



FAR CHEMICAL & TEXTILE IND. PLC

Registered Office & Factory : Mir kutir chao, P.O: Murapara, Upazilla: Rupgonj, Dist: Narayanganj, Bangladesh.
Tel : +88-02-48810051-2, Fax: +88-02-222283735, E-mail: farchemicaltd@gmail.com, Web: www.farchemicaltextile.com

November 13, 2025

The Chairman

Bangladesh Securities and Exchange Commission

Securities Commission Bhaban

Plot # E-6/C, Agargaon

Sher-e-Bangla Nagar, Administrative Area

Dhaka-1207, Bangladesh.

Copy to:

i) Managing Director, Dhaka Stock Exchange PLC.

ii) Managing Director, Chittagong Stock Exchange PLC.

Dhaka Office: Eunoos Trade Center (Level -15), 52-53 Dilkusha C/A, Dhaka-1000

Subject: Regarding submission of un- audited Financial Statements **(Q1)** of FAR Chemical Industries Limited for the period of July 01, 2025 to September 30, 2025

Dear Sir,

Reference to the captioned subject, this is to inform you that we are submitting herewith un-audited Financial Statements for the period of July 01,2025 to September 30,2025 **(Q1)** of FAR Chemical Industries Ltd.

If you need any further information or query, please call us.

Thanking you.

Sincerely Yours,

ABM Golam Mostafa FCMA

Company Secretary

Encl: As stated above

Corporate Office : House # 11, Road # 12, Block # F Niketon, Gulshan-1, Dhaka-1212, Bangladesh.



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FAR Chemical & Textile Ind. PLC
Statement Of Financial Position (Un-Audited)
As at September 30, 2025

Particulars	Notes	Amount in Taka (Consolidated)	
		30-09-2025	30-06-2025
Assets:			
Non Current Assets			
Property, Plant & Equipment	4	4,958,829,386	4,906,612,670
Security deposit	5	11,945,360	11,945,360
Total Non-Current Assets		4,970,774,746	4,918,558,030
Current Assets			
Inventories	6	1,705,379,033	1,598,881,891
Trade Receivables	7	926,360,672	973,697,491
Advance, Deposits and Prepayments	8	62,540,717	55,588,672
Investment in Shares	9	84,505,885	84,352,116
Cash and Cash equivalents	10	126,066,859	206,233,389
Total Current Asset		2,904,853,166	2,918,753,559
Total Assets:		7,875,627,912	7,837,311,589
Equity And Liabilities:			
Equity			
Share Capital	11	1,530,973,330	1,530,973,330
Capital Reserve	12	2,226,917,200	2,226,917,200
Retained Earnings	13	1,228,900,101	1,220,853,725
Total Equity		4,986,790,631	4,978,744,255
Non Current Liabilities			
Long Term Loan	14	291,639,320	224,765,345
Deferred Tax	15	96,564,061	97,416,809
Total Non Current Liabilities		388,203,381	322,182,154
Current Liabilities			
Trade Payables	16	119,216,107	194,621,385
Long Term Loan - Current	17	120,000,000	120,000,000
Short Term Borrowings	18	2,162,601,824	2,140,032,211
Income Tax Payable	19	47,936,469	40,479,600
Unpaid or Unclaimed Dividend	20	733,696	733,696
Creditor & Accrues	21	50,145,804	40,518,288
Total Current Liabilities		2,500,633,900	2,536,385,180
Total Liabilities		2,888,837,281	2,858,567,334
Total Equity and Liabilities		7,875,627,912	7,837,311,589
Net Asset Value per share	31	32.57	32.52

The annexed notes form an integral part of these financial statements.

Signed as per our annexed report on even date.

				
Chairman	Managing Director	Director	Company Secretary	Chief Financial Officer

Place: Dhaka.

