on behalf of the debt holders;

The Company has not issued any debt securities.

- d) Repayment/ redemption/ conversion status of such securities.

The Company has not issued any debt securities.

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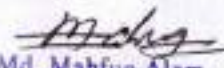
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XVII

PARTIES INVOLVED AND THEIR RESPONSIBILITIES


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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SL	Parties Involved with Dhakathai Alcomaxx PLC.		Responsibilities
(a)	Issue Manager	Prime Bank Investment Limited	The issue manager will manage the public issue of Dhakathai Alcomaxx PLC and complying the Bangladesh Securities & Exchange Commission (Public Issue) Rules, 2015.
(b)	Underwriters	(i) Prime Bank Investment Limited (ii) LankaBangla Investments Limited (iii) EC Securities Limited	The underwriters are responsible for underwriting the mentioned amount of stocks of Dhakathai Alcomaxx PLC. Furthermore, the underwriters shall carry out all the activities specified in the Bangladesh Securities & Exchange Commission (Public Issue) Rules, 2015.
(c)	Statutory Auditors	G. Kibria & Co. Chartered Accountants	The purpose of the auditor is to obtain reasonable assurance that the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our view. Although reasonable assurance is a high level of assurance, it does not guarantee that an audit done in line with International Standards on Auditing (ISAs) will always uncover a material misrepresentation if one occurs. Misstatements can occur as a result of fraud or error, and are regarded material if they could reasonably be expected to influence the economic decisions made by users based on these financial statements, either individually or collectively.
(d)	Cost Auditor	N/A	N/A
(e)	Valuer	N/A	N/A
(f)	Credit Rating Company	N/A	N/A

Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

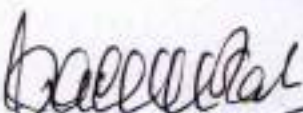
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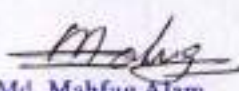
MATERIAL CONTRACTS


Mohammad Zahidul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Wed Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

A. Major agreements entered into by the Issuer:

The following are material agreements have been entered into by the Issuer:

1. Issue Management Agreement between the issuer and Prime Bank Investment Limited
2. Underwriting Agreements between the issuer and the underwriters;
 - i. Prime Bank Investment Limited
 - ii. LankaBangla Investments Limited
 - iii. EC Securities Limited

B. Material parts of the agreements:

Issue Manager:

The scope of services to be rendered by the ISSUE MANAGER/ADVISOR to the ISSUER COMPANY for the PUBLIC ISSUE under Fixed-Price method shall be as follows (including and not limited to the compilation and preparation of the documents, papers, studies hereunder as per Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015) (as amended up to date). ISSUE MANAGER/ADVISOR to Issue will provide a comprehensive check list (to do list) at the very beginning of the work so that ISSUER COMPANY can start documentation process.

1. Issue analysis

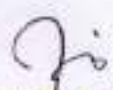
- a) Formulating IPO strategy in Consultation with ISSUER COMPANY under the Method of Fixed-Price.
- b) Profitability and ratio analysis.
- c) Valuation and price Justification of the IPO.
- d) Any other related services.

2. Financial strategy

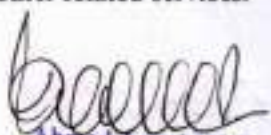
- a) Preparation of the Prospectus of issuer in compliance with all the functional, financial and secretarial & Governance issues as per BSEC (Public Issue) Rules, 2015 (as amended up to date) and other directions and guidelines of the regulation.
- b) Use of IPO Proceeds.
- c) Any other related services.

3. Regulatory guidance

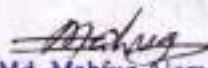
- a) Documentation and preparation of related papers.
- b) Liaison with Eligible Investors (EIs).
- c) Dealings with regulatory authorities and the stock exchanges.
- d) Ensure compliance of the Bangladesh Securities and Exchange Commission (Public Issue) Rules 2015 (as amended up to date), Listing Regulations, 2015 (as amended up to date) of the Stock Exchanges, The Companies Act 1994, Securities and Exchange Ordinance, 1969 and other relevant rules, regulations, practices, directives, guidelines etc. or any, which may time to time introduce by Bangladesh Securities and Exchange Commission.
- e) Any other related services.


Muhammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamaal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

4. **Other IPO related Activities:**

- To Prepare IPO road map within the timeline, IPO action plan and work matrix.
- To assist the ISSUER COMPANY in determination of use of proceeds and implementation schedule of IPO Fund.
- To assist the ISSUER COMPANY in calculation of the valuation of shares and determining cost of proposed IPO.
- To assist the ISSUER COMPANY in coordination with different parties such as valuer, auditor, stock exchanges and BSEC.
- To design the optimal capital structure, proposed IPO size, targeted ownership dilution.
- To assist the ISSUER COMPANY in mitigating Auditor's/BSEC queries.
- To advise and assist the ISSUER COMPANY on compliance with the public issue related all rules and regulations.
- Any other related services.

5. **Issue Management Services:**

i. **Regulatory compliance (All formalities to be done for IPO under FIXED PRICE Method)**

- Filing of application of the Public Issue to BSEC.
- Preparation of Draft Prospectus.
- Filing of Draft Prospectus to BSEC.
- Incorporation of modification suggested by BSEC.
- Assist in preparation of all necessary papers and deeds, agreements, declarations, certificates for submission to BSEC for making the effectiveness of PUBLIC ISSUE.
- Submission of Prospectus timely to the Register of Joint Stock and Companies.
- Any other related services.

ii. **Underwriting Arrangement**

- Preparation of communication materials for underwriting consortium.
- Documentation/preparation of underwriting agreement etc. as per Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 (as amended up to date).
- Placing of underwriting proposals.
- Any other related services.

iii. **Issue arrangements**

- Filing the draft prospectus for approval and consent for raising Capital through Initial Public Offering (IPO).
- Assist the ISSUER in preparing necessary documentation for listing.
- Any other related services.

6. **Listing:**

Filing of applications for listing with DSE & CSE. The ISSUE MANAGER/ADVISOR will also assist the ISSUER in the post issue work as required like Subscription open & close, lottery conduction, allotment & refund warrant distribution, dematerialization of shares and commencement of trading.

Mohammed Zahirul Islam
Managing Director
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Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Underwriter:

As per guideline of Bangladesh Securities and Exchanges Commission (Public Issue) Rules, 2015 as amended on September 03, 2019 Thirty-Five percent (35%) of the issue shall have to be underwritten on a firm commitment basis by the underwriter(s) i.e. **BDT 105,000,000** shall have to be underwritten on a firm commitment basis by the underwriters, subject to the terms stated below:

- In case of under-subscription in any category by up to 35% in the Initial Public Offer, the undersubscribed portion of securities shall be taken up by the underwriter.
- Prior to the publication of the Prospectus, the Company shall obtain a consent from the Bangladesh Securities and Exchange Commission permitting the issue as described in Article 2.01 and provide for payment of initial underwriting commission not exceeding 0.25% on the amount underwritten.
- The Company shall make media campaign and publicity of the offer for subscription to the extent as may be reasonably requested by the Manager to the Issue prior to opening and during offer period of subscription list with publicity material as approved by the BSEC.
- The Company shall comply with any other formalities required under law of the land, for raising fund publicly.
- If and to the extent that the shares offered to the public by a prospectus authorized hereunder shall not have been subscribed and paid for in cash in full by the Closing Date of subscription, the Company shall within 10 (Ten) days of closure of subscription call upon the underwriter in writing with a copy of the said writing to the Bangladesh Securities and Exchange Commission, to subscribe the shares not subscribed by the closing date and to pay for in cash in full, for such unsubscribed shares within 15 (Fifteen) days after being called upon to do so. If payment is made by Cheque/Bank Draft by the underwriter it will be deemed that the underwriter has not fulfilled his obligation towards his underwriting commitment under this Agreement, until such time as the Cheque/Bank Draft has been encashed and the Company's account is credited. In any case within 7 (seven) days after the expiry of the aforesaid 15 (fifteen) days, the Company shall send proof of subscription and deposit of money by the underwriter to the Commission.

In the case of failure by the underwriter to pay for the shares under the terms mentioned above, the said underwriter will not be eligible to underwrite any issue, until such time as he fulfils his underwriting commitment under this Agreement and also other penalties as may be determined by the Commission may be imposed.

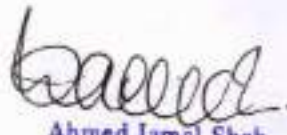
C. Fees payable to different parties:

Fees for the issue management services:

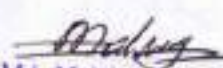
Prime Bank Investment Limited is the Manager to the issue, will get BDT 1,500,000 for the Public Offering as issue management fee.


Muhammad Zahurul Islam
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Md. Mahfug Alam
Company Secretary
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Syed A. Omar Tayub
Managing Director & CEO
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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Commission for Underwriters:

Dhakathai Alcomaxx PLC shall pay to the underwriters and underwriting commission at the rate of 0.25% of 35% of IPO amount. The underwriting commission will be BDT 262,500.



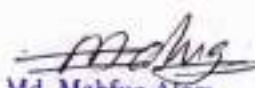
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024



Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024



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Company Secretary
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Syed M. Omar Fayub
Managing Director & CEO
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SECTION - XIX

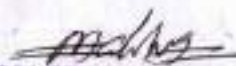
LITIGATIONS, FINE OR PENALTY


Mohammad Zahirul Islam
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Dhakathal Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
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15 AUG 2024


Md. Mahfug Alam
Company Secretary
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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) The following litigations including outstanding litigations against the issuer or any of its directors and fine or penalty imposed by any authority:

Status of case(s) outstanding against the issuer or any of its directors and fine or penalty imposed by any authority:

- i. **Litigation involving Civil Laws:** No case has been filed against the company except for the purpose of contesting Bank's loan/investment recovery. No case has been filed against any of its directors.
- ii. **Litigation involving Criminal Laws:** No case has been filed against any of its directors.
- iii. **Litigation involving Securities, Finance and Economic Laws:** No case has been filed against any of its directors.
- iv. **Litigation involving Labor Laws:** No case filed against the company or any of its directors.
- v. **Litigation involving Taxation (Income tax, VAT, Customs Duty and any other taxes or duties):** No case filed against the company or any of its directors. Tax assessment has been completed under Income Tax Ordinance 1984 by appeal to Commissioner (Appeal) and Tribunal.
- vi. **Litigation involving any other Laws:** No case filed against the company or any of its directors.

- b) Cases including outstanding litigations filed by the Company or any of its directors:

Status of case(s) filed by the issuer or any of its directors under any of the following types of legal proceedings mentioned below:

- i. **Litigation involving Civil Laws:** No case has been filed by the company except for the purpose of Bank's loan/investment recovery. No case has been filed against any of its directors.
- ii. **Litigation involving Criminal Laws:** No case has been filed against any of its directors.
- iii. **Litigation involving Securities, Finance and Economic Laws:** No case has been filed against any of its directors.
- iv. **Litigation involving Labor Laws:** No case filed against the company or any of its directors.
- v. **Litigation involving Taxation (Income tax, VAT, Customs Duty and any other taxes or duties):** No case filed against the company or any of its directors.
- vi. **Litigation involving any other Laws:** No case filed against the company or any of its directors.

Mohammad Sahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

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Managing Director & CEO
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SECTION - XX

RISK FACTORS AND MANAGEMENT'S PERCEPTIONS ABOUT THE RISKS



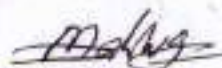
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024



Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024



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15 AUG 2024



Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

1. Internal risk factors may include, among others:

Risk Factors and Management's Perception about The Risks:

An investment in the capital market involves a high degree of risk. The company is operating in an industry involving both external and internal risk factors having direct as well as indirect effects on the investments made by the investors. All investors should carefully consider all the information in this prospectus, including the risk factors, both external and internal, and management perception thereabout enumerated hereunder before making an investment decision. If any of the following risks actually occur, their business, results of operations and financial condition could suffer, the trading price of their share could decline, and investors may lose all or part of their investment.

- a) **Credit Risk:** The risk of loss of principal or loss of a financial reward stemming from a borrower's failure to repay a loan or otherwise meet a contractual obligation. Credit risk arises whenever a borrower is expecting to use future cash flows to pay a current debt. This is the risk of default on a debt that may arise because of default by the borrower to pay the loan. In operating, any business there is always credit risk lies in the business

Management Perception: Management has a credit policy in place and exposure to credit risk is monitored on an on-going basis. To mitigate the credit risk, the management of the company follows credit control and collections policies. The company has dedicated credit collections team.

- b) **Liquidity Risk:** The risk that a company may be unable to meet short term financial demands. This usually occurs due to the inability to convert its current assets to cash without a loss of capital or income. Liquidity is a common phenomenon of the business.

Management Perception: The company has effectively managed its working capital to mitigate liquidity risk. Management has been efficiently handling accounts payable, inventory, and accounts receivable.

- c) **Risk associated with the issuer's interest in subsidiaries, joint ventures and associates:** If the subsidiaries make loss, it affects parent company's balance sheet. In case of associate, there is chance of decline value of investment in associate company. As for joint venture, a joint venture (JV) is a business arrangement in which two or more parties agree to pool their resources for the purpose of accomplishing a specific task. This task can be a new project or any other business activity. In a joint venture (JV), each of the participants is responsible for profits, losses and costs associated with it.

Management Perception: The Company has no subsidiary, joint ventures and associates, so this type of risk is not associated with the Company.

- d) **Significant revenue generated from limited number of customers, losing any one or more of which would have a material adverse effect on the issuer:** There is risk involved in having limited number of customer and losing of that particular customer has negative impact on company's sales and cash flow as well.

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15 AUG 2024

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Management Perception: The Company's management consistently seeks out new buyers to enhance sales, ensuring that our business isn't reliant on any specific or limited number of customers.

- e) **Dependency on a single or few suppliers of raw materials, failure of which may affect production adversely:** There is also risk involved in having limited number of suppliers as well. Single or few suppliers may exploit the company by price hike, untimely delivery and low quality of product.

Management Perception: The Company is not depended on a single or few suppliers of raw materials. The company has a good number of vendors for each ingredient and services. Further, we assume that sourcing of raw material would be comparatively easier in times to come as due to globalization.

- f) **More than 20% revenue of the issuer comes from sister concern or associate or subsidiary:** Having 20% revenue generation from sister concern or associate or subsidiary makes issuer dependent on others companies. Hence, there is dependency risk.

Management Perception: The issuer does not have any sister concern or associate or subsidiary.

- g) **Negative earnings, negative cash flows from operating activities, declining turnover or profitability, during last five years, if any:** Negative earning and negative operating cash flow is risking the going concern risk for the entity.

Management Perception: The Company has been operating business efficiently. In the last 5-year, the company generated business with profit growth. The company does not have any negative earnings.

- h) **Loss making associate/subsidiary/group companies of the issuer:** When associate/subsidiary/group companies of the issuer are loss making, it affects the issuer and there is negative impact on cash flow of issuer and Balance Sheet as well.

Management Perception: The issuer does not have any sister concern or associate or subsidiary.

- i) **Financial weakness and poor performance of the issuer or any of its subsidiary or associates:** Financial weakness and poor performance of the issuer have negative impact on the company. As a result, it will be tough to pay loan interest, debt service and dividend. Future growth will be hampered.

Management Perception: As the issuer does not have any subsidiary or associate, therefore the management perceives no threat of any financial weakness and poor performance.

- j) **Decline in value of any investment:** If investment value decline, it will reduce the profit and assets as well.

Management Perception: The company has no investment in capital market.

- k) **Risk associated with useful economic life of plant and machinery, if purchased in second hand or reconditioned:** There is obsolescence risk relating to plant and machinery.

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Syed M Omar Tayub
Managing Director & CEO
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Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

If the machinery is purchased in second hand or reconditioned, there high risk of repair and maintenance which has impact on profitability of the company.

Management Perception: The company uses authentic patented machinery for overall operation hence; moreover, there all machineries are fully covered with service warranty and insurance. Expert technicians of the Company or manufacturer are solving any disruption with the machine.

- l) **Adverse effect on future cash flow if interest/profit free loan/investment given to related party or such loans/investments taken from directors may recall:** It is loan/investment given and taken from related party and directors as well. If company gives such loan/investment without interest to related party, there is interest/profit burden for the company if the money was taken as loan/investment. On the other hand, if such loans/investments are taken from directors, it will have an impact on the cash flow to pay off the loan/investment to the Directors.

Management Perception: The company has not taken any loan from any of its directors.

- m) **Potential conflict of interest, if the sponsors or directors of the issuer are involved with one or more ventures which are in the same line of activity or business as that of the issuer and if any supplier of raw materials or major customer is related to the same sponsors or directors:** In these cases, there is high chance of compromise among the related companies because of conflict of Interest.

Management Perception: There is no potential conflict of Interest as sponsors or directors of the issuer are not involved with any ventures.

- n) **Related party transactions entered into by the company those may adversely affect competitive edge:** Related party transaction of the issuer creates conflict of interest which reduces the competitive advantage of the issuer.

Management Perception: The company does not have related party transactions and hence the management thinks that the related party transaction will not affect the competitive edge of the company.

- o) **Any restrictive covenants in any shareholders' agreement, sponsors' agreement or any agreement for debt or preference shares or any restrictive covenants of banks in respect of the loan/ credit limit and other banking facilities:** All information must be known to the potential investor so that investor's interest may not be hampered in future. So, any restrictive covenants, if it goes against potential investors, will make investors in jeopardy.

Management Perception: There are no restrictive covenants in any shareholders' agreement, sponsors' agreement or any agreement relating to debt or preference shares or any restrictive covenants of Banks in respect of loan or credit limit and other banking facilities.

- p) **Business operations may be adversely affected by strikes, work stoppages or increase in wage demands by employees:** In such case, company's business operation will be hampered.

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

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Management Perception: Business operation of the company may be affected by strikes, work stoppages or increase in wage demands by employees. The company always maintains a good relationship with all of its employees. The company always believes that employees are their main strength. So, it is highly unlikely that all the employees will go for strikes.

- q) **Seasonality of the business of the issuer:** It is the risk involving that company is not doing business round the year.

Management Perception: Due to the nature of Business, the company does not have any seasonal aspect.

- r) **Expiry of any revenue generating contract that may adversely affect the business:** This is the risk of losing customers affecting future sales.

Management Perception: The Company does not have any revenue generating contract that may adversely affect the business.

- s) **Excessive dependence on debt financing which may adversely affect the cash flow:** Excessive dependence on debt causes huge interest burden of the company and high risk of insolvency that may result in bankruptcy.

Management Perception: Though there are some advantages of debt financing, it causes increased financial expenses and creates excessive pressure on free cash flow. The company has adopted strategy to reduce its debt financing for a balanced capital structure. Presently, the Company has given more attention to equity financing and strives to go to public.

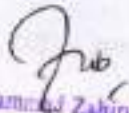
- t) **Excessive dependence on any key management personnel absence of whom may have adverse effect on the issuer's business performance:** Excessive dependence on key management affects the business if the management is changed in future, which will create vacuum. Besides, if the key management personnel are of bad intention, excessive dependence will also affect the business.

Management Perception: Corporate Governance is well practiced in the company. The company also has well designed organogram, hence, any change in the key management can be replaced with other persons.

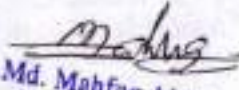
- u) **Enforcement of contingent liabilities which may adversely affect financial condition:** It is the future burden of liabilities that the investors will take on their shoulders. Contingent liabilities reduced the assets or create obligation to pay the liabilities.

Management Perception: The Company does not have any contingent liabilities which may adversely affect financial condition.

- v) **Insurance coverage not adequately protect against certain risks of damages:** Insurance ensures and protects to deal with uncertainty of future material loss/damage. So, insurance coverage is important for the business.


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Syed M Omir Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Management Perception: The company has different insurance coverage for all the relating issues that are risky to operating business. The Company diversifies the risk of damage of its assets by taking insurance policies. All fixed assets of the Company are under insurance coverage

- w) **Absence of assurance that directors will continue its engagement with Company after expiry of lock in period:** Directors run the company with the accumulated finance from public and other financing source. If directors discontinue running the business, there will be negative impact on business and share price as well.

Management Perception: The company has different insurance coverage for all the relating issues that are risky to operating business. The Company diversifies the risk of damage of its assets by taking insurance policies. All fixed assets of the Company are under insurance coverage.

- x) **Ability to pay any dividends in future will depend upon future earnings, financial condition, cash flows, working capital requirements and capital expenditure:** Dividend payment is highly dependent on company's ability to generate profit. If company cannot earn good amount of profit from operation, it is unlikely to pay dividend.

Management Perception: The Company has been earning profit and it is a profitable entity. Management is of the belief that the company we will be able to pay dividend.

- y) **History of non-operation, if any and short operational history of the issuer and lack of adequate background and experience of the sponsors:** If there is any non-operation of the company, it creates negative impression. Apart from this, short operation history indicates company is gathering knowledge and expertise to be competitive in the market.

Management Perception: The management has been doing business efficiently. There was no discontinuation of operation history of the company. The company has employed experienced people to run the business under good leadership in the board.

- z) **Risks related to engagement in new type of business, if any:** If it is new business, there is risk of viability of the new business.

Management Perception: There is no as such risk as company is not engaged in any new type of business.

- aa) **Risk in investing the securities being offered with comparison to other available investment options:** If the issue price goes down after floating, there is investment risk for the potential investors.

Management Perception: The company has no new business involvement rather than increased production capacity by introducing new and advanced modernized machineries in the factory. Therefore, there is no possibility to occur such type of risk.

