

Half yearly Quarter (Q2)

Financial Statements (Un-Audited)

01 July, 2025 to 31 December, 2025



SONARGAON TEXTILES LTD.

a member of khansons group

SONARGAON TEXTILES LTD.

Khansons Centre (8th & 9th Floor)

37, Kawran Bazar, Dhaka-1215

Tel : 55013501, 55013597,55013500, Fax: 880-2-55013498

Half Yearly 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 half year ended December 31, 2025 as considered by the Board of Directors meeting held on 29.01.2025 at 37, Kawran Bazar, Dhaka-1215.



Pintu Sikder ACS

Company Secretary

SONARGAON TEXTILES LTD.


37, Kawran Bazar, Dhaka-1215
Khansons Centre (8th & 9th Floor)

Statement of Financial Position (Un-Audited)
As at 31st December, 2025

Particulars	Notes	31 Dec, 2025 Taka	30 June, 2025 Taka
Assets			
Non-Current Assets :			
Property, Plant and Equipment	4.00	667,849,529	684,487,647
IFRS 16 - Right of Use Asset		2,100,412	-
		669,949,941	684,487,647
Current Assets :			
Inventories	5.00	559,998,104	549,892,922
Advances, Deposits and Prepayments	6.00	7,820,670	7,636,247
Investment in Shares Central Depository BD. Ltd. (CDBL)	7.00	1,569,450	1,569,450
Trade & Other Receivables	8.00	1,470,290	13,568,689
Cash and cash Equivalent	9.00	1,299,772	590,202
		572,158,285	573,257,510
Total Assets		<u>1,242,108,226</u>	<u>1,257,745,156</u>
Equity and Liabilities :			
Shareholders' Equity			
Share Capital	10.00	264,670,560	264,670,560
Capital Reserve		5,373,570	5,373,570
Share Premium		54,560,000	54,560,000
Revaluation Reserve	11.00	314,849,080	319,576,019
Retained Earnings		(157,978,524)	(158,476,553)
		481,474,686	485,703,595
Non-Current Liabilities			
Long Term Loan	12.00	672,404,220	672,404,220
IFRS 16 - Lease Obligation Liabilities		1,928,771	-
Deferred Tax Liability	13.00	57,238,114	57,776,842
		731,571,105	730,181,062
Current Liabilities			
Unclaimed/Unpaid Dividend	14.00	1,560,103	1,560,103
Trade & Other Payables	15.00	21,714,967	36,045,697
Workers Profit Participation and Welfare Fund	16.00	1,001,817	1,001,817
Provision for Income Tax	17.00	4,785,547	3,252,881
		29,062,434	41,860,499
Total Equity & Liabilities		<u>1,242,108,226</u>	<u>1,257,745,156</u>
Net Assets Value Per Share (NAVPS)	27.00	<u>18.19</u>	<u>18.35</u>

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

Dated: 29.01.2026

Place: Dhaka, Bangladesh

SONARGAON TEXTILES LTD.


37, Kawran Bazar, Dhaka-1215
Khansons Centre (8th & 9th Floor)

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) For the 2nd Quarter ended December 31, 2025

