FAR EAST KNITTING AND DYEING INDUSTRIES PLC.

ISO 9001-2015 Implemented and Certified Company

Statement of Financial Position

As at 31 March' 2026

Particulars	Notes	Amount in Taka	
		As at 31-Mar-26	As at 30-Jun-25
PROPERTY & ASSETS			
A. Non-Current Assets:		**3,570,122,896**	**3,361,367,112**
Property plant and equipment (Details in Annexure-A & B)		3,191,082,841	2,943,742,276
Intangible assets (Details in Annexure-C)		1,498,641	1,445,080
Capital work-in-progress (Details in Annexure-D)		53,145,389	123,547,546
Right of Use Asset net (Details in Annexure-E)		4,224,152	6,758,644
Investments in equity securities	8.00	320,171,873	285,873,566
B. Current Assets:		**3,414,068,860**	**3,371,738,645**
Investment in FDR	9.00	20,300,698	102,792,305
Advance, deposits & prepayments		134,308,784	187,488,301
Accounts receivable		1,439,695,831	1,248,188,848
Inventories		1,394,960,535	1,212,898,278
Cash and cash equivalents		424,803,012	620,370,913
C. Total Property & Assets (A+B)		**6,984,191,757**	**6,733,105,757**
EQUITY & LIABILITIES			
D. Equity & Reserve:		**4,207,485,174**	**4,674,687,945**
Issued, subscribed & paid up capital	10.00	2,187,441,710	2,187,441,710
Share premium	11.00	425,000,000	425,000,000
Retained earnings		892,479,738	1,368,370,683
Revaluation surplus		702,563,726	693,875,552
E. Non-Current Liability:		**653,267,211**	**278,037,112**
Long term loan		559,272,225	154,320,993
Lease Liability		3,867,333	3,867,333
Deferred tax liabilities	12.00	40,777,592	58,462,519
Deferred tax liabilities for other comprehensive income	13.00	49,350,061	61,386,267
F. Current Liabilities:		**2,123,439,372**	**1,780,380,700**
Unclaimed Dividend	14.00	1,534,977	1,299,061
Accounts payable		14,273,455	9,263,333
Accepted bills payable		1,028,837,741	843,672,303
Provision for expenses		189,732,543	199,032,863
Tax payables		88,297,994	146,411,961
Short term Loan	15.00	757,719,155	476,881,385
Current portion of long term loan	16.00	31,766,011	86,390,441
Current Portion of Lease Liability		908,139	3,500,758
Payable for asset purchase		4,770,462	7,504,881
Other liabilities		5,598,895	6,423,713
G. Total Liabilities & Shareholders' Equity (D+E+F)		**6,984,191,757**	**6,733,105,757**
Net Asset Value Per Share (NAV)	17.00	**19.23**	**21.37**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

Corporate Office : Moyeen Centre : House # 9/B, Road # 3, Gulshan-1, Dhaka-1212, Bangladesh.
: ☎: Phone: 58814013, 58810170, 58817283, Fax: +88-02222297509, E-mail: info@fareastknit.com, Web: www.fareastknit.com

FAR EAST KNITTING AND DYEING INDUSTRIES PLC.

ISO 9001-2015 Implemented and Certified Company

Statement of Profit or Loss
For the period ended 31 March, 2026

Particulars	Notes	Amount in Taka			
		Period ended 31-Mar-26	Period ended 31-Mar-25	Period ended Jan to Mar 2026	Period ended Jan to Mar 2025
Sales Revenue (Export)	18.00	6,654,052,492	8,085,907,476	2,634,249,533	3,215,337,822
Less : Cost of Goods Sold		6,165,993,375	7,209,570,511	2,392,328,816	2,892,009,917
Gross Profit		**488,059,117**	**876,336,965**	**241,920,717**	**323,327,905**
Less: Office & Administrative Expenses		527,768,066	521,089,097	203,300,581	165,659,152
Profit from Operation		**(39,708,949)**	**355,247,868**	**38,620,135**	**157,668,753**
Add: Other Income/(Expenses)	19.00	22,934,834	149,287,954	13,321,138	84,087,141
Net Profit/ (Loss) Before Finance Cost		**(16,774,115)**	**504,535,822**	**51,941,273**	**241,755,894**
Less: Finance Cost		113,872,622	71,821,532	39,423,814	27,185,522
Net Profit/ (Loss) Before Income Tax		**(130,646,738)**	**432,714,290**	**12,517,459**	**214,570,372**
Less : Current Income Tax	20.00	78,082,470	93,139,671	30,768,258	34,086,480
Less: Deferred Tax Expenses / (Income)	21.00	(17,684,927)	(6,925,026)	(14,905,262)	(6,377,130)
Net profit/ (Loss) After Tax		**(191,044,280)**	**346,499,645**	**(3,345,537)**	**186,861,022**
Add: Profit/ (Loss) From Associate Undertaking	22.00	(25,701,693)	(28,487,894)	(14,832,115)	(28,823,593)
Net Profit/(Loss) During the Period		**(216,745,973)**	**318,011,751**	**(18,177,652)**	**158,037,428**
Earnings per share (EPS)- Basic	23.00	(0.99)	1.45	(0.08)	0.72

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

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FAR EAST KNITTING AND DYEING INDUSTRIES PLC.

