Rahim Textile Mills PLC.
Statement of Financial Position (Un-audited)
As at 31st March 2026

Particulars	Notes	Amount in Tk.	
		31.03.2026	30.06.2025
ASSETS:			
Non Current Assets:			
Property Plant & Equipment	2.00	673,654,386	703,386,076
Capital Work-In-Progress		9,203,051	8,622,440
Total Non Current Assets		**682,857,437**	**712,008,516**
Current Assets:	3.00		
Inventories		312,324,446	415,535,052
Accounts Receivable		400,320,746	322,325,842
Advances, Deposits & Pre-Payments		71,994,979	73,218,683
Cash & Bank Balances		32,705,940	5,856,442
Total Current Assets		**817,346,111**	**816,936,018**
Non-Current Asset Held for Sale	4.00	**26,207,371**	**123,054,634**
TOTAL ASSETS		**1,526,410,919**	**1,651,999,169**
SHARE HOLDER'S EQUITY & LIABILITIES:			
Shareholder's Equity:	5.00		
Share Capital		94,596,830	94,596,830
Retained Earnings		96,706,848	79,656,195
Revaluation Surplus of Fixed Assets		69,761,968	70,046,152
Total Shareholder's Equity		**261,065,646**	**244,299,177**
Non-Current Liabilities:	6.00		
Long Term Loan		340,575,163	307,114,009
Deferred Tax Liabilities		29,635,342	36,367,681
Total Non-Current Liabilities		**370,210,505**	**343,481,690**
Current Liabilities:	7.00		
Accounts Payable		179,826,618	184,124,888
Current Portion of Long Term Loan		99,376,946	73,706,530
Short Term Loan From Bank		547,425,585	734,434,114
Un-Claimed Dividend	16.00	191,295	230,162
Others Provision & Liabilities		68,314,323	71,722,607
Total Current Liabilities		**895,134,767**	**1,064,218,302**
Total Liabilities		**1,265,345,272**	**1,407,699,991**
TOTAL SHARE HOLDER'S EQUITY & LIABILITIES:		**1,526,410,919**	**1,651,999,169**
Net Asset Value (NAV) per share	**11.01**	**27.60**	**25.83**
Par Value Tk. 10.			

The annexed notes are integral part of these financial statements.

Md. Kamruzzaman	Amit Kumar Saha	Azizur Rahim Chowdhury	A. Matin Chowdhury	Dr. Shamim Matin Chowdhury
Company Secretary	Chief Financial Officer	Director	Director	Managing Director

Rahim Textile Mills PLC.

Statement of Profit or Loss and other Comprehensive income (Un-audited)

