Provisional & Un-Audited

Shasha Denims PLC.
And its Subsidiary

Statement of Financial Position
as at and for the period ended 31st March 2026

Shasha Denims PLC. and its Subsdiaries
Consolidated Statement of Financial Position
As at 31 March 2026

	Notes	Amount in Taka	
		31 March 2026	30 June 2025
Assets			
Non-current Assets			
Property, Plant & Equipment	4	5,075,143,711	5,208,509,503
Intangible Assets	5	21,121,673	22,834,241
Right of Use Assets	6	106,837,033	114,289,714
Capital Work in Progress	7	1,049,196,770	227,974,454
Investment in Associates	8	579,321,530	519,266,131
		6,831,620,718	**6,092,874,043**
Current Assets			
Inventories	9	3,227,591,947	2,986,297,997
Materials in Transit	10	187,167,703	44,720,633
Accounts Receivable	11	3,692,967,689	3,739,938,144
Interest Receivable-FDR		576,494	3,817,611
Advance, Deposit & Prepayments	12	682,780,853	569,414,186
Intercompany Loan & Advance	13	312,443,528	254,956,454
Cash and Cash Equivalent	14	244,426,892	221,398,255
		8,347,955,106	**7,820,543,280**
Total Assets		**15,179,575,824**	**13,913,417,323**
Equity and Liabilities			
Capital & Reserve			
Share Capital	15	1,410,359,100	1,410,359,100
Share Premium Account	16	1,250,000,000	1,250,000,000
Retained Earnings		1,689,847,984	1,705,033,834
Revaluation reserve	17	1,534,915,175	1,534,915,175
Equity attributable to equity holders of Shasha Denims PLC.		**5,885,122,259**	**5,900,308,109**
Non Controlling Interest	18	42,056,509	47,104,495
Total equity		**5,927,178,768**	**5,947,412,604**
Non Current Liabilities			
Long Term Loan	19	860,554,775	780,973,279
Lease Liability	20	101,613,906	115,988,245
Deferred Tax Liability	21	145,236,670	156,303,441
		1,107,405,351	**1,053,264,965**
Current Liabilities			
Accounts Payable	22	4,384,068,765	2,528,801,208
Liability for Expenses	23	444,110,604	374,838,027
Current Portion of Lease Liability		41,729,925	35,819,256
Provision for Tax	24	264,910,428	179,708,531
Current portion of Long Term Loan		599,171,702	629,171,937
Others Payable		19,482,931	14,177,500
Un Claimed Dividend	25	2,764,114	2,393,077
Short Term Loan	26	2,388,753,234	3,147,830,218
		8,144,991,704	**6,912,739,754**
Total Equity & Liabilities		**15,179,575,824**	**13,913,417,323**
Net Asset Value (NAV) Per Share		**41.73**	**41.84**

Parveen Mahmud
Chairman

Shams Mahmud
Managing Director

Zareen Mahmud Hosein FCA
Director

Aslam Ahmed Khan FCA
Company Secretary

Md. Ahasanul Haque
Chief Financial Officer

SHASHA DENIMS PLC

Shasha Denims PLC. and its Subsdiaries
Consolidated Statement of Profit or Loss and other Comprehensive Income
For the period ended 31st March,2026 (Q-3)

	Notes	Amount in Taka			
		July-March,26	July-March,25	Jan-March,26	Jan-March,25
Revenue	27	8,417,767,944	8,914,338,681	2,243,763,600	2,592,816,449
Less: Cost of goods sold	28	7,614,669,559	7,898,839,904	1,966,249,278	2,310,634,503
Gross profit		**803,098,385**	**1,015,498,777**	**277,514,322**	**282,181,946**
Less: Administrative expenses	29	191,126,630	195,322,434	71,893,858	76,829,418
Less: Selling & distribution expenses	30	10,400,162	10,098,750	1,794,845	3,245,187
Operating profit		**601,571,593**	**810,077,593**	**203,825,619**	**202,107,341**
Add: Financial income		4,506,122	4,125,290	(799,598)	1,347,558
Less: Financial expenses	31	545,417,456	639,621,605	212,789,148	189,109,483
Add: Non-operating income/(loss)	32	3,703,586	3,689,385	3,159,844	1,579,729
Profit/(Loss) before share of profit from associates		**64,363,845**	**178,270,663**	**(6,603,283)**	**15,925,145**
Add: Share of profit of equity accounted investees	33	60,055,399	80,147,795	4,498,402	25,206,551
Profit/(Loss) before tax		**124,419,244**	**258,418,458**	**(2,104,881)**	**41,131,696**
Less: Income tax					
Current tax	34	85,201,895	92,508,616	33,225,178	33,464,817
Deferred tax	35	(11,066,771)	(13,172,656)	(5,333,375)	(4,732,946)
Net Profit/ (loss) for the period after corporate tax		**50,284,119**	**179,082,497**	**(29,996,685)**	**12,399,824**
Other comprehensive income		-	-	-	-
Total comprehensive income		**50,284,119**	**179,082,497**	**(29,996,685)**	**12,399,824**
Profit attributable to:					
Owners of the company		55,332,105	183,345,849	(28,328,375)	14,172,563
Non-controlling interest		(5,047,986)	(4,263,351)	(1,668,310)	(1,772,738)
		50,284,119	**179,082,497**	**(29,996,685)**	**12,399,825**
Total Comprehensive income attributable to:					
Owners of the company		55,332,105	183,345,849	(28,328,375)	14,172,563
Non-controlling interest		(5,047,986)	(4,263,351)	(1,668,310)	(1,772,738)
		50,284,119	**179,082,497**	**(29,996,685)**	**12,399,825**
Basic Earnings Per Share (EPS)	36	**0.39**	**1.30**	**(0.20)**	**0.10**

Parveen Mahmud
Chairman

Shams Mahmud
Managing Director

Zareen Mahmud Hosein FCA
Director

Aslam Ahmed Khan FCA
Company Secretary

Md. Ahasanul Haque
Chief Financial Officer

SHASHA DENIMS PLC

Shasha Denims PLC. and its Subsdiaries
Consolidated Statement of Changes in Equity
For the period ended 31st March 2026 (Q-3)

