Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan-1, Dhaka-1212, Bangladesh.

Ref: STML/19/153/26

Dated: Dhaka
April 30, 2026

The Chairman
Bangladesh Securities and Exchange Commission
Securities Commission Bhaban
Plot: E-6/C, Agargaon
Sher-e-Bangla Nagar
Dhaka-1217.

Subject: **Price Sensitive Information**

Dear Sir,

This is for kind information of all concerned that the Board of Directors of Saiham Textile Mills Ltd. in its Board Meeting held on April 30, 2026 at 3:30 P.M. at its Dhaka Office has taken the following price sensitive decision regarding the Un-audited 3rd Quarter Financial Statements for the period ended March 31, 2026. In compliance with the regulation 33 of the Dhaka Stock Exchange (Listing) Regulations, 2015. As per un-audited financial statements for the 3rd Quarter Financial Statement for the period ended March 31, 2026 the performance of Saiham Textile Mills Ltd.is as under:

Sl. No	Particulars	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	January 01 , 2026 to March 31, 2026	January 01 , 2025 to March 31, 2025
01	Profit before Tax	61,421,786	59,521,871	22,193,097	15,194,691
02	Profit after Tax	45,865,262	42,898,033	20,293,758	11,867,651
03	Earnings Per Share (EPS)	0.51	0.47	0.22	0.13
04	NAV Per Share	43.75	43.68		
05	Net Operating Cash Flow Per Share (NOCFPS)	(2.14)	10.95		

Discloser relating to EPS and NOCFPS:
During the period, net profit after tax has been increased as compared to previous year same period due to proportionately decreases of cost of goods sold therefore EPS has been increased. Besides NOCFPS has been significantly decreased in the current period due to decrease of collection and increase of payment of cost of goods sold and overhead expenses.

Thanking you

Yours faithfully

(Md. Neyamat Ullah)
Company Secretary

Copy to:
The Chief Regulatory Officer
Dhaka Stock Exchange PLC.
DSE Tower
Plot # 46, Road # 21
Nikunja-02, North Airport Road
Dhaka-1229.

The Chief Regulatory Officer
Chittagong Stock Exchange PLC.
Eunoos Trade Centre (Level-15)
52-53, Dilkusha C/A
Dhaka-1000.

Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan-1, Dhaka-1212, Bangladesh.

Ref: STML/19/152/26

Dated: Dhaka
April 30, 2026

The Chairman
Bangladesh Securities and Exchange Commission
Securities Commission Bhaban
Plot: E-6/C, Agargaon
Sher-e-Bangla Nagar
Dhaka-1217.

Subject: **Submission of Un-audited 3rd Quarter Financial Statements of Saiham Textile Mills Ltd.**

Dear Sir,

As per regulation 17(3) of DSE Listing Regulations 2015, we are pleased to enclose herewith the Un-audited 3rd Quarter Financial Statements for the period ended March 31, 2026 of Saiham Textile Mills Ltd. The Un-audited 3rd Quarter Financial Statements are also available in the website of the company.

The website of Saiham Textile Mills Ltd. is **www.saihamtextile.com**

Thanking you

Yours faithfully

(Md. Neyamat Ullah)
Company Secretary

Copy to: (i) **The Chief Regulatory Officer**
Dhaka Stock Exchange PLC.
DSE Tower
Plot # 46, Road # 21
Nikunja-02, North Airport Road
Dhaka -1229.

(ii) **The Chief Regulatory Officer**
Chittagong Stock Exchange PLC.
Eunoos Trade Centre (Level-15)
52-53, Dilkusha C/A
Dhaka-1000.

Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan-1, Dhaka-1212, Bangladesh.

Statement of Financial Position
As at March 31,2026

Particulars	Notes	Amount in Taka	
		March 31,2026	June 30, 2025
ASSETS:			
Non-Current Assets:			
Property, Plant and Equipment	3.00	2,922,525,303	2,995,930,681
Investment in property	4.00	1,654,037	1,717,647
Investment	5.00	8,688,449	8,271,551
Total Non-Current Assets		**2,932,867,789**	**3,005,919,879**
Current Assets:			
Inventories	6.00	2,436,504,720	1,939,426,367
Trade and Other Receivables	7.00	1,157,225,666	1,018,836,471
Advance, Deposits and Pre-payments	8.00	59,479,813	41,465,805
Cash and Cash Equivalents	9.00	23,261,676	26,915,010
Total Current Assets		**3,676,471,875**	**3,026,643,653**
Total Assets		**6,609,339,664**	**6,032,563,532**
EQUITY AND LIABILITIES:			
Shareholder's Equity:			
Share Capital	10.00	905,625,000	905,625,000
Share Premium		727,500,000	727,500,000
Revaluation Surplus	11.00	1,723,990,343	1,761,802,939
Retained Earnings	12.00	604,769,102	568,755,932
Total Shareholders Equity		**3,961,884,445**	**3,963,683,871**
Non-Current Liabilities:			
Deferred tax liabilities	13.00	266,695,472	279,172,346
Total Non-Current Liabilities		**266,695,472**	**279,172,346**
Current Liabilities:			
Short Term Loan	14.00	2,049,625,221	1,668,139,862
Trade & Other Creditors	15.00	216,435,857	37,095,017
Income tax provision	16.00	-	-
Payable and Accruals	17.00	108,705,826	79,974,926
Unclaimed Dividend	18.00	5,992,843	4,497,510
Total Current Liabilities		**2,380,759,747**	**1,789,707,315**
Total Liabilities		**2,647,455,219**	**2,068,879,661**
Total Equity and Liabilities		**6,609,339,664**	**6,032,563,532**
Net Assets Value per Share	25.00	**43.75**	**43.77**

The annexed notes 1 to 31 and annexure A1 to A2 form an integral part of these financial statements.

Chairman | **Managing Director** | **Director**

Chief Financial Officer | **Company Secretary**

Phone : 02-222263323, 02-222262284, 02-222287441,Fax : +88-02-222294607, E-mail : share@saiham.com, Web: www.saihamtextile.com
Registered Office & Factory : Noyapara, Saiham Nagar, Madhabpur, Habiganj-3333.

Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan-1, Dhaka-1212, Bangladesh.

Statement of Profit or Loss and Other Comprehensive Income

For the period ended on March 31,2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan. 01, 2026 to Mar. 31, 2026	Jan. 01, 2025 to Mar. 31, 2025
Turnover		2,166,318,508	2,235,489,703	803,570,707	1,038,060,636
Cost of goods sold	19.00	(1,904,978,934)	(1,981,330,949)	(681,684,300)	(962,656,858)
Gross Profit		**261,339,574**	**254,158,754**	**121,886,407**	**75,403,778**
Administrative and marketing expenses	20.00	(83,617,727)	(77,325,457)	(29,566,918)	(27,674,487)
Financial expenses	21.00	(109,589,231)	(105,154,607)	(58,721,107)	(30,238,398)
Operating Profit		**68,132,616**	**71,678,690**	**33,598,382**	**17,490,893**
Non-operating income/(Loss)	22.00	359,247	792,594	176,681	265,733
Other income	23.00	1,190,880	1,190,880	396,960	396,960
Unrealized gain/(loss) for change in exchange rate of foreign currency		(5,189,867)	(11,164,199)	(10,869,271)	(2,199,160)
Operating Profit Before WPPF & WWF		**64,492,875**	**62,497,965**	**23,302,751**	**15,954,426**
Expenses for WPPF & WWF		(3,071,089)	(2,976,094)	(1,109,655)	(759,735)
Profit before Tax		**61,421,786**	**59,521,871**	**22,193,097**	**15,194,691**
Provision for Tax		**(15,556,524)**	**(16,623,838)**	**(1,899,339)**	**(3,327,040)**
Current Tax	16.00	(21,360,586)	(21,427,739)	(4,898,937)	(4,953,157)
Deferred Tax	13.1.1	5,804,062	4,803,901	2,999,598	1,626,117
Net Profit after Tax & Total Comprehensive Income for the period		**45,865,262**	**42,898,033**	**20,293,758**	**11,867,651**
Earnings Per Share (EPS)	**24.00**	**0.51**	**0.47**	**0.22**	**0.13**

The annexed notes 1 to 31 and annexure A1 to A2 form an integral part of these financial statements.

Chairman | **Managing Director** | **Director**

Chief Financial Officer | **Company Secretary**

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Registered Office & Factory : Noyapara, Saiham Nagar, Madhabpur, Habiganj-3333.

