

PERFUME CHEMICAL INDUSTRIES PLC.

ANNUAL REPORT 2024-2025



ম্যানোলা
ফিরে এসেছে
নতুন রূপে নতুন আঙ্গিকে



*In the name of Allah
the most Gracious
the most Merciful*

ম্যানোলা পেট্রোলিয়াম জেলি

কোমলতা ধরে রাখুন,
যেখানেই থাকুন।



CONTENTS

SL NO	Particular	Page No
1	Letter of Transmittal	5
2	Our Vision, Mission & Core Values	7
3	Corporate Information	9
4	Directors' Profile	11-12
5	Speech of Hon'ble Chairman	14
6	Speech of Managing Director	16
7	Directors' Report	17-18
8	Declaration by MD & CFO	19
9	Independent Auditor's Report	20-24
10	Statement of Financial Position	25
11	Statement of Profit or Loss and other Comprehensive Income	26
12	Statement of Changes in Equity	27
13	Statement of Cash Flows	28
14	Notes to the Financial Statements	29-46
15	Schedule of Property, Plant and Equipment's (Annexure A)	47-49
16	Notice of 51 st AGM	51
17	Our products	52-58
18	Proxy form of the 51st Annual General Meeting	60

MOISTURIZING BODY LOTION



LETTER OF TRANSMITTAL

All Shareholders
Bangladesh Securities and Exchange Commission
The Registrar of Joint Stock Companies & Firms (RJSC)
Dhaka Stock Exchange PLC. (DSE)
Chittagong Stock Exchange PLC. (CSE)

Subject: Annual Report for the year ended June 30, 2025.

Dear Sir(s)

We are pleased to enclose a copy of the Annual Report of Perfume Chemical Industries PLC. together with the Audited Accounts including Statement of Financial Position as at 30 June, 2025, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June, 2025 along with notes thereon for your record/necessary measures.

Yours Sincerely



Mohammed Shahidul Islam
Company Secretary

ম্যানোলা

অ্যান্টিবায়োটেরিয়াল হ্যান্ড ওয়াশ

নিমিষেই জীবাণু মুক্ত হাত হয়ে উঠুক কোমল।



VISION AND MISSION STATEMENTS

VISION

To be recognized as a world-class Toiletries and Cosmetics manufacturing company, delivering superior quality products and services and setting benchmarks in innovation, customer satisfaction, and sustainability.

OBJECTIVE

Perfume Chemical Industries PLC. aims to achieve customer satisfaction by delivering high-quality, safe, and reliable products through the integration of cutting-edge technologies, national expertise, and continuous operational excellence.

MISSION

Perfume Chemical Industries PLC. aspires to become a market-leading Cosmetics and Personal Care manufacturer in Bangladesh in terms of turnover, profitability, and sustainable growth within the coming years.

Our mission is driven by the following strategic priorities:

- Developing and strengthening human capital through training, skill building, and leadership development.
- Recognizing and rewarding individual and team contributions to foster a high-performance culture.
- Conducting continuous market research to identify consumer trends, customer needs, and future growth opportunities.
- Introducing new, innovative, and technology-driven products to stay ahead of industry evolution.
- Ensuring uncompromised product quality through state-of-the-art manufacturing facilities and rigorous quality control systems.
- Enhancing customer satisfaction and trust through timely service, transparency, and responsiveness.
- Expanding our market footprint beyond national boundaries, exploring regional and global opportunities.

VALUES

To achieve our long-term vision, Perfume Chemical Industries PLC. is guided by a set of core corporate values that shape our culture, decisions, and commitments:

- Quality First: Excellence in every product, process, and service.
- Integrity & Commitment: Honoring our promises with honesty, accountability, and professionalism.
- Transparency & Fairness: Ensuring ethical, fair, and responsible business practices at all levels.
- Innovation & Initiative: Taking bold steps to exceed standards and embrace new ideas.
- Mutual Trust & Respect: Creating an inclusive environment built on dignity, respect, and collaboration.
- Teamwork: Working together to achieve shared goals and collective success.
- Social Responsibility: Acting responsibly toward society, environment, and future generations.

ম্যানোলা

অ্যান্টিবায়োটেরিয়াল হ্যান্ড ওয়াশ

নিমিষেই জীবাণু মুক্ত হাত হয়ে উঠুক কোমল।



CORPORATE INFORMATION

Company Name: Perfume Chemical Industries PLC.

Company Registration: CH-4299A,

Date of Registration: 24-May-1974

Tax Identification Number (TIN): 141440453069

Legal Form

Company started its journey in the year 1972 by creating partnership and subsequently in 1974 was converted into a Private Limited Company. Later on, it was converted into a Public Limited Company in 1991 and offered its shares to the public with the approval of the Bangladesh Securities and Exchange Commission in the month of January 1997. The shares of the company are listed both in the Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC.

Perfume Chemical Industries located at the Bangladesh Small and Cottage Industries Corporation (BSCIC) industrial estate in Chattogram used to produce "Manola" brand cosmetics and toilet requisites. Besides manufacturing and marketing of quality cosmetics and toilet requisites.

DIRECTORS

1. Mr. Mohammed Yunus- Chairman
2. Mr. Mohammed Rakibul Hasan- Managing Director
3. Mrs. Mahfuza Yunus- Director

INDEPENDENT DIRECTOR

01. Mr. Khondaker Muhammad Aminur Rahman

Authorised Capital (BDT) = 30,00,00,000
(3,00,00,000 Shares)

Paid up Capital (BDT) = 19,20,00,000
(1,92,00,000 Shares)

AUDITORS

MABS & J Partners, Chartered Accountants
SMC Tower, Level-5 & 7
33 Banani C/A, Road-17
Dhaka-1213, Bangladesh

REGISTERED OFFICE

Plot No: 487/545, BSCIC Industrial Estate, BFIDC Road, Kalurghat, Chittagong-4208, Bangladesh.

CORPORATE HEAD OFFICE:

House No: 51, Central Road, Dhanmondi, Dhaka-1205, Bangladesh
Phone: 58610056-59, Fax: +88-02-58613965

E-mail: info@perfumechemical.com

Website: www.perfumechemical.com

Liz Arden SHAMPOO



DIRECTORS' PROFILE

MR. MOHAMMED YUNUS

Chairman



Mr. Mohammed Yunus is the Chairman of the Board of Directors of Perfume Chemical Industries PLC was born in 1958 in a respected Muslim family in Tongibari, Munshiganj, he is the Chairman of Yunus Group of Industries—one of the country's prominent and fast-growing industrial conglomerates, operating through 40 diversified business units.

Mr. Yunus is one of the founding sponsors of Shahjalal Islami Bank PLC. He currently serves as the Vice Chairman of the Bank's Board of Directors and is also the Chairman of Shahjalal Islami Bank Securities Limited. He previously served as the Chairman of the Board of Directors of the Bank. After completing his education, he embarked on his entrepreneurial journey and has since become a distinguished business leader in Bangladesh.

In addition to his key leadership roles, Mr. Yunus is also:

- ✓ Chairman, Sonali paper and Board Mills Ltd.
- ✓ Chairman, Jago Corporation PLC
- ✓ Member, Kurmitola Golf Club, Dhaka
- ✓ Vice-President, Bangladesh Chamber of Industries
- ✓ Executive Committee Member, BAPLC
- ✓ Acting Chairman, Board of Trustees, Fareast International University
- ✓ Managing Director, Sonalinews.com
- ✓ Managing Director, Galaxy Flying Academy Limited

A man of strong principles and dedication, Mr. Mohammed Yunus upholds integrity and commitment in all aspects of his business activities.

MRS. MAHFUZA YUNUS

Director



She is the wife of Mr. Mohammed Yunus and serving as the Director of Perfume Chemical Industries PLC. She also holds directorship positions in various entities under the Yunus Group of Industries.

A widely travelled individual, she remains actively engaged in the business arena, through which she has accumulated extensive knowledge and experience. In addition to her role at Perfume Chemical Industries PLC, Mrs. Mahfuza Yunus also serves as:

- ✓ Director, Sonali Paper and Board Mills Ltd.
- ✓ Director, Jago Corporation PLC
- ✓ Director, Express Insurance Ltd.

MOHAMMED RAKIBUL HASAN

Managing Director



Mr. Mohammed Rakibul Hasan is the Managing Director of Perfume Chemical Industries PLC.

Mr. Hasan played a significant role in revival of Perfume Chemical Industries PLC., Mr. Hasan is a man of diversified business background and corporate interests. He has got vast financial knowledge and training in equities and securities market and financial modeling. He has strong command in speaking English and Bengali. He has travelled Dubai, USA, UK, Switzerland, China, Korea, Pakistan, India, Malaysia, Saudi Arabia, Singapore, Malaysia and many more countries.

Khondaker Muhammad Aminur Rahman

Independent Director



Mr. Khondaker Muhammad Aminur Rahman is the Independent Director of the Company obtained his Bachelor's and master's degrees in English Literature from the University of Dhaka. He further pursued higher studies abroad, completing a Post Graduate Diploma and a master's in financial management from the University of Ulster, UK, as well as an MBA from the International Management Institute, Brussels, Belgium.

He served at the World Customs Organisation in Brussels, Belgium, as Minister (Customs) and Permanent Representative from 2007 to 2011. In 2011, he joined the Anti-Corruption Commission as Director General. He later served as Member of VAT Intelligence & Audit, NBR, Dhaka from 2016 to 2017, followed by his role as Member (Grade-1), Customs: Audit Modernization and International Trade, NBR, Dhaka from 2017 to 2021.

ডিশ ওয়াশিং লিকুইড



- ✓ তেল-চর্বি সহজে দূর করে
- ✓ হাতের ত্বকের জন্য ক্ষতিকর নয়
- ✓ দাগ মুক্ত ও লেবুর নির্যাস সমৃদ্ধ

চেয়ারম্যান মহোদয়ের বিবৃতি

বিসমিল্লাহির রাহমানির রাহিম
সম্মানিত শেয়ারহোল্ডারবৃন্দ,

আসসালামু আলাইকুম ওয়া রাহমাতুল্লাহ।

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি-এর ৫১তম বার্ষিক সাধারণ সভায় আপনাদের সবাইকে জানাই আন্তরিক শুভেচ্ছা, অভিনন্দন ও শুভকামনা। আপনাদের উপস্থিতি ও অব্যাহত সহযোগিতার জন্য কোম্পানির পক্ষ থেকে আন্তরিক কৃতজ্ঞতা প্রকাশ করছি।

আপনারা অবগত আছেন যে, বর্তমান বৈশ্বিক প্রেক্ষাপটে অর্থনীতি গভীর অস্থিরতার মধ্যে রয়েছে। বৈশ্বিক মন্দা, মুদ্রানীতির চাপ, বহুমাত্রিক অর্থনৈতিক চ্যালেঞ্জ এবং ভূরাজনৈতিক অস্থিতিশীলতার কারণে মানুষের জীবন-জীবিকা কঠিন হয়ে উঠেছে যা আমাদের ব্যবসায়িক পরিবেশকে সরাসরি প্রভাবিত করেছে। এসব প্রতিকূলতার মাঝেও আমাদের দক্ষ, পরিশ্রমী কর্মীবাহিনী এবং দূরদর্শী ব্যবস্থাপনা দলের সম্মিলিত প্রচেষ্টায় আমরা একটি সাফল্যমণ্ডিত বছরের মধ্য দিয়ে যেতে সক্ষম হয়েছি—আলহামদুলিল্লাহ।

আমি পরম কৃতজ্ঞতার সাথে জানাচ্ছি যে, গত ০৬ নভেম্বর ২০২৪ তারিখ থেকে আমরা সফলভাবে বাণিজ্যিক উৎপাদন পুনরায় শুরু করতে সক্ষম হয়েছি। মহান আল্লাহ রাব্বুল আলামিনের অসীম রহমত ছাড়া এ অর্জন সম্ভব হত না—তাই সর্বপ্রথম তাঁর দরবারে শোকরিয়া আদায় করছি।

