NIALCO ALLOYS LTD.

NAL/SME/REG/FS/AR-2026/02

October 28, 2026

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 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 held at 4:30 p.m. on October 28, 2026, has approved the audited financial statements of the Company for the year ended June 30, 2026, and taken the following decisions:

i)	Dividend Recommended	: 2 % Cash Dividend
ii)	NAV Per Share	: BDT 16.50
iii)	Earnings Per Share (EPS)	: BDT 0.26
iv)	Net Operating Cash Flow per Share	: BDT 7.52
v)	Record Date for 15th AGM	: Sunday, November 22, 2026
vi)	Day and Date of the 15th AGM	: Saturday, December 26, 2026
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 a view to ensuring proper disclosure and governance practices, we would like to notify the reason for significant deviation in EPS and NOCFPS as follows:

Earnings per share (EPS): During the year under review, the company's turnover fell drastically due to reduced buyer demand, shipping obstacles stemming from the ongoing conflict in the Middle East, and the

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closure of the Strait of Hormuz. Consequently, the company's Earnings Per Share (EPS) declined sharply compared to the previous year.

NOCFPS: Although customer receipts and other revenues decreased significantly over the previous year, payments to suppliers, as well as operating and finance expenses, reduced at a higher rate than the decline in receipts. Combined, these factors significantly drove the growth in the company's Net Operating Cash Flow Per Share (NOCFPS).

This is for your kind information and record.

Thank you,

Yours sincerely,

Company Secretary
Nialco Alloys Limited

Nialco Alloys Limited .

Registered Office: BLock-A, Plot-B28, BSCIC Industrial Area ,
Sagorika Road , Sagorika Chitttagong.
Phone:+880-312773890-94 Fax: :+880-312773890 email: info@nialcoalloys.com
Website: www.nialcoalloys.com

Disclosure of Price Sensitive Information

This is to inform all concerned that the Board of Directors of the Company, in its meeting held on Wednesday, 28th October 2026 at 04:30 p.m., has approved the audited Financial Statements for the year ended on 30th June 2026 and took the following decisions:

Items	Decision
Dividend Recommended	2 % Cash Dividend
Record Date	Sunday, November 22, 2026
Day, Date & Time of 15th AGM	Saturday, December 26, 2026, 10:30 a.m.
Mode	Using a hybrid system (online & physical)
Place	To be notified later

The Board declared the following:

Figures in BDT

Items	June 30, 2026	June 30, 2025
Net Asset Value (NAV) per Share	16.50	17.25
Earnings per Share (EPS)	0.26	02.42
Net Operating Cash Flow per Share (NOCFPS)	7.52	04.46

Reason for Significant Deviation:

EPS: During the year under review, the company's turnover fell drastically due to reduced buyer demand, shipping obstacles stemming from the ongoing conflict in the Middle East, and the closure of the Strait of Hormuz. Consequently, the company's Earnings Per Share (EPS) declined sharply compared to the previous year.

NOCFPS: Although customer receipts and other revenues decreased significantly over the previous year, payments to suppliers, as well as operating and finance expenses, reduced at a higher rate than the decline in receipts. Combined, these factors significantly drove the growth in the company's Net Operating Cash Flow Per Share (NOCFPS).

By order of the Board of Directors

Adv.Tariqul Islam Chisty
Company Secretary

Chittagong, 28th October 2026

Notes:

1. The Shareholders whose names shall appear in the Depository Register on the' Record Date ', i.e., November 22, 2026, shall be entitled to attend the Annual General Meeting and receive dividends.
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 the annual report in soft form and to receive dividends through the 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, Clint-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, 2026 or email at boardsecretary@nialcoalloys.com & nialcoalloys2@gmail.com