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

Particulars	Share capital	Share premium of Rights Share	Revaluation surplus	Retained earnings	Total equity
Balance as at July 01, 2025	**905,625,000**	**727,500,000**	**1,761,802,939**	**568,755,932**	**3,963,683,871**
Net Profit after Tax	-	-	-	45,865,262	**45,865,262**
Adjustment for depreciation on revalued assets	-	-	(44,485,408)	44,485,408	-
Adjustment for revaluation of P.P.E and deferred tax	-	-	6,672,812	-	**6,672,812**
Dividend for 2024-25	-	-	-	(54,337,500)	**(54,337,500)**
Balance as at March 31,2026	**905,625,000**	**727,500,000**	**1,723,990,343**	**604,769,102**	**3,961,884,445**

Particulars	Share capital	Share premium of Rights Share	Revaluation surplus	Retained earnings	Total equity
Balance as at July 01, 2024	**905,625,000**	**727,500,000**	**1,822,143,144**	**495,762,928**	**3,951,031,072**
Net Profit after Tax	-	-	-	42,898,033	**42,898,033**
Adjustment for depreciation on revalued assets	-	-	(47,826,225)	47,826,225	-
Adjustment for revaluation of P.P.E and deferred tax	-	-	7,173,934	-	**7,173,934**
	-	-	-	(45,281,250)	**(45,281,250)**
Balance as at March 31,2025	**905,625,000**	**727,500,000**	**1,781,490,853**	**541,205,936**	**3,955,821,789**

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Saiham Textile Mills Ltd.
Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan 1, Dhaka-1212, Bangladesh.

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Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan 1, Dhaka-1212, Bangladesh.

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

Particulars	Notes	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
A. Cash Flows From Operating Activities			
Collection from customers	28.00	2,028,686,020	2,458,715,243
Collection from non-operating income & other income	29.00	1,550,127	1,983,474
Payment for cost and expenses	30.00	(2,202,746,579)	(1,447,232,607)
Income tax paid		(21,360,586)	(21,427,739)
Net cash used in operating activities		**(193,871,018)**	**992,038,371**
B. Cash Flows From Investing Activities			
Acqusition of property, plant and equipment		(20,977,469)	(30,215,096)
Investment in FDR		(416,898)	4,203,535
Net cash flows from investing activities		**(21,394,367)**	**(26,011,561)**
C. Cash Flows From Financing Activities			
Short-term loan		375,470,671	(848,839,228)
Interest paid on borrowings		(109,589,231)	(105,154,607)
Dividend Paid		(54,337,500)	(45,281,250)
Net cash flows from financing activities		**211,543,940**	**(999,275,085)**
D. Net Increase/(Dicrease) in Cash & Cash Equivalents (A+B+C)		**(3,721,445)**	**(33,248,275)**
Cash & Cash Equivalents at beginning of the period		26,915,010	71,316,806
Effects of exchange rate changes		68,111	82,376
Cash & Cash Equivalents at end of the period		**23,261,676**	**38,150,907**
Net Operating Cash Flow Per Share (NOCFPS)	**31.00**	**(2.14)**	**10.95**

Chairman | **Managing Director** | **Director**

Chief Financial Officer | **Company Secretary**

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Registered Office & Factory: Noyapara, Saiham Nagar, Madhabpur, Habiganj-3333.

Notes to the Financial Statements
As at and for the year ended March 31,2026

1 Status and Activities:

1.1 Legal form of the Enterprise:

Saiham Textile Mills Limited was incorporated in Bangladesh on March 27, 1981 as a Public Limited Company under the Companies Act, 1913 (Subsequently repealed by the Companies Act, 1994) and listed with Dhaka Stock Exchange in the month of August, 1988. The registered Office of the company is situated at Noyapara, Saiham Nagar, Habiganj and Dhaka office is situated at house # 34, Road # 136, Gulshan-01, Dhaka-1212.

1.2 Issue of Rights Share:

Saiham Textile Mills Limited had issued 5,00,00,000 Rights Share of Tk. 10/= each at Tk. 25/= each including Premium of Tk. 15/= per share to general public in the ratio of 2:1 Rights Share (two Rights Share for each existing one share) against present 2,50,00,000 Ordinary Shares after obtaining consent from Bangladesh Securities & Exchange Commission (BSEC) vide their letter no SEC/CI/RI-65/2011/905 dated: December 20, 2011.

The purpose of issuance of Rights Share was to expand the company's business by establishing a new and modernized Melange Spinning Unit having 30,960 spindles.

Accordingly, the Melange Spinning unit of Saiham Textile Mills Ltd. started commercial production on 16th July 2013 and it is now running smoothly.

1.3 Nature of Business Activities:

The company produces various counts of quality yarn in both Spinning & Melange unit.

2. Significant Accounting Policies and basis of preparation of the Financial Statements:

2.1 Statement of Compliance:

The Financial Statements have been prepared and disclosures of information made in accordance with the requirements of The Companies Act-1994, the Bangladesh Securities and Exchange Rules-2020 and International Financial Reporting Standards (IFRS).

2.2 Basis of Preparation:

The company's financial statements have been prepared on a going concern basis, using the accrual method of accounting and the historical cost convention, except for property, plant, and equipment (PPE) and investments in shares. Interest on fixed deposits (FDR) has been accounted for on a basis other than accrual.

According to the terms and conditions of the Fixed Deposit Receipt (FDR), no interest will be paid if the FDR is encashed before its maturity date. Since the balance sheet date falls before the maturity date, interest accruals have not been recognized in accordance with these terms.

2.3 Basis of Reporting:

Financial Statements are prepared and presented for external users by the enterprise in accordance with identified reporting framework. Presentation has been made in compliance with IAS-1; Presentation of Financial Statements.

2.4 Compliance with Financial Reporting Standards as applicable in Bangladesh

The Companies complied, as per Para-12 of Securities & Exchange Rule-2020, with the following International Accounting Standards (IASs) & International Financial Reporting Standards (IFRS) in preparing the financial statements of the Company subject to departure where we have followed:

Sl. No.	Standard Number	Title of Standards	Compliance Status
01	IAS 01	Presentation of Financial Statements	Complied
02	IAS 02	Inventories	Complied
03	IAS 07	Statement of Cash Flows	Complied
04	IAS 08	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
05	IAS 10	Events after the Reporting Period	Complied
06	IAS 12	Income Taxes	Complied
07	IAS 16	Property, Plant & Equipment	Complied
08	IAS 19	Employee Benefits	Complied
10	IAS 21	The Effects of Changes in Foreign Exchange Rates	Complied
11	IAS 23	Borrowing Costs	Complied
12	IAS 24	Related Party Disclosures	Complied
13	IAS 26	Accounting and Reporting by Retirement Benefit Plans	Complied
16	IAS 33	Earnings per Share	Complied
17	IAS 36	Impairment of Assets	Complied
18	IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
19	IAS 38	Intangible Assets	Complied
20	IAS 40	Investment Property	Complied
21	IAS 41	Agriculture	N/A
22	IFRS 1	First time Adoption of International Financial Reporting Standards	Complied
23	IFRS 2	Share-based Payment	N/A
24	IFRS 3	Business Combinations	N/A
25	IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	N/A
26	IFRS 6	Exploration for and Evaluation of Mineral Resources	N/A
27	IFRS 8	Operating Segments	N/A
28	IFRS 09	Financial Instruments	Complied
29	IFRS 10	Consolidated Financial Statements	N/A
30	IFRS 11	Joint Arrangements	N/A

31	IFRS 12	Disclosure of Interests in Other Entities	Complied
32	IFRS 13	Fair Value Measurement	Complied
33	IFRS 14	Regulatory Deferral Accounts	N/A
34	IFRS 15	Revenue from Contracts with Customers	Complied
35	IFRS 16	Leases	N/A
36	IFRS 17	Insurance Contracts	N/A

2.5 Use of Estimates and Judgments:

In the preparation of the Financial Statements management required to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual result may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised and in any year affected.

2.6 Going Concern:

The company has adequate resources to continue in operation for the foreseeable future. For this reason, the directors continue to adopt going concern basis in preparing the Financial Statements. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of existing business.

2.7 Components of the Financial Statements:

According to the IAS – 1 "Presentation of Financial Statements" the complete set of the Financial Statements includes the following components:

i) The Statement of Financial Position as at March 31,2026;
ii) The Statement of Profit or Loss and Other Comprehensive Income for the period ended March 31,2026;
iii) The Statement of Cash Flows for the period ended March 31,2026;
iv) Statement of Changes in Equity for the period ended March 31,2026; and
v) Accounting Policies and explanatory notes the Financial Statements for the period ended March 31,2026.

