SHARP INDUSTRIES PLC
(Name changed from R.N. Spinning Mills Ltd.)
Statement of Financial Position (Un-Audited)
As at March 31, 2026

Particulars	Notes	Amount in Taka	
		31 March 2026	30 June 2025
ASSETS			
Non-Current Assets		**3,344,007,645**	**3,453,517,772**
Property, Plant & Equipment	3.00	3,315,638,830	3,425,148,957
Security Deposits	4.00	28,368,815	28,368,815
Current Assets		**2,678,591,952**	**4,072,970,188**
Inventories	5.00	1,165,937,562	1,765,120,420
Bills Receivables	6.00	953,262,837	1,776,684,707
Advances, Deposits and Prepayments	7.00	117,251,815	85,987,619
Investment	8.00	413,579,737	419,012,006
Cash and Cash Equivalents	9.00	27,418,574	25,024,009
STD Account (IPO)	10.00	1,141,427	1,141,427
Total Assets		**6,022,599,597**	**7,526,487,960**
SHAREHOLDERS' EQUITY AND LIABILITIES			
Capital and Reserves		**2,404,671,479**	**3,059,037,849**
Ordinary Shares	11.00	3,034,521,090	3,034,521,090
Capital Reserve	12.00	148,279,941	148,279,941
Retained Earnings	13.00	(778,129,552)	(123,763,182)
Non-Current Liabilities		**474,313,209**	**580,092,238**
Long Term borrowings	14.00	354,139,601	457,148,753
Deferred Tax	15.00	120,173,608	122,943,485
Current Liabilities		**3,143,614,909**	**3,887,357,873**
Creditors and Accrues	16.00	51,428,010	48,901,166
Bills Payables	17.00	260,317,134	640,884,356
Current portion Long Term borrowings	18.00	120,000,000	120,000,000
Short Term Loan & Advances	19.00	2,515,772,777	2,918,176,523
Unclaimed Dividend Account	20.00	568,369	575,763
Income Tax Payable	21.00	194,387,192	157,678,638
Refundable Deposit (IPO)	22.00	1,141,427	1,141,427
Total Shareholders' Equity & Liabilities		**6,022,599,597**	**7,526,487,960**
Net Asset Value (NAV) Per Share	23.00	**7.92**	**10.08**

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Dated: April 30, 2026
Place: Dhaka

SHARP INDUSTRIES PLC. Bangladesh

SHARP INDUSTRIES PLC
(Name changed from R.N. Spinning Mills Ltd.)
Statement of Profit or Loss and Other Comprehensive Income
For the period ended March 31, 2026

Particulars	Notes		Amount in Taka			
			01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025	01-01-2026 to 31-03-2026	01-01-2025 to 31-03-2025
Revenue	24.00		2,570,445,832	3,030,120,323	556,524,187	710,182,796
Less: Cost of Goods Sold	25.00		2,959,058,996	2,670,294,398	694,053,890	621,592,741
Gross Profit/(Loss)			**(388,613,164)**	**359,825,925**	**(137,529,703)**	**88,590,055**
Less: Operating Expenses	26.00		43,980,003	39,503,243	14,929,010	13,517,073
Net Operating Income/(Loss)			**(432,593,167)**	**320,322,682**	**(152,458,713)**	**75,072,982**
Less: Financial Expenses	27.00		199,782,720	141,734,502	58,412,755	48,541,897
Add/(Less): Foreign Exchange Gain/(loss)	28.00		868,688	536,031	354,122	170,417
Net Operating Profit/(Loss)			**(631,507,199)**	**179,124,211**	**(210,517,346)**	**26,701,502**
Add: Other Income/(loss)	29.00		11,079,506	5,479,704	1,733,756	1,657,058
Net Profit/(Loss) Before Tax			**(620,427,693)**	**184,603,915**	**(208,783,590)**	**28,358,560**
Provision for Taxation	30.00		**33,938,677**	**34,689,097**	**6,165,242**	**12,731,529**
Current Tax			36,708,554	36,015,687	6,598,681	13,102,457
Deferred Tax			(2,769,877)	(1,326,590)	(433,439)	(370,928)
Profit/(Loss) After Tax			**(654,366,370)**	**149,914,818**	**(214,948,832)**	**15,627,031**
Earnings per Share (EPS)	32.00		**(2.16)**	**0.49**	**(0.71)**	**0.05**

