Sonali Aansh Industries Limited

Consolidated Statement of Financial Position (Unaudited)

As at 31 March, 2026

Particulars	Amount in Taka	
	31 March 2026	30 June 2025
ASSETS :		
Non-Current Assets :	**2,419,885,458**	**310,247,610**
Property, Plant and Equipment (At Cost & Revaluation)	2,358,403,996	248,111,701
Intangible Addition (Equivalent Cash)	55,975,624	55,975,624
Security Deposits	5,287,691	5,287,691
Right of Use Assets	218,147	872,594
Current Assets :	**1,068,276,918**	**1,057,935,239**
Inventories	219,708,043	237,590,280
Trade Receivable	176,693,779	207,919,451
Advance, Deposit & Prepayments	411,854,298	389,712,979
Inter-Company Receivable	64,968,130	65,785,630
Advance Income Tax	178,792,315	151,363,152
Cash and Cash Equivalents	16,260,352	5,563,747
Total Assets	**3,488,162,376**	**1,368,182,849**
EQUITY AND LIABILITIES:		
Capital and Reserves :	**2,542,076,547**	**355,877,869**
Share Capital	108,480,000	108,480,000
Revaluation Reserve	2,218,915,620	98,503,679
Retained Earnings	214,680,927	148,894,190
Non-Current Liabilities :	**795,732,096**	**478,814,285**
Bank Loan	775,668,570	465,767,211
Deferred Tax Liability	19,835,065	12,133,226
Lease Liability	228,462	913,848
Current Liabilities	**150,353,733**	**533,490,694**
Accounts and Other Payables	20,280,331	51,203,238
Bank Overdraft	12,601,833	322,439,564
Short Term Loan	13,576,783	31,358,166
Unpaid Dividend	19,701,735	6,908,818
Liabilities for Expenses	4,060,821	51,602,697
Provision for Employees Benefit	19,155,463	21,244,494
Provision for Income Tax	60,976,767	48,733,718
Total Non-Current Liabilities and Current	**946,085,829**	**1,012,304,980**
Total Equity and Liabilities	**3,488,162,376**	**1,368,182,849**
Net Asset Value (NAV) per Share	**234.34**	**32.81**

Annexed notes form an integral part of these financial statements

Managing Director **Company Secretary** **Director**

Signed as per the annexed report of the same date.

Sonali Aansh Industries Limited

Statement of Profit or Loss & Other Comprehensive Income (Unaudited)

For the 3rd Quarter Ended 31 March 2026

Particulars	Amount in Taka			
	July 25 - March 26	July 24 - March 25	Jan. 26 - March 26	Jan. 25 - March. 25
Sales	1,486,096,249	1,104,627,012	821,333,835	448,707,208
Less : Cost of Goods Sold	(1,328,342,328)	(979,979,025)	(734,921,962)	(423,799,002)
Gross Profit	157,753,921	124,647,987	86,411,873	24,908,206
Less : Operating Expenses				
Administrative Expenses	(65,800,059)	(33,636,001)	(43,354,249)	(12,075,001)
Marketing and Selling Expenses	(39,713,820)	(14,913,002)	(24,002,965)	(6,216,635)
Operating Profit	52,240,043	76,098,984	19,054,660	6,616,570
Other Income- Non operating	114,746,580	43,656,989	48,116,480	33,074,200
Financial Expenses	(61,348,064)	(55,334,005)	(23,765,637)	(17,919,687)
Profit before Contribution to WPP & WF	105,638,558	64,421,968	43,405,522	21,771,083
Contribution to WPP & WF	(5,030,204)	3,347,002	(2,066,930)	-
Net Profit before Tax	100,608,355	63,074,966	41,338,593	21,771,083
Income Tax Expenses/(Income)	39,635,465	6,307,497	19,944,887	2,177,015
Current Tax	34,056,285	6,307,497	12,243,049	2,177,015
Deferred Tax	5,579,180	-	7,701,838	-
Net Profit after Tax	60,972,889	56,767,469	21,393,705	19,594,068
Other Comprehensive Income			-	-
Total Comprehensive Income	60,972,889	56,767,469	21,393,705	19,594,068
Earnings Per Share (EPS)	5.62	5.23	1.97	1.81

Annexed notes form

Managing Director

Company Secretary

Director

Signed as per the annexed report of the same date.

Sonali Aansh Industries Limited

Statement of Changes in Equity (Unaudited)

For the 3rd Quarter Ended 31 March 2026

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
At 31 June 2025	108,480,000	98,503,679	148,894,190	355,877,870
Less: Adjustment for Depreciation Charged on Revaluated Assets	-	-	-	-
Adjusted Opening Balance	**108,480,000**	**98,503,679**	**148,894,190**	**355,877,870**
Cash Dividend for the year 2024-2025			**(3,479,083)**	**(3,479,083)**
Depreciation on Revuation	-	(8,292,931)	8,292,931	-
Total Comprehensive Income (July 25 to March 26)	-	-	60,972,889	60,972,889
At 31 March 2026	**108,480,000**	**90,210,748**	**214,680,927**	**413,371,676**

For the 3rd Quarter Ended 31 March 2025

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
At 31 June 2024	108,480,000	504,310,971	57,654,522	670,445,493
Less: Adjustment for Depreciation Charged on Revaluated Assets	-		-	-
Adjusted Opening Balance	**108,480,000**	**504,310,971**	**57,654,522**	**670,445,493**
Total Comprehensive Income (July24 to March 25)	-	-	56,768,001	56,768,001
At 31 December 2024	**108,480,000**	**504,310,971**	**114,422,523**	**727,213,495**

Annexed notes form an integral part of these financial statements

Managing Director **Company Secretary** **Director**

Sonali Aansh Industries Limited

Statement of Cash Flows (Unaudited)

For the 3rd Quarter Ended 31 March 2026

Particulars	Amount in Taka	
	(July'25-March'26) Taka	(July 2024-March'2025) Taka
CASH FLOWS FROM OPERTING ACTIVITIES:		
Cash Receipts from Customers and Other Income	900,675,986	1,006,870,981
Cash Payment for Costs, Payables and Expenses	(840,301,041)	(915,766,005)
Interest Paid	-	(55,334,125)
Income Tax Paid	(12,460,612)	(17,920,714)
Net Cash from/(used in) Operating Activities	**47,914,333**	**17,850,137**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of Property, Plant and Equipments	-	(14,512,215)
Right of Use Assets Increase or Decrease	654,447	-
Lease Liability Increase or Decrease	(685,386)	-
Net Cash Outflows from Investing Activities	**(30,939)**	**(14,512,215)**
CASH FLOWS FROM FINANCING ACTIVITIES:		
Bank Loan Increase or Decrease	309,901,359	43,923,452
Bank Overdraft Increase or Decrease	(309,837,731)	-
Inter-Company Receivable Increase or Decrease	817,500	-
Short Term Loan Increase or Decrease	(17,781,383)	-
Financial Expenses Paid	(23,765,617)	-
Dividend Paid	3,479,083	(14,063,365)
Net Cash from/(used in) Financing Activities	**(37,186,789)**	**29,860,087**
Net Increase/(Decrease) in Cash and Cash Equivalents	**10,696,605**	**33,198,009**
Opening Cash and Cash Equivalents	5,563,747	5,697,116
Closing Cash and Cash Equivalents as at 30 June 2025	**16,260,352**	**38,895,125**
Net Operating Cash Flow per Share-NOCFPS	**4.42**	**1.65**

Managing Director **Company Secretary** **Director**