

NAL/SME/REG/FS/AR-2025/02
October 25, 2025

The Chairman
Bangladesh Securities and Exchange Commission,
Securities Commission Bhaban, E-6/C Agargaon,
Sher-e-Bangla Nagar Administrative Area, Dhaka-1207.

The Chief Regulatory Officer,
Dhaka Stock Exchange Limited,
DSE Tower, Plot#46, Road#21, Nikunja-2
Dhaka-1229

The Chief Regulatory Officer,
Chittagong Stock Exchange Limited,
CSE Building, 1080 SK. Mujib Road, Agrabad,
Chittagong-4100.

Subject: Dividend, Record Date and AGM related other information.

Dear Sir,

In compliance with Rule 30 of the SME Listing Regulations, we are pleased to inform you that the Board of Directors of Nialco Alloys Limited in its meeting started from 12.00 p.m. on October 25, 2025 has approved the audited financial statements of the Company for the year ended on June 30, 2025 and taken the following decisions:

- | | |
|--|-------------------------------|
| i) Dividend Recommended | : 10% Cash Dividend |
| ii) NAV Per Share | : BDT 17.25 |
| iii) Earnings Per Share (EPS) | : BDT 02.42 |
| iv) Net Operating Cash Flow per Share | : BDT 04.46 |
| v) Record Date for 14 th AGM | : Thursday, November 13, 2025 |
| vi) Day and Date of the 14 th AGM | : Saturday, December 20, 2025 |
| vii) Time | : 10:30 a.m. |
| viii) Mode of AGM | : Hybrid |
| ix) Venue of AGM | : To be notified later |

The above information along with required comparative statements shall also be published in two national dailies and one online newspaper in compliance with the requirements of Disclosure of price Sensitive Information of the Bangladesh Securities and Exchange Commission (BSEC) and SME Listing Regulations 2019.

With the view to ensure proper disclosure and governance practice we would like to notify the reason for significant deviation in EPS and NOCFPS as per following:

Earnings per share (EPS): Despite an atmosphere of uncertainty due to a major political shift at the beginning of 2024–2025, the management managed to increase turnover and operate the company with less outside financing. Thereby, a notable increase in profitability was driven mainly by improved revenue growth and reduced finance expenses.

Registered Address: Jahanabad, Bhatary, Sitakunda, Chattogram, Bangladesh.
Corporate Office: Plot#B-28, Block#A, BSCIC Industrial Area, Sagorika Road, Chattogram, Bangladesh.

 www.nialcoalloys.com

NOCFPS: Customer receipts and other revenue increased significantly over the previous year. However, supplier payments were nearly the same as the year before. Additionally, finance costs were decreased. These elements altogether significantly influenced the company's NOCFPS growth.

This is for your kind information and record.

Thank you,

Yours Sincerely,

A handwritten signature in black ink, appearing to be "O. H. Khan", written over a faint horizontal line.

Company Secretary
Nialco Alloys Limited

Nialco Alloys Limited .

Registered Office: Block-A, Plot-B28, BSCIC Industrial Area,
Sagartha Road, Sagartha Chittagong.
Phone: 880-312773890x94 Fax: 880-312773890 email: info@nialcoalloys.com
Website: www.nialcoalloys.com

Disclosure of Price Sensitive Information

This is for information of all concerned that the Board of Directors of the Company in its meeting held on Saturday, 25th October 2025 at 12:00 p.m. has approved the audited Financial Statements for the year ended on 30th June 2025 and took the following decisions:

Items	Decision
Dividend Recommended	10 % Cash Dividend
Record Date	Thursday, November 13, 2025
Day, Date & Time of 14 th AGM	Saturday, December 20, 2025, 10:30 a.m.
Mode	By using hybrid system (online & physical)
Place	To be notified later

The Board declared the following:

Items	June 30, 2025	June 30, 2024
Net Asset Value (NAV) per Share	17.25	15.02
Earning per Share (EPS)	02.42	01.76
Net Operating Cash Flow per Share (NOCFPS)	04.46	(03.91)

Figures in BDT

Reason for Significant Deviation:

EPS: Despite an atmosphere of uncertainty due to a major political shift at the beginning of 2024-2025, the management managed to increase turnover and operate the company with less outside financing. Thereby, a notable increase in profitability was driven mainly by improved revenue growth and reduced finance expenses.

NOCFPS: Customer receipts and other revenue increased significantly over the previous year. However, supplier payments were nearly the same as the year before. Additionally, finance costs were decreased. These elements altogether significantly influenced the company's NOCFPS growth.

By order of the Board of Directors


Adr: Tanqul Islam Chisty
Company Secretary

Chittagong, 25th October 2025

Notes:

1. The Shareholders whose name shall appear in the Depository Register on the 'Record Date' i.e. November 13, 2025 shall be entitled to attend the Annual General Meeting and receive Dividend.
2. Shareholders are requested to check and update their BO ID's with an email address, correct bank account name, account number, branch name and routing number to get annual report in the soft form and to receive dividend through BEFTN system. Individual Shareholders are requested to update the respective BO account with e-TIN before the record date for getting tax deduction at source @10% instead of 15%.
3. The concerned Brokerage houses/Merchant Banks are requested to provide us with a statement with the details (Shareholder name, BO ID number, Client-wise Shareholding position, Client status (Individual/Company), gross dividend receivable, applicable tax rate and net dividend receivable) of their margin loan holders who hold Nialco's share as on the "Record Date" along with the name of the contact person in this connection to the company's Head Office on before December 07, 2025 or email at boardsecretary@nialcoalloys.com & nialcoalloy52@gmail.com