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Dated: April 30, 2026
Place: Dhaka

SHARP INDUSTRIES PLC
(Name changed from R.N. Spinning Mills Ltd.)
Consolidated Statement of Changes in Equity
For the period ended March 31, 2026

(Amount in Taka)

Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total Equity
As at 01 July 2025	**3,034,521,090**	**148,279,941**	**(123,763,182)**	**3,059,037,849**
Addition during the period	-	-	(654,366,370)	**(654,366,370)**
As at March 31, 2026	**3,034,521,090**	**148,279,941**	**(778,129,552)**	**2,404,671,479**

SHARP INDUSTRIES PLC
(Name changed from R.N. Spinning Mills Ltd.)
Consolidated Statement of Changes in Equity
For the period ended March 31, 2025

(Amount in Taka)

Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total Equity
As at 01 July 2024	**3,034,521,090**	**148,279,941**	**(128,229,609)**	**3,054,571,422**
Less: Dividend	-	-	**(30,345,211)**	**(30,345,211)**
Addition during the period	-	-	149,914,818	**149,914,818**
As at March 31, 2025	**3,034,521,090**	**148,279,941**	**(8,660,002)**	**3,174,141,029**

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

SHARP INDUSTRIES PLC ★ Bangladesh

Dated: April 30, 2026
Place: Dhaka

SHARP INDUSTRIES PLC
(Name changed from R.N. Spinning Mills Ltd.)
Statement of Cash Flows
For the period ended March 31, 2026

Particulars	Amount in Taka	
	01 July 2025 to March 31, 2026	01 July 2024 to March 31, 2025
A. Cash Flows from Operating Activities		
Collection from customers and others	3,397,866,352	3,472,435,525
Collection from Other Income	11,079,506	5,479,704
Payment to Suppliers, emplyee & othrs	(2,565,709,976)	(3,539,197,080)
Payment for Operating Activities	(38,807,830)	(25,168,675)
Payment for Income tax	(35,488,903)	(34,958,563)
Payment for Financial Expenses	(199,782,720)	(141,734,502)
Net Cash Flows from Operating Activities	**569,156,428**	**(263,143,591)**
B. Cash Flows from Investing Activities		
Purchase of Fixed Assets	(66,845,136)	(44,125,517)
Investment	5,432,269	9,714,158
Net Cash Flows from Investing Activities	**(61,412,867)**	**(34,411,359)**
C. Cash Flows from Financing Activities		
Increase / (Decrease) in Short Term Loan & advances	(402,403,746)	412,306,610
Increase / (Decrease) in Long Term Loan & advances	(103,009,152)	(18,693,312)
Dividend Paid	(7,394)	(29,689,836)
Net Cash Flows from Financing Activities	**(505,420,292)**	**363,923,462**
D. Increase/(Decrease) Cash and Cash Equivalents (A+B+C)	**2,323,269**	**66,368,512**
E. Opening Cash and Cash equivalents	25,024,009	41,995,251
F. Foreign Exchange Gain/(Loss)	71,296	17,241
G. Closing Cash and Cash Equivalents (D+E+F)	**27,418,574**	**108,381,004**
Net operating cash flows per share (Note-32.00)	**1.88**	**(0.87)**

Chairman | **Managing Director** | **Director** | **Company Secretary** | **Chief Financial Officer**

SHARP INDUSTRIES PLC. Bangladesh

Dated: April 30, 2026
Place: Dhaka

SHARP INDUSTRIES PLC
(Name changed from R. N. Spinning Mills Ltd.)
Notes, summary of significant Accounting policies and other explanatory information
For the period ended March 31, 2026

1.00 The Company and its operations

1.01 Legal form of the Company

The Company was incorporated on November 4, 2004 as a 'Private' Limited Company by shares registered under the Companies Act 1994 vide certificate of incorporation No.C-54808 (1493)/04. The company was converted to 'Public' Limited Company on February 20, 2007 and started commercial production on August 28, 2007. The company amalgamated with Samin Food Beverage Ind. & Textile Mills Ltd. on 31st October 2023 as per final judgment & order of honorable High Court division of Supreme Court of Bangladesh and BSEC consent on October 01, 2023. The name of company has been changed from R.N. Spinning Mills Ltd. to Sharp Industries PLC as on January 14, 2024.