- bb) **Any penalty or action taken by any regulatory authorities for non-compliance with provisions of any law:** It creates a negative impression on the issuer.

Mohammad Zahurul Islam
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Management Perception: There are no such issues arisen in the history of our company.

- cc) **Litigations against the issuer for Tax and VAT-related matters and other government claims, along with the disclosures of amount, the period for which such demands or claims are outstanding, financial implications and the status of the case:** *It creates a negative impression on the issuer.*

Management Perception: The Company has no unsettled tax or VAT cases against which litigation was made in court. All tax liability was settled. Again, the Company always maintains tax provisions for settle any tax liability if imposed by NBR.

- dd) **Registered office or factory building or place of operation is not owned by the issuer:** Factory building should be owned by the company. Otherwise, there is risk of hike in factory rent in the years to come and threat of shifting the factory as well.

Management Perception: The Registered office is rented for long time. And factory building or place of operation both are owned by the issuer. Therefore, the management perceives that there is no risk exposed to registered office or factory building or its place of operation.

- ee) **Lack of renewal of existing regulatory permissions/licenses:** In this case company is not following the law to renew its all licenses.

Management Perception: There is no such issue relating to lack of existing regulatory permissions/licenses.

- ff) **Failure in holding AGM or declaring dividend or payment of interest by any listed securities of the issuer or any of its subsidiaries or associates:** Failure in holding AGM or declaring dividend indicates the lack of compliance to the regulatory rules. Failure of payment of interest indicate the poor cash generation to the company to pay interest and debt service. The overall impression will be negative for the company.

Management Perception: There is no incident of failure in holding AGM or declaring dividend or payment of interest by the issuers.

- gg) **Issuances of securities at lower than the IPO offer price within one year:** The management ultimate goal is to maximize the wealth of the company. If share price goes up, it maximizes wealth of the company. On the other hand, if share price goes down, it minimizes the wealth of the company.

Management Perception: The company has not issued securities at lower than IPO offer price within one year.

- hh) **Refusal of application for public issue of any securities of the issuer or any of its subsidiaries or associates at any time by the Commission:** If any refusal happened in the above cases, it will create negative impression to the issuer.

Mohammad Zahurul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC

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Syed M Omar Fayyaz
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

Management Perception: There was no refusal of application for public issue of any securities for our company or any of our subsidiaries.

2. External risk factors may include among others:

- a) **Interest Rate Risks:** When the interest rate fluctuates, it causes interest risk. Companies that have debt financing are exposed to this risk highly.

Management Perception: The Company's management consistently monitors the interest rates associated with its debt financing. The company has no long-term loan, they secure short-term funds at competitive rates. Moreover, the Company actively repays borrowed funds to mitigate any interest rate risks.

- b) **Exchange Rate Risks:** Foreign exchange risk or currency risk is a financial risk that exists when a financial transaction is denominated in a currency other than that of the base currency of the company. This risk arises when investment's value changed due to the changes in currency exchange rates.

Management Perception: The company receives the import proceeds in foreign currency and makes the majority of the import payments in foreign currency as well. For a given depreciation of Taka against a particular foreign currency like US Dollar, the import payment will be higher in terms of Taka. In the case of an appreciation of Taka against the same currency, the opposite will occur. Hence, the company has a natural hedge against exchange rate of risk.

- c) **Industry Risks:** Industry risk is related with the factors affecting the company such as Raw Material, labor, demand of the product, government policy to the sector, competitor's rivalry.

Management Perception: The company is aware of the above facts. Industry risk is inherent in any kind of business. Management is optimistic about growth opportunities in Bangladesh.

- d) **Economic and Political risks:** This risk can be described as the likelihood that an investment will be affected by macroeconomic conditions such as government regulation, exchange rates, or political stability. In other words, while financing a project, the risk that the output of the project will not produce adequate revenues for covering operating costs and repaying the debt obligations. In a nutshell, economic risk refers to the risk that a venture will be economically unsustainable due to various reasons.

Management Perception: Bangladesh economy is enjoying economic growth. As a result, huge development work is underway by the govt. Hence, huge expensive infrastructure has been under construction that will create employment and per capita income is going up as well. As economy is expanding, so is our business viability and profitability.

Political risks: Bangladesh experienced with political unrest for over the years. Political instability hampers the smooth operation of business.

Management Perception: Nowadays calm and serene atmosphere is prevailing in our country. There is no political chaos. Government is industry friendly and trying to its level best to boost up economic activities in the country.

- e) **Market and Technology-related Risks;**

Market risks: The company might have to face stiff competition from its competitors.

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

Management Perception: Management is fully aware of the market risk, and act accordingly.
Market

for Thai aluminum industry in Bangladesh is growing at an exponential rate. Moreover, the company has a strong marketing and brand management to increase the customer base and customer loyalty. The company also adopts latest technologies for its manufacturing facilities.

Technology-related risk: Technology always plays a vital role for each and every type of business. Innovation of new and cost-effective technology can increase productivity and reduce costs of production. On the other hand, obsolete technology may have a negative impact on the business.

Management Perception: The company is proactive in embracing technological advancements and adapts new technology as per its requirements. Additionally, regular and meticulous maintenance of equipment by the company ensures extended service life for existing equipment and facilities.

- f) **Potential or existing government regulations:** Potential or existing Govt. regulations may hamper the smooth operation of the industry.

Management perception: The Company is enjoying good atmosphere in operating our business. Government regulations are favorable for the company.

- g) **Potential or existing changes in global or national policies:** Policies from government has a positive or negative impact on any company along with existing changes in globally.

Management perception: Nowadays global and national policies do not change without prior notice. For potential changes in policies, local and global leaders consider different issues including industries opinion. We are optimistic that if any policies change unpredictably, we can improvise with new policies without hampering our smooth operation.

- h) **Statutory clearances and approvals those are yet to be received by the issuer:** Statutory clearance and approval is imperative for any business to start off. There are many statutory clearances and approvals need from the regulatory authority in order to be monitored, controlled and guided.

Management Perception: The company has been running its business over the years. The company has collected all the statutory clearance to operate the business in Bangladesh as schedule. Hence, there are no as such risks for the Company.

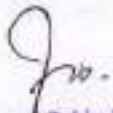
- i) **Competitive condition of the business:** The company is operating in a free market economy. The company has to face stiff competition from its competitors.

Management Perception: The company has been in the market over the years. The Company is doing well to be competitive with competitors. Hence, there is always check and balance existed among the rivalry companies.

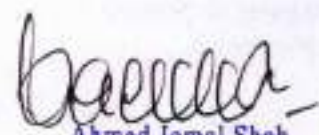
- j) **Complementary and supplementary products/services which may have an impact on business of the issuer:** Complementary goods or services that are used in conjunction with another goods or services. Usually, the complementary goods have no value when consumed alone, but when combined with another good or service, it adds to the overall value of the offering. A product can be considered a complement when it shares a beneficial relationship with another product offering. Supplementary goods are two goods that are used together. For example, if we have a car, we also need petrol to run the car. Supplementary goods have a negative cross elasticity of demand. For instance, when price of petrol goes up, demand for petrol and cars goes down.

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

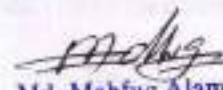
Management Perception: The Company has not faced any challenges relating to supplementary and complementary products and Management are concerned with the issue. In future, if necessary, management may diversify the product to be competitive over the competitors.


Muhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

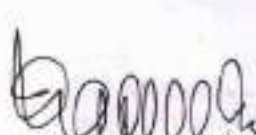
‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXI

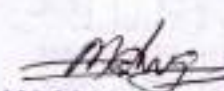
DESCRIPTION OF THE ISSUE


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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Syed M Omar Tayyub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

a) Issue Size: Taka 300,000,000

b) Number of securities to be issued: The Company will offer 30,000,000 Ordinary Shares.

c) Authorized capital and paid-up capital;

Particulars	No. of Shares	Nominal Price (Taka)	Amount in Taka
Authorized Capital	300,000,000	10	3,000,000,000
Before IPO:			
Paid up capital	133,000,000	10	1,330,000,000
After IPO:			
To be issued through IPO	30,000,000	10	300,000,000
Paid up capital (Post IPO)	163,000,000	10	1,630,000,000

d) Face value, premium and offer price per unit of securities;

Face value per Share	Tk. 10.00 each
Premium	-
Offer Price per Share	Tk. 10.00 each

e) Number of securities to be entitled for each category of applicants;

Initial Public Offering through Fixed Price Method

Category of Shareholders		In %	Number of Shares	Issue Price (Taka)	Issue Amount
Private Offer	Employees and Others	15%	4,500,000	10	45,000,000
Distribution of securities excluding the portion under private offer					
Eligible investors (EIs)	Other EIs (including CIs)	20%	5,100,000	10	51,000,000
	Mutual Funds	5%	1,275,000	10	12,750,000
General public (GP)	NRB	5%	1,275,000	10	12,750,000
	Others	70%	17,850,000	10	178,500,000
Total		100%	30,000,000		300,000,000

Category of Shareholders

f) Holding structure of different classes of securities before and after the issue;

Category of Shareholders		Before Present Issue		After Present Issue	
		Number of Shares	In %	Number of Shares	In %
Directors, Sponsors & Shareholders		133,000,000	100%	133,000,000	81.60%
Private Offer	Employees and Others	-		4,500,000	2.76%

Mohammad Zahurul Islam
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Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
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15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Md. M. Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Category of Shareholders		Before Present Issue		After Present Issue	
		Number of Shares	In %	Number of Shares	In %
Eligible investors (EIs)	Other EIs (including CIs)	-	-	5,100,000	3.13%
	Mutual Funds	-	-	1,275,000	0.78%
General public (GP)	NRB	-	-	1,275,000	0.78%
	Others	-	-	17,850,000	10.95%
Total		133,000,000	100%	163,000,000	100%

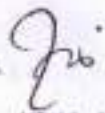
- g) Objective of the issue including financing requirements and feasibility in respect of enhanced paid-up capital.

Objective for the issue are as follows:

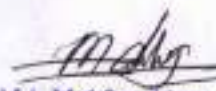
Sl.	Area of Utilization of IPO Fund	Amount in BDT
1	Business Expansion	19,000,000
2	Working Capital & Repayment of Loan	97,150,000
3	IPO Expenses	12,850,000
Total		30,000,000

Feasibility:

Feasibility report is not required since the Company will not start new line of business with the money raised from the Initial Public Offering.


Mohammad Zahirul Islam
 Managing Director
 Dhakathai Alcomaxx PLC
 15 AUG 2024


Ahmed Jamal Shah
 Chief Financial Officer
 Dhakathai Alcomaxx PLC
 15 AUG 2024


Md. Mahfug Alam
 Company Secretary
 Dhakathai Alcomaxx PLC
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15 AUG 2024

Syed M. Omar Fayez
 Managing Director & CEO
 Prime Bank Investment Limited
 Head Office, Dhaka

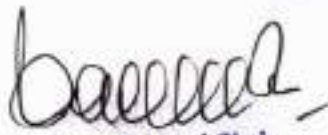
পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXII USE OF PROCEEDS



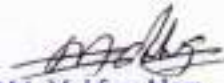
Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024



Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024



Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024



15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূর্জিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) Use of net proceeds of the offer indicating the amount to be used for each purpose with head-wise break-up;

USE OF NET PROCEEDS OF THE OFFER INDICATING THE AMOUNT TO BE USED FOR EACH PURPOSE WITH HEAD-WISE BREAK-UP

Dhakathai Alcomaxx PLC. will raise capital from public subscription through Initial Public Offering (IPO). The Proceeds from IPO through the issuance of 30,000,000 nos. of ordinary shares at an issue price of Tk. 10.00 each at par totaling Tk. 300,000,000.

Details particulars of the IPO fund are given in the following table:

Sl.	Area of Utilization of IPO Fund	Amount in BDT
1	Business Expansion	19,000,0000
2	Working Capital & Repayment of Loan	97,150,000
3	IPO Expenses	12,850,000
Total		30,000,000

BREAKDOWN OF USE OF IPO PROCEEDS:

1. Business Expansion:

Sl.	Particulars	Amount in BDT
i.	Land (112 decimal approx.)	7,000,0000
ii.	Buildings (10,000 square feet and BDT 2,000 per square feet approx.)	2,000,0000
iii.	Machinery:	
	a. GAS Generator	50,000,000
	b. Anodizing Machinery	20,000,000
	c. Extrusion Equipment	10,000,000
	d. Modernizing Furnace	10,000,000
	e. Solar System installation	10,000,000
	Total Machinery	100,000,000
	Grand Total	190,000,000

2. Working Capital & Loan Refund:

Sl.	Particulars	Amount in BDT
i.	Working Capital	50,000,000
ii.	Repayment of Loan	47,150,000
	Total	97,150,000

3. IPO Expenses:

Sl.	Particulars	Nature of Expenditure	Amount in BDT
A.	Fees related to BSEC (fixed by regulator)		1,250,000
	Application Fee	BDT 50,000 (Non-Refundable)	50,000
	BSEC Consent Fee	@ 0.40% on the public offering amount	1,200,000
B	Listing Related Expense (fixed by regulator)		6,390,000

Mohammad Sahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024

Syed M. Umar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

	Scrutiny Fees for Stock Exchanges	Fixed (Tk. 50,000 each for DSE & CSE)	100,000	
	Listing Fee for Stock Exchanges (DSE)	0.25% on Tk. 10 Crore and 0.15% on the rest amount of paid up capital; (minimum Tk. 50,000 and maximum Tk. 10,000,000 for each exchanges)	2,545,000	
	Listing Fee for Stock Exchanges (CSE)		2,545,000	
	Annual Fees for (DSE)	@ 0.05% on Tk. 100 Crore of paid up capital and 0.02% on the rest amount of paid up capital; (minimum Tk. 50,000 and maximum Tk. 600,000 for each exchanges)	600,000	
	Annual Fees for (CSE)		600,000	
	Fees related to CDBL (fixed by regulator)			653,500
	Security Deposit	At Actual	500,000	
	Documentation Fee	At Actual	2,500	
	Annual Fee	At Actual	100,000	
	Connection Fee	@ Tk. 500 per month (12*500)	6,000	
	IPO Fees	@ 0.015% of total issue price	45,000	
	Issue Management Fees			1,725,000
	Issue Management Fees	@ 0.5% of Issue Size	1,500,000	
	VAT against Issue Management Fees	@ 15% on Issue Management Fees	225,000	
	Underwriting Commission			301,875
	Underwriting Commission	@ 0.25% on underwritten amount (35% of IPO Amount)	262,500	
	VAT against Underwriting Commission	@ 15% on Underwriting Commission	39,375	
	Auditor Certification Fees			500,000
	Auditor Certification Fees	Estimated (to be paid at actual)		
	Printing & Post Issue Expenses			2,029,625
	Publication of Prospectus	Estimated (to be paid at actual)	200,000	
	Abridged version of Prospectus and Notice in 4 daily newspaper	Estimated (to be paid at actual)	400,000	
	Notice for Prospectus in 4 daily newspaper	Estimated (to be paid at actual)	100,000	
	Post Issue Management Fee, Data Processing and Share Software Charge	Estimated (to be paid at actual)	1,000,000	
	Administrative & Stationary Expense	Estimated (to be paid at actual)	50,000	
	Miscellaneous	Estimated (to be paid at actual)	279,625	
	GRAND TOTAL (A+B+C+D+E+F+G)			12,850,000

Sd/-
Kareem Din
Chairman

Sd/-
Mohammad Zahirul Islam
Managing Director

Sd/-
Ahmed Jamal Shah
Chief Financial Officer

Date: April 01, 2024

- b) Utilization of the total amount of paid-up capital and share premium, if any, including the sponsors' contribution and capital raised of the issuer at the time of submission of prospectus, in details with indication of use of such funds in the financial statements;

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Jayub
Managing Director & CEO
Pratik Bank Investment Limited
Head Office, Dhaka

Auditor's certificate on utilization of the fund raised through issue of capital earlier

After due verification of books and accounts of the company, we found that the Paid-up capital of the company is BDT 1,330,000,000 divided into 133,000,000 shares of BDT 10 each as on 31st December 2023. Out of the total paid-up capital, BDT 903,889,360 was raised in cash and the rest amount of BDT 426,110,640 was raised through the issuance of bonus share. After due verification, we also found that the amount raised in cash was utilized in the acquisition of Preliminary expenses; property, plant & equipment; Business expansion and Financing working capital needs of the company. The amount of retained earnings that was transferred to share capital was also used in the acquisition of property, plant, and equipment and financing the working capital needs of the company over the years.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & Co.
Chartered Accountants

- c) If one of the objects is an investment in a joint venture, a subsidiary, an associate or any acquisition, details of the form of investment, nature of benefit expected to accrue to the issuer as a result of the investment, brief description of business and financials of such venture;

The company has no subsidiary, associate, joint venture companies. Hence, The Company has no plan to invest the IPO proceeds in any subsidiary, associate, joint venture companies or any acquisition.

- d) If IPO proceeds are not sufficient to complete the project, then source of additional fund must be mentioned. In this connection, copies of contract to meet the additional funds are required to be submitted to the Commission. The means and source of financing, including details of bridge loan or other financial arrangement, which may be repaid from the proceeds of the issue along with utilization of such funds;

Not applicable.

- e) A schedule mentioning the stages of implementation and utilization of funds received through public offer in a tabular form, progress made so far, giving details of land acquisition, civil works, installation of plant and machinery, the approximate date of completion of the project and the projected date of full commercial operation etc. The schedule shall be signed by the Chief Executive Officer or Managing Director, Chief Financial Officer and Chairman on behalf of Board of Directors of the issuer;

USE OF PROCEEDS FROM IPO AND IMPLEMENTATION SCHEDULE

The Proceeds from IPO through the issuance of 30,000,000 nos. of ordinary shares at an issue price of Tk. 10.00 each at par totaling Tk. 300,000,000 will be used as projected below:

Area of Utilization of IPO Fund	Progress So Far Made	Amount (BDT)	Time of Implementation
Business Expansion	The process of investment will start after	19,00,00,000	12 months from receiving

Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

	receiving the IPO funds.		the IPO fund
Working Capital & Loan Repayment	The process of investment will start after receiving the IPO funds.	97,150,000	12 months from receiving the IPO fund
IPO Expenses	On turnkey basis	1,28,50,000	Until the completion of IPO proceeds
Total		30,00,00,000	

N.B: There is no land acquisition, civil works, installation of plant and machinery, the approximate date of completion of the project and the projected date of full commercial operation.

Sd/-
Kareem Din
Chairman

Sd/-
Mohammad Zahirul Islam
Managing Director

Sd/-
Ahmed Jamal Shah
Chief Financial Officer

Date: April 01, 2024

- f) If there are contracts covering any of the activities of the issuer for which the proceeds of sale of securities are to be used, such as contracts for the purchase of land or contracts for the construction of buildings, the issuer shall disclose the terms of such contracts, and copies of the contracts shall be enclosed as annexure to the prospectus;

There is no such contract yet to be engaged by the Company.

- g) If one of the objects of the issue is utilization of the issue proceeds for working capital, basis of estimation of working capital requirement along with the relevant assumptions, reasons for raising additional working capital substantiating the same with relevant facts and figures and also the reasons for financing short with long term investments and an item-wise break-up of last three years working capital and next two years' projection;

There are no objects of the issue are utilization of the issue proceeds for working capital.

- h) Where the issuer proposes to undertake one or more activities like diversification, modernization, expansion, etc., the total project cost activity-wise or project-wise, as the case may be;

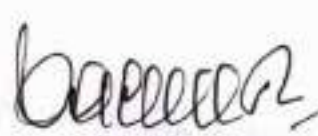
The company has planned to expand its existing projects by installation of new machineries, Construction of Factory Building and repayment of Bank Loan, which have been mentioned in use of IPO proceeds and projects Implementation schedule.

- i) Where the issuer is implementing the project in a phased manner, the cost of each phase, including the phases, if any, which have already been implemented;

Described under the title Use of Proceeds and Implementation Schedule are mentioned in the prospectus.


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Md. Omar Jayub
Managing Director & CEO
Dhakathai Alcomaxx PLC
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

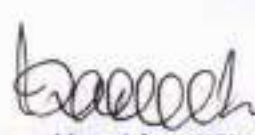
- j) The details of all existing or anticipated material transactions in relation to utilization of the issue proceeds or project cost with sponsors, directors, key management personnel, associates and group companies;

There is no existing or anticipated material transaction in relation to utilization of the issue proceeds or project cost with sponsors, directors, key management personnel, associates and group companies.

- k) Summary of the project appraisal or feasibility report by the relevant professionals not connected with the issuer, issue manager and registrar to the issue with cost of the project and means of finance, weaknesses and threats, if any, as given in the appraisal or feasibility report.

Not applicable in case of Dhakathai Alcomaxx PLC.


Mohammad Sahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

Prospectus | 201


15 AUG 2024
Syed M Othar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXIII LOCK-IN


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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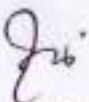

15 AUG 2024
Syed M. Omar Jayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

a) Lock-in

Ordinary shares of the issuer, at the time of according consent to the public issue, shall be subject to lock-in, from the first trading day at the exchange in the following manner:

- (a) Shares held by sponsors, directors and shareholders holding 10% (ten percent) or more, for 03 (three) years;
- (b) In case, any existing sponsor or director of the issuer transfers any share to any person, those transferred shares, for 03 (three) years;
- (c) Shares allotted to any person, before 4 (four) years or more of according consent to the public issue, other than the persons mentioned in clause (a) and (b), for 01 (one) year;
- (d) shares held by alternative investment funds or by foreign investors, for 01 (one) year; and;
- (e) Shares held by any person, other than the shares mentioned in clause (a), (b), (c) and (d) above, for 02 (two) years: Provided that ordinary shares converted from any other type of securities shall also be subject to lock-in as mentioned above.


Muhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Statement of securities to be locked in for each shareholder along with BO account number, lock-in period and number of securities to be locked-in of Dhakathai Alcomaxx PLC.:

Sl.	Name	Position	BO ID No.	Number of Shares	Pre-IPO Shareholding (%)	Post-IPO Shareholding (%)	Lock-in Period (Year)
1	Mr. Kareem Din	Chairman	1603870076570992	31,946,600	24.02%	19.60%	3
2	Mr. Md. Soleman Molla	Vice-Chairman	1602110076567161	35,245,000	26.50%	21.62%	3
3	Mr. Noordin Charania	Sponsor Director	1603870076571087	19,950,000	15.00%	12.24%	3
4	Mrs. Husna Din	Sponsor Director	1603870076571044	6,650,000	5.00%	4.08%	3
5	Mr. Saleem Ahmed	Sponsor Director	1602110076567309	19,950,000	15.00%	12.24%	3
6	Mr. Sharif Aziz	Shareholder Director	1603870076570976	12,635,000	9.50%	7.75%	3
7	Mr. Karim Kamaluddin Charania	Shareholder Director	1603870076571060	6,623,400	4.98%	4.06%	3

** Independent Directors are not holding any share of Dhakathai Alcomaxx PLC.

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXIV

MARKETS FOR THE SECURITIES BEING OFFERED


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

Prospectus | 205

15 AUG 2024

Syed Momin Tayub
Managing Director & CEO
Prime Asset Investment Limited
40, 41 Office, Dhaka

পুঁজিবাজারে বিনিয়োগ বাঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Stock Exchanges:

The issuer shall apply to the following bourses for listing shares within 7 (seven) working days from the date of consent accorded by the Commission to issue the prospectus:

	Dhaka Stock Exchange Limited (DSE) DSE Tower, Road: 21, House: 46 Nikunja, Dhaka-1229
	And
	Chittagong Stock Exchange Limited (CSE) CSE Building, 1080 Sk. Mojib Road, Agrabad, Chittagong

Declaration about Listing of Shares with Stock Exchanges:

None of the Stock Exchanges, if for any reason, grant listing within 75 days from the closure of subscription, any allotment in terms of this prospectus shall be void and the Company shall refund the subscription money within fifteen days from the date of refusal for listing by the stock exchange, or from the date of expiry of the said 75 (seventy-five) days, as the case may be.

In case of non-refund of the subscription money within the aforesaid fifteen days, the Company directors, in addition to the issuer company, shall be collectively and severally liable for refund of the subscription money, with interest at the rate of 2% (two percent) per month above the bank rate, to the subscribers concerned.

The issue manager, in addition to the issuer Company, shall ensure due compliance of the above-mentioned conditions and shall submit compliance report thereon to the Commission within seven days of expiry of the aforesaid fifteen days' time period allowed for refund of the subscription money.

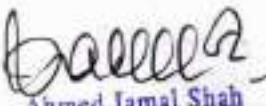
Trading and Settlement;

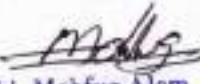
Trading and Settlement Regulation of the stock exchanges will apply in respect of trading and settlement of the shares of the Company.

THE ISSUE SHALL BE PLACED IN "N" CATEGORY

15 AUG 2024
Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

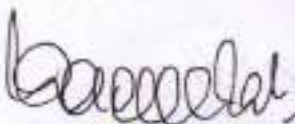
‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

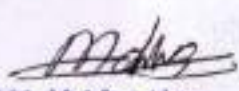
SECTION - XXV

DESCRIPTION OF SECURITIES OUTSTANDING OR BEING OFFERED

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

***পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন**

All types of securities outstanding or being offered with date or proposed date of such issue and to whom those are offered, number of securities and issue or offer price along with the following information:

(a) Dividend, voting and preemption rights;

The Share Capital of the company is divided into Ordinary Shares, carrying equal rights to vote and receive dividend in terms of the relevant provisions of the Companies Act 1994 and the Articles of Association of the company. All Shareholders shall have the usual voting rights in person or by proxy in connection with, among others, election of Directors & Auditors and other usual agenda of General Meeting – Ordinary or Extra-ordinary. On a show of hand, every shareholder presents in person and every duly authorized representative of a shareholder present at a General Meeting shall have one vote and on a poll every shareholder present or by proxy shall have one vote for every share held by him or her.

In case of any additional issue of shares for raising further capital, the existing shareholders shall be entitled to Right Issue of shares in terms of the guidelines issued by the BSEC from time to time.

(b) Conversion and liquidation rights;

In terms of provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are freely transferable. The Company shall not charge any fee for registering transfer of shares. No transfer shall be made to a firm, an infant or person of unsound mind.

(c) Dividend policy;

- i. The profit of the Company, subject to any special right relating thereto created or authorized to be created by the Memorandum and subject to the provisions of the Articles of Association, shall be divisible among the members in proportion to the amount of capital paid-up on the shares held by them respectively.
- ii. Dividend shall be recommended by the Board of Directors time to time for distributing the accumulated profit.
- iii. No dividend shall be payable except out of the profits of the Company or any other undistributed profits. Dividend shall not carry interest as against the Company.
- iv. The Directors may from time to time pay the members such interim dividend as in their judgment the financial position of the Company may justify.
- v. A transfer of shares shall not pass the right to any dividend declared thereon before the registration of transfer.
- vi. No limitation in payment of dividend is stipulated in any debt instrument or otherwise.

(d) Other rights of the securities holders;

In terms of the provisions of the Companies Act 1994, Articles of Association of the Company and other relevant rules in force, the shares of the Company are transferable. The Company shall not charge any fee, other than Government duties for registering transfer of shares. No transfer shall be made to a minor or person of unsound mind.


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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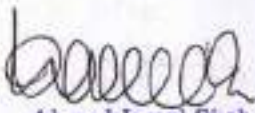
Syed M Omar Inayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

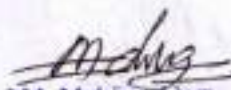
পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXVI

FINANCIAL STATEMENTS


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Omni Bank Investment Limited
Head Office, Dhaka

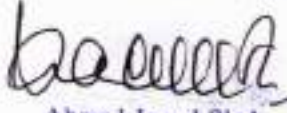
পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- a) The latest financial statements prepared and audited by any of the Commission's panel of auditors in adherence to the provisions of the Securities and Exchange Rules, 1987, the কোম্পানি আইন, ১৯৯৪, International Financial Reporting and Auditing Standards as adopted in Bangladesh from time to time and any other law as applicable;

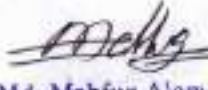
Auditor's Report & Financial Statements
of
DHAKATHAI ALCOMAXX PLC
As at December 31, 2023


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Primo Bank Investment Limited
Head Office, Dhaka

INDEPENDENT AUDITORS' REPORT

To the shareholders of DHAKATHAI ALCOMAXX PLC

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of DHAKATHAI ALCOMAXX PLC (the Company), which comprise the Statement of Financial Position as at 31 December 2023, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the Basis for Opinion section of our report, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at 31 December 2023, and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements from 1 July 2023 to 31 December 2023. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the auditors' opinion thereon and we do not provide a separate opinion on these matters.

15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka



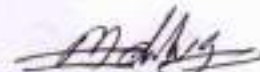
Muhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024



Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024



Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Risk	Revenue Recognition
Sales Revenue	
The Company has reported total Turnover of Tk.2,13,96,23,722/- for the period ended 31 December 2023. The Company generates revenue from the sale of goods to local customers. We identified revenue recognition as key audit matter as it is one of the key performance indicators of the company, which give rise to an inherent risk of the existence and the accuracy of the revenue.	We have tested the design and operating effectiveness of the key controls focusing on the following: Obtaining an understanding of and assessing the design and operating effectiveness of control designed to ensure that revenue is recognized in the appropriate accounting standards. Segregation of duties in invoice creation and modification and timing of revenue recognition. Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standard. Obtained supporting documentation for sale transaction recorded either side of year-end to determine whether revenue was recognized in the current period. Comparing a sample of revenue transactions recognized during the year with the sale invoices and other relevant underlying documentation.

Valuation of Inventory	The closing inventories of Tk. 1,67,63,02,742/- as at 31 December 2023 was reported by the Company in the financial statements. Considering to attending physical verification of inventory management process, Inventory management is a key audit matter to the Financial Statement. We verified the appropriateness of management's assumptions applied in calculating the value of the inventory as per International Accounting Standards (IASs) by: - We have physically count inventory and relevant certification of inventories which indicates inventory items were maintained in good condition and maintaining all compliances. - Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year;
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Valuation of Property, Plant and Equipment (PPE)	The carrying value of the PPE is Tk.1,11,24,62,558/- as at 31 December, 2023. The valuation of Freehold PPE was identified as a key audit matter due to the financial Statements. The expenditures are classified as an asset, if it is probable that the future economic benefits associated with the item will flow to the entity and Our audit included the following procedures: - We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent; - We obtained a listing of capital expenditures incurred during the year and, on a sample basis checked whether the items were procured during the year;
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Mohammad Zahidul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC

15 AUG 2024

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

the cost of the item can be measured reliably. The useful lives of Freehold PPE items are based on management's estimates regarding the period over which an asset is expected to be available for use. The estimates of the useful life of the assets is a matter of judgments based on the experience of the entity with similar assets and also take into consideration the physical condition of the assets.	- We verified the invoices and L/C documentation sample basis to segregate the capital and operating expenditure and found that the transactions are appropriately classified. - We evaluate whether the useful lives determined and applied by the management were in line with the nature of assets, the physical condition of the assets and its uses. - We checked whether the depreciation of PPE items was commenced from the date of ready to use and found the depreciation had been started accordingly.
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Short-term loans	
The Company reported short-term loans of Tk. 1,92,81,29,475 /- as at 31 December 2023 in the statement of financial position. The company borrowed fund from various Bank for the purpose of acquisition of non-current assets and working capital as well.	We have tested the design and operating effectiveness of key controls focusing on the following: - Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure the proper use of loan. - We verified sanction letter, loan schedule bank statements to confirm the loan outstanding and found that the balance had been reported in the Financial Statements accurately. - We checked the financial expenses and classification of loan and repayment schedule on a test basis as well. - We checked the recording date of transactions and found the recording date is in line with the loan disbursement date.

Recoverability Assessment of Trade Receivables	
The total amount of Trade Receivables is Tk. 17,83,30,450 /- as at 31 December, 2023. There are significant large number of individual small customers. Customers in different business segment and jurisdictions are subject to their independent business risk. The increasing challenges over the economy and operating environment	Our audit procedure to assess the recoverability of trade receivables including the following: - We obtain balance confirmations from Trade Debtors - Assessed the recoverability of the debtors on a sample basis through our evaluation of management's assessment with reference to the credit profile of the customers, historical payment pattern of customers and - Inspecting subsequent bank receipts from

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

in the manufacturing industry during the year have increased and the risks of default on receivables from the customers. In particular, in the event of insolvency of customers, the company is exposed to potential risk of financial loss when the customers fail to meet their contractual obligations in accordance with the requirements of the agreements.	customers and other relevant underlying documentation relating to trade receivable balances at December 31, 2023.
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Other Information

Management is responsible for the other information. The other information comprises all of the information in the annual report other than the Financial Statements and our auditor's report thereon. The directors are responsible for the other information.

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management functions of the company.

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

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

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

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

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

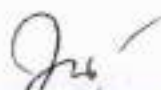
- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and
- d) the expenditure incurred was for the purpose of the Company's business.

Place: Dhaka
Date: 04.04.2024
Ref: GKC/23-24/A/758

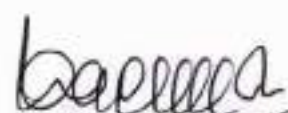
Sd/-
Mohammad Showket Akber, FCA
Partner
G.KIBRIA & CO
Chartered Accountants
FRC Enrol. No. CA-001-154
ICAB Enrol. No. 970
DVC: 2404040970.AS928682

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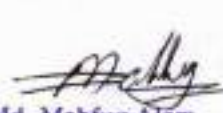
15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

DHAKATHAI ALCOMAXX PLC
Statement of Financial Position
As at December 31, 2023

Particulars	Notes	Amount in BDT	
		December 31, 2023	June 30, 2023
Assets:			
Non- Current Assets			
Property, Plant and Equipments	4.00	1,112,462,558	1,085,046,975
Current Assets		2,669,687,984	2,620,196,191
Inventories	5.00	1,676,302,742	1,921,363,165
Trade Receivables	6.00	178,330,450	146,979,525
Advance, Deposit and Prepayments	7.00	583,811,555	528,719,457
Cash and Cash Equivalents	8.00	231,243,237	23,134,044
Total Assets		3,782,150,542	3,705,243,166
Equity and Liabilities:			
Capital and Reserve		1,505,978,924	1,432,454,307
Share Capital	9.00	1,330,000,000	1,280,972,760
Retained Earnings	10.00	175,978,924	151,481,547
Non- Current Liabilities		37,763,604	35,918,952
Deferred Tax	11.00	37,763,604	35,918,952
Current Liabilities:		2,238,408,014	2,236,869,907
Liabilities for Expense	12.00	66,782,712	23,691,665
Customers Payable	13.00	17,418,126	2,118,201
Others Payable	14.00	48,172,079	53,405,677
Short Term Loan	15.00	1,928,129,475	2,009,414,640
Income Tax Payable	16.00	177,905,622	148,239,724
Total Equity and Liabilities		3,782,150,542	3,705,243,166
Net Asset Value per share	32.00	11.32	11.18

The annexed notes form an integral part of these financial statements.

Sd/- Chairman Sd/- Director Sd/- Managing Director Sd/- Chief Financial Officer Sd/- Company Secretary

Signed in terms of our separate report of even date

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

Page 7

Sd/-
Mohammad Showket Akber, FCA
Partner
G.KIBRIA & CO.
Chartered Accountants
ICAB Enrol No. 0970
FRC Enrol No. FRC-001-154
DVC: 2404040970AS928682

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO
Chartered Accountants

DHAKATHAI ALCOMAXX PLC
Statement of Profit or Loss and Other Comprehensive Income
For the period ended December 31, 2023.

Particulars	Notes	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022
Revenues	17.00	2,139,623,722	1,930,929,221
Cost Of Goods Sold	18.00	1,802,846,948	1,627,000,962
Gross Profit		336,776,774	303,928,259
Operating Expenses:		234,448,928	209,856,574
Administrative Expense	19.00	55,313,353	36,660,967
Marketing, Selling & Distribution Expense	20.00	156,262,066	157,077,236
Research and Business Development Expenses	21.00	1,689,268	1,881,295
Financial Expenses	22.00	20,684,241	14,237,076
Operating Profit		102,327,846	94,071,685
Other Income	23.00	7,959,080	928,316
Net Profit/(Loss) before Tax and WPP & WF		110,286,926	95,000,001
Workers Profit Participation & WF	24.00	5,251,758	4,523,810
Net Profit/(Loss) before Tax		105,035,168	90,476,191
Tax Expenses		31,510,551	27,142,857
Current Tax	25.00	29,665,898	25,415,406
Deferred Tax	26.00	1,844,653	1,727,451
Net Profit/(Loss) after Tax for the period		73,524,617	63,333,334
Basic Earnings per Share(EPS)	27.00	0.55	0.44
Restated Basic Earnings per Share(EPS)	28.00	0.55	0.53

The annexed notes form an integral part of these financial statements.

Sd/- Chairman Sd/- Director Sd/- Managing Director Sd/- Chief Financial Officer Sd/- Company Secretary

Signed in terms of our separate report of even date

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

Page 8

Sd/-
Mohammad Showket Akber, FCA
Partner
G.KIBRIA & CO.
Chartered Accountants
ICAB Enrol. No. 0970
FRC Enrol.No.FRC-001-154
DVC: 2404040970AS928682

15 AUG 2024

Syed M Omar Tanyub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

DHAKATHAI ALCOMANX PLC
Statement of Changes in Equity
For the period ended December 31, 2023

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total Equity
Balance as at July 01, 2023	1,280,972,760	-	151,481,548	1,432,454,308
Bonus Share	49,027,240	-	(49,027,240)	-
Share money deposit during the year	-	-	-	-
Issue of new Ordinary Shares from Share money deposit	-	-	-	-
Profit for the year	-	-	73,524,617	73,524,617
Balance as at December 31, 2023	1,330,000,000	-	175,978,925	1,505,978,925

Dhaka Thai Limited
Statement of Changes in Equity
For the Year ended June 30, 2023

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total Equity
Balance as at July 01, 2022	1,113,889,360	-	173,000,143	1,286,889,503
Bonus Share	167,083,400	-	(167,083,400)	-
Share money deposit during the year	-	-	-	-
Issue of new Ordinary Shares from Share money deposit	-	-	-	-
Profit for the year	-	-	145,564,805	145,564,805
Balance as at June 30, 2023	1,280,972,760	-	151,481,548	1,432,454,308

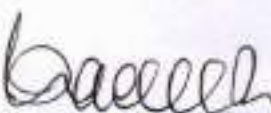
Sd/- Chairman Sd/- Director Sd/- Managing Director Sd/- Chief Financial Officer Sd/- Company Secretary

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

Page 9


Muhammad Zahurul Islam
Managing Director
Dhakathai Alcomanx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomanx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomanx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO
Chartered Accountants

DHAKATHAI ALCOMAXX PLC
Statement of Cash Flows
For the period ended December 31, 2023.

Particulars	Notes	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022
<u>Cash flows from Operating Activities</u>			
Cash received from customer		2,123,572,722	2,459,376,612
Cash received from Miscellaneous Income		1,056,923	928,316
Cash payment to suppliers		(1,328,628,583)	(1,254,045,700)
Cash payment to employees & other parties		(204,165,318)	(261,727,542)
Cash Generated from Operation		391,835,744	944,531,686
Financial Expenses	22.60	(29,684,241)	(14,237,076)
Net cash used in operating activities	29.60	371,151,503	930,294,610
<u>Cash flows from Investing Activities</u>			
Acquisition of property, plant & equipment	4.00	(105,309,201)	(95,801,522)
Sale Of Land & Vehicle	23.61	23,242,056	-
Net cash used in investing activities		(82,067,145)	(95,801,522)
<u>Cash flows from Financing Activities</u>			
Decrease in short term loan		(81,285,165)	(585,227,944)
Advance from Others	7.09	310,000	506,000
Net cash provided by financing activities		(80,975,165)	(584,721,944)
Net increase in cash & cash equivalent		208,109,193	249,765,144
Cash & cash equivalent at beginning of the year		23,134,044	16,950,442
Cash & cash equivalent at end of the year		231,243,237	266,715,586
Net Operating Cash Flows Per Share (NOCFPS):		2.79	7.26
Restated Net Operating Cash Flows Per Share (NOCFPS):		2.79	7.76

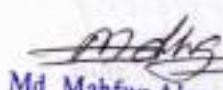
Chairman Director Managing Director Chief Financial Officer Company Secretary

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

DHAKATHAI ALCOMAXX PLC
Notes to the Financial Statements
For the period ended December 31, 2023

1. Corporate Information

1.01 Legal form of the Enterprise:

DHAKATHAI ALCOMAXX PLC came into existence on September 7, 1997 by incorporating as a private limited company under the Companies Act, 1994 vide registration no. C-33796(542)/97. The Company commenced its commercial production during the year 1998. The company was converted into a public limited company limited by shares in 2017-2018.

1.02 Nature of Business Activities:

DHAKATHAI ALCOMAXX PLC is a leading manufacturer of aluminum profiles for architectural and industrial purposes as well as furniture, office partition, pipes and hollow tubes.

1.03 Address of Registered Office and Factory:

The Company has its registered office at Elite Rowshan Villa, Apt. No A-2, Plot-03, Road No. 9/A, Block-J, Baridhara, Dhaka-1212. The factory is located at Burirpara, East Narsinghpur, Ashulia, Savar, Dhaka.

2. BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS

2.01. Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).

2.02. Application of International Financial Reporting Standards (IFRS)

The following IASs and IFRSs are applicable to the financial statements for the year under review:

IAS	01 Presentation of Financial Statements;
IAS	02 Inventories;
IAS	07 Statement of Cash Flows;
IAS	08 Accounting Policies, Changes in Accounting Estimates and Errors;
IAS	10 Events after the Reporting period;
IAS	12 Income Taxes;
IAS	16 Property, Plant & Equipment;
IAS	19 Employee Benefits;
IAS	21 The Effect of Changes in Foreign Exchange Rates;
IAS	23 Borrowing Costs;
IAS	24 Related Parties Disclosure;

15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

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Dhakathai Alcomaxx PLC

15 AUG 2024

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Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

IAS	32 Financial Instruments: Presentation;
IAS	33 Earning Per Share;
IAS	36 Impairment of Assets;
IAS	37 Provision, Contingent Liabilities and Contingent Assets;
IAS	39 Financial Instruments: Recognition and Measurement;
IFRS	07 Financial Instruments: Disclosures;
IFRS	09 Financial Instruments;
IFRS	13 Fair Value Measurements and
IFRS	15 Revenue from contracts with customers

2.03. Other Regulatory Compliances:

As required, DHAKATHAI ALCOMAXX PLC complies with the following major legal & regulatory provisions in addition to the companies Act 1994, and other applicable laws and regulations.