Date: November 13, 2025



FAR Chemical & Textile Ind. PLC
Statement of Profit or (Loss) and Others Comprehensive Income
For the period ended September 30, 2025

Particulars	Notes	Amount in Taka (Consolidated)	
		July 2025 to September, 2025	July 2024 to September, 2024
Sales	22	611,425,147	1,115,241,879
Less: Cost of goods sold	23	526,041,591	1,037,512,876
Gross Profit		85,383,556	77,729,003
Less: Operating expenses	24	11,322,929	11,639,744
Operating Income		74,060,627	66,089,259
Less: Financial expenses	25	63,215,409	35,541,827
Add/(Less): Foreign exchange gain / (loss)	26	240,518	345,128
Net Operating Profit		11,085,736	30,892,560
Add: Other income	27	3,410,992	579,459
Add: Share Profit of Investment	28	153,769	605,518
Net Profit before Tax		14,650,497	32,077,537
Income Tax expenses	29	6,604,121	6,885,880
Net Profit after Tax		8,046,376	25,191,657
Earnings per Share - EPS	30	0.05	0.16
(Re-Stated in the note)			



Chairman



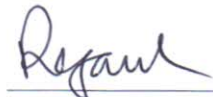
Managing Director



Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: November 13, 2025



FAR Chemical & Textile Ind. PLC
Consolidated Statement of Changes in Equity
For the period ended September 30, 2025

Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2025	1,530,973,330	2,226,917,200	1,220,853,725	4,978,744,255
Net Profit (Loss) during the period	-	-	8,046,376	8,046,376
Closing Balance September 30, 2025	1,530,973,330	2,226,917,200	1,228,900,101	4,986,790,631

FAR Chemical & Textile Ind. PLC
Statement of Changes in Equity
For the period ended September 30, 2024

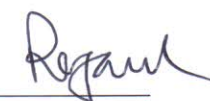
Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2024	1,530,973,330	2,226,917,200	1,222,399,428	4,980,289,958
Net Profit (Loss) during the period	-	-	25,191,657	25,191,657
Closing Balance September 30, 2024	1,530,973,330	2,226,917,200	1,247,591,085	5,005,481,615


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka.
Date: November 13, 2025



FAR Chemical & Textile Ind. PLC
Consolidated Statement of Cash Flows
For the period ended September 30, 2025

Particulars	Amount in Taka.	
	July 2025 to September, 2025	July 2024 to September, 2024
A. Cash Flow From Operating Activities:		
Collection from customer & others	663,823,085	692,759,411
Payment to Suppliers, employees & others	(659,383,964)	(1,016,884,381)
Income Tax paid	(7,250,636)	(6,954,028)
Payment for financial Expenses	(63,215,409)	(35,541,827)
Net cash flow from Operating activities	(66,026,924)	(366,620,825)
B. Cash Flow From Investing Activities:		
Paid for Investment	-	-
Paid for Security Deposit	-	-
Acquisition of Fixed Assets	(103,588,343)	-
Net cash used in Investing activities	(103,588,343)	-
C. Cash Flow From Financing Activities:		
Receipt of / paid for Short term loan from bank	22,569,613	252,033,259
Receipt of / paid for Long term loan from bank	66,873,975	(13,744,632)
Net Cash flow from financing activities	89,443,588	238,288,627
D. Increase/(Decrease) cash and cash equivalents	(80,171,679)	(128,332,198)
E. Opening cash and cash equivalents	206,233,389	246,690,825
Unrealized Foreign Exchange gain	5,149	10,527
F. Closing cash and cash equivalents	126,066,859	118,369,154
Net operating cash flow per share (NOCFPS)	(0.43)	(2.39)
	32.00	



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: November 13, 2025



FAR Chemical & Textile Ind. PLC
Notes to the Financial Statements
For the period ended September 30, 2025