2.8 Regulatory and Legal Compliance:

The Company complied with the requirements of the following regulatory and legal authorities:

i) The Companies Act ,1994; (Amended in 2020)
ii) The Income Tax Act, 2023;
iii) Bangladesh Securities and Exchange Rules, 2020.
iv) The Value Added Tax and Supplementary Duty Act, 2012
v) Other applicable Rules and Regulation.

2.9 Property, Plant and Equipments (PPE):

Property, Plant and Equipments are stated at their cost / revalued value less accumulated depreciation in accordance with IAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and includes purchase price and other directly attributable cost of bringing the asset to working conditions for its intended use.

Expenditure on repairs and maintenance of Property, Plant and Equipments is treated as expenses when incurred, subsequent expenditure on Property, Plant and Equipment is only recognized when the expenditure improves the condition of the asset beyond its originally assessed standard of performance.

Depreciation of Property, Plant and Equipments
Depreciation has been charged when the asset is available for use and depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale (or included in a disposal group that is classified as held for sale) in accordance with IFRS-5 and the date that the asset is derecognized.

No depreciation has been charged on Land and Land development considering the unlimited useful life. The rates of depreciation at the following rates are on PPE under reducing balance method.

Name of assets	Rates
Factory Building and Others Construction	5%
Building office space	5%
Plant and Machineries	7.5%
Furniture and Fixtures	10%
Motor Vehicles	10%
Sundry Assets	10%
Office Equipments	10%

Depreciation has been charged to factory overhead & administrative expenses consistently in proportionate basis.

2.10 Inventories:

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost or Net Realizable Value. Costs including an appropriate portion of fixed and variable overhead expenses are assigned to inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make it salable. In compliance with the requirements with IAS-2 "Inventories" consist of Raw materials; WIP and Finished Goods are valued at the lower of average cost or the Net Realizable Value. Item wise valuation methods are as follows:

Items	Valuation methods
Raw Cotton	At lower of weighted average cost or net realizable value
Polyester Staple Fiber PSF	At lower of weighted average cost or net realizable value
Stores & Spares	At lower of weighted average cost or net realizable value

Packing Materials	At lower of weighted average cost or net realizable value
Work-in-Process	100% Materials plus portion of labor charges, Gas charges, Electric charges.
Finished Goods (Yarn)	At lower of weighted average cost or net realizable value

Revaluation of property, plant and equipment

Basis of valuation:

Land and land development: Present valuation of the Land and land Development has been arrived by consideration of the location and the market price of recent Transfer Price of the assets. Information and explanation from local people and Mouza Value has been considered to assess an average current transfer/market rate of land.

Building and civil engineering: Factory building, Generator and other buildings / structure has been valued taking into consideration of present cost of construction materials technical and non-technical labor cost workman shop and cost of transportation etc. as the valuer has taken into consideration the materials used for the construction of the buildings / structure and financial work and arrive at a fair and reasonable value of the same.

Plant and machinery: Plant and machineries has been arrived at by taking into consideration the current replacement cost. Beside, Information from C&F and other reliable source has been considered.

2.11 Revenue Recognition:

In compliance with the requirements of IFRS-15 "Revenue from contracts with customers", revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable excluding discounts, rebates, and sale taxes.

Revenue from the sale of goods is recognized when the following conditions are satisfied:

i) the enterprise has transferred to the buyer the significant risk and rewards of ownership of the goods;
ii) the enterprise retains neither continuing managerial involvement to the degree usually associated with ownership of the goods;
iii) the amounts of revenue can be measured reliably;
iv) it is probable that the economic benefits associated with the transaction will flow to the entity; and
v) the cost incurred or to be incurred in respect of the transaction can be measured reliably.

2.12 Functional and Presentation Currency and level of precision:

These Financial Statements are presented in Bangladeshi Taka which is both functional currency and presentation currency of the Company.

2.13 Earnings Per Share (EPS):

Earnings Per Share (EPS) are calculated in accordance with the IAS-33 "Earnings Per Share" which has been shown on the face of Statement of profit or loss and other Comprehensive Income.

i) Basic Earnings Per Share
Basic Earnings Per Share are calculated by dividing the net profit or loss for the year attributable to the Ordinary Shareholders by the weighted average number of shares during the year.

ii) Diluted Earnings Per Share
No diluted Earnings Per Share are required to be calculated for the year as there was no scope for dilution during the year under review.

2.14 Cash & Cash Equivalents:

According to IAS-7 "Cash Flow Statements", cash comprises of Cash in hand and Cash at Bank. Considering the provisions of IAS-7, Cash in hand and Bank balances have been considered as Cash and Cash Equivalents.

2.15 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and in the Cash Flows the operating activities have been presented in direct method as prescribed by the Bangladesh Securities and Exchange Rule-2020.

2.16 Liabilities for Expenses and Other Finance:

While the provision for certain standing charges and known liabilities is made at the Financial Position date based on estimate, the difference arising there from on receipts of bills or actual payments is adjusted in the subsequent year when such liabilities are settled.

2.17 Foreign Currency Translation:

Transactions in foreign currencies are translated into BDT at the rate of exchange ruling on date of transaction. Monetary assets and liabilities expressed in foreign currencies are translated into BDT at the rate of exchange ruling at the Financial Position date. Most of the liabilities denominated in foreign currencies are settled directly through foreign currency inflows generated from revenue transactions.

2.18 Borrowing cost:

In compliance with the requirement of IAS-23 "Borrowing cost" borrowing cost relating to operational period on long term loans, short term loans and overdraft facilities was charged to revenue account as an expense as incurred.

2.19 Revaluation Reserve:

When an assets carrying amount is increased as a result of a revaluation, the increase amount should be credited directly to equity under the heading of revaluation surplus /reserve as per IAS-16: Property, Plant and Equipment. The company revalued the assets of land and land development, Factory Building and

Other Construction, Building Office Space, Plant and Machineries and Motor vehicle which has absolutely owned by the company and the increase amount transferred to revaluation reserve. The tax effects on revaluation gain are measured and recognized in the Financial Statements as per IAS-12: Income Taxes.

2.20 Taxation:

Current Tax:
Provision for current tax has been made in the Financial Statements on taxable profit at the rate of 15% as per SRO No. 159/Law/income tax/2022 dated 01.06.2022 of Income Tax Ordinance 1984.

Deferred Tax:
Deferred tax is recognized on difference between the carrying amount of assets and a liability in the financial statements and the corresponding tax based used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liability is generally recognized for all taxable temporary difference and deferred tax assets are recognized to the extent that it is probable that the profit will be available against which deductible temporary difference, unused tax loses or unused tax credits can be utilities. Such assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor accounting profit. Considering the practices generally followed in Bangladesh the company have been reserved deferred tax assets or deferred tax liability in accordance with IAS-12- "Income Taxes ".

2.21 Trade Debtors:

Trade debtors for export of yarn are stated at their real value and trade receivable has mostly arisen from export sales which are usually received within the tenure under LC terms. As such, no expected credit loss has arisen during the year.

2.22 Provision for Worker's Profit Participation Fund:

The company has provided @ 5% of net profit before tax after charging the contribution to WPPF as per provision of The Labour Act 2006 and is payable to workers as delivered in the said Act.

2.23 Responsibility for Preparation and Presentation of Financial Statements:

The Management is responsible for the preparation and presentation of Financial Statements under section 183 of the Companies Act 1994 and as per provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standard Committee (IASC).

2.24 Related Party Disclosures:

As per IAS-24 parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The company has carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with related parties.

2.25 Reporting period:

These Financial Statements cover 9 (Nine) months for the period from July 01, 2025 to March 31,2026.

2.26 Comparative Figure:

Comparative information has been disclosed in respect of the period ended June 30, 2025 for Statement of Financial Position and period ended March 31,2025 for Statement of profit or Loss and Other Comprehensive Income information in the financial statements and also the narrative and descriptive where it is relevant for understanding of the current period's financial statements

2.27 Event after the reporting period:

In compliance with the requirements of "IAS-10 "Events after the reporting period, post Statement of Financial Position events that provide additional information about the company's position at the Statement of Financial Position date are reflected in the Financial Statements and events after the Statement of Financial Position date that are not adjusting event are disclosed in the notes when material.

2.28 Significant Event

During the period, net profit after tax has been increased as compared to previous year same period due to proportionately decreases of cost of goods sold therefore EPS has been increased. Besides NOCFPS has been significantly decreased in the current period due to decrease of collection and increase of payment of cost of goods sold and overhead expenses.