The Income Tax Ordinance, 1984;
The Income Tax Rule, 1984;
The Companies Act, 1994;
The Value Added Tax and Supplementary Duty, 2012;
The Value Added Tax Rules, 2016;
The Customs Act, 1969;
Bangladesh Labor Act, 2006 as amended in 2018;
Bangladesh Securities and Exchange Rules, 2020;

2.04. Basis of Measurement

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and profit or loss and other comprehensive income. The measurement basis adopted by DHAKATHAI ALCOMAXX PLC is historical cost except for few of the property, plant and equipment, financial assets and inventories which are stated in the accounting policies mentioned in the respective notes.

2.05. Components of Financial Statements

The financial statements include the following components as per IAS 1 "Presentation of Financial Statements".

- Statement of financial position as at December 31, 2023;
- Statement of profit or loss and other comprehensive income for the period ended December 31, 2023;
- Statement of changes in equity for the period ended December 31, 2023;
- Statement of cash flows for the period ended December 31, 2023;
- Notes, comprising significant accounting policies and other explanatory information for the year ended December 31, 2023;

2.06. Reporting Period

The financial period of the Company covers from July 01, 2023 of the year to December 31, 2023 of the subsequent period and is followed consistently.

2.07. Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with the Companies Act, 1994 and International Financial Reporting Standards (IFRSs) & other applicable laws and regulations.

2.08. Date of Approval of Financial Statements

The financial statements have been approved by the Board of Directors' meeting held on **March 28, 2023**. There is no other significant event that has occurred between the date of the statement of financial position and the date when the financial statements were approved by the Board of Directors of the Company.

2.09. Functional and Presentation Currency

These financial statements are prepared and presented in Bangladeshi Taka (BDT), which is both functional currency and presentation currency of the Company.

2.10. Level of Precision

The figures in the financial statements have been rounded off to the nearest Taka.

2.11. Consistency of Presentation

The presentation and classification of all items in the financial statements have been retained from one period to another period unless where it is apparent that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies or changes is required by another IFRSs.

3. Significant Accounting Policies and Explanatory Notes

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.01. Property, Plant and Equipment:

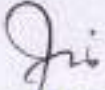
Recognition and Measurement

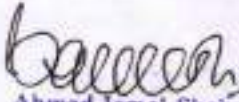
According to IAS 16 "Property, Plant and Equipment" items of property, plant and equipment, excluding freehold land, freehold building and leasehold building, are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is measured at cost. Freehold buildings and leasehold buildings are measured at cost less accumulated depreciation. The cost of an item of property, plant and equipment comprises its purchase price, custom duties and non-refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

Part of an item of property, plant and equipment having different useful lives, are accounted for as separate items (major components) of property, plant and equipment. Purchased software that is integral to the functionality of the related equipment is capitalized as part of the cost of that equipment.

Subsequent Costs

The cost of replacing or upgrading part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured


Mohammad Zahirul Islam
Managing Director
Dhaka Investment PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhaka Investment PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhaka Investment PLC
15 AUG 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of Profit or Loss and Other Comprehensive Income as incurred.

Depreciation

No depreciation is charged on freehold land and Land development as the land has unlimited useful life. Depreciation on other items of property, plant and equipment is recognized on reducing balance method over the estimated useful lives of each item of property, plant and equipment. For addition to property, plant and equipment during the year, depreciation is charged on Plant & Machinery (Foreign) only for full year, for Vehicle full year since it was available for the whole year respectively. Depreciation method, useful lives and residual value are reviewed at each reporting period and adjusted if appropriate. The management of the company decided to charge depreciation on the acquisition of Plant & machinery (Foreign) based upon their assessment of the usage of those machineries during the year.

The rate of depreciation varies according to the estimated useful lives of the items of property, plant and equipment. The depreciation rates for the current period are as follows:

Particulars	Rate (%)
Land and Land development	Nil
Factory building	15
Plant & machinery(foreign)	15
Plant & machinery(local)	15
Generator	10
Vehicle	10
Electric installation	15
Furniture, Fixture & Office Equipment	10
Factory decoration	10
Laboratory equipment	15

Major Maintenance Activities

The Company incurs maintenance costs for all of its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

Gains or Losses on Disposal

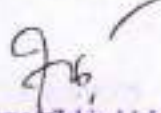
An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognized with other income or general and administrative expense.

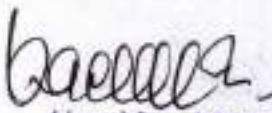
Impairment of Assets

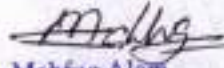
No fact and circumstances indicate that Company's assets including property, plant and equipment may be impaired. Hence, no evaluation of recoverability of assets was performed.

3.02. Statement of Compliance

The financial statements have been prepared and the disclosures of information are made in accordance with the requirements of the International Financial Reporting Standards


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

G.KIBRIA & CO.
Chartered Accountants

(IFRSs), Companies Act, 1994 and other applicable laws in Bangladesh and as far as applicable for the Company. IFRSs comprise of:

- International Financial Reporting Standards (IFRSs)
- International Accounting Standards (IASs)
- IFR Interpretations
- IAS Interpretations

3.03. Underlying Assumptions

Going Concern

The financial statements are prepared on a going concern basis. As per management assessment, there is no material uncertainty relating to events or conditions, which may cast doubt upon the Company's ability to continue as a going concern.

3.04. Accrual Basis of Accounting

The financial statements have been prepared, except for cash flows information, using the accrual basis of accounting, in accordance with applicable IFRSs, which do not vary from the requirements of the Companies Act, 1994 and other laws and rules as applicable in Bangladesh.

3.05. Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised, if the revision affects only that period or in the period of revision and future periods, if the revision affects both current and future periods. In particular, the key areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accrued expenses, and other payable.

3.06. Accounting Policies, Changes in Accounting Estimates and Errors

Accounting Policies

Accounting policies are the specific principles, bases, conventions, requirements and practices used by an entity in preparing and presenting its financial statements.

An existing accounting policy is only changed where a new accounting policy will result in reliable and more relevant information being presented.

Any changes in accounting policy are required to be accounted for retrospectively, except where it is not practicable to determine the effect in prior periods.

Accounting Estimates

The preparation of financial statements requires many estimates to be made on the basis of latest available, reliable information.

The effect of a change in accounting estimates is recognized prospectively.

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Mohammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhakathal Alcomaxx PLC

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Prior Period Errors

A prior period error is where an error has occurred even though reliable information was available when those financial statements were authorized for issue.

IAS 8 requires retrospective restatement of financial statements to adjust prior period errors as if the prior period error had never occurred.

3.07. Inventories

Inventories are valued at weighted average methods. Costs of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula as prescribed in IAS-2. Where necessary, allowance is provided for damaged obsolete and slow-moving items to adjust the carrying value of inventories to the lower of cost and net realizable value. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

3.08. Trade & Accounts Receivables

Accounts receivable represents the amounts due from customers. The usual collection period of accounts receivable is 2 months. There is no evidence of any impairment in the trade & accounts receivable.

3.09. Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or any other changes.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of profit or loss and other comprehensive income.

3.10. Cash and Cash Equivalents

Cash and cash equivalents comprise of cash in hand, cash in transit and cash at bank including fixed deposits, having maturity of three months or less, which are available for use by the Company without any restrictions.

3.11. Related Party Disclosure

A related party is considered if the person or entity is related to the company and exerts significant influence over the day-to-day transactions on the reporting entity as per IAS-24 "Related Party Disclosures". Detail disclosed in note No # 37.00.

3.12. Management of Capital

Capital consists of total equity attributable to the Shareholders. The Board of Directors monitors the level of capital. The Company's policy is to maintain a strong capital base so as to maintain investors, creditors and market confidence and to sustain future development of the business. No changes were made in the objectives, policies or processes for managing capital during the period. The Company is not subject to any externally imposed capital requirement.

Capital Structure of the company are as follows:

Name of shareholders	No. of shareholding	Percentage (%)
Mrs. Hasna Din	6,404,864	5.00%
Mr. Kareem Din	30,768,967	24.02%
Mr. Noordin Charania	19,214,591	15.00%
Mr. Saleem Ahmed	19,214,591	15.00%
Mr. Karim Kamaluddin Charania	63,792,44	4.98%
Mr. Sharif Aziz	12,169,241	9.50%
Md. Solomon Molla	33,945,778	26.50%
Total	1,280,972,76	100.00%

3.13. Accounts and other Payables

Trade and other payables are recognized when its contractual obligations arising from past events are certain and settlement of which is expected to result in an outflow from the Company of resources embodying economic benefits.

The Company recognizes a financial liability at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method. Accounts payables represent the amounts due to institutional customers for delivering goods and services.

3.14. Financial Assets:

Non-derivative Financial Assets

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

Loans and Receivables

The Company considers evidence of impairment for loans and receivables at both a specific asset and collective levels. All individually significant receivables are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

3.15. Provisions and Contingencies:

Provisions

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past operations or events that can be reasonably estimated. The timing of recognition requires the application of judgment to existing facts and circumstances which may be subject to change especially when taken in the context of the legal environment in Bangladesh. The actual cash outflow may take place over many years in the future and hence the carrying amounts of provisions and liabilities are regularly reviewed and adjusted to take into account the changing circumstances and other factors that influence the provisions and liabilities.

Contingent Liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. The company had no possible obligation at the end of the reporting period December 31, 2023. So, no contingent liability was recognized in the statement of financial position.

3.16. Taxation:

Current Tax

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

DHAKATHAI ALCOMAXX PLC is a Company assessed under the category of non-listed companies and paying income tax at the rate of 30% on business income.

Deferred Tax

Deferred tax is recognized in compliance with IAS 12 "Income Taxes", providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

The management has adopted to recognize the Deferred Tax liabilities complying with the requirement of IAS-12 based on taxable temporary differences resulting from the carrying value of assets recognized in the statement of financial position and tax base of those assets as determined by the third schedule of Income Tax Ordinance, 1984.

3.17. Revenue Recognition

In compliance with the requirements of IFRS 15: "Revenue from Contracts with Customers" is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, or receivable excluding VAT, discounts commission, rebates, and other sales taxes where applicable.

Revenue is recognized when the risks and rewards of the ownership is transferred to the buyer, recovery of the consideration is probable, the associated cost and possible return can be estimated reliably and there is no continuing management involvement with the goods sold.

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Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

3.18. Finance Cost

Finance costs comprise interest expense on borrowings, unwinding of the discount on provisions and contingent consideration, losses on disposal of available-for-sale financial assets, dividends on preference shares classified as liabilities, fair value losses on financial assets at fair value through profit or loss, impairment losses recognized on financial assets (other than trade receivables). Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss using the effective interest rate method.

3.19. Statements of Changes in Equity

Statement of changes in equity is prepared in accordance with IAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

3.20. Statement of Cash Flows

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7. The cash generated from operating activities has been reported using the direct method, whereby profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals, or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows.

3.21. Earnings Per Share (EPS)

The Company calculates Earning per Share (EPS) in accordance with IAS 33: Earning per Share, which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income and the computation of EPS is stated in Note no. 28.00

Basic Earnings

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority or extra ordinary items, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

Basic Earnings per Share

This has been calculated by dividing the basic earnings by the weighted average number of ordinary shares outstanding for the year.

Diluted Earnings per Share

No diluted earnings per share are required to be calculated per year as there was no scope for dilution during the year.

3.22. Foreign Currency Transactions

The import of materials of the Company were carried out in USD but recorded and reported in Bangladesh Taka as this is the reporting currency.

Foreign currencies are converted into Bangladesh Taka at rates prevailing on the date of transaction and the balance in hand at the close of the business, at the rate prevailing on the statement of financial position date in accordance with IAS 21 "The Effects of Changes in Foreign Exchange Rates".

3.23. Comparative Information

Comparative information has been disclosed in respect to the year ended December 31, 2023 for all numerical information of the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period's financial statements.

3.24. Events after the Reporting Period

Events after the reporting period, that provide additional information about the Company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate, are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

3.25. Other Disclosures

No amount of money was spent by the Company for compensating any member of the Board for special service rendered. There was no claim against the Company not acknowledged as debt on December 31, 2023. There was no Bank Guarantee issued by the Company on behalf of the Directors. There was no credit facility available to the Company under any contract other than bank credit facility and trade credit as on December 31, 2023. There was no expense incurred in foreign exchange on account of Royalty, Professional & Advisory Fee, Interest and Brokerage & Commission etc. There were no individual items of expenses on account of "Miscellaneous/General Expenses" exceeding 1% of total revenue. Assessment of income tax has been completed till assessment year 2022-2023 and assessment of income tax for the assessment year 2023-2024 is in under process.

3.26. Financial Risk Management

The Company has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk
- Price fluctuation risk

Interest rate risk

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital.

The Management has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

15 AUG 2024

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Managing Director & CEO
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Head Office, Dhaka

Muhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

Credit Risk

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables from parties with outstanding amount.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis.

In monitoring credit risk, debtors are grouped according to whether they are an individual or legal entity, ageing profile, maturity and existence of previous financial difficulties. Accounts and other receivables are mainly related to the Company's customers. The exposure of the Company to credit risk on accounts receivables is mainly influenced by the individual payment characteristics of the customers. Credit risk from this receivable is very minimal. Credit risk does not arise in respect any other receivables.

At the reporting date, there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (Cash and Cash Equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, the Company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on timeline of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

Since the company has been in profitability for the last few years and a majority portion of its revenue is collected from the parties simultaneously at the time of the delivery of products, this short-term shortfall of funds will be met by cash flows generated from the sales made following the reporting period.

As at December 31, 2023

Particulars	Carrying Amount	Within 6 months or less	Within 6-12 months	Within 1-5 years
Liabilities for expenses	6,67,82,712	6,67,82,712	-	-
Short term loan	1,92,81,29,475	1,92,81,29,475	-	-
Total	1,99,49,12,187	1,99,49,12,187	-	-

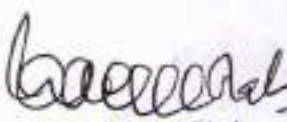
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15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka


Mohammad Zakirul Islam
Managing Director
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15 AUG 2024


Ahmed Jamal Shah
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15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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As at June 30, 2023

Particulars	Carrying Amount	Within 6 months or less	Within 6-12 months	Within 1-5 years
Liabilities for expenses	2,36,91,665	2,36,91,665	-	-
Short term loan	2,00,94,14,640	2,00,94,14,640	-	-
Total	2,03,31,06,305	2,03,31,06,305	-	-

Market Risk

Market risk is the risk that, changes in market prices, such as foreign exchange rates and interest rates, will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

However, the Company does not hold any financial instrument for which market risk arises due to market price movement and thus affect Company's income or the value of its holdings of financial instruments.

Price Fluctuation Risk

The price of aluminum profiles and related merchandise do not vary much in the local market. Price largely depends on the cost of raw materials, consisting mostly of aluminum billets and some ingot, all of which are imported from overseas. London Metal Exchange is the primary source of pricing of the aluminum billets.

Interest Rate Risk

Interest rate risk is the risk due to changes in interest rates on borrowings. The risk arises for fluctuation of floating interest rates. The Company has not entered into any type of derivative instrument in order to hedge interest rate risk.

3.27. Risk and Uncertainties for use of estimates in preparation of Financial Statements

Preparation of financial statements in conformity with the International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting of certain items such as depreciation and amortization and taxes.

3.28. Contingent Liabilities

The Company has contingent liability as Bank Guarantee with Bank Asia Limited and Bank Al Falah Limited.

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023
4.00	Property, Plant & Equipment:		
	This is made up as follows:		
	Particulars		
	Cost:		
	Opening Balance	1,725,751,303	1,447,616,052
	Add: Addition made during the period	195,309,201	278,135,251
	Less: Adjustment during the period	(16,339,599)	-
	Closing Balance	1,814,720,605	1,725,751,303
	Accumulated Depreciation:		
	Opening Balance	640,704,328	513,701,096
	Add: Charged during the period	61,553,719	127,603,232
	Closing Balance	702,258,047	640,704,328
	Written Down Value	1,112,462,558	1,085,046,975
	(For further details of the property, plant and equipment please refer to Annexure-A)		
5.00	Inventories:		
	This is made up as follows:		
	Raw Materials(Average Price)	409,176,479	158,283,637
	Goods in Transit(Cost Price)	268,195,520	524,277,808
	Work in Process(Cost Price)	929,176,437	1,192,223,112
	Finished Goods(Average Price)	69,754,306	46,578,608
	Total	1,676,302,742	1,921,363,165
	(For further details of the inventories please refer to Annexure-B)		
6.00	Trade Receivables:		
	This is made up as follows:		
	Particulars		
	Sundry Debtors (Note 6.01)	177,275,450	146,242,025
	Ren. Receivables(Note : 6.02)	1,055,000	737,500
	Total	178,330,450	146,979,525
6.01	Sundry Debtors:		
	This is made up as follows:		
	Particulars		
	AB Corporation	-	1,622,437
	ABC Real Estates Limited	131,661	105,396
	Adex Engineering Ltd.	668,691	558,406
	Advanced Development Technologies Ltd.	476,426	131,110
	Akhi Enterprise	24,133	5,827,493
	Akhtir Furnishers Limited	143	143
	Al Amin Glass & Thai Aluminium	4,850,555	5,494,940
	Ali Baba Door and Furniture	-	396,054
	Alpha Carbon Technology Limited	-	160,910
	Asia Traders	2,436,414	3,372,953
	Banani Thai & Glass Center	-	4,536,026
	Bangs Building Materials Limited	-	321,530
	Bengal Adhesive & Chemical Products Ltd.	376,325	376,325
	Bhai Bhai Aluminium (Noakhali)	4,540,190	1,739,280
	Dulbul Thai Aluminium	-	2,316,072
	Cascade Trade International Limited	900,000	-
	CHB Engineering Ltd.	-	3,936,358
	CKGE Real Estate Ltd - Glazing Unit	-	83,230
	Concrete & Steel Technologies Ltd.	-	2,154
	Dalco Building System Ltd.	-	5,359,807
	Dhaly Construction Limited	-	-
	Doly Glass House	7,056	4,395,100
	Durable Plastic Ltd-Narshingdi	-	280,941
	Energypac Electronics Limited	-	56,758
	Everbest Ladders Ind. Ltd.	625	625
	Extreme Exhibition & Event Solution Ltd	13	-
	Foral Glass & Thai House	47,285	3,506,406

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Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
West Garden, Dhaka

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Mohammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023
	GMRE Enterprise Glass & Thai Aluminium	-	1,585,540
	Gafco Glass Corner	40,517	1,769,183
	Golden Aluminium Centre	4,657,973	5,443,324
	Golden Thai Aluminium and Glass House	4,322,774	-
	Rafiq Glass House	4,476,837	-
	Green Thai Aluminium and Glass House	613,433	-
	Golden Thai & Glass (Syhet)	11,822	2,060,172
	Green Thai Aluminium (B. Baria)	9,526	2,696,984
	Graphics Textile Limited	1,800	-
	Habib Enterprise	4,503,448	1,707,744
	Heaven Thai Aluminium	4,263,131	2,867,277
	Hong Kong Thai Aluminium	42,651	3,101,447
	Hosaf Proficient Energy Ltd.	749,182	-
	Hossain Construction (Pvt.) Ltd	495,379	920,504
	Icon Glazing Solution	6,764	178,491
	Inter Thai Aluminium Point	-	6,265,882
	Interlink Technology Ltd.	-	1,569,421
	Ipeo Developments (Bangladesh) Ltd	119,699	-
	Jannat Thai Aluminium Glass & Fabricator	4,562,289	1,870,400
	Jewel Construction (Pvt.) Ltd	504	351,559
	Kaba Thai Aluminium	4,497,255	3,685,949
	Katex Dresses Limited	594,932	-
	M.N. Huda Construction Ltd	2,149,637	4,823,720
	Mahabub Brothers Pvt. Ltd.	424,325	894,320
	Mahan Glass House & Thai Aluminium	3,566,499	1,772,615
	Maisha Construction (Pvt.) Ltd	123,781	-
	Makka Thai & Glass Center (Barisal)	3,043,142	1,606,034
	Meghna Associates Limited	42,396	-
	Meghna Bangladesh Ltd	13,425	-
	Meghna Innova Rubber Co. Ltd.	-	7,215
	MH Engineering & Construction	-	819,519
	Muhaz Thai & Glass House (Shariatpur)	-	1,606,360
	Mir Holdings Limited	60,178	138,703
	MN Builders	-	1,754,614
	Modern Thai Aluminium (Dhaka)	40,311	1,612,334
	Mohammadia Glass & Aluminium (Cg)	1,517,309	2,692,709
	Mohammad Thai Aluminium	36,034	1,674,047
	Mondol Fabrics Ltd.	313,585	-
	National Glass House	4,529,499	1,978,918
	National Thai Aluminium & Steel Zone	3,798,164	2,083,376
	NIKI Thai (Chadpur)	2,232	1,645,070
	Noor Jahan Glass and Thai Aluminium	25,163	1,871,428
	Oraska Industries (Pvt.) Ltd.	7,976	-
	OTOBI Furniture	-	365,345
	Padma Aluminium	37,332	6,499,559
	Popular Thai Aluminium	309,368	2,479,703
	Powerbreeze Engineering Ltd	22,430	22,430
	Powerland Engineering Ltd	12,159	6,909
	Powermax Engineering Ltd.	366,890	386,890
	Quality Hardware	4,217,478	2,616,060
	Rajdhani Thai Aluminium	204	-
	Rangpur Metal Industries Ltd.	2,587,538	810,737
	RFL Electronics Limited	4,056	-
	RFL Plastics Ltd	274,125	311,168
	Rowshan Kaoh Ghee-2	-	3,148,293
	Rupali Glazing Ltd.	54,864	-
	Satna Glass & Thai Aluminium Center	2,744,237	1,592,139
	Sawdagar Glass Center	18,661	1,667,134
	Shahin Metal & Thai Aluminium	4,217,906	4,081,167
	Shofi Thai Aluminium & Hardware	16,988	2,261,170
	Saidur Glass & Thai Aluminium	9,821	3,427,583
	Step Media Limited	612,011	272,347
	Stanton Aluminium & Glass House	6,292	1,752,707