1.00 Reporting Entity

1.01 Background of the Company

FAR Chemical & Textile Ind. PLC (the Company') was incorporated in Bangladesh on 22 March 2007 as a Private Limited Company under the Companies Act 1994 vide incorporation no. C-66261(3753)/07, Corporate office is located at House No: 11 (Floor: 7-A), Road No: 12, Niketon, Gulshan-1, Dhaka-1212 and Registered office is situated at Vill: Mirkutir Chao, Post: Murapara, PS: Rupgonj, District: Narayangonj, Bangladesh. The production unit has been shifted from Plot No. 135-136, EPZ, Cumilla to Rupgonj, Narayangonj. The company has been converted to Public Limited Company under the Companies Act 1994 on 19 June 2012 and issue of Public offer of 12,000,000 ordinary shares of Tk. 10.00 each at par totaling to Tk.120,000,000 as Bangladesh Securities and Exchange Commission (BSEC) ref no. BSEC/CI/IPO-220/2013/98 dated February 05, 2014. Name of the company has been changed from FAR Chemical Industries Limited to FAR Chemical & Textile Ind. PLC on 5th March 2023.

The company has been amalgamated with another Spinning Mills namely S.F Textile Industries Ltd on 31st October 2023 by complying due process including approval of shareholders and Creditors in EGM and at creditors meeting respectively, Judgment and Order of Honorable High Court Division of Bangladesh of Supreme Court and Consent of Bangladesh Securities and Exchange Commission (Ref: BSEC/LSD/CM-83/2022/993/1414 dated, October 01, 2023).

1.02 Nature of Business

a) The principal activities of the Company were to manufacture and export of Chemical products to different export-oriented Textiles, dyeing and Apparels industries.

b) The Company has established a Spinning Mill at Rupgonj, Narayangonj. Present business activity of the company is to carry on textile spinning for 100% export-oriented dyeing/textile industries.

2.00 Basis of Preparation of Financial Statements

2.01 Statement of Compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, the Securities and Exchange Rules, 2020 and other applicable laws and regulations in Bangladesh.

2.02 Regulatory Compliances

As required FAR Chemical & Textile Ind. PLC comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

The Income Tax Act 2023;
The Value Added Tax Act 2012;
The Value Added Tax Rules 2016
The Customs Act 2023
Bangladesh labour law 2006 (Amended)
The Securities and Exchange Rules, 2020 and
Other related rules and regulations.

2.03 Measurement Bases used in preparing the Financial Statements

The financial statements have been prepared on the historical cost basis, and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated,



have been consistently applied by the company and are consistent with those of the previous year.

2.04 Reporting Currency and Level of Precision

The financial statements are presented in Bangladeshi Taka (Taka/Tk), which is the Company's functional currency. All financial information presented in Taka have been rounded off to the nearest Taka.

2.05 Preparation and Presentation of Financial Statements of the Company

The Board of Directors of FAR Chemical & Textile Ind. PLC is responsible for the preparation and presentation of financial statements.

2.06 Use of Estimates and Judgements

The preparation of these financial statements in conformity with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected thereby.

In particular, information about significant areas of estimation on uncertainty and critical judgments in applying accounting policies that have the most significant affect on the amounts recognized in the financial statements are included in the following notes:

Note: 4 Property, Plant and Equipment

Note: 6 Inventories

Note: 7 Trade Receivables

Note: 8 Advance, Deposit and Pre-payments

2.07 Reporting Period

The financial period of the companies covers three months from 1 July 2025 to 30 September 2025 and is followed consistently.

2.08 Cash Flow Statement

Statement of cash flows is prepared in accordance with "IAS 7: Statement of Cash Flows" and the cash flow from operating activities have been presented under Direct Method as required by the Securities and Exchange Rules, 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow from Operating Activities using the Direct Method".

