EVINCE TEXTILES LIMITED

EVINCE TEXTILES LIMITED

Statement of Financial Position (Un-audited)

As at 31 March 2026

Particulars	Note	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS			
Non Current Assets			
Property, Plant and Equipment		2,745,761,694	2,840,496,241
Capital work-in-progress		923,357,008	589,416,877
Right to use of assets		2,273,222	7,175,609
Goodwill		2,076,595	2,076,595
		3,673,468,519	**3,439,165,322**
Current Assets			
Fixed Deposit		13,745,259	-
Inventories		1,225,017,981	1,306,047,565
Trade and Other Receivable		579,191,329	928,541,818
Advances, Deposits and Pre-payments		135,447,120	132,426,223
Cash and Cash Equivalents		22,003,060	9,678,917
		1,975,404,749	**2,376,694,523**
Total Assets		**5,648,873,268**	**5,815,859,845**
SHAREHOLDERS' EQUITY & LIABILITIES			
Shareholders' Equity			
Paid-up Capital		1,837,440,000	1,837,440,000
Retained Earnings		229,707,722	233,424,969
Revaluation Surplus		286,164,685	286,164,685
		2,353,312,407	**2,357,029,654**
Non Current Liabilities			
Long Term Loan		572,781,400	756,815,604
Obligation under Finance Lease		2,180,708	3,036,675
Lease Liability		1,867,031	7,197,163
Deferred Tax Liabilities		166,169,959	176,540,871
		742,999,098	**943,590,313**
Current Liabilities			
Short Term Loan		2,153,081,886	2,119,506,357
Current Maturity of Long Term Loan		158,995,340	123,214,237
Trade and Other Payable		35,273,922	43,796,550
Liabilities for Expenses		156,607,649	175,188,325
Provision for Contribution to WPPF & WF		14,520,118	12,724,342
Unclaimed Dividend Account		1,888,032	2,004,578
Current Tax Liabilities		32,194,816	38,805,489
		2,552,561,763	**2,515,239,878**
Total Shareholders' Equity and Liabilities		**5,648,873,268**	**5,815,859,845**
		-	-
Net Assets Value (NAV) Per Share	6.00	**12.81**	**12.83**

MANAGING DIRECTOR **DIRECTOR** **DIRECTOR**

CHIEF FINANCIAL OFFICER **COMPANY SECRETARY**

Registered Office:
Plot #33, Section#7, Mirpur
Dhaka-1216, Bangladesh.
Tel : +88 02 9020491-2
Fax: +88 02 8900897

Corporate Office :
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EVINCE TEXTILES LIMITED

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the period ended 31 March 2026

Particulars	note	Amount in Taka		Amount in Taka	
		9 Month (Jul 2025 to Mar 2026)	9 Month (Jul 2024 to Mar 2025)	Q-3 of 25-26 (Jan - Mar)	Q-3 of 24-25 (Jan - Mar)
Turnover	7.00	**2,344,544,719**	**2,400,827,181**	**617,567,665**	**780,143,147**
Less: Cost of Goods Sold	8.00	2,010,655,163	2,245,928,816	522,924,961	685,599,166
Gross Profit		**333,889,556**	**154,898,365**	**94,642,704**	**94,543,981**
Add : Export Incentive		53,426,934	10,860,900	16,724,500	8,715,800
		387,316,490	**165,759,265**	**111,367,204**	**103,259,781**
Less: Administrative Expenses		72,401,314	81,118,915	21,747,858	25,031,337
		314,915,176	**84,640,350**	**89,619,345**	**78,228,444**
Less: Selling & Distribution Expenses		21,775,262	22,428,819	7,102,110	6,963,184
Operating Profit		**293,139,914**	**62,211,532**	**82,517,235**	**71,265,260**
Add: Foreign Exchange Gain / (Loss)		(23,910,828)	107,900,618	(11,964,575)	11,251,405
		269,229,086	**170,112,150**	**70,552,660**	**82,516,666**
Less: Financial Expenses		204,198,502	158,196,382	60,719,091	53,169,534
Profit Before Other Income		**65,030,584**	**11,915,768**	**9,833,569**	**29,347,132**
Add: Other Income		217,513	232,006	10,087	167,962
Net Profit before WPPF & WF		**65,248,097**	**12,147,774**	**9,843,656**	**29,515,094**
Less: Contribution to WPPF & WF		3,107,052	-	468,746	-
Net Profit before Tax		**62,141,045**	**12,147,774**	**9,374,911**	**29,515,093**
Less: Provision for Tax		19,922,295	33,698,469	2,494,180	11,037,245
Current Tax		30,293,207	27,926,952	9,646,643	8,354,620
Deferred Tax	10.00	(10,370,913)	5,771,517	(7,152,462)	2,682,625
Net Profit after Tax		**42,218,750**	**(21,550,695)**	**6,880,731**	**18,477,848**
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		**42,218,750**	**(21,550,695)**	**6,880,731**	**18,477,848**
Earnings Per Share (EPS)	11.00	**0.23**	**(0.12)**	**0.04**	**0.10**