2.29 General:

i) Figures appearing in these Financial Statements have been rounded off to the nearest Bangladesh Taka.
ii) These notes form an integral part of the annexed Financial Statements and accordingly are to be read in conjunction therewith.
iii) The company has not incurred any expenditure in foreign currency against royalties and technical fees.
iv) Previous year's figures have been re-arranged, re-grouped and re-classified, wherever necessary, to conform to the current year's presentation.

			Amount in Taka	
			March 31,2026	June 30, 2025
3.00	**Property, Plant and Equipment**			
	Spinning	3.01	1,034,138,004	1,060,499,679
	Melange	3.02	1,888,387,299	1,935,431,002
			2,922,525,303	**2,995,930,681**
3.01	**Property, Plant and Equipment-Spinning**			
	Cost			
	This is arrived as follows:			
	Balance as on July 01, 2025		2,055,514,039	2,106,113,724
	Addition during the period		-	-
	Adjustment during the period		-	(50,599,685)
	Balance as on 31.03.2026		**2,055,514,039**	**2,055,514,039**
	Depreciation			
	Balance as on 01.01.2026		(995,014,360)	(996,303,712)
	Depreciation charge during the period		(26,361,675)	(39,005,238)
	Depreciation Adjustment during the Period/year		-	40,294,590
	Balance as on 31.03.2026		**(1,021,376,035)**	**(995,014,360)**
	Written down value as on March 31,2026		**1,034,138,004**	**1,060,499,679**
3.02	**Property, Plant and Equipment-Melange**			
	Cost			
	This is arrived as follows:			
	Balance as on July 01, 2025		3,112,318,624	3,013,593,476
	Addition during the period		20,977,469	98,725,148
	Balance as on 31.03.2026		**3,133,296,093**	**3,112,318,624**
	Depreciation			
	Balance as on 01.01.2026		(1,176,887,622)	(1,085,355,604)
	Depreciation charge during the period		(68,021,172)	(91,532,018)
	Balance as on 31.03.2026		**(1,244,908,794)**	**(1,176,887,622)**
	Written down value as on March 31,2026		**1,888,387,299**	**1,935,431,002**

(a) The details of the Property, Plant and equipment have been shown in **Annexure - A1 & A2 .**
(b) The assets have been revalued on 28 April, 2019.

4.00	**Investment in Property**				
	Cost				
	This is arrived as follows:				
	Balance as on July 01, 2025			3,723,000	3,723,000
	Addition during the period			-	-
	Adjustment during the period			**3,723,000**	**3,723,000**
	Balance as on 31.03.2026				
	Depreciation				
	Balance as on 01.07.2025			(2,005,353)	(1,914,951)
	Depreciation charge during the period			(63,610)	(90,402)
	Balance as on 31.03.2026			**(2,068,963)**	**(2,005,353)**
	Written down value as on March 31,2026			**1,654,037**	**1,717,647**

5.00	**Investment**				
	Fixed Deposit Receipts				
	Name of Banks	**FDR No.**	**Purpose**		
	Bank Asia Ltd.	02155011153	Bank Guarantee	464,225	447,243
	Bank Asia Ltd.	02155009897	Bank Guarantee	4,321,151	4,108,058
	Bank Asia Ltd.	02155011225	Bank Guarantee	108,905	104,302
	Eastern Bank Ltd.	1045810000441	Bank Guarantee	590,929	568,469
	Eastern Bank Ltd.	1045160000776	Bank Guarantee	3,203,239	3,043,479
				8,688,449	**8,271,551**

Taka 86,88,449 Fixed deposit receipts are under lien with Bank Asia Ltd. & Eastern Bank Ltd. against Bank guarantee.

		Quantity			
6.00	**Inventories**				
	This represents as follows:	**March 31,2026**	**June 30, 2025**		
	Raw Materials	16,456,034 Lbs	9,579,623 Lbs	1,436,982,125	801,735,297
	Work in Process	112,285 Kgs	72,208 Kgs	22,477,250	14,157,054
	Finished Goods	1,523,546 Kgs	1,138,604 Kgs	468,879,460	342,777,757
	Goods in Transit-RM	N/A	N/A	440,952,288	697,449,481
	Goods in Transit-Spare Parts	N/A	N/A	6,984,488	532,452
	Stores & Spare Parts	N/A	N/A	60,228,984	82,774,205
	Packing Materials	N/A	N/A	125	123
				2,436,504,720	**1,939,426,367**

Inventories are valued at lower of cost or net realizable value. Net realizable value is based on estimated selling price less any other cost anticipated to be incurred to make the sale .

			Amount in Taka	
			March 31,2026	June 30, 2025
7.00	**Trade and other receivables**			
	Aging of Trade Debtors:			
	Trade debtors aged upto 90 days		47,305,165	154,541,732
	Trade debtors aged upto 180 days		208,121,885	635,992,193
	Other receivables		901,798,617	228,302,546
			1,157,225,666	1,018,836,471

a) Trade receivable has mostly arisen from export sales which are usually received within the tenure under LC terms. As such, no expected credit loss has arisen during the period.
b) There is no such debt due by or to directors or other officers of the Company.

I. Receivable considered good in respect of which the company is fully secured.	240,897,050	790,533,925
II. Receivable considered good in respect of which the company holds no security other than the debtors personal security.	-	-
III. Receivable considered doubtful or bad.	-	-
IV. Receivable due by any director or other officer of the company.	-	-
V. Receivable due by common management.	916,328,616	228,302,546
VI. The maximum amount of receivable due by any director or other officer of the company.	-	-
Total	1,157,225,666	1,018,836,471

8.00	**Advance, Deposits and Prepayments**			
	Security Deposit with Hobigonj Palli Biddut		1,297,905	1,297,905
	Security deposit with Saiham Sky View Tower		60,000	60,000
	Advance against salary & wages		665,238	771,577
	Advance against local suppliers		6,191,837	2,127,531
	Advance against Imported Goods		6,287,002	679,698
	Security Deposit with Jalalabad Gas	8.01	31,457,703	31,457,703
	Advance Income Tax	8.02	6,936,885	3,231,867
	Prepayments	8.03	2,861,457	1,549,941
	AT-Import (VAT)	8.04	3,721,786	289,583
			59,479,813	41,465,805

8.01	**Security Deposit with Jalalabad Gas**		
	Opening Balance as at July 01, 2025	31,457,703	27,695,133
	Add: Addition during the period	-	3,762,570
		31,457,703	31,457,703
	Less: Adjustment made during the period	-	-
	Closing Balance as on March 31,2026	31,457,703	31,457,703

8.02	**Advance Income Tax**		
	Opening Balance	**3,231,867**	**2,154,862**
	Advance tax paid during the period:		
	Tax at source on FDR	70,055	205,415
	Tax at source on Export	21,092,192	29,389,337
	Tax at source on Office Rent	110,588	79,392
	Tax at source on Transport	190,000	279,000
	Tax at source on Import	3,598,020	980,764
	Advance Income Tax	3,000	3,000
	Tax at source on Bank Interest	1,749	3,199
	AIT Paid during the period	**25,065,604**	**30,940,107**
	Total Advance tax paid	**28,297,471**	**33,094,969**
	Less: Adjustment with Current period Tax	(21,360,586)	(29,863,102)
	Closing Balance	**6,936,885**	**3,231,867**

8.03	**Prepayments**		
	Opening Balance as at July 01, 2025	1,549,941	1,095,811
	Addition during the period	2,897,201	1,549,941
		4,447,142	**2,645,752**
	Adjustment made during the period	(1,585,685)	(1,095,811)
	Closing Balance as on March 31,2026	**2,861,457**	**1,549,941**

8.04	**AT-IMPORT (VAT)**		
	Opening Balance as at July 01, 2025	289,583	-
	Addition during the Period/Period/year	3,432,203	289,583
		3,721,786	**289,583**
	Adjustment made during the Period/year	-	-
	Closing Balance as on March 31,2026	**3,721,786**	**289,583**

(a) All the advances and deposits amount are considered good and recoverable;
(b) Advance due from staffs and workers are regularly being realized through their salaries;
(c)There is no amount due from Directors or Officers of the Company under any agreement;
(d) Advance against suppliers due mainly to advances given to suppliers for packing materials, spare parts etc.
(e) Advance against Imported Goods consists of import L/C margin and commission of Raw Textile, Spare Parts, Packing Materials and other related expense incurred by the company.
(f) The carrying forward of the Advance income Tax (AIT) opening and closing balances is in accordance with Section 120 (Import AIT) and Section 153 (AIT on Motor Vehicle) of the income tax act 2025