1.02 Address of the Registered and Corporate office

The registered office is located at Mohona, Bhabanipur, Gazipur Sader, Gazipur, Bangladesh.

The Corporate office of the company is located at House # 11, (5th Floor), Unit # 5B, Road # 12, Block # F, Niketon, Gulshan-1, Dhaka-1212, Bangladesh.

1.03 Nature of Business activities

The principal activities of the Company are to carry on the business of Textile Spinning Mills to produce 100% Synthetic Yarn and Cotton Yarn for 100% export oriented Dyeing / Textiles industries and export thereof.

1.04 Capital Structure of the Company

Particulars	Taka
Post-Amalgamated Authorized Capital : 750,000,000 ordinary shares of Taka 10/= each. (500,000,000 ordinary share of Tk. 10/= each of Sharp Industries PLC and 250,000,000 ordinary share of Tk. 10/= each of Samin Food Beverage Ind. & Textile Mills Ltd.)	7,500,000,000
Issued, subscribed, called-up and paid-up capital (after amalgamation) 303,452,109 Ordinary Shares of Tk 10/= each fully paid-up	3,034,521,090

Issued, subscribed, called-up and paid-up capital

Name of Company	Pre-Amalgamation	Post Amalgamation
Sharp Industries PLC.	3,925,448,340	702,655,250
Samin Food Beverage Ind. & Textile Mills Ltd	2,331,865,840	2,331,865,840
Total:	6,257,314,180	3,034,521,090

Shareholding of Sharp Industries PLC as detailed shown in note # 11.02.

SHARP INDUSTRIES PLC Bangladesh

1.05 Production Unit

Production unit of the company is located at Bhabanipur, Gazipur,

2.00 Summary of significant accounting policies

2.01 Basis of preparation and presentation of the financial statements

The financial statements have been prepared and the disclosures of information made in accordance with the requirements of the Companies Act 1994, the Securities and Exchange Rules 1987 and International Accounting Standard (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), International Financial Reporting Standard (IFRS) as far as applicable for the company. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income have been prepared according to IAS 1 Presentation of Financial Statements based on accrual basis of Accounting following going concern assumption and Statement of cash flows according to IAS – 7: Statements of Cash flows.

2.02 Regulatory Compliances

As required by the company, the management complies 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 and Supplementary Duty Act 2012;
The Value Added Tax and Supplementary Duty Act Rules 2016;
The Customs Act, 2023;
Bangladesh Labor Law, 2006 (Amended);
The Securities and Exchange Rules, 2020 and

2.03 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components.

i. Consolidated Statement of financial position as at March 31, 2026;
ii. Consolidated Statement of profit or loss and other comprehensive income for the year ended March 31, 2026;
iii. Consolidated Statement of changes in equity for the year ended March 31, 2026;
iv. Consolidated Statement of cash flows for the year ended March 31, 2026; and
v. Notes, summary of significant accounting policies and other explanatory information for the year ended March 31, 2026.

2.04 Accounting convention and assumption

The financial statements are prepared under historical cost convention and on accrual basis.

2.05 Principal Accounting Policies

The specific accounting policies have been selected and applied by the company's management for significant transactions and events that have a material effect within the Framework for the preparation and presentation of Financial Statements. Financial Statements have been prepared and presented in compliance with applicable IFRS & IAS. Previous year's figures were re-arranged for comparisons. There were no significant changes in the accounting policies and valuation policies affecting the financial position and performance of



the Company. However, changes made to the presentation are explained in the note for each respective item.

Accounting and valuation methods are disclosed for reasons of clarity. The company classified the expenses using the function of expenses method as per IAS -1.

