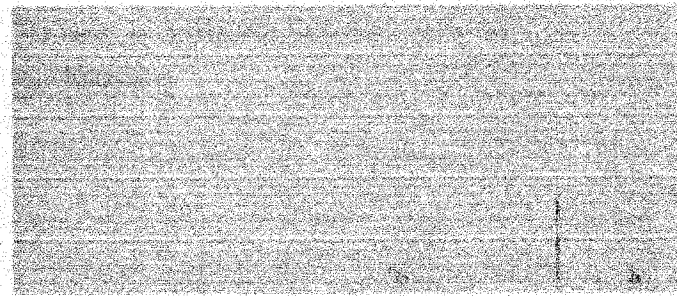


Third Quarter (Q3)

Financial Statements (Un-Audited)

January 01, 2026, to March 31, 2026



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

3rd Quarter (Q3) 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 3rd Quarter (Q3) ended March 31, 2026 as considered by the Board of Directors meeting held on 29.04.2026 at 37, Kawran Bazar, Dhaka-1215.



Pintu Sikder, ACS

Company Secretary

SONARGAON TEXTILES LTD.

Khansons Centre (8th & 9th Floor)

37, Kawran Bazar, Dhaka-1215

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


Statement of Financial Position (Un-Audited)

As at 31st March, 2026

Particulars	Notes	31 March, 2026 Taka	30 June, 2025 Taka
Assets			
Non-Current Assets :			
Property, Plant and Equipment	4.00	659,733,926	684,487,647
IFRS 16 - Right of Use Asset		1,983,722	-
		661,717,648	684,487,647
Current Assets :			
Inventories	5.00	439,506,000	549,892,922
Advances, Deposits and Prepayments	6.00	7,544,210	7,636,247
Investment in Shares	7.00	1,569,450	1,569,450
Trade & Other Receivables	8.00	7,894,559	13,568,689
Cash and Cash Equivalent	9.00	585,458	590,202
		457,099,677	573,257,509
Total Assets		1,118,817,324	1,257,745,156
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	312,543,413	319,576,019
Retained Earnings		(156,450,179)	(158,476,553)
		480,697,364	485,703,595
Non-Current Liabilities			
Long Term Loan	12.00	551,701,380	672,404,220
IFRS 16 - Lease Obligation Liabilities		1,876,261	-
Deferred Tax Liability	13.00	56,160,658	57,776,842
		609,738,299	730,181,062
Current Liabilities			
Unclaimed/Unpaid Dividend	14.00	1,560,103	1,560,103
Trade & Other Payables	15.00	25,819,741	36,045,697
Workers Profit Participation and Welfare Fund	16.00	1,001,817	1,001,817
Provision for Income Tax	17.00	6,807,026	3,252,881
		28,381,661	41,860,499
Total Equity & Liabilities		1,118,817,324	1,257,745,156
Net Assets Value Per Share (NAVPS)	25.00	18.16	18.35

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

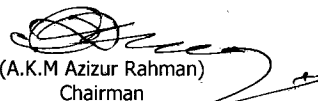
As per report Annexed.


(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

Dated: 29.04.2026

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 3rd Quarter ended March 31, 2026

Particulars	Notes	Nine Months Results (Tk.)		Third Quarter Results (Tk.)	
		July to March 2025-2026	July to March 2024-2025	Jan. to March 2025-2026	Jan. to March 2024-2025
Turnover	18.00	355,414,481	251,463,138	202,147,820	126,927,500
Cost of Goods sold	19.00	(336,273,695)	(228,403,584)	(194,464,844)	(113,379,848)
Gross Profit		19,140,786	23,059,554	7,682,976	13,547,652
Operating Expenses :					
Administrative Expenses	20.00	(22,993,517)	(21,965,663)	(7,945,008)	(7,456,462)
Selling & Distribution Expenses	21.00	(162,978)	(1,315,017)	(51,360)	(702,532)
Financial Expenses	22.00	(195,078)	(287,911)	(123,542)	(228,673)
Total Expenses		(23,351,573)	(23,568,592)	(8,119,910)	(8,387,668)
Operating Profit/(Loss)		(4,210,788)	(509,037)	(436,935)	5,159,985
Non Operating Income	24.00	1,142,516	1,148,142	1,142,364	1,142,364
Net Profit/(Loss)		(3,068,272)	639,105	705,429	6,302,349
Provision for WPPF & WWF	16.00	-	(30,434)	(33,592)	(300,112)
Net Profit/(Loss) before tax (G-H)		(3,068,272)	608,671	671,837	6,002,237
Provision for Taxation					
Current Tax	17.00	(3,554,144)	(1,508,778)	(2,021,478)	(761,565)
Deferred Tax	13.00	1,616,184	1,616,184	538,728	538,728
Net Profit/Loss after tax		(5,006,232)	716,077	(810,913)	5,779,400
Other comprehensive income		-	-	-	-
Total comprehensive income		(5,006,232)	716,077	(810,913)	5,779,400
Earning Per Share (EPS)	26.00	(0.19)	0.03	(0.03)	0.22