			Amount in Taka	
			March 31,2026	June 30, 2025
9.00	**Cash and Cash Equivalents**			
	This consists of :			
	Cash in Hand	9.01	133,567	2,954,346
	Cash at Banks	9.02	23,128,109	23,960,664
			23,261,676	**26,915,010**
9.01	**Cash in Hand**			
	Head office		26,377	14,632
	Factory Office		107,190	2,939,714
			133,567	**2,954,346**

9.02 Cash at Banks

Name of Banks	Branches	Account Type	Currency			
Janata Bank Ltd.(A/C No. 0340-0210001941)	Noyapara	CD	BDT		320,113	21,182
Dutch Bangla Bank Ltd.(A/C No. 0116110000006828)	Gulshan	CD	BDT		7,021	10,879
Dutch Bangla Bank Ltd.SND (A/C No. 291.120.48)	Noyapara	SND	BDT		5,659	16,684
Dhaka Bank Ltd.(A/C No. 215150000001464)	Gulshan	CD	BDT		745,161	74,630
Dhaka Bank Ltd. -(A/C No 2141550002380)	Motijheel	CD	BDT		5,971	6,729
HSBC Ltd. Dividend Account -001-145-457-901	Dhaka Main Office	CD	BDT		985,213	986,058
HSBC Ltd. Dividend Account -001-145-457-902	Dhaka Main Office	CD	BDT		2,104,165	2,107,510
HSBC Ltd. Dividend Account -001-145-457-012	Dhaka Main Office	CD	BDT		1,359,046	1,403,941
HSBC DIVIDEND A/C # 001-145457-013 (2024-25)	Dhaka Main Office	CD	BDT		1,544,418	
Bkash Account A/C 806446003			BDT		101,890	48,613
Eastern Bank Ltd A/C no-101106032929	Principle	CD	BDT		234	234
Eastern Bank Ltd A/C no-1041060265553	Gulshan	CD	BDT		110,740	110,740
Midland Bank Ltd A/C # 0011-1050005211	Gulshan	CD	BDT		3,831	233,534
NCC Bank A/C#00680210009104		CD	BDT		4,005	551
F.C Account						-
Standard Chartered Bank ERQ A/C-42118413501	Gulshan	FC	USD		64,915	157,413
Standard Chartered Bank A/C -46118413501		FC	USD		3,102,279	2,870,733
Dhaka Bank Ltd .F.C A/C-21413000000056	Motijheel	FC	USD			-
HSBC Ltd. F.C Margin A/C no-001-145457-091	Dhaka Main Office	FC	USD		59,137	2,585,095
Eastern Bank Ltd F.C. A/C-1013100350441	Principle	FC	USD		7,038,583	5,385,251
Eastern Bank Ltd ERQ A/C-1013100350441	Principle	FC	USD		895,225	1,663,397
Midland Bank Ltd Margin A/C # 0011-131000581	Gulshan	FC	USD		4,334,493	1,980,570
NCC BANK FC Margin A/C NO 0012-0268000224	Pragati sarani	FC	USD		336,009	4,296,919
NCC BANK ERQ A/C NO 0012-0259000563	Pragati sarani	FC	USD		-	-
					23,128,109	**23,960,664**

10.00	**Share Capital**		
	This represents:		
	Authorized capital		
	15,00,00,000 Ordinary Shares @ of Tk. 10/- each	**1,500,000,000**	**1,500,000,000**
	Issued, Subscribed & Paid up Capital:		
	12,500,000 Ordinary Shares @ Tk. 10 each fully paid up in cash	125,000,000	125,000,000
	12,500,000 Ordinary Shares @ Tk. 10 each fully paid up other than cash	125,000,000	125,000,000
	50,000,000 Right Ordinary Shares @ Tk. 10 each fully paid up in cash	500,000,000	500,000,000
	11,250,000 Stock Dividend Issued@10 each	112,500,000	112,500,000
	43,12,500 Stock Dividend Issued@10 each	43,125,000	43,125,000
	9,05,62,500 Ordinary Shares	**905,625,000**	**905,625,000**

Percentage of shareholding position of different shareholders are as follows:

Name of the Shareholders	31.03.2026		30.06.2025	
	No. of shares	% of holding	No. of shares	% of holding
Sponsors	30,969,745	34.20	30,969,745	34.20
Institutions	15,437,666	17.05	12,455,558	13.75
General Public	44,155,089	48.76	47,137,197	52.05
	90,562,500	**100.00**	**90,562,500**	**100**

Classification of Shareholders by holding:

The number of shareholders and shareholding position as at March 31,2026 are given below:

Holdings	31.03.2026		30.06.2025	
	Number of Share Holders	% of holding	Number of Share Holders	% of holding
Up to 5,000 shares	5,975	6.59	6,034	6.72
5,001 to 50,000 shares	1,227	21.25	1,126	19.36
50,001 to 1,00,000 shares	82	6.46	81	6.47
1,00,001 to 2,00,000 shares	48	7.21	33	5.25
2,00,001 to 3,00,000 shares	12	3.17	12	3.26
3,00,001 to 4,00,000 shares	5	1.90	4	1.55
4,00,001 to 5,00,000 shares	4	2.03	3	1.51
5,00,001 to above	19	51.39	21	55.88
Total	7,372	100.00	7,314	100.00

		Amount in Taka	
		March 31,2026	June 30, 2025
11.00	**Revaluation Surplus**		
	This calculation is arrived as follows:		
	Opening Balance	1,761,802,939	1,822,143,144
	Add: Adjustment for provision of deffered tax	6,672,812	10,648,271
	Less: Adjustment for depreciation on revalued assets	(44,485,408)	(64,778,589)
	Less: Adjustment for sale of revalued assets	-	(6,209,887)
	Closing Balance	**1,723,990,343**	**1,761,802,939**
12.00	**Retained Earnings**		
	This is arrived as follows:		
	Opening Balance	**568,755,932**	**495,762,928**
	Net Profit/(Loss) after Tax	45,865,262	53,495,665
	Adjustment for depreciation on revalued assets	44,485,408	64,778,589
	Dividend for 2024-25	(54,337,500)	(45,281,250)
		604,769,102	**568,755,932**
13.00	**Deferred tax Liabilities**		
	This is arrived as follows:		
	Opening Balance	279,172,346	293,984,074
	Add: Deferred Tax expenses for the period 13.1.1	(5,804,062)	(4,163,457)
	Add: Deferred tax on Revalued Asset	(6,672,812)	(10,648,271)
	Closing Balance	**266,695,472**	**279,172,346**
13.01	**Deferred tax liability for the period/period is arrived as follows:**		
	A. Property, plant and equipment		
	Carrying amount	952,256,209	981,279,904
	Tax base amount	341,838,788	337,228,978
	Taxable temporary difference	**610,417,421**	**644,050,926**
	Tax rate	15%	15%
	Deferred tax liability	**91,562,613**	**96,607,639**
	B. Calculation of deferred tax on revaluation of property, plant and equipment:		
	Revalued value of land	945,344,449	945,344,449
	Revalued value of other than land	960,540,790	1,005,026,198
	Tax Rate		
	On land	4%	4%
	On other than land	15%	15%
	Deferred tax liabilities		
	For land	37,813,778	37,813,778
	For other than land	144,081,118	150,753,930
		181,894,896	**188,567,708**
	C. Deferred Tax on Gratuity Provision		
	Provision for Gratuity as at March 31,2026	45,080,255	40,020,012
	Company tax rate	15%	15%
	Deferred tax asset	**(6,762,038)**	**(6,003,002)**
	Total (A+B+C)	**266,695,471**	**279,172,346**
	Calculation of deferred tax:		
	Deferred tax liability as on March 31,2026	**266,695,471**	**279,172,346**
	Deferred tax liability as on June 30, 2025	279,172,346	(293,984,074)
	Deferred tax increased during the period 13.1.1	**(12,476,875)**	**(14,811,728)**
13.1.1	Deferred tax liability other than revalued assets as at March 31,2026	91,562,613	96,607,639
	Deferred tax liability other than revalued assets as at June 30, 2025	96,607,639	(101,852,664)
	Net increased in deferred tax expenses for other than revalued assets for the period	**(5,045,026)**	**(5,245,025)**
	Deferred tax asset on gratuity provision as at March 31,2026	(6,762,038)	(6,003,002)
	Deferred tax asset on gratuity provision as at June 30, 2025	(6,003,002)	7,084,570
	Net increase/(decrease) in deferred tax expenses for gratuity provision	**(759,036)**	**1,081,568**
	Total deferred expenses for the period	**(5,804,062)**	**(4,163,457)**
	Adjustment of revaluation surplus for deferred tax		
	Deferred tax liability for revaluation as on March 31,2026	181,894,896	188,567,708
	Deferred tax liability for revaluation as on June 30, 2025	188,567,708	(199,215,979)
	Adjustment of revaluation surplus for deferred tax	**(6,672,812)**	**(10,648,271)**
		(12,476,874)	**(14,811,728)**