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G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023
	Superior Electric Ltd.	135,918	32,261
	Syed Aoula Thai Aluminium	13,633	2,058,641
	System Engineering Limited	41,808	41,808
	Soyman Glass and Sanitary Suppliers	2,243,765	-
	Al-Modina Thai Aluminium & Glass(Dhaka)	4,275,796	-
	Aluminium Gallery	4,319,236	-
	Aynn Glass & Thai Aluminium	4,241,284	-
	Bobul Thai Aluminium & Glass Home	4,170,225	-
	Classic Glass & Aluminium	4,265,764	-
	Desh Thai Aluminium Glass & Hardware	3,869,070	-
	Firoz Thai & Glass Garden	3,931,411	-
	Fancy Kanch Ghar	51,916	-
	Jahmura Glass House	4,860,015	-
	M.B Thai Aluminium & Glass Center	4,419,765	-
	Maa Aluminium & SS	4,453,775	-
	Makkala Aluminium (Haseebod)	4,501,629	-
	Mamtar Bahar Glass & Aluminium House	4,235,504	-
	Masud Glass and Thai Aluminium	4,271,586	-
	Modina Enterprise	3,941,231	-
	Mofleh Thai Aluminium & SS Pipe	3,637,085	-
	New Khan Hardware (Tanya)	4,211,377	-
	Nipa Glass & Hardware Store	3,801,548	-
	Nookhali Thai Aluminium	4,631,299	-
	Rajshahi Thai Aluminium	4,509,268	-
	Sky Thai Hardware	1,496,053	-
	Sagor Thai Aluminium and Steel	3,807,288	-
	The Civic Contractions Ltd.	-	78,288
	Trinco(Bangladesh)	1,803	69,166
	Walton Hi-Tech Industries Ltd.	4,900,548	4,625,173
	Western Blinds Limited	-	25
	Total	177,175,450	146,142,025
	Debt Exceeding Six Month	-	-
	Other Debt Less Provision	177,175,450	146,142,025
	Total	177,175,450	146,142,025
	Aging details of Sundry Debtors		
	Duration		
	1-30 days	80,928,837	61,936,067
	31-60 days	55,636,509	46,452,050
	61-90 days	39,032,525	37,241,090
	91-180 days	1,677,579	612,818
	Total	177,175,450	146,142,025
6.02	Rent Receivables:		
	This is made up as follows:		
	Particulars		
	Munshigonj land Rent(Md. Robi Islam)	15,000	22,500
	Munshigonj land Rent(Md. Osman)	1,040,000	715,000
	Total	1,055,000	737,500
7.00	Advance, Deposits and Prepayments:		
	This is made up as follows:		
	Particulars		
	Advance income tax (Note 7.01)	553,747,553	478,339,688
	VAT deposit (Note 7.02)	-	14,267,618
	Supplementary duty deposit (Note 7.03)	14,884	14,884
	Advance Against Office Rent (Note 7.04)	250,000	250,000
	Advance Against Tours and Travels (Note 7.05)	-	6,977,653
	Security Deposit(Note 7.06)	11,320,350	7,415,800
	Fixed Deposit Regular against BG(Note 7.07)	5,724,727	5,465,388
	Advance to Supplier(Note 7.08)	188,339	1,625,452
	Advance to Others	2,583,202	4,380,474
	Advance Against Land purchase	9,982,500	9,982,500
	Total	583,811,555	528,719,457

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Muhammad Sahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঞ্জিবাজারে বিনিয়োগ ঋকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023

7.01 Advance Income Tax:

This is made up as follows:

Particulars

Opening Balance	478,339,688	338,375,956
Addition during the period	75,407,865	139,963,732
Less : Income Tax Refund Received	-	-
Less : Income Tax Settlement	-	-
Closing Balance	553,747,553	478,339,688

Accumulated balance and adjusted up to Assessment period 2019-2020 cheque received refund amount from income tax authorities.

7.02 VAT Deposit:

This is made up as follows:

Particulars

Opening Balance	14,267,618	124,840,592
Addition during the period	298,912,043	544,706,729
Less : Adjustment during the period	(338,433,221)	(655,279,703)
Closing Balance	(25,253,560)	14,267,618

VAT payable stands of BDT. 2,52,53,560.33 as on December 31, 2023. However, the company has subsequently paid the amount by January 11, 2024.

7.03 Supplementary Duty Deposit:

This is made up as follows:

Particulars

Opening Balance	14,884	14,884
Addition during the period	-	-
Less : Adjustment during the period	-	-
Closing Balance	14,884	14,884

7.04 Advance Against Office Rent:

This is made up as follows:

Particulars

Opening Balance	250,000	250,000
Addition during the period	-	-
Less : Adjustment during the period	-	-
Closing Balance	250,000	250,000

7.05 Advance Against Tours & Travels:

This is made up as follows:

Particulars

Opening Balance	6,977,653	2,280,000
Addition during the period	10,057,599	52,368,672
Less : Adjustment during the period	(17,035,252)	(47,671,019)
Closing Balance	-	6,977,653

7.06 Security Deposit:

This is made up as follows:

Particulars

Dhaka Palli Bidder Security-01	4,000,000	4,000,000
Titas Gas Transmission and Distribution Co. Ltd.	7,320,350	3,415,800
Total	11,320,350	7,415,800

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahirul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhaka Alcomaxx PLC

15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023
7.07	Fixed Deposit Regular:		
	This is made up as follows:		
	Particulars		
	Bank Asia Ltd. Mirford Br.(A/C-01435004350)	5,724,727	5,465,388
	Total	5,724,727	5,465,388
7.08	Advance to Supplier:		
	This is made up as follows:		
	Particulars		
	Aramit Limited	110,913	-
	Energypac Engineering Ltd	77,476	1,625,452
	Total	188,389	1,625,452
7.09	Advance to Others:		
	This is made up as follows:		
	Particulars		
	Creature Communication	-	123,600
	Hutunpecha Production	-	160,000
	MABS & J, Chartered Accountants	-	270,000
	Prime Bank Investment Ltd.	125,000	75,000
	Finix Infosys Limited	150,000	150,000
	Bangladesh Standard and Testing Institution	508,214	1,016,429
	Paramount Insurance Company Ltd.	765,810	-
	Guardian Life Insurance Ltd.	1,034,178	2,585,445
	Total	2,583,202	4,380,474
	Nature wise		
	Classification of		
	Secured, considered goods:		
	Advance	566,751,594	501,555,767
	Deposit	11,335,234	3,847,762
	Prepayments	5,724,727	23,315,928
	Closing Balance	583,811,555	528,719,457
	Aging details of Advance, Deposit and Prepayments		
	More than 1 days but not more than 3months	15,796,384	8,941,339
	More than 3months but not more than 6months	75,407,865	10,691,818
	More than 6months but not more than 12 month	14,267,618	153,139,451
	More than 12month	478,339,688	355,946,849
	Total	583,811,555	528,719,457
8.00	Cash & Cash Equivalents:		
	This is made up as follows:		
	Particulars		
	Cash in Hand	3,766,937	3,938,084
	Cash at Bank(Note No. 8.01)	227,476,300	19,195,960
	Total	231,243,237	23,134,044
8.01	Cash at Bank:		
	This is made up as follows:		
	Particulars		
	Bank Asia Ltd. Mirford Br.(A/C-01433000309)	85,968,993	469,588
	Southeast Bank Ltd. Inamgonj Br.(A/C-00611160009459)	4,139,997	103,373
	Dhaka Bank Ltd. Baridhara Br.(A/C-0218100000002626)	37,394,104	9,991,059
	Brac Bank Ltd. N Gulshan Corp. Br.(A/C-1501201520874001)	48,113,841	8,202,512
	Bank AlFalah Ltd. Gulshan Br.(A/C-070201701702)	68,990	-
	Eastern Bank Ltd. Gulshan Br.(A/C-1041060000956)	51,770,951	429,428
	National Bank Ltd. Babubazar Br.(A/C-1031005664428)	19,424	-
	Total	227,476,300	19,195,960

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Signature
Ahmed Zahirul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG 2024

Signature
Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024

Signature
Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

15 AUG 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Pranis Bank Investment Limited
15-Aug-2024, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023

9.00 Share Capital:

This is made up as follows:

Particulars

Authorised Capital		
3,000,000,000 Ordinary Shares of BDT.10/-each	3,000,000,000	1,500,000,000
Paid up Capital		
133,000,000 Ordinary Shares of BDT.10/-each	1,330,000,000	1,280,972,760

(For further details of the share holdings Position please refer to Annexure-C)

10.00 Retained Earnings:

This is made up as follows:

Particulars

Opening Balance	151,481,547	173,000,142
Add: Profit/ Loss for the period	73,524,617	145,564,805
Less: Adjustment/Distribution (Note: 11.01)	(49,027,240)	(167,083,400)
Total	175,978,924	151,481,547

10.01 Allotment of Bonus share during the period:

This is made up as follows:

Particulars

Mrs. Husn Din	2,451,360	8,354,170
Mr. Kareem Din	11,776,330	40,133,440
Mr. Noordin Chornia	7,354,090	25,062,510
Mr. Saleem Ahmed	7,354,090	25,062,510
Mr. Karim Kamaluddin Chornia	2,441,560	8,320,750
Mr. Sharif Aziz	4,657,590	15,872,920
Md. Soleman Moin	12,992,220	44,277,100
Total	49,027,240	167,083,400

11.00 Deferred Tax Liability :

This is made up as follows:

Particulars

Taxable Temporary Difference(TTD)		
WDV Based on Schedule of Property, Plant and Equipment	1,112,462,558	1,085,046,975
Tax WDV Based on Third Schedule	986,583,878	965,517,135
Temporary difference	125,878,680	119,729,840
Tax Rate@30%	30%	30%
Deferred Tax Liability	37,763,604	35,918,952

(For further details of the inventories please refer to Annexure-D)

12.00 Liabilities for Expense:

This is made up as follows:

Particulars

Telephone Bill	-	62,897
Gas Bill	4,387,455	3,763,260
Electricity	16,614,899	10,380,351
Salary, Wages and Allowance	13,859,860	3,936,502
Carriage Outward	2,987,634	1,767,724
Audit fees	255,555	460,000
Others Payable	105,312	-
Insurance	-	129,366
VAT Payable(Note: 7.02)	25,253,560	-
Liability against at Source VAT & Tax	3,318,437	3,191,565
Total	66,782,712	23,691,665

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Mohammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023

13.00 Customers Payable:

This is made up as follows:

Particulars

Anglo Eastern Commodity Ltd	44,831	-
Bangs Building Materials Limited	9,711	-
Ben & Jane International Co. Ltd	951,415	379,482
CKGE Real Estate Limited	258,221	109,670
CKGE Real Estate Ltd - Glazing	307,255	-
Cross World Power Ltd	22,326	-
Dtech Corporation Ltd	62,766	-
Durable Plastic Ltd-Narsingdi	127,275	-
Dalco Building Systems Limited	8,975,656	-
Ecofacade Ltd	202,290	320
Era Power Ltd	250	-
Fantasy Blind Co.Ltd.	74	74
Insoex Limited	-	135,408
Interlink Technology	459,333	-
Ipcos Developments	-	158,029
Ipcos Hotels Limited	2,199,281	632,384
Meghna Associates Limited	-	2,314
Meghna Components Ltd	16,970	-
Meghna Innovo Rubber Co. Ltd.	29,282	-
MH Engineering & Construction	3,000	-
Navana Furniture Limited	173,785	10,958
Ornate Vertical Blind Limited	103,681	3
Rupayna Design Studio Ltd	14,997	25
Signature 11 Limited	40,686	-
Western Blinds Limited	101,671	-
ABM Real Estate Ltd	16,566	-
Adex Lighting System Limited	111,774	-
Advanced Trading & Engineering Ltd	4,080	-
Alpha Carbon Technology Limited	98,608	-
Apical Fashion Company Limited	102,304	305
Associated Builders Corporation Ltd. (ABC)	22,238	-
Bangs Building Materials Ltd-Unit-2	506	-
Basic Power Engineering Ltd.	12,275	-
BO Polymer Industries Ltd	52,315	-
Butech Business Limited	19,491	-
Chakkar Ltd.	191	-
CHB Engineering Ltd	116,979	-
Concrete & Steel Technologies Ltd	113,046	-
Double Glazing Industries Ltd	18,845	-
Double Glazing Limited	36,120	25,135
Eastern Manufacturing Ltd.	2,219	-
EATL Innovation Hub Limited	147,117	-
Electro Led & Lights Ltd.	19,308	-
Elegant Spinning & Textiles Ltd	39,740	-
Emergytec Electronics Limited	59,190	-
Euro Arte Apparel Ltd	11,592	-
Fabricraft Limited	279,078	-
Fully Furnished Ltd	14,492	-
Glass Craft Engineering Ltd	35,648	-
Green Power Electrical & Electronics Ltd	38,124	-
Heaven's Light Pvt. Ltd	7,229	-
Housing and Technology Ltd. (HTL)	96	-
Inter Project Limited	827,560	415,147
Khan Dwelling Company Limited	405,716	-
Ladder Tech (Pvt.) Ltd	3,644	-
Lubnan Trade Consortium Ltd	37,033	60,040
Mir Akhter Hossain Ltd	133,774	-
Myth Limited	7,267	6,104
National Development Engineers Ltd (NDE)	36,883	36,123

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15 AUG 2024

Syed M Omar Tayeb
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Muhammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023
	Partex Furniture Industries Ltd	59,123	61,164
	Power Trade Building Products Ltd	84,904	-
	PSL Environment and Green Energy Ltd.	85,800	-
	Radiant Alliance Ltd	53	-
	Reverie Power & Automation Engineering Limited	34,695	-
	Rigel Energy Limited	5,935	-
	Saif Electrical Manufacturing Ltd.	5,886	-
	Shamud Alamun Real Estate Ltd.	3,192	-
	Standard Holdings Ltd.	42,204	307
	Tamim Light Fittings & Electrical Accessories Mfg. Co.	-	5,000
	Thea Co. Ltd	1	-
	The Civic Constructions Ltd	1	-
	Tiptop Texture Co. Limited	98,053	80,209
	TPKS Construction & Developer Ltd.	62,455	-
	Total	17,418,126	2,118,201

Aging details Customer's Payable

1-30 days	12,500,367	1,637,039
31-60 days	4,801,687	201,142
61-90 days	100,180	25,135
91-180 days	15,892	254,885
Total	17,418,126	2,118,201

14.00 Others Payable:

This is made up as follows:

Particulars		
Md. Rabi Islam (Munsigonj Land rent)	15,000	15,000
Md. Osman (Munsigonj Land rent)	195,000	195,000
Mr. Liton Bishwas (Keranigonj Land rent)	500,000	500,000
China Threeplast Machinery Technology Co. Ltd (Keranigonj)	250,000	-
Md. Azizul Islam (Keranigonj)	60,000	-
Workers' Profit Participation Fund and Welfare Fund (Note: 14.01)	15,649,244	20,065,909
Gratuity Payable	31,502,833	32,629,768
Total	48,172,079	53,405,677

14.01 Workers' Profit Participation Fund and Welfare Fund:

This is made up as follows:

Particulars		
Opening Balance	20,065,909	9,668,423
Add: Addition during the period	5,251,758	10,397,486
Less: Allotment during the period	(9,668,423)	-
Closing Balance	15,649,244	20,065,909

Aging details Others Payable

Less than 45 days	5,251,758	13,269,518
More than 45 days but not more than 3 months	-	-
More than 3 months but not more than 6 months	-	-
More than 6 months but not more than 1 period	10,397,486	500,000
More than 1 period	-	39,868,423
Total	15,649,244	53,637,941

15.00 Short Term Loan:

This is made up as follows:

Particulars		
Short Term Loan- Bank Asia Ltd (Note: 16.01)	1,494,501,640	1,517,886,504
Short term Loan- Eastern Bank Ltd (Note: 16.02)	432,392,635	470,637,715
Short term Loan- Bank Alfahala Ltd (Note: 16.03)	11,235,200	20,890,421
Total	1,928,129,475	2,009,414,640

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Muhammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		December 31, 2023	June 30, 2023

15.01 Short Term Loan: Bank Asia Ltd.

This is made up as follows:

Particulars

Bank Overdraft(Bank Asia -1390)

LC Liability(Regular)

LC Liability (One time)

LC Accepted Liability(Regular)

LC Accepted Liability(One time)

Bank Guarantee

Total

13,858,185	50,665,950
143,604,844	22,854,142
-	265,356,030
1,019,589,512	1,168,022,383
269,087,900	-
38,361,199	11,587,999
<u>1,484,501,640</u>	<u>1,517,886,504</u>

Credit facilities were availed by the company from Bank Asia Limited's vide Sanction Letter Ref. # BA/MFB/CR/2023/1336, Date: November 23, 2023. Limit rate of interest is SMART+(2%-2.50%)

16.02 Short Term Loan: Eastern Bank Ltd.

This is made up as follows:

Particulars

Bank Overdraft

LC Liability(Import Loan)

Acceptance (LC accepted Liability)

Usance LC(LC Liability)

162,362	20,140,382
-	119,692,362
428,354,348	171,729,962
3,875,925	159,075,009
<u>432,392,635</u>	<u>470,637,715</u>

Credit facilities were availed by the company from Eastern Bank Limited's vide sanction Letter Ref. # Cr. Admin (Dhaka): ID-2709928-AZA/0435/2023, Date: February 19, 2023. Limit rate of interest is SMART+(2%-2.75%)

16.03 Short Term Loan: Bank Alfahala Ltd.

This is made up as follows:

Particulars

CP

Bank Guarantee

Total

-	9,655,221
11,235,200	11,235,200
<u>11,235,200</u>	<u>20,890,421</u>

Credit facilities were availed by the company as Bank Alfahala Limited's Sanction Letter Ref. # CD/TA-SS/022/105, Date: July 07, 2023. Limit rate of interest is SMART+(2%-2.75%)

16.00 Provision for Income Tax:

This is made up as follows:

Particulars

Opening Balance

Add: During the period

Less : Income Tax Settlement

Closing Balance

148,239,724	91,258,495
29,665,898	56,981,229
-	-
<u>177,905,622</u>	<u>148,239,724</u>

Income tax return has been submitted upto assessment year 2023-2024. But assessment has been completed up to assessment year 2022-2023.