MANAGING DIRECTOR

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

COMPANY SECRETARY

EVINCE TEXTILES LIMITED

EVINCE TEXTILES LIMITED

Statement of Changes in Equity (Un-audited)

For the period ended 31 March 2026

Amount in Taka

Particulars	Share Capital	Retained Earning	Revaluation Surplus	Total
Balance as at July 01, 2025	**1,837,440,000**	**233,424,969**	**286,164,685**	**2,357,029,656**
Net Profit after Tax	-	42,218,750	-	42,218,750
Cash Dividend paid @ 2.50% for the year 2024-2025 (26th AGM)	-	(45,936,000)	-	(45,936,000)
Balance as at 31 March 2026	**1,837,440,000**	**229,707,719**	**286,164,685**	**2,353,312,406**

Statement of Changes in Equity (Un-audited)

For the period ended 31 March 2025

Amount in Taka

Particulars	Share Capital	Retained Earning	Revaluation Surplus	Total
Balance as at July 01, 2024	**1,837,440,000**	**225,707,145**	**326,564,405**	**2,389,711,550**
Net Profit after Tax	-	(21,550,695)	-	(21,550,695)
Cash Dividend paid @ 2.50% for the year 2023-2024 (25th AGM)	-	(45,936,000)	-	(45,936,000)
Balance as at 31 March 2025	**1,837,440,000**	**158,220,450**	**326,564,405**	**2,322,224,855**

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EVINCE TEXTILES LIMITED

Statement of Cash Flows (Un-audited)

For the period ended 31 March 2026

Particulars	Amount in Taka	
	9 Month (Jul 2025 to Mar 2026)	9 Month (Jul 2024 to Mar 2025)
Cash flow from Operating Activities		
Cash received from customers	2,689,329,613	2,706,066,735
Cash paid to suppliers , Employees & others	(1,931,187,748)	(2,207,102,002)
Income Tax paid	(39,492,634)	(27,926,952)
Other Income	36,930,629	10,924,944
Net cash provided by Operating Activities	**755,579,860**	**481,962,725**
Cash flow from Investing Activities		
Acquisition of Property, Plant & Equipments	(24,290,140)	(51,502,535)
Capital work-in-progress	(333,940,131)	(18,504,861)
Fixed Deposit	(13,745,259)	(9,000,000)
Net Cash provided/ (Used) by Investing Activities	**(371,975,530)**	**(79,007,396)**
Cash flow from Financing Activities		
Financial Expenses	(204,198,502)	(158,196,382)
Lease payment	(5,330,132)	(518,477)
Dividend paid	(46,052,546)	(45,414,219)
Long Term Loan-Increase/(Decrease)	(148,418,570)	(23,659,077)
Obligation under Finance Lease-Increase/(Decrease)	(855,967)	2,706,869
Short Term Loan-Increase/(Decrease)	33,575,529	(192,956,823)
Net cash provided/ (used) by Financing Activities	**(371,280,188)**	**(418,038,109)**
Increase/(decrease) in Cash and Bank Balances	12,324,143	(15,082,781)
Cash and Cash Equivalents on Opening	9,678,917	25,668,037
Cash and Cash Equivalents on Closing	**22,003,060**	**10,585,256**
Net Operating Cash flow per shares (NOCFPS)	**4.11**	**2.62**

MANAGING DIRECTOR **DIRECTOR** **DIRECTOR**

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EVINCE TEXTILES LIMITED

Selected Notes to the Financial Statements (Un-audited)

For the period ended 31 March 2026

1.00 Reporting Entity :

Evince Textiles Limited was incorporated as a Private Limited Company on 3rd June 1999 under the Companies Act 1994 and the company commenced its commercial production on May 02, 2003. It was converted into Public Limited Company on June 04, 2013. Registered office of the company is at Plot No. 33, Sector-7, Mirpur, Dhaka-1216 while Factory is situated at Vill./Mouza: Shirir Chala, P.O.: Bhabanipur, P.S.: Joydevpur, Dist.: Gazipur. The principal activity of the company is to manufacture 100% cotton yarn dyed woven Fabrics.

The Company was established with an Authorized Capital of Tk. 100,000,000/- and Paid-up Capital of Tk. 500,000/-. The Authorized capital and Paid-up capital of the company was subsequently raised to Tk. 3,500,000,000/- and Tk. 1,837,440,000/-respectively. The Shares of the company has been denominated from Tk. 100/- to Tk. 10/- per share as at June 04, 2013.