Particulars	Notes	Half Yearly (Amount in Tk.)		2 nd Quarter (Amount in Tk.)	
		July to Dec. 2025-2026	July to Dec. 2024-2025	Oct. to Dec. 2025-2026	Oct. to Dec. 2024-2025
Turnover	18.00	153,266,661	124,335,638	78,956,928	77,255,069
Cost of Goods sold	19.00	(141,808,851)	(115,023,736)	(73,086,002)	(73,835,380)
Gross Profit		11,457,810	9,311,902	5,870,926	3,419,689
Operating Expenses :					
Administrative Expenses	20.00	(15,048,509)	(14,509,201)	(9,863,702)	(9,174,920)
Selling & Distribution Expenses	21.00	(111,618)	(612,485)	(56,706)	(274,405)
Financial Expenses	22.00	(71,536)	(59,238)	(69,697)	(44,149)
Total Expenses		(15,231,662)	(15,180,924)	(9,990,104)	(9,493,474)
Operating Profit/(Loss)		(3,773,852)	(5,869,021)	(4,119,178)	(6,073,785)
Non Operating Income	24.00	152	5,778	152	3,832
Net Profit/(Loss)		(3,773,700)	(5,863,243)	(4,119,026)	(6,069,953)
Provision for WPPF	16.00	-	-	-	-
Net Profit/(Loss) before tax (G-H)		(3,773,700)	(5,863,243)	(4,119,026)	(6,069,953)
Provision for Taxation					
Current Tax	17.00	(1,532,666)	(746,013)	(789,569)	(463,530)
Deferred Tax	13.00	1,077,456	1,077,456	538,728	538,728
Net Profit/Loss after tax		(4,228,910)	(5,531,801)	(4,369,867)	(5,994,755)
Other comprehensive income		-	-	-	-
Total comprehensive income		(4,228,910)	(5,531,801)	(4,369,867)	(5,994,755)
Earning Per Share (EPS)	26.00	(0.16)	(0.21)	(0.17)	(0.23)

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

Dated: 29.01.2026

Place: Dhaka, Bangladesh

SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215
Khansons Centre (8th & 9th Floor)

Statement of Changes in Equity (Un-Audited) For the 2nd Quarter Ended December 31, 2025


Particulars	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)	485,703,596
Adjustment in Revaluation Reserve	-	-	-	(4,726,939)	4,726,939	-
Net profit/Loss- 2024	-	-	-	-	(4,228,910)	(4,228,910)
As at December 31, 2025	264,670,560	54,560,000	5,373,570	314,849,080	(167,978,524)	481,474,686

Statement of Changes in Equity (Un-Audited) For the 2nd Quarter Ended December 31, 2024

Particulars	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	(143,025,383)	511,189,349
Adjustment in Revaluation Reserve	-	-	-	(5,413,805)	5,413,805	-
Net profit/Loss-	-	-	-	-	(5,531,801)	(5,531,801)
As at December 31, 2024	264,670,560	54,560,000	5,373,570	324,196,797	(143,143,380)	505,657,548

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

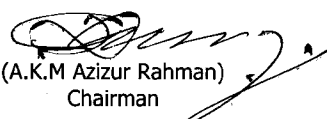
As per report Annexed.


(Pintu Sikder ACS)
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Chairman

Dated: 29.01.2026
Place: Dhaka, Bangladesh

SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)


Statement of Cash Flows (Un-Audited)

For the 2nd Quarter ended December 31, 2025

Particulars	Notes	July to Dec. 2025-2026	July to Dec. 2024-2025
A. Cash Flows from Operating Activities :			
Collection from Turnover & Others		165,365,060	127,424,334
Payment to Suppliers and Employees		(164,655,627)	(126,763,792)
Cash Generated from Operation		709,433	660,542
Collection from Non-operation Income		152	5,778
Income Tax paid		(15)	(1,156)
Net Cash Flows from Operating Activities		709,570	665,164
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)		709,570	665,164
Cash and Cash Equivalent at Opening		590,202	1,727,816
Unrealized gain or (loss) on foreign exchange fluctuation		-	-
Cash and Cash Equivalent at Closing		1,299,772	2,392,980
Net Operating Cash Flow Per Share (NOCFPS)	29.00	0.027	0.025

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

Dated: 29.01.2026
Place: Dhaka, Bangladesh

Note	Particulars	31 December, 2025 Taka
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4.00 Property, Plant and Equipment (Unit 1,2 & 3) :

This is made up as follows :

Cost / Fair value as on 01.07.2025	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 01.07.2025	791,056,851
	684,487,647
Less: Depreciation during the period.	16,638,118
Balance as at 31.12.2025	667,849,529

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

5.00 Inventories:

This is made up as follows :

Raw Cotton	138,678,900
Finished Goods	417,848,944
Work in Process	2,035,780
Spare Parts	688,950
Packing Materials	85,790
Waste Cotton	659,740
	559,998,104

6.00 Advance, Deposits & Prepayments:

This is made up as follows :

Advance Income Tax (6.01)	3,436,330
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	530,800
	7,820,670