For the period ended 31st March 2026

Particulars	Notes	Dyeing & Washing	Accessories	Amount in Tk.	Amount in Tk.	Dyeing & Washing	Accessories	Amount in Tk.	Amount in Tk.
		01.07.2025 To 31.03.2026	01.07.2025 To 31.03.2026	01.07.2025 To 31.03.2026	01.07.2024 To 31.03.2025	01.01.2026 To 31.03.2026	01.01.2026 To 31.03.2026	01.01.2026 To 31.03.2026	01.01.2025 To 31.03.2025
Sales Revenue	8.01	611,904,072	150,698,097	762,602,170	811,919,134	211,084,315	40,314,919	251,399,234	277,312,120
Cost of Goods Sold	8.02	(494,934,365)	(124,198,074)	(619,132,439)	(691,316,245)	(166,921,213)	(32,459,103)	(199,380,316)	(235,968,204)
Gross Profit	8.03	**116,969,707**	**26,500,024**	**143,469,730**	**120,602,889**	**44,163,102**	**7,855,816**	**52,018,918**	**41,343,917**
Commercial Expenses:									
Administrative & Selling Expenses	8.04	(20,632,552)	(5,081,330)	(25,713,881)	(32,349,134)	(6,988,064)	(1,323,726)	(8,311,790)	(10,757,311)
Operating Profit Before Financial Expenses		**96,337,155**	**21,418,694**	**117,755,849**	**88,253,755**	**37,175,037**	**6,532,090**	**43,707,128**	**30,586,606**
Financial Expenses	9.00	(51,450,507)	(12,671,093)	(64,121,600)	(66,055,147)	(18,089,725)	(3,483,749)	(21,573,474)	(22,682,740)
Operating Profit before WPPF & WF and Tax		**44,886,648**	**8,747,601**	**53,634,249**	**22,198,608**	**19,085,312**	**3,048,341**	**22,133,654**	**7,903,865**
Non Operating Income/(Loss)	10.00	(32,842,421)	(3,448)	(32,845,868)	80,652	(18,028,837)	804	(18,028,033)	10,261
Net Profit before WPPF & WF and Tax		**12,044,228**	**8,744,153**	**20,788,381**	**22,279,259**	**1,056,476**	**3,049,145**	**4,105,621**	**7,914,126**
Contribution to WPPF & WF		(573,535)	(416,388)	(989,923)	(1,060,917)	(50,308)	(145,197)	(195,506)	(376,863)
Net Profit / (Loss) before Tax for the year		**11,470,693**	**8,327,765**	**19,798,458**	**21,218,342**	**1,006,167**	**2,903,948**	**3,910,115**	**7,537,263**
Income Tax Expenses:		**1,054,244**	**(1,337,602)**	**(283,358)**	**(13,688,869)**	**(1,181,160)**	**(377,667)**	**(1,558,826)**	**(4,684,136)**
Current Tax	14.00	(5,629,323)	(1,386,375)	(7,015,697)	(11,398,703)	(1,941,157)	(370,678)	(2,311,835)	(3,540,577)
Deferred Tax during the year	15.00	6,683,567	48,773	6,732,339	(2,290,167)	759,998	(6,989)	753,008	(1,143,559)
Net Profit / (Loss) for the year after tax		**12,524,937**	**6,990,163**	**19,515,100**	**7,529,473**	**(174,992)**	**2,526,281**	**2,351,289**	**2,853,127**
Other comprehensive income:				-			-		-
Total comprehensive income	11.00	**12,524,937**	**6,990,163**	**19,515,100**	**7,529,473**	**(174,992)**	**2,526,281**	**2,351,289**	**2,853,127**
Earning Per Share (EPS) **Per Value Tk.10**	**11.02**			**2.06**	**0.80**			**0.25**	**0.30**
Number of shares used to compute EPS				**9,459,683**	**9,459,683**			**9,459,683**	**9,459,683**

Md. Kamruzzaman
Company Secretary

Amit Kumar Saha
Chief Financial Officer

Azizur Rahim Chowdhury
Director

A. Matin Chowdhury
Director

Dr. Shamim Matin Chowdhury
Managing Director

Rahim Textile Mills PLC.
Statement of Changes in Equity (Un-audited)
For the period ended 31st March 2026

Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1st July, 2025	94,596,830	70,046,152	79,656,195	244,299,177
Net Profit this period	-	-	19,515,100	19,515,100
Cash Dividend	-	-	(2,748,631)	(2,748,631)
Transfer of Excess Depreciation of Revalued Assets	-	(284,184)	284,184	-
For the year ended 31st March 26	**94,596,830**	**69,761,968**	**96,706,848**	**261,065,646**

Rahim Textile Mills PLC.
Statement of Changes in Equity (Un-audited)
For the period ended 31st March 2025

Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1st July, 2024	94,596,830	72,758,538	67,449,186	234,804,554
Net Profit this period	-	-	7,529,473	7,529,473
Stock Dividend	-	-	-	-
Cash Dividend	-	-	(2,748,631)	(2,748,631)
Transfer for disposed Assets		-	-	-
Transfer of Excess Depreciation of Revalued Assets	-	(456,018)	456,018	-
For the year ended 31st March 25	**94,596,830**	**72,302,520**	**72,686,046**	**239,585,396**

Md. Kamruzzaman
Company Secretary

Amit Kumar Saha
Chief Financial Officer

Azizur Rahim Chowdhury
Director

A. Matin Chowdhury
Director

Dr. Shamim Matin Chowdhury
Managing Director

Rahim Textile Mills PLC.