2.06 IAS and IFRS Adopted by the Management

The following IAS and IFRS are applicable and adopted by management for preparation of financial statements for the period ended March 31 2026.

IASs:

IAS	1	Presentation of Financial Statements
IAS	2	Inventories
IAS	7	Statement of Cash Flows
IAS	8	Accounting policies, Changes in Accounting Estimates and 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 Rates
IAS	23	Borrowing Costs
IAS	24	Related Party Disclosures
IAS	26	Accounting and Reporting by Retirement Benefit Plans
IAS	28	Investment in Associates and Joint Ventures
IAS	33	Earnings per Share (EPS)
IAS	36	Impairment of Assets
IAS	37	Provisions, Contingent liabilities and Contingent Assets

IFRSs:

IFRS	7	Financial Instruments: Disclosures
IFRS	8	Operating Segments
IFRS	9	Financial Instruments
IFRS	15	Revenue from Contracts with Customers
IFRS	16	Leases

2.07 Property, Plant and Equipment

Tangible fixed assets are accounted for according to IAS -16 Property, Plant and Equipment at Historical cost less accumulated depreciation and the Capital work-in-progress is stated at cost. Both tangible and intangible assets are depreciated/ amortized according to the Written Down Value method.

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized as non-operating income and reflected in the Statement of Profit or Loss and Other Comprehensive Income.



2.08 Valuation of Inventory

Inventories are stated at the lower of cost or net realizable value in compliance with the requirements of Para 21 and 25 of IAS - 2.

Category of inventory		Basis of valuation
Raw & packing materials including W-I-P	:	Moving average (Weighted) Cost
Finished Goods at Factory	:	At lower of cost or estimated net realizable value
At warehouses	:	At cost
Stores Items	:	At cost
Materials in-transit	:	Book value i.e. cost so far incurred

Cost comprises of the value of materials and all other distributable direct labor & production overheads including depreciation.

Recognition of Inventory loss:

As per Para 34 of IAS 2 when inventories are sold, the carrying amount of those inventories shall be recognized as an expense in the period in which the related revenue is recognized. The amount of any write-down of inventories to net realizable value and all losses of inventories shall be recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realizable value, shall be recognized as a reduction in the amount of inventories recognized as an expense in the period in which the reversal occurs.

2.09 Bills Receivable

Bills Receivable is carried at invoice amount without making any provision for doubtful debts, because of the fact that sales / exports are being based on 100% confirmed letter of credit basis with fixed maturity dates by L/C opening bank.

2.10 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, cash at banks, term deposits etc. which are available for use by the company without any restrictions. There is an insignificant risk of change in value of the same.

2.11 Foreign Currency Transaction

Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date in accordance with IAS 21 (the Effects of changes in Foreign Exchange Rates). Foreign currency transactions translated at the financial position date are charged/credited to the statement of Profit or Loss and Other Comprehensive Income whenever arise.

2.12 Creditors and Accrued Expenses

2.12.1 Trade and Other Payables

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the company.

SHARP INDUSTRIES PLC

2.12.2 Provision

The preparation of financial statements in conformity with International Accounting Standards (IAS) - 37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumption that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

In accordance with the guidelines as prescribed by IAS - 37 provisions were recognized in the following situations:

- When the Company has a present obligation as a result of past event;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.

An appropriate level with regard to an adequate provision for risks and uncertainties has been shown in the Statement of Financial Position. An amount recorded as a provision represents the best estimate of the probable expenditure required to fulfill the current obligation on the date of Statement of Financial Position.

2.13 Taxation:

i) Current Tax

Taxes on business income have been charged @ 15.00% as applicable in Income Tax Act 2023. Tax on other operating income @ 25.00% as per Income Tax Act 2023. Total Current tax on business income has been charged on Income Statement.

ii) Deferred Tax

Deferred tax is recognized in compliance with IAS 12: Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

2.14 Contingent Liabilities and Assets

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

2.15 Revenue

SHARP INDUSTRIES PLC. Bangladesh

In compliance with the requirements of IFRS 15 Revenue from contracts with customers, Entity recognize 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. Revenue is recognized only when following steps match with a transaction;

a) Identification of the contract(s) with a customer;
b) Identification of the performance obligation in a contract;
c) Determine the transaction price;
d) Allocate the transaction price to the performance obligations in the contract;
e) Recognition revenue when (or as) the entity satisfies a performance obligation by transferring control over goods or services to a customer;

2.16 Borrowing Costs

In compliance with the requirements of IAS-23 Borrowing Costs, borrowing costs of operational period on short term loan and overdraft facilities was charged off as revenue expenditure as they incurred.