ISO 9001-2015 Implemented and Certified Company

Statement of Cash Flows
For the period ended 31 March, 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	31-Mar-25
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers		6,462,545,509	7,528,880,059
Cash received from other income		22,934,834	149,287,954
Cash paid to suppliers		(3,860,664,290)	(4,697,192,410)
Operating expenses paid		(2,863,470,847)	(2,822,644,453)
Finance cost		(113,872,622)	(71,821,532)
Tax paid		(88,233,582)	(93,139,671)
Net cash flow from operating activities		**(440,760,999)**	**(6,630,053)**
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of property, plant and equipment		(396,321,030)	(222,804,415)
Acquisition of intangible assets		(281,460)	-
Capital work-in-progress		70,402,157	8,702,637
Investment in Equity Security		(60,000,000)	-
Sale of property & assets		-	1,201,547
Investment in Fixed deposit receipt (FDR)		82,491,607	31,854,031
Net cash used in investing activities		**(303,708,726)**	**(181,046,200)**
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Long Term Loan Received /(Paid)		404,951,232	59,895,275
Short Term Loan Received /(Paid)		466,003,208	294,824,544
Dividend Paid		(262,257,089)	(306,009,746)
Current Portion of Long Term Loan	16.00	(57,217,048)	(70,145,237)
Net cash used in financing activities		**551,480,303**	**(21,435,164)**
D. Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)		**(192,989,422)**	**(209,111,418)**
E. Cash & Cash Equivalents at the beginning of the year		620,370,913	651,800,206
F. Unrealized gain/(loss) arising from exchange in foreign currency		(2,578,480)	(5,546,513)
G. Cash & Cash Equivalents at the end of the year(D+E+F)		**424,803,012**	**437,142,275**
The above balance consists of the followings:			
Cash in hand		628,594	314,108
Cash at bank		424,174,418	436,828,167
		424,803,012	**437,142,275**
Net Operating Cash Flow per Share	25.00	(2.01)	(0.03)

1. Cash outflows are indicated in brackets.

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Company Secretary | Chief Financial Officer

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FAR EAST KNITTING AND DYEING INDUSTRIES PLC.

ISO 9001-2015 Implemented and Certified Company

Statement of Changes in Equity
For the period ended 31 March, 2026

Particulars	Share Capital	Share Premium	Retained earnings	Revaluation Surplus	Total
Balance as on July 01, 2025	2,187,441,710	425,000,000	1,368,370,683	693,875,552	4,674,687,945
Net profit/(loss) during the period	-	-	(216,745,973)	-	(216,745,973)
Cash dividend	-	-	(262,493,005)	-	(262,493,005)
Adjustment for deferred tax liability on other comprehensive income	-	-	-	12,036,206	12,036,206
Adjustment for revaluation surplus	-	-	3,348,033	(3,348,033)	-
Balance as on 31 March, 2026	**2,187,441,710**	**425,000,000**	**892,479,738**	**702,563,726**	**4,207,485,174**

For the year ended 31 March 2025

Particulars	Share Capital	Share Premium	Retained earnings	Revaluation Surplus	Total
Balance as on July 01, 2024	2,187,441,710	425,000,000	1,295,470,463	697,767,283	4,605,679,456
Net profit/(loss) during the period	-	-	318,011,751	-	318,011,751
Cash dividend	-	-	(306,241,839)	-	(306,241,839)
Adjustment for deferred tax liability on other comprehensive income	-	-	-	515,082	515,082
Adjustment for revaluation surplus (Depriciation)	-	-	3,433,880	(3,433,880)	-
Balance as on 31 March, 2025	**2,187,441,710**	**425,000,000**	**1,310,674,254**	**694,848,485**	**4,617,964,450**

Chairman | Managing Director | Director

Company Secretary | Chief Financial Officer

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NOTES TO THE FINANCIAL STATEMENTS
For the Period ended March 31, 2026.

1.00 Corporate history of the reporting entity

Far East Knitting and Dyeing Industries PLC. was incorporated in Bangladesh on April 19, 1994 under The Companies Act, 1913 vide registration no. C – 25772 (1606)/94 as a public company limited by shares. It commenced commercial operation in 1994. The company floated its shares to the public through IPO in June 2014 and the shares of the company were listed in both Dhaka & Chittagong Stock Exchange on August 14 & August 18, 2014 respectively.

FEKDIPLC was previously known as FAR EAST KNITTING AND DYEING INDUSTRIES LIMITED. (FEKDIL), which by the approval of General Shareholders through AGM, held on 29th December 2024, changed its name to FAR EAST KNITTING AND DYEING INDUSTRIES PLC.

2.00 Address of registered office and principal place of business

The registered office of Far East Knitting and Dyeing Industries PLC. is located at Purbo Chandra, Kaliakor, Gazipur.

The company's corporate office is located at Moyeen Centre, House #9/B, Road #3, Gulshan-1 Dhaka-1212.

The industrial Unit is located at Chandra Kaliakair; Gazipur and the principal place of business is Moyeen Center, House # 9/B, Road # 3, Gulshan-1, Dhaka.

3.00 Nature of business

The company operates a readymade composite knit garments industrial unit of international standard to carry on the business of knitting, dyeing, designing, manufacturing & marketing of readymade garments to deal in foreign markets.

4.00 Investment in Associate

Far East Spinning Industries PLC. was incorporated in Bangladesh on April 19, 2011, under the Companies Act, 1994 vide registration no. C- 92126/11 as a public limited company by share. Far East Knitting and Dyeing Industries PLC. holds 36.29% shares of the said company.

4.01 Corporate financial statements and reporting

These comprise the Statement of Financial Position as at March 31, 2026 and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, the Statement of Cash Flows for the year that ended, Notes to the Financial Statements, including a summary of significant accounting policies and Comparative information in respect of the previous period.

The financial statements are prepared under the historical cost convention and in accordance with the requirements of International Financial Reporting Standards (IFRS); International Accounting Standards (IAS); The Companies Act, 1994; The Securities and Exchange Rules, 1987; and other applicable laws and regulations.

The Board of Directors is responsible for preparing and presenting the financial statements including adequate disclosures.

5.00 Basis of preparation

5.01 Statement of compliance

The financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRS); International Accounting Standards (IAS); The Companies Act, 1994; The Securities and Exchange Rules, 1987; and other applicable laws and regulations.

The following IAS and IFRS are applicable to the financial statement for the year under reviews.