Statement of Cash Flows (Un-audited)
For the period ended 31st March 2026

Particulars	Notes	Amount in Tk.	
		31.03.2026	31.03.2025
Cash Flow From Operating Activities			
Collections from turnover, bills receivable and other receipts.		697,117,442	1,072,601,523
Payment for purchase of raw materials, Creditors and other expenses		(473,637,548)	(690,489,934)
Financial Expenses Paid		(64,121,600)	(66,055,147)
Payment to Employee against contribution to WPPF & WF		(805,933)	(957,196)
Income Tax Paid		(7,015,697)	(11,398,703)
Net cash generated/(used) in operating activities		**151,536,664**	**303,700,543**
Cash Flow From Investing Activities			
Acquisition of Property Plant & Equipment		(23,761,799)	(353,485,712)
Payment against CWIP during this year.		-	53,001,601
Disposal of Non Current Assets		29,698,500	8,200,000
Net cash generated/(used) in investing activities		**5,936,701**	**(292,284,112)**
Cash Flow From Financing Activities			
Long Term Loan received/(repayment) from Bank		59,131,571	11,289,481
Short Term Loan received/(repayment) from Bank		(187,008,529)	(21,371,395)
Dividend disbursed to Shareholders		(2,669,573)	(2,636,394)
Dividend transferred to Capital Market Stabilization Fund		(117,925)	(524,470)
Net cash generated/(used) in financing activities		**(130,664,456)**	**(13,242,778)**
Net Cash Inflow / (Outflow)		**26,808,909**	**(1,826,346)**
Cash & Cash Equivalent as at July 01, 2025		**5,856,442**	**32,521,624**
Foreign Currency Translation Gain/(Loss)		**40,589**	**187,946**
Cash & Cash Equivalent as at March 31, 2026		**32,705,940**	**30,883,224**
Net Operating Cash Flow Per Share (NOCFPS)	**11.03**	**16.02**	**32.10**
Per Value Tk.10			
Number of shares used to compute NOCFPS		**9,459,683**	**9,459,683**

Md. Kamruzzaman	Amit Kumar Saha	Azizur Rahim Chowdhury	A. Matin Chowdhury	Dr. Shamim Matin Chowdhury
Company Secretary	Chief Financial Officer	Director	Director	Managing Director

Rahim Textile Mills PLC.
Explanatory Notes on Un-Audited Financial Statements
For the period from July 01, 2025 to March 31, 2026

1.00 Accounting Policies & Methods Used For Preparation of Financial Statements:

1.01 Rahim Textile Mills PLC. has followed the same accounting policies and methods for preparation and presentation of 3rd quarter Financial Statements of the company for the period from 1st July'2025 to 31st March' 2026 as compared to the previous Financial Statements.

1.02 The financial statements of the company for the reporting period have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and practices in Bangladesh in compliance with the Companies Act, 1994, The Securities and Exchange Rules 1987, International Accounting Standard (IAS), so far adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), International Financial Reporting Standard (IFRS), Financial Reporting Act. 2015 and other applicable laws and regulations.

1.03 The Net Assets Value (NAV) per share in current period is Tk. 27.60 as against Tk. 25.83 compared to the corresponding period of March 31, 2025. The NAV has increased due to increase in Retained Earnings for making profit during the period (Please see note no 11.01).

1.04 The Earning per share (EPS) as on March 31, 2026 stood at Tk. 2.06 against Tk. 0.80 compared to March 31, 2025. The EPS has increased due to decrease of cost of goods sold, Administrative & Selling Expenses, Financial expenses and deferred tax gain for change in income tax rate and loss for dispose off machinery from Non-Current Assets Held for sale. (Please see the note no.11.02).

1.05 The Net Operating Cash Flow Per Share (NOCFPS) as on March 31, 2026 has decreased to Tk. 16.02 as against Tk. 32.10 per share for the previous period of March 31, 2025 due to decrease of collection from receivable turnover. On the other hand, decreased of creditors payment for purchase as well as financial expense and income tax expense for the period. (Please see note no. 11.03).

2.00 Changes in Non-Current Assets:
During the period July 01, 2025 to March 31, 2026, a sum of Tk. 23.18 million has added to Non-Current Assets mainly for addition of Plant & Machinery, Equipment & Installation and other assets. On the other hand a vehicle disposed during this period. The depreciation charges Tk. 50.60 million, as a results, Non-Current Assets decreased by Tk. 29.15 million.

3.00 Changes in Current Assets:
The Current Assets consist of Inventory, Accounts Receivable, Advance & Pre-payment and Cash & Bank Balance. Out of these assets, Accounts Receivable and Cash & bank balance has been increased. On the other hand, Inventories, Advances, Deposits & Pre-Payment has decreased. As a result, total Current assets has increased by Tk. 0.41 million during the period from 1st July'2025 to 31st March'2026 compared to June 30, 2025.

4.00 Non-Current Asset Held for Sale:

Non-Current assets held for sale closing balance stood at March 31, 2026 Tk. 26.21 million as against Tk. 123.05 million compared to the corresponding period of June 30, 2025. Non-Current Assets Held for sale decreased by Tk. 96.85 million due to sale of machinery during the period.

