

1st Quarter (Q1) Financial Statements

In compliance with listing regulation 2015 of Dhaka & Chittagong Stock Exchange as well as BSEC notification no.-SEC/CMRRCD/2008-183/Admin/03-34 dated : 27th Sept, 2009, we are pleased to provide you below the un-audited financial statement of the Company for the **1st Quarter (Q1) ended September 30, 2025** as considered by the Board of Directors meeting held on 13-11-2025 at 37, Kawran Bazar, Dhaka-1215.



Pintu Sikder ACS
Company Secretary

SONARGAON TEXTILES LIMITED
Statement of Financial Position (Un-Audited)
As at 30th September, 2025

Particulars	Notes	30 September, 2025 Taka	30 June, 2025 Taka
Property and Assets			
Non-Current Assets:		679,320,197	684,487,647
Property, Plant and Equipment	4.00	676,986,406	684,487,647
Right of Use Asset		2,333,791	-
Current Assets:		566,853,228	573,257,510
Inventories	5.00	551,849,601	549,892,922
Advances, Deposits and Prepayments	6.00	7,636,247	7,636,247
Investment in Shares	6.03	1,569,450	1,569,450
Trade & Other Receivables	7.00	5,078,031	13,568,689
Cash and Cash Equivalent	8.00	719,898	590,202
Total Property and Assets		1,246,173,424	1,257,745,156
Shareholders' Equity and Liabilities			
Shareholders' Equity:		485,824,730	485,703,596
Share Capital	9.00	264,670,560	264,670,560
Capital Reserve		5,373,570	5,373,570
Share Premium		54,560,000	54,560,000
Revaluation Reserve	13.00	317,231,817	319,576,019
Retained Earnings		(156,011,217)	(158,476,553)
Non-Current Liabilities:		731,979,503	730,181,062
Long Term Loan (Non -Current Maturity)	14.00	672,404,220	672,404,220
Lease Obligation Liability		2,333,791	-
Deferred Tax Liability	15.00	57,241,492	57,776,842
Current Liabilities & Provisions:		28,369,192	41,860,498
Unclaimed/Unpaid Dividend	16.00	1,560,103	1,560,103
Trade & Other Payables	12.00	21,794,849	36,045,697
Workers Profit Participation and Welfare Fund	17.00	1,018,261	1,001,817
Provision for Income Tax	18.00	3,995,979	3,252,881
Total Shareholders' Equity & Liabilities		1,246,173,424	1,257,745,156
Net Assets Value Per Share (NAVPS)	29.00	18.36	18.35

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.


Pintu Sikder ACS
 Company Secretary


Md. Monirul Islam Khan
 Chief Financial Officer


Bazlur Rahman
 Managing Director


Rosy Rahman
 Director

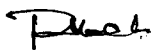

A.K.M Azizur Rahman
 Chairman

SONARGAON TEXTILES LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the 1st Quarter ended September 30, 2025

Particulars	Notes	July to September 2025	July to September 2024
Sales (Revenue)	19.00	74,309,733	47,080,569
Less: Cost of Goods sold	20.00	(68,722,849)	(41,188,356)
Gross Profit /(Loss)		5,586,884	5,892,213
Less: Operating Expenses :			
Administrative Expenses	23.00	(5,184,807)	(5,334,281)
Selling & Distribution Expenses	25.00	(54,912)	(338,080)
Total Operating Expenses		(5,239,719)	(5,672,361)
Operating Income		347,165	219,852
Add: Non-Operating Income	28.00	-	1,946
Total Non-Operating Income		-	1,946
Less: Non-Operating Expenses			
Financial Expenses	26.00	(1,839)	(15,089)
Total Non-Operating Expenses		(1,839)	(15,089)
Net Profit/(Loss) before WPPF		345,326	206,708
Less: Provision for WPPF & WWF	17.00	(16,444)	9,843
		(16,444)	9,843
Net Profit/(Loss) before tax (G-H)		328,882	216,552
Less: Provision for Income Tax			
Current Tax	18.00	(743,097)	(282,483)
Deferred Tax	15.00	535,350	538,728
Total Income Tax Expenses		(207,747)	256,244
Net Profit/(Loss) after Tax		121,134	472,796
Other comprehensive income		-	-
Total comprehensive income		121,134	472,796
Earning Per Share (EPS)	30.00	0.005	0.02

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.