Amount in Taka

Particulars	Attributable to equity holders of Shasha Denims Limited							Non-Controlling Interest	Total Equity
	Share Capital	Share Premium	Retained Earnings	Un-realized Gain/(Loss)	Share Money Deposit	Revaluation Reserve	Equity for Shasha Denims Ltd.		
Balance as on 01.07.2025	1,410,359,100	1,250,000,000	1,705,033,834	-	-	1,534,915,175	5,900,308,109	47,104,495	5,947,412,604
Net profit for the year			55,332,105	-	-	-	55,332,105	(5,047,986)	50,284,119
Dividend			(70,517,955)				(70,517,955)	-	(70,517,955)
Balance as on 31.03.2026	1,410,359,100	1,250,000,000	1,689,847,984	-	-	1,534,915,175	5,885,122,259	42,056,509	5,927,178,768

Particulars	Attributable to equity holders of Shasha Denims Ltd.							Non-Controlling Interest	Total Equity
	Share Capital	Share Premium	Retained Earnings	Un-realized Gain/(Loss)	Share Money Deposit	Revaluation Reserve	Equity for Shasha Denims Ltd.		
Balance as on 01.07.2024	1,410,359,100	1,250,000,000	1,624,200,941	-	-	1,534,915,175	5,819,475,216	52,150,068	5,871,625,284
Net profit for the year			183,345,849	-	-	-	183,345,849	(4,263,351)	179,082,497
Dividend			(141,035,910)				(141,035,910)		(141,035,910)
Balance as on 31.03.2025	1,410,359,100	1,250,000,000	1,666,510,880	-	-	1,534,915,175	5,861,785,156	47,886,717	5,909,671,871

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SHASHA DENIMS PLC

Shasha Denims PLC. and its Subsdiaries
Consolidated Statement of Cash Flows
For the period ended 31st March 2026 (Q-3)

	Amount in Taka	
	July-March,26	**July-March,25**
A) Cash flows from operating activities		
Collection from turnover	8,478,566,062	9,149,348,374
Payment for cost & other expenses	(6,104,151,433)	(8,147,128,134)
Financial expenses	(545,417,456)	(639,621,605)
Income tax paid	(85,365,404)	(92,739,709)
Net cash from operating activities	**1,743,631,769**	**269,858,926**
B) Cash flows from investing activities		
Acquisition of fixed assets	(62,212,552)	(456,973,397)
Capital Work in progress	(821,222,316)	(65,288,152)
Security Deposit	(302,808)	-
Machinery Sale	3,422,500	-
Net cash used for investing activities	**(880,315,177)**	**(522,261,549)**
C) Cash flows from financing activities		
Long term loan	79,581,497	167,261,472
Current portion of long term loan	(30,000,235)	292,345,546
Dividend paid	(70,146,918)	(139,987,284)
Lease Payment	(8,463,671)	(3,236,046)
Intercompany loan & advance	(57,487,074)	(55,767,164)
Others Payable	5,305,431	116,999
Short-term loan	(759,076,984)	6,543,761
Net cash from financing activities	**(840,287,956)**	**267,277,285**
D) Increase/ (decrease) in cash and bank balances (A+B+C)	**23,028,637**	**14,874,663**
E) Effect of un-realized gain/(Loss) due to currency translation	-	-
F) Cash and cash equivalent at the beginning of the year	221,398,254	215,463,726
G) Cash and cash equivalent at the closing of the year (D+E+F)	**244,426,892**	**230,338,390**
Net operating cash flow per share	**12.36**	**1.91**

Parveen Mahmud
Chairman

Shams Mahmud
Managing Director

Zareen Mahmud Hosein FCA
Director

Aslam Ahmed Khan FCA
Company Secretary

Md. Ahasanul Haque
Chief Financial Officer

SHASHA DENIMS PLC

SHASHA DENIMS PLC.

Selected explanatory notes to the accounts

1. Reporting:

This Financial Statements for the 3rd Quarter (Q3) ended on 31 March, 2026 have been prepared based on International Accounting Standard (IAS) – 34: "Interim Financial Reporting'.

These interim financial statements should be read in conjunction with the audited financial statements for the year ended on June 30, 2025 as they provide an update to previously reported information.

2. Accounting policies and method of computations:

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

2.1 Consolidation of operations of subsidiaries:

The consolidation of the financial statements has been made after eliminating all material intra group transactions. Shasha Textiles Ltd., EOS Textile Mills Limited and GA Garments Ltd. are subsidiary companies of Shasha Denims PLC. (SDL) as SDL holds 99.90% shares, 98% shares and 86.67% shares respectively.

The total profits of the Company and its subsidiaries are shown in the consolidated profit and loss account with the proportion of profit after taxation pertaining to minority shareholders being deducted as non-controlling interest.

3. Explanation for Significant Deviation in the Financial Statements.

3.1. Reasons for increase/(decrease) of Consolidated Earning Per Share (EPS):

Earning per share has been calculated based on weighted average number of shares outstanding for the period ended 31 March-2026 and profit for the same period.

Particulars	July'25-March'26	July'24 – March'25
Net Profit attributable to owners	5,53,32,105	18,33,45,849
Weighted Average Number of Shares	14,10,35,910	14,10,35,910
Basic Earnings Per Share (EPS)	**0.39**	**1.30**

SHASHA DENIMS PLC

Explanations for Significant Deviations:

- "The Earnings Per Share (EPS) for the quarter decreased primarily due to a reduction in total operational days resulting from the Eid-ul-Fitr holidays and the National General Election. While production volume was impacted by the shortened period, the Cost of Goods Sold (COGS) rose as the Company absorbed full fixed overheads, including mandatory bonuses, monthly wages, utilities, depreciation, and lease rentals. Furthermore, the **average selling price saw a marked decline** as key export markets faced significant inflationary pressures, reducing consumer purchasing power and impacting overall margins. "net profit.

3.2 Consolidated Net Operating Cash Flow per Shares

Net Operating Cash Flow Per Shares has been calculated based on weighted average number of shares outstanding for the period ended on 31 March, 2026 and net operating cash flow for the same period.

Particulars	July'25-March'26	July'24-March'25
Net Operating cash flow	**174,36,31,769**	**26,98,58,926**
Weighted Average Number of Shares	**14,10,35,910**	**14,10,35,910**
Net Operating Cash Flow per Shares	**12.36**	**1.91**

Reason for significant increase of Consolidated Net Operating Cash Flow per Shares

- **Net Operating Cash Flow (NOCFPS):** The transition to a positive NOCFPS of **12.36** represents two primary factors:

  Receivable Realization: Consistent collection of Consolidated Accounts Receivable that remained outstanding in the previous period.

  Liability Management: Efficient debt management, including the strategic deferral of certain import liabilities under **Offshore Banking Unit (OBU) facilities**, which optimized the company's immediate cash position.

3.3 Net Assets Value Per Share (NAV)

Net Asset Value per share has been calculated based on number of shares outstanding as on 31 March, 2026.