2.00 Nature of Business :

The main activities of the company are concentrated in Weaving, Dyeing & Finishing of woven Fabric and exporting the 100% of its products as deemed exporter.

3.00 Statement of Compliance :

The financial statements of the company under reporting have been prepared under historical cost convention on a going concern concept and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the Companies Act 1994, The Securities and Exchange Rules 1987, The Listing Regulations of Dhaka Stock Exchange Ltd. (DSE) and Chittagong Stock Exchange Ltd. (CSE) 2015, International Accounting Standards (IAS) and other applicable laws and regulations.

4.00 Reporting :

This un-audited Q-3 ended (January - March, 2026) Financial Statement has been prepared based on International Accounting Standard (IAS) - 34: "Interim Financial Reporting".

5.00 Accounting policies and method of computations :

Accounting policies and methods of computations followed in preparing these financial statements are consistent with those used in the annual financial statements, prepared and published for the year ended June 30, 2025.

	TAKA	
	31-Mar-26	30-Jun-25
6.00 Net Asset Value (NAV):	**12.81**	**12.83**
Shareholders' Equity	2,353,312,407	2,357,029,654
Number of Shares Outstanding	183,744,000	183,744,000

	TAKA	
	9 Month (Jul 2025 to Mar 2026)	9 Month (Jul 2024 to Mar 2025)
7.00 Turnover: Value		
ETL-Export	2,344,544,719	2,400,827,181
	2,344,544,719	**2,400,827,181**
Export Quantity in yds	8,654,377	9,418,367
Export Rate	2.23	2.16
Export Value in USD	**19,296,655**	**20,365,508**

Note:

i) The Turnover has decreased by Tk. 16.26 crore in Q-3 and Tk. 5.63 crore during in nine months as compared to previous same period due to shortage of production.

ii) As we emphasis the denim production rather y/d production the order receiving is not allign with our schedule for trangisional period because of shifting of Finishing machine, installation of new dyeing matching and also high efficient generator.

EVINCE TEXTILES LIMITED

Selected Notes to the Financial Statements (Un-audited)
For the period ended 31 March 2026

		TAKA	
		9 Month (Jul 2025 to Mar 2026)	9 Month (Jul 2024 to Mar 2025)
8.00	**Cost of Goods Sold :**		
	Opening Inventory	1,306,047,565	1,482,736,508
	Add: Import of Raw Materials and Consumables	1,275,377,716	1,566,796,922
		2,581,425,281	**3,049,533,430**
	Less: Closing Inventory	(1,225,017,981)	(1,501,702,849)
		1,356,407,300	**1,547,830,581**
	Add: Factory Overhead	654,247,863	698,098,235
		2,010,655,163	**2,245,928,816**

Note :
i) Cost of Goods Sold decreased due to decrease of production.

9.00 Current Tax

Particulars	Amount (BDT)		Tax Rate		TAX (BDT)	
	9 Month (Jul 2025 to Mar 2026)	*9 Month (Jul 2024 to Mar 2025)*	*9 Month (Jul 2025 to Mar 2026)*	*9 Month (Jul 2024 to Mar 2025)*	*9 Month (Jul 2025 to Mar 2026)*	*9 Month (Jul 2024 to Mar 2025)*
Tax on core business						
Net Profit before tax	*62,141,045*	*12,147,774*	*22.50%*	*15.00%*	13,981,735	1,822,166
TDS on export ralization					**26,377,577**	**26,749,459**
Since "TDS on Export Realization" is higher than "Tax amount" and tax authority also consider the "TDS on Export Realization" as final tax as per Section 163 of Income Tax Act. 2023, that's why "TDS on Export" has been considered as "Current Tax Provision".						
TDS on Other Income:						
Rental Income	-		*22.50%*	*22.50%*	-	-
Cash Incentive	*37,262,400*	*10,860,900*	*10.00%*	*10.00%*	3,726,240	1,086,090
Forfeited of RPF	*61,401*	-	*22.50%*	*22.50%*	13,815	-
Interest Income	*156,112*	*335,924*	*22.50%*	*22.50%*	35,125	75,583
AIT on Vehicle					140,450	15,820
	37,479,913	***11,196,824***			**3,915,630**	**1,177,493**
Current Income Tax					***30,293,207***	***27,926,952***

10.00 Deferred Tax :
The provision for deferred tax is raised due to taxable temporary difference for this period in accordance with the provisions of IAS - 12.