2.17 Statement of cash flows

Statement of Cash Flows is prepared principally in accordance with IAS-7 Statements of Cash Flows and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that 'Enterprises are Encouraged to Report Cash Flows from Operating Activities using the Direct Method". Reconciliation of Cash flows from operating activities under indirect method have been presented in the notes to the accounts.

2.18 Earnings Per Share

The Management calculates Earnings per Share (EPS) in accordance with IAS - 33, Earnings per share, which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income; the same has been calculated dividing surplus available for ordinary shareholders by weighted average number of ordinary shares outstanding at the end of the period (Note- 32.00).

2.19 Net Asset Value (NAV)

The net asset value (NAV) represents the net value of an entity and is calculated as the total value of the entity's assets minus the total value of its liabilities has been shown in note no. 23.00. Formula-

NAV = (Assets - Liabilities) / Total number of outstanding shares

2.20 Related Party Disclosure

The company carried out a number of transactions with related parties in the normal course of business and on arms' length basis. The information as required by IAS 24: Related Party Disclosures has been disclosed in a separate note to the accounts.

2.21 Reporting period

The financial period of the Company covers the period from 1 July 2025 to 31 March, 2026 consistently.



2.22 Presentation Currency

The annexed financial statements are presented in Bangladeshi currency (Taka), which have been rounded off to the nearest Taka.

2.23 Events after the reporting period

Amounts recognized in the financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the reporting period. No adjustment is given in the financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events, if any, are disclosed in the financial statements.

There are no other events identified after the date of the statement of financial position which require adjustment or disclosure in the accompanying financial statements.

2.24 Decrease of Revenue from sales

Sales Revenue has been decreased due to International market downtrend.

2.25 Comparative Information

Comparative figures have been re-arranged where considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.



		Amount in Taka	
		31 March 2026	30 June 2025
3.00	**Property, Plant & Equipment**		
	A. At Cost		
	Opening balance	4,887,761,039	4,748,126,570
	Addition during the period	66,845,136	139,634,469
	Less: Disposal during the period	-	-
	Total Cost	**4,954,606,175**	**4,887,761,039**
	B. Accumulated depreciation:		
	Opening balance	1,462,612,082	1,215,176,629
	Charge during the period	176,355,263	247,435,453
	Disposal during the period	-	-
	Total depreciation charges	**1,638,967,345**	**1,462,612,082**
	Written down value as on 31 March (A-B)	**3,315,638,830**	**3,425,148,957**
	Details shown in Annexure-A		
4.00	**Security Deposits**		
	Bakhrabad Gas System Ltd. (BGSL)- Gas line	13,189,852	13,189,852
	Bakhrabad Gas System Ltd. (BGSL)- Gas line	139,932	139,932
	Electricity	15,039,031	15,039,031
		28,368,815	**28,368,815**
5.00	**Inventories**		
		1,165,937,562	**1,765,120,420**

Raw Materials: It consists of import value and local expenses incurred upto warehouse. Inventory system maintained on FIFO basis.

Work-in-Process: It consists of cost of raw materials only.

Finished Goods: It includes the cost incurred upto cost of goods available for sale.

Store Items: It consists of the total cost of spare parts, loose tools and consumable items.

6.00	**Bills Receivables**		
	Opening balance	1,776,684,707	1,974,361,255
	Add: Revenue during the period	2,570,445,832	3,949,922,742
		4,347,130,539	**5,924,283,997**
	Less: Realized during the period	3,393,867,702	4,147,599,290
		953,262,837	**1,776,684,707**

The above is the amount of receivable against export bills as on 31 March, 2026. This was considered as good & realizable and was secured by export letter of credit duly accepted by L/C opening bank.