Pintu Sikder ACS
 Company Secretary


Md. Monirul Islam Khan
 Chief Financial Officer


Bazlur Rahman
 Managing Director


Rosy Rahman
 Director



A.K.M Azizur Rahman
 Chairman

SONARGAON TEXTILES LTD.
Statement of Changes in Equity (Un-Audited)
For the 1st Quarter ended September 30, 2025

	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2025	264,670,560	54,560,000	5,373,570	319,576,019	(158,476,553)	485,703,595
Adjustment in Revaluation Reserve	-	-	-	(2,344,202)	2,344,202	-
Net profit/(Loss) for the 1 st Quarter ended September 2025	-	-	-	-	121,134	121,134
Previous year adjustment	-	-	-	-	-	-
Dividend 2020	-	-	-	-	-	-
Balance As at September 30, 2025	264,670,560	54,560,000	5,373,570	317,231,817	* (156,011,217)	485,824,730

Statement of Changes in Equity (Un-Audited)
For the 1st Quarter ended September 30, 2024

	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2024	264,670,560	54,560,000	5,373,570	329,610,602	(374,479,403)	279,735,329
Adjustment in Revaluation Reserve	-	-	-	(2,344,202)	2,344,202	-
Net profit/(Loss) for the 1st Quarter ended September 2024	-	-	-	-	472,796	472,796
Balance As at September 30, 2024	264,670,560	54,560,000	5,373,570	327,266,400	(371,662,405)	280,208,125


Pintu Sikder ACS
 Company Secretary


Md. Monirul Islam Khan
 Chief Financial Officer


Bazlur Rahman
 Managing Director


Rosy Rahman
 Director


A.K.M Azizur Rahman
 Chairman

SONARGAON TEXTILES LIMITED

Statement of Cash Flows (Un-Audited)

For the 1st Quarter ended September 30, 2025

Particulars	Notes	July to Sept. 2025	July to Sept. 2024
In Cash Flows from Operating Activities :			
Collection from Turnover & Others		82,800,391	49,032,778
Payment to Suppliers and Employees		(82,670,695)	(47,680,633)
Cash Generated from Operation		129,696	1,352,145
Collection from Non-operation Income		-	-
Interest Paid		-	-
Income Tax paid		-	(282,483)
Net Cash Flows from Operating Activities		129,696	1,069,662
B. Cash Flows from Investing Activities :			
Acquisition of property Plant & Equipment		-	-
Acquisition/Addition of Long Term Assets		-	-
Sale Proceeds of Long Term Assets		-	-
Net Cash Flows from Investing Activities		-	-
C. Cash Flows from Financing Activities :			
Long Term Loan received		-	-
Other Loans and Advances Received /(Paid)		-	-
Short Term Loan Paid		-	-
Net cash flow from Financing Activities		-	-
Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		129,696	1,069,661
Cash and Cash Equivalent at Opening		590,202	1,727,816
Unrealized gain or (loss) on foreign exchange fluctuation		-	1,946
Cash and Cash Equivalent at Closing		719,898	2,799,424
Net Operating Cash Flow Per Share (NOCFPS)	32.00	0.005	0.04


Pintu Sikder ACS
Company Secretary


Md. Monirul Islam Khan
Chief Financial Officer


Bazlur Rahman
Managing Director


Rosy Rahman
Director


A.K.M Azizur Rahman
Chairman

Note No.	Particulars	30 September, 2025
		Taka

4.00 Property, Plant and Equipment (Unit 1,2 & 3) :

This is made up as follows :

Cost / Fair value as on 01.07.2024	1,475,544,498
Add: Addition during the year	-
	1,475,544,498
Less: Disposal during the year	-
	1,475,544,498
Less: Accumulated Depreciation as on 01.07.2024	791,056,851
	684,487,647
Less: Depreciation during the period.	7,501,240
Balance as at 30.09.2025	676,986,406

Details are shown in the Schedule-1, 2, 3 & 4

5.00 Inventories:

This is made up as follows :

Raw Cotton	147,856,700
Finished Goods	398,550,870
Work in Process	1,902,570
Waste Cotton	2,125,120
Spare Parts	1,275,758
Packing Materials	138,583
	551,849,601

6.00 Advance, Deposits & Prepayments:

This is made up as follows :

Advance Income Tax (6.01)	3,251,907
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	530,800
	7,636,247