IAS-01	Presentation of financial statements
IAS-02	Inventories
IAS-07	Statement of cash flows
IAS-08	Accounting policies, changes in accounting estimates & errors
IAS-10	Events after the reporting period
IAS-12	Income taxes
IAS-16	Property, plant and equipment
IAS-19	Employee benefits
IAS-21	The effects of changes in foreign exchange rate
IAS-23	Borrowing costs
IAS-24	Related party disclosures
IAS 28	Investments in Associates
IAS-33	Earnings per share
IAS-36	Impairment of assets
IAS-37	Provisions, contingent liabilities and contingent assets
IAS-38	Intangible assets
IFRS-13	Fair value measurement
IFRS-15	Revenue from contracts with customers
IFRS-16	Leases

5.02 Other regulatory compliances

The Company comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- The Income Tax Act 2023
- The Value Added Tax & Supplementary Duty Act 2012
- The Value Added Tax & Supplementary Duty Rules 2016
- The Securities and Exchange Ordinance 1969
- The Securities and Exchange Rules 1987
- The Customs Act 1969
- Bangladesh Labor Act 2006 (Amended on 2013 & 2018)

5.03 Basis of measurement

5.03.01 Going concern

The financial statements have been prepared on going concern basis under historical cost conventions of generally accepted accounting principles.

5.03.02 Functional and presentational currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka (Taka/Tk./BDT) which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest Taka except otherwise indicated. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

5.03.03 **Accrual basis of accounting**

These financial statements except the statement of cash flows have been prepared under the accrual basis of accounting.

5.03.04 **Use of estimates and judgments**

The preparation of these financial statements is in conformity with IAS/ IFRS which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis and used for accounting of certain terms such as provision for expenses, depreciation and amortization, and tax reserve. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future periods affected thereby.

5.04 **Reporting period**

These financial statements cover the period from July 01, 2025 to March 31, 2026.

5.05 **Comparative information**

Comparative information to be disclosed in respect of the previous period for all amounts reported in the financial statements, both on the face of the financial statements and in the notes, unless another standard requires otherwise. Comparative information is provided for narrative and descriptive where it is relevant to understanding the financial statements of the current period.

Comparative information of these financial statements covers the period from July 01, 2025 to March 31, 2026 except The Financial Position. The comparative information of financial position covers the period from July 01, 2024 to March 31, 2025.

6.00 **Components of the financial statements**

- Statements of Financial Position
- Statement of Profit or Loss and Other Comprehensive Income
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes, comprising a summary of significant accounting policies & explanatory information
- Comparative information in respect of the preceding period.

7.00 **Significant accounting policies**

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

7.01 **Property, plant and equipment**

7.01.01 **Recognition and measurement**

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, (if any). The cost of an item of property, plant, and equipment comprises its purchase price, import duties, and non-refundable taxes, after deducting trade discounts and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner.

7.01.02 Subsequent cost

The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred. On the other hand, the cost of replacing or upgrading of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized.

7.01.03 Revaluation reserve

Under the revaluation model, revaluations should be carried out regularly, so that the carrying amount of an asset does not differ materially from its fair value at the balance sheet date.

7.01.04 Depreciation

All items of property, plant and equipment have been depreciated on the reducing balance method. No depreciation is charged on land and land development.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale in accordance with IFRS 5 and the date that the asset is derecognized. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use unless the asset is fully depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying amount of the asset and is recognised in the Statement of profit or loss and other comprehensive income.

Depreciation is charged at rates varying from 2.5% to 20% depending on the estimated useful life of assets.

Rates of depreciation on various classes of fixed assets are as under:

Category of Assets	Rate of Depreciation
Air Conditioner	15.00%
Crockeries & cutleries	20.00%
Electrical & Gas installation	15.00%
Electrical equipment	15.00%
Fax/ phone/ mobile	10.00%
Furniture & fixture	10.00%
Fire Equipment	10.00%
Motor vehicle	20.00%
Office decoration	10.00%
Office equipment	15.00%
Building & civil works	2.50%
Generator	15.00%
Land and land development	0.00%
Plant & machinery (Fabric)	15.00%
Plant & machinery (Garments)	15.00%
Plant & machinery (Printing)	15.00%
Plant & machinery (Washing)	15.00%
Plant & machinery (Embroidery)	15.00%
Water & steam line	20.00%
Water treatment plant	15.00%
Effluent treatment plant (ETP)	15.00%
Computer software	20.00%
Solar Panel	10.00%

Land is not depreciated as it deemed to have an infinite life.

7.02 **Capital work in progress**

Depreciation has not been charged on capital work in progress because these assets are not available for use, i.e. when it is in location and condition necessary for it to be capable of operating in the manner intended by management.

7.03 **Intangible Asset**

i) Recognition and measurement

Intangible asset is recognized when it is probable that the future economic benefits that are attributable to the asset will flow to the company; and the cost of the asset can be measured reliably.

Intangible assets are initially measured at cost. The cost of the intangible assets comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use. After initial recognition intangible assets should be carried at cost less accumulated amortization and impairment losses, if any,

(ii) Subsequent expenditure

Subsequent expenditure is capitalized only when it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. All other expenditures are recognized in the Statement of profit or loss and other comprehensive income when incurred.

(iii) Amortization

The depreciable amount of an intangible assets with a finite useful life shall be allocated on a systematic basis over its useful life. Amortization shall begin when assets available for use, i.e. when it is in the location & condition necessary for it to be capable of operating in the manner intended by management. Amortization shall cease at the earlier of the date that the assets is classified as held for sale.

Amortization of Intangible Assets is charged straight line basis.

(iv) Derecognition

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the assets are recognized in profit or loss.

(v) Impairment of assets

At the end of each reporting period, the company is required to assess whether there is any indication that an asset may be impaired, by reviewing company's assets including property, plant & equipment. It was confirmed that there is no internal indicators of impairment of such assets during the year. Hence, no provision has been made for impairment of assets.

7.04 **Inventories**

Inventories comprise of raw materials, packing materials, raw materials in transit, finished goods, spares & spare parts in transit. Inventories are valued at cost or net realizable value whichever is lower. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition and in the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operation capacity. Stock in transit represents the cost incurred up to the date of the Statement of Financial Position for the items that were not received till the date of the financial position.

7.05 **Trade and other receivables**

Trade and other receivables are recognized initially at fair value. Subsequent to initial recognition, trade and

other receivables are measured at amortized cost using the effective interest method, less any bad debts provision.