আমি আমাদের সকল কর্মী, কর্মকর্তা ও ব্যবস্থাপনা দলের সদস্যদের প্রতি আন্তরিক কৃতজ্ঞতা জানাই। তাদের নিষ্ঠা, পেশাদারিত্ব ও অক্লান্ত পরিশ্রমই কোম্পানিকে পুনরায় ঘুরে দাঁড়াতে সহায়তা করেছে। দীর্ঘদিন কোম্পানির উৎপাদন ও বিপণন কার্যক্রম বন্ধ থাকা এবং শিল্প উন্নত বাজারজাতকরণ ব্যবস্থা খাতে নানামুখী প্রতিকূলতা থাকা স্বত্বেও ২০২৪-২০২৫ অর্থ বছরে কোম্পানি উৎপাদনে ফিরতে সক্ষম হয়েছে। উৎপাদন শুরু করার পর, নতুন মেশিনারী সংযোজন, উৎপাদন প্রক্রিয়ার আধুনিকায়ন, উন্নত বাজারজাতকরণ ব্যবস্থা, দক্ষ কর্মী বাহিনী নিয়োগ, উৎপাদন ব্যয় সংকোচন ইত্যাদি নীতিমালা গ্রহণের মাধ্যমে আমরা কোম্পানির আর্থিক ভিত্তি আরও সুদৃঢ় করার চেষ্টা অব্যাহত রেখেছি।

দীর্ঘদিন কোম্পানির কার্যক্রম বন্ধ থাকার ফলে বর্তমানে কোম্পানি পুঞ্জীভূত লোকসান বহন করছে। এই পরিস্থিতি বিবেচনায় নিয়ে পরিচালনা পর্ষদ সিদ্ধান্ত নিয়েছে যে, ৩০ জুন ২০২৫ তারিখে সমাপ্ত অর্থবছরের জন্য কোনো লভ্যাংশ ঘোষণা করা হবে না। তবে আমি দৃঢ়ভাবে বিশ্বাস করি—আপনাদের সহযোগিতা, ধৈর্য এবং আস্থার মাধ্যমে আমরা এই চ্যালেঞ্জ কাটিয়ে উঠতে সক্ষম হব এবং ভবিষ্যতে আপনাদের ন্যায্য বিনিয়োগের যথোপযুক্ত প্রতিফল দিতে সক্ষম হব।

আমি পরিচালনা পর্ষদের পক্ষ থেকে কোম্পানির সকল কর্মকর্তা-কর্মচারীকে আন্তরিক ধন্যবাদ জানাচ্ছি এবং সম্মানিত শেয়ারহোল্ডারবৃন্দ—আপনাদের প্রতি গভীর কৃতজ্ঞতা প্রকাশ করছি কোম্পানির বিভিন্ন কার্যক্রমে অব্যাহত সমর্থন, আস্থা ও উৎসাহ প্রদানের জন্য। একই সাথে, আমি রাজস্ব বোর্ড, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (BSEC), ঢাকা স্টক এক্সচেঞ্জ (DSE), চট্টগ্রাম স্টক এক্সচেঞ্জ (CSE), RJSC এবং অন্যান্য সরকারি-বেসরকারি প্রতিষ্ঠানের সহযোগিতা ও সহমর্মিতার জন্য গভীর কৃতজ্ঞতা জানাচ্ছি।

পরিশেষে, মহান আল্লাহর কাছে দোয়া করি— তিনি যেন আমাদের সকলকে সুস্বাস্থ্য, দীর্ঘায়ু এবং উত্তম ভবিষ্যৎ দান করেন।
আল্লাহ আমাদের সহায় হোন।

ধন্যবাদ।



মোহাম্মাদ ইউনুছ

চেয়ারম্যান

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি.

ম্যানোলা ডিটারজেন্ট প্রাউডার



ব্যবস্থাপনা পরিচালকের বক্তব্য

বিসমিল্লাহির রাহমানির রাহিম
সম্মানিত শেয়ারহোল্ডারবৃন্দ,

আসসালামু আলাইকুম ওয়া রাহমাতুল্লাহ।

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি-এর ৫১তম বার্ষিক সাধারণ সভায় আপনাদের সবাইকে আন্তরিক শুভেচ্ছা জানাই। আপনাদের আস্থা ও সহযোগিতা আমাদের অগ্রযাত্রার প্রধান শক্তি।

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি., যা দেশের সুপরিচিত “ম্যানোলা” “কেন্ট”, “সি-বো” ইত্যাদি ব্র্যান্ডের টয়লেট্রিজ উৎপাদনকারী প্রতিষ্ঠান, ১৯৭২ সালে অংশীদারী প্রতিষ্ঠান হিসেবে যাত্রা শুরু করে এবং ধাপে ধাপে ১৯৭৪ সালে প্রাইভেট লিমিটেড, ১৯৯১ সালে পাবলিক লিমিটেড এবং ১৯৯৭ সালে BSEC অনুমোদিত আইপিওর মাধ্যমে পুঁজিবাজারে তালিকাভুক্ত হয়।

দীর্ঘ ২০ বছর বৈশ্বিক মন্দা, কাঁচামালের মূল্যবৃদ্ধি, ডলারের অস্থিতিশীলতা ও দেশীয় পণ্যের অসম প্রতিযোগিতার কারণে উৎপাদন বন্ধ থাকলেও, BSEC কর্তৃক ২৯ এপ্রিল ২০২২ তারিখে অনুমোদিত নতুন ব্যবস্থাপনা দল কোম্পানির পুনরুত্থানে কাজ শুরু করে। এরই ধারাবাহিকতায় ০৬ নভেম্বর ২০২৪ তারিখে আমরা সফলভাবে বাণিজ্যিক উৎপাদন পুনরায় শুরু করতে সক্ষম হই। আলহামদুলিল্লাহ।

দায়িত্ব গ্রহণের পর আমরা ঝুঁকি ব্যবস্থাপনা, ব্যয় সংকোচন, উৎপাদন সক্ষমতা বৃদ্ধি, বাজার গবেষণা এবং কাঠামোগত পুনর্বিন্যাসসহ বিভিন্ন কৌশল বাস্তবায়ন করেছি।

আমি বিশ্বাস করি- পরিচালনা পর্ষদের দিকনির্দেশনা ও আপনাদের অব্যাহত সহযোগিতায় আমরা শিগগিরই সব প্রতিকূলতা কাটিয়ে উঠতে সক্ষম হব এবং ভবিষ্যতে আপনাদের বিনিয়োগের উপযুক্ত প্রতিদান দিতে পারব, ইনশাআল্লাহ।

আমি আপনাদের সবার সুস্বাস্থ্য ও সুন্দর জীবন কামনা করছি।

মোহাম্মদ রাকিবুল হাসান

ব্যবস্থাপনা পরিচালক

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি.

পরিচালক মণ্ডলীর প্রতিবেদন

৩০শে জুন, ২০২৫ তারিখে সমাপ্ত অর্থবছরের জন্য

বিসমিল্লাহির রাহমানির রাহিম

সম্মানিত শেয়ারহোল্ডারবৃন্দ,
আসসালামু আলাইকুম ওয়া রহমাতুল্লাহ।

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি. এর ৫১তম বার্ষিক সাধারণ সভায় আপনাদের উপস্থিতির জন্য পরিচালনা পর্ষদের পক্ষ থেকে আন্তরিক অভিনন্দন ও কৃতজ্ঞতা জানাচ্ছি। আজ আমরা আনন্দের সাথে ৩০ জুন, ২০২৫ তারিখে সমাপ্ত অর্থবছরের বার্ষিক প্রতিবেদন, নিরীক্ষিত হিসাব এবং নিরীক্ষকের প্রতিবেদন উপস্থাপন করছি।

কোম্পানির কার্যক্রম:

পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি, তার যাত্রা শুরু করে ১৯৭৪ সালে, যা চট্টগ্রামের বাংলাদেশ ক্ষুদ্র ও কুটির শিল্প করপোরেশন (বিসিক) শিল্প এস্টেটে অবস্থিত, আমাদের কোম্পানির উৎপাদিত পণ্য সমূহ টয়লেট্রিজ শিল্পে ম্যানোলা, কেন্ট সি-বো ইত্যাদি ব্রান্ড ব্যাপক জনপ্রিয় ছিল।

আপনারা সবাই জানেন যে, বৈশ্বিক মন্দা, কাঁচামালের উর্ধগতি, ডলারের মূল্য বৃদ্ধি, অসম প্রতিযোগিতা ইত্যাদি কারণে গত ২০ বছর ধরে পারফিউম কেমিক্যাল ইন্ডাস্ট্রিজ পিএলসি এর উৎপাদন কার্যক্রম সম্পূর্ণভাবে বন্ধ ছিল, যার ফলে কোম্পানির পুঞ্জীভূত লোকসান হয় এবং শেয়ারহোল্ডারদের কাক্ষিত লভ্যাংশ দিতে পারছে না। এই পরিস্থিতিতে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন ২৯ এপ্রিল, ২০২২ তারিখে বর্তমান ব্যবস্থাপনাকে কোম্পানির স্পন্সর শেয়ার গ্রহণের অনুমোদন প্রদান করে। আপনারা জেনে আনন্দিত হবেন যে, গত ০৬-১১-২০২৪ ইং তারিখ থেকে বাণিজ্যিক উৎপাদন শুরু করেছি এজন্য মহান আল্লাহর কাছে শুকরিয়া আদায় করছি।

বর্তমান পরিচালনা পর্ষদ ২৩ মে, ২০২২ তারিখে স্পন্সর শেয়ার গ্রহণ করে এবং নতুন পরিচালনা পর্ষদ গঠন করে। এরপর কোম্পানির পরিচালনার দায়িত্ব গ্রহণ করে বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের সমস্ত শর্ত পূরণ করে বর্তমানে কোম্পানি পরিচালিত হচ্ছে। আমরা আশা করি, যদি আপনাদের সার্বিক সহযোগিতা পাই, তবে আমরা সকল প্রতিকূলতা কাটিয়ে ভবিষ্যতে আপনাদের বিনিয়োগকৃত অর্থের যথাযথ লভ্যাংশ প্রদান করতে সক্ষম হবো, ইনশাআল্লাহ।

পরিচালকের অবসর গ্রহণ ও পুনর্নিয়োগ:

কোম্পানির আর্টিকেলস অব এসোসিয়েশনের বিধান অনুযায়ী, ৫১তম বার্ষিক সাধারণ সভায় কোম্পানির পরিচালক মিসেস মাহফুজা ইউনুছ পরিচালনা পর্ষদ থেকে অবসর গ্রহণ করবেন। তিনি পুনরায় পরিচালকের পদে যোগদানের জন্য আবেদন করবেন এবং সকলের সমর্থন কামনা করেছেন।

আর্থিক নিরীক্ষক:

মেসার্স ম্যাবস এন্ড জে, চার্টার্ড একাউন্ট্যান্টস ফার্ম ২০২৫-২০২৬ অর্থ বছরের জন্য বার্ষিক ১,৫০,০০০/- ফিতে কোম্পানির বহিঃ নিরীক্ষক হিসেবে নিয়োগের জন্য আত্ম প্রকাশ করেছে।

পরিশেষে:

কোম্পানির সামগ্রিক কার্যক্রমে সম্মানিত শেয়ারহোল্ডার, ব্যাংক, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ এবং ডিলার ও খুচরা বিক্রেতাসহ সকলকে তাদের মূল্যবান সহযোগিতা ও সমর্থনের জন্য আমার ও পরিচালনা পর্ষদের পক্ষ থেকে আন্তরিক কৃতজ্ঞতা জানাচ্ছি। বিশেষ ধন্যবাদ জানাই কোম্পানির নিবেদিত কর্মকর্তা ও কর্মচারীদের, যারা তাদের নিরলস পরিশ্রম এবং প্রতিশ্রুতি দিয়ে কোম্পানির উন্নয়নে সহায়ক ভূমিকা রেখে চলেছেন। সকল প্রকার প্রতিকূলতা কাটিয়ে আগামী বছরকে আরো সফল করার লক্ষ্যে, আমরা সবাই একত্রিতভাবে কাজ করতে প্রতিজ্ঞাবদ্ধ।