6.01 Advance Income Tax

Opening Balance	3,251,907
Less : Current year provision for Taxation	-
	3,251,907
Add: Current year Tax deducted at sources :	
On Export proceeds	-
Income Tax paid as advance.	-
On Bank Interest	-
On Dividend	-
	3,251,907

6.02 Security Deposit

Security Deposit to Bangladesh Oxyzen Ltd.	4,000
Security Deposit to PDB(U-1)	1,061,393
Security Deposit to PDB(U-2)	621,607
Security Deposit to PDB(U-3)	1,942,000
Security Deposit to Telephone(BTTB)	125,500
BTME (Special fund)	99,040
	3,853,540

6.03 Investment in Shares

The Company holds shares of Central Depository BD Ltd.(CDBL) which are measured at cost. The total value of shares as at September 30, 20225 are Shares of Central Depository BD Ltd. (CDBL), held at cost:

1,569,450
1,569,450

7.00 Trade & Other Receivables :

The above balances are made up as follows :

Details are Shown in the following schedule:

Name	Amount
RB Trade Link	5,078,031
Export Unrealized	-
	5,078,031

Receivable Aging:

Above 180 days	-
Below 180 days	5,078,031
	5,078,031

8.00 Cash and Cash Equivalent:

This is made up as follows :

Cash in hand	407,005
Cash at Bank (Note-8.01)	312,893
	719,898

8.01

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	4,281
National Bank Ltd.	Tanbazar	0010-33009916	1,384
Social Islami Bank Ltd.	Narayangonj	0661330007288	396
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	146
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	23,204
Social Islami Bank Ltd.	Barisal	0731330006555	3,093
Basic Bank Ltd.	Main Branch	216010000398	8,924
Rupali Bank Ltd.	Local Office	18024000171	27,132
Dutch Bangla Bank Ltd.	Motijheel Foreign	1051201231	2,460
Pubali Bank Ltd.	Barishal	0374901060680	27,879
Pubali Bank Ltd.	Karwan Bazar	0557901051294	4,436
Dutch Bangla Bank Ltd.	Karwan Bazar	1071100272287	3,280
Dutch Bangla Bank Ltd.	Barisal	127110855	206,280
			312,893

9.00 Share Capital :**Authorized Share Capital:**

50,000,000.00 Ordinary Shares of Tk. 10/- each.

500,000,000
500,000,000

Ordinary Shares Capital:

Issued, Subscribed and Paid up 26,467,056 Ordinary Shares @ Tk. 10/- each.

264,670,560

Sponsors Shares 11,764,497 of Tk. 10/- each

117,644,970

General Public Shares 12,300,084 of Tk. 10/- each

123,000,840

Institutions Shares 2,324,364 of Tk. 10/- each

23,243,640

Non Residence Shares 78,111 of Tk. 10/- each

781,110

264,670,560

The position of Ordinary Shareholders as on 30th September, 2025 was as follows:

Particulars	No. of Share Holders	No. of Shares	Amount in BDT
a) 11,764,497 ordinary shares of Tk.10/- each paid by sponsors	7	11,764,497	117,644,970
Sub Total	7	11,764,497	117,644,970
b) Group Summary of Other Shareholders Description of the Group :			
i) Institutions (ICB & others)	151	2,324,364	23,243,640
ii) General Public	3,519	12,300,084	123,000,840
iii) Non residence NRB	12	78,111	781,110
Sub Total	3,682	14,702,559	147,025,590
Grand Total	3,689	26,467,056	264,670,560

12.00 Trade & Other Payables :

This is made up as follows :

Accrued Expenses payable (Note 12.01)	14,238,334
Trade Payables (Note 12.02)	7,556,515
	21,794,849

12.01 Accrued Expenses payable

This is made up as follows :

Electricity bill September '25	9,248,340
Salary & Wages for September '25	4,939,994
Office Rent	50,000
	14,238,334