Particulars	31 March, 2026	31 March, 2025
Net Assets Value	**BDT. 588,51,22,259**	**BDT. 586,17,85,155**
Weighted Average Number of Shares	14,10,35,910	14,10,35,910
Net Assets Value Per Share (NAV)	**41.73**	**41.56**

SHASHA DENIMS PLC

Other Component of financial statements

Capital Work in Progress:

Capital Work in Progress (6.91% of Total Asset) increased significantly by 360.23% due to import of 85 Loom machines from Belgium (Picanol) for SDL expansion project Plot no. 289-292, DEPZ, Extn, Savar, Dhaka and LC payments for GA garments of Tk. 2.88 Cr.

Inventories (21.26% of Total Asset)

Inventories increased of Tk. 24.12 Cr. whereas SDL inventories increased by 24.48%, on the other hand EOS decreased by 27.50%

Material in Transit

Material in Transit increases significantly by 318.53% due to import of significant number of Yarns & Chemicals from foreign party.

Interest receivable:

Decreases by 84.90% due adjust of FDR of IPDC Finance after settlement of loan with IFIC Bank PLC.

Intercompany Loan & Advance:

Increased due to interest charged on loan given to sister concerns and loan/transaction made with sister concern.

Long Term loan increases but Short-Term Loan decreases:

Long term loan increased due to the settlement of higher cost loan of IPDC finance, from new loan taken from IFIC Bank. On the other hand, short term loan decreased due to payment/settlement of OD facilities and short term loans.

Accounts Payable:

Accounts Payable increased due to increase of significant amount of Import liability including OBU financing with UCB and party bills outstanding.

Insurance Premium:

Due to insurance premium paid for Expansion project new machineries of SDL (new loom machine) & EOS (washing unit).

SHASHA DENIMS PLC

Govt. Duty and Vat Expenses:

This amount represents govt. duty and vat deducted at source on payment of suppliers. This expenses increased due to significant amount paid during the period to contractor and supplier for procurement from local suppliers.

Clearing and Forwarding Charges:

A subsidiary company of Shasha Denims PLC. (EOS Textile) previously charged the expenses in administrative expenses. In the current period which was revised as factory overhead instead of administrative expenses

Non- Operating Income:

Forfeited Amount of SDL Employees Contributory PF of Tk. 15.86 lac and other income.

Financial Expenses:

Decreases due to discounting at foreign currency, interest based discounting and UCB OBU financing as well as lower import bill payment.

Directors Remuneration:

During the period no remuneration was increased to any existing director of the company. However a new director was appointed in the EOS Textile Mills Ltd. with monthly salary BDT. 6,00,000/-.

Mortgage, renewal & registration fees:

During the period, SDL mortgaged (Shasha Textiles Ltd.'s land) lands to Banks and financial institutions against various financing facilities. This expenditure incurred for that purpose. This expenses included license fee of appx. 18 lac for EOS textiles ltd.

SHASHA DENIMS PLC

4. Property, plant & equipment

Amount in BDT

Particulars	Original Cost					Depreciation				Written Down Value as at 31.03.2026
	Balance as at 01.07.25	Addition during the period	Revaluation	Sale/Disposal/ Adjust	Total Cost as at 31.03.26	Balance as at 01.07.25	Sale/Disposal	Charged during the period	Total as at 31.03.26	
Tangible assets										
Land & Land Development	1,769,608,900	-			1,769,608,900	-		-	-	1,769,608,900
Building & Civil work	1,657,226,157	13,924,403			1,671,150,560	737,291,105		32,050,941	769,342,046	901,808,514
Plant & Machinery	4,888,936,495	31,066,164		60,370,252	4,859,632,406	2,807,098,353	54,570,919	121,472,958	2,874,000,392	1,985,632,014
Generator, Sub-Sta., Elec.	878,171,909	-			878,171,909	522,829,287		26,650,696	549,479,983	328,691,925
Workshop Equipment	41,530,716	-			41,530,716	40,123,359		158,328	40,281,687	1,249,030
Fire Extinguisher/Ditector,Alarm System	33,172,048	-			33,172,048	26,013,809		1,073,736	27,087,545	6,084,503
Office Equipment	59,178,566	1,112,593			60,291,159	46,038,197		2,045,553	48,083,750	12,207,410
Furniture & Fixture	6,860,802	18,525			6,879,327	5,120,424		197,841	5,318,264	1,561,063
Crockery & Cutlery	313,149	6,800			319,949	173,952		21,329	195,281	124,668
Air Conditioner	35,369,178	-			35,369,178	23,139,005		1,016,169	24,155,174	11,214,004
Sanitary Fittings	24,788	-			24,788	24,267		59	24,325	463
Vehicle,Crane,Truck	90,467,941	12,072,415		-	102,540,356	73,712,899		1,885,532	75,598,431	26,941,925
Office Decoration	8,515,340	-			8,515,340	5,864,624		298,206	6,162,829	2,352,511
Hydrant Line	4,847,338	-			4,847,338	2,821,828		227,870	3,049,698	1,797,640
ETP Plant	37,643,175	-			37,643,175	29,344,574		622,395	29,966,969	7,676,206
Other Assets	39,870,405	3,740,062			43,610,467	25,900,253		1,781,366	27,681,619	15,928,848
Deep Tube-Well	6,557,263	-			6,557,263	5,238,403		148,372	5,386,774	1,170,489
CC Camera	1,042,087	271,590			1,313,677	92,418		127,660	220,077	1,093,600
Furnace Oil Reserver	1,450,000	-			1,450,000	1,450,000		-	1,450,000	-
Sub-Total	**9,560,786,256**	**62,212,552**	**-**	**60,370,252**	**9,562,628,556**	**4,352,276,755**	**54,570,919**	**189,779,010**	**4,487,484,845**	**5,075,143,711**

5. Intangible assets

Amount in BDT

Particulars	Original Cost					Depreciation				Written Down Value as at 31.03.2026
	Balance as at 01.07.25	Addition during the period	Revaluation	Sale/Disposal/ Adjust	Total Cost as at 31.03.26	Balance as at 01.07.25	Sale/Disposal	Charged during the period	Total as at 31.03..26	
Software Development	**107,227,965**	-	-		**107,227,965.28**	**84,393,725**		**1,712,568**	**86,106,293**	**21,121,673**