আমি কৃতজ্ঞতা জ্ঞাপন করছি, আমাদের সম্মানিত ক্রেতাসাধারণ, শুভাকাজ্জী, ব্যাংকার, সরবরাহকারী, বাংলাদেশ সিকিউরিজ এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ পিএলসি, চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি, সেন্ট্রাল ডিপজিটরি বাংলাদেশ লিঃ, বাংলাদেশ এসোসিয়েশন অব পাবলিকলী লিস্টেড কোম্পানিজ, রেজিস্টার অব জয়েন্ট স্টক কোম্পানীজ এন্ড ফার্মস, জাতীয় রাজস্ব বোর্ড, শ্রম অধিদপ্তর, কলকারখানা ও প্রতিষ্ঠান পরিদর্শন অধিদপ্তর, সরকারি বিভিন্ন সংস্থা সমূহ এবং কোম্পানীর ব্যবসার সাথে সংশ্লিষ্ট সবাইকে তাঁদের অব্যাহত সহযোগিতার জন্য।

আমি কোম্পানীর ভবিষ্যৎ উন্নয়ন ও অগ্রগতির এবং সর্বোপরি দেশ ও জাতির কল্যাণের জন্য মহান আল্লাহর দরবারে দোয়া করছি। পরিশেষে সকলের সু-স্বাস্থ্য ও দীর্ঘায়ু কামনা করছি।

ধন্যবাদান্তে
আপনাদের বিশ্বস্ত



মোহাম্মদ ইউনুছ

চেয়ারম্যান

পরিচালনা পর্ষদের পক্ষ থেকে

DECLARATION BY MD & CFO

Date: 28 Oct. 2025

The Board of Directors
Perfume Chemical Industries PLC.
51, Central Road,
Dhanmondi, Dhaka-1205

Subject: Declaration on Financial Statements for the year ended on June 30, 2025

Dear Sir,

Pursuant to the condition No. 1(5) (xxvi) imposed vide the Commission's Notification No. BSEC//CMRRC-D/2006-158/207/Admin/80 Dated 3 June 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

- 1) The Financial Statements of Perfume Chemical Industries PLC. for the year ended on June 30, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
- 2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;
- 3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
- 4) To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
- 5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and
- 6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. In this regard, we also certify that:
 - (i) We have reviewed the financial statements for the year ended on June 30, 2025 and that to the best of our knowledge and belief:
 - (a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (b) These statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.
 - (ii) 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 of Directors or its members.

Sincerely yours,



Mohammed Rakibul Hasan
Managing Director



Md. Rabiul Islam
Chief Financial Officer

Independent Auditor's Report

To the Shareholders of Perfume Chemical Industries PLC

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Perfume Chemical Industries PLC, which comprise the statement of financial position as at 30 June 2025, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respect, the financial position of the Company as at 30 June 2025 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Qualified Opinion

1. **Reference to Payable for Workers' Profit Participation Fund (Note # 14.00):** The Company has reported "Payable for Workers' Profit Participation Fund" of Taka 465,427 for the year ended 30 June 2024. In accordance with Section 234 of the Bangladesh Labour Act, 2006 (Amendment in 2018), a company is required to distribute 5% of its net profit within nine months of the financial year-end in the ratio of 80:10:10 among the Participatory Fund, Welfare Fund, and Workers Welfare Foundation Fund, respectively. The Company did not make the required payments to the workers and the Workers Welfare Foundation Fund within the stipulated period.
2. **Reference to Unclaimed Dividend (Note # 15.00):** The Company has reported "Unclaimed Dividend" of Taka 1,402,162 in the financial statements for the year, which has been carried forward for a long period without settlement.
3. **Reference to Other Income (Note # 22.00):** The Company has reported Other Income of Taka 23,691,286 which includes Taka 19,218,904 as non-operating income from trading business. The above non-operating income of Taka 19,218,904 in the result of sales of Taka 67,412,605. Due to absence of proper supporting documents, we could verify only Taka 10,184,266 out of such sales amount which was transacted through banking channel.
4. **Reference to Revaluation Reserve (Note # 10.00):** The balance of Taka 31,460,499 has been carried forward under the head of revaluation reserve from the revaluation of fixed assets conducted in 1994, which remains unverified due to the unavailability of the corresponding revaluation report. In addition to that the adjustment of deferred tax liability which was required to be made in financial year 2022-2023 or 2023-2024 or during the year following the changing tax rate from 4% to 15% on capital gain by the Income Tax Act, 2023 has not been done.

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), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Corporate Office:
 SMC Tower (Level 5 & 7) 33, Banani C/A
 Road 17, Dhaka-1213, Bangladesh
 Phone: +880-2-222275057-58
 +880-2-222275365-66
 E-mail: info@mabsj.com
 Web: www.mabsj.com, www.nexia.com



Member firm of Nexia International, UK

Chattogram Office:
 Jahan Building 5 (Level 3)
 74 Agrabad C/A, Chattogram-4100, Bangladesh
 Phone: +88-01722-156260
 E-mail: info@mabsj.com
 Web: www.mabsj.com, www.nexia.com

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Risk	Our Response to the Risk
Revenue Recognition	
<p>At year end Perfume Chemical Industries PLC reported total operating Sales revenue of BDT 3,793,529</p> <p>Revenue is measured net of discounts, incentives and rebates earned by customers on the Company's sales. Within a number of the Company's markets, the estimation of discounts, incentives and rebates recognized based on sales made during the year is material and considered to be complex and judgmental. Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives and rebates.</p> <p>There is also a risk that revenue may be overstated due to fraud through manipulation of the discounts, incentives and rebates recognized resulting from the pressure local management may feel to achieve performance targets.</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following: Calculation of discounts, incentives and rebates; Segregation of duties in invoice creation and modification; and Timing of revenue recognition.</p> <p>Our substantive procedures in relation to the revenue recognition comprises the following: Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period; Within a number of the Company's markets, comparing current year rebate accruals to the prior year and, where relevant, completing further inquiries and testing. Agreeing a sample of claims and rebate accruals to supporting documentation; Critically assessing manual journals posted to revenue to identify unusual or irregular items; and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</p>
See note no 17.00 to the financial statements	
Impairment of property, plant and equipment	
<p>The carrying value of the PPE amounted to BDT 229,570,191 at 30 June 2025. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.</p> <p>Expenditures are capitalized if they create new or enhance the existing assets, and expended if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.</p>	<p>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.</p> <p>We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals.</p> <p>We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice.</p> <p>We checked whether the depreciation of PPE items was commenced namely, by comparing the date of the reclassification from capital in progress to ready for use, with the date of the act of completion of the work.</p>

Corporate Office:
 SMC Tower (Level 5 & 7) 33, Banani C/A
 Road 17, Dhaka-1213, Bangladesh
 Phone: +880-2-222275057-58
 +880-2-222275365-66
 E-mail: info@mabsj.com
 Web: www.mabsj.com, www.nexia.com



Member firm of Nexia International, UK

Chattogram Office:
 Jahan Building 5 (Level 3)
 74 Agrabad C/A, Chattogram-4100, Bangladesh
 Phone: +88-01722-156260
 E-mail: info@mabsj.com
 Web: www.mabsj.com, www.nexia.com

See note no 03.00 to the financial statements	
Measurement of deferred tax liabilities	
Company reported net deferred tax liabilities totaling BDT 9,484,165 at 30 June, 2025. Significant judgment is required in relation to deferred tax assets as their recoverability is dependent on forecasts of future profitability over a number of years.	We obtained an understanding, evaluated the design, and tested the operational effectiveness of the Company's key controls over the recognition and measurement of deferred tax liabilities and the assumptions applied in determining temporary differences. We assessed the completeness and accuracy of data used in identifying temporary differences between accounting and tax bases. We involved our tax specialists to evaluate the key assumptions, controls, and methodologies used in the recognition and measurement of deferred tax liabilities. We also assessed the appropriateness of presentation and disclosures in the financial statements against the requirements of IAS 12 – Income Taxes.
See note no 12.00 to the financial statements	

Other Matter

The financial statements of Perfume Chemical Industries PLC for the year ended 30 June 2024, were audited by FAMES & R, Chartered Accountants who expressed an unmodified opinion on those statements on 31 October 2024.

Other Information

Management is responsible for the other information. The other information comprises all the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available 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.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the company.

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, the Securities and Exchange Rules, 1987 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.

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.

Corporate Office:
 SMC Tower (Level 5 & 7) 33, Banani C/A
 Road 17, Dhaka-1213, Bangladesh
 Phone: +880-2-22275057-58
 +880-2-22275365-66
 E-mail: info@mabsj.com
 Web : www.mabsj.com, www.nexia.com



Member firm of Nexia International, UK

Chattogram Office:
 Jahan Building 5 (Level 3)
 74 Agrabad C/A, Chattogram-4100, Bangladesh
 Phone : +88-01722-156260
 E-mail : info@mabsj.com
 Web : www.mabsj.com, www.nexia.com

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs, we exercise professional judgement 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.
- 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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.

Corporate Office:
 SMC Tower (Level 5 & 7) 33, Banani C/A
 Road 17, Dhaka-1213, Bangladesh
 Phone: +880-2-22275057-58
 +880-2-22275365-66
 E-mail: info@mabsj.com
 Web : www.mabsj.com, www.nexia.com



Member firm of Nexia International, UK

Chattogram Office:
 Jahan Building 5 (Level 3)
 74 Agrabad C/A, Chattogram-4100, Bangladesh
 Phone : +88-01722-156260
 E-mail : info@mabsj.com
 Web : www.mabsj.com, www.nexia.com

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 auditors' 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 and the Securities and Exchange Rules 1987, 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 accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the statements 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 accounts and returns; and
- d) the expenditure incurred was for the purposes of the Company's business for the year.

Place: Dhaka, Bangladesh
Dated: 28 October 2025

Signed for and on behalf of
MABS & J Partners
Chartered Accountants



Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No. 0672
DVC: 2510280672AS620551








Perfume Chemical Industries PLC

Statement of Financial Position

As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30-Jun-2025	30-Jun-2024
ASSETS:			
Non-Current Assets		229,570,191	214,756,767
Property, Plant and Equipments	3.00	229,570,191	214,756,767
Current Assets		134,994,361	146,902,331
Inventories	4.00	15,031,467	2,071,784
Trade and Other Receivables	5.00	51,974,409	27,958,509
Advances, Deposits & Prepayments	6.00	24,599,516	23,430,323
Cash and Cash Equivalents	7.00	43,388,969	93,441,715
TOTAL ASSETS		364,564,551	361,659,098
EQUITY AND LIABILITIES:			
Share Holders' Equity		300,493,319	298,816,764
Share Capital	8.00	192,000,000	192,000,000
Share Premium	9.00	4,826,111	4,826,111
Revaluation Reserve	10.00	186,977,846	186,977,846
Retained Earnings		(83,310,638)	(84,987,193)
Non-Current Liabilities		46,437,884	47,742,625
Long Term Bank Loan (Secured)	11.00	36,953,720	40,314,708
Deferred Tax Liability	12.00	9,484,165	7,427,917
Current Liabilities		17,633,347	15,099,708
Short Term Bank Loan (Secured)	13.00	-	134,070
Current Portion of Long Term Loan	11.00	10,380,660	10,380,660
Trade and Other Payables	14.00	2,465,245	1,013,525
Unclaimed Dividend	15.00	1,402,162	1,402,162
Provision for Income Tax	16.00	3,385,280	2,169,291
TOTAL EQUITY AND LIABILITIES		364,564,551	361,659,098
Net Asset Value (NAV) Per Share	24.00	15.651	15.563

The annexed notes form an integral part of these Financial Statements.

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

(This is the Statement of Financial Position referred to in our separate report of even date.)