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


(Roy Rahman)
Director


(A.K.M Azizur Rahman)
Chairman

Dated: 29.04.2026

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 3rd Quarter Ended March 31, 2026

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
Share Capital Increase (Bonus)	-	-	-	-	-	-
Adjustment in Revaluation Reserve	-	-	-	(7,032,606)	7,032,606	-
Net profit/Loss- 2025-2026	-	-	-	-	(5,006,232)	(5,006,232)
Dividend for the year 2025	-	-	-	-	-	-
As at March 31, 2026	264,670,560	54,560,000	5,373,570	312,543,413	(156,450,179)	480,697,364

Statement of Changes in Equity (Un-Audited)

For the 3rd Quarter Ended March 31, 2025

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
Share Capital Increase (Bonus)	-	-	-	-	-	-
Adjustment in Revaluation Reserve	-	-	-	(8,054,507)	8,054,507	-
Net profit/Loss- 2024-2025	-	-	-	-	716,077	716,077
Dividend for the year 2024	-	-	-	-	(2,646,705)	(2,646,705)
As at March 31, 2025	264,670,560	54,560,000	5,373,570	321,556,095	(136,901,504)	509,258,721

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: 29.04.2026

Place: Dhaka, Bangladesh

SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)

Statement of Cash Flows (Un-Audited)

For the 3rd Quarter ended March 31, 2026

Particulars	Notes	July to March 2025-2026	July to March 2024-2025
A. <u>Cash Flows from Operating Activities :</u>			
Collection from Turnover & Others		361,088,611	241,087,619
Payment to Suppliers and Employees		(241,120,068)	(242,266,838)
Cash Generated from Operation		119,968,543	(1,179,219)
Collection from Non-operation Income		1,142,516	1,148,142
Interest Paid		-	-
Income Tax paid		(412,963)	(434,760)
Net Cash Flows from Operating Activities		120,698,096	(465,837)
B. <u>Cash Flows from Investing Activities :</u>			
Acquisition of property Plant & Equipment		-	-
Acquisition/Addition of Long Term Assets		-	-
Sale Proceeds of Long Term Assets		-	-
Net Cash Flows from Investing Activities		-	-
C. <u>Cash Flows from Financing Activities :</u>			
Long Term Loan Paid		(120,702,840)	-
Other Loans and Advances Received /(Paid)		-	-
Payment of Dividend		-	-
Short Term Loan Paid		-	-
Net cash flow from Financing Activities		(120,702,840)	-
Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		(4,744)	(464,638)
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		585,458	1,263,178
Net Operating Cash Flow Per Share (NOCFPS)	-27.00	4.56	(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

Dated: 29.04.2026
Dhaka, Bangladesh

Note	Particulars	31 March, 2026 Taka
------	-------------	------------------------

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.	24,753,721
Balance as at 31.03.2026	659,733,926

Details are shown in the Annexure-1

5.00 Inventories:

This is made up as follows :

Raw Cotton	123,835,785
Finished Goods	312,645,961
Work in Process	2,231,530
Spare Parts	79,200
Packing Materials	83,600
Waste Cotton	629,924
	439,506,000

6.00 Advance, Deposits & Prepayments:

This is made up as follows :

Advance Income Tax (6.01)	3,664,870
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	25,800
VAT/Excise duty paid in advance	-
	7,544,210

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	184,475
On Bank Interest	15
On Dividend	228,473
Less : During the year provision for Taxation	-
	3,664,870