12.02 Schedule of Trade Payables

Name	Address	Amount (Tk.)
P.N Enterprise (Raw cotton)	2, S.M Maleh Road, Tanbazar, N.gonj	36,233
Ratan Enterprise (Raw cotton)	103 S.M Maleh Road, Tanbazar, N.gonj	262,105
Tex trade (Raw cotton)	Banasree, Rampura, Dhaka	156,414
3 Star Technology	Banasree, Rampura, Dhaka	28,750
Adib Enterprise	Plot # 16,Block# D,Mill Gate,Tongi, Dhaka	72,576
AD Media Printers	Panir tank Goli, Fakirapur, Arambagh.	114,039
A.I.S. Enterprise	Dhamrai, Manikgonj.	35,795
Axis Textile Engineering	Sector-3, Uttara, Dhaka	27,700
Azad Store ,69,B.B.Road,Ukil Para	H # 2, L # 13,B # A,Sec-10,Mirpur, Dhaka.	84,983
Aziz Packaging Ltd.	69, B.B. Road, Ukil para, Dhaka	270,000
Babul Khan Enterprise	Purana Paltan, Dhaka	30,000
Bengal roots		5,450
Best Technology	New Airport Road,Farmgate,Tejgaon, Dhaka.	60,000
Bijoytex Engineering	69 Dilkusha C/A , Dhaka.	34,750

China Plastics BD. LTD.	125,Andor Killa,Chittagong	200
Dawood Sultan & Co	Begun bari ,Tejgaon, Dhaka.	140,000
EnCon Engineering Limited	Eskaton, Dhaka	21,495
Energy Control & Eng. Ltd	Road#7Block#plot#52,Eastern Banasree, Dhaka	15,403
Euro Trade	Bangshal ,Dhaka.	335,702
Forman Enterprise	Noor Electric Market,Nawabpur, Dhaka.	81,000
Friends Electric House	Mirpur DOSH.	8,498
Gazi Tanks	Sonir akhra,Jatrabari, Dhaka.	8,200
H.A Enterprise	Muscot Plaza,Azampur,Dhaka	142,500
Humayra Paper Cone & Packing	66, Dilkusha C/A Dhaka	617,463
IC System & Service	Narayangonj.	23,000
ISRA Trade & Services Bangladesh	Jashimuddin.Uttara.	36,500
Jusna Enterprise	Elephant road, Dhaka.	80,000
Khan Enterprise		253,250
Lipika	130, B.C Road,Nawabpur Road,Dhaka	259,017
Lubricants Asia Ltd.		50,804
Maas Erectors Ltd	Chasara,Narayangonj.	114,600
Madona Enterprise	Shop # 6,107, Nawabpur Road, Dhaka	36,450
Mahin Enterprise	Basansree, Rampura, Dhaka	101,363
Mashud International	Zatrabari, Dhaka.	139,000
Mask Engineering	Madhapdi. Naranshindi.	30,500
Masum Enterprise	Shop # 9,218, Nawabpur Road, Dhaka	25,745
Meem Enterprise	Sector-3, Uttara, Dhaka	97,875
Minha Tex International	H # 2, L # 13,B # A,Sec-10,Mirpur, Dhaka.	53,400
Motion Care Limited		97,800
M/S M Hossain Engineering Works	69, B.B. Road, Ukil para, Dhaka	42,300
MS Sajib Enterprise		302,210
New Bangla Technical Support Cer	Purana Paltan, Dhaka	157,000
Oishi Enterprise	75,Arambagh, Motijheel, Dhaka-1208	212,600
Pacific Trading	125,Andor Killa,Chittagong	150,337
P.N. International	Dilkusha, Motijheel, Dhaka	110,000
Popular Traders (N.Gonj)	Begun bari ,Tejgaon, Dhaka.	206,341
Power Tech Engineering Works	Eskaton, Dhaka	12,000
Prime Power Solution	Road#7Block#plot#52,Eastern Banasree, Dhaka	9,400
Quality Traders	Bangshal ,Dhaka.	234,020
Ringtex Engineering	Noor Electric Market,Nawabpur, Dhaka.	22,800
Riyad Light House	Noor Electric Market,Nawabpur, Dhaka.	91,440
Rumman Spring & Eng. Works	Sonir akhra,Jatrabari, Dhaka.	156,240
Sail International Ltd	Muscot Plaza,Azampur,Dhaka *	420,800
Sardar Corporation	66, Dilkusha C/A Dhaka	1,375
Satata Enterprise	125,Andor Killa,Chittagong	66,245
Shabbir Automation Technologies		66,000
Shaheli Mechatronics Ltd.		295
Simul Traders	Begun bari ,Tejgaon, Dhaka.	36,821
Sinobangla Industries Ltd	Eskaton, Dhaka	39,071
S M Paper Cone	Road#7Block#plot#52,Eastern Banasree, Dhaka	218,000
S M Textech	Bangshal ,Dhaka.	1,780
Solution Technology	Noor Electric Market,Nawabpur, Dhaka.	123,500
Southern Multi Pack	Mirpur DOSH.	415,800
Standard Spring Industries	Muscot Plaza,Azampur,Dhaka	24,350
Sumon Joint Store	66, Dilkusha C/A Dhaka	50,500
Sutex International	Narayangonj.	26,800
Texlub Resource	Krishi market,Mohamadpur,Dhaka.	118,900
Texmate Engineering	Jashimuddin.Uttara.	26,495
Trade Way International	Elephant road, Dhaka.	35,400
United Trade Center	130, B.C Road,Nawabpur Road,Dhaka	95,650
Yousuf Traders	Chasara,Narayangonj.	3,290
Z3 Automation Eng.		37,000
ZerOne BD Ltd.	Shop # 6,107, Nawabpur Road, Dhaka	37,305
ZSZ Engineering	Basansree, Rampura, Dhaka	15,890
		7,556,515