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Place : Dhaka, Bangladesh

Dated : 28 October 2025




Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No: 0672
DVC: 2510280672AS620551

Perfume Chemical Industries PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Revenue	17.00	3,793,529	-
Less: Cost of Sales	18.00	(1,214,466)	(176,236)
Gross Profit		2,579,063	(176,236)
Less: Operating Expenses:		(13,447,308)	(3,364,814)
Administrative Expenses	19.00	(7,957,671)	(2,560,782)
Selling and Distribution Expenses	20.00	(5,489,637)	(804,032)
Profit from Operation		(10,868,245)	(3,541,050)
Less: Finance Cost	21.00	(7,351,500)	(6,482,792)
Add: Other Income	22.00	23,691,286	10,717,405
Profit before W.P.P.F		5,471,541	693,563
Less: Workers Profit Participation Fund @ 5%		(260,550)	(33,027)
Net Profit before Tax		5,210,992	660,536
Income Tax Expense		(3,534,436)	(183,552)
Less: Current Tax Expenses	23.00	(1,478,188)	(262,199)
Add: Deferred Tax Income/ (Expenses)	23.00	(2,056,248)	78,647
Net Profit after Tax		1,676,555	476,984
Earnings Per Share (EPS)	25.00	0.087	0.025

The annexed notes form an integral part of these Financial Statements.







Chief Financial Officer Company Secretary Director Director Managing Director

This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our separate report of even date.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Place : Dhaka, Bangladesh
Dated : 28 October 2025





Md. Shahadat Hossain, FCA
Senior Partner
ICAB Enrollment No: 0672
DVC: 2510280672AS620551

Perfume Chemical Industries PLC

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

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total Taka
As at 01 July 2024	192,000,000	4,826,111	186,977,846	(84,987,193)	298,816,764
Profit for the year	-	-	-	1,676,555	1,676,555
Balance at 30 June 2025	192,000,000	4,826,111	186,977,846	(83,310,638)	300,493,319

For the year ended 30 June 2024

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total Taka
As at 01 July 2023	92,000,000	4,826,111	186,977,846	(85,464,177)	198,339,780
Profit for the year	-	-	-	476,984	476,984
Revaluation Reserve	100,000,000	-	-	-	100,000,000
Balance at 30 June 2024	192,000,000	4,826,111	186,977,846	(84,987,193)	298,816,764

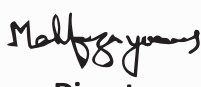
The annexed notes form an integral part of these Financial Statements.



Chief Financial Officer



Company Secretary



Director



Director



Managing Director

Place : Dhaka, Bangladesh

Dated : 28 October 2025



Perfume Chemical Industries PLC

Statement of Cash Flows

As at and for the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
A. Cash Flows from Operating Activities			
Received from customers		(20,222,371)	36,699,109
Paid to suppliers, payables and other expenses		(10,965,326)	(26,679,634)
Paid for administrative expenses		(7,957,671)	(2,141,828)
Paid for selling & distribution expenses		(5,489,637)	(804,032)
Paid for Advance, deposit & prepayments		(48)	(23,142,936)
Income Tax paid		(1,431,344)	(2,027,835)
Net cash generated from operating activities		(46,066,397)	(18,097,156)
B. Cash Flows from Investing Activities			
Acquisition of property, plant and equipment		(16,831,077)	(22,954,139)
Received from Bank Interest		23,691,286	185,967
Net cash used in investing activities		6,860,209	(22,768,172)
C. Cash Flows from Financing Activities			
Short term bank loan received/(refund)		(134,070)	134,070
Long term bank loan received/(refund)		(3,360,988)	(1,573,263)
Finance Cost Paid		(7,351,500)	(6,482,792)
Increase/ Decrease of Share Capital		-	100,000,000
Net cash from financing activities		(10,846,558)	92,078,015
D. Net cash inflow/(outflow) for the period (A+B+C)		(50,052,746)	51,212,687
E. Opening cash and cash equivalents		93,441,715	42,229,028
F. Closing Cash and Cash equivalents (D+E)		43,388,969	93,441,715
Net Operating Cash Flow Per Share (NOCFPS)		(2.399)	(0.943)

The annexed notes form an integral part of these Financial Statements.

Chief Financial Officer

Company Secretary

Director

Director

Managing Director

Place : Dhaka, Bangladesh

Dated : 28 October 2025



Perfume Chemical Industries PLC

Notes to the Financial Statements

As at and for the year ended 30 June 2025

1.00 About the Company

1.01 Legal Form of the Company

Reporting Company:

Perfume Chemical Industries Limited PLC has started its journey from 1972 by creating partnership and then it was converted into a Private Limited Company at 24 May 1974 vide registration no: Ch-4299 under Companies Act, 1913 & 1994 and offered its share to the public with the approval of the Securities and Exchange Commission (BSEC) in the month of January 1997. The company listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) of Bangladesh.

1.02 Address of the Registered Office and Factory

The Registered office and the Industrial Unit of the Company is situated at 487/545, BSCIC Industrial Estate, BFIDC Road, Kalurghat, Chittagong-4208. The Corporate office is situated at 51, Central Road, Dhanmondi, Dhaka-1205.

1.03 Nature of Business Activities

The Principal activities of the company were manufacturing, processing, packing, stocking and dealing in fine chemicals and manufacturing & marketing of quality cosmetics and toiletries requisites.

2.00 Significant Accounting Policies and Other Material Information.

2.01 Basis of Preparation and Presentation of Financial Statements

The financial statements have been prepared on going concern concept, historical cost convention and on accrual basis in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) and in compliance with the companies Act 1994, the Securities and Exchanges Rules 1987 and listing regulations of Dhaka Stock Exchange Ltd (DSE) and Chittagong Stock Exchange Limited (CSE) of Bangladesh.

2.02 Authorization for Issue

The financial statements were approved by the Board of Directors of the company on 28 October 2025.

2.03 Going Concern

The company has adequate resources to continue its operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reason the directors continue to adopt going concern assumption in preparing the Financial Statements.

2.04 Functional and Presentational Currency

These financial statements are prepared in Bangladeshi Taka (Taka/Tk.) which is the Company's functional currency. All financial information presented in Taka has been rounded off.



2.05 Use of Estimates and Judgments:

The preparation of Financial Statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. Due to inherent uncertainties involved in making estimates actual results may differ from those estimates and under lying assumptions are reviewed on a going concern basis.

2.06 Comparative Information and Re-arrangement thereof

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements. Previous year's figures have been rearranged wherever considered necessary, to ensure better comparability with the current year's financial statements and to comply with relevant IASs.

2.07 Reporting Period

The Financial Statements covers twelve months from 1 July 2024 to 30 June 2025 consistently.

2.08 Principal Accounting Policies

Specific accounting policies were selected and applied by the company's management for significant transaction and events that have material effect within the framework of IAS 1 ("Presentation of Financial Statements") in preparation and presentation of financial statements. The previous years figures were presented according to the same accounting principles. Changes made to the presentation are explained in the note for each respective item.

Accounting and valuation methods are disclosed for reasons of clarity. The company classified the expenses using the function of expenses method as per IAS 1.

2.09 Compliance with International Accounting Standards (IASs)

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 and Equipment
IAS 19 Employee Benefits
IAS 23 Borrowing Costs
IAS 24 Related Party Disclosures
IAS 33 Earnings Per Share
IAS 36 Impairment of Assets
IAS 37 Provisions, Contingent Liabilities and Assets
IFRS 7 Financial Instruments: Disclosures
IFRS 9 Financial Instruments
IFRS 15 Revenue from Contract with Customers

The related IFRSs are also complied for the preparation of these financial statements.



2.10 Property, Plant and Equipment (PPE)

Recognition and Measurement:

Property, Plant and Equipments have been stated at cost and subsequent revaluation (only land) amount less accumulated depreciation. Accumulated historical cost and depreciation have been shown in the Financial Statements. The cost of acquisition comprises of purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its state of intended use.

Subsequent Expenditure:

Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an addition to cost of the assets.

Disposal:

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized as non operating income and reflected in the Statement of Profit or Loss and Other Comprehensive Income.

2.11 Depreciation

Depreciation on Property, Plant & Equipments other than Land and land development has been computed during the year using the reducing balance method so as to write off the assets over their expected useful life. Depreciation has been charged on additions on the basis of when it is available for use.

After considering the useful life of assets as per IAS 16, the annual depreciation rates have been applied as under which is considered reasonable by the management.

SI No.	Non-Current Assets	Rate of Depreciation
01	Land & Land Development	0%
02	Building & Constructions	3%
03	Plant, Machinery & Generator	3%
04	Furniture & Fixtures	3%
05	Vehicles	10%
06	Computer	10%
07	Electrical Installation	10%
08	ETP	10%
09	Office Equipments	10%

2.12 Impairment of Assets

All assets have been reviewed according to IAS 36 and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.



2.13 Inventories

Inventories are measured at the lower of cost and net realizable value as prescribed by IAS 2. The cost of inventories is based on the FIFO method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work-in-progress, cost includes an appropriate allocation of production overheads based on normal operation capacity.

Nature of Inventories	Basis of valuation
Raw Materials	FIFO Method
Work-in Progress	Material cost plus proportionate conversion cost based on Percentage of completion
Finished Goods	Valued at cost or net realizable value whichever is lower.

2.14 Income Taxes

Current Tax:

Current income tax expense represents the sum of the tax currently payable.

Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date.

2.15 Financial Instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

2.15.1 Financial Assets

Financial assets of the company include cash and cash equivalents, equity instrument of another entity, trade receivable and other receivables. The company initially recognizes receivable on the date they are originated. All other financial assets are recognized initially on the date at which a contractual right is created to receive cash or another financial asset from another company. The company derecognizes a financial asset when and only when contractual rights or probabilities of receiving the cash flows from the assets expire or it transfer the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risk and reward of ownership of the financial assets are transferred.



Cash and Cash Equivalents

According to IAS 7 'Statement of Cash Flows ' cash comprises of cash in hand, demand deposits and cash equivalents which are short term highly liquid investments that are readily convertible to cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that Cash and Cash Equivalents are not restricted in use. Considering the provision of IAS 7 & IAS 1, Cash in Hand & Bank Balances including FDR have been treated as Cash & Cash Equivalents.

Available for Sale of Financial Assets

During the year the company had no financial asset for sale.

Trade and other Receivables

Trade receivable are carried at original invoice amount less an estimate made for doubtful debts based on a review of all outstanding amount at the period end.

2.15.2 Financial Liabilities

The company initially recognizes financial liabilities on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognises a financial liability when it's contractual obligations are discharged or cancelled or expired. Financial liabilities are recognised initially at fair value less any directly attributable transactions costs. Subsequently to initial recognition, these financial liabilities are measured at amortised cost using the effective interest method. Financial liabilities include loan and borrowing, trade creditors, liabilities for expenses and liabilities for other finance.

2.16 Employees Benefit Scheme

a) Provident Fund

The Company has established an contributory provident fund scheme in accordance with IAS 19. A Board of trustees administers the fund. No part of the fund is included in the asset of the Company.

b) Defined benefit plan (Gratuity)

The Company operates an unfunded gratuity scheme. Each employee who has completed five years of service is eligible to one month gratuity for each completed year.

c) Medical Aid Benefit

The company provides medical aid benefit to all employees.

2.17 Workers Profit Participation Fund

The company has introduced workers profit participation fund in accordance with chapter 15 under Labour Act 2006 as amended in 2013.



2.18 Revenue Recognition

Revenue has been recognized as per IFRS 15: Revenue from contract with customers under 05 (five) step approach of recognizing revenue. According to the core principal of IFRS 15, the entity has recognized revenue to depict the transfer of promise goods or service to custom in an amount that reflects the consideration (payment) to which the entity expects to be entitled in exchanging for those goods or services.

05 (five) step approach applied are as follows :

- i. Identify the contract;
- ii. Identify the separate performance obligation;
- iii. Determine the transaction price;
- iv. Allocate the price to the performance obligations;
- v. Recognize revenue.

Interest Income

It is recognized on accrual basis.

2.19 Foreign Currency Transaction

Transactions in Foreign Currencies are translated into BDT at the rate of exchange ruling on date of transaction in accordance with IAS 21. Monetary assets and liabilities expressed in foreign currencies are translated into BDT at the rate of exchange ruling at the Statement of Financial Position date. Gains or losses resulting from foreign currency transactions are taken to the Statement of Profit or Loss and Other Comprehensive Income.

2.20 Statement of Cash Flows

Statement of Cash Flows has been prepared principally in accordance with IAS 7 “Statement of Cash Flows” and the cash flows from the operating activities have been presented under direct method.