5.1 Allocation of depreciation & amortization

Factory	186,881,802
Administrative	4,609,775
Total	**191,491,578**

SHASHA DENIMS PLC

			Amount in Taka	
			31-Mar-26	30-Jun-25
6.	**Right of use assets**			
	Opening Balance		114,289,714	124,226,621
	Less: Accumulated Depreciation-ROU		7,452,681	9,936,907
			106,837,033	**114,289,714**
7.	**Capital work in progress**			
	Opening Balance		227,974,454	161,086,121
	Add: Addition during the year		821,222,316	66,888,333
			1,049,196,770	**227,974,454**
8.	**Investment in associates**			
	Shasha Spinning Ltd.		496,960	496,960
	Shasha Denims Ltd. Unit-2		15,939,189	15,939,189
	Cider Education Services Ltd.		9,990,000	9,990,000
	TelStar Communication Ltd.		300,000	300,000
	Trade Matrix Bangladesh Ltd.		300,000	300,000
	Shasha Garments Ltd.	Note: 8.1	527,574,928	465,755,281
	Fly Dhaka Airlines Ltd.	Note: 8.2	24,370,453	26,134,701
	Energis Holdings Ltd.		350,000	350,000
			579,321,530	**519,266,131**
8.1	**Investment in Shasha Garments Ltd.**			
	Opening Balance		465,755,281	367,472,084
	Add: Share of profit for during the period		61,819,647	98,283,197
			527,574,928	**465,755,281**
8.2	**Investment in Fly Dhaka Ltd.**			
	Opening Balance		26,134,701	30,629,211
	Add: Share of profit for during the period		(1,764,248)	(4,494,510)
			24,370,453	**26,134,701**
9.	**Inventories**			
	Yarn		861,511,818	1,003,193,028
	Chemical		306,730,731	296,525,935
	Packing Materials		4,390,247	1,295,600
	Stationery, Ink & Cartridge		1,769,874	821,389
	Spare Parts & Others		241,236,796	258,664,707
	Fuel, Oil & Lubricants		4,432,587	274,348
	Finished Fabric		1,106,938,595	791,548,199
	Work-in-Progress- Fabric		432,999,998	380,400,512
	Work-in-Progress- Sizing Yarn & Chemical		267,581,300	253,574,279
			3,227,591,947	**2,986,297,997**

SHASHA DENIMS PLC

			Amount in Taka	
			31-Mar-26	30-Jun-25
10.	**Materials in transit**			
	Yarn		44,064,435	-
	Chemical		137,089,833	36,936,024
	Spare parts & others		6,013,435	7,784,608
			187,167,703	**44,720,633**
11.	**Accounts receivable**			
	Export bill receivable-Shasha Denims Ltd.		2,328,563,882	2,634,272,064
	Export bill receivable-EOS Textile Mills Ltd.		1,364,403,807	1,105,666,079
			3,692,967,689	**3,739,938,144**
12.	**Advance deposit & prepayments**			
	Security deposit & guarantee	(Note: 12.1)	131,660,673	134,139,140
	Advances	(Note: 12.2)	200,905,189	164,570,064
	Prepayments	(Note: 12.3)	350,214,992	270,704,982
			682,780,854	**569,414,186**
12.1	**Security deposit & bank guarantee**			
	Security deposit	(Note: 12.1.1)	92,097,775	97,286,982
	Bank guarantee	(Note: 12.1.2)	39,562,898	36,852,159
			131,660,673	**134,139,140**
12.1.1	**Security deposit**			
	Security deposit BEPZA land		1,117,871	1,117,871
	Security deposit BEPZA land-128-129		970,129	970,129
	Security deposit BEPZA land elect. Plot-289-292		2,511,209	2,511,209
	Security deposit BEPZA land-183		476,201	476,201
	Security deposit BEPZA land-277		159,283	159,283
	Security deposit BEPZA electric		1,356,842	1,356,842
	Security deposit BEPZA water connection		117,510	117,510
	Security deposit Titas gas		33,332,600	33,332,600
	Security deposit-TBL		270,000	270,000
	Security BOC cylinder		54,000	54,000
	Security deposit-T&T		33,000	33,000
	Security deposit Titas gas		11,868,500	11,868,500
	Security deposit-BEPZA		6,846,457	6,543,649
	Security deposit-mobile		21,000	21,000
	Security deposit-CDBL		411,636	411,636
	Security deposit-office rent		480,000	480,000
	Security deposit-high end security		669,500	669,500
	Security deposit-load 2500 KW		2,152,500	2,152,500
	Security deposit- others		1,000,000	1,000,000
	Security deposit-electricity 2500 kW		20,103,747	20,103,747
	Security Deposit- IPDC		-	5,492,015
	Security Deposit- Titas (Plot No-289-292)		3,739,850	3,739,850
	Security deposit-BEPZA land rent (GA Garments)		4,405,940	4,405,940
			92,097,775	**97,286,982**

SHASHA DENIMS PLC

			Amount in Taka	
			31-Mar-26	30-Jun-25
12.1.2	**Bank guarantee & L/C margin**			
	BG margin-Titas Gas-Bank Asia		523,750	523,750
	BG margin-Titas Gas-PBL Uttara		1,962,875	1,962,875
	BG-Green Delta Insurance		1,000,000	1,000,000
	L/C margin for building & civil work & Machinery		36,076,273	33,365,534
			39,562,898	**36,852,159**
12.2	**Advances**			
	Office employees		16,000,923	17,174,312
	Flat purchase-Samudra Builders		16,711,925	16,711,925
	Office, store & garage rent		1,136,142	1,063,000
	Others receivable		65,522,551	16,058,554
	Land & land development		64,793,702	64,793,702
	Adv. for road & bridge		24,000,000	24,000,000
	Advance-suppliers & others -EOS		9,156,347	13,378,569
	Advance-suppliers & others -GA		3,583,599	11,390,002
			200,905,189	**164,570,064**
12.3	**Prepayments**			
	Factory expenses		13,285,505	8,428,808
	Adv. for customs appel. tribunal		4,797,232	4,797,231
	Advance income tax	(Note: 12.3.1)	296,543,523	211,178,118
	Advance against purchase	(Note: 12.3.2)	35,588,733	46,300,825
			350,214,992	**270,704,982**
12.3.1	**Advanced income tax**			
	Opening Balance		211,178,118	156,570,545
	Addition during the year		85,365,404	119,970,845
	Add/Adjusted during the year		-	(65,363,271)
	Closing balance		**296,543,523**	**211,178,118**
12.3.2	**Advance against purchase**			
	Foreign-TT		625,545	8,795,685
	Local purchase		34,963,187	37,505,140
			35,588,733	**46,300,825**
13.	**Intercompany loans & advances**			
	Energis Power Corporation Ltd.		266,303,779	209,694,895
	Fly Dhaka Airlines Ltd.		46,139,749	45,261,558
			312,443,528	**254,956,454**
14.	**Cash and cash equivalents**			
	Cash in hand	(Note: 14.1)	7,718,926	2,504,858
	Cash at bank- current account	(Note: 14.2)	16,213,548	87,708,182
	Cash at bank- foreign currency	(Note: 14.3)	117,498,031	34,441,468
	Cash at bank fixed deposit	(Note: 14.4)	102,996,387	96,743,747
			244,426,892	**221,398,255**
14.1	**Cash in hand**			
	Head office		3,971,020	717,612
	Factory office		3,747,906	1,787,246
			7,718,926	**2,504,858**