7.06 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of profit or loss and other comprehensive income.

7.07 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at banks and Fixed deposit receipts (FDR).

Investment in FDR are highly liquid investment having a maturity of less than 12 months. As Fixed deposit receipts (FDR) are easily and readily converted into cash so these items considered into cash & cash equivalents.

7.08 Share capital

Share capital is fully paid up by the shareholders.

7.09 Retained earnings

Retained earnings represent available distributable profit to the shareholders after making all necessary adjustment in the financial statements.

7.10 Employee benefits

Employee benefits is a liability when an employee has provided service in exchange for employee benefits to be paid in the future; and an expense when the entity consumes the economic benefit arising from the service provided by an employee in exchange for employee benefits

7.11 Trade and other payables

Trade and other payable initially recognized at fair value, subsequently carried at amortized cost using effective interest method.

7.12 Provision

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

7.13 Foreign currency transactions

A foreign currency transaction should be recorded initially at the rate of exchange at the date of the transaction, but averages rate is permitted if they are a reasonable approximation of actual. Foreign currency transactions are translated at rates ruling on the dates advices were received. Monetary assets and liabilities denominated in foreign currencies at reporting date are reconverted at rates ruling at the balance sheet date. All exchange differences are charged / credited to statement of profit or loss and other comprehensive Income by being absorbed in the respective head of income or expenditure.

7.14 Recognition of revenue and expenses

Entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This core principle is delivered in a five-step model framework:

- Identify the contract(s) with a customer
- Identify the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Application of this guidance will depend on the facts and circumstances present in a contract with a customer and will require the exercise of judgment.

Entity does not satisfy its performance obligation over time; it satisfies it at a point in time. Revenue will therefore be recognized when control is passed at a certain point in time.

7.15 Finance costs

Finance costs comprise of interest expense on bank loan, and other borrowings. All borrowing costs are recognized in the statement of profit or loss and other comprehensive income using effective interest method.

7.16 Other income

Other income comprises interest income on STD accounts and interest income from FDR and Cash Incentive.

7.17 Statement of changes in equity

An entity shall present a statement of changes in equity as required by paragraph 10, IAS -1. The statement must show:

- total comprehensive income for the period, showing separately amounts attributable to owners of the parent and to non-controlling interests
- the effects of any retrospective application of accounting policies or restatements made in accordance with IAS 8, separately for each component of other comprehensive income
- reconciliations between the carrying amounts at the beginning and the end of the period for each component of equity

7.18 Statement of cash flows

Cash flows statement is prepared principally in accordance with IAS -7 and the cash flow from operating activities has been presented under direct method as prescribed by the securities and exchange Rules 1987.

Corporate Tax

Current Tax

Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Taxation is provided in accordance with fiscal regulations applicable. The company taxation is 12% on operating profit under SRO no-217/AIN/Income Tax/2019, dated June 23, 2019.

The company taxation is under minimum tax liability under section 163 (c) of the Income Tax Act 2023, whichever is higher.

7.19 Deferred tax

Deferred income tax is recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates/laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred tax liabilities can only be offset in the statement of financial position if the entity has the legal right to settle current tax amounts on a net basis and the deferred tax amounts are levied by the same taxing authority on the same entity or different entities that intend to realize the asset and settle the liability at the same time.

7.20 Earnings per share

The Company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split.

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

7.21 Contingent assets

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits to the entity.

Contingent assets are not recognized in financial statements since this may result in the recognition of income that may never be realized. However, when the realization of income is virtually certain, then the related is not a contingent assert and its recognition is appropriate.

Where an inflow of economic benefits is probable, an entity shall disclose a brief description of the nature of the contingent assets at end of the reporting period, and, where practicable, an estimate of their financial effect, measured using the principles of set out for provision in paragraph 36-52 of IAS-37.

7.22 Contingent liabilities

Unless the possibility of any outflow in the settlement is remote, an entity shall disclose for each class of contingent liability at the end of the reporting period a brief description of the nature of the contingent liability and, where practicable.

(a) an estimate of their financial effect, measured under paragraphs 36-52.
(b) an indication of the uncertainties relating to the amount or timing of any outflow; and
(c) the possibility of any reimbursement.

7.23 Risk management

The Company has exposures to the following risks from its use of financial instruments:

- Operational risk
- Market risk
- Financial risk

The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board oversees how management monitors compliance with risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to risks faced by the group.

(i) Operational risk

Operation of the business is mostly automated and involves minimal manual input. The overall process adheres to highest international standards. The business is run by experienced and professional personnel. The officers of the Company are properly trained. The operation of the business is well constructed and has adequate fire control measures. At **Far East Knitting & Dyeing Industries PLC.** we believe that good safety performance is an integral part of our business and we promise to take foremost account of the health and safety of our employees and erectors. We maintain adequate safety instruments for our employees to keep a safe environment while keeping maximum efficiency in all our operational areas.

(ii) Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Company's income. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing return.

(iii) Financial risk

Financial risk is the possibility that shareholders or other financial stakeholders will lose money when they invest in a company that has debt if the company's cash flow proves inadequate to meet its financial obligations. This includes impact of Interest rate risk which is the chance that an unexpected change in interest rates will negatively affect the value of an investment. Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The Company may not be able to convert its current assets to cash or cash equivalent without a loss of capital or income. Historically the liquidity condition of the Company is good. The company manages the liquidity efficiently and does not foresee any significant liquidity risk in nearer term.

7.24 Related parties' disclosure

A related party is a person or entity that is related to the entity that is preparing its financial statements: has control or joint control over the reporting entity;has significant influence over the reporting entity; or is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

Related party transactions were made on terms equivalent to those that prevail in arm's length transactions should be made only if such terms can be substantiated.

The company carried a number of transactions with related parties in the normal course business. The nature of transaction and their total value has been disclosed in note no- 48.

7.25 Events after the reporting period

An event, which could be favorable or unfavorable, that occurs between the end of the reporting period and the date that the financial statements are authorized for issue. Adjust financial statements for adjusting events - events after the balance sheet date that provide further evidence of conditions that existed at the end of the reporting period, including events that indicate that the going concern assumption in relation to the whole or part of the enterprise is not appropriate.