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022
17.00	Revenue:		
	This is made up as follows:		
	Particulars		
	Gross Sales: (Note -17.01)	2,499,508,905	2,230,568,604
	Less: Value Added Tax(VAT)	319,885,183	289,639,383
	Net Local Sales	2,139,623,722	1,930,929,221
	Quantity(in KG)	5,368,561	4,899,003
17.01	Trade Sale:		
	Particulars		
	Gross Sales:	2,278,465,720	2,035,187,512
	Less: Value Added Tax(VAT)	297,191,181	265,459,241
	Net Local Sales	1,981,274,539	1,769,728,271
	Corporate Sale:		
	Particulars		
	Gross Sales:	181,043,184	185,381,092
	Less: Value Added Tax(VAT)	22,694,001	24,180,142
	Net Local Sales	158,349,183	161,200,950
18.00	Cost of Goods Sold:		
	This is made up as follows:		
	Particulars		
	Opening Stock of Raw Material	158,283,637	300,916,974
	Add. Purchase	1,584,710,871	1,254,045,700
	Raw Material for used	1,742,994,508	1,554,962,674
	Less: Closing Stock Of Raw Material	409,176,479	185,795,681
	Raw Material Consumption	1,333,818,029	1,369,166,993
	Add. Factory Overhead (Note # 18.01)	229,157,942	171,114,471
	Prime Cost	1,562,975,971	1,540,281,464
	Add. Opening Stock Of Work in process	1,192,223,112	997,625,900
	Cost of Goods available for Production	2,755,199,083	2,537,907,364
	Less: Closing stock of work in process	929,176,437	1,059,522,102
	Cost of production	1,826,022,646	1,478,385,262
	Add. Opening stock of Finished Goods	46,578,608	350,508,892
	Cost of Goods available for sale	1,872,601,254	1,828,894,154
	Less: Closing stock of Finished goods	69,754,308	201,893,192
	Cost of Goods Sold	1,802,846,946	1,627,000,962
18.01	Factory Overhead:		
	This is made up as follows:		
	Particulars		
	Wages & Allowance	29,529,181	22,729,484
	Carriage Inwards	8,213,100	5,189,830
	Electricity Bill	83,998,364	66,309,528
	Gas Bill(Titus Gas)	19,013,610	5,993,239
	Gas Bill(LP Gas)	8,480,230	5,680,785
	Factory General Expense	1,418,828	1,134,581
	Fuel, oil & Lubricant etc.	7,830,210	8,275,716
	Insurance	5,670,533	3,981,589
	Laboratory Expense	1,046,230	516,380
	Repair & maintenance	3,727,620	2,243,305
	Depreciation	60,230,016	49,060,034
	Total	229,157,942	171,114,471

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Mohammad Zahurul Islam
Managing Director
Dhakshai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakshai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakshai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Pratik Bank Investment Limited
Head Office, Dhaka

পূজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBBLA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022

19.00 Administrative Expense:

This is made up as follows:

Particulars

Salary & allowances	19,145,841	14,533,358
Office rent	1,069,500	379,500
Printing	7,441,317	5,040,819
Stationery	6,046,183	3,360,347
Traveling & Conveyance	2,657,635	2,521,949
General Expense	2,532,976	2,621,147
Postage & Courier	522,418	404,840
Papers & Periodicals	59,668	47,474
Entertainment	1,886,402	958,367
Telephone bill	812,916	713,362
Audit fees	255,555	230,000
Legal and Professional Fees	1,739,128	51,000
Insurance Premium	1,551,267	259,395
Medical & Welfare	174,848	176,058
Govt. Taxes, Stamp Duty & Licence Fee	5,372,447	317,358
Share Demat, Remat & Transfer Fees	-	-
Miscellaneous expense	1,131,569	1,514,227
Repairs & Maintenance	2,089,980	2,166,234
Depreciation	1,323,703	1,365,532
Total	55,813,353	36,660,967

20.00 Marketing, Selling & Distribution Expense:

This is made up as follows:

Particulars

Salary & allowances	22,915,435	20,710,694
Carriage outward	45,226,213	47,223,361
Sample Expenses	1,072,375	1,240,987
Business promotion expense	23,017,412	15,295,309
Sales promotion expense	63,030,631	72,606,883
Total	156,262,066	157,077,236

21.00 Research and Business Development Expense:

This is made up as follows:

Particulars

Salary & allowances	889,768	995,795
Instruments & Innovation Expenses	799,500	885,500
Total	1,689,268	1,881,295

22.00 Financial Expense:

This is made up as follows:

Particulars

Bank Interest and Charges(Note: 22.01)	20,684,241	14,237,076
Total	20,684,241	14,237,076

22.01 Financial Expense:

This is made up as follows:

Particulars

Bank Charge and LC Charge	16,718,551	9,212,456
Bank Interest	3,965,690	5,024,620
Total	20,684,241	14,237,076

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022

23.00 Other Income:

This is made up as follows:

Particulars

Rent income Munshigonj land	390,000	390,000
Rent income Munshigonj land	45,000	45,000
Rent income Keranigonj Land	270,000	270,000
Rent income Keranigonj Land	15,000	-
Rent income Keranigonj Land	9,000	-
Insurance Profit Sharing	-	44,984
Interest on Fixed Deposit Regular	327,923	178,332
Gain on sale of Land (Note: 23.01)	6,902,157	-
Total	7,959,080	928,316

23.01 Gain on sale of Land

This is made up as follows:

Particulars

Sale of Land	23,242,056	-
Add/Less: Depreciation	-	-
WDV	23,242,056	-
Less: Cost of Land	16,339,899	-
Gain/Loss	6,902,157	-

24.00 Allocation For WPPF & WF:

This represents 5% of Net Profit before Tax after charging the allocation as per provisions of the Companies Profit under Bangladesh Labour Act 2006, Chapter-XV.

Particulars

Workers Profit Participation & WF	5,251,758	4,523,810
Total	5,251,758	4,523,810

25.00 Current Tax Expense:

This is made up as follows:

Particulars

Profit/Loss before Tax	105,035,168	90,476,191
Add: Accounting base depreciation	61,553,719	50,425,566
166,588,887	140,901,757	
Less: Tax base Depreciation	67,702,559	56,183,735
Base amount of Tax	98,886,328	84,718,022
Tax Rate 30%	30%	30%
Tax Amount	29,665,898	25,415,406
Minimum Tax	12,885,497	11,591,145
Deducted Tax at source	74,726,134	61,868,341
Higher One	29,665,898	25,415,406
Turnover	2,139,623,722	1,930,929,221
Other income (Note 24)	7,959,080	928,316
2,147,582,802	1,931,857,537	
Minimum Tax on turnover & other income	12,885,497	11,591,145

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahirul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

15 AUG 2024

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পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes No.	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022

26.00 Deferred Tax Expense:

This is made up as follows:

Particulars

Taxable Temporary Difference (TTD)

WDV Based on Schedule of Property, Plant and Equipment 1,112,462,558 979,290,912

Tax WDV Based on Third Schedule 986,583,878 871,815,194

Temporary difference of Assets 125,878,680 107,475,718

Tax Rate @ 30% 30% 30%

a. Deferred Tax Liability as at June 30, 2023 37,763,604 32,342,716

b. Opening Balance Deferred Tax Liability 35,918,952 30,515,265

Deferred Tax Expense 1,844,653 1,727,451

27.00 Basic Earning Per Share:

This is made up as follows:

Particulars

Basic & Diluted Earnings Per Share

Net Profit after tax 73,524,617 63,333,334

Number of Ordinary shares 133,000,000 144,805,616

Basic Earning Per Share (EPS) 0.55 0.44

Net Profit after tax 73,524,617 63,333,334

Weighted average number of Ordinary shares 133,000,000 128,188,829

Earnings Per Share (Diluted) 0.55 0.49

28.00 Restated Basic Earning Per Share:

This is made up as follows:

Particulars

Basic & Diluted Earnings Per Share

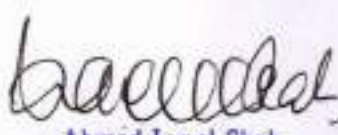
Net Profit after tax 73,524,617 63,333,334

Number of Ordinary shares 133,000,000 119,811,770

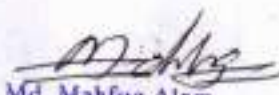
Basic Earning Per Share (EPS) 0.55 0.53


Muhammad Zahurul Islam
Managing Director
Dhaka Hai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhaka Hai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhaka Hai Alcomaxx PLC

15 AUG 2024

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022

29.00 Cash Flow from Operating Activities(Indirect Method):

This is made up as follows:

Particulars

Net profit before Tax	102,634,923	90,476,191
Depreciation as Non-cash Expense	61,553,719	50,425,566
Gain on sale of Fixed Assets	(6,902,157)	-
Accrued Financial Cost	28,589,714	14,237,076
(Increase)/ Decrease of Accounts Receivable	(14,627,997)	(38,668,782)
(Increase)/ Decrease of Inventories	245,277,001	201,840,791
(Increase)/ Decrease of Advance, deposit and Prepayments	(55,783,010)	(7,922,268)
Increase/ (Decrease) of Advance from customer	6,324,269	567,116,174
Increase/ (Decrease) of Liabilities for Expense	38,895,629	65,052,738
Increase/ (Decrease) of Others Payable	(5,663,610)	1,974,201
Financial Expenses	(28,589,714)	(14,237,076)
Net cash used in operating activities	371,708,767.00	930,294,610.79

30.00 Cash flows from Investing Activities:

This is made up as follows:

Particulars

Acquisition of property, plant & equipment	(105,309,201)	(513,701,096)
Sale Of Land	22,684,792	-
Net cash used in investing activities	(82,624,409)	(513,701,096)

31.00 Cash flows from Financing Activities:

This is made up as follows:

Particulars

Increase/Decrease of short term loan	(81,285,165)	585,227,944
Advance from Others	310,000	500,000
Net cash provided by financing activities	(80,975,165)	585,727,944

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

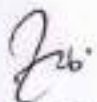
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

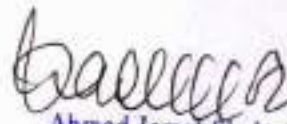
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO
Chartered Accountants

Notes	Particulars	Amount in BDT	
		December 31, 2023	December 31, 2022
32.00	Net Asset Value per Share:		
	This is made up as follows:		
	Particulars		
	Net Asset	1,505,978,923	1,432,454,307
	Number of Shares outstanding at the end on the period	133,000,000	128,097,276
	Value per Share	11.32	11.18


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

Notes	Particulars	Amount in BDT	
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022

33.00 Net Operating Cash Flows Per Share (NOCFPS):

This is made up as follows:

Particulars

Net cash from operating activities

Number of shares outstanding

NOCFPS

371,708,767	930,294,610
133,000,000	128,097,276
<u>2.79</u>	<u>7.26</u>

34.00 Restated Net Operating Cash Flows Per Share (NOCFPS):

This is made up as follows:

Particulars

Net cash from operating activities

Number of shares outstanding

NOCFPS

371,708,768	930,294,611
133,000,000	119,811,770
<u>2.79</u>	<u>7.76</u>

35.00 Credit Facility:

No credit facilities were availed by the company under any contract other than bank credit facility and trade credit, which took place in the ordinary course of business.

36.00 Minimum Wages:

The company has complied with the Minimum Wages Gazette Notification: SRO No. 39/Law/2017, dated: 23 February 2017 and there are no employees to receive below the prescribed minimum wages during the reporting year.

Mohammad Zahirul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC

15 AUG 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

পূজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G KIBRIA & CO
Chartered Accountants

Mohammad Zahurul Islam
Managing Director
Dhakathal Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathal Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathal Alcomaxx PLC

15 AUG 2024

37.00 Related Party Transactions

This is made up as follows:

Sl. No.	Related Parties	Relationship	Nature of Transaction	December 31, 2023			June 30, 2023			
				Balance at 01.07.2023	Transaction During the Year		Balance at 01.07.2023	Transaction During the Year		Balance at 30.06.2023
					Addition	Adjustments		Addition	Adjustments	
1	Mr. Nooruddin Charania	Director	Director Remuneration	-	600,000	600,000	-	1,200,000	1,200,000	-
2	Mr. Saleem Ahmed	Director	Director Remuneration	-	600,000	600,000	-	1,200,000	1,200,000	-
3	Mr. Karim Kamaluddin Charania	Director	Director Remuneration	-	720,000	720,000	-	1,440,000	1,440,000	-
4	Md. Soleman Molla	Director	Director Remuneration	-	600,000	600,000	-	1,200,000	1,200,000	-
5	Mr. Kareem Din	Director	Director Remuneration	-	1,185,000	1,185,000	-	2,370,000	2,370,000	-
6	Mrs. Hossain Din	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
7	Mr. Kareem Din	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
8	Md. Nooruddin Charania	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
9	Md. Saleem Ahmed	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
10	Mr. Karim Kamaluddin Charania	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
11	Mr. Sharif Aziz	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
12	Md. Soleman Molla	Director	Share Money Deposit & Share Allotment	-	-	-	-	-	-	-
13	Dakco Building Systems Ltd.	Director Mr. Kareem Din	Sales	5,359,407	430,000	14,765,463	17,487,697	20,461,441	32,589,331	5,359,407
Total				5,359,407	4,135,000	18,476,463	17,487,697	27,871,441	39,999,331	5,359,407

Transaction made as per Bangladesh Investment Disposal Authority (BIDA)'s Work Permit Ref No. WPF-100/Oct/2022-000346, Date: 20 October, 2022. WPF-208/Oct/2022-000346, Date: 03 December, 2022. WPF-001/Apr/2023-000002, Date: 03 December, 2022. WPF-222/Mar/2022-00012, Date: 31 March, 2022.

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15 AUG 2024

Syed M Omar Iyub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

15 AUG 2024
Managing Director
Dhaka Capital Alcomaxx PLC

15 AUG 2024
Chief Financial Officer
Dhaka Capital Alcomaxx PLC

15 AUG 2024
Company Secretary
Dhaka Capital Alcomaxx PLC

DHAKA CAPITAL ALCOMAXX PLC
Schedule of Property Plant and Equipment
For the period ended December 31, 2023

By: KIBRA & CO
Chartered Accountants

Amount in BDT

Particulars	Cost				Rate %	Depreciation				Written Down Value as at 31.12.2023
	Balance as at 01.07.2023	Addition during the Year	Sale/Adjustment During the Year	Balance as at 31.12.2023		Balance as at 01.07.2023	Charged during the Year	Adjustment During the Year	Balance as at 31.12.2023	
Land and Land Development	353,807,709	4,693,867	16,339,899	342,161,677	0%	-	-	-	-	342,161,677
Factory Building	277,940,778	43,297,158	-	321,237,936	15%	107,725,664	16,043,920	-	123,769,584	197,468,352
Plant and Machinery	975,355,702	46,608,180	-	1,021,963,882	15%	496,199,368	39,432,185	-	535,631,553	486,332,329
Generator	8,253,774	-	-	8,253,774	10%	6,523,478	86,215	-	6,609,693	1,644,081
Vehicle	32,560,920	-	-	32,560,920	10%	9,829,740	1,136,530	-	10,966,270	21,594,650
Electric installation	12,720,661	8,334,612	-	21,055,273	15%	19,735,773	4,298,962	-	24,034,735	56,720,538
Furniture, Fixture & Office Equipment	2,908,588	1,485,103	-	4,393,691	10%	3,509,809	187,144	-	3,696,953	727,738
Factory decoration	407,351	383,361	-	790,712	10%	50,640	35,334	-	86,000	704,712
Laboratory Equipment	297,829	806,970	-	1,104,800	15%	29,457	40,900	-	70,357	1,034,443
Total as at December 31, 2023	1,725,781,003	195,899,203	16,339,899	1,814,720,608		640,704,328	61,853,719	-	702,558,047	1,112,162,561
Total as at June 30, 2023	1,447,616,052	178,135,251	-	1,725,751,303		583,701,096	127,003,232.00	-	640,704,328	1,085,046,975

Dhaka Thail Limited
Schedule of Property Plant and Equipment
For the Year ended June 30, 2023

Amount in BDT

Particulars	Cost				Rate %	Depreciation				Written Down Value as at 30.06.2023
	Balance as at 01.07.2022	Addition during the Year	Sale/Adjustment During the Year	Balance as at 30.06.2023		Balance as at 01.07.2022	Charged during the Year	Adjustment During the Year	Balance as at 30.06.2023	
Land and Land Development	353,807,709	21,299,879	-	375,107,588	0%	-	-	-	-	375,107,588
Factory Building	277,940,778	98,211,797	-	376,152,575	15%	107,725,664	40,037,061	-	147,762,725	228,389,850
Plant and Machinery	975,355,702	106,333,428	-	1,081,689,130	15%	496,199,368	84,536,647	-	580,736,015	490,953,115
Generator	8,253,774	-	-	8,253,774	10%	6,523,478	192,255	-	6,715,733	1,538,041
Vehicle	32,560,920	1,607,000	-	34,167,920	10%	9,829,740	2,525,687	-	12,355,427	21,812,493
Electric installation	12,720,661	49,180,156	-	61,900,817	15%	19,735,773	9,350,274	-	29,086,047	32,814,770
Furniture, Fixture & Office Equipment	2,908,588	733,873	-	3,642,461	10%	2,409,809	241,976	-	2,651,785	990,676
Factory decoration	407,351	359,550	-	766,901	10%	50,640	36,368	-	87,008	679,893
Laboratory Equipment	297,829	380,070	-	677,900	15%	29,457	47,064	-	76,521	601,379
Total as at June 30, 2023	1,447,616,052	278,135,251	-	1,725,751,303		583,701,096	127,003,232	-	640,704,328	1,085,046,975
Total as at June 30, 2022	1,121,620,400	327,890,652	1,895,000	1,447,616,052		410,275,950	104,076,836	651,690	513,701,096	933,914,956

Sd/-
Chairman
Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GSC/23-24/A-718

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

DHAKATHAI ALCOMANX PLC
Schedule of Inventory
For the period ended December 31, 2023

Amount in BDT

Annexure B

Particulars	Balance as at 01/07/2023		Addition during the Year		Sales/Consumption/Adjustment		Balance as at 31/12/2023	
	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)
Raw Materials	585,128	158,283,637	5,444,260	1,574,586,752	4,612,795	1,323,693,910	1,416,594	409,176,479
Work in Process	3,185,531	1,192,223,111	4,612,795	1,323,693,909	5,287,038	1,586,740,584	2,511,288	929,176,437
Finished Goods	116,928	46,578,608	5,426,190	2,162,799,420	5,368,562	2,139,623,722	174,556	69,754,306
Total as at December 31, 2023	3,887,587	1,397,085,356	15,483,245	5,061,080,081	15,268,395	5,050,058,216	4,102,437	1,408,107,222

DHAKATHAI ALCOMANX PLC
Schedule of Inventory
For the Year ended June 30, 2023

Amount in BDT

Annexure B

Particulars	Balance as at 01/07/2022		Addition during the Year		Sales/Consumption/Adjustment		Balance as at 30/06/2023	
	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)	Quantity (in KG)	Amount (BDT)
Raw Materials	954,277	300,916,974	9,685,790	2,775,671,708	10,084,938	2,918,305,045	585,128	158,283,637
Work in Process	2,678,029	997,625,000	10,084,938	3,156,050,802	9,527,436	3,161,453,590	3,185,531	1,192,223,111
Finished Goods	954,141	350,508,892	9,433,105	3,779,280,451	10,270,318	4,083,210,735	116,928	46,578,608
Total as at June 30, 2023	4,586,447	1,649,051,766	29,203,833	9,911,002,960	29,882,693	10,162,969,370	3,887,587	1,397,085,356

Sd/-
Chairman

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

15 AUG 2024

15 AUG 2024

Muhammad Zahidul Islam
Managing Director
Dhakathai Alcomanx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomanx PLC

Md. Mahfuz Alam
Company Secretary
Dhakathai Alcomanx PLC

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

G. KIBRIA & CO.
Chartered Accountants

DHAKATHAI ALCOMAXX PLC
Share Holding Position

Particulars	December 31, 2023		June 30, 2023	
	Total Paid up Capital(Tk.) Face value Tk. 10 each	Percentage of Share Holdings	Total Paid up Capital(Tk.) Face value Tk. 10 each	Percentage of Share Holdings
Mrs. Husna Din	66,500,000	5.00%	64,048,640	5.00%
Mr. Kareem Din	319,466,000	24.02%	307,689,670	24.02%
Mr. Noordin Charania	199,500,000	15.00%	192,145,910	15.00%
Mr. Saleem Ahmed	199,500,000	15.00%	192,145,910	15.00%
Mr. Karim Kamaluddin Charania	66,234,000	4.98%	63,792,440	4.98%
Mr. Sharif Aziz	126,350,000	9.50%	121,692,410	9.50%
Md. Solomon Molla	352,450,000	26.50%	339,457,780	26.50%
Total	1,330,000,000	100%	1,280,972,760	100%

Classification of shareholders by holdings:

Shareholding Range	December 31, 2023		June 30, 2023	
	No. of Holders	Holding Share	No. of Holders	Holding Share
Less than 500 Shares	-	-	-	-
501 to 5000 Shares	-	-	-	-
5,001 to 10,000 Shares	-	-	-	-
10,001 to 20,000 Shares	-	-	-	-
20,001 to 30,000 Shares	-	-	-	-
30,001 to 40,000 Shares	-	-	-	-
40,001 to 50,000 Shares	-	-	-	-
50,001 to 100,000 Shares	-	-	-	-
100,001 to 1000,000 Shares	-	-	-	-
Over 1000,000 Shares	7	133,000,000	7	128,097,276

Sd/-
Chairman

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Place: Dhaka, Bangladesh
Date: 04.04.2024
Ref: GKC/23-24/A/758

15 AUG 2024

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

DHAKATHAI ALCOMANX PLC
Deffered Tax Liability
For the period ended December 31, 2023

Particulars	December 31, 2023			Annexure-D June 30, 2023		
	Carrying Amount	Tax Base	Temporary Difference	Carrying Amount	Tax Base	Temporary Difference
Propert, Plant and Equipment	1,112,462,558	986,583,878	125,878,680	1,085,046,975	965,317,135	119,729,840
Total	1,112,462,558	986,583,878	125,878,680	1,085,046,975	965,317,135	119,729,840
Deffered Tax Liability	-	-	37,763,604	-	-	35,918,952

Sd/-
Chairman

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

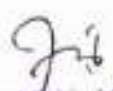
15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

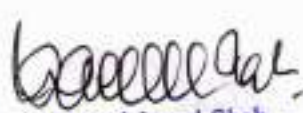
Muhammad Zakirul Islam
Managing Director
Dhakathai Alcomanx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomanx PLC
15 AUG 2024

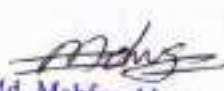
Md. Mahfuz Alam
Company Secretary
Dhakathai Alcomanx PLC
15 AUG 2024


Mohammad Zahurul Islam
Managing Director
Dhaka Alcomaxx PLC

15 AUG, 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

15 AUG 2024

15 AUG 2024


Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূর্জিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

- b) Information as is required under section 186 of the Company Act 1994 relating to holding company;

Not applicable for Dhakathai Alcomaxx PLC since the company has no subsidiary.