2.21 Earnings Per Share

This has been calculated in compliance with the requirements of IAS 33: Earnings Per Share has been calculated by the profit attributable to ordinary equity holders of the company by the weighted average number of ordinary shares outstanding during the period.

2.22 Related Party Transaction

There were related party transactions during the year.

Name of Company	Opening Balance	Sales During the	Collection during the	Closing Balance
Younus Fine Paper Mills Ltd.	10,532,088	23,654,000	10,741,788	23,444,300
Younus Paper Mills Ltd.	11,222,834	19,039,905	9,867,578	20,395,161



2.23 Finance Cost

Finance cost (Borrowing Cost) incurred during the year was recognized as revenue expenditure in accordance with IAS 23 "Borrowing Cost." Finance cost comprises interest on borrowings and bank commission & charges.

2.24 Provisions

In accordance with the guidelines as prescribed by IAS 37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations:

- a) when the company has an obligation (legal or constructive) as a result of past events;
- b) when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c) reliable estimates can be made of the amount of the obligation.

2.25 Segment Reporting

No segmental reporting is applicable for the company as required by IFRS 8: "Segment Reporting" as the company operates in a single industry segment and within a single geographical territory.

2.26 Events after the Reporting Period

Events after the reporting date that provide additional information about the Company's position at the reporting date are reflected in the financial statements. Events after the reporting date that are not adjusting events are disclosed in the notes when material.

2.27 Contingent Liabilities

There are Contingent Liabilities as regards National Board of Revenue (NBR) case against VAT of Tk. 14,79,097 which are pending under the process of settlement.

2.28 Components of Financial Statements

The Financial Statements comprise the followings;

- Statement of Financial Position as at 30 June 2025;
- Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2025;
- Statement of Change in Equity for the year ended 30 June 2025;
- Statement of Cash Flows for the year ended 30 June 2025; and
- Accounting Policies and Explanatory Notes to the Financial Statements for the year ended 30 June 2025.

2.29 General

The Financial Statements are prepared and presented in Bangladeshi Currency (Taka) which is the Company's Functional currency. All financial information presented have been rounded off to nearest Taka.



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

3.00 Property, Plant and Equipment: Tk. 229,570,191

The break-up is as below:

Cost

Opening Balance	302,123,085	279,168,946
Addition during the year	16,831,077	22,954,139
Closing Balance	318,954,162	302,123,085
Accumulated Depreciation		
Opening Balance	87,366,318	87,366,318
Charged during the year	2,017,653	-
Closing Balance	89,383,971	87,366,318
Written Down Value	229,570,191	214,756,767

Details of Property, Plant and Equipment along with depreciation charged thereon as on 30 June 2025 has been shown in **Annexure-"A"**. Full amount of depreciation has been charged to administrative expenses.

4.00 Inventories: Tk. 15,031,467

The break-up is as below:

Raw Materials	5,520,490	653,404
Work-In-Process	1,054,840	-
Finished Goods	8,456,137	1,418,380
Total	15,031,467	2,071,784

The basis of valuation is stated in note 2.13.

The inventories of the company has been pledged as security against loan with Modhumoti Bank PLC, Aganagar Branch, Dhaka.

5.00 Trade & Other Receivables: Tk. 51,974,409

(i) Trade and Other Receivables occurred in the ordinary course of business are insecure but considered good. This is arrived at as follows:

Trade Receivables	Note 5.01	51,974,409	27,958,509
Bank Interest Receivable	Note 5.02	-	-
Total		51,974,409	27,958,509

5.01 Trade Receivables: Tk. 51,974,409

The break-up is as below:

	Manufacturing	Trading		
Opening Balance	-	27,958,509	27,958,509	27,780,600
Add: Sales (Note # 17.00 & 22.00)	3,793,529	67,412,605	71,206,134	36,877,018
	3,793,529	95,371,114	99,164,643	64,657,618
Less: Realised during the year	3,278,102	43,912,132	47,190,234	36,699,109
Less: Provision for Bad Debts	-	-	-	-
Closing Balance	515,427	51,458,982	51,974,409	27,958,509

Aging of Trade Receivables

Below 30 days	3,641,350	3,625,450
Within 31-60 days	33,258,650	8,258,650
Within 61-90 days	15,074,409	16,074,409
Above 90 days	-	-
Provision for Bad Debts	-	-
Total	51,974,409	27,958,509



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

(ii) There was no amount due by the Directors (Including Managing Director), Managing Agents, Managers and other officers of the Company and any of them severally or jointly with any other person.

The classification of receivables as required by the schedule XI of the Companies Act, 1994 are given below:

Receivable considered good in respect of which the company is fully secured	-	-
Receivable considered good in respect of which the company holds no security other than the debtor personal security	51,974,409	27,958,509
Receivables considered doubtful bad	-	-
Receivable to Directors	-	-
Receivables due by common management	-	-
The maximum amount of receivable due by any director or other officer of the company.	-	-
Total	51,974,409	27,958,509

5.02 Bank Interest Receivables: Tk. 0

The break-up is as below:

Opening Balance	-	4,025
Add: Bank Interest Income during the year	4,472,382	181,942
	4,472,382	185,967
Less: Realised during the year	4,472,382	185,967
Closing Balance	-	-

6.00 Advances, Deposits and Prepayments: Tk. 24,599,516

The break-up is as below:

Advance Income Tax	Note-6.01	1,223,728	54,583
Advance & Deposit		23,068,140	22,976,991
Advance VAT Deposit	Note-6.02	79,864	5,020
Secutity Deposit (CDBL)		50,000	50,000
Secutity Deposit (KGDCL)		177,784	177,784
Prepaid Insurance Premium (Fire)	Note-6.03	-	165,945
Total		24,599,516	23,430,323

6.01 Advance Income Tax: Tk. 1,223,728

The break-up is as below:

Opening Balance	54,583	-
Add: Addition for the year	1,223,728	54,583
	1,278,311	54,583
Less: Adjusted during the year	(54,583)	-
Total	1,223,728	54,583

Advance Income Tax amounting Tk. 1,223,728 was deposited during the financial year.

6.02 Advance VAT Deposit: Tk. 79,864

The break-up is as below:

Opening Balance	5,020	5,020
Add: Deposit during the Year	437,102	-
	442,122	5,020
Less: Adjusted during the Year	(362,258)	-
Total	79,864	5,020



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

6.03 Prepaid Insurance Premim (Fire): Tk. 0

The break-up is as below:

Opening Balance	165,945	-
Add: Prepaid Insurance Premium (Fire)	-	331,890
	165,945	331,890
Less: Adjusted during the Year (Note: 19.00)	(165,945)	(165,945)
Total	-	165,945

7.00 Cash and Cash Equivalents: Tk. 43,388,969

The break-up is as below:

a) Cash at Bank:

Bank Name, Branch Name, Account Number	Amount in Taka	Amount in Taka
Modhumoti Bank PLC, Aganagar Br., Dhaka, OD-00009	30,056	-
Modhumoti Bank PLC, Aganagar Br., Dhaka, 00434	1,458,782	51,565
Modhumoti Bank PLC, Aganagar Br., Dhaka, 00016	15,235,340	38,844,467
National Bank PLC, Jubilee Road, Br. Ctg., 23878	60,598	61,288
Rupali Bank PLC, O.R. Nizam Road Br., Ctg., 06582	10,074	10,764
United Commercial Bank PLC, Khatungonj Br., Ctg., 00138	109,968	106,972
Shahjalal Islami Bank PLC, Shatmasjid Road Br., Dhaka, 08099	2,810,763	-
Al-Arafah Islami Bank PLC, Head Office (ADB), Dhaka, FDR-26019	-	20,000,000
Cityzens Bank PLC, Principal Br., Dhaka, FDR-00865	21,718,137	20,000,000
	41,433,716	79,075,056
b) Cash in Hand	1,955,253	14,366,659
Total	43,388,969	93,441,715

The Bank Balances have been reconciled where necessary and were agreed with the balance as per bank statements as on 30-06-2025. Cash in hand balance was duly certified.

8.00 Share Capital: Tk. 192,000,000

The break-up is as below:

a) Authorized Capital:

30,000,000 ordinary shares of Tk.10 each	300,000,000	300,000,000
--	--------------------	--------------------

b) Issued, Subscribed and Paid -up Capital:

9,200,000 ordinary shares of Tk.10 each.	192,000,000	92,000,000
Add: 10,000,000 ordinary shares of Tk.10 each.	-	100,000,000
Total	192,000,000	192,000,000

During the financial year 10,000,000 ordinary shares issued @ Tk.10 each to increase paid up capital.

Distribution Schedule Disclosures Under the Listing Regulation of Stock Exchanges:

The position of shareholders as on 30 June 2025 is as follows:

Particulars of Investors	No of Investors	Number of Shares	Percentage of Share Holdings 2024-2025	Percentage of Share Holdings 2023-2024
Sponsor/Directors	3	13,138,713	68.43%	68.43%
General Public	3,689	5,661,287	29.49%	26.04%
Financial Institutes	2	400,000	2.08%	5.53%
Total	-	19,200,000	100%	100%



Note	Particulars				Amount in Taka	
					2024-2025	2023-2024

The distribution schedule showing the number of share holders and their share holdings in percentage has been disclosed below:

Range of Share Holdings	As per Folio		As per BO ID		Total Holding	Total Share	Percentage (%)
	Holder	Share	Holder	Share			
Less than 500	2,744	1,852,580	5	2,400	2,749	1,854,980	9.66
501 to 1,000	640	467,890	4	4,000	644	471,890	2.46
1,001 to 5,000	148	462,800	24	89,747	172	552,547	2.88
5,001 to 10,000	28	244,640	15	132,980	43	377,620	1.97
10,001 to 25,000	30	543,490	17	294,710	47	838,200	4.37
25,001 to 50,000	17	746,570	5	202,640	22	949,210	4.94
Above 50,000	10	476,840	7	13,678,713	17	14,155,553	73.73
Total	3,617	4,794,810	77	14,405,190	3,694	19,200,000	100

9.00 Share Premium: Tk. 4,826,111

4,826,111	4,826,111
------------------	------------------

10.00 Revaluation Reserve: Tk. 186,977,846

Revaluation Reserve on Land and Land Development

186,977,846	186,977,846
--------------------	--------------------

The balance representing capital reserve was made up of surplus arising from the revaluation of different items of Fixed Assets brought forward from 1994. The company made revaluation of its Property, Plant and Equipment (only land) by an independent valuer Anil Salam Idris & Co, Chartered Accountants on 31 May 2023. The cost value of Land was Tk. 9,058,653 which was revalued to Tk. 164,576,000 in 2023. Moreover the Board of Directors approved the above valuation in its 152nd Board Meeting held on 26th June 2023. The balance of Taka 31,460,499 has been carried forward under the revaluation reserve from the revaluation conducted in 1994.

11.00 Long Term Bank Loan: Tk. 36,953,720

Modhumoti Bank PLC,
(Aganagar Branch, Dhaka)
Term Loan A/C No # 00013

47,334,380	50,695,368
47,334,380	50,695,368
(10,380,660)	(10,380,660)
Total	36,953,720
	40,314,708

Less: Current Portion of Long Term Loan

12.00 Deferred Tax Liability: Tk. 9,484,165

The break-up is as below:

A. Temporary Difference:

Written down value as per accounting base	229,570,191	214,756,767
Written down value as per tax base	214,756,767	214,756,767
Taxable temporary difference	14,813,424	-
Deductible temporary difference (Gratuity)	(309,108)	(227,542)
	14,504,316	(227,542)

Income Tax Rate

22.50%	22.50%
--------	--------

Deferred Tax Liabilities at the end of the year

3,263,471	(51,197)
------------------	-----------------

B. Revaluation:

Carrying Value		
Land	155,517,347	186,977,846

Tax rate:

Land	4%	4%
------	----	----

Deferred Tax Liabilities at the end of the year

6,220,694	7,479,114
------------------	------------------

Closing Deferred Tax Liabilities	6,220,694	7,479,114
Opening Deferred Tax Liabilities	7,479,114	7,479,114
Deferred Tax asset / liability	(1,258,420)	(0)

Deferred Tax Liabilities at the end of the year (A+B)

Total	9,484,165	7,427,917
--------------	------------------	------------------



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024
13.00 Short Term Bank Loan: Tk. 10,380,660			
The break-up is as below:			
Modhumoti Bank PLC, (<u>Aganagar Branch, Dhaka</u>)			
OD Loan A/C No # 00009		-	134,070
		-	134,070
Add: Current Portion of Long Term Loan		10,380,660	10,380,660
Total		10,380,660	10,514,730

The above balances were in agreement with the balances as per respective bank loan statement and Port Folio Statements as on 30 June 2025.