		Amount in Taka	
		March 31,2026	June 30, 2025
14.00 Short Term Loan			
Bank Loan and Overdraft	14.01	2,032,125,221	1,650,639,862
Mrs. Momena Begum		17,500,000	17,500,000
		2,049,625,221	**1,668,139,862**
14.01 Bank Loan and Overdraft			
This consists of as follows:			
EDF & UPAS loan against Import of Raw Cotton & Spare & Parts		1,480,327,265	1,332,578,520
CC A/C with Eastern Bank Ltd		49,203,613	18,801,979
CC A/C with Standard Chartered Bank		49,739,127	16,362,667
CC A/C with HSBC Ltd		26,906,557	21,326,773
CC A/C with NCCBL		99,471,015	33,832,446
Demand Loan with EBL		150,000,000	45,016,250
STL-HSBC		50,000,000	-
IDBP		126,477,644	182,721,227
		2,032,125,221	**1,650,639,862**

The cash credit facilities secured by the hypothecation of stock of raw cotton, work in process, finished goods, trade debtors and Directors personal security and guarantee.

15.00 Trade & Other Creditors		
Against Local materials	26,545,601	14,438,975
Against Raw Materials & Others	189,890,256	22,656,042
	216,435,857	**37,095,017**
16.00 Income Tax Provision		
Opening Balance	-	-
Add: Provision made during the period	21,360,586	29,863,102
	21,360,586	**29,863,102**
Less: Adjusted with advance income tax		
Less: Paid for prior period	(21,360,586)	(29,863,102)
Closing Balance	-	-
16.01 Current Tax	**21,360,586**	**29,863,102**
16.02 Tax on Business income		
(Higher of i, ii, iii)	**21,092,192**	**29,389,337**
i) Regular Tax		
Profit before Tax	**61,421,786**	**79,195,310**
Accounting Depreciation	94,446,458	130,627,658
Capital Allowance	(24,226,574)	(34,809,685)
Other income	(1,190,880)	(1,587,840)
Non operating income	(359,247)	(994,135)
Income/(loss) from business	**130,091,543**	**172,431,308**
Tax on business income @ 15%	**19,513,731.52**	**25,864,696**
ii) Minimum tax U/S-163		
Tax deducted at source	**21,092,192**	**29,389,337**
iii) Minimum tax U/S-163		
Turnover	16,247,389	25,609,886
	16,247,389	**25,609,886**
16.03 Tax on Non operating & other income:		
Tax on Non operating income:		
Tax on Interest of FDR @ 22.5%	78,812	220,112
Tax on Bank Interest @ 22.5%	2,018	3,568
Tax on Other income @ 22.5%	187,564	250,085
Total tax liability	**268,394**	**473,765**
16.04 Income from House Rent		
Less: Alloawable Expenses-Repair & Maintenace	1,190,880	1,587,840
	(357,264)	(476,352)
	833,616	**1,111,488**

		Amount in Taka	
		March 31,2026	June 30, 2025
17.00 Payable and Accruals			
This is arrived as follows:			
Gas charges		20,490,303	13,338,121
Security Deposit with Saiham Sky view		505,000	505,000
Auditor Fees		500,250	563,500
Provision for Salary & wages officer staff F/O		21,623,071	12,499,354
Provision for C& F Charges		7,788,585	1,420,900
Provision for Truck fare			2,077,000
Provision for provident fund		271,018	320,500
Provision for Utility Bill		16,939	27,414
Provision For Credit Rating Fees		51,750	69,000
Rights Share money Refundable		15,000	15,000
Tax Deduction at Source		749,359	-
Vat Deduction at Source		17,854	22,000
Financial Expenses			706,067
Provision for Telephone Bill		2,130	1,029
Provision for IT Exp			105,000
WPPF		11,594,312	8,285,029
Provision for Gratuity	17.01	45,080,255	40,020,012
	17.02	108,705,826	79,974,926
17.01 Workers Profit Participation Fund (WPPF)			
This is arrived as follows:			
Opening Balance		8,285,029	7,276,945
Provision made during the period		3,071,089	3,959,766
Provision for Interest		238,195	446,103
		11,594,312	11,682,815
Payment made during the period			(3,397,786)
Closing Balance		11,594,312	8,285,029
Note: Interest was calculated as per section 240(3) of Bangladesh Labour Act, 2006.			
17.02 Provision for Gratuity			
This is arrived as follows:			
Opening Balance		40,020,012	47,230,464
Provision made during the period		8,001,688	6,594,675
		48,021,700	53,825,139
Transfer to Sister Concern		-	(11,765,663)
Payment made during the period		(2,941,445)	(2,039,464)
Closing Balance		45,080,255	40,020,012

18.00 Unclaimed & Unpaid Dividend

This is arrived as follows:

Dividend Account No	Type of Account	Period of Dividend		
HSBC Ltd. Dividend Account -001-145-457-901	Current Account	2020-2021	-	-
HSBC Ltd. Dividend Account -001-145-457-902	Current Account	2021-2022	985,213	986,058
HSBC Ltd. Dividend Account -001-145-457-012	Current Account	2023-2024	2,104,165	2,107,510
HSBC Ltd. Dividend Account -001-145-457-013	Current Account	2024-2025	1,359,046	1,403,941
Total Unclaimed dividend			1,544,418	-
			5,992,843	4,497,510

Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan 1, Dhaka-1212, Bangladesh.

		Amount in Taka			
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan. 01, 2026 to Mar. 31, 2026	Jan. 01, 2025 to Mar. 31, 2025
19.00	**Cost of Goods Sold**				
	This is made up as follows:				
	Materials Consumption				
	Raw Materials	1,439,177,372	1,426,686,793	462,963,748	397,707,813
	Packing Materials	25,504,978	29,825,480	3,714,714	10,585,616
	Stores and Spares	111,417,807	78,359,137	36,014,636	18,328,289
	Total materials consumption	**1,576,100,157**	**1,534,871,410**	**502,693,098**	**426,621,718**
	Direct Wages and Salaries	166,535,860	137,287,099	61,084,470	48,409,697
	Prime cost	**1,742,636,017**	**1,672,158,509**	**563,777,568**	**475,031,415**
	Add. Factory Overhead	296,764,816	270,545,152	99,975,665	91,534,128
	Total manufacturing cost	**2,039,400,833**	**1,942,703,661**	**662,753,233**	**566,565,543**
	Add. Opening Work-in-process	14,157,054	25,020,856	31,907,835	33,127,708
	Cost of goods available for use	**2,053,557,887**	**1,967,724,517**	**694,661,068**	**599,693,251**
	Less. Closing Work-in-process	(22,477,250)	(22,160,045)	(22,477,250)	(22,160,045)
	Cost of Production	**2,031,080,637**	**1,945,564,472**	**672,183,818**	**577,533,206**
	Add. Opening Stock of Finished Goods	342,777,757	599,245,154	478,379,942	948,602,329
	Cost of goods available for sales	**2,373,858,394**	**2,544,809,626**	**1,150,563,760**	**1,526,135,535**
	Less. Closing Stock of Finished Goods	(468,879,460)	(563,478,677)	(468,879,460)	(563,478,677)
	Cost of Goods Sold	**1,904,978,934**	**1,981,330,949**	**681,684,300**	**962,656,858**

19.01	**Raw Materials**				
	This is arrived as follows:				
	Opening Stock of Raw Materials	801,735,297	848,092,531	1,463,301,533	1,236,198,282
	Add. Purchase during the period	2,053,332,617	1,881,482,457	397,158,059	467,014,741
	Less: Short Weight Claim	23,474,459	(35,749,983)	46,948,918	(21,769,788)
	Less: Insurance Claim	-	(1,135,817)	-	-
	Add: (Gain)/Loss on dollar fluctuation	(2,382,876)	32,288,137	(7,462,637)	15,355,110
	Raw Materials available for use	**2,876,159,497**	**2,725,777,325**	**1,899,945,873**	**1,696,798,345**
	Less. Closing Stock of Raw Materials	(1,436,982,125)	(1,299,090,532)	(1,436,982,125)	(1,299,090,532)
	Consumption during the period	**1,439,177,372**	**1,426,686,793**	**462,963,748**	**397,707,813**