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 March 31, 2026 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	7,894,559
	<u>7,894,559</u>

9.00 Cash and Cash Equivalent:

This is made up as follows :

Cash in hand	298,099
Cash at Bank (Note-9.01)	287,359
	<u>585,458</u>

9.01

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	3,825
National Bank Ltd.	Tanbazar	0010-33009916	1,384
Social Islami Bank Ltd.	Narayangonj	0661330007288	1,470
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	-
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	19,571
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 Exc.	1051201231	2,460
Dutch Bangla Bank Ltd.	Karwan Bazar	1071100272287	4,782
Pubali Bank Ltd.	Barishal	0374901060680	8,078
Pubali Bank Ltd.	Karwan Bazar	0557901051294	361
Dutch Bangla Bank Ltd.	Barisal	127110855	206,280
			<u>287,359</u>

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	7	11,764,497	117,644,970
b) Group summary of other shareholders Description of the group			
General Public	2,983	13,375,604	133,756,040
Institutions (ICB & others)	115	1,259,210	12,592,100
Non Residence NRB	7	67,745	677,450
Grand Total	3,112	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	(7,032,606)
Closing balance	312,543,413

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	367,775,368
Grand Total (Unit 1+2+3)	672,404,220
Loan paid During the Period for BDBL	120,702,840
Total	551,701,380

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 01.07.25	57,776,842
Adjusted Opening Balance	-
Add: Addition during the year	(1,616,184)
	56,160,658
Less: Adjustment during the year	-
Closing balance	56,160,658

14.00 Unclaimed /Unpaid Dividend from 2019, 2022 & 0224

This is made up as follows :

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

15.00 Trade & Other Payables :

This is made up as follows :

Accrued Expenses payable (Note 15.01)	15,372,659
Trade Payables (Note 15.02)	10,447,082
Total	25,819,741

15.01 Accrued Expenses Payables

This is made up as follows :

Electricity bill (Factory)	9,404,040
Salary & Wages (Factory)	5,918,619
Office Rent	50,000
	15,372,659

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	55,000
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	76,000
Euro Trade	268,250
Forman Enterprise	81,000
Friends Electric House	8,498
Gazi Tanks	8,200
Humayra Paper Cone & Packing	804,289
IC System & Service	23,000
ISRA Trade & Services Bangladesh	435,735
Jusna Enterprise	80,000
Khan Enterprise	253,250
Lipika	509,967
Maas Erectors Ltd	114,600
Madona Enterprise	36,450
Mahin Enterprise	243,003
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	535,245
Sail International Ltd	420,800
Sardar Corporation	1,375
Satata Enterprise	475,765
Shabbir Automation Technologies	66,000
Simul Traders	117,821
Sinobangla Industries Ltd	39,071
S M Paper Conc	238,000
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	570,600
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
A & J Enterprise	55,296
Shahjalal Fire Fighting Ent.	37,365
Worker Magic Car Fare (Tareq Paribahan)	54,000
Anzar Filling Station	94,457
New Arts Press	17,500
Total	10,447,082

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

This is made up as follows:

Balance as on 01.07.2025	3,252,881
Add: during the period	3,554,145
Balance after addition	<u>6,807,026</u>
Less : Adjustment Previous year Advance Tax	-
Less : Adjustment During the year Advance Tax	-
	<u><u>6,807,026</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:	(460,241)
Minimum Tax as per Section 82/C: 0.6% of Revenue [B]:	3,554,145
Tax: Deducted at Source [C]:	412,963
Tax Provision	<u><u>3,554,145</u></u>

18.00 Turnover/Sales:

This is made up as follows :

	Qty. Lbs	Taka
Local Sales & Export of Yarn/Waste cotton	625,776	203,272,820
Less : Vat on Sales of Yarn / Waste cotton	-	1,125,000
Total turnover (Net)	625,776	202,147,820

19.00 Cost of Goods Sold :

This is made up as follows :

Particulars	Amount in BDT 31 March, 2026
WIP as on 01.01.2026	2,035,780
Add: Raw cotton input (Note- 19.01)	34,154,422
	36,190,202
Less :WIP as on 31.03.2026	2,231,530
Wastage recovery	701,320
Raw Material Consumed	33,257,352
Add: Factory Overhead (Note -23)	56,004,509
Cost of Production	89,261,861
Add : Stock of Yarn as on 01.01.2026	417,848,944
Stock of Yarn Available	507,110,805
Less: Stock of Yarn as on 31.03.2026	312,645,961
Cost of Goods Sold	194,464,844