13.00 Revaluation Reserve: (Schedule-5)

This is made up as follows :

	Amount (Tk.)
Opening balance	319,576,019
Prior Year Error Correction	
Adjusted Opening Balance	
Less : Adjustment for depreciation for this year	2,344,202
Closing balance	317,231,817

14.00 Long Term Loan (Not due secured) ;

This is made up as follows				
BDBL Term Loan # 00027				303,425,627
MTBL-Term loan				1,203,225
Rupali Bank Loan account (Principal)				367,775,368
Grand Total (Unit 1+2+3)				672,404,220

15.00 Deferred Tax Liabilities:

This is made up as follows

Opening balance	57,776,842
Adjusted Opening Balance	-
Add: Addition during the year	(535,350)
	57,241,492
Less: Adjustment during the year	-
Closing balance	57,241,492

16.00 Unclaimed /Unpaid Dividend from 2019 & 2022**1,560,103**

This is made up as follows :

Balance as on 01.07.2024

1,560,103

Add: Addition during the year

-

Less: Adjustment during the year

1,560,103

1,560,103

Ageing:

For 2019

1,372,768

For 2022

87,702

For 2024

99,633

1,560,103**17.00 Workers Profit Participation and Welfare Fund****1,018,261**

This is made up as follows:

Balance as on 01.07.2025

1,001,817

Add: Addition during the year

16,444

Less: Adjustment during the year

1,018,261

1,018,261

As per Section 234 of the Bangladesh Labour Act, 2006, 5% of Net Profit has been provided in proportion to 80:10:10 in order to contribute to Workers Profit Participation Fund, Welfare Fund and Bangladesh Workers Welfare Fund Foundation respectively.

18.00 **Provision for Income Tax** 3,995,979

This is made up as follows:

Balance as on 01.07.2025	3,252,881
Add: during the period	<u>743,097</u>
Balance after addition	<u>3,995,979</u>
	<u><u>3,995,979</u></u>

As per IAS 12, Paragraph 81, a numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s) is provided below:

Net Income:	121,134
Tax on Profit	18,170
Minimum Tax as per ITA 2023 1% of Revenue:	743,097
Tax: Deducted at Source [C]	-
Tax Provision	<u><u>743,097</u></u>

19.00 **Turnover/Sales:**

This is made up as follows :

	Qty. Lbs	Taka
Export / Local Sales of Yarn / Waste cotton	410,162.48	75,059,733
Less : Vat on Sales of Yarn & Waste cotton	-	750,000
	410,162	74,309,733
Total turnover (Net)	410,162	74,309,733

20.00 Cost of Goods Sold :

This is made up as follows :

Particulars	Quantity	September 30, 2025
	Lbs	
WIP as on 01.07.2025	19,420	2,090,000
Add: Raw cotton input (Note- 21)	215,609	22,406,486
	235,029	24,496,486
Less :WIP as on 30.09.2025	14,523	1,902,570
Wastage recovery	10,780	312,633
	25,304	2,215,203
Raw Material Consumed	209,725	22,281,283
Add: Factory Overhead (Note -27)		46,525,025
Cost of Production	209,725	68,806,308
Add : Stock of Yarn as on 01.07.2025	2,903,542	398,467,411
	3,113,267	467,273,719
Less: Stock of Yarn as on 30.09.2025	2,983,112	398,550,870
Cost of Goods Sold	130,155	68,722,849

21.00 Raw Cotton Input :

This amount comprises as follows :