19.02	**Packing Materials**				
	This is arrived as follows:				
	Opening Stock of Packing Materials	123	1,816	462,333	275,125
	Add. Purchase during the period	25,504,980	29,826,312	3,252,506	10,313,139
	Packing Materials available for use	**25,505,103**	**29,828,128**	**3,714,839**	**10,588,264**
	Less. Closing Stock of Packing Materials	(125)	(2,648)	(125)	(2,648)
	Consumption during the period	**25,504,978**	**29,825,480**	**3,714,714**	**10,585,616**

19.03	**Stores and Spares**				
	This is arrived as follows :				
	Opening Stock	82,774,205	87,428,424	67,690,609	125,022,002
	Add. Purchase during the period	88,872,586	128,847,823	28,553,011	31,223,397
	Stores and Spares available for use	**171,646,791**	**216,276,247**	**96,243,620**	**156,245,399**
	Less. Closing Stock	(60,228,984)	(137,917,110)	(60,228,984)	(137,917,110)
	Consumption during the period	**111,417,807**	**78,359,137**	**36,014,636**	**18,328,289**

19.04	**Factory Overhead**				
	Gas Charges	179,725,449	169,320,405	61,984,631	57,854,247
	Covered Van and Lorry expenses	379,360	120,405	319,100	43,760
	Insurance Premium	5,881,261	5,243,098	4,594,713	2,016,614
	Factory Repair & Maintenance of Capital Assets	21,297,221	4,817,668	3,432,522	1,650,062
	Fuel & Lubricants	210,644	121,893	125,110	31,624
	Staff Quarter Expenses	169,260	870,081	(612,224)	158,849
	Misc. Expenses	784,250	543,457	177,200	171,657
	VAT/Excise Duty	665,504	153,385	144,594	7,575
	Lab Testing Expenses	-	2,150	-	-
	Depreciation (Annexure- A)	87,651,867	89,352,610	28,810,010	29,593,740
		296,764,816	**270,545,152**	**98,975,665**	**91,534,128**

Phone: 02-222263323, 02-222262284, 02-222287441, **Fax:** +88-02-222294607, **E-mail:** share@saihom.com, **Web:** www.saihamtextile.com

Registered Office & Factory: Noyapara, Saiham Nagar, Madhabpur, Habiganj-3333.

	Amount in Taka			
	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025	Jan. 01, 2026 to Mar. 31, 2026	Jan. 01, 2025 to Mar. 31, 2025
20.00 Administrative and Marketing Expenses				
This consists of as follows:				
Directors' Remuneration	720,000	720,000	240,000	240,000
Salary & Allowances	34,961,420	34,961,420	9,259,417	10,855,400
Festival Bonus	1,116,299	1,116,299	1,116,299	1,116,299
Provident fund	2,275,805	1,319,621	1,391,776	404,783
Rest House Expenses	-	3,600	-	(1,200)
Gratuity	8,001,688	4,238,253	5,566,686	1,751,035
Postage & Stamp	8,945	43,567	737	5,812
Printing Stationery	838,608	700,158	275,385	219,220
Maintenance of Vehicle	5,584,903	5,233,708	1,480,772	1,687,566
Travelling & Conveyance	269,934	231,192	110,179	59,136
Reni a car fare	701,500	995,400	268,500	372,000
Entertainment	1,062,298	616,609	393,370	266,237
Advertisement	170,543	179,810	48,443	47,000
Donation & Subscription	392,130	132,690	177,910	116,460
Carriage Outward	13,199,740	11,575,783	4,253,941	4,809,897
Business Development Exp.	843,394	1,255,225	81,130	336,692
Insurance Premium	37,486	38,405	26,213	5,750
Form, Fees & Others	1,786,639	2,981,197	89,986	984,470
Board Meeting Fees	181,500	108,900	72,600	36,300
Medical & Welfare Expenses	31,617	1,082	16,865	510
Utilities expenses	261,921	266,520	(52,223)	88,589
Miscellaneous Expenses	209,900	84,076	180,000	2,000
Fuel & Gas	281,756	251,891	145,826	83,297
Office Maintenance	109,349	62,685	54,740	22,945
Uniform & Upkeep	108,585	392,542	13,390	315,004
Telephone, Telex & Fax	114,170	72,869	50,982	38,703
IT Expenses	1,370,361	1,135,507	259,500	384,943
Auditors' Fees	431,250	422,625	149,500	140,875
Credit Rating Fee	51,750	48,375	17,250	48,375
Agm Expenses	1,699,646	82,129	1,649,646	82,129
CSR Activities	-	190,500		190,500
Annual Listing Fee	-	578,829		578,829
Employee Training & Skill Development		-		-
Depreciation (Annexure- A)	6,794,591	7,280,990	2,228,099	2,384,931
	83,617,727	**77,325,457**	**29,566,918**	**27,674,487**
21.00 Financial Expenses				
The above amount comprise of as follows:				
Interest Expenses	105,773,623	101,689,358	56,998,615	29,016,680
Bank Charges & Commission	3,577,414	2,837,612	1,722,493	1,012,506
Interest on WPPF of Govt. Portion	238,195	627,637	-	209,212
	109,589,231	**105,154,607**	**58,721,107**	**30,238,398**
22.00 Non operating income /(Loss)				
Interest on FDR	350,276	784,301	176,584	265,519
Interest on saving A/C	8,971	8,293	97	214
	359,247	**792,594**	**176,681**	**265,733**
23.00 Other income		-		
Office Rent	1,190,880	1,190,880	396,960	396,960
	1,190,880	**1,190,880**	**396,960**	**396,960**
24.00 Earnings per share (EPS)				
The computation of EPS is given below:				
Net profit after tax	45,865,262	42,898,033	20,293,758	11,867,651
Number of total outstanding shares	90,562,500	90,562,500	90,562,500	90,562,500
Earnings per share (EPS)	**0.51**	**0.47**	**0.22**	**0.13**

25.00 Net Assets value (NAV) per share

	Amount in Taka	
	March 31, 2026	June 30, 2025
Total assets	6,609,339,664	6,032,563,532
Total outside liabilities	2,647,455,219	2,068,879,661
Net assets	**3,961,884,446**	**3,963,683,870**
Divided by number of ordinary shares	90,562,500	90,562,500
Net assets value (NAV) per share	**43.75**	**43.77**

26.00 Related Party Transactions

During the period under review, the company carried out a number of transactions with related party in the normal course of business. The name of the related parties, nature of business and their value have been set out below in accordance with the provisions of IAS 24 "Related Party Disclosures".
To comply with BSEC notification No. SEC/CMRRCD/2008-183/Admin/03-30 dated June 1, 2009 and BSEC notification No. SEC/CMRRCD/2006-159/Admin/02-10 dated September 1, 2006 the company has taken approval in its 44 the AGM on 29 December, 2025 for supply of goods and materials amounting 1% or above of the revenue for the immediate preceding financial period with its related parties.

Name of Party	Nature of Transactior	Relationship	31.03.2026	30.06.2025
Faisal Spinning Mills Ltd.	Trade & Other Receivable	Common Director	348,213,923	43,371,543
Saiham Cotton Mills Ltd.	Trade & Other Receivables/Creditors	Common Director	440,672,518	184,931,003
Saiham Knit Composite Ltd.	Trade & Other Receivable	Common Director	26,169,000	-
Saiham Denims Ltd.	Trade & Other Receivable	Common Director	101,273,175	-
Mrs. Momena Begum	Short term loan	Sponsor Share holder	17,500,000	17,500,000
Director Remuneration	Remuneration	Managing Director	720,000	960,000
Board Meeting Fee	Meeting Fee	Directors	181,500	242,000

27.00 Reconciliation of cash flows from operating activities under indirect method

	Amount in Taka	
	July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
Profit before Tax	61,421,786	59,521,871
Adjustment to Reconcile Profit before Tax provided by operating activities:		
Less: Depreciation	94,446,458	96,633,600
Less: Finance Expenses	109,589,231	105,154,607
Less: Unrealized gain/(loss) for change in exchange rate of foreign currency	5,189,867	11,164,199
Changes in current assets and liabilities:		
(Increase) / Decrease Inventories	(497,078,353)	168,811,305
(Increase) / Decrease Advance, deposits & prepayments	(18,014,008)	63,442,941
Income Tax Paid	(21,360,586)	(21,427,739)
(Increase) / Decrease Trade Receivable	(137,632,488)	223,225,540
Increase/ (Decrease) In trade creditors	179,340,840	297,361,087
Increase / (Decrease) payables & Accruals	28,730,900	(13,247,981)
Increase / (Decrease) unclaimed & Unpaid Dividend	1,495,333	1,398,941
Net cash flow from operating activities	**(193,871,018)**	**992,038,371**