Non-adjusting events should be disclosed if they are of such importance that non-disclosure would affect the ability of users to make proper evaluations and decisions. The required disclosure is

(a) the nature of the event and,

(b) an estimate of its financial effect or a statement that a reasonable estimate of the effect cannot be made.

7.26 Leases

IFRS 16 was issued in January 2016 and it replaces IAS 17 Leases. IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under IAS 17.
As per IFRS 16, a contract is, or contains, a lease if the contract conveys the right to control the use of an

identified asset, for a period, in exchange for consideration. The distinction between operating and finance leases is eliminated for lessees under IFRS 16, and a new lease asset (representing the right to use the leased item for the lease term) and lease liability (representing the obligation to pay rentals) are recognized for all leases. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets and short-term leases. At the commencement date of a lease, a lessee is recognized a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessee is required to separately recognize the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

Notes	Particulars		31-Mar-26 Amount (Tk.)	30-Jun-25 Amount (Tk.)
8.00	**Investment in equity securities :Tk. 320,171,873**			
	Balance at the beginning of the Year		285,873,566	280,237,668
	Add : Profit/ (Loss) from Associate Undertaking	22.00	(25,701,693)	5,635,898
	Total		**260,171,873**	**285,873,566**
	Add: New Share Allotment From Far East Spinning Industries PLC		60,000,000	-
	Balance as on 31 March, 2026		**320,171,873**	**285,873,566**

List of Associate Undertakings (As per IAS-28):

Name of Company	No. of Shares	Amount	Ownership %	Ownership %
Far East Spinning Industries PLC. (11,29,75,000. ordinary shares of Taka 10 each)	41,000,000	410,000,000	36.29%	34.66%

9.00	**Fixed Deposit Receipt (FDR) :Tk. 20,300,698**		
	Brac Bank PLC	6,500,000	56,000,000
	National Bank PLC	891,084	824,019
	Janata Bank PLC	12,909,614	12,310,135
	Eastern Bank PLC	-	33,658,151
	Total	**20,300,698**	**102,792,305**
10.00	**Issued, subscribed & paid up capital : Tk. 2,187,441,710**		
	Authorized capital:	**3,000,000,000**	**3,000,000,000**
	Divided into 300,000,000 ordinary shares of Taka 10 each.		
	Issued, subscribed & paid up capital :	**2,187,441,710**	**2,187,441,710**

Divided into 218,744,171 ordinary shares of Taka 10 each.

Shareholding position as on March 31, 2026

Name of directors and shareholders	No. of shares	Value	Percentage of of total Share Holding	Amount (Tk.)	Amount (Tk.)
Mr. Asif Moyeen	94,595,511	10	43.24%	945,955,110	945,955,110
Mr. Mohammed Bin Quasem	5,063,125	10	2.31%	50,631,250	50,631,250
Mrs. Farha Lazina	15,314,062	10	7.00%	153,140,620	153,140,620
Mr. Nesar Uddin Md. Oliullah	417,198	10	0.19%	4,171,980	4,171,980
Mrs. Sadia Moyeen	5,695,827	10	2.60%	56,958,270	56,958,270
Mr. Syed Mazharul Haq	417,198	10	0.19%	4,171,980	4,171,980
Mr. M.K.M. Mohiuddin	15,835,889	10	7.24%	158,358,890	158,358,890
Mr. Omar Moyeen	5,278,629	10	2.41%	52,786,290	52,786,290
Mr. Zayed Moyeen	4,374,884	10	2.00%	43,748,840	43,748,840
General Public	71,751,848	10	32.80%	717,518,480	717,518,480
Total	**218,744,171**		**100%**	**2,187,441,710**	**2,187,441,710**

Notes	Particulars	31-Mar-26 Amount (Tk.)	30-Jun-25 Amount (Tk.)

11.00 Share Premium : Tk. 425,000,000

Number Of Shares	Premium Amount	Amount (Tk.)	Amount (Tk.)
25,000,000	17	425,000,000	425,000,000

12.00 Deferred Tax Liabilities: Tk. 40,777,592

Deferred Tax Liabilities as on 31 March, 2026	**40,777,592**	**58,462,519**
Deferred Tax Liabilities as on June 30, 2025	58,462,519	56,558,746
Deferred Tax Expenses / (Income)	**(17,684,927)**	**1,903,773**

Particulars	Carrying amount on reporting date	Tax base	Taxable temporary difference	Deferred tax liabilities (assets)
Property, plant & equipment (Other than land & Motor Vehicles)	2,066,273,711	1,493,918,403	572,355,308	68,682,637
Land	320,040,935	320,040,935	-	-
Motor Vehicles	54,353,050	36,630,230	17,722,819	2,126,738
Investment in Associate	260,171,873	410,000,000	(149,828,127)	(29,965,625)
Right of Use Assets	4,224,153	-	4,224,153	506,898
Lease Liabilities	4,775,472	-	(4,775,472)	(573,057)
Total	**2,709,839,194**	**2,260,589,568**	**439,698,681**	**40,777,592**

13.00 Deferred Tax liabilities for other comprehensive income : Tk. : 49,350,061

Balance at the beginning of the Year	61,386,267	62,073,043
Add : Addition during the Year	-	-
	61,386,267	**62,073,043**
Less : Adjustment during the Year	12,036,206	686,776
Balance as on 31 March, 2026	**49,350,061**	**61,386,267**

Carrying amount of revaluation surplus (Other than land)	A	175,213,721	178,561,754
Tax Base		-	-
Difference		175,213,721	178,561,754
Tax Rate on unrealized capital gain 15%		**26,282,058**	**26,784,263**
Carrying amount of revaluation surplus (On land)	B	576,700,065	576,700,065
Tax Base		-	-
Difference		576,700,065	576,700,065
Tax Rate 4% on the basis of location (Gazipur)		**23,068,003**	**34,602,004**
Deferred Tax Liability on other comprehensive income as on 31 March, 2026 (A+B)		49,350,061	61,386,267
Deferred Tax Liability on other comprehensive income as on June 30, 2025		61,386,267	62,073,043
Deferred Tax Expenses / (Income)		**(12,036,206)**	**(686,776)**