- c) Selected ratios as specified in Annexure –D

Selected ratios as specified in Annexure –D

Auditor's certificate regarding calculation of EPS and Ratios

This is to certify that, the Dhakathai Alcomaxx PLC. has maintained the following Ratios as computed on the basis of the audited financial statements for the year ended June 30, 2023, 2022, 2021, 2020 and 2019:

Name of the Ratio	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
I. Liquidity Ratios:					
(i) Current Ratio (Times)	1.17	1.21	1.17	1.05	0.93
(ii) Quick Ratio (Times)	0.31	0.30	0.26	0.20	0.18
II. Operating Efficiency Ratios:					
(i) Accounts Receivable Turnover Ratio (Times)	44.55	162.00	463.33	1,212.73	1,039.25
(ii) Inventory Turnover Ratio (Times)	1.93	2.06	1.76	1.66	2.12
(iii) Asset Turnover Ratio (Times)	1.20	1.32	1.14	0.98	1.16
III. Profitability Ratios:					
(i) Gross Margin Ratio (%)	15.74%	15.74%	15.74%	15.73%	15.74%
(ii) Operating Profit Ratio (%)	5.31%	5.36%	3.66%	4.45%	4.63%
(iii) Net Profit Ratio (%)	3.56%	3.60%	2.65%	3.13%	3.01%
(iv) Return on Assets Ratio (%)	4.26%	4.77%	3.03%	3.08%	3.50%
(v) Return on Equity Ratio (%)	10.16%	10.52%	7.25%	7.62%	9.34%
(vi) Earnings per Share (EPS)	1.14	1.22	0.98	1.21	5.72
(vii) Earnings before interest, taxes, depreciation and amortization (EBITDA) margin	0.09	0.09	0.08	0.11	0.11
IV. Solvency Ratios:					
(i) Debt to Total Assets Ratio	0.54	0.53	0.57	0.48	0.50
(ii) Debt to Equity Ratio	1.40	1.28	1.53	1.35	1.33
(iii) Times Interest Earned Ratio	7.87	8.93	5.72	4.69	4.70
V. Cash Flow Ratios:					
(i) Net Operating Cash Flow per Share (NOCFPS)	(0.58)	(0.91)	(7.47)	(4.74)	11.94
(ii) NOCFPS to EPS Ratio	(0.51)	(0.75)	(7.60)	(3.92)	2.09

Place: Dhaka
Dated: April 18, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ স্বীকৃতিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Ratio Compared with Industry Average:

We considered two companies for comparison of various ratios. The companies are Bd. Thai Aluminium Ltd. and Nahee Aluminum Composite Panel Ltd. The results are as follows:

SL.	Particulars	Formula	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai
			30-June-2023		30-June-2022		30-June-2021		30-June-2020		30-June-2019	
I. Liquidity Ratios:												
	(i) Current Ratio (Times)	Current Assets	2.97x	1.17	2.88x	1.21	2.67x	1.17	2.55x	1.05	2.36x	0.93
		Current Liability										
	(ii) Quick Ratio (Times)	Current Assets - Inventories	1.61x	0.31	1.79x	0.30	1.63x	0.26	1.52x	0.20	1.43x	0.18
		Current Liability										
II. Operating Efficiency Ratios:												
	(i) Accounts Receivable Turnover Ratio (Times)	Net Sales	1.20x	44.55	2.20x	162.00	2.15x	463.33	2.49x	1,212.73	3.62x	1,039.25
		Average Accounts Receivables										
	(ii) Inventory Turnover Ratio (Times)	Cost of Goods Sold	0.60x	1.93	0.98x	2.06	0.83x	1.76	0.87x	1.66	1.32x	2.12
		Average Inventory										
	(iii) Asset Turnover Ratio (Times)	Net Sales	0.20x	1.20	0.36x	1.32	0.32x	1.14	0.34x	0.98	0.49x	1.16
		Average Total Assets										
III. Profitability Ratios:												
	(i) Gross Margin Ratio (%)	Gross Profit	22.09%	15.74%	28.62%	15.74%	36.86%	15.74%	35.99%	15.73%	33.73%	15.74%
		Net Sales										
	(ii) Operating Profit Ratio (%)	Operating Profit	6.55%	5.31%	16.04%	5.36%	24.54%	3.66%	18.09%	4.45%	20.12%	4.63%
		Net Sales										
	(iii) Net Profit Ratio (%)	Net Profit after Tax	-0.64%	3.56%	0.21%	3.60%	13.32%	2.65%	3.44%	3.13%	5.75%	3.01%
		Net Sales										
	(iv) Return on Assets Ratio (%)	Net Profit after Tax	1.12%	4.26%	0.11%	4.77%	7.16%	3.03%	1.37%	3.08%	3.55%	3.50%
		Average Total Assets										
	(v) Return on Equity Ratio (%)	Net Profit after Tax	1.28%	10.16%	0.15%	10.52%	9.69%	7.25%	1.87%	7.62%	4.99%	9.34%
		Shareholders' Equity										

15 AUG 2024

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Muhammad Zakirul Islam
Managing Director
Dhakathai Alconmax PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alconmax PLC
15 AUG 2024

Md. Mahfuz Alam
Company Secretary
Dhakathai Alconmax PLC
15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ স্বীকৃতিপূর্ণ। জেনে ও বুকে বিনিয়োগ করুন

SL	Particulars	Formula	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai	Average	Dhakathai
			30-June-2023		30-June-2022		30-June-2021		30-June-2020		30-June-2019	
	(vi) Earnings per Share (EPS)	Net Profit after Tax	0.17x	1.14	0.03x	1.22	2.00x	0.98	0.39x	1.21	0.98x	5.72
		Number of Shares										
	(vii) Earnings before interest, taxes, depreciation and amortization (EBITDA) margin	EBITDA	0.14x	0.09	0.27x	0.09	0.28x	0.08	0.35x	0.11	0.27x	0.11
Net Sales												
IV. Solvency Ratios:												
	(i) Debt to Total Assets Ratio	Total Debt	0.17x	0.54	28.62%	15.74%	0.17x	0.57	0.17x	0.48	0.18x	0.50
		Total Assets										
	(ii) Debt to Equity Ratio	Total Debt	0.28x	1.40	16.04%	5.36%	0.28x	1.53	0.27x	1.35	0.28x	1.33
		Shareholders' Equity										
	(iii) Times Interest Earned Ratio	EBITDA	0.64x	7.87	0.21%	3.60%	1.69x	5.74	1.21x	4.69	1.43x	4.70
		Interest expenses										
V. Cash Flow Ratios:												
	(i) Net Operating Cash Flow per Share (NOCFPS)	Net operating Cash Flow	0.47x	(0.58)	(0.20)x	(7.47)	(0.20)x	(7.47)	0.02x	(4.30)	(0.73)x	11.94
		Number of Shares										
	(ii) NOCFPS to EPS Ratio	NOCF Per share	0.43x	(0.51)	(0.10)x	(7.60)	(0.10)x	(7.60)	0.04x	(3.56)	(0.72)x	2.09
		EPS										

15 AUG 2024

Syed M-Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Dhakathai Alcomaxx PLC.
Ratio Analysis - 2019 to 2023

Ratio Analysis:

The industry average ratios have been calculated considering two listed companies, namely- BD Thai Aluminium Ltd. and Nahee Aluminum Composite Panel Ltd. of the engineering sector. The chosen listed companies are leading companies in Bangladesh having similar line of business.

Liquidity Ratios:

Dhakathai has shown improvement in its current ratio and quick ratio over the past five years, although they still lag behind the industry average. The lower ratios can be attributed to factors such as intense competition, higher inventory levels, and a slower cash conversion cycle. However, the improving trend indicates management's efforts to enhance liquidity management.

Operating Efficiency Ratios:

Dhakathai has demonstrated superior efficiency in accounts receivable turnover ratios and asset turnover ratios compared to industry peers. However, its inventory turnover ratios have been higher, suggesting room for improvement in managing inventory levels. Nonetheless, the decreasing trend in inventory turnover ratios indicates overall operational enhancement.

Profitability Ratios:

Over the past five years, Dhakathai has exhibited an increasing trend in most profitability ratios, except for EPS and EBITDA margin. The decrease in EPS and EBITDA margin can be attributed to factors such as an increase in paid-up capital and the adverse effects of the COVID-19 pandemic in 2020. Despite these challenges, Dhakathai remains profitable across all metrics compared to the industry, except for gross margin and operating profit margin ratios, indicating robust profitability relative to its peers.

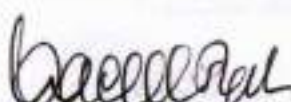
Solvency Ratios:

Dhakathai faces relatively high debt levels compared to both total assets and equity when compared to industry peers. However, it maintains a favorable position in the times interest earned ratio, indicating its ability to service its debt obligations effectively despite the higher debt burden.

Cash Flow Ratios:

Dhakathai's cash flow ratios have been lower compared to the industry average, primarily due to the necessity to make early payments to suppliers. Nevertheless, there has been a steady improvement in these ratios over the years, reflecting enhanced cash flow management practices.


Muhammad Zakirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mafug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

d) Auditor's report under section 135 (1) Para 24 (1) of Part II of Schedule III of the Company Act, 1994;

We have examined the Audited financial statements of Dhakathai Alcomaxx PLC. for the period ended December 31 and the year ended June 30, 2023, 2022, 2021, 2020 and 2019. In pursuance of Section-135 (1) and Para-24 (1) of Part-II of Schedule-III of the Companies Act 1994, our report is as under:

A) Statement of assets and liabilities:

Particulars	Amount in BDT					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Assets:						
Non- Current Assets						
Property, Plant and Equipments	1,112,462,558	1,085,046,975	933,914,956	711,344,450	682,093,586	658,361,588
Current Assets	2,669,687,984	2,620,196,191	2,189,769,296	1,840,505,432	1,316,000,489	876,064,341
Inventories	1,676,302,742	1,921,363,165	1,649,051,766	1,427,732,548	1,061,386,596	707,223,978
Trade Receivables	178,330,450	146,979,525	36,349,328	10,067,692	1,151,900	1,713,885
Advance, Deposit and Prepayments	583,811,555	528,719,457	487,417,761	360,302,089	242,546,891	156,572,550
Cash and Cash Equivalents	231,243,237	23,134,044	16,950,441	42,403,103	10,915,102	10,553,928
Total Assets	3,782,150,542	3,705,243,166	3,123,684,252	2,551,849,882	1,998,094,075	1,534,425,929
Equity and Liabilities:						
Capital and Reserve	1,505,978,924	1,432,454,307	1,286,889,502	949,725,362	713,996,094	574,418,259
Share Capital	1,330,000,000	1,280,972,760	1,113,889,360	700,000,000	450,021,010	93,758,200
Share Money Deposit	-	-	-	2,083,135	85,165,446	356,262,847
Retained Earnings	175,978,924	151,481,547	173,000,142	247,642,227	178,809,638	124,397,212
Non- Current Liabilities	37,763,604	35,918,952	30,515,265	25,747,966	24,974,113	21,783,832
Deferred Tax	37,763,604	35,918,952	30,515,265	25,747,966	24,974,113	21,783,832
Current Liabilities:	2,238,408,014	2,236,869,907	1,806,279,485	1,576,376,554	1,259,123,868	938,223,838

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Liabilities for Expense
Customers Payable
Others Payable
Short Term Loan
Provision for Income Tax

66,782,712	23,691,665	39,586,855	30,181,837	15,812,363	23,579,520
17,418,126	2,118,201	1,546,437	50,491,633	235,870,456	110,084,744
48,172,079	53,405,677	22,674,684	300,000	105,000	-
1,928,129,475	2,009,414,640	1,651,213,014	1,457,387,825	964,763,753	762,750,363
177,905,622	148,239,724	91,258,495	38,015,259	42,572,296	41,809,211

Total Equity and Liabilities

3,782,150,542	3,705,243,166	3,123,684,252	2,551,849,882	1,998,094,075	1,534,425,929
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Net Asset Value per share

11.32	11.96	11.55	13.57	15.87	61.27
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B) Statement of profit and loss:

Particulars	Amount in Taka					
	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Revenues	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176
Cost of Goods Sold	1,802,846,948	3,440,513,364	3,168,070,841	2,189,971,112	1,464,365,739	1,500,800,509
Gross Profit	336,776,774	642,697,371	591,804,356	409,204,507	273,341,321	280,353,667
Operating Expenses:	234,448,928	425,986,776	390,203,833	314,146,646	196,062,987	197,836,491
Administrative Expense	55,813,353	77,156,280	70,257,065	51,943,794	35,140,422	35,556,713
Marketing, Selling & Distribution Expense	156,262,066	296,479,291	278,492,969	221,388,991	120,850,888	120,415,799
Research and Business Development Expenses	1,689,268	3,563,747	3,935,332	4,472,222	-	-
Financial Expenses	20,684,241	48,787,458	37,518,467	36,341,639	40,071,677	41,863,979
Operating Profit	102,327,846	216,710,595	201,600,523	95,057,861	77,278,334	82,517,176

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Other Income

7,959,080	1,636,612	1,436,350	530,000	1,027,500	-
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Net Profit/Loss before Tax and WPP & WF

110,286,926	218,347,207	203,036,873	95,587,861	78,305,834	82,517,176
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Workers Profit Participation & WF

5,251,758	10,397,486	9,668,423	-	-	-
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Net Profit/Loss before Tax

105,035,168	207,949,721	193,368,451	95,587,861	78,305,834	82,517,176
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Tax Expenses

31,510,551	62,384,916	58,010,535	26,755,273	23,893,408	28,881,011
------------	------------	------------	------------	------------	------------

Current Tax

29,530,951	56,981,229	53,243,237	25,981,420	20,703,127	24,039,949
------------	------------	------------	------------	------------	------------

Deferred Tax

1,979,600	5,403,687	4,767,298	773,853	3,190,281	4,841,062
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Net Profit/ Loss after Tax for the year

73,524,617	145,564,805	135,357,916	68,832,588	54,412,426	53,636,165
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Basic Earnings per Share (EPS)

0.55	1.21	1.55	1.28	1.21	5.72
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C) Dividend declared:

Particulars	December 31, 2023	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
Cash	-	-	-	-	-	-
Stock	3.827%	15.00%	30.00%	-	-	-
Total	3.827%	15.00%	30.00%	-	-	-

D) Dhaka Thai Limited came into existence on September 07, 1997 by incorporating as a private limited company under the companies Act, 1994 vide registration no. c-33796(542)/197. The company was converted into a public limited company limited by shares in 2017-2018.

E) The Company started its commercial operation in September 07, 1997

Place: Dhaka

Dated: April 18, 2024

Sd/-

G. Kibria & CO.

Chartered Accountants

15 AUG 2024

Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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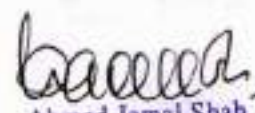
‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

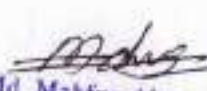
e) Financial spreadsheet analysis for the latest audited financial statements;

Statement of Financial Position:

Particulars	December 31, 2023	In %	June 30, 2023	In %
Assets:				
Non- Current Assets				
Property, Plant and Equipments	1,112,462,558	29.42%	1,085,046,975	29.28%
Current Assets	2,668,592,670	70.58%	2,620,196,191	70.72%
Inventories	1,675,644,817	44.32%	1,921,363,165	51.86%
Trade Receivables	177,893,061	4.70%	146,979,525	3.97%
Advance, Deposit and Prepayments	583,811,555	15.44%	528,719,457	14.27%
Cash and Cash Equivalents	231,243,237	6.12%	23,134,044	0.62%
Total Assets	3,781,055,228	100.00%	3,705,243,166	100.00%
Equity and Liabilities:				
Capital and Reserve	1,506,780,046	39.85%	1,432,454,307	38.66%
Share Capital	1,330,000,000	35.18%	1,280,972,760	34.57%
Retained Earnings	176,780,046	4.68%	151,481,547	4.09%
Non- Current Liabilities	37,898,551	1.00%	35,918,952	0.97%
Deferred Tax	37,898,551	1.00%	35,918,952	0.97%
Current Liabilities:	2,236,376,631	59.15%	2,236,869,907	60.37%
Liabilities for Expense	64,485,715	1.71%	23,691,665	0.64%
Customers Payable	17,418,126	0.46%	2,118,201	0.06%
Others Payable	48,229,302	1.28%	53,405,677	1.44%
Short Term Loan	1,928,129,475	50.99%	2,009,414,640	54.23%
Income Tax Payable	178,114,013	4.71%	148,239,724	4.00%
Total Equity and Liabilities	3,781,055,228	100.00%	3,705,243,166	100.00%


Md. Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024


15 AUG 2024
Syed M. Omas
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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Statement of Profit or Loss and Other Comprehensive Income:

Particulars	December 31, 2023	In %	December 31, 2022	In %
Revenues	2,139,623,722	100.00%	1,930,929,221	100.00%
Cost of Goods Sold	1,802,846,949	84.26%	1,627,000,962	84.26%
Gross Profit	336,776,773	15.74%	303,928,259	15.74%
Operating Expenses:	233,247,244	10.90%	209,856,574	10.87%
Administrative Expense	55,363,265	2.59%	36,660,967	1.90%
Marketing, Selling & Distribution Expense	155,537,378	7.27%	157,077,236	8.13%
Research and Business Development Expenses	1,662,360	0.08%	1,881,295	0.10%
Financial Expenses	20,684,241	0.97%	14,237,076	0.74%
Operating Profit	103,529,529	4.84%	94,071,685	4.87%
Other Income	7,959,080	0.37%	928,316	0.05%
Net Profit/(Loss) before Tax and WPP & WF	111,488,609	5.21%	95,000,001	4.92%
Workers Profit Participation & WF	5,308,981	0.25%	4,523,810	0.23%
Net Profit/(Loss) before Tax	106,179,628	4.96%	90,476,191	4.69%
Tax Expenses				
Current Tax	29,874,289	1.40%	25,415,406	1.32%
Deferred Tax	1,979,600	0.09%	1,727,451	0.09%
Net Profit/ (Loss) after Tax for the period	74,325,739	3.47%	63,333,334	3.28%

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

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- f) Earnings per Share (EPS) on fully diluted basis (with the total existing number of shares) in addition to the weighted average number of shares basis. Future projected Net Income should not be considered while calculating the weighted average EPS;

As per audited financial statement for the period ended December 31, 2023

Particulars	Amount in Taka
Net Profit After Tax	74,325,739
Total number of Share	133,000,000
Earnings per Share (EPS)-Fully Diluted Basis	0.56
Weighted average number of Share	133,000,000
Earnings per Share (EPS)-Weighted average no. of Share basis	0.56

- g) All extra-ordinary income or non-recurring income coming from other than core operations should be shown separately while showing the Net Profit as well as the Earnings Per Share;

The issuer has no extra-ordinary income or non-recurring income coming from other than core operations.

Therefore, Earnings per Share (EPS) is the same as the mentioned in the preceding clause (f).

- h) Quarterly of Half yearly EPS should not be annualized while calculating EPS;

The company has not annualized its quarterly or half-yearly EPS.

- i) Net asset value (with and without considering revaluation surplus or reserve) per unit of the securities being offered at the date of the latest audited statement of financial position.

The company has not revalued any of its assets.

Sl.	Particulars	Amount (in Tk.)
a)	Paid-up capital	1,330,000,000
b)	Retained earnings	176,780,046
	Total Shareholders' Equity (A)	1,506,780,046
	Number of Share Outstanding as on December 31, 2023 (B)	133,000,000
	Net Asset Value per share (without revaluation reserve) as per Audit Report as on December 31, 2023 (A/B)	11.33

- j) The commission may require the issuer to re-audit the audited financial statements, if any deficiency or anomaly is found in the financial statements. In such case, cost of audit should be borne by the concerned issuer;

There is no such request received from the commission yet; but the company understand and agree that the the commission may require the issuer to re-audit the audited financial statements, if any deficiency or anomaly is found in the financial statements. In that case, Dhakathai Alcomaxx PLC. has no obligation for bearing the cost of such audit.

- k) Following statements for the last five years or any shorter period of commercial operation certified by the auditors: -

- i. Statement of long term and short term borrowings including borrowing from related party or connected persons with rate of interest and interest paid or accrued;

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**Certification on Statement of Long Term and Short-Term Borrowings Including
Borrowing from Related Party or Connected Persons with rate of Interest
paid/accrued.**

After due verification, we certify that the Dhakathai Alcomaxx PLC. engage with the following borrowing including borrowing from its related Party or Connected Person except below transections from 1st July, 2018 to 31st December, 2023

Name of Lender/related party	Name of Facilities	Nature of Borrowings	Ourstanding Loan Amount	Rate of interest (%)	Interest paid/accrued
------------------------------	--------------------	----------------------	-------------------------	----------------------	-----------------------

June 30, 2019

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2019/1816 Date: 10-12-2019	616,521,388	9% to 12.5%	31,915,841
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/MR-AY/021/20 Date: 03-06-2019	146,228,975		

June 30, 2020

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2020/1024 Date: 14-12-2020	851,618,410	9% to 11%	29,203,405
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/MR-AY/021/20 Date: 03-06-2020	113,145,343		

June 30, 2021

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2021/1129 Date: 07-7-2021	1,268,134,898	9% to 11%	15,787,138
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/MR-AY/021/20 Date: 03-06-2020	189,252,927		

June 30, 2022

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2022/900 Date: 08-11-2022	1,508,073,898	9% to 11%	355,710
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/MR-AY/021/20 Date: 03-06-2020	143,139,116		

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024

Syed M Omar Fayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

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June 30, 2023

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2022 Date: 23-11-2023	1,517,886,504	9% to 12%	27,249,654
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/TA-SS/22/105 Date: 07-07-2023	470,637,715		
Eastern Bank Limited	Secured Loan	Short term loan Ref: 2709928/AZA/0435/2023 Date: 19-02-23	20,890,421		

December 31, 2023

Bank Asia Limited	Secured Loan	Short term loan Ref: BA/MFB/CR/2022 Date: 23-11-2023	1,484,501,640	9% to 12.5%	3,965,690
Bank Al-Falah Limited	Secured Loan	Short term loan Ref: CD/TA-SS/22/105 Date: 07-07-2023	11,235,200		
Eastern Bank Limited	Secured Loan	Short term loan Ref: 2709928/AZA/0435/2023 Date: 19-02-23	432,392,635		

Place: Dhaka
Date: 18 April, 2024

G. Kibria & CO.
Chartered Accountants

- ii. Statement of principal terms of secured loans and assets on which charge have been created against those loans with names of lenders, purpose, sanctioned amount, rate of interest, primary security, collateral or other security, re-payment schedule and status;

Certification on Statement of Principal Terms of Secured Loans and Assets on which Charge have been Created Against Those Loans with names of lenders, purpose, sanctioned amount, rate of interest, primary security, collateral/other security, re payment schedule and status of Dhakathai Alcomaxx PLC.