		Amount in Taka	
		31-Mar-26	30-Jun-25
14.2	**Cash at bank- current account**		
	United commercial bank PLC., CD-5463	38,076	42,767
	Sonali bank PLC,CD-33053716	133,306	133,306
	The Premier bank PLC, CD-7632	135,033	24,085
	Trust bank PLC,CD-33001855	259,531	259,531
	One bank PLC, CD-5006	1,218,801	154,922
	First security bank, CD-111000553-4	8,452	8,452
	United commercial bank PLC,CD-14/10	151,862	75,459
	HSBC CD A/C # 31011	241	241
	The Premier bank PLC, STD A/C # 596	18,350	18,850
	The Premier bank PLC SND-228	51,184	2,233,018
	United commercial bank PLC,CD-105-440	45	45
	Midland bank limited-CD-2956	236,976	366,682
	Premier bank PLC, -603	542,968	45,006,531
	NCC bank PLC-4419	1,050	1,050
	Eastern bank PLC Principal Br. HPA/C # 8906	0	5,570,961
	United commercial bank PLC, dividend A/C	2,682,731	2,406,286
	Pubali bank PLC CD A/C # 49138	45	45
	Cash at bank-EOS	7,540,530	27,482,123
	Cash at bank-GA Garments	720,334	723,316
	Meghna Bank VD-130	32,821	38,203
	Mercantile CD-161	5,860	5,860
	Eastern bank Ltd. Gulshan Branch CD-989	610,574	494
	City Bank CD-1102561762001	24,427	-
	IFIC Bank A/C 0230254525001	794,640	-
	Trust Bank A/C 00020210434581	5,000	-
	Bank asia Ltd., STD-625	1,000,712	3,155,956
		16,213,548	**87,708,182**

14.3	**Cash at bank- Foreign currency account**	**USD**		
	The Premier bank PLC, FC-128/04	55	6,667	6,656
	Bank asia PLC,FC-344	5,114	623,042	865,774
	Bank asia PLC,FC- RAD A/C	1	158	158
	Sonali bank PLC,FC-045	52,534	6,400,293	6,389,844
	Midland bank PLC FC-0011-1310000456	1	91	40,316
	Eastern bank PLC- USD Account	-	-	-
	Eastern bank PLC- USD Account	1,595	194,373	194,056
	Eastern bank PLC- Euro Account	146	20,240	20,662
	Eastern bank PLC- GBP Account	115	18,441	19,137
	United commercial bank PLC., FC-108	796,144	96,994,657	20,290,620
	The Premier bank PLC, FC-313	6,445	785,201	783,919
	The Premier bank PLC, FC-83	102,231	12,454,868	5,830,327
		964,381	**117,498,031**	**34,441,468**

14.4	**Cash at Bank- Fixed Deposit Account**		
	IPDC Finance PLC, Gulshan Branch	-	96,743,747
	FDR IFIC-FDB1471529	100,000,000	-
	Bank Asia PLC., Corporate Branch	2,996,387	-
	Total:	**102,996,387**	**96,743,747**



		Amount in Taka	
		31-Mar-26	30-Jun-25

15. Share capital

Authorized capital

20,00,00,000 Ordinary shares of TK.10/- each	2,000,000,000	2,000,000,000
10,00,00,000 Redeemable preference shares of TK.10/- each	1,000,000,000	1,000,000,000
	3,000,000,000	**3,000,000,000**

Issued & paid up capital

Ordinary shares	1,410,359,100	1,410,359,100
Stock dividend	-	-
	1,410,359,100	**1,410,359,100**

The Range of shareholding

Shareholding Range	No.of Shareholder	No. of share	Percentage
Up to 500 Share	4097	809,693	0.57%
501 to 5000 shares	1908	4,012,476	2.85%
5001 to 10000 shares	476	3,675,071	2.61%
10001 to 20000 Shares	306	4,425,423	3.14%
20,001 to 30,000 Shares	105	2,598,467	1.84%
30,001 to 40,000 Shares	77	2,728,277	1.93%
40,001 to 50,000 Shares	44	2,027,107	1.44%
50,001 to 1,00,000 Shares	96	6,860,045	4.86%
1,00,001 to 5,00,000 Shares	91	19,790,301	14.03%
5,00,001 to 10,00,000 Shares	10	6,814,036	4.83%
10,00,001 and above Shares	18	87,295,014	61.90%
	7,228	**141,035,910**	**100%**

16. Share on premium account

5,00,00,000 Shares of Tk. 25 each	1,250,000,000	1,250,000,000
	1,250,000,000	**1,250,000,000**

17. Revaluation reserve

Opening Balance	1,534,915,175	1,534,915,175
	1,534,915,175	**1,534,915,175**

18. Non controlling interest

Opening Balance		47,104,495	52,150,068
Addition during the year	(Note: 18.1)	(5,047,986)	(5,045,573)
		42,056,509	**47,104,495**

18.1 NCI addition during the year

Name of the company	NC Share Holdings %	Total Profit	Proportionate profit of NCI
			31/03/2026
Shasha textiles ltd.	0.10%	(3,853,085)	(3,747)
EOS textile mills ltd.	2.00%	(35,160,332)	(703,207)
GA garments ltd.	13.33%	(32,557,742)	(4,341,032)
		(71,571,158)	**(5,047,986)**