14.00 Unclaimed Dividend : Tk. : 1,534,977

Balance at the beginning of the Year	1,299,061	1,100,507
Add : Addition during the year	262,493,005	306,241,839
	263,792,066	**307,342,346**
Less : Adjustment during the year	262,257,089	306,043,286
Balance as on 31 March, 2026	**1,534,977**	**1,299,061**

Notes	Particulars	31-Mar-26 Amount (Tk.)	30-Jun-25 Amount (Tk.)
	This is made up as follows :		
	Unclaimed dividend payable for the year 2022 (MTBL-1310000133413)	-	412,932
	Unclaimed dividend payable for the year 2023 (MTBL-1310000133413)	352,151	352,151
	Unclaimed dividend payable for the year 2024 (MTBL-1310000133413)	508,375	533,978
	Unclaimed dividend payable for the year 2025 (MTBL-1310000133413)	674,451	-
		1,534,977	1,299,061

Full details of the unclaimed cash dividend are available at the company's website (www.fareastknit.com) in Investor's Information on Column Disclosures Regarding Dividend Distribution.

15.00 Short term loan: Tk. 757,719,155

The City Bank	574,041,055	431,852,953
Eastern Bank PLC	152,101,567	23,694,094
Bank Asia	-	21,334,339
Dhaka Bank PLC	31,576,534	-
Balance as on 31 March, 2026	**757,719,155**	**476,881,385**

16.00 Current portion of long term loan : Tk. 31,766,011

The above balance consists of as follows :

City Bank PLC	28,693,722	58,725,168
Midland Bank PLC	-	27,665,273
Bank Asia	2,739,744	-
Dhaka Bank PLC.	332,544	
Total	**31,766,011**	**86,390,441**

17.00 Net Asset Value Per Share (NAV) : Tk. 19.23

Total assets	6,984,191,757	6,733,105,757
Less: Total current liabilities	2,123,439,372	1,780,380,700
	4,860,752,385	4,952,725,057
Less: Non-Current Liabilities	653,267,211	278,037,112
	4,207,485,174	4,674,687,945
Number of Ordinary Share at Balance Sheet date	218,744,171	218,744,171
(On share at balance sheet date)		
NAV - Per Share	19.23	21.37

Notes	Particulars	31-Mar-26 Amount (Tk.)	31-Mar-25 Amount (Tk.)

18.00 Sales Revenue: Tk. 6,654,052,492

Type of sales	Amount in Taka				
	July 01 2025 to March 31 2026				July to March' 2025
	Gross Sales	TDS	SD	VAT	Gross Sales
Export	6,654,052,492	66,540,525	-	-	8,085,907,476
Total	6,654,052,492	66,540,525	-	-	8,085,907,476

As per schedule XI, part II, Para 3 of the Companies Act 1994. Product wise Breakup are given bellow :

Name of product	July 01 2025 to March 31 2026			July 01 2024 to March 31 2025		
	Sales in (Tk.)	Sales in (Qty.)	% of sales (Qty.)	Sales in (Tk.)	Sales in (Qty.)	% of sales
Tank Top	1,064,648,399	4,666,440	16%	808,590,748	2,488,661	10%
T - Shirt	1,996,215,748	7,142,351	30%	5,660,135,233	14,741,855	70%
L- Wear	2,195,837,322	5,619,114	33%	-	-	0%
Bottom	931,567,349	2,556,372	14%	-	-	0%
Others	465,783,674	1,462,659	7%	1,617,181,495	4,483,515	20%
Total	6,654,052,492	21,446,936	100%	8,085,907,476	21,714,031	100%

19.00 Other income : Tk. 22,934,834

This balance consists of as follows :

Interest on FDR	3,954,628	11,115,715
Cash Incentive	18,175,200	121,854,200
Interest on STD/SND	805,005	470,452
Return From Gratuity Fund	-	15,858,792
Gain / (Loss) on Fixed Assets	-	(11,204)
Total	22,934,834	149,287,954

20.00 Current income tax expense: Tk. 78,082,470

Provision for tax has been calculated as follows :

Net Profit including other income	(130,646,738)	432,714,290
Less: Other Income	(22,934,834)	(149,287,954)
Net Operating income	(153,581,571)	283,426,336
Add: Accounting base Depreciation and impairment loss	146,473,944	109,165,430
Less: Capital Allowance	(124,147,724)	(93,852,547)
Taxable operating income	(131,255,351)	298,739,219
Provision for Tax @ 12% on operating profit	-	35,848,706
Provision for Income Tax @ 10% on Cash Incentive	1,817,520	12,185,420
Provision for Tax @ 22.5% on Other Income	1,070,918	6,172,595
Total Income Tax Expenses (A)	2,888,438	54,206,721
Tax Deducted at Source (B)	78,082,470	93,139,671

Notes	Particulars		31-Mar-26 Amount (Tk.)	31-Mar-25 Amount (Tk.)
	Minimum Tax liability on Gross receipt @ 1% (C)		35,717,628	26,770,632
	(a) Current income tax expense (Which ever is higher among A, B & C) according to Section 163 (C) of Income Tax Act 2023		78,082,470	93,139,671
	Total current income tax expenses (a+b)		78,082,470	93,139,671
21.00	Deffered Tax Expenses / (Income) : Tk. -17,684,927			
	Deferred Tax Expenses / (Income)		(17,684,927)	(6,925,026)
	Total		(17,684,927)	(6,925,026)
22.00	Profit From Associates Undertaking : Tk. -25,701,693			
	Far East Spinning Industries PLC 36.29% of net profit after tax of Tk.-70,823,073		(25,701,693)	(28,487,894)
	Total		(25,701,693)	(28,487,894)
23.00	Earnings per Share (EPS) - Basic : Tk. -0.99			
	Earnings per Share (EPS) Weighted Average Method:			
	Net profit attributable to ordinary shareholders		(216,745,973)	318,011,751
	Weighted average number of ordinary shares	23.01	218,744,171	218,744,171
	Earnings per share (EPS)- Basic		(0.99)	1.45

Weighted Average number of ordinary shares calculation as per IAS - 33

Reason for significant change in Earning per share (EPS):

* Earning Per Share (EPS) has Decreased by Tk. -1.72. Reasons for such significant change in EPS are as follows:

i. Decrease in Sales and Other Income during the period.