19.01 Raw Cotton Input :

This amount comprises as follows :

Particulars	31 March, 2026	
		Value
Stock of Raw cotton as on 01.01.2026		138,678,900
Add : Raw cotton purchased during the period		19,311,307
		157,990,207
Less : Stock of raw cotton as on 31.03.2026		123,835,785
Input of Raw cotton during the period		34,154,422

20.00 Administrative Expenses:

This is made up as follows :

Particulars	31 March, 2026
Salary & allowances (Note -20.01)	3,295,375
Overtime	250
Bonus	435,315
Board Meeting fee	45,000
Traveling & conveyance	99,743
Printing & Stationery	46,295
Vehicle Maintenance	63,545
Subscription (BTMA)	97,856
Subscription (DSE & CSE, CDBL, BCI & BAPLC)	288,336
Postage	60,744
Entertainment	264,957
Website Hosting Service Charge	103,675
Telephone & Mobile Bill	27,480
Advertisement	66,668

Internet connection (WiFi)	34,000
Cleaning Expenses	7,370
Computer & IT Exp.	500
Miscellaneous Expenses	593,300
Office expenses	11,628
Donation & others	7,000
Repairs & maintenance (Others)	2,010
AGM Expenses	321,025
Professional Fees & Others	150,000
Legal Expenses	635,000
Leave benefits	5,000
Tiffin / Iftar Bill	487,782
Yarn Test	3,000
Medical A/C	12,065
Depreciation (Schedule-4/A)	660,099
ROU Amortisation	116,690
Sundry expenses	3,300
Total	7,945,008

20.01 Salaries, Allowances & Bonus:

This amount comprises as follows :

Particulars	31 March, 2026
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	3,295,375
Total	3,295,375

21.00 Selling & Distribution Expenses:

Particulars	31 March, 2026
Yarn Loading, Discount & Others	51,360
Total	51,360

22.00 Financial Expenses:

This amount comprises as follows :

Particulars	31 March, 2026
Financial Expenses-IFRS 16 Lease Obligation	52,510
Realized Loss in foreign exchange	51,114
Bank charges & commission	19,918
Total	123,542

23.00 Factory Overhead:

This amount comprises as follows :

Particulars	31 March, 2026
Salary & allowance and wages (Note : 23.01)	19,288,933
Bonus	2,627,828
Carriage Inward, Carrying & Handling	108,869
Electricity	25,160,460
Stores & Spares	580,790
Packing Materials	361,740
Raw Cotton Unloading	47,519
Oil & lubricant	23,460
Overtime expenses	139,827
Repair & Maintenance	73,942
Depreciation (Schedule-4/A)	7,591,141
Total	56,004,509

23.01 Salary , Allowances and Wages :

This amount comprises as follows :

Particulars	31 March, 2026
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	19,288,933
	19,288,933

24.00 Non-Operating Income

This amount comprises as follows :

Dividend Received from CDBL	1,142,364
Interest Income	-
	1,142,364

25.00 Net Assets Value Per Share (NAVPS)**18.16**

Net Assets

480,697,364

Number of Ordinary Shares

26,467,056

Net Assets Value Per Share (NAVPS)**18.16**

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

26.00 Earning Per Share (EPS)**(0.19)**

Profit Attributable to Ordinary Shareholders

(5,006,232)

Number of Ordinary Shares

26,467,056

Earning Per Share (EPS)**(0.19)**

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)	4.56
Net Cash Generated /(Used) by operating Activities	120,698,096
Number of Ordinary Shares	26,467,056
Net Operating Cash Flow Per Share (NOCFPS)	4.56

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/CMRRC/2006-158/208/Admin/81, Dated: 20 June 2018: A reconciliation of Net operating cash flow under Indirect Method is provided below:

Particulars	31 March, 2026
Net Income after Tax	(5,006,232)
Non-Cash Adjustments	
Add: Depreciation	24,753,721
Add: ROU Asset Depreciation	(1,983,722)
Add: ROU Liability Interest	(1,876,261)
Add: Damage of Stock	-
Add: Increase in Interest Payable	-
Less: Deffered Tax	(1,616,184)
Income Tax Paid	(412,963)
Income Tax Provision	3,554,145
Add: Loss on Sale of Waste Stock	-
Change in WPPF	-
	17,412,504
Working capital adjustments	
Change in Inventory (excluding Inv. Write off)	109,886,922
Change in Trade AR	5,674,130
Payment of Dividend	-
Change in Advance Deposit & Prepayment	(92,037)
Change in AP	(10,761,765)
Change in WPPF	(0)
	122,119,754
Less: Unrealized gain on exchange rate fluctuation	-
Net cash flow from Operating activities	122,119,754
Net Operating cash flow per Share	4.61

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2026

Annexure I

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 31-03-2026		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2026	As on 31-03-2026	As on 31-03-2026
1	Land & Land Development	103,803,963	-	-	103,803,963	-	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	64,478,714	5%	1,146,200	-	35,059,572	-	35,059,572	29,419,142
3	Plant & Machinery	240,978,096	-	-	240,978,096	7%	3,960,269	-	169,504,675	-	169,504,675	71,473,421
4	Furniture & Fixture	1,152,613	-	-	1,152,613	15%	1,358	-	1,141,901	-	1,141,901	10,712
5	Motor Vehicles	5,019,620	-	-	5,019,620	20%	34,172	-	4,825,977	-	4,825,977	193,643
6	Sundry Assets	6,218,436	-	-	6,218,436	20%	6,402	-	6,182,157	-	6,182,157	36,279
	Total	421,651,442	-	-	421,651,442		5,148,402	-	211,565,880	-	211,565,880	204,937,161

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 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 31-03-2026		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2026	As on 31-03-2026	As on 31-03-2026
1	Land & Land Development	29,806,774	-	-	29,806,774	-	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	43,972,124	5%	776,213	-	24,049,332	-	24,049,332	19,922,792
3	Plant & Machinery	215,104,404	-	-	215,104,404	7%	3,416,948	-	153,436,621	-	153,436,621	61,667,783
4	Furniture & Fixture	5,377,188	-	-	5,377,188	15%	10,753	-	5,292,357	-	5,292,357	84,831
5	Motor Vehicles	12,813,366	-	-	12,813,366	20%	105,301	-	12,216,661	-	12,216,661	596,705
6	Sundry Assets	7,063,764	-	-	7,063,764	20%	8,328	-	7,016,571	-	7,016,571	47,193
	Total	314,137,620	-	-	314,137,620		4,317,543	-	197,694,000	-	197,694,000	112,126,077

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

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 31-03-2026		Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2026	As on 31-03-2026	
1	Land & Land Development	56,436,763	-	-	56,436,763	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	77,717,462	5%	1,394,347	-	41,929,221	-	35,788,241
3	Plant & Machinery	597,634,016	-	-	597,634,016	7%	13,868,637	-	347,337,784	-	250,296,232
4	Furniture & Fixture	817,966	-	-	817,966	15%	4,083	-	785,757	-	32,209
5	Sundry Assets	7,149,229	-	-	7,149,229	20%	20,690	-	7,031,987	-	117,242
	Total	739,755,436	-	-	739,755,436		15,287,776	-	397,084,748	-	342,670,688

SONARGAON TEXTILES LTD.

CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2025

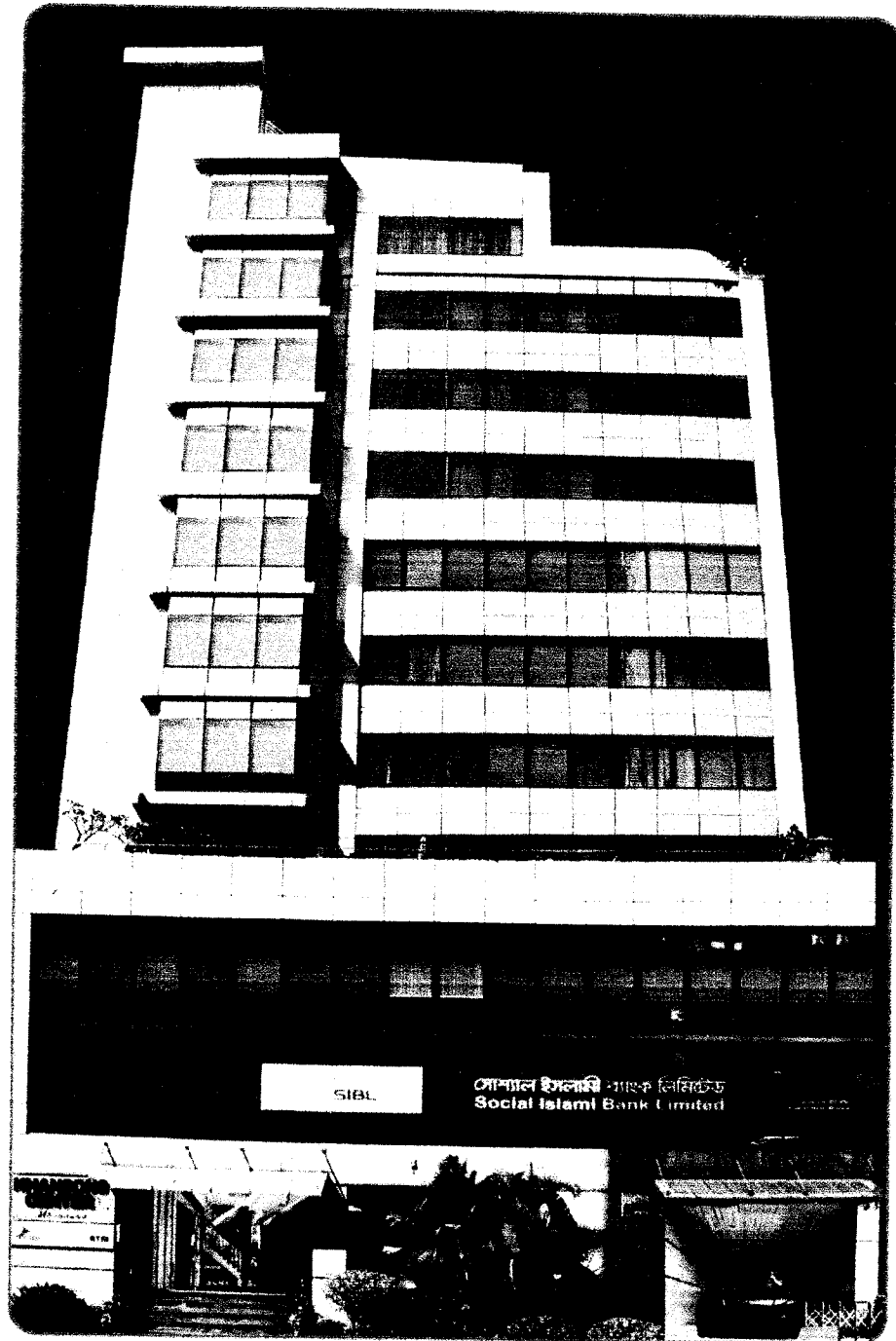
SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2025	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2026		Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2026	As on 31-03-2026	
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442		5,148,402	-	216,714,281	-	204,937,161
2	Unit 2 (Sch-2)	314,137,620	-	-	314,137,620		4,317,543	-	202,011,543	-	112,126,077
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436		15,287,776	-	397,084,748	-	342,670,688
	Grand Total	1,475,544,498	-	-	1,475,544,498		24,753,721	-	815,810,572	-	659,733,926

Appropriation of Depreciation :

SL. No.	Unit/Division	March 31, 2026		Total
		Factory Overhead	Administrative	
1	Unit -1	4,736,529	411,872	5,148,402
2	Unit -2	3,972,140	345,403	4,317,543
3	Unit -3	14,064,754	1,223,022	15,287,776
		22,773,423	1,980,298	24,753,721

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 31-03-2026		As on 01-07-2025	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2026	
1	Land & Land Development	178,869,655	-	-	178,869,655	-	-	-	-	178,869,655	
2	Building & Construction	100,525,034	-	-	100,525,034	5%	1,871,170	-	52,498,343	48,026,691	
3	Plant & Machinery	328,425,585	-	-	328,425,585	7%	6,402,484	-	212,875,987	115,549,598	
	Total	607,820,274	-	-	607,820,274		8,273,654	-	265,374,330	342,445,944	



Corporate Office



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