SHASHA DENIMS PLC

		Amount in Taka	
		31-Mar-26	30-Jun-25
19.	**Long term loan**		
	The Premier bank PLC.-EOS	223,998,427	185,322,256
	The Premier bank PLC-SDPLC	636,556,348	595,651,022
		860,554,775	**780,973,278**
20.	**Lease liability**		
	Shasha Denims PLC.	54,417,329	62,223,825
	GA Garments Ltd.	33,941,577	34,057,878
	EOS Textile Mills Ltd.	13,255,000	19,706,542
		101,613,906	**115,988,245**
21.	**Deffererd tax liability**		
	Opening balance	156,303,441	174,794,266
	Add: During the period/year	(11,066,771)	(18,490,825)
		145,236,670	**156,303,441**
	Deffererd tax calculation has been given seperately in respective company's financial statements.		
21.1	**Shasha Denims PLC.**		
	Temporary differences between accounting base & tax base Assets & Liabilities	591,001,692	661,003,350
		591,001,692	**661,003,350**
	Tax Rate	15%	15%
		88,650,254	**99,150,503**
21.2	**EOS Textile Mills Ltd.**		
	Temporary Differences between Accounting base & Tax base Assets & Liabilities	377,242,777	381,019,589
		377,242,777	**381,019,589**
	Tax Rate	15%	15%
		56,586,417	**57,152,938**
22.	**Accounts payable**		
	Accounts payable-Shasha Denims PLC.	4,210,865,687	2,028,505,755
	Accounts payable-EOS Textile Mills Ltd.	166,969,812	500,295,453
	Accounts payable-GA Garments Ltd.	6,233,266	-
		4,384,068,765	**2,528,801,208**
23.	**Liabilities for expenses**		
	Liability-Shasha Denims PLC.	443,732,574	373,172,892
	Liability -GA Garments Ltd.	343,781	1,543,635
	Liability -Shasha Textiles Ltd.	34,250	121,500
		444,110,604	**374,838,027**
24.	**Provision for income tax**		
	Opening balance	179,708,531	131,154,413
	Add: During the period/year	85,201,895	117,105,811
	Less: Adjustment	-	68,551,693
	Closing balance:	**264,910,428**	**179,708,531**



		Amount in Taka	
		31-Mar-26	30-Jun-25

25. Un-claimed dividend

Un-claimed dividend/undistributed dividends of the company are as follows:

2021-2022	699,739	721,169
2022-2023	826,924	844,627
2023-2024	799,902	827,282
2024-2025	437,549	-
	2,764,114	**2,393,077**

26. Short term loan

The Premier bank PLC	(Note: 26.1)	1,914,973,075	2,526,799,804
IPDC finance PLC		-	100,620,739
City Bank PLC		9,249,294	-
Unied Commercial Bank PLC		292,494,767	233,784,011
Shasha Garments Ltd.		-	48,414,593
Short Term Loan-EOS		172,036,099	238,211,070
		2,388,753,234	**3,147,830,218**

26.1 The Premier bank PLC

The Premier bank PLC,OD-141	648,712,249	716,183,709
The Premier bank PLC,-FBN	1,236,058,996	1,781,205,562
The Premier bank PLC-Short Term Loan-219,220	30,201,830	29,410,534
	1,914,973,075	**2,526,799,804**

SHASHA DENIMS PLC

			Amount in Taka	
			For the period ended	
			July-March,2026	July-March,2025
27.	**Revenue**			
	Export bill -Shasha Denims PLC.		7,589,022,325	8,206,794,418
	Export bill -EOS textile mills ltd.		828,745,619	707,544,263
			8,417,767,944	**8,914,338,681**
28.	**Cost of Goods Sold**			
	Materials-yarn		5,579,887,665	5,792,117,148
	Materials-chemical		826,294,429	750,479,185
	Packing materials		39,422,569	39,410,778
	Raw materials consumed		**6,445,604,663**	**6,582,007,111**
	Add: Factory overhead	(Note: 28.1)	1,537,054,777	1,500,430,489
	Cost of production		**7,982,659,440**	**8,082,437,600**
	Opening work-in-progress		91,246,188	122,931,200
	Less: Closing work-in-progress		226,379,172	120,159,152
	Cost of goods manufactured		**7,847,526,455**	**8,085,209,647**
	Opening finished goods-Shasha Denims PLC.		626,028,697	487,756,276
	Opening finished goods-EOS textile mills ltd.		165,519,502	141,237,945
	Opening semi finished goods-EOS textile mills ltd.		289,154,325	235,903,356
	Less: Closing finished goods-EOS textile mills ltd.		103,216,289	135,530,087
	Less: Closing semi finished goods-EOS textile mills ltd.		206,620,826	292,159,370
	Less: Closing finished goods-Shasha Denims PLC.		1,003,722,306	623,577,863
	Cost of goods sold		**7,614,669,559**	**7,898,839,904**
28.1	**Factory overhead**			
	Factory wages & allowance		587,998,417	599,250,607
	Security service charges		10,276,250	8,693,834
	BEPZA utility		168,586,268	159,792,371
	Electric bill for BEPZA & others		38,063,540	36,221,754
	Gas bill,S/charge for BEPZA		24,331,570	23,579,003
	Water bill for Bepza		20,921,364	22,148,699
	Medical bill		2,605,102	2,387,231
	BEPZA-Worker Welfare Fund		772,879	654,386
	BEPZA-Waste water bill		26,293,057	27,607,522
	BEPZA-EP/IP/SC		359,190	250,473
	BEPZA-lab service bill		52,100	26,106
	BEPZA automation service-land		7,550	7,500
	BEPZA generator service charge		12,388,069	13,390,454
	Gas bill-Titas		243,315,705	231,068,527
	Fuel, oil and lubricant		2,426,629	5,110,825
	Spare parts		124,097,455	102,602,885
	Stationery, Ink & Cartridge		2,293,467	3,918,312
	Labor charges		1,482,170	989,026
	Fabric test/mending		1,916,298	921,099
	Government duty & vat expense		1,749,859	929,154
	Car fuel		970,655	898,276
	Carrying charges		5,218,901	5,449,315
	Freight charge		7,820,572	6,490,005
	Insurance premium		9,258,692	5,726,805
	Laboratory expenses		205,963	1,324,605
	Worker & Staff Dwelling expenses		6,744,500	5,912,300
	P.F contribution		12,553,721	13,575,298
	Entertainment		2,927,900	5,171,673

SHASHA DENIMS PLC

	Amount in Taka	
	For the period ended	
	July-March,2026	July-March,2025
Gratuity	20,641,344	20,641,344
ERP software maintenance charge	1,092,255	-
Land rent, rates, taxes & others	270,600	-
Clearing and Forwarding Charge	6,978,869	-
Depreciation-ROU	5,139,487	5,139,488
Conveyance	412,576	390,550
Depreciation	186,881,802	190,761,062
	1,537,054,777	**1,501,030,489**