5.00 Changes in Shareholder's Equity:
Shareholder's Equity has increased by Tk. 16.77 million due to increase of Retained Earnings for making profit and adjustment of Revaluation Surplus of Fixed Assets accordingly.

6.00 Changes in Non-Current Liabilities:
The total amount of Non-Current Liabilities has increased by Tk. 26.73 million for new term loan from city bank and adjustment of deferred tax liabilities decreased compared to June 30, 2025.

Rahim Textile Mills PLC.
Explanatory Notes on Un-Audited Financial Statements
For the period from July 01, 2025 to March 31, 2026

7.00 Changes in Current Liabilities:

The total Current liabilities consist of Accounts Payable, Current Portion of Long-Term Loan, Short Term Loan, Un-Claim Dividend and Others Liabilities. Total current liabilities has decreased by Tk. 169.08 million due to decrease of Short term loan,Accounts payable and Others provision & liabilities. On the other hand, current portion of long term loan has increased.

8.00 Changes in Operating Income and Expenses:

8.01 Turnover:

The Turnover for the period July'2025 to March'2026 has decreased by Tk.49.32 million and the sales ratio has decreased by 6.07% compared to previous period of July'2024 to March'2025 due to changes in product mix such as sale with fabrics closed and increased in new production line like Knit Dyeing, Seamless Dyeing, Accessories & Garments Wash.

8.02 Cost of Goods Sold (COGS):

The COGS for the period July'2025 to March'2026 has decreased by Tk. 72.18 million as well as percentage of consumption ratio has decreased by 10.44% due to being efficient in raw material consumption.

8.03 Gross Profit (GP):

The GP stood at Tk. 143.47 million compared to Tk. 120.60 million during the previous period of July'2024 to March'2025. The GP has increased by 22.87 million due to decrease in COGS.

8.04 Operating Expenses:

The operating expense consist of administrative & selling expenses has decreased by Tk. 6.64 million due to decrese of selling expenses, operating expenses and traveling expense due to decrease of sales.

8.05 Allocation of expenses:

The general Overhead, Administration Overhead and Finacial Expenses are allocated among the reportable segment based on the production volume of products/Sales.

9.00 Financial Expenses:

Financial Expenses has decreased by Tk. 1.93 million compared to the previous period from 1st July'2024 to 31st March'2025 for reduced interest on STL,IDBP interest and Interest on long term loan.

10.00 Non-Operating Income/(loss):

The non-operating income/ (loss) represent gain or (loss) of foreign exchange rate on export & import and sale of Non-Current assets. The non-operating loss has incurred due to sale of machinery from held for sale & sale of vehicle resulting non operating loss by Tk.32.85 million compare to profit Tk. 0.08 million in the previous period from July'2024 to March' 2025.

11.00 Net Profit/(Loss) After Tax:

The Net Profit/(Loss) after Tax stood at Tk. 19.52 million against Tk. 7.53 million compared with the previous period from July'2024 to March'2025. Net profit amount has increased by Tk. 11.99 million due to decrease of cost of goods sold, Administrative & Selling Expenses, Financial expenses, deferred tax gain for change in income tax rate and dispose off machinery from Non-Current Assets Held for sale.

11.01 Disclosure of Net Asset Value Per Share as per clause 4 (4) b of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	**31-Mar-26**	**30-Jun-25**
Total Assets	1,526,410,919	1,651,999,169
Total Liability	(1,265,345,272)	(1,407,699,991)
Net Assets (Total Assets Less Total Liabilities)	**261,065,646**	**244,299,178**
Weighted average number of shares	9,459,683	9,459,683
Net Assets Value Per Share (NAV) (A/B)	**27.60**	**25.83**

11.02 Disclosure of Earnings Per Share as per clause 4 (4) c of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	**31-Mar-26**	**31-Mar-25**
Net Profit after tax for the period	19,515,100	7,529,473
Weighted average number of share	9,459,683	9,459,683
Earnings Per Share (EPS) (A/B) (Tk)	**2.06**	**0.80**

11.03 Disclosure of Net Operating Cash Flow Per Share as per clause 4 (4) d of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	31-Mar-26	31-Mar-25
Net Operating cash flow activities	151,536,664	303,700,543
Weighted average number of share	9,459,683	9,459,683
Net Operation Cash Flow Per Share (NOCFPS) (A/B) (Tk)	**16.02**	**32.10**