28.00 Collection from customer

Opening receivable	1,018,836,471	1,155,219,578
Add: Sales during the period	2,166,318,508	2,235,489,703
	3,185,154,979	**3,390,709,281**
Less: Closing Receivable	(1,157,225,666)	(936,676,875)
Add: Unrealized gain	756,707	4,682,837
Collection from sales	**2,028,686,020**	**2,458,715,243**

		Amount in Taka	
		July 01, 2025 to March 31,2026	July 01, 2024 to March 31, 2025
29.00	**Collection from non-operating income & Other Income**		
	Opening receivables	-	-
	Income during the period	1,550,127	1,983,474
		1,550,127	**1,983,474**
	Closing sundry Receivables	-	-
		1,550,127	**1,983,474**
30.00	**Payment for cost and expenses**		
	Cost of goods sold	(1,904,978,934)	(1,981,330,949)
	Operating expenses	(83,617,727)	(77,325,457)
	Depreciation	94,446,458	96,633,600
	Inventories	(497,078,353)	168,811,305
	Advances, deposits and pre-payments	(18,014,008)	63,442,941
	WPPF	(3,071,089)	(2,976,094)
	Payables & Accruals	28,730,900	(13,247,981)
	Unclaimed Dividend	1,495,333	1,398,941
	Trade creditors	179,340,840	297,361,087
		(2,202,746,579)	**(1,447,232,607)**
31.00	**Net Operating Cash Flow Per Share**		
	The computation of NOCFPS is given below:		
	Net cash flow from operating activities	(193,871,018)	992,038,371
	Divided by number of ordinary shares	90,562,500	90,562,500
	Net Operating Cash Flow Per Share (NOCFPS)	**(2.14)**	**10.95**

Saiham Textile Mills Ltd.

Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan 1, Dhaka-1212, Bangladesh.

Annexure - A-1

Saiham Textile Mills Limited
Property, Plant and Equipment (Spinning unit)
As at March 31,2026

Particulars	Cost				Rate of dep. (%)	Depreciation				W.D.V. as at 31.03.2026
	Balance as on 01.01.2026	Addition during the period	Adjustment during the period	Balance as on 31.03.2026		Balance as on 01.01.2026	Charged during the period	Adjustment during the period	Balance as on 31.03.2026	
Land & Land Development	10,320,642		-	10,320,642	-	-	-	-	-	10,320,642
Factory Building & Other Construction	53,499,022		-	53,499,022	5	38,957,405	181,770	-	39,139,175	14,359,847
Building Office Space	144,715,490		-	144,715,490	5	52,710,133	1,150,067	-	53,860,200	90,855,290
Plant & Machineries	598,783,498		-	598,783,498	7.5	502,934,851	1,797,162	-	504,732,014	94,051,484
Furniture & Fixtures	4,028,510		-	4,028,510	10	3,631,150	9,934	-	3,641,084	387,426
Motor Vehicles	22,984,684		-	22,984,684	15	18,267,991	176,876	-	18,444,867	4,539,817
Office Equipments	10,175,642		-	10,175,642	10	6,865,384	82,756	-	6,948,141	3,227,501
Sundry Assets	9,625,635		-	9,625,635	10	8,904,898	18,018	-	8,922,916	702,719
Sub-Total (a)	**854,133,123**	-	-	**854,133,123**		**632,271,812**	**3,416,584**	-	**635,688,396**	**218,444,727**
(b) Revaluation:										
Grand Total (a+b)	**854,133,123**	-	-	**854,133,123**		**632,271,812**	**3,416,584**	-	**635,688,396**	**218,444,727**

Particulars	Cost				Rate of dep. (%)	Depreciation				W.D.V. as at 31.03.2026
	Balance as on 01.01.2026	Addition during the period	Adjustment during the period	Balance as on 31.03.2026		Balance as on 01.01.2026	Charged during the period	Adjustment during the period	Balance as on 31.03.2026	
Land & Land Development	456,315,538	-	-	456,315,538	-	-	-	-	-	456,315,538
Factory Building & Other Construction	348,798,084	-	-	348,798,084	5	137,646,003	2,639,401	-	140,285,404	208,512,680
Building Office Space	76,081,074	-	-	76,081,074	5	29,838,369	578,034	-	30,416,403	45,664,671
Plant & Machineries	319,132,357	-	-	319,132,357	7.5	212,024,529	2,008,272	-	214,032,800	105,099,557
Motor Vehicles	1,053,862	-	-	1,053,862	15	949,101	3,929	-	953,030	100,832
Sub-Total (b)	**1,201,380,915**	-	-	**1,201,380,915**		**380,458,002**	**5,229,635**	-	**385,687,637**	**815,693,278**
Grand Total (a+b)	**2,055,514,038**	-	-	**2,055,514,038**		**1,012,729,814**	**8,646,219**	-	**1,021,376,034**	**1,034,138,004**

Investment in Property

Particulars	Cost				Rate of dep. (%)	Depreciation				W.D.V. as at 31.03.2026
	Balance as on 01.01.2026	Addition during the period	Adjustment during the period	Balance as on 31.03.2026		Balance as on 01.01.2026	Charged during the period	Adjustment during the period	Balance as on 31.03.2026	
Building Office Space	3,723,000	-	-	3,723,000	5	2,048,026	20,937	-	2,068,963	1,654,037
Total	**3,723,000**	-	-	**3,723,000**	5	**2,048,026**	**20,937**	-	**2,068,963**	**1,654,037**

Depreciation Charge to :

Cost of Production	6,626,605
Administrative Expenses	2,040,551
Total	**8,667,156**

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Registered Office & Factory: Noyapara, Saiham Nagar, Madhabpur, Habiganj-3333.

Saiham Textile Mills Ltd.
Dhaka Office: Saiham Tower, Plot # 34, Road #136, Gulshan 1, Dhaka-1212, Bangladesh.

Saiham Textile Mills Limited
Property, Plant and Equipment (Melange unit)
As at March 31,2026

Annexure - A-2

Particulars	Cost				Rate of dep. (%)	Depreciation				W.D.V. as at 31.03.2026
	Balance as on 01.01.2026	Addition during the period	Adjustment during the period	Balance as on 31.03.2026		Balance as on 01.01.2026	Charged during the period	Adjustment during the period	Balance as on 31.03.2026	
Land & Land Development	53,959,490	103,725.00	-	54,063,215	-	-	-	-	-	54,063,215
Factory Building & Other Construction	289,319,025	-	-	289,319,025	5	127,029,098	2,028,624	-	129,057,722	160,261,303
Plant & Machineries	1,322,315,644	20,525,898	-	1,342,841,542	7.5	753,765,713	10,788,598	-	764,554,311	578,287,231
Furniture & Fixtures	438,375		-	438,375	10	290,905	3,687	-	294,592	143,783
Motor Vehicles	17,837,434		-	17,837,434	15	14,375,880	129,808	-	14,505,688	3,331,746
Office Equipments	3,105,126	-	-	3,105,126	10	1,840,076	31,626	-	1,871,702	1,233,424
Sundry Assets	2,238,457	-	-	2,238,457	10	1,341,393	22,427	-	1,363,820	874,637
Sub-Total (a)	**1,689,213,551**	**20,629,623**	**-**	**1,709,843,174**		**898,643,065**	**13,004,770**	**-**	**911,647,835**	**798,195,339**

(b) Revaluation:

Particulars	Cost				Rate of dep. (%)	Depreciation				W.D.V. as at 31.03.2026
	Balance as on 01.01.2026	Addition during the period	Adjustment during the period	Balance as on 31.03.2026		Balance as on 01.01.2026	Charged during the period	Adjustment during the period	Balance as on 31.03.2026	
Land & Land Development	489,028,911		-	489,028,911	-	-	-	-	-	489,028,911
Factory Building & Other Construction	468,447,353		-	468,447,353	5	135,448,801	4,162,482	-	139,611,283	328,836,070
Plant & Machineries	465,976,656		-	465,976,656	7.5	188,445,976	5,203,700	-	193,649,676	272,326,980
Sub-Total (b)	**1,423,452,920**	**-**	**-**	**1,423,452,920**		**323,894,777**	**9,366,182**	**-**	**333,260,959**	**1,090,191,961**
Grand Total (a+b)	**3,112,666,471**	**20,629,623**	**-**	**3,133,296,094**		**1,222,537,842**	**22,370,952**	**-**	**1,244,908,794**	**1,888,387,299**

Depreciation Charge to :

Cost of Production		22,183,404
Administrative Expenses		187,548
(0)	**Total**	**22,370,952**

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