2.09 Compliance with the Requirements of Notification of the Securities and Exchange Commission dated 04.06.2008 under ref. # SEC/CMMRPC/2008-181/53/Adm/03/28

- a) Notes to the financial statements marked from 3.00 to 3.16 setting out the policies are unambiguous with respect to the reporting framework on which the accounting policies are based.
- b) The accounting policies on all material areas have been stated clearly in the notes marked from 3.00 to 3.16.
- c) The accounting standards that underpin the policies adopted by the company can be found in the following places of the notes to the financial statements:



Sl. No.	Name of the IAS	IAS's no.
1	Presentation of Financial Statements	1
2	Inventories	2
3	Statement of Cash Flows	7
4	Accounting policies, Changes in accounting Estimates & Errors	8
5	Events after the Reporting Period	10
6	Income Taxes	12
7	Property, Plant and Equipment	16
8	Employees Benefits	19
9	The Effects of Changes in Foreign Exchange Rates	21
10	Borrowing Costs	23
11	Related Party Disclosures	24
12	Accounting and Reporting by Retirement Benefit Plans	26
13	Interest in Joint Ventures	31
14	Earnings Per Share	33
15	Impairment of Assets	36
16	Provision, Contingent Liabilities and Contingent Assets	37

SL. No.	Name of the IFRS	IFRS No
1	Financial Instruments: Disclosures	7
2	Operating Segments	8
3	Financial Instruments	9
4	Disclosure of Interests in Other Entities	12
5	Revenue from Contracts with Customers	15
6	Leases	16

- d) The financial statements are in compliance with the International Financial Reporting Standards (IFRS) which are issued by the International Accounting Standards Board (IASB).

3.00 Significant Accounting Policies

3.01 Property, Plant & Equipment

3.01.1 Recognition and Measurement

Tangible fixed assets are accounted for according to "IAS 16: Property, plant and equipment", Items of property, plant and equipment are measured at cost or revaluation less accumulated depreciation. The cost of acquisition of an asset comprises its purchase price and any attributable cost of bringing the assets to its working condition for its intended Expenditure incurred after the assets have been put into use, such as repairs maintenance is normally charged off as revenue expenditure in the year in which it incurs. In situation where it can be clearly demonstrated that the expenditure has resulted increase in the future economic benefit expected to be obtained from the asset expenditure is capitalized as an additional cost of the assets.

3.01.2 Depreciation

Depreciation is provided on Reducing Balance Method. Depreciation is charged at the rates varying from 2.50% to 20% depending on the estimated useful life of assets. Depreciation has been charged on additions during the period of available for utilization of Property, Plant & machinery.

Rates of depreciation of assets considering their useful lives are as follows:



<u>Category</u>	<u>Rate</u>
Factory Buildings	2.50%
Plant and Machinery	10%
Electrical Installation	10%
Compressor	10%
Forklift	10%
Water line Installation	10%
Office Equipment	10%
Furniture & Fixture	20%

3.02 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components.

- i. Statement of financial position as at 30 September 2025
- ii. Statement of Profit or Loss and other comprehensive income for the financial year ended on 30 September, 2025
- iii. Statement of Cash Flows for the financial year ended on 30 September, 2025
- iv. Statement of changes in equity for the financial year ended on 30 September, 2025
- v. Accounting policies and explanatory notes for the financial year ended on 30 September, 2025

3.03 Inventories

Inventories are measured at lower of cost and ex-factory net realizable value in compliance with "IAS 2: Inventories". The cost of inventories is based on weighted average principle and includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is estimated upon selling price in the ordinary course of business less estimated cost of completion. When the inventories are used, the carrying amounts of those inventories are recognized as expense in the year in which the related revenue is recognized.

3.04 Revenue

In compliance with the requirements of IFRS 15 Revenue from contracts with customers, Entity recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Revenue is recognized only when following steps match with a transaction;

- a) Identification of the contract(s) with a customer;
- b) Identification of the performance obligation in a contract;
- c) Determine the transaction price;
- d) Allocate the transaction price to the performance obligations in the contract;
- e) Recognition revenue when (or as) the entity satisfies a performance obligation by transferring control over goods or services to a customer;

3.05 Foreign Currency Transaction/Translation

Foreign currency transactions are translated into Bangladeshi Taka at the exchange rates ruling at the transaction dates according to IAS 21: "The effect of changes in Foreign Exchange Rates". Monetary assets and liabilities denominated in the foreign currencies are translated at prevailing rates on the balance sheet (financial position) date. Non monetary assets and liabilities denominated in foreign currencies, which are related at historical cost, are translated into Bangladesh Taka at the exchange date ruling at the date of transactions. Foreign exchange fluctuation gain/losses are charged to statement of Profit or Loss and Other Comprehensive Income whenever arise.