After due verification, we certify that the principal terms of secured loans as per loan agreement and assets on which charge have been created against those Loans of Dhakathai Alcomaxx PLC. from 1st July, 2018 to 31st December, 2023 are as follows:

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

13 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Ayed M Omat Tayeb
Managing Director & CEO
Prinic Bank Investment Limited
Head Office, Dhaka

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Short Term Loan:

Particulars	30 June, 2019	30 June, 2020	30 June, 2021	30 June, 2022	30 June, 2023	31 st Dec. 2023
Name of Lenders	Bank Asia Ltd, Bank Al-Falah Ltd.	Bank Asia Ltd, Bank Al-Falah Ltd.	Bank Asia Ltd, Bank Al-Falah Ltd.	Bank Asia Ltd, Bank Al-Falah Ltd.	Bank Asia Ltd, Bank Al-Falah Ltd., Eastern Bank Ltd.	Bank Asia Ltd, Bank Al-Falah Ltd, Eastern Bank Ltd.
Purpose	For Working Capital Finance, Import Raw Materials & BG.					
Primary Security	Documents of title of goods, L/C, Letter of trust receipt duly executed, Hypothecation of Stock & bill receivables, CG, Plant & machinery, stock & book debts, Letter of acceptance,					
Sanction Amount (Taka)	1,185,000,000	1,441,640,000	1,393,360,000	1,295,000,000	1,810,000,000	1,334,476,900
Rate of Interest	9% to 12.5%	9% to 11%	9% to 11%	9% to 11%	9% to 12.5%	9% to 12.5%
Re-payment schedule	Within 1 year	Within 1 year	Within 1 year	Within 1 year	Within 1 year	Within 1 year
Status (Outstanding balance Tk.)	762,750,363	964,763,753	1,457,387,825	1,651,213,014	200,941,4640	1,928,129,475

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & Co.
Chartered Accountants

iii. Statement of unsecured loans with terms & conditions;

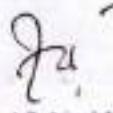
Certificate on Statement of unsecured loans with terms and conditions

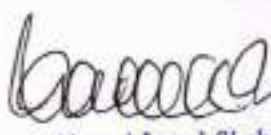
This is to certify that Dhakathai Alcomaxx PLC. did not take any unsecured loan for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023.

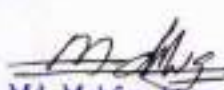
Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

iv. Statement of inventories showing amount of raw material, packing material, stock-in-process and finished goods, consumable items, store & spares parts, inventory of trading goods etc.;


Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Certification on Statement of Inventories showing amount of raw material, packing material, stock-in-process and finished goods, consumable items, store & spares parts, inventory of trading goods etc. of Dhakathai Alcomaxx PLC.

After due verification, we certify that the statement of inventories showing amount of raw material, packing material, stock-in process, finished goods, consumable items, store and spare parts, inventory of trading goods etc. of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023 were as follows:

Particulars	Amount in Taka					
	31 Dec. 2023	30 June 2023	30 June 2022	30 June 2021	30 June 2020	30 June 2019
Raw Materials	409,176,479	158,283,637	300,916,974	443,763,158	213,474,773	82,624,178
Goods in Transit	268,195,520	524,277,808	-	-	-	-
Work In Progress	929,176,437	1,192,223,112	997,625,900	625,884,847	684,994,876	128,524,000
Finished Goods	69,754,306	46,578,608	350,508,892	358,084,543	162,916,947	496,075,800
Total	1,676,302,742	1,921,363,165	1,649,051,766	1,427,732,548	1,061,386,596	707,223,978

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

v. Statement of trade receivables showing receivable from related party and connected persons;

Certification on Statement of Trade Receivables showing receivable from related party and connected persons of Dhakathai Alcomaxx PLC.

After due verification, we certify that the statement of trade receivables showing receivables from related party and connected persons Dhakathai Alcomaxx PLC for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023 were as follows:

Particulars	Amount in Taka					
	31 Dec. 2023	30 June 2023	30 June 2022	30 June 2021	30 June 2020	30 June 2019
General	178,330,450	146,979,525	36,349,328	10,067,692	1,151,900	1,713,885
From Related Party	-	-	-	-	-	-
From Connected Persons	-	-	-	-	-	-
Total	178,330,450	146,979,525	36,349,328	10,067,692	1,151,900	1,713,885

15 AUG 2024
Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024
Ahmed Jamal Shahi
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024
Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পূঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- vi. Statement of any loan given by the issuer including loans to related party or connected persons with rate of interest and interest realized or accrued;

Certificate on statement of any loan given by the issuer including loans to related party or connected persons with rate of interest and interest realized or accrued.

Upon due examination of the Auditor's Report along with Financial Statements of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023, we certify that the company did not give any loan to related party or connected person with rate of interest and interest realized or accrued.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- vii. Statement of other income showing interest income, dividend income, discount received, other non-operating income;

Certification on statement of other income showing interest income, dividend income, discount received, other non-operating income of Dhakathai Alcomaxx PLC.

After due verification, we certify that the statement of other income showing interest income and other non-operating income of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023. were as follows:

Particulars	Amount in Taka					
	31 Dec. 2023	30 June 2023	30 June 2022	30 June 2021	30 June 2020	30 June 2019
Rent, Interest income and Gain on sale of land	7,959,080	1,636,612	1,436,350	530,000	1,027,500	-
Total	7,959,080	1,636,612	1,436,350	530,000	1,027,500	-

Place: Dhaka
Date: 18 April, 2024
Accountants

Sd/-
G. Kibrai & CO.
Chartered

Mohammad Zahidul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

viii. Statement of turnover showing separately in cash and through banking channel;

**Certification on Statement of Turnover
showing separately in cash and through
banking channel of Dhakathai Alcomaxx PLC.**

After due verification, we certify that the turnover showing separately in cash and through banking channel of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023. were as follows:

Particulars	Amount in Taka					
	31 Dec. 2024	30 June 2023	30 June 2022	30 June 2021	30 June 2020	30 June 2019
In Cash	-	-	-	-	-	-
Through Banking Channel	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176
Total Collection	2,139,623,722	4,083,210,735	3,759,875,197	2,599,175,619	1,737,707,060	1,781,154,176

Place: Dhaka
Date: 18 April, 2024.

Sd/-
G. Kibrai & CO.
Chartered Accountants

ix. Statement of related party transaction;

Certification on Statement of Related Party Transactions of Dhakathai Alcomaxx PLC.

After due verification, we certify that the status of related party transactions of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023. were as follows:

Name	Position	Nature of payment	Amount in (BDT)					
			31.12.2023	30.06.2023	30.06.2022	30.06.2021	30.06.2020	30.06.2019
Mr. Kareem Din	Chairman	Remuneration	1,185,000	2,370,000	2,040,000	2,040,000	2,040,000	-
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Md. Soleman Molla	Vice Chairman	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	-
		Board meeting attendance Fee	-	-	-	-	-	-

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Mr. Noordin Charania	Director	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Saleem Ahmed	Director	Remuneration	600,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
		Board meeting attendance Fee	-	-	-	-	-	-
Mr. Karim Kamaluddin Charania	Director	Remuneration	720,000	1,440,000	1,440,000	1,440,000	1,440,000	170,325
		Board meeting attendance Fee	-	-	-	-	-	-

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibraia & CO.
Chartered Accountants

x. Reconciliation of business income shown in tax return with net income shown in audited financial statements;

Certification regarding reconciliation of business income shown in tax return with net income shown in audited financial statements of the Dhakathai Alcomaxx PLC. for last five years.

Particulars	Amount in BDT					
	For the period ended 31 December 2023	For the year ended 30 June 2023	For the year ended 30 June 2022	For the year ended 30 June 2021	For the year ended 30 June 2020	For the year ended 30 June 2019
Net profit before tax as per audited Financial Statements	Income Tax Return not yet to submit for Assessment Year 2023-24	207,949,721	193,368,451	95,587,862	78,305,834	82,517,176
Add: Accounting Depreciation		127,003,232	104,076,836	76,062,868	69,660,996	72,494,870
Deduct: Tax Depreciation		(145,015,523)	(119,967,831)	(85,045,997)	(84,264,901)	(86,326,475)

Mohammed Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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Syed M Omar Fayat
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka
15 AUG 2024

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Total Income shown in Tax Return		207,949,721	193,368,451	95,587,862	78,305,834	82,517,176
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Place: Dhaka
Dated: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- xi. Confirmation that all receipts and payments of the issuer above Tk.5,00,000/- (five lac) were made through banking channel;

Certificate on confirmation that all receipts and payments of the issuer above Tk. 5,00,000/- (Five lac) were made through banking channel.

This is to certify that all receipts and payments of Dhakathai Alcomaxx PLC. above Tk. 500,000 (Five Lac) were made through banking channel for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- xii. Confirmation that Bank Statements of the issuer are in conformity with its books of accounts;

Certificate on confirmation that all Bank Statements of the issuer are in conformity with its books of accounts.

This is to certify that the bank statements of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023 are in conformity with its books of accounts.

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants

- xiii. Statement of payment status of TAX, VAT and other taxes or duties; and

Certification on Status of Payment of Tax, VAT and Others Taxes/ Duties of Dhakathai Alcomaxx PLC.

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Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

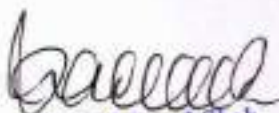
After due verification, we certify that the Status of Tax, VAT and Others Taxes/ Duties Payments of Dhakathai Alcomaxx PLC. for the year ended June 30, 2019 to June 30, 2023 and for the period ended December 31, 2023 are as follows:

Particulars	Amount in BDT.					
	For the year ended 31 Dec., 2023	For the year ended 30 June, 2023	For the year ended 30 June, 2022	For the year ended 30 June, 2021	For the year ended 30 June, 2020	For the year ended 30 June, 2019
Tax	29,665,898	142,550,697	59,540,668	27,252,108	24,376,358	303,43,258
VAT	319,885,183	612,481,610	563,981,280	389,876,343	260,656,056	266,879,602
Other Taxes	-	-	-	-	-	-
VAT Payable	-	-	-	-	-	-
Other taxes/ Duties Payable	-	-	-	-	-	-
Total	349,551,081	755,032,307	623,521,948	417,128,451	285,032,414	297,222,860

Place: Dhaka
Date: 18 April, 2024

Sd/-
G. Kibria & CO.
Chartered Accountants


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC
15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC
15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC
15 AUG 2024

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXVII

CREDIT RATING REPORT

Not applicable for Dhakathai Alcomaxx PLC.

15 AUG 2024

Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

15 AUG 2024

Syed M Omar Tayub
Managing Director & CEO
Prima Bank Investment Limited
Head Office, Dhaka

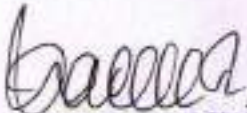
‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

SECTION - XXVIII

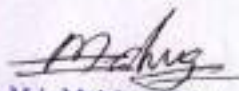
PUBLIC ISSUE APPLICATION PROCEDURE


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

Step-1 (Applicant)

1. An applicant for public issue of securities shall submit application/buy instruction to the Stockbroker/ Merchant Banker where the applicant maintains customer account, within the cut-off date (i.e. the subscription closing date), which shall be the **25th (twenty fifth) working day** from the date of publication of abridged version of prospectus.
2. The application/buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Number of Securities applied for, Total Amount and Category of the Applicant. At the same time:
 - a) Other than non-resident Bangladeshi (NRB) and Foreign applicants shall make the application money and service charge available in respective customer account maintained with the Stockbroker/Merchant Banker. No margin facility, advance or deferred payment is permissible for this purpose. In case the application is made through a margin account, the application money shall be deposited separately and the Stockbroker/Merchant Banker shall keep the amount segregated from the margin account, which shall be refundable to the applicant, if become unsuccessful.
 - b) Non-resident Bangladeshi (NRB) and Foreign applicants shall submit bank drafts (FDD), issued in favor of the Issuer for an amount equivalent to the application money, with their application to the concerned Stockbroker/Merchant Banker. A Non-resident Bangladeshi (NRB) and Foreign applicant may also submit a single draft against 02(two) applications made by him/her, i.e. one in his/her own name and the other jointly with another person. The draft (FDD) shall be issued by the Bank where the applicant maintains Foreign Currency account debiting the same account **and provide the customer with a certificate mentioning the FC account number which has been debited to issue the FDD. The applicant shall also submit the certificate with their/his/her application.** No banker shall issue more than two drafts from any Foreign Currency account for any public issue. At the same time, the applicant shall make the service charge available in respective customer account maintained with the Stockbroker/Merchant Banker.

Step-2 (Intermediary)

3. The Stockbroker/Merchant Banker shall maintain a separate bank account only for this purpose namely "Public Issue Application Account". The Stockbroker/Merchant Banker shall:
 - a) post the amount separately in the customer account (other than NRB and Foreign applicants), and upon availability of fund, block the amount equivalent to the application money;
 - b) accumulate all the applications/buy instructions received up to the cut-off date, deposit the amount in the "Public Issue Application Account" maintained with its bank within the first banking hour of **next working day** of the cut-off date;
 - c) instruct the banker to block the account for an amount equivalent to the aggregate application money and to issue a certificate in this regard.
4. Banker of the Stockbroker/Merchant Banker shall block the account as requested for, issue a certificate confirming the same and handover it to the respective Stockbroker/Merchant Banker.
5. For Non-resident Bangladeshi (NRB) and Foreign applicants, the Stockbroker/Merchant Banker shall prepare a list containing the draft (FDD) information against the respective applicant's particulars.

6. The Stockbroker/Merchant Banker shall prepare category wise lists of the applicants containing Customer ID, Name, BO Account Number and Number of Securities applied for, and within 03 (three) working days from the cut-off date, send to the respective Exchange, the lists of applicants in electronic (text format with tilde '~' separator) format, the certificate(s) issued by its banker, the drafts (FDD) and certificates received from Non-resident Bangladeshi (NRB) and Foreign applicants and a copy of the list containing the draft (FDD) information.
7. **On the next working day**, the Exchanges shall provide the Issuer with the information received from the Stockbroker/Merchant Bankers, the drafts (FDD) and certificates submitted by Non-resident Bangladeshi (NRB) and Foreign applicants and the list containing the draft (FDD) information. Exchanges shall verify and preserve the bankers' certificates in their custody.
8. The applications/buy instructions shall be preserved by the Stockbrokers/Merchant Bankers up to 6 months from listing of the securities with the exchanges.

Step-3 (Issuer)

9. The Issuer shall prepare consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification. The Issuer shall post the consolidated list of applicants on its website and websites of the Exchanges. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not.
10. **On the next working day**, CDBL shall provide the Issuer with an updated database of the applicants containing BO Account Number, Name, Addresses, Parents' Name, Joint Account and Bank Account information along with the verification report.
11. After receiving verification report and information from CDBL, the Issuer shall scrutinize the applications, prepare category wise consolidated lists of valid and invalid applications and submit report of final status of subscription to the Commission and the Exchanges **within 10 (ten) working days** from the date of receiving information from the Exchanges.
12. The Issuer and the issue manager shall conduct category wise lottery with the valid applications **within 03 (three) working days** from the date of reporting to the Commission and the Exchanges, if they do not receive any observation from the Commission or the Exchanges.
13. The Issuer and issue manager shall arrange posting the lottery result on their websites within **06 (six) hours** and on the websites of the Commission and Exchanges within **12 (twelve) hours** of lottery.
14. **Within 02 (two) working days** of conducting lottery, the Issuer shall:
 - a) send category wise lists of the successful and unsuccessful applicants in electronic (text format with tilde '~' separator) format to the respective Exchange.
 - b) send category wise lists of unsuccessful applicants who are subject to penal provisions as per conditions of the Consent Letter issued by the Commission in electronic (text format with tilde '~' separator) format to the Commission and Exchanges mentioning the penalty amount against each applicant.

Mohammed Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office: Dhaka

- c) issue allotment letters in the names of successful applicants in electronic format with digital signatures and send those to the respective Exchange in electronic form.
- d) send consolidated allotment data (BOID and number of securities) in electronic text format in a CDROM to CDBL to credit the allotted shares to the respective BO accounts.

Step-4 (Intermediary)

- 15. **On the next working day**, the Exchanges shall distribute the information and allotment letters to the Stockbroker/Merchant Bankers concerned in electronic format and instruct them to:
 - a) remit the amount of successful (other than NRB and Foreign) applicants to the Issuer's respective Escrow Account opened for subscription purpose, and unblock the amount of unsuccessful applicants;
 - b) send the penalty amount of other than NRB and Foreign applicants, who are subject to penal provisions, to the Issuer's respective Escrow Accounts along with a list and unblock the balance application money;
- 16. **On the next working day** of receiving the documents from the Exchanges, the Stockbrokers/Merchant Banker shall request its banker to:
 - a) release the amount blocked for unsuccessful (other than NRB and foreign) applicants;
 - b) remit the aggregate amount of successful applicants and the penalty amount of unsuccessful applicants (other than NRB and foreign), who are subject to penal provisions, to the respective 'Escrow' accounts of the Issuer opened for subscription purpose.
- 17. **On the next working day** of receiving request from the Stockbrokers/Merchant Bankers, their bankers shall unblock the amount blocked in the account(s) and remit the amount as requested for to the Issuer's 'Escrow' account.
- 18. **Simultaneously**, the stockbrokers/Merchant Bankers shall release the application money blocked in the customer accounts, inform the successful applicants about allotment of securities and the unsuccessful applicants about releasing their blocked amounts and send documents to the Exchange evidencing details of the remittances made to the respective 'Escrow' accounts of the Issuer. The unblocked amounts of unsuccessful applicants shall be placed as per their instructions. The Stockbroker/Merchant Banker shall be entitled to recover the withdrawal charges, if any, from the applicant who wants to withdraw the application money, up to an amount of Tk. 5.00 (five) per withdrawal.
- 19. All drafts (FDD) submitted by NRB or Foreign applicants shall be deposited in the Issuer's respective 'Escrow' accounts and refund shall be made by the Issuer by refund warrants through concerned stockbroker or merchant banker or transfer to the applicant's bank account (FC account which has been debited to apply by NRB or foreign applicants) through banking channel within 10 (ten) working days from the date of lottery.

Miscellaneous:

- 20. The Issuer, Issue Manager(s), Stockbrokers, Merchant Bankers and the exchanges shall ensure compliance of the above.
- 21. The bank drafts (FDD) shall be issued considering TT Clean exchange rate of Sonali Bank Ltd. on the date of publication of abridged version of prospectus.

Mohammad Zahurul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024

Ahmed Jamal Shah
Chief Financial Officer
Dhakathai Alcomaxx PLC

15 AUG 2024

Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

*পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

22. Amount deposited and blocked in the "Public Issue Application Account" shall not be withdrawn or transferred during the blocking period. Amount deposited by the applicants shall not be used by the Stockbrokers/Merchant Bankers for any purpose other than public issue application.
23. The Issuer shall pay the costs related to data transmission, if claimed by the Exchange concerned up to an amount of Tk. 2,00,000.00 (taka two lac) for a public issue.
24. The Stockbroker/Merchant Bankers shall be entitled to a service charge of Tk.5.00 (taka five) only per application irrespective of the amount or category. The service charge shall be paid by the applicant at the time of submitting application.
25. The Stockbroker/Merchant Banker shall provide the Issuer with a statement of the remittance and drafts sent.
26. The Issuer shall accumulate the penalty amount recovered and send it to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and Exchange Commission.
27. The concerned Exchange are authorized to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with intimation to the Commission.

All eligible Stock Brokers and Merchant Bankers shall receive the IPO subscription.

Others:

The IPO subscription money collected from investors will be remitted in Bank Asia Limited with DHAKATHAI ALCOMAXX PLC (IPO Fund), Mitford Branch, Dhaka.

Account title	Account number	Currency
DHAKATHAI ALCOMAXX PLC	01434002403	BDT


Mohammad Zahirul Islam
Managing Director
Dhakathai Alcomaxx PLC

15 AUG 2024


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15 AUG 2024


Md. Mahfug Alam
Company Secretary
Dhakathai Alcomaxx PLC

15 AUG 2024

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন

Application Form

‘পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন’।

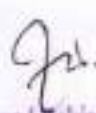
APPLICATION FOR PUBLIC ISSUE

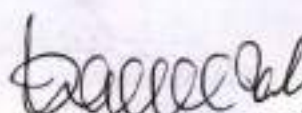
Date:

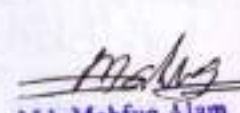
Name of applicant	:	
Client Code	:	
BO ID No.	:	
Category of applicant	:	
Name of the Company	:	
Number of Shares	:	
Total amount in Tk.	:	
Amount in word	:	

Signature of Applicant(s)

Signature of Authorized Officer


Mohammad Zakirul Islam
Managing Director
Dhaka Alcomaxx PLC


Ahmed Jamal Shah
Chief Financial Officer
Dhaka Alcomaxx PLC


Md. Mahfug Alam
Company Secretary
Dhaka Alcomaxx PLC

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15 AUG 2024
Syed M. Omar Tayub
Managing Director & CEO
Prime Bank Investment Limited
Head Office, Dhaka