29. Administrative expenses

Directors remuneration	15,120,000	14,580,000
Salary and allowance	98,788,282	87,911,927
Office rent	1,466,310	1,629,000
Electric bill	540,761	317,417
Gas bill	9,980	12,010
Wasa bill	9,653	8,861
Telephone bill	253,917	208,261
Mobile bill	866,036	856,110
Store rent	201,000	310,500
Office expenses	441,447	841,851
Donation & subscription	85,698	147,730
Fees & forms	7,908,835	4,473,972
Mortgage, renewal & registration fees	9,297,310	4,969,368
P.F contribution	4,039,002	3,625,597
Postage & stamps	173,755	168,226
Stationery, Ink & Cartidge	904,555	1,317,110
Entertainment	2,209,105	1,756,077
Travelling & conveyance	12,736,883	10,565,615
Photocopy	400,818	349,480
Courier bill	3,843,902	3,751,581
Board meeting fees	283,500	264,000
Paper bill	5,475	5,413
Car fuel	2,307,057	2,812,808
Car expenses	1,895,565	2,039,999
Internet bill	932,604	1,043,387
Computer accessories	479,700	409,307
Books & periodicals	1,550	2,500
Environmental assessment fee & water testing	253,300	6,124,466
AGM related expenses	500,687	693,695
Uniform & leverage	14,750	73,700
Fabric test/color touch up	666,787	52,512
Credit rating fees	-	-
Consultancy/professional fees	4,071,000	5,223,250
Advertisement	823,815	516,541
Insurance	-	-
Audit fees	724,000	668,773



		Amount in Taka	
		For the period ended	
		July-March,2026	July-March,2025
	Training & Development	-	3,840
	Clearing charge	75,952	14,972,898
	Gratuity	5,777,496	5,777,496
	Commercial exp.	405,879	106,503
	Softwear service charge	1,024,500	105,000
	DSE/CSE/BSEC Charges	1,164,144	1,164,144
	Water,Soil testing charge	210,775	-
	Labour charge	67,610	71,886
	Vat Expenses	9,500	-
	Survey charge & development exp.	366,230	184,500
	Utility Charge	734,000	-
	Misc. expense	2,110,537	5,925,900
	Depreciation-ROU	2,313,193	2,313,193
	Depreciation (note:5.1)	4,609,775	6,966,030
		191,126,630	**195,322,434**
30.	**Selling ,commercial & distribution expenses**		
	Sample & marketing expenses	10,400,162	10,098,750
		10,400,162	**10,098,750**
31.	**Financial expenses**		
	Bank charges & commission		
	L/C advising and amend.charges	1,066,324	1,501,148
	Commission and Intt. For Export	196,747,792	5,290,401
	Bank charges & commission	8,004,365	5,018,630
	Discount/exchange loss/(gain) bill purchase & others	3,761,260	361,227,259
	Foreign bank charge	14,064,490	13,292,890
	Interest		
	The Premier bank PLC, Int. on OD	29,640,104	32,213,007
	The Premier bank PLC, Int. on term loan & others	88,683,373	82,184,473
	Interest on EDF/PAD, SOD,Demand Loan & others	36,639,838	29,872,369
	IPDC- Interest on Loan A/C	48,009,290	23,350,529
	Interest Expenses on lease liability	4,363,954	4,496,730
	Bank charge, interest-GA Garments Ltd.	22,354,076	18,357,447
	Bank charge, intt. On long & short term-EOS	90,020,088	61,344,885
	Bank charge, interest-STL	2,062,502	1,471,838
		545,417,456	**639,621,605**
32.	**Non-Operating Income**		
	Forfeited amount from provident fund	1,586,052	165,157
	Others income	2,117,534	3,524,228
		3,703,586	**3,689,385**
33.	**Share of profit of equity accounted investees**		
	Shahsa Garments Ltd. (42.19% owned by SDL)	61,819,647	88,990,170
	Fly Dhaka Airlines Ltd. (26.25% owned by SDL)	(1,764,248)	(8,842,375)
		60,055,399	**80,147,795**

SHASHA DENIMS PLC

			Amount in Taka	
			For the period ended	
			July-March,2026	July-March,2025
34.	**Corporate Tax**			
	Shasha Denims PLC.	**(Note 34.1)**	79,885,516	86,289,753
	EOS Textile Mills Ltd.	**(Note 34.2)**	5,316,380	6,218,863
			85,201,895	**92,508,616**
	Effective Tax Rate			
	a. Current taxes expenses		85,201,895	92,508,616
	b. Accounting profit before tax		64,363,845	178,270,663
	Effective tax rate		**132.38%**	**51.89%**
34.1	**Shahsa Denims PLC.**			
	Net Profit before tax		131,185,145	217,529,125
	Less: Financial income		4,506,122	4,125,290
	Less: Non operating income		4,655,752	2,357,777
	Add: Accounting base depreciation		122,847,132	135,834,895
	Add: Provision of gratuity		26,418,840	26,418,840
	Less: Tax base depreciation		76,885,095	84,212,928
	Net profit for tax calculation		**194,404,148**	**289,086,865**
	Tax rate business income	15%	29,160,622	43,363,030
	Financial income	27.5%	1,239,184	1,134,455
	Non-operating income	27.5%	1,280,332	648,389
	Total Tax		**31,680,138**	**45,145,873**
	Minimum Tax deduction at source & others		**79,885,516**	**86,289,753**

The above income tax provision is the tax deducted at source from export proceeds under section 123 and under section 102. Both the provisions of income is subject to payment of minimum tax under section 163 irrespective of the profit or loss of the company. Hence calculation followed the according law references.

34.2	**EOS Textile Mills Ltd.**			
	Net Profit or (Loss) before Tax		(30,410,474)	(6,418,007)
	Less: Others Income		(952,166)	1,331,608
	Add: Accounting base Depreciation		60,062,120	52,506,019
	Add: Provision of Gratuity		4,604,057	3,006,044
	Less: Tax base depreciation		30,529,996	43,783,964
	Less: Gratuity paid		385,893	318,837
	Net profit for Tax Calculation		**4,291,981**	**3,659,647**
	Tax rate business income	15%	643,797	548,947
	Non-operating income	27.5%	-	366,192
	Total tax		**643,797**	**915,139**
	Less: Adjustment			
	Minimum Tax deduction at source & others		**5,316,380**	**6,218,863**
35.	**Deferred tax (income) /expenses**			
	Shasha Denims PLC.	**(Note 35.1)**	(10,500,249)	(12,391,854)
	EOS Textile Mills Ltd.	**(Note 35.2)**	(566,521)	(780,802)
			(11,066,771)	**(13,172,656)**