3.06 Financial Expenses

Financial costs comprise of interest expense on short term loan. The costs are charged to revenue except those are capitalized in accordance with IAS 23: Borrowing Costs..

3.07 Financial Instruments

Non-derivative financial instruments comprise trade receivables, trade payables, cash and cash equivalents and share capital.

Trade Receivables

Trade receivables are recognized initially at invoice value and subsequently measured at the remaining amount less allowance for doubtful receivable at the year end, if any. Receivables from foreign currency transactions are recognized in Bangladeshi Taka using exchange rates prevailing on the date of transaction.

Trade Payables

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the company.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand and with banks on current and deposit accounts and short term investments which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

Share Capital

Ordinary shares are classified as equity. Incremental cost directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effect.

3.08 Taxation

3.08.1 Current Tax

Provision for income tax has been made as per the Income Tax Act 2023 as applicable for the publicly listed company.

3.08.2 Deferred Tax

Deferred tax arises due to temporary difference deductible or taxable for the transaction. A temporary difference between the tax base of an asset or liability and its carrying amount/or amount in the Statement of Financial Position. Deferred tax assets or liability is the year income tax recoverable or payable in future periods recognized in the current period as per "IAS 12: Income Tax. Calculation of deferred tax has shown in note no.32.02.

3.09 Provisions

The preparation of financial statements in conformity with International Accounting Standard IAS - 37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumption that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

In accordance with the guidelines as prescribed by IAS - 37 provisions were recognized in the following situations:

- When the Company has a present obligation as a result of past event;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.

An appropriate level with regard to an adequate provision for risks and uncertainties has been shown in the Statement of Financial Position. An amount recorded as a provision represents the



best estimate of the probable expenditure required to fulfill the current obligation on the date of Statement of Financial Position.

3.10 Contingencies

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

3.11 Earnings per Share (EPS)

This has been calculated in compliance with the requirements of "IAS 33: Earnings per Share" by dividing the basic earnings by the weighted average number of ordinary Shares outstanding during the year.

Basic Earnings

This represents earnings for the period attributable to the ordinary shareholders. As there are no preference dividend, minority interest or extra ordinary items, the net profit for the year has been considered as fully attributable to ordinary shareholders. Basic earnings per share has been calculated by dividing the net profit or loss by the number of weighted average ordinary share outstanding during the year.

Diluted Earnings per Share (DEPS)

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and number of ordinary shares outstanding, for the effect of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there were no potential ordinary shares during the relevant period.

3.12 Segment Reporting

No segmental reporting is applicable for the company as required by "IFRS 08: Operating Segments" as the company operates in a single industry segment during the reporting period. Company has started commercial production of Spinning Unit at Rupganj, Narayanganj at same location and adjacent to its Chemical Unit which is under construction in the reporting year of which information has been disclosed in the accounts.

3.13 Event after Statement of Financial Position Date

In compliance with the requirements of "IAS-10: Event after the reporting period" that provide additional information about the company's position at the date of the financial position are reflected in the financial statements and events after the reporting period that are not adjusting events are disclosed in the notes when materials.

There was no significant event that has been occurred between the statement of financial position date and date on which the financial statements are authorized for issue.

3.14 Employee Benefits

3.14.1 Worker's Profit Participation

In accordance with the requirement of section 234 of Labor Act, 2006, the company shall establish a separate Worker's Profit Participation Fund in future.

3.15 Financial Risk Management Policies

The company is exposed to normal business risks from changes in market interest rates and currency exchange rates and from non-performance of contractual obligations by counterparties.



The company does not hold or issue derivative financial instruments for speculative or trading purposes.

Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The majority of the interest rate exposure arises from short and long term borrowings from banks. The company has no significant risk of fluctuations in interest rates.

Foreign Currency Risk

The company is exposed to foreign currency risk relating to purchases and sales which are denominated in foreign currencies. The company primarily utilizes forward exchange contracts with maturities of less than one year to hedge such financial liabilities denominated in foreign currencies. The forward exchange contracts entered into at the reporting date also relate to anticipated purchases, denominated in foreign currencies, for the subsequent period.

Credit Risk

Credit risk is the potential financial loss resulting from the failure of a customer or counterparty to settle its financial and contractual obligations to the company as and when they fall due.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount. At the reporting date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. However, due to the large number of parties comprising the group's customer base, Management does not anticipate material losses from its debt collection.

Credit risk is the risk which arises with the possibility that one party to a financial instrument will fail to discharge its obligation and cause the party to incur a financial loss. The company attempts to control credit risk by monitoring credit exposures, limiting transactions with specific counterparties and continually assessing the creditworthiness of counterparties.

Concentrations of credit risk arise when a number of counter parties are engaged in similar business activities or have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentration of credit risk indicates the relative sensitivity of the company's performance to developments affecting a particular industry. The breakup amount due from customers other than related parties as disclosed in note 7.00 to these financial statements is presented below:

Fair Values

The fair value is an amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Consequently, difference may arise between the carrying value and the fair value estimates. As at June 30, 2023 the net fair value of all financial assets and financial liabilities are estimated to approximate their carrying values.

Underlying the definition of fair value is the presumption that the company is a going concern without any intention or requirement to curtail materially the scale of its operations or to undertake a transaction on adverse terms.

3.16 General

Comparative figures have been re-arranged where considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.



Notes	Particulars	Amount in Taka.	
		September 30, 2025	June 30, 2025

Ageing of the above Receivables is given below;

For the period ended 30-09-2025

Particulars	Below 6 Months	Above 6 Months	Total
Customers	653,405,187	272,955,485	926,360,672

For the period ended 30-06-2025

Particulars	Below 6 Months	Above 6 Months	Total
Customers	973,697,491	0	973,697,491

8.00 Advances, Deposits & Prepayments

The balance is made up as follows:

Sundry Advances		15,182,417	15,481,008
Advance Income Taxes		47,358,300	40,107,664
Total:		62,540,717	55,588,672

9.00 Investments

The balance is made up as follows:

Investment in Shares		84,505,885	84,352,116
Advances		-	-
Total:		84,505,885	84,352,116

10.00 Cash and Cash Equivalents

The balance is made up as follows:

Cash in hand		1,053,975	710,237
Cash at Bank		125,012,884	205,523,152
Total:		126,066,859	206,233,389

11.00 Share Capital:

11.01 Authorized Share Capital :

501,000,000 Ordinary Shares of Taka 10/= each.

5,010,000,000	5,010,000,000
5,010,000,000	5,010,000,000



Notes	Particulars	Amount in Taka.	
		September 30, 2025	June 30, 2025

11.02 Issued, subscribed, called-up and paid-up share capital:

153,097,333 ordinary shares of Tk 10/= each fully paid-up

1,530,973,330

1,530,973,330

1,530,973,330

1,530,973,330

The shareholding position of the company are as under:

Name	No. of shares	Percentage	Amount
Sponsors & Directors	49,959,950	32.63%	499,599,500
Other Shareholders	47,720,439	31.17%	477,204,390
General Shareholders	55,416,944	36.20%	554,169,440
Total	153,097,333	100%	1,530,973,330

11.03 Paid up Capital

The balance is made up as follows:

1,530,973,330

1,530,973,330

12.00 Capital Reserve

The balance is made up as follows:

2,226,917,200

2,226,917,200

13.00 Retained Earnings

The balance is made up as follows:

Opening balance

1,220,853,725

1,222,399,428

Add: Current period Profit/Loss

8,046,376

13,764,030

1,228,900,101

1,236,163,458

Less: Dividend

-

15,309,733

Total:

1,228,900,101

1,220,853,725

14.00 Long Term Loan

The balance is made up as follows:

HPSM Loan

411,639,320

344,765,345

Current Portion

120,000,000

120,000,000

Total:

291,639,320

224,765,345

15.00 Deferred tax liabilities

The balance is made up as follows:

Opening balance

97,416,809

98,534,885

Add: Current period charged

(852,748)

(1,118,076)

Total:

96,564,061

97,416,809

16.00 Trade Payables

The balance is made up as follows:

Trade payables

119,216,107

194,621,385

Total:

119,216,107

194,621,385

17.00 Long Term Loan - Current

The balance is made up as follows:

120,000,000

120,000,000

Total:

120,000,000

120,000,000



Notes	Particulars	Amount in Taka.	
		September 30, 2025	June 30, 2025
18.00 Short Term Borrowings			
	The balance is made up as follows:		
	EDF/UPAS	1,748,955,754	1,436,510,651
	IBP Loan	186,009,106	475,884,596
	Short term borrowings - Unsecured	227,636,964	227,636,964
	Total:	2,162,601,824	2,140,032,211
19.00 Income Tax Payable			
	The balance is made up as follows:		
	Income Tax Payable -Opening	40,479,600	44,131,293
	Add: Charge for the period	7,456,869	40,479,600
		47,936,469	84,610,893
	Less: Adjustment during the period	-	(44,131,293)
	Total:	47,936,469	40,479,600
20.00 Unpaid or Unclaimed Dividend Account			
	The balance is made up as follows:		
	Dividend payables	733,696	733,696
	Total:	733,696	733,696
Unclaimed or Undistributed dividend for the financial year 2019-2020 has been transferred to the Capital Market Stabilization Fund on 03-03-2024 as per directive No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021 of Bangladesh Securities and Exchange Commission and The Bangladesh Securities and Exchange Commission (Capital Market Stabilization Fund) Rules 2021. Total undistributed dividend for the year 2023-2024 Tk. 564,065 and Tk 169, 631 for the year 2020-2021.			
21.00 Creditor & Accrues			
	The balance is made up as follows:		
	Total:	50,145,804	40,518,288



		Amount in Taka.	
		July 2025 to September, 2025	July 2024 to September, 2024
22.00 Sales			
This is made up as follows:			
Revenue from Export		611,425,147	1,115,241,879
	Total:	<u>611,425,147</u>	<u>1,115,241,879</u>
23.00 Cost of goods sold			
	Total:	<u>526,041,591</u>	<u>1,037,512,876</u>
24.00 Operating Expenses			
This has been arrived as under;			
Warehouse, Distribution & Selling Exp.		5,984,517	6,501,247
Administrative Expenses		5,338,412	5,138,497
	Total:	<u>11,322,929</u>	<u>11,639,744</u>
25.00 Financial Expenses			
This has been arrived as under;			
Interest on Loan		63,215,409	35,541,827
	Total:	<u>63,215,409</u>	<u>35,541,827</u>
26.00 Foreign Exchange gain / (loss)			
This has been arrived as under;			
Foreign Exchange gain / (loss)		240,518	345,128
	Total:	<u>240,518</u>	<u>345,128</u>
27.00 Other income			
This has been arrived as under;			
Sales of Wastage		178,415	238,715
Interest Income		3,232,577	340,744
Dividend Income		-	-
	Total:	<u>3,410,992</u>	<u>579,459</u>
28.00 Share profit of Investment			
This has been arrived as under;			
Profit of M.L Dyeing Ltd from disclosed financial statement		3,830,521	15,083,960
Percentage of holding		4.01%	4.01%
Share of Associate profit during the period		<u>153,769</u>	<u>605,518</u>
* Percentage of holding :			
Total No. of Share of M.L Dyeing Ltd.		232,434,090	232,434,090
Total No. of Share held by the company		9,330,648	9,330,648
Percentage of holding		4.01%	4.01%
29.00 Income tax expenses			
This has been arrived as under;			
Current tax	29.01	7,456,869	7,030,745
Deferred tax	29.02	(852,748)	(144,865)
	Total:	<u>6,604,121</u>	<u>6,885,880</u>