11.04 Disclosure of Reconciliation from net profit to net operating cash flow refer to clause 4 (4) c of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	31-Mar-26	31-Mar-25
Operating Profit/(Loss)	117,755,849	88,253,755
Depreciation	50,923,043	54,483,000
Financial Expenses	(64,121,600)	(66,055,147)
Non Operating Income/(Loss)	152,141	(107,294)
Accounts Receivable (Increase)/Decrease	(65,694,904)	260,548,696
Inventories (Increase)/Decrease	103,210,606	34,368,095
Advance,Deposit & Prepayment (Increase)/Decrease	8,239,401	(5,611,781)
Accounts Payable & Other Liability Increase/(Decrease)	(4,298,270)	(37,191,572)
Payment to Employee against Contribution to WPPF	(805,933)	(957,196)
Liability for Expenditure Increase/(Decrease)	13,192,029	(12,631,311)
Income Tax Paid	(7,015,697)	(11,398,703)
Total	**151,536,664**	**303,700,543**

11.05 Significant deviation in EPS refer to clause 4(2) of the BSEC notification(No.BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018:

The Earning per share (EPS) has significantly increased from Tk. 0.80 to Tk. 2.06 per share compared to preceding period March 31, 2025,due to decrease of cost of goods sold for being efficient in raw material consumption,selling & adminisitrative expenses and finacial expenses. On the other hand deferred tax gain incurred for change in income tax rate.

11.06 Significant deviation in NOCFPS as clause 4(2) of the BSEC notification (No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018:

Particulars	31-Mar-26	31-Mar-25	Deference
Collections from turnover, bills receivable & other receipts.	697,117,442	1,072,601,523	(375,484,080)
Payment for raw materials, creditors and other expenses	(473,637,548)	(690,489,934)	216,852,386
Payment of financial cost	(64,121,600)	(66,055,147)	1,933,547
Payment of WPPF	(805,933)	(957,196)	151,263
Payment of tax	(7,015,697)	(11,398,703)	4,383,005
Net cash generation in operating activities	**151,536,664**	**303,700,543**	**(152,163,879)**

Cash flow from operating activities has decreased due to decrease of collection against accounts receivables has been decreased by Tk. 375.48 million; though the decreased of payment against purchase of raw material & others by Tk.216.85 million,decrease in payment of financial cost and income tax. As a result, cumulative cash generation has decreased by Tk. 152.16 million from previous reporting period March 31, 2025 as resulting NOCFPS has decreased from Tk.32.10 to Tk. 16.02 per share.

12.00 Related Party Transactions (Paragraph 18 of IAS 24) :

Sister Concern	Opening Balance 01.07.25	Debit	Credit	Receivable-31.03.26
J.M. Fabrics Ltd.	-	406,882,772	242,759,244	164,123,528
Knit Asia Ltd.	45,110,712	350,620,619	288,227,757	107,503,574
Denim Asia Ltd.	-	3,335,590	740,683	2,594,908
Hejaz Publication Ltd.	-	4,904,658	4,904,658	-
TOTAL	**45,110,712**	**765,743,639**	**536,632,341**	**274,222,009**

All transactions arose for normal course of business conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties.

13.00 Key Management personnel compensation as per paragraph 18 of IAS 24 amount in thousand figure:

Compensation	Type of Benefits	Amount in Tk.
Short term employees' benefit	Salary	Tk 4.95 Million
	Festival bonus	Tk. 0.25 Million
Post employees' benefits	Provident fund	Tk. 0.12 Million
	Final Settlement	Tk. 0.19 Million
Other long-term benefits	Life Insurance	Tk. 0.20 Million
Termination benefits	As per company policy	Tk. Nil

14.00 Current Tax Calculation as per paragraph 46 of IAS 12 :

			31-Mar-26
(Higher of i,ii,iii)			**7,015,697**
Calculation of current tax are as follows:			
i) Regular Tax	**Amount in Tk.**	**Tax rate**	**Amount in Tk.**
Net Profit before WPPF & WF and Tax			20,578,204
Add depreciation as per accounting based			50,923,043
Less depreciation as per tax based			(37,155,026)
Income/(Loss) from business			**34,346,221**
Tax rate on business income		**12.00%**	**4,121,546**
Tax on non operating income:		20.00%	-
Tax on FDR and bank interest		20.00%	42,035
Tax on other income			42,035
Total tax liability			**4,163,582**
ii) Minimum tax U/S-163			
Tax deducted at source			**7,015,697**
iii) Minimum tax U/S-82C(4)			
On turnover	762,602,170	1%*12/20	4,575,613
Other income	210,177	1.00%	2,102
Total tax liability	**762,812,346**		**4,577,715**