14.00 Trade and Other Payables: Tk. 2,465,245

The break-up is as below:

Trade Payables:

Supplier

- -

Other Payables:

Audit Fees

115,000 86,250

Gas Bill

2,638 1,230

Wasa Bill

6,425 5,914

Internet Bill

3,150 6,300

Salaries and Allowances

659,957 216,801

Wages & Allowances

534,975 -

Telephone and Mobile Bill

2,542 4,061

Workers Profit Participation Fund @ 5%

725,977 465,427

Provision for Gratuity (**Note: 14.01**)

309,108 227,542

Provision for Value Added Tax (VAT) (**Note: 14.02**)

105,473 -

Total **2,465,245** **1,013,525**

14.01 Provision for Gratuity: Tk. 309,108

The break-up is as below:

Opening Balance

227,542 122,000

Add: Addition for the year

102,496 105,542

330,038 **227,542**

Less: Adjusted during the year

(20,930) -

Total **309,108** **227,542**

14.02 Provision for Value Added Tax (VAT): Tk. 105,473

The break-up is as below:

Opening Balance

- -

Add: Collection against sales during the year

462,712 -

462,712 -

Less: Deposit during the year

(357,239) -

Total **105,473** -

15.00 Unclaimed Dividend: Tk. 1,402,162

The break-up is as below:

Opening Balance

1,402,162 1,402,162

Add: Addition for the year

- -

1,402,162 **1,402,162**

Less: Payment during the year

- -

Total **1,402,162** **1,402,162**

An amounting Tk. 1,402,162 has been remaining as balance as Unclaimed Dividend.



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

16.00 Provision for Income Tax: Tk. 3,385,280

The break-up is as below:

Opening Balance	2,169,291	3,880,344
Add: Addition for the year (Note: 23.00)	1,478,188	262,199
	3,647,479	4,142,543
Less: Adjusted during the year	(54,583)	-
Less: Payment during the year	(207,616)	(1,973,252)
Total	3,385,280	2,169,291

An amounting Tk. 3,625,439 has been remaining as balance as Provision for Income Tax.

17.00 Revenue: Tk. 3,793,529

The break-up is as below:

Sales (Including VAT)	4,256,241	-
Less : Value Added Tax (VAT)	(462,712)	-
Total	3,793,529	-

18.00 Cost of Sales: Tk. 1,214,466

The break-up is as below:

Opening Stock of Raw Materials & Chemicals	653,404	653,404
Add: Local Purchase of Raw Materials	9,815,467	-
Goods Available for Consumed	10,468,871	653,404
Less : Closing Stock of Raw Materials & Chemicals	(5,520,490)	(653,404)
Raw Materials Used	4,948,381	-
Add: Factory Overhead		
Wages and Salaries	2,589,014	-
Gas Bill	32,574	18,196
Electricity Bill	168,000	114,000
Wasa Bill	53,485	44,040
Oil & Lubricant	12,000	-
Spare Parts Machineries	154,720	-
Depreciation Charges (Annexure- "A")	1,348,889	-
	9,307,063	176,236
Add: Opening Stock of Work-In-Process	-	-
	9,307,063	176,236
Less: Closing Stock of Work-In-Process	(1,054,840)	-
Cost of Production	8,252,223	176,236
Add : Opening Stock of Finished Goods	1,418,380	1,418,380
	9,670,603	1,594,616
Less: Closing Stock of Finished Goods	(8,456,137)	(1,418,380)
Cost of Sales	1,214,466	176,236



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024
19.00 Administrative Expenses: Tk. 7,957,671			
	The break-up is as below:		
	Salaries and Allowances	4,335,550	1,586,619
	Festival Bonus	748,622	175,674
	Telephone & Mobile Bill	27,885	18,833
	Directors Meeting Attendance Fees	59,200	16,000
	Travelling and Conveyance	224,266	37,462
	Internet Bill	37,800	37,800
	AGM & EGM Expenses	325,000	-
	Medical Expenses	15,000	-
	Entertainment	16,698	2,130
	Insurance Premium (Fire)	165,945	165,945
	Spare Parts (Electrical)	6,700	4,030
	Stationeries	173,770	21,151
	Postage & Stamps	18,000	9,650
	BSCIC Rate & Charges with Vat	171,013	117,083
	Registration & Licence Renewal Fees	485,009	100,013
	Miscellaneous Expenses	40,000	6,600
	Audit fee with VAT	115,000	86,250
	Legal & Professional Fees	220,953	70,000
	Gratuity	102,496	105,542
	Depreciation Charges (Annexure- "A")	668,764	-
	Total	7,957,671	2,560,782
20.00 Selling and Distribution Expenses: Tk. 5,489,637			
	The break-up is as below:		
	Salaries and Allowances	1,442,324	509,750
	Packaging Expenses	2,928,444	-
	Advertisement	721,576	294,282
	Business Development Expenses	224,750	-
	Delivery Expenses	172,543	-
	Total	5,489,637	804,032
21.00 Finance Cost: Tk. 7,351,500			
	The break-up is as below:		
	Bank Charges	231,284	131,406
	Bank Interest (for Long Term Loan of Modhumoti Bank PLC)	7,120,216	5,975,872
	Bank Interest (for OD Loan of Modhumoti Bank PLC)	-	375,514
	Total	7,351,500	6,482,792
22.00 Other Income: Tk. 23,691,286			
	The break-up is as below:		
	(a) Bank Interest Income:	4,472,382	181,942
	Interest on FCUBS A/C-00138 (UCB)	4,279	4,162
	Interest on FDR A/C-00016 (MMBL)	4,468,103	177,780
	(b) Bad Debts Recovery	-	-
	Opening Balance of Bad Debts	-	-
	Less: Closing Balance of Bad Debts	-	-
	(c) Non-Operating Income	19,218,904	10,535,463
	Revenue	67,412,605	36,877,018
	Less: Cost of Revenue	(48,193,701)	(26,341,555)
	Total	23,691,286	10,717,405



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024
23.00	Income Tax Expense: Tk. 3,534,436		
	The break-up is as below:		
	<u>Current Tax</u>		
	Net Profit before Tax	5,210,992	660,536
	Add: Accounting Depreciation	2,017,653	-
	Add: Provision for Gratuity	102,496	105,542
		7,331,141	766,078
	Less: Tax base Depreciation	3,936,637	-
	Taxable Income	3,394,504	766,078
	Tax Rate	22.50%	22.50%
		763,763	172,368
	Turn Over Tax (Tk. 43,396,705+Tk. 3,793,529) *1%	471,902	221,262
	Income Tax on Bank Interest Income (Tk. 44,72,382*22.5%)	1,006,286	40,937
		1,478,188	262,199
	<u>Deferred Tax</u>		
	Closing Deferred Tax Liabilities	9,484,165	7,427,917
	Opening Deferred Tax Liabilities	7,427,917	7,506,564
	Deferred Tax (Income)/ Expenses	2,056,248	(78,647)
	Total	3,534,436	183,552

24.00 Net Asset Value (NAV) Per Share with Revaluation

Net Asset Value	300,493,319	298,816,764
Number of Shares	19,200,000	19,200,000
Net Asset Value Per Share	15.651	15.563

25.00 Earnings Per Share (EPS)

Surplus for the year attributable to Shareholders (Net Income)	1,676,555	476,984
Number of Shares	19,200,000	19,200,000
Earnings Per Share	0.087	0.025

Previous year's EPS has been adjusted in accordance with IAS 33: Earnings Per Share.

During the financial year Sales & others income have been increased as a result Earnings Per Share (EPS) has also been increased compare to the financial year 2023-2024.

26.00 Cash Flows Per Share from Operating Activities

Operating Cash Inflow during the Period	(46,066,397)	(18,097,156)
Number of Shares	19,200,000	19,200,000
Net Operating Cash Flow Per Share (Restated)	(2.399)	(0.943)

During the financial year the company purchased more quantity of raw materials for production of finished goods, for this reason Net Operating Cash Flow Per Share (NOCFPS) decreased in comparison with previous year.



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

27.00 Reconciliation of Profit/(Loss) after Tax with Cash Flows from Operating Activities

Net Profit/(Loss) after Tax	Profit/Loss A/C	1,676,555	476,984
Add: Depreciation	Annexure-"A"	2,017,653	-
Add: Finance Cost	Note-21	7,351,500	6,482,792
Less: Other Income	Profit/Loss A/C	(23,691,286)	(185,967)
(Increase)/Decrease in Advance, Deposits and Prepayment	Note-06	(1,169,193)	(23,197,519)
(Increase)/Decrease in Trade and Other Receivable	Note-05	(24,015,900)	(177,909)
(Increase)/Decrease in Inventory	Note-04	(12,959,683)	-
Increase/(Decrease) in Trade and Other Payables	Note-14	1,451,720	294,163
Increase/(Decrease) in Deferred Tax Liabilities	Note-12	2,056,248	(78,647)
Increase/(Decrease) in Provision for Income Tax	Note-16	1,215,989	(1,711,053)
Total		(46,066,397)	(18,097,156)

28.00 Tax Assessment Status

Income tax return submitted by the company under income tax ordinance 1984. Income tax paid under section-74 basic of return.

Income year	Assessment Year	Provision	Tax Liabilities	Remarks
2019-2020	2020-2021	-	-	Completed
2020-2021	2021-2022	5,000	5,000	Completed
2021-2022	2022-2023	5,000	5,000	Completed
2022-2023	2023-2024	1,973,252	1,973,252	Completed
2023-2024	2024-2025	(262,199)	(262,199)	Completed
2024-2025	2025-2026	1,478,188	1,478,188	Will be Submitted

29.00 Salary Range: Salary range of the employees are given below

SI	Salary Range	2024-2025	2023-2024
I	5,000 - 15,000	02 Persons	06 Persons
II	15,001-25,000	21 Persons	03 Persons
III	25,001-50,000	12 Persons	02 Persons
IV	50,001-1,00,000	02 Persons	-
V	1,00,000-1,50,000	01 Persons	-
VI	1,50,001-2,00,000	-	-
Total		38 Persons	11 Persons

30.00 Payment to Directors

Details in respect of payment to Directors are given below.

- During the financial year no amount was spent by the company for board meeting fee.
- During the financial year no amount was spent by the company for Director Remuneration.
- No compensation was made to the Managing Director & CEO of the company as stated above.
- No amount was spent by the company for compensating any member of the Board of Directors as

31.00 Production Capacity and Utilization:

Major Products	Unit	Production Capacity	Actual Production	Capacity Utilization %
Cosmetics and toiletries	MT	3240.00	28.50	0.88%



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

32.00 Event after the Reporting Period

a) The Board of Directors of the Company in its meeting held on 28 October 2025 approved the financial statements of the Company for the year ended 30 June 2025 and authorized the same for issue. The Board of Directors recommended no dividend to shareholders for the year ended 30 June 2025.

b) There is no other significant event that has occurred between the Financial Position date and the date when the Financial Statements were authorized for issue by the Board of Directors.

33.00 Capital Expenditure Commitment

Contract for capital expenditure are being executed by the Contractors and the running bill are accounted for but the unfinished contracts has not been reflected in this Financial Statements. There was no material capital expenditure authorized by the board.

34.00 Claim Acknowledgement

There was no claim against the Company acknowledged as debt as on 30 June 2025.

35.00 Credit Facility

There was no credit facility available to the Company under any contract other than bank credit facility and trade credit available in the ordinary course of business.