SHASHA DENIMS PLC

		Amount in Taka	
		For the period ended	
		July-March,2026	July-March,2025
35.1	**Shasha Denims PLC.**	**(10,500,249)**	**(12,391,854)**

Deferred tax has been calculated base on taxable/deductible temporary difference arising due to difference in the carrying amount of the assets & Liabilities and its tax base in accordance with the provision of Bangladesh Accounting Standard (IAS) 12 "Income Tax"

Deferred tax Assets/Liabilities arrived at as follows:

	Carrying amount	Tax base (Taka)	Tem. Difference
Assets:			
Property, plant and equipment	1,662,490,235	945,607,459	716,882,777
Right-of-use assets	33,985,282	-	33,985,282
Liabilities:			-
Employee Gratuity as on 31 March 2026	99,183,312	-	(99,183,312)
Lease liability	60,683,055	-	(60,683,055)
	1,856,341,884	**945,607,459**	**591,001,692**
Applicable tax rate			**15%**
Deferred tax asset as on 31st March 2026			88,650,254
Deferred tax asset as on 30th June 2025			99,150,503
Deferred tax (income) /expenses			**(10,500,249)**

35.2	**EOS Textile Mills Ltd.**	**(566,521)**	**(780,802)**

Deferred tax assets/liabilities arrived at as follows:

	Carrying amount	Tax base (Taka)	Tem. Difference
Assets:			
Property, plant and equipment	758,918,205	357,824,763	401,093,442
Right-of-use assets	41,316,156		41,316,156
Liabilities:			
Employee Gratuity as on 31 March 2026	16,986,235	385,893	(16,600,342)
Lease Liability	48,566,479		(48,566,479)
	865,787,076	**358,210,656**	**377,242,777**
Applicable tax rate			**15%**
Deferred tax asset as on 31st March 2026			56,586,417
Deferred tax asset as on 30th June 2025			57,152,938
Deferred tax (Income) /Expenses			**(566,521)**

36. Earnings Per Share (EPS)

Net profit after tax	55,332,105	183,345,849
Outstanding weight average number of share	141,035,910	141,035,910
Basic Earnings Per Share (EPS)	**0.39**	**1.30**

SHASHA DENIMS PLC

		Amount in Taka	
		For the period ended	
		July-March,2026	July-March,2025
37.	**Operating cash flow reconciliation with indirect method**		
	Net cash generated from operating activities		
	Net profit before tax	124,419,244	258,418,458
	Adjustment for non cash items:	**124,419,244**	**258,418,458**
	Profit of associates company	(60,055,399)	(80,147,795)
	Depreciation & amortizations	198,944,258	205,179,772
	Loss on Sale of Assets	2,376,833	-
		141,265,692	**125,031,978**
	Financial expenses	544,768,303	639,621,605
	Cash generated from operating activities before changes in working capital	**810,453,239**	**1,023,072,041**
	Adjustment for		
	(increase)/decrease in inventories & material in transit	(383,741,020)	(393,574,030)
	(increase)/decrease in accounts receivable	46,970,458	231,426,998
	(increase)/decrease in advance, deposits & prepayments	(27,698,455)	5,359,340
	(increase)/decrease interest receivable	3,241,119	(4,231,980)
	increase/(decrease) accounts payable	1,856,316,153	126,504,177
	increase/(decrease) liabilities for expenses	68,223,980	13,663,694
	Cash generated by operation	**1,563,312,236**	**(20,851,801)**
	Finance expenses	(544,768,303)	(639,621,605)
	Income tax paid	(85,365,404)	(92,739,709)
	Net cash generated from operating activities	**1,743,631,769**	**269,858,926**
	Net cash generated from operating activities	1,743,631,769	269,858,926
	Outstanding weight average number of share(note-37.1)	141,035,910	141,035,910
		12.36	**1.91**
37.1	**Outstanding weighted average number of share**		
	Opening Number of Shares	141,035,910	141,035,910
	Bonus Shares Issued	-	-
	Total Outstanding weighted average number of share	**141,035,910**	**141,035,910**
38.	**Net Assets Value Per Share (NAV)**		
	Net Assets	5,885,122,259	5,900,308,109
	Outstanding weight average number of share (note 37.1)	141,035,910	141,035,910
	Net Assets Value per Share	**41.73**	**41.84**

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Shasha Denims PLC.
Notes to the Financial Statements
For the Period ended 31 March 2026

39. Related party transactions

a) Transactions with key management Personnel

(i) Loan to Director

During the period, no loan was given to the directors of the Company

(ii) Key management personnel compensation

key management personnel compensation the following:

	In Taka
Salary & Remuneration	26,595,000
Others Benefit	1,453,500
	28,048,500

The Company's/Group's key management personnel includes the company's/Group's Directors. Compensation includes salaries, non-cash benefit and contributions to a post employment defined benefit plan.

b) Other related party transactions

Related Parties	Relationship	Nature of Transaction	31-Mar-2026	30-Jun-2025
Shasha Textiles Ltd.	Subsidiary Company	Investment in equity	308,200,420	308,200,420
		Advances	19,290,637	15,447,612
Shasha Spinnings Ltd.	Associates	Investment in equity	496,960	496,960
Cider Education Services Ltd.	Associates	Investment in equity	9,990,000	9,990,000
Telstar Communication	Common Director	Investment in equity	300,000	300,000
Energis Power Corporation Ltd.	Associates	Investment in equity	111,268,138	111,268,138
		Advances	266,303,779	209,694,895
Trade Matrix Bangladesh Ltd.	Associates	Investment in equity	300,000	300,000
Energis Holdings Ltd.	Associates	Investment in equity	350,000	350,000
Shasha Garments Ltd.	Associates	Investment in equity	15,000,000	15,000,000
		Payable	-	48,414,593
		Receivable	211,478,674	302,136,725
Shasha Denims Ltd., (unit-2)	Associates	Investment in equity	15,939,189	15,939,189
EOS Textile Mills Ltd.	Subsidiary Company	Investment in equity	1,265,486,461	1,265,486,461
		Payable	1,273,330,825	939,567,882
		Receivable	1,112,631,674	778,467,165
GA Garments Ltd.	Subsidiary Company	Investment in equity	130,000,000	130,000,000
		Business Transaction	192,212,159	158,268,168
Fly Dhaka Airlines Ltd.	Associates	Investment in equity	52,500,000	52,500,000
		Advances	46,139,749	45,261,558

c) Trade with Sister Concern

1) Shasha Garments Ltd.	1,013,410,490
2)EOS Textile Mills Ltd.	390,448,293

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