29.01 Current tax

This has been arrived as under;

Current tax on operating income **29.01.A**

Current tax on other Income

Total:

Amount in Taka.	
July 2025 to September, 2025	July 2024 to September, 2024
6,604,121	6,885,880
852,748	144,865
7,456,869	7,030,745

29.01.A Current tax on operating income

This has been arrived as under;

Net Profit before tax

Add: Depreciation as per accounting base

Less: Profit of Investment

Less: Depreciation as per tax base

Less: Other Income

Taxable operating income

Income tax @ 15%

Tax deducted u/s 163 of Income Tax Act 2023.

Current tax , higher one

14,650,497	32,077,537
51,371,627	87,738,102
153,769	605,518
64,875,464	61,989,124
3,410,992	579,459
(2,418,101)	56,641,539
(362,715)	8,496,231
6,604,121	6,885,880
6,604,121	6,885,880

29.02 Deferred tax

This has been arrived as under;

Property, Plant & Equipment

Carrying amount as Accounting base

Carrying amount as Tax base

Difference

Tax Rate

Total maximum deferred tax liability at the end of the period

Total deferred tax liability at the beginning of the period

Total maximum deferred tax for the period

Total tax on operating income for the period

Less: Current tax on operating income for the period

Deferred tax as per total tax liability

Deferred tax for the period

4,958,829,386	4,998,389,269
3,930,043,954	3,817,841,923
1,028,785,433	1,180,547,346
15%	15%
154,317,815	177,082,102
97,416,809	98,534,885
56,901,006	78,547,217
6,604,121	6,885,880
7,456,869	7,030,745
(852,748)	(144,865)
(852,748)	(144,865)

30.00 Earnings per Share

This has been arrived as under;

Net profit after tax during the period

Weighted average no. of share as on 30-09-2024

Earnings per share

8,046,376	25,191,657
153,097,333	153,097,333
0.05	0.16

Weighted average no. of share has been calculated considering amalgamation with S.F Textile Industries Ltd.



31.00 Net Asset Value (NAV) per share

This has been arrived as under;

Net Asset value at the end of the period

No. of Share outstanding at the end of the period

Net Asset value (NAV) per share

Amount in Taka.	
September 30, 2025	June 30,2025
4,986,790,631	4,978,744,255
153,097,333	153,097,333
32.57	32.52

32.00 Net operating cash flows per share

This has been arrived as under;

Net operating cash flows

No. of outstanding share at the end of period

Net operating cash flows per share

Amount in Taka.	
July 2025 to September, 2025	July 2024 to September, 2024
(66,026,924)	(366,620,825)
153,097,333	153,097,333
(0.43)	(2.39)

33.00 Reconciliation of cash generated by operations

This has been arrived as under;

Profit before Income tax

Add: Depreciation charged

Less: Share of Profit/Loss of associate

Less: Income Tax paid

Add(Less): Increase or decrease in inventory

Add(Less): Increase or decrease in trade receivable

Add(Less): Increase or decrease in trade payable

Add(Less): Increase or decrease in advance, deposit and pre payments

Add(Less): Increase or decrease in Foreign Exchange gain or loss -

Add(Less): Increase or decrease in creditors and accrues

Amount in Taka.	
July 2025 to Sept, 2025	July 2024 to Sept, 2024
14,650,497	32,077,537
51,371,627	87,543,042
(153,769)	(605,518)
(7,250,636)	(6,954,028)
(106,497,142)	79,149,799
47,336,819	(426,608,602)
(75,405,278)	(134,422,123)
298,591	4,824,058
(5,149)	(345,128)
9,627,516	(1,279,862)
(66,026,924)	(366,620,825)