15.00 Calculation of Deferred Tax as per paragraph 81 of IAS 12 :

	31-Mar-26	31-Mar-25
Deferred tax liability as on March 31, 2026	29,635,342	46,052,339
Deferred tax liability as on June 30, 2025	36,367,681	43,762,172
Deferred tax increased/(decreased) during the period	**(6,732,339)**	**2,290,167**

Deferred tax liability for the year is arrived as follows:

A. Calculation of deferred tax of tangable temporary difference of property, plant and equipment

Particulars	**31-Mar-26**	**31-Mar-25**
WDV of Property, plant and equipment as account base	602,916,052	819,824,316
WDV of Property, plant and equipment as tax base	458,245,323	598,017,664
Taxable temporary difference	**144,670,729**	**221,806,652**
Tax rate	12.00%	15.00%
Deferred tax liability	**17,360,487**	**33,270,998**

B. Calculation of deferred tax of tangable temporary difference on revaluation of property, plant and equipment

Particulars	**31-Mar-26**	**31-Mar-25**
Revalued value of land and land development	78,760,479	78,760,479
WDV of Revalued value of other than land and land development	3,839,854	6,448,460
Taxable value temporary difference	**82,600,333**	**85,208,939**
Tax rate (Capital Gain)	15.00%	15.00%
Tax rate (Business Income)	12.00%	
Deferred tax liability		
On land and land development	11,814,072	11,814,072
On other than land and land development	460,782	967,269
Deferred tax liability on revalued assets	**12,274,854**	**12,781,341**
Total deferred tax liability (A+B)	**29,635,342**	**46,052,339**

Deferred tax expenses:

A. Calculation of deferred tax expenses of property, plant and equipment

Particulars	**31-Mar-26**	**31-Mar-25**
Deferred tax liability other than revalued assets as at March 31, 2026	17,360,487	33,270,998
Deferred tax liability other than revalued assets as at June 30, 2025	23,914,027	30,900,357
Adjustment in deferred tax expenses other than revalued assets	**(6,553,540)**	**2,370,641**

B. Adjustment of revaluation surplus for deferred tax

Particulars	**31-Mar-26**	**31-Mar-25**
Deferred tax liability for revalued assets as at March 31, 2026	12,274,854	12,781,341
Deferred tax liability for revalued assets as at June 30, 2025	12,440,179	12,861,815
Adjustment of revaluation surplus for deferred tax	**(165,324)**	**(80,474)**

C. Calculation of deferred tax of tangable temporary difference on Unrealized FDR interest

Particulars		
Deferred tax liability of Unrealised Bank Interes on FDRs as at March 31, 2026	-	-
Deferred tax liability of Unrealised Bank Interest on FDRs as at June 30, 2025	11,235	-
Adjustment in deferred tax expenses on FDR interest	**(11,235)**	-

D. Calculation of deferred tax of tangable temporary difference on PF laps receivable

Particulars		
Deferred tax liability of PF laps receivable as at March 31, 2026	-	-
Deferred tax liability of PF laps receivable as at June 30, 2025	**2,240**	-
Adjustment in deferred tax expenses on FDR interest	**(2,240)**	-
Net deferred tax expenses during the year (A+B+C+D)	**(6,732,339)**	**2,290,167**

During the reporting period, the applicable corporate tax rate is considered @12% as per SRO No. 170/23 dated 23.05.2023. Earlier corporate tax rate was 15% as per SRO No. 159/2022 dated 01.06.2022 which is expired on 30.06.2025. As a result, the deferred tax liabilities has been decreased Tk. 6.73 million using the revised tax rate of 12% and dispose off machinery from Non-Current Assets Held for sale.

16.00 Disclosure of Unclaimed Dividend:

Particulars	**31-Mar-26**	**31-Mar-25**
Unclaimed dividend as on 30th June 2025	230,162	642,395
Add : Cash Dividend during this year	2,748,631	2,748,631
Paid to Capital Market Stabilization Fund.	(117,925)	(524,471)
Balance after distribution of (CMSF)	**2,860,868**	**2,866,556**
Dividend paid to the shareholders during the period	(2,669,573)	(2,636,394)
Unclaimed dividend balance as on 31st March 2026	**191,295**	**230,162**

Md. Kamruzzaman	**Amit Kumar Saha**	**Azizur Rahim Chowdhury**	**A. Matin Chowdhury**	**Dr. Shamim Matin Chowdhury**
Company Secretary	Chief Financial Officer	Director	Director	Managing Director