6.01 Advance Income Tax

Opening Balance 1.7.2025	3,251,907
Less : Previous year provision for Taxation	-
	3,251,907
Add: Current year Tax deducted at sources :	
On Export proceeds	184,408
On Bank Interest	15
On Dividend	-
Less : During the year provision for Taxation	-
	3,436,330

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

7.00 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 December 31, 2025 are Shares of Central Depository BD Ltd. (CDBL), held at cost:

1,569,450

1,569,450

8.00 Trade & Other Receivables :

The above balances are made up as follows :

Details are Shown in the following schedule:

Name	Amount
Export Unrealised	-
RB Trade Link	1,470,290
	1,470,290

9.00 Cash and Cash Equivalent:

This is made up as follows :

Cash in hand	1,017,993
Cash at Bank (Note-9.01)	281,779
	1,299,772

9.01

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	3,843
National Bank Ltd.	Tanbazar	0010-33009916	464
Social Islami Bank Ltd.	Narayangonj	0661330007288	396
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	-
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	19,571
Social Islami Bank Ltd.	Barisal	0731330006555	1,828
Basic Bank Ltd.	Main Branch	216010000398	8,009
Rupali Bank Ltd.	Local Office	18024000171	25,982
Dutch Bangla Bank Ltd.	Motijheel Foreign Exc.	1051201231	246
Dutch Bangla Bank Ltd.	Karwan Bazar	1071100272287	4,889
Pubali Bank Ltd.	Barishal	0374901060680	7,010
Pubali Bank Ltd.	Karwan Bazar	0557901051294	3,757
Dutch Bangla Bank Ltd.	Barisal	127110855	205,785
			281,779

10.00 Share Capital:

The break up is as follows

Particulars	No. of Share Holders	No. of Shares	Amount(Tk.)
a) 11,764,497 ordinary shares of Tk.10/- each paid by sponsors	7	11,764,497	117,644,970
b) Group summary of other shareholders Description of the group			
General Public	3,905	11,881,108	118,811,080
Institutions (ICB & others)	148	2,757,176	27,571,760
Non Residence NRB	5	64,275	642,750
Grand Total	4,065	26,467,056	264,670,560

11.00 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	(4,726,939)
Closing balance	314,849,080

This amount represents as per last years accounts

12.00 Long Term Loan (Not due secured) ;

This is made up as follows

BDBL Term Loan	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

These represent loan from Banks which do not provision any interest due to the ongoing litigation with the courts.

13.00 Deferred Tax Liabilities:

This is made up as follows

Opening balance	57,776,842
Adjusted Opening Balance	-
Add: Addition during the year	(538,728)
	57,238,114
Less: Adjustment during the year	-
Closing balance	57,238,114

14.00 Unclaimed /Unpaid Dividend from 2019, 2022 & 2024**1,460,470**

This is made up as follows :

Balance as on 01.07.2025	1,560,103
Add: Addition during the period	-
	1,560,103
Less: Adjustment during the period	-
Closing Balance	1,560,103
Ageing:	
For 2019	1,372,768
For 2022	87,702
For 2024	99,633
	1,560,103

15.00 Trade & Other Payables :

This is made up as follows :

Accrued Expenses payable (Note 15.01)	12,829,839
Trade Payables (Note 15.02)	8,885,128
	21,714,967

15.01 Accrued Expenses payable

This is made up as follows :

Electricity bill (Factory)	7,068,260
Salary & Wages (Factory)	5,711,579
Salary & Allowance employees	-
Office Rent	50,000
	12,829,839