23.01 Calculation of weighted average number of ordinary shares

Particulars	No. of shares	Fraction of period	No. of shares
Balance as on 31.March.2026	218,744,171	270/270=1	218,744,171
Weighted average number of ordinary shares	**218,744,171**		**218,744,171**

Notes	Particulars	31-Mar-26 Amount (Tk.)	31-Mar-25 Amount (Tk.)
24.00	**Cash Flows from operating activities under indirect method :**		
	Net profit/(loss) before income tax during the period	(130,646,738)	432,714,290
	Adjustments to reconcile net income to net cash provided by operating activities:		
	Depreciation	148,780,537	111,428,969
	Amortization	227,898	270,952
	Revaluation Loss	-	-
	Provision for expenses	(9,300,320)	33,339,211
	Income Tax paid during the period	(88,233,582)	(93,139,671)
	Revaluation Loss		-
	Unrealized loss arising from exchange in foreign currency	2,578,480	5,546,513
	Changes in current assets and liabilities:		-
	Advance, deposits & prepayments	5,216,662	(115,187,489)
	Accounts receivable	(191,506,983)	(557,027,417)
	Inventories	(182,062,257)	172,084,754
	Trade & other payable	4,185,304	3,339,835
	Accepted bills payable for material purchase		-
	Net cash flow from operating activities	**(440,760,999)**	**(6,630,053)**
	Net cash flow from operating activities - Direct Method	**(440,760,999)**	**(6,630,053)**
25.00	**Net Operating Cash Flow Per Share: Tk. -2.01**		
	Cash flows from operating activities as per statement of cash flows **(A)**	(440,760,999)	(6,630,053)
	Number of Ordinary Share at Balance Sheet date **(B)**	218,744,171	218,744,171
	Net Operating Cash Flow - Per Share (A/B)	**(2.01)**	**(0.03)**

Reason for significant change in cash flows from operating activities:

* Net Operating Cash Flow-Per Share Decreased by Tk. -2.05. Reasons for significant change in cash flows from operating activities are mentioned below:

i. Decreased Cash Received From Customers .

ii. Decreased other income.

iii. Increase in finance cost

26.00 Related party disclosure under IAS-24:

26.01 List of related parties with whom transaction have taken place as identified and certified by management.

Name of the party	Relationship with company	Nature of Transaction	No. of Month	As per Month	Total
Mrs. Sadia Moyeen	Director	Lease	9	295,000	2,655,000
Asif Moyeen	Managing Director	Remuneration	9	1,500,000	13,500,000
		House Rent		200,000	1,800,000
Zayed Moyeen	Director	Salary	9	300,000	2,700,000
Omar Moyeen	Director	Salary	9	250,000	2,250,000

27.00 Figures are rounded off to the nearest taka.

28.00 Previous period's figures have been rearranged, wherever consider necessary, to conform to current period's presentation without causing any impact on the operating results for the period and the value of assets and liabilities at the end of the

29.00 These note from an integral part of the annexed financial statements and accordingly are to be read in conjunction there with.

30.00 As on 31 March 2026, the Company has evaluated its obligations and potential exposures and confirms that there are no contingent liabilities that require disclosure in the financial statements. The management has assessed all legal, contractual, and regulatory obligations, and no material liabilities, potential losses, or commitments have been identified as of the reporting

Annexure-A

Schedule of Property, Plant and Equipment (At Cost)
As at 31 March' 2026

Particulars	Cost				Rate	Depreciation				W.D.V.
	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	Dep. (%)	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	
Air conditioner	20,378,614	1,003,150	-	21,381,764	15.00	14,519,258	744,577	-	15,263,834	6,117,930
Crockeries & cutleries	1,637,393	31,200	-	1,668,593	20.00	767,913	131,516	-	899,429	769,164
Electrical & Gas installation	85,746,975	23,474	-	85,770,449	15.00	72,181,393	1,549,602	-	73,730,995	12,039,454
Electrical equipment	173,678,902	6,853,341	-	180,532,243	15.00	94,911,869	9,324,502	-	104,236,370	76,295,873
Fax/ phone/ mobile	273,135	-	-	273,135	10.00	238,889	2,568	-	241,458	31,677
Furniture & fixture	50,548,230	999,774	-	51,548,004	10.00	34,628,973	1,254,056	-	35,883,030	15,664,974
Fire Equipment	18,532,476	5,614,513	-	24,146,989	15.00	1,146,260	2,182,802	-	3,329,062	20,817,927
Motor vehicle	154,883,582	26,381,818	-	181,265,400	20.00	119,977,216	6,935,134	-	126,912,350	54,353,050
Office Decoration	50,463,652	1,283,787	-	51,747,439	10.00	36,383,842	1,122,282	-	37,506,124	14,241,315
Office equipment	146,217,595	3,507,795	-	149,725,390	15.00	85,988,098	6,970,835	-	92,958,933	56,766,457
Building & civil works	1,209,642,799	41,559,918	-	1,251,202,717	2.50	221,915,125	18,782,354	-	240,697,479	1,010,505,238
Generator	151,092,312	78,018,576	-	229,110,888	15.00	80,090,133	13,538,923	-	93,629,056	135,481,833
Land and land development	235,115,935	84,925,000	-	320,040,935	0.00	-	-	-	-	320,040,935
Plant & machinery (Fabric)	734,208,662	62,512,093	-	796,720,755	15.00	511,072,384	27,176,315	-	538,248,699	258,472,056
Plant & machinery (Garments)	706,682,437	78,954,972	-	785,637,409	15.00	366,381,191	43,751,893	-	410,133,083	375,504,326
Plant & machinery (Printing)	90,706,825	-	-	90,706,825	15.00	69,898,153	2,340,975	-	72,239,129	18,467,696
Plant & machinery (Washing)	14,813,210	365,000	-	15,178,210	15.00	10,667,166	503,480	-	11,170,646	4,007,564
Plant & machinery (Embroidery)	4,194,930	-	-	4,194,930	15.00	3,591,600	67,875	-	3,659,475	535,455
Solar Panel	27,635,463	-	-	27,635,463	10.00	1,491,558	1,960,793	-	3,452,351	24,183,112
Water & steam line	40,976,989	-	-	40,976,989	20.00	33,077,882	1,184,866	-	34,262,748	6,714,241
Water treatment plant	15,837,979	1,552,200	-	17,390,179	15.00	13,822,630	226,727	-	14,049,357	3,340,823
Effluent treatment plant (ETP)	100,824,384	-	-	100,824,384	15.00	72,860,492	3,145,938	-	76,006,430	24,817,954
Total	**4,034,092,481**	**393,586,611**	**-**	**4,427,679,092**		**1,845,612,024**	**142,898,013**	**-**	**1,988,510,037**	**2,439,169,055**