Particulars	September 30, 2025	
	Quantity (lbs)	Value
Stock of Raw cotton as on 01.07.2025	733,629	145,965,500
Add : Raw cotton purchased during the period	224,978.57	24,297,686
	958,608	170,263,186
Less : Stock of raw cotton as on 30.09.2025	742,998	147,856,700
Input of Raw cotton during the period	215,609	22,406,486

22.00 Stock :

This is made up as follows :

Particulars	September 30, 2025
	Quantity in Lbs
Opening balance	3,183,549
Add: Production during the year	209,725
	3,393,274
Less: Sales during the year :	
Local	410,162
Export	-
Closing balance	2,983,112

23.00 Administrative Expenses:

This is made up as follows :

Particulars	September 30, 2025
Salary & allowances (Note -24)	2,424,120
Overtime	2,328
Traveling & conveyance	96,363
Printing & Stationery	61,736
Vehicle Maintenance	194,088
Cleaning expenses	56,200
Postage	53,745
Entertainment	137,339
Donation & Gift	7,000
Telephone & Mobile Bill	30,158
Bkash Charge (Wages & Bonus)	1,171
License & renewals	34,216
Legal Expenses	765,000
City Corporation Tax	200,000
Internet connection (WiFi)	22,500
Data Connectivity Solution (Telnet)	8,000
Carring & Handling	41,313
Miscellaneous Expenses	258,450
Office expenses	14,465
Repairs & maintenance (Building)	74,804
Maintenance (Others)	460
Leave pay & Gratuity	56,987
Subscription Fee	5,000
Medical expenses	17,230
Yarn Test	3,700
Welfare and Others	13,015
Depreciation (Schedule-4/A)	600,099
Computer servicing	300
Sundry expenses	5,020
Total	5,184,807

24.00 Salaries ,Allowances & Bonus:

This amount comprises as follows :

Particulars	September 30, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	2,424,120
	2,424,120

25.00 Selling & Distribution Expenses:

Particulars	September 30, 2025
VAT/Excise duty, Yarn Loading & others	54,912
Total	54,912

26.00 Financial Expenses:

This amount comprises as follows :

Particulars	September 30, 2025
Financial Expenses-IFRS 16 Lease Obligation	-
Bank charges & commission	1,839
Total	1,839

27.00 Factory Overhead:

This amount comprises as follows :

Particulars	September 30, 2025
Salary & allowance and wages (Note : 27.01)	15,363,307
Bonus	-
Carriage Inward	66,442
Electricity	23,475,685
Stores & Spares	250,890
Packing Materials	117,293
Raw cotton unloading	50,899
Oil & lubricant	103,850
Overtime expenses	112,359
Repair & Maintenance	83,159
Leave benefits & gratuity	-
Depreciation (Schedule-4/A)	6,901,141
Total	46,525,025

27.01 Salary , Allowances and Wages :

This amount comprises as follows :

Particulars	September 30, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	15,363,307
	12,246,782

28.00 Non-Operating Income

This amount comprises as follows :

Dividend Received from CDBL	-
Realized Gain	-
Interest Income	-
	-

29.00 Net Assets Value Per Share (NAVPS)

	18.36
Net Assets	485,824,730
Number of Ordinary Shares	26,467,056
Net Assets Value Per Share (NAVPS)	18.36

Note: Net Assets Value per share (NAVPS) has been increased due to net profit/Loss after tax .

30.00 **Earning Per Share (EPS)**

0.00

	Profit Attributable to Shareholders
	Number of Ordinary Shares
Profit Attributable to Ordinary Shareholders	121,134
Number of Ordinary Shares	26,467,056
Earning Per Share (EPS)	0.00

Note: Earning per Share (EPS) has increased compared with that of previous year because of decrease production cost and

31.00 **Net Operating Cash Flow Per Share (NOCFPS)**

0.00

Net Cash Generated /(Used) by operating Activities	129,696
Number of Ordinary Shares	26,467,056
Net Operating Cash Flow Per Share	0.005

Note: During the year Net Operating Cash Flows per share (NOCFPS) has been increase due to lower payment to party.