15.02 Schedule of Trade Payables

Name	Amount (Tk.)
P.N Enterprise (Raw cotton)	35,240
Ratan Enterprise (Raw cotton)	430,226
Master Yarn Trading (Raw cotton)	65,648
Salma Traders (Raw Cotton)	6,245
Hoq Yarn Ltd. (Raw Cotton)	108,701
Tex trade (Raw cotton)	156,414
3 Star Technology	28,750
Adib Enterprise	72,576
AD Media Printers	114,039
Airtech Compressor	177,000
A.I.S. Enterprise	35,795
Axis Textile Engineering	27,700
Azad Store ,69,B.B.Road,Ukil Para	84,983
Aziz Packaging Ltd.	270,000
Babul Khan Enterprise	30,000
Bengal Roots	5,450
Best Technology	60,000
Bijoytex Engineering	34,750
China Plastics BD. LTD.	200
Dawood Sultan & Co	140,000
Energy Control & Eng. Ltd	15,403
Euro Trade	180,300
Forman Enterprise	81,000
Friends Electric House	8,498
Gazi Tanks	8,200
Humayra Paper Cone & Packing	755,800
IC System & Service	23,000
ISRA Trade & Services Bangladesh	380,750
Jusna Enterprise	80,000
Khan Enterprise	253,250
Lipika	249,017
Maas Erectors Ltd	114,600
Madona Enterprise	36,450
Mahin Enterprise	103,023
Mashud International	139,000
Mask Engineering	30,500
Masum Enterprise	25,745
Meem Enterprise	97,875
Minha Tex International	53,400
M/S M Hossain Engineering Workshop	42,300
M/s Sajib Enterprise	129,210
New Bangla Technical Support Center.	157,000
Oishi Enterprise	212,600
Pacific Trading	150,337
P.N. International	110,000
Popular Traders (N.Gonj)	206,341
Power Tech Engineering Works	12,000
Prime Power Solution	9,400
Quality Traders	234,020
Ringtex Engineering	22,800
Riyad Light House	91,440
Rumman Spring & Eng. Works	291,899
Sail International Ltd	420,800
Sardar Corporation	1,375
Satata Enterprise	302,752
Shabbir Automation Technologies	66,000
Simul Traders	295
Sinobangla Industries Ltd	39,071
S M Paper Cone	168,000
S M Textech	1,780
Solution Technology	123,500
Southern Multi Pack	415,800
Standard Spring Industries	24,350
Sumon Joint Store	50,500
Sutex International	549,100

Texlub Resource	118,900
Texmate Engineering	26,495
Trade Way International	35,400
United Trade Center	95,650
Yousuf Traders	3,290
ZerOne BD Ltd.	37,305
ZSZ Engineering	215,890
Total	8,885,128

16.00 Workers Profit Participation and Welfare Fund

This is made up as follows:

Balance as on 01.07.2025	1,001,817
Add: Addition during the year	-
	<u>1,001,817</u>
Less: Adjustment during the year	-
	<u><u>1,001,817</u></u>

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.

17.00 Provision for Income Tax

4,785,547

This is made up as follows:

Balance as on 01.07.2025	3,252,881
Add: during the period	1,532,666
Balance after addition	4,785,547
Less : Adjustment Previous year Advance Tax	-
Less : Adjustment During the year Advance Tax	-
	<u><u>4,785,547</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:	(4,228,910)
Minimum Tax as per Section 82/C: 1.00% of Revenue [B]:	1,532,666
Tax: Deducted at Source [C]	184,408
Tax Provision	<u><u>1,532,666</u></u>

18.00 Turnover/Sales:

This is made up as follows :

	Qty. Lbs	Taka
Local Sales of Yarn/Waste cotton	330,690	61,266,150
Less : Vat on Sales of Yarn / Waste cotton	-	750,000
		60,516,150
Export Sales of Yarn	111,700	18,440,778
Total turnover (Net)	442,390	78,956,928

19.00 Cost of Goods Sold :

This is made up as follows :

Particulars	Amount in BDT 31 Dec. 2025
WIP as on 01.10.2025	1,902,570
Add: Raw cotton input (Note- 19.01)	33,000,797
	34,903,367
Less :WIP as on 31.12.2025	2,035,780
Wastage recovery	659,740
Raw Material Consumed	32,207,847
Add: Factory Overhead (Note -23)	60,176,228
Cost of Production	92,384,076
Add : Stock of Yarn as on 01.10.2025	398,550,870
Stock of Yarn Available	490,934,946
Less: Stock of Yarn as on 31.12.2025	417,848,944
Cost of Goods Sold	73,086,002

19.01 Raw Cotton Input :

This amount comprises as follows :