Corporate Office : Moyeen Centre : House # 9/B, Road # 3, Gulshan-1, Dhaka-1212, Bangladesh.
: Phone: 58814013, 58810170, 58817283, Fax: +88-02222297509, E-mail: info@fareastknit.com, Web: www.fareastknit.com

FAR EAST KNITTING AND DYEING INDUSTRIES PLC.
ISO 9001-2015 Implemented and Certified Company
Corporate Office : Moyeen Centre : House # 9/B, Road # 3, Gulshan-1, Dhaka-1212, Bangladesh.
Phone: 58814013, 58810170, 58817283, Fax: +88-02222297509, E-mail: info@fareastknit.com, Web: www.fareastknit.com

Schedule of Property, Plant and Equipment (At Revalued)
As at 31 March' 2026

Annexure-B

Particulars	Cost				Rate	Depreciation				W.D.V
	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	Dep. (%)	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	
Building & civil works	231,037,397	-	-	231,037,397	2.5%	52,475,643	3,348,033	-	55,823,676	175,213,721
Land and land development	576,700,065	-	-	576,700,065	-	-	-	-	-	576,700,065
Sub Total	807,737,463	-	-	807,737,463		52,475,643	3,348,033	-	55,823,676	751,913,786
Balance as on 31 March, 2026	4,841,829,944	393,586,611	-	5,235,416,555		1,898,087,667	146,246,046	-	2,044,333,713	3,191,082,841
Balance as on June' 30, 2025	4,327,404,760	520,101,181	5,676,000	4,841,829,944		1,750,089,122	152,445,719	4,447,174	1,898,087,667	2,943,742,276

Allocation of Depreciation is as follows:

Factory overhead	70%	102,372,232
Administration	30%	43,873,814
		146,246,046

INTANGIBLE ASSETS SCHEDULE
As at 31 March' 2026

Annexure-C

Particulars	Cost				Rate	Amortization				W.D.V
	Opening Balance July 01, 2025	Addition during the period	Disposal during the period	Closing Balance 31 March, 2026	Dep. (%)	Opening Balance July 01, 2025	Addition during the period	Disposal during the period	Closing Balance 31 March, 2026	
Computer Software	19,204,257	281,460	-	19,485,717	20.00	17,759,178	227,898	-	17,987,076	1,498,641
Balance as on 31 March, 2026	19,204,257	281,460	-	19,485,717		17,759,178	227,898	-	17,987,076	1,498,641
Balance as on June' 30, 2025	19,204,257	-	-	19,204,257		17,397,908	361,270	-	17,759,178	1,445,079

Allocation of Amortization is as follows:

Note: Amortization has been charged day basis and allocated in the following manne

Factory overhead	70%	159,529
Administration	30%	68,369
		227,898

FAR EAST KNITTING AND DYEING INDUSTRIES PLC.
ISO 9001-2015 Implemented and Certified Company
Corporate Office : Moyeen Centre: House # 9/B, Road # 3, Gulshan-1, Dhaka-1212, Bangladesh.
Phone: 58814013, 58810170, 58817283, Fax: +88-02222297509, E-mail: info@fareastknit.com, Web: www.fareastknit.com

FAR EAST KNITTING AND DYEING INDUSTRIES PLC
Schedule of Capital Work in Progress
As at 31 March' 2026

Annexure-D

Particulars	Cost			
	Opening Balance July 01, 2025	Addition during the period	Transferred to Fixed Asset during the year	Closing Balance 31 March, 2026
Building And Civil Work	35,284,846	3,987,315	35,284,846	3,987,315
Generator	70,802,834	-	70,802,834	-
Plant & machinery (Garments)	-	-	-	-
Plant & machinery (Fabric)	17,459,866	49,158,074	17,459,866	49,158,074
Balance as on 31 March, 2026	123,547,546	53,145,389	123,547,546	53,145,389
Balance as on June' 30, 2025	33,770,939	########	27,635,463	123,547,546

Note: Depreciation has not been charged on capital work in progress because these assets are not available for use, i.e. when it is in location and condition necessary for it to be capable of operating in the manner intended by management.

Schedule of Right of Use Assets
As at 31 March' 2026

Annexure-E

Particulars	Cost				Rate	Depreciation				W.D.V
	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	Dep. (%)	Opening Balance July 01, 2025	Addition during the period	Adjustment during the period	Closing Balance 31 March, 2026	
Moyeen Center (4th floor) & Bilquis Tower(3rd floor)	13,517,288	-	-	13,517,288	0.0%	6,758,644	2,534,491	-	9,293,135	4,224,153
Sub Total	13,517,288	-	-	13,517,288		6,758,644	2,534,491	-	9,293,135	4,224,153
Balance as on June' 30, 2025	13,517,288	-	-	13,517,288		3,379,322	3,379,322	-	6,758,644	6,758,644