Opening Balance of DTL	**176,540,871**	**174,962,795**
Deferred Tax expense/(Income) for the Quarter	(10,370,913)	5,771,517
	166,169,959	**180,734,312**

11.00	**Earnings Per Share:**	**0.23**	**(0.12)**
	Net Profit after Tax	42,218,750	(21,550,695)
	Number of Shares (Outstanding)	183,744,000	183,744,000

12.00	**Net Operating Cash Flow per share:**	**4.11**	**2.62**
	Net cash provided by Operating Activities	755,579,860	481,962,725
	Number of Shares (Outstanding)	183,744,000	183,744,000

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EVINCE TEXTILES LIMITED

Selected Notes to the Financial Statements (Un-audited)
For the period ended 31 March 2026

		TAKA	
		9 Month (Jul 2025 to Mar 2026)	9 Month (Jul 2024 to Mar 2025)
13.00	**Reconciliation of the statement of Cash Flows (Operation Activities):**		
	Net Profit before Tax	**62,141,045**	**12,147,774**
	Adjustment to net profit before tax		
	Add: Financial Expenses	204,198,502	158,196,382
	Add: Depreciation expenses	137,878,802	144,149,662
	Add. Amortization on Lease rent	4,902,387	4,902,387
	Less: Exchange Gain		-
	Less: Income Tax paid	(39,492,634)	(27,926,952)
	Add: Adjustment of Lease liabilities	-	(1,529,864)
		307,487,057	**277,791,616**
	(Increase)/Decrease of Current Assets		
	Inventories	81,029,584	(21,603,245)
	Unrealized Gain/(loss)	(19,355,915)	-
	Accounts Receivable	349,350,489	201,567,832
	Advances, Deposits and Pre-payments	235,128	(4,010,813)
		411,259,286	**175,953,774**
	Increase/(Decrease) of Current Liabilities		
	Accounts Payable	(8,522,628)	(4,427,411)
	Liabilities for Expenses	(18,580,676)	22,442,881
	Provision for Contribution to WPPF & WF	1,795,776	(1,945,908)
		(25,307,528)	**16,069,562**
	Net Cash provided by Operating Activities	**755,579,860**	**481,962,727**

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EVINCE TEXTILES LIMITED

Annexure A

Evince Textiles Limited

Related party Disclosure

Sl. No.	Name of the Party	Relationship	Nature of Transaction	9 Month (Jul 2025 to Mar 2026)				9 Month (Jul 2024 to Mar 2025)			
				Opening Balance	Transaction Amount BDT	Payment	Balance BDT	Opening Balance	Transaction Amount BDT	Payment	Balance BDT
1	Mrs. Shabnam Shehnaz Chowdhury	Vice Chairman	Remuneration	10,200,000	2,700,000		12,900,000	7,500,000	2,700,000	900,000	9,300,000
2	Mr. Abu Kawser Majumder	Managing Director	Remuneration	13,600,000	3,600,000		17,200,000	10,000,000	3,600,000	1,200,000	12,400,000
3	Mr. Md. Akhter Shahid	Director-Marketing	Remuneration	10,200,000	2,700,000		12,900,000	7,500,000	2,700,000	900,000	9,300,000
4	Mr. Shah Adeeb Chowdhury	Director-Production	Remuneration	3,400,000	900,000		4,300,000	2,500,000	900,000	300,000	3,100,000
5	Mr. Shah Rayeed Chowdhury	Director-Support Service	Remuneration	3,400,000	900,000		4,300,000	2,500,000	900,000	300,000	3,100,000
6	Evince Design and Fashions Ltd.	Under Common Directorship	Remuneration	639,599	2,639,997	2,786,664	492,932	566,266	2,639,997	2,200,002	1,006,261
7	Argon Spinning Limited	Under Common Directorship	Selling expenses	225,523,966	653,429,111	548,137,394	330,815,683	272,927,209	511,980,240	385,700,391	399,207,058
8	Evince Garments Limited	Under Common Directorship	Import (deemed) of Yarn	2,946,727	588,060	3,534,787	-	8,171,840	1,002,133	6,665,032	2,508,941
9	Evitex Apparels Limited	Under Common Directorship	Export of Fabrics	35,444,547	34,791,861	62,118,241	8,118,167	50,631,114	35,512,488	20,022,195	66,121,407
10	Evitex Dress Shirt Limited	Under Common Directorship	Export of Fabrics	46,519,137	46,979,418	72,737,267	20,761,288	383,462	32,369,700	16,665,032	16,088,130
11	Evince Limited	Under Common Directorship	Export of Fabrics	-			-	-	-	-	-
Total				**351,873,975**	**749,228,447**	**689,314,353**	**411,788,069**	**362,679,891**	**594,304,558**	**434,852,652**	**522,131,797**