Particulars	31-Dec-25	
		Value
Stock of Raw cotton as on 01.10.2025		147,856,700
Add : Raw cotton purchased during the period		23,822,997
		171,679,697
Less : Stock of raw cotton as on 31.12.2025		138,678,900
Input of Raw cotton during the period		33,000,797

20.00 Administrative Expenses:

This is made up as follows :

Particulars	December 31, 2025
Salary & allowances (Note -20.01)	5,294,759
Overtime	5,637
Board Meeting fee	57,750
Traveling & conveyance	130,761
Printing & Stationery	35,629
Vehicle Maintenance	670,240
Subscription (BTMA)	800
Subscription (BCI & BAPLC)	50,000
Postage	82,948
Entertainment	93,404
Fees & Renewal	11,615

Telephone & Mobile Bill	27,268
License & renewals	3,450
Advertisement	4,343
Internet connection (WiFi)	30,500
Cleaning Expenses	57,030
Computer & IT Exp.	1,500
Miscellaneous Expenses	508,845
Office expenses	21,555
Donation & others	34,700
AGM Expenses	155,000
Professional Fees & Others	415,000
Leave benefits	696,066
Yarn Test	3,500
Medical A/C	21,723
Depreciation (Schedule-4/A)	1,331,049
ROU Amortisation	116,690
Sundry expenses	1,940
Total	9,863,702

20.01 Salaries ,Allowances & Bonus:

This amount comprises as follows :

Particulars	December 31, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	5,294,759
Total	5,294,759

21.00 Selling & Distribution Expenses:

Particulars	December 31, 2025
Carriage outward & Discount	56,706
Total	56,706

22.00 Financial Expenses:

This amount comprises as follows :

Particulars	December 31, 2025
Financial Expenses-IFRS 16 Lease Obligation	52,510
Bank charges & commission	17,187
Total	69,697

23.00 Factory Overhead:

This amount comprises as follows :

Particulars	December 31, 2025
Salary & allowance and wages (Note : 23.01)	22,100,000
Carriage Inward, Carrying & Handling	82,921
Electricity	21,204,780
Stores & Spares	524,780
Packing Materials	336,770
Raw Cotton Unloading	57,943
Oil & lubricant	313,210
Overtime expenses	123,182
Repair & Maintenance	125,574
Depreciation (Schedule-4/A)	15,307,068
Total	60,176,228

23.01 Salary , Allowances and Wages :

This amount comprises as follows :

Particulars	December 31, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	22,100,000
	22,100,000

24.00 Non-Operating Income

This amount comprises as follows :

Dividend Received from CDBL	-
Interest Income	152
	152

25.00	Net Assets Value Per Share (NAVPS)	18.19
	Net Assets	481,474,686
	Number of Ordinary Shares	26,467,056
	Net Assets Value Per Share (NAVPS)	18.19

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

26.00	Earning Per Share (EPS)	(0.16)
	Profit Attributable to Ordinary Shareholders	(4,228,910)
	Number of Ordinary Shares	26,467,056
	Earning Per Share (EPS)	(0.16)

Note: Earning per Share (EPS) has decreased compared with that of previous year because of decrease production and sales volume.

27.00	Net Operating Cash Flow Per Share (NOCFPS)	0.027
	Net Cash Generated /(Used) by operating Activities	709,570
	Number of Ordinary Shares	26,467,056
	Net Operating Cash Flow Per Share (NOCFPS)	0.027

Note: During the year Net Operating Cash Flows per share (NOCFPS) has been decrease due to decreased in lower collection from customers.