36.00 Financial Risk Management

The management of company has overall for the establishment and oversight of the company's risk management framework. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risk for its use of financial instruments.

Credit Risk

Liquidity Risk

Market Risk

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. Management has a credit policy in place that is controlled and monitored on an ongoing basis. In monitoring credit risk, receivables are grouped according to their risk profile, i.e. their legal status, financial condition, ageing profile etc. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. Risk exposures from other financial assets, i.e. Cash at bank and other receivables are nominal.

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 in managing liquidity (cash and cash equivalents) is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities 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 obligation through preparation of the cash flow forecast with due consideration of time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.



Note	Particulars	Amount in Taka	
		2024-2025	2023-2024

Market Risk

Market risk is the risk that any changes in market prices such as foreign exchange rates, interest rate and investment in freely traded share of stock exchange will affect the company's income or the value of its holdings financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

(a) Currency Risk

Currency risk is the risk that arises due to changes in currency exchange rate. The company procures major part of raw materials from local markets and sells finished products in domestic markets which are not affected by changes in currency exchange rates. The company only procures machineries and immaterial part of raw materials from abroad which are not significantly affected changes in currency exchange rate.

(b) Interest Rate Risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. Local loans are, however, not significantly affected by fluctuations in interest rate risk . The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.



Chief Financial Officer



Company Secretary



Director



Director



Managing Director



Perfume Chemical Industries PLC
Schedule of Property, Plant & Equipments
For the year ended 30 June 2025

Annexure- "A"

SL No.	Name of Assets	Cost		Rate	Depreciation		Revaluation of Land	Written Down Value as on 30 June 2025	Written Down Value as on 30 June 2024
		Balance as on 01 July 2024	Addition During the Year		Charged During the Year	Balance as on 30 June 2025			
1	Land & Land Development	164,576,000	-		-	-	-	164,576,000	164,576,000
2	Building & Constructions	43,035,834	10,031,890	3%	901,518	16,394,738	-	36,672,986	27,542,614
3	Plant, Machinery & Generator	71,851,034	1,933,873	3%	447,372	57,869,483	-	15,915,424	14,428,923
4	Furniture & Fixtures	11,886,013	201,348	3%	117,339	8,142,377	-	3,944,984	3,860,975
5	Vehicles	6,500,172	-	10%	7,422	6,433,371	-	66,801	74,223
6	Computer	942,849	419,870	10%	104,782	104,782	-	1,257,937	942,849
7	Electrical Installation	1,830,473	3,643,596	10%	274,137	274,137	-	5,199,932	1,830,473
8	ETP	323,855	380,000	10%	41,886	41,886	-	661,970	323,855
9	Office Equipments	1,176,855	220,500	10%	123,198	123,198	-	1,274,157	1,176,855
Balance as on 30 June 2025		302,123,085	16,831,077		2,017,653	89,383,971	-	229,570,191	214,756,767
Balance as on 30 June 2024		279,168,946	22,954,139		-	87,366,318	155,517,347	191,802,628	191,802,628

Note: Land and land development represents only land.

Allocation of Depreciation:

	Amount
Cost of Sales	1,348,889
Administrative Expenses	668,764
Total Depreciation	2,017,653



Perfume Chemical Industries Limited
Schedule of Property, Plant & Equipments
For the year ended 30 June 2024

Annexure-"A"

SL No.	Name of Assets	Cost			Rate	Depreciation			Revaluation of Land	Written Down Value as on 30 June, 2024	Written Down Value as on 30 June, 2023
		Balance as on 01 July 2023	Addition During the Year	Balance as on 30 June 2024		Balance as on 01 July 2023	Charged During the Year	Balance as on 30 June, 2024			
1	Land & Land Development	164,576,000	-	164,576,000		-	-	-	-	164,576,000	164,576,000
2	Buildings & Constructions	30,266,189	12,769,645	43,035,834	0%	15,493,220	-	15,493,220	-	27,542,614	14,772,969
3	Plant & Machinery & Generator	67,833,415	4,017,619	71,851,034	0%	57,422,111	-	57,422,111	-	14,428,923	10,411,304
4	Furniture & Fixtures	9,743,620	2,142,393	11,886,013	0%	8,025,038	-	8,025,038	-	3,860,975	1,718,582
5	Vehicles	6,500,172	-	6,500,172	0%	6,425,949	-	6,425,949	-	74,223	74,223
6	Computer	249,550	693,299	942,849	0%	-	-	-	-	942,849	249,550
7	Electrical Installation	-	1,830,473	1,830,473	0%	-	-	-	-	1,830,473	-
8	ETP	-	323,855	323,855	0%	-	-	-	-	323,855	-
9	Office Equipments	-	1,176,855	1,176,855	0%	-	-	-	-	1,176,855	-

Balance as on 30 June 2024	279,168,946	22,954,139	302,123,085			87,366,318	-	87,366,318	-	214,756,767	191,802,628
Balance as on 30 June 2023	123,353,649	297,950	123,651,599			87,366,318	-	87,366,318	155,517,347	191,802,628	191,802,628

Note: Land and land development represents only land.

No Depreciation have been charged during the financial year due to non operation of the Factory.

Allocation of Depreciation:

	Amount
Cost of Sales	-
Administrative Expenses	-
Total Depreciation	-



Perfume Chemical Industries PLC
Schedule of Property, Plant & Equipments (Tax Base)
For the year ended 30 June 2025

Annexure- "A"

SL No.	Name of Assets	Cost			Rate	Depreciation			Written Down Value as on 30 June, 2025
		Balance as on 01 July 2024	Addition During the Year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charged During the Year	Balance as on 30 June, 2025	
1	Land & Land Development	164,576,000	-	164,576,000	0%	-	-	-	164,576,000
2	Building & Constructions	43,035,834	10,031,890	53,067,724	5%	15,493,220	1,502,529	16,995,749	27,542,614
3	Plant, Machinery & Generator	71,851,034	1,946,373	73,797,407	10%	57,422,111	1,491,552	58,913,663	14,428,923
4	Furniture & Fixtures	11,886,013	201,348	12,087,361	10%	8,025,038	391,131	8,416,169	3,860,975
5	Vehicles	6,500,172	-	6,500,172	10%	6,425,949	7,422	6,433,371	74,223
6	Computer	942,849	419,870	1,362,719	10%	-	104,782	104,782	942,849
7	Electrical Installation	1,830,473	3,643,596	5,474,069	10%	-	274,137	274,137	1,830,473
8	ETP	323,855	380,000	703,855	10%	-	41,886	41,886	323,855
9	Office Equipments	1,176,855	220,500	1,397,355	10%	-	123,198	123,198	1,176,855
Balance as on 30 June 2024		302,123,085	16,843,577	318,966,662		87,366,318	3,936,637	91,302,955	214,756,767

Note: Land and land development represents only land.



AFTER SHAVE

FOR MEN



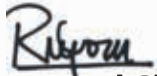
NOTICE OF THE 51st ANNUAL GENERAL MEETING

Notice is hereby given to all respected Shareholders of **PERFUME CHEMICAL INDUSTRIES PLC** that the 51st Annual General Meeting (AGM) of the Company will be held through hybrid system in combination of physical presence at the **Registered Office: 51 Central Road, Dhanmondi, Dhaka-1205**, Bangladesh and Digital Platform via the link: <https://pcil51.agm.watch> on **Wednesday, December 24, 2025 at 11:00 a.m.**, to transact the following businesses:

AGENDA

1. To receive, consider, and adopt the Audited Financial Statements of the Company for the financial year ended June 30, 2025, together with the Reports of the Directors and Auditors thereon.
2. To approve the Dividend for the year ended June 30, 2025, as recommended by the Board of Directors.
3. To elect/re-elect Directors in accordance with the relevant provisions of the Articles of Association.
4. To appoint Statutory Auditors for the financial year 2025–2026 and to fix their remuneration.
5. To transact any other business of the Company with the permission of the Chair.

By order of the Board,



Mohammed Shahidul Islam

Company Secretary

2nd December 2025



to join AGM

NOTES

- I. **Record Date:** The Record Date was **December 19, 2025**. Only shareholders whose names appear on the Shareholders' Register or Depository Register on that date shall be entitled to attend and vote at the AGM.
- II. **Appointment of Proxy:** A shareholder entitled to attend and vote at the General Meeting may appoint a proxy to attend and vote on his/her behalf.
- III. **Submit of Proxy Form:** A duly completed and stamped proxy form must be submitted at the Company's Dhaka Corporate Office at least **48 hours prior** to the said meeting time.
- IV. **No Gifts or Benefits:** No gift, gift coupon, food box, or any form of benefit shall be provided to shareholders for attending the AGM, **in compliance with BSEC Directive No. SEC/CMRRCD/2009-193/154 dated 24 October 2013**.
- V. **Digital Platform Login Credentials:** To log into the virtual AGM system, shareholders must enter their 16-digit BO ID, Folio Number, or other required credentials through the link: <https://pcil51.agm.watch>.
- VI. **Annual Report:** The Company's Annual Report **2024–2025** will be available on the website: www.perfumechemical.com
- VII. **Technical & Share Related Support:** For assistance regarding digital access to the AGM or share-related matters, Shareholders may contact: **Cell: +880 1619-056367**




Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>MANOLA BRIGHTENING SKIN CREAM</p> <p>Manola Brightening Skin Cream is cherished for its effective skincare solution. Its enormous popularity is attributed to its special brightening formula, suitable for all skin types. It makes your skin soft, supple, and radiant.</p>	<p>Weight /Size: 90gm</p> <p>Ingredients: Aqua, Stearic Acid, Liquid Paraffin, Glycerin, Sunscreen, Vitamin-E, Preservatives, Cetyl Alcohol, Emulsifier, Fragrance, and others.</p>
	<p>MANOLA ICE SHOT PRICKLY HEAT COOLING SKIN POWDER</p> <p>Start your day with a burst of freshness and comfort using Manola Ice Shot Prickly Heat Cooling Skin Powder. It provides long-lasting coolness and effectively prevents prickly heat, keeping your skin dry and soothed. Stay cool, fresh, and confident all day long.</p>	<p>Weight /Size: 100gm</p> <p>Ingredients: Magnesium Aluminum Silicate, Magnesium Carbonate, Zinc Oxide, Chlorophensin, Boric Acid, Allantoin, Menthol, Preservatives, Fragrance, and others.</p>
	<p>MANOLA PREMIUM PERFUME TALC</p> <p>Indulge in lasting freshness and a touch of luxury with Manola Premium Perfume Talc. Its fine, soothing formula absorbs moisture while leaving your skin feeling incredibly soft and smooth. Enjoy the delicate, long-lasting fragrance that keeps you feeling refreshed and confident all day.</p>	<p>Weight /Size : 100gm</p> <p>Ingredients: Magnesium Aluminum Silicate, Magnesium Carbonate, Zinc Oxide, Zinc Stearate, Menthol, Preservatives, Fragrance, and others.</p>

Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>MANOLA COCOA BUTTER BODY LOTION</p> <p>Experience soft, smooth, and refreshed skin with Manola Cocoa Butter Body Lotion. Its deeply hydrating formula nourishes your skin and provides long-lasting moisture. Enjoy the rich, natural fragrance of cocoa butter for a touch of premium care every day.</p>	<p>Weight /Size: 250ml</p> <p>Ingredients: Aqua, Emulsifier, Glyceryl Monostearate, Glycerin, Dimethicone, Vitamin E Acetate, Cetyl Alcohol, Niacinamide, DMDM Hydantoin, Hydroxyethyl cellulose, Perfume, Preservatives, and others.</p>
	<p>MANOLA PERFUMED BODY LOTION</p> <p>Indulge your skin with the softness and lasting, premium fragrance of Manola Perfumed Body Lotion. This luxurious lotion moisturizes deeply while leaving your skin feeling smooth and refreshed. A perfect daily treat for radiant and beautifully scented skin.</p>	<p>Weight /Size: 250ml</p> <p>Ingredients : Aqua, Emulsifier, Glyceryl Monostearate, Glycerin, Dimethicone, Vitamin E Acetate, Cetyl Alcohol, Niacinamide, DMDM Hydantoin, Hydroxyethyl cellulose, Perfume, Preservatives, and others.</p>
	<p>MANOLA PETROLEUM JELLY (LEMON FRESH)</p> <p>Combat winter dryness with Manola Petroleum Jelly in Lemon Fresh. Its advanced formula locks in your skin's natural moisture and eliminates roughness. Enriched with Vitamin E, it provides a soft, smooth feeling all day long.</p>	<p>Weight /Size: 15ml</p> <p>Ingredients: Petroleum Jelly, Liquid Paraffin, Vitamin E, Fragrance, and others.</p>

Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>LIZ ARDEN CONDITIONER SHAMPOO</p> <p>Experience the story of smooth hair every day with Liz Arden Conditioner Shampoo. Its special formula reduces roughness and restores your hair's natural health and shine. For effortlessly smooth and radiant hair, make it your daily care essential.</p>	<p>Weight /Size : 360ml</p> <p>Ingredients: Aqua, Sodium Lauretha Sulfate, Cocamidopropyl Betaine, Glycerin, Guar Gum, Pearl, Niacinamide, Vitamin-E, Preservatives, Fragrance, and others.</p>
	<p>BLUE WAVE AFTER SHAVE LOTION FOR MEN</p> <p>Finish your shave with a burst of cool, refreshing relief with Manola Blue Wave. This after-shave lotion soothes and comforts the skin, helping to reduce irritation and leaving it feeling smooth and revitalized. Its invigorating, masculine scent ensures you start your day feeling fresh and confident.</p>	<p>Weight /Size: 100ml</p> <p>Ingredients: Ethanol, Allantoin, Menthol, Propylene Glycol, Glycerin, Perfume (Fragrance), Aqua (Water).</p>
	<p>MANOLA ALOE VERA SHOWER GEL</p> <p>Experience the soothing and hydrating power of nature with Manola Aloe Vera Shower Gel. This gentle formula cleanses your skin while aloe vera works to moisturize and refresh, leaving it feeling soft and smooth. Perfect for daily use, it turns your shower into a revitalizing, skin-loving treat.</p>	<p>Weight /Size: 250ml</p> <p>Ingredients: Aqua, Sodium Lauretha Sulfate, Cocamidopropyl Betaine, Fragrance, Polysorbate 20, PEG-80 Sorbitol Laurate, Tetrasodium EDTA, CI 15985.</p>

Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>MANOLA PINK ORCHID SHOWER GEL</p> <p>Indulge in the delicate and enchanting fragrance of orchids with Manola Pink Orchid Shower Gel. This gentle cleanser creates a rich, luxurious lather that cleanses your skin while leaving it feeling soft, smooth, and beautifully scented. Elevate your daily routine with a touch of floral elegance and long-lasting freshness.</p>	<p>Weight /Size: 250ml</p> <p>Ingredients: Non-Ionic Surfactant, Aqua, Isopropyl Alcohol, Ammonia, Preservatives, Color, and others.</p>
	<p>MANOLA LEMON FRESH ANTIBACTERIAL HAND WASH</p> <p>Ensure effective protection and care with Manola Lemon Fresh Hand Wash. Its powerful formula eliminates 99.99% of germs while the fresh lemon scent provides lasting freshness. Daily use keeps your hands clean, soft, and gently moisturized.</p>	<p>Weight /Size : 370ml (Pump), 250ml (Pump), & 250ml (Refill Pouch)</p> <p>Ingredients : SLES, Propyl Betaine, Cocamide DEA, Phenoxyethanol, Chlorophenesin, Citric Acid, Tocopheryl Acetate, Sodium EDTA, Glycerin, Aqua, Fragrance, and others.</p>
	<p>MANOLA FLORAL ESSENCE ANTIBACTERIAL HAND WASH</p> <p>Experience the gentle touch of flowers with Manola Floral Essence Hand Wash. It eliminates 99.99% of germs while its moisturizing formula keeps your hands soft, smooth, and refreshed. A perfect blend of protection, floral fragrance, and caring cleanliness.</p>	<p>Weight /Size : 370ml (Pump), 250ml (Pump), & 250ml (Refill Pouch)</p> <p>Ingredients : SLES, Cocamidopropyl Betaine, Cocamide DEA, Phenoxyethanol, Chlorophenesin, Citric Acid, Tocopherol Acetate, Sodium EDTA, Glycerin, Aqua, Fragrance, and others.</p>

Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>MANOLA DETERGENT POWDER</p> <p>Choose Manola Detergent Powder for effective and gentle fabric care. Its powerful formula removes stains in a single wash while protecting colors and textures. Enjoy long-lasting freshness and brilliantly clean, soft clothes with every use.</p>	<p>Weight /Size: 2kg, 1kg & 500gm</p> <p>Ingredients: Calcium Carbonate, Optical Brightener, LABSA (Linear Alkylbenzene Sulfonic Acid), Sodium Sulfate, Soda Ash, CPB, Active Color, SMSCC, STPP, Perfume, and other ingredients.</p>
	<p>MANOLA LIQUID DETERGENT</p> <p>Experience a superior clean with Manola Liquid Detergent. Its powerful formula penetrates deep into fabrics to effectively remove tough stains while caring for colors and textures. Just a small amount delivers a long-lasting freshness, leaving your clothes brilliantly clean and soft.</p>	<p>Weight /Size: 1000ml</p> <p>Ingredients: SLS, Sodium Salt, Stain Remover, Tagitol, Tinopol, Hydropers, CTAC, Perfume, Aqua.</p>
	<p>FLEX LIQUID DISHWASHING</p> <p>Effortlessly cut through tough grease and stuck-on food with Flex Liquid Dishwashing. Its powerful formula cleans quickly and effectively, leaving your dishes spotless and brilliantly shiny. For a flawless clean every time, choose Flex.</p>	<p>Weight /Size: 500ml (Bottle) & 250ml (Refill Pouch)</p> <p>Ingredients: Aqua, SLES, Non-Ionic Surfactant, Sodium Chloride, LABSA, Preservatives, Fragrance, Color, and others.</p>

Our Products

PRODUCTS	BRIEF	SPECIFICATION
	<p>FLEX DISHWASHING BAR</p> <p>Tackle tough grease and stuck-on food with the powerful Flex Dishwashing Bar. Its strong formula quickly cuts through grime, leaving your dishes sparkling clean and spot-free. Enjoy a brilliant, residue-free shine with every wash.</p>	<p>Weight /Size: 75gm</p> <p>Ingredients: Sodium LAS, Sodium Carbonate, Calcium Carbonate, Aqua, and others.</p>
	<p>PERSOL TOILET CLEANER</p> <p>Ensure a germ-free and spotless toilet with the powerful disinfectant formula of Persol Toilet Cleaner. It effectively eliminates germs and removes tough stains, leaving your toilet sparkling clean and hygienic. Trust Persol for a fresh and healthy bathroom environment.</p>	<p>Weight /Size: 750ml</p> <p>Ingredients: Aqua, Hydrochloric Acid, Acid Thickener (Surfactant Blend), Magic Color, and others.</p>
	<p>ELLY DISINFECTANT FLOOR CLEANER</p> <p>Keep your home sparkling clean and germ-free with Elly Disinfectant Floor Cleaner. Its powerful formula eliminates stains, odors, and 99.9% of germs from your floors. Enjoy a guaranteed 100% clean, leaving every surface bright, sanitized, and refreshed daily.</p>	<p>Weight /Size: 1000ml</p> <p>Ingredients: Aqua, Ionic and Non-Ionic Surfactants, Benzalkonium Chloride Solution, P.G., E.D.T.A., Color, Perfume, Preservative.</p>

Our Products

Products	Brief	Specification
	<p>LINO TILES, FLOOR & BATHROOM CLEANER</p> <p>Tackle your entire home's cleaning with Lino, the all-in-one solution for tiles, floors, and bathrooms. Its powerful formula effortlessly removes stubborn dirt and stains while eliminating 99.9% of germs. It leaves surfaces sparkling clean and maintains the natural shine of your tiles for a fresh, hygienic home.</p>	<p>Weight /Size : 1000ml & 500ml</p> <p>Ingredients : Hydrochloric Acid, Acid Salts, Sodium Hydroxide, Citric Acid, Aqua, and others</p>
	<p>MAX BRIGHT GLASS CLEANER</p> <p>Reveal the true beauty of your glass with Max Bright Glass Cleaner. It effortlessly removes streaks and smudges for a flawless, crystal-clear shine. Achieve spotless transparency and a brilliant finish with every use.</p>	<p>Weight/ Size : 350ml</p> <p>Ingredients: Non-Ionic Surfactant, Aqua, Isopropyl Alcohol, Ammonia, Preservatives, Color, and others.</p>
	<p>MANOLA BEAUTY SOAP</p> <p>Discover the secret to clean, soft, and radiant skin with Manola Beauty Soap. Enriched with gentle cleansing ingredients, it effectively removes dirt and impurities while caring for your skin's natural moisture. Enjoy a refreshing bathing experience that leaves your skin feeling beautifully smooth and delicately scented every day.</p>	<p>Weight /Size: 25gm</p> <p>Ingredients: Sodium Soap, Glycerin, Silicone, Vitamin-E, EDTA, TID, Aqua, Perfume, and others.</p>

অতীতের স্মৃতি



PERFUME CHEMICAL INDUSTRIES PLC.

Dhaka Corporate Office: 51, Central Road, Dhanmondi, Dhaka-1205

PROXY FORM

I/We _____ of _____

being a shareholder of **PERFUME CHEMICAL INDUSTRIES PLC.**, hereby appoint Mr./Mrs./Ms. _____ as my/our proxy to attend, participate, and vote on my/our behalf at the **51st Annual General Meeting (AGM)** of the Company to be held through a hybrid system in combination of physical presence at the Registered Office at **51 Central Road, Dhanmondi, Dhaka-1205, Bangladesh** and participation through the digital platform via the link **<https://pcil51.agm.watch>** on **Wednesday, December 24, 2025, at 11:00 a.m.**, and at any adjournment thereof, and to vote on any resolution or ballot duly placed before the meeting.

Signed this _____ day of _____ 2025

(Signature of the Shareholder)

(Signature of the Proxy)

Register Folio No./BO ID: _____

Number of Shares Held: _____

Notes:

1. A shareholder entitled to attend and vote at the Annual General Meeting (AGM) may appoint a proxy to attend and vote in his/her stead. The duly completed proxy form, affixed with the appropriate revenue stamp, must be deposited at the Company's Dhaka Corporate Office at least **48 hours prior** to the scheduled time of the meeting. Forms that are unsigned, unstamped, or improperly filled may be considered invalid.
2. The signatures of the shareholder and the proxy must match the specimen signatures recorded with the Company/Depository.

PERFUME CHEMICAL INDUSTRIES PLC.

Dhaka Corporate Office: 51, Central Road, Dhanmondi, Dhaka-1205

ATTENDANCE SLIP

I hereby record my attendance at the **51st Annual General Meeting (AGM)** of **Perfume Chemical Industries PLC.**, to be held through a hybrid system in combination of physical presence at the Registered Office at **51 Central Road, Dhanmondi, Dhaka-1205, Bangladesh** and participation through the digital platform via the link **<https://pcil51.agm.watch>** on **Wednesday, December 24, 2025, at 11:00 a.m**

Name of Member/Proxy: _____

Registered Folio No./BO ID: _____

Number of Ordinary Shares Held: _____

(Signature of the Shareholder/Proxy)

N.B.: Please present this slip at the reception desk upon arrival. Entry of children and non-members is not permitted at the meeting venue.

manola SINCE 1974



ম্যানোলা
ফিরে এসেছে
নতুন রূপে নতুন আঙ্গিকে

PERFUME CHEMICAL INDUSTRIES PLC.

HEAD OFFICE: 51, CENTRAL ROAD, DHANMONDI DHAKA-1205, PHONE: +88 02-58610056-59

FACTORY: 487/545, BSCIC INDUSTRIAL ESTATE BFIDC ROAD, KALURGHAT, CHITTAGONG-4208, PHONE: +88 02-41388232

 /ManolaCosmeticsOfficial  /@ManolaCosmeticsOfficial  /manolacosmeticofficial  www.perfumechemical.com