Aging Schedule		
Receivables due over six months	195,524,081	398,826,043
Receivables due below six months	757,738,756	1,377,858,664
	953,262,837	**1,776,684,707**



	Amount in Taka	
	31 March 2026	30 June 2025

This was considered as fully secured and guaranteed payment based on 100% confirm export letter of credit with fixed maturity date by L/C opening bank against export order. Therefore, this was good & realizable as per the terms of export letter of credit. The classification of receivables as required by the Schedule XI of the Companies Act, 1994 are given below:

Particulars	Amount in Taka	
	31 March 2026	30 June 2025
i. Receivables considered good and in respect of which the company is fully secured.	953,262,837	1,776,684,707
ii. Receivables considered good for which the company holds no security other than the debtor's personal security.	-	-
iii. Receivables considered doubtful or bad	-	-
iv. Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member.	-	-
v. Receivables due by companies under same management.	-	-
vi. The maximum amount due by directors or other officers of the company at any time during the period.	-	-
Total	**953,262,837**	**1,776,684,707**

7.00 Advances, Deposits & Prepayments

Container		
Sundry Advances	5,798,168	10,022,875
Advance Income Tax	111,453,647	75,964,744
	117,251,815	**85,987,619**

8.00 Investment

The balance is made up as follows:

Investment in Shares	239,500,000	239,500,000
Advances	41,636,965	41,636,964
FDR	132,442,772	137,875,042
	413,579,737	**419,012,006**

9.00 Cash and Cash Equivalents

Total:	**27,418,574**	**25,024,009**

10.00 STD Account (IPO)

Balance as at 31.03.2026	1,141,427	1,141,427
	1,141,427	**1,141,427**



	Amount in Taka	
	31 March 2026	30 June 2025

11.00 Share Capital

11.01 Authorized Capital

75,00,00,000 ordinary shares of Taka 10/= each.	**7,500,000,000**	**7,500,000,000**
(Sharp Indusries PLC Tk. 5,000,000,000)		
(Samin Food & Beverage Inds. and Textile Mills Ltd Tk 2,500,000,000)		

11.02 Issued, subscribed, called-up and paid-up capital

303,452,109 Ordinary Shares of Tk 10/= each fully paid-up	3,034,521,090	3,034,521,090
	3,034,521,090	**3,034,521,090**

The shareholding position of the company are as under:

Name	No. of Shares	Percentage (%)	Amount
Al-Haj Mustafizur Rahman	5,715	0.00%	57,150
Abdul Kader Faruk	26,031,511	8.58%	260,315,110
Md. Abdul Quyum Mamun	656,697	0.22%	6,566,970
M.L. Dyeing Ltd.	6,191,603	2.04%	61,916,030
Mrs. Shirin Faruk	20,342,783	6.70%	203,427,830
Rezaur Rahman Rajon	16,164,672	5.33%	161,646,720
Fatin Kader Fardin	18,348,240	6.05%	183,482,400
General Shareholders	215,710,888	71.09%	2,157,108,880
	303,452,109	**100%**	**3,034,521,090**

11.03 Paid up Capital

Paid up Capital at the beginning of the period	3,034,521,090	3,034,521,090
	3,034,521,090	**3,034,521,090**

12.00 Capital Reserve

Opening Balance	148,279,941	148,279,941
	148,279,941	**148,279,941**

13.00 Retained Earnings

Opening balance	(123,763,182)	(128,229,609)
Less: Dividend	-	(30,345,211)
Add: Current period profit/(loss)	(654,366,370)	34,811,638
Closing balance	**(778,129,552)**	**(123,763,182)**

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		Amount in Taka	
		31 March 2026	30 June 2025
14.00 Long Term borrowings			
HPSM		474,139,601	577,148,753
Less: Current portion of Long term borrowings		120,000,000	120,000,000
		354,139,601	**457,148,753**
15.00 Deferred Tax			
Opening balance		122,943,485	126,055,491
Add: Current period charged		(2,769,877)	(3,112,006)
		120,173,608	**122,943,485**
16.00 Creditors and Accrues			
	Total:	**51,428,010**	**48,901,166**
17.00 Bills Payables			
Bills Payables		260,317,134	640,884,356
		260,317,134	**640,884,356**

Liabilities are recorded at the amount of bills payable for settlement in respect of goods and services received by company.