32.00 **Reconciliation of cash flows from operating activities through Indirect method**

As per Clause No. 5(2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A reconciliation of Net operating cash flow under Indirect Method is provided below:

Particulars	September 30, 2025
Net Income after Tax	121,134
Non-Cash Adjustments	
Add: Depreciation	7,501,240
Add: ROU Asset Depreciation	-
Tax Provision	743,097
Change in WPPF	16,444
	8,381,916
Working capital adjustments	
Change in Inventory (excluding Inv. Write off)	(1,956,680)
Change in Trade AR	8,490,658
Changes in ROU	(2,333,791)
Changes in deferred Tax Liabilities	(535,350)
Changes in Lease Liabilities	2,333,791
Change in Advance Deposit & Prepayment	0
Change in AP	(14,250,848)
	129,696
Less: Unrealized gain on exchange rate fluctuation	-
Net cash flow from Operating activities	129,696
Net Operating cash flow per Share	0.005

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 30th September, 2025

UNIT - 1

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 30-09-2025	
1	Land & Land Development	103,803,963	-	-	103,803,963	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	64,478,714	5%	382,067	-	33,913,372	34,295,438	30,183,276
3	Plant & Machinery	240,978,096	-	-	240,978,096	7%	1,070,090	-	165,544,406	166,614,496	74,363,600
4	Furniture & Fixture	1,152,613	-	-	1,152,613	15%	453	-	1,140,543	1,140,996	11,617
5	Motor Vehicles	5,019,620	-	-	5,019,620	20%	11,391	-	4,791,804	4,803,195	216,425
6	Sundry Assets	6,218,436	-	-	6,218,436	20%	2,134	-	6,175,754	6,177,889	40,547
	Total	421,651,442	-	-	421,651,442		1,466,134	-	211,565,880	213,032,014	208,619,428

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 30th September, 2024

UNIT - 2

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 30-09-2025	
1	Land & Land Development	29,806,774	-	-	29,806,774	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	43,972,124	5%	258,738	-	23,273,120	23,531,857	20,440,267
3	Plant & Machinery	215,104,404	-	-	215,104,404	7%	888,983	-	150,019,673	150,908,656	64,195,748
4	Furniture & Fixture	5,377,188	-	-	5,377,188	15%	3,584	-	5,281,604	5,285,188	92,000
5	Motor Vehicles	12,813,366	-	-	12,813,366	20%	35,100	-	12,111,360	12,146,460	666,906
6	Sundry Assets	7,063,764	-	-	7,063,764	20%	2,776	-	7,008,243	7,011,019	52,745
	Total	314,137,620	-	-	314,137,620		1,189,181	-	197,694,000	198,883,181	115,254,439

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 30th September, 2024

UNIT- 3

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 30-09-2025	
1	Land & Land Development	56,436,763	-	-	56,436,763	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	77,717,462	5%	464,782	-	40,999,656	-	36,717,806
3	Plant & Machinery	597,634,016	-	-	597,634,016	7%	4,372,886	-	337,842,013	-	259,792,003
4	Furniture & Fixture	817,966	-	-	817,966	15%	1,361	-	783,035	-	34,931
5	Sundry Assets	7,149,229	-	-	7,149,229	20%	6,897	-	7,018,194	-	131,035
	Total	739,755,436	-	-	739,755,436		4,845,925	-	381,796,972	-	353,112,539

SONARGAON TEXTILES LTD.
CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 30th September, 2024

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 30-09-2025	
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442		1,466,134	-	211,565,880	-	208,619,428
2	Unit 2 (Sch-2)	314,137,620	-	-	314,137,620		1,189,181	-	197,694,000	-	115,254,439
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436		4,845,925	-	381,796,972	-	353,112,539
	Grand Total	1,475,544,498	-	-	1,475,544,498		7,501,240	-	791,056,851	-	676,986,406

Apportionment of Depreciation :

SL. No.	Unit/Division	September 30, 2024	
1	Unit -1	1,348,843	117,291
2	Unit -2	1,094,047	95,134
3	Unit -3	4,458,251	387,674
		6,901,141	600,099

Schedule of Revaluation Reserve :

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 30-09-2025	
1	Land & Land Development	178,869,655	-	-	178,869,655	-	-	-	-	-	178,869,655
2	Building & Construction	100,525,034	-	-	100,525,034	5%	623,723	-	50,627,174	51,250,897	49,274,137
3	Plant & Machinery	328,425,585	-	-	328,425,585	7%	2,134,161	-	206,473,503	208,607,664	119,817,921
	Total	607,820,274	-	-	607,820,274		2,757,885	-	257,100,676	259,858,561	347,961,713