28.00 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 reconcillation of Net operating cash flow under Indirect Method is provided below:

Particulars	31-Dec.-2025
Net Income after Tax	(4,228,910)
Non-Cash Adjustments	
Add: Depreciation	16,666,806
Add: ROU Asset Depreciation	233,379
Add: ROU Liability Interest	105,020
Add: Damage of Stock	-
Less: Deffered Tax	(1,077,456)
Income Tax Paid	(15)
Income Tax Provision	1,532,666
	13,231,490
Working capital adjustments	
Change in Inventory (excluding Inv. Write off)	(10,105,182)
Change in Trade AR	12,098,399
Change in Advance Deposit & Prepayment	(184,408)
Change in AP	(14,330,730)
Change in WPPF	-
	709,569
Less: Unrealized gain on exchange rate fluctuation	-
Net cash flow from Operating activities	709,569
Net Operating cash flow per Share	0.027

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 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 31-12-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2025	
1	Land & Land Development	103,803,963	-	-	103,803,963	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	64,478,714	5%	770,414	-	34,683,786	-	29,794,928
3	Plant & Machinery	240,978,096	-	-	240,978,096	7%	2,661,879	-	168,206,285	-	72,771,811
4	Furniture & Fixture	1,152,613	-	-	1,152,613	15%	913	-	1,141,456	-	11,157
5	Motor Vehicles	5,019,620	-	-	5,019,620	20%	22,969	-	4,814,773	-	204,847
6	Sundry Assets	6,218,436	-	-	6,218,436	20%	4,303	-	6,180,057	-	38,379
	Total	421,651,442	-	-	421,651,442		3,460,478	-	215,026,357	-	206,625,085

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2025

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 31-12-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2025	
1	Land & Land Development	29,806,774	-	-	29,806,774	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	43,972,124	5%	521,728	-	23,794,848	-	20,177,276
3	Plant & Machinery	215,104,404	-	-	215,104,404	7%	2,296,689	-	152,316,362	-	62,788,042
4	Furniture & Fixture	5,377,188	-	-	5,377,188	15%	7,228	-	5,288,832	-	88,356
5	Motor Vehicles	12,813,366	-	-	12,813,366	20%	70,778	-	12,182,138	-	631,228
6	Sundry Assets	7,063,764	-	-	7,063,764	20%	5,598	-	7,013,841	-	49,923
	Total	314,137,620	-	-	314,137,620		2,902,020	-	200,596,020	-	113,541,600

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2025

UNIT-3

SL. No.	PARTICULARS	COST			RATE OF DEP.	DEPRECIATION				Written Down Value As on 31-12-2025
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year		As on 31-12-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2025	
1	Land & Land Development	56,436,763	-	-	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	5%	40,534,874	937,205	-	41,472,079	36,245,383
3	Plant & Machinery	597,634,016	-	-	7%	333,469,127	9,321,764	-	342,790,891	254,843,125
4	Furniture & Fixture	817,966	-	-	15%	781,674	2,744	-	784,418	33,548
5	Sundry Assets	7,149,229	-	-	20%	7,011,297	13,907	-	7,025,204	124,025
	Total	739,755,436	-	-		381,796,972	10,275,620	-	392,072,592	347,682,844

SONARGAON TEXTILES LTD.
CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2025

SL. No.	PARTICULARS	COST			As on 31-12-2025	DEPRECIATION			Written Down Value As on 31-12-2025
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442	3,460,478	-	215,026,357	206,625,085
2	Unit 2 (Sch-2)	314,137,620	-	-	314,137,620	2,902,020	-	200,596,020	113,541,600
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436	10,275,620	-	392,072,592	347,682,844
	Grand Total	1,475,544,498	-	-	1,475,544,498	16,638,118	-	807,694,969	667,849,529

Apportionment of Depreciation :

SL. No.	Unit/Division	December 31, 2025		Total
		Factory	Head Office	
1	Unit -1	3,183,640	276,838	3,460,478
2	Unit -2	2,669,858	232,162	2,902,020
3	Unit -3	9,453,570	822,050	10,275,620
		15,307,068	1,331,049	16,638,118

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 31-12-2025		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2025	
1	Land & Land Development	178,869,655	-	-	178,869,655	-	-	-	-	-	178,869,655
2	Building & Construction	100,525,034	-	-	100,525,034	5%	1,257,699	-	51,884,873	-	48,640,161
3	Plant & Machinery	328,425,585	-	-	328,425,585	7%	4,303,405	-	210,776,908	-	117,648,677
	Total	607,820,274	-	-	607,820,274		5,561,104	-	262,661,781	-	345,158,493



Corporate Office



SONARGAON TEXTILES LTD.

a member of khansons group

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