18.00 Current portion of Long term borrowings			
Long term borrwings		120,000,000	120,000,000
		120,000,000	**120,000,000**
19.00 Short Term Loan & advances			
Short Term Loan (Secured)		2,272,904,777	2,717,329,523
Short Term Loan (Unsecured)		223,868,000	181,847,000
Advances		19,000,000	19,000,000
		2,515,772,777	**2,918,176,523**
20.00 Unclaimed dividend Account		568,369	575,763
21.00 Income Tax Payable			
Income Tax Payable -Opening		157,678,638	113,170,791
Add: Charge for the period		36,708,554	44,507,847
		194,387,192	**157,678,638**
Less: Adjustment during the period		-	-
	Total:	**194,387,192**	**157,678,638**
22.00 Refundable Deposits (IPO)			
Balance as at 31.03.2026		1,141,427	1,141,427
		1,141,427	**1,141,427**

Opening Balance
Less: Return during the period

This amount has not been transferred to Capital market Stabilization fund due to Non avialabilty of Foreign currency account.

23.00 Net Asset Value Per Share (NAV)			
A. Net Asset Value		2,404,671,479	3,059,037,849
B. Number of Ordinary Share Outstanding		303,452,109	303,452,109
Net Asset Value Per Share (A/B)		**7.92**	**10.08**

SHARP INDUSTRIES PLC.

		Amount in Taka (Consolidated)			
		01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025	01-01-2026 to 31-03-2026	01-01-2025 to 31-03-2025
24.00	**Sales**				
	This is made up as follows:				
	Revenue from Export	2,570,445,832	3,030,120,323	556,524,187	710,182,796
	Total:	**2,570,445,832**	**3,030,120,323**	**556,524,187**	**710,182,796**
25.00	**Cost of goods sold**				
	Total:	2,959,058,996	2,670,294,398	694,053,890	621,592,741
26.00	**Operating Expenses**				
	This has been arrived as under;				
	Warehouse, Distribution & Selling Exp.	15,490,588	13,713,948	5,104,827	4,975,249
	Administrative Expenses	28,489,415	25,789,295	9,824,183	8,541,824
	Total:	**43,980,003**	**39,503,243**	**14,929,010**	**13,517,073**
27.00	**Financial Expenses**				
	This has been arrived as under;				
	Bank charge & Interest on Loan	199,782,720	141,734,502	58,412,755	48,541,897
	Total:	**199,782,720**	**141,734,502**	**58,412,755**	**48,541,897**
28.00	**Foreign Exchange gain / (loss)**				
	This has been arrived as under;				
	Foreign Exchange gain / (loss)	868,688	536,031	354,122	170,417
	Total:	**868,688**	**536,031**	**354,122**	**170,417**
29.00	**Other income**				
	This has been arrived as under;				
	Total:	**11,079,506**	**5,479,704**	**1,733,756**	**1,657,058**

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			July 2025 to March, 2026	July 2024 to March, 2025	Jan 2026 to March, 2026	Jan 2025 to March, 2025
30.00	**Income tax expenses**					
	This has been arrived as under;					
	Current tax	**30.01**	36,708,554	36,015,687	6,598,681	13,102,457
	Deferred tax	**30.02**	(2,769,877)	(1,326,590)	(433,439)	(370,928)
		Total:	**33,938,677**	**34,689,097**	**6,165,242**	**12,731,529**
30.01	**Current tax**					
	This has been arrived as under;					
	Current tax on operating inco	**30.01.A**	33,938,677	34,689,097	6,165,242	12,731,529
	Current tax on other Income		2,769,877	1,153,244	433,439	197,582
		Total:	**36,708,554**	**36,015,687**	**6,598,681**	**13,102,457**
30.01.A	**Current tax on operating income**					
	This has been arrived as under;					
	Net Profit before tax		(620,427,693)	184,603,915	(208,783,590)	28,358,560
	Add: Depreciation as per accounting base		176,355,262	184,667,550	59,474,075	61,862,256
	Lees: Profit of Investment		-	-	-	-
	Less: Depreciation as per tax base		114,815,375	258,858,674	56,907,687	86,653,979
	Less: Other Income		11,079,506	5,479,704	1,733,756	1,657,058
	Taxable operating income		(569,967,311)	104,933,087	(207,950,958)	1,909,779
	Income tax @ 15%		(85,495,097)	15,739,963	(31,192,644)	286,467
	Tax deducted u/s 163 of Income Tax Act 2023.		33,938,677	34,689,097	6,165,242	12,731,529
	Current tax , higher one		33,938,677	34,689,097	6,165,242	12,731,529
30.02	**Deferred tax**					
	This has been arrived as under;					
	Property, Plant & Equipment					
	Carrying amount as Accounting base		3,315,638,830	3,392,407,908	3,315,638,830	3,392,407,908
	Carrying amount as Tax base		2,776,362,507	2,469,965,119	2,776,362,507	2,469,965,119
	Difference		539,276,323	922,442,789	539,276,323	922,442,789
	Tax Rate		15%	15%	15%	15%
	Total maximum deferred tax liability at the end of the period		80,891,448	138,366,418	80,891,448	138,366,418
	Total deferred tax liability at the beginning of the period		122,943,485	126,055,491	120,607,048	125,099,829
	Total maximum deferred tax for the period		**(42,052,037)**	**12,310,927**	**(39,715,600)**	**13,266,589**
	Total tax on operating income for the period		33,938,677	34,689,097	6,165,242	12,731,529
	Less: Current tax on operating income for the period		36,708,554	36,015,687	6,598,681	13,102,457
	Deferred tax as per total tax liability		(2,769,877)	(1,326,590)	(433,439)	(370,928)
	Deferred tax for the period		(2,769,877)	(1,326,590)	(433,439)	(370,928)

31.00	**Net Asset Value (NAV) per share**	**Amount in Taka**	
		31 March 2026	**30 June 2025**
	Net Asset value at the end of the period	2,404,671,479	3,059,037,849
	No. of Share outstanding at the end of the period	303,452,109	303,452,109
	Net Asset value (NAV) per share	**7.92**	**10.08**



32.00 Earnings per Share

The above balance is made up as follows:	Amount in Taka		Amount in Taka	
	01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025	01-01-2026 to 31-03-2026	01-01-2025 to 31-03-2025
Net profit after tax during the period	(654,366,370)	149,914,818	(214,948,832)	15,627,031
No.of share outstanding	303,452,109	303,452,109	303,452,109	303,452,109
Earnings per share	**(2.16)**	**0.49**	**(0.71)**	**0.05**
Earnings per share	**(2.16)**	**0.49**	**(0.71)**	**0.05**

33.00 Net operating cash flows per share

The above balance is made up as follows:	Amount in Taka	
	01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025
Net operating cash flows	569,156,428	(263,143,591)
No. of outstanding share at the end of period	303,452,109	303,452,109
Net operating cash flows per share	**1.88**	**(0.87)**

34.00 Reconcilation of cash generated by operations

This has been arrived as under;	Amount in Taka	
	01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025
Profit before Income tax	(620,427,693)	184,603,915
Add: Depreciation charged	176,355,262	184,667,550
Less: Income Tax paid	(35,488,903)	(34,958,563)
Add(Less): Increase or decrease in inventory	599,182,858	(153,259,780)
Add(Less): Increase or decrease in trade receivable	823,421,870	438,789,402
Add(Less): Increase or decrease in trade payable	(380,567,222)	(898,334,661)
Add(Less): Increase or decrease in advance, deposit and	4,224,708	3,801,233
Add(Less): Increase or decrease in Foreign	(71,296)	(17,241)
Add(Less): Increase or decrease in creditors and accrues	2,526,844	11,564,554
	569,156,428	**(263,143,591)**

SHARP INDUSTRIES PLC.