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TOSRIFA INDUSTRIES LIMITED

Holing No 4/2 A, Plot 49 & 57 135
Gopalpur Munnu Nagar,
Tongi, Gazipur.

TOSRIFA INDUSTRIES LIMITED
INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
For the year ended 30 June 2025

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**INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
TOSRIFA INDUSTRIES LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of TOSRIFA INDUSTRIES LIMITED (the 'Company') which comprise the statement of financial position as at 30 June 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), the guidelines issued by Bangladesh Securities and Exchange Commission (BSEC), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters (KAM)

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the current periods. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Key audit matters for the audit of financial statements are as under:

1. Property, Plant and Equipment	
The key audit matter	How the matter was addressed in our audit.
The carrying value of the Property, Plant and Equipment with intangible assets amounted to Taka 2,951,353,777 (PPE, Intangible Assets) as at 30 June 2025. This represents a significant amount in the Company's statement of financial position as at 30 June 2025. There is risk of: ✓ Determination of fair value in absence of any quoted price and active market require significant judgment. ✓ Determining which costs meet the criteria for capitalization; ✓ Determining the date on which the assets is recognized to property, plant	Our audit included the following procedures: • We checked related accounting treatments of the addition of Property, Plant and Equipment as well as intangibles assets recognized by the Company. • We obtained a listing of capital expenditures incurred during the year and, on a sample basis. Checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals. • We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate.

and equipment and depreciation commences; ✓ The estimation of economic useful lives and residual values assigned to Property, Plant and Equipment. We identified the carrying value of property, plant and equipment as key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.	• We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice. • We checked whether the depreciation of Property, Plant and Equipment items was commenced timely, by comparing the date of the reclassification from capital in progress to ready for use, with the date of the act of completion of the work. Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy estimation of useful economic lives and residual values of property, plant and equipment;
See notes 5.03, 5.04, 6, 7 and 16 to the financial statement	
2. Sales Revenue (export)	
The key audit matter	How the matter was addressed in our audit.
At year end the reported total revenue of Taka 5,026,535,606. The company generates revenue from sale of goods to export customers. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations. There is also a risk that revenue may be overstated/ understated due to the timing differences between L/C opening and goods exported. We identified revenue recognition as key audit matter as it is one of the key performance indicators of the Company, which gives rise to an inherent risk of the existence and accuracy of the revenue.	Our audit procedures included the following: • We assessed the appropriateness of revenue recognition accounting policy in line with IFRS 15 "Revenue from contracts with customers"; • Performed walkthroughs to understand the adequacy and the design of the revenue cycle; • Tested the internal control over financial reporting. We also assessed the existence and accuracy of the sales recorded; • We performed substantive analytical procedures to understand revenue trends over the year among other parameters and performed a detailed testing on transactions around the year-end, to test revenues were recognized in the correct accounting period. • We performed analytical test to understand how the revenue has trended over the year among other parameters, we performed a detailed substantive testing on transactions around the year end as sample basis to ensure revenues were recognized in the correct accounting period. • We also tested journal entries focusing on sales transactions; • Verified VAT return with General Ledger. We obtained supporting documents for sales, transactions recorded during the year as sample basis; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
See notes 5.17 and 25 to the financial statements	

3. Inventories	
The key audit matter	How the matter was addressed in our audit.
The amount of Taka 1,211,379,276 has been reported as inventories in the financial statements. Inventories are carried at the lower of cost and net realizable value. As a result, management has applied judgement in determining the appropriate values for inventories. Considering the above factors and the risk associated with the determination of net realizable value of inventories, we have determined the same to be a key audit matter.	Our audit included the following procedures: - Evaluating the design and implementation of key inventory controls operating across the factory and warehouse; - Attending inventory counts and reconciling the count results to the inventory listing to the test; - Reconciling the inventories with opening inventories, purchase, production and sales during the period and with closing inventories; - Testing on a sample basis the stock expiry dates and the market price used in assessing the net realizable values of inventories of the related supporting documents; - Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories.
See notes 5.09 and 11 to the financial statements	
4. Long-term and short-term loan	
The key audit matter	How the matter was addressed in our audit.
At the end of financial year, the position of loans remained amounting to Taka 2,040,893,214 (Long term loans (net of current portion), short term loans, and current portion of long term loans) for the Company. Evidently, the Company is using loans to operate the business and also to acquire non-current assets. Therefore, it has been considered as a key audit area.	We obtained an understanding, evaluated the design, and tested the operational effectiveness of the Company's key controls over the loans. Our audit procedures included, among others, the following: - Understanding and reviewing the nature and type of loans; and reviewing the board minutes for arrangements of the loans; - Obtaining the repayment schedules, loan statements and facility offer letters to review terms, interest rates and other conditions associated with the loans; - We checked the Sanction letter and Bank statements to confirm the accuracy of the loan outstanding at the year-end. We also submitted the balance confirmation to the respective banks and financial institutions; - Checking whether there is any overdue payments and penal interests; and finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards.
See notes 5.12, 17, 21 and 22 to the financial statements	
5. Trade and Other Receivables	
The key audit matter	How the matter was addressed in our audit.
The Company has a trade and other receivables of Taka 437,614,212 as at 30 June 2025. The Company is 100% export-oriented, which	Our substantive procedures in relation to the assessing trade and other receivables comprises the following: Obtained a list of outstanding receivables;

includes direct export through L/C and deemed export; therefore, related L/C, bank related documents and delivery challan are material issue, which requires proper correspondence with debtors.	• Reconciliation of receivables ageing to general ledger; • Conducting cut-off testing at the year-end; • Confirmed with the client balance through related L/C, bank related documents and delivery challan. • Reviewing subsequent receipt of receivables balance.
See notes 5.07 and 9 to the financial statements	

Other Matters

The financial statements of the Company for the year ended 30 June 2024 were audited by MABS and J Partners, Chartered Accountants who expressed an unmodified opinion on those statements on 26 October 2024. Our opinion on the current year's financial statements is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of financial statements in accordance with International Financial Reporting Standards, the Companies Act 1994, the Securities and Exchange Rules 2020 other applicable laws and regulation and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules 2020, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the statements of financial position and statement of profit or loss and other comprehensive income dealt with by the report agree with the books of accounts and return; and
- d) the expenditure incurred was for the purposes of the Company's business.

Place: Dhaka, Bangladesh
Dated: 26 October 2025



Hedayet Ullah FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment No: 0281
DVC: 2510270281AS839640



TOSRIFA INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		2025	2024
Assets			
Non-current assets			
Property, plant and equipment	6.00	2,949,794,484	3,001,623,834
Intangible assets	7.00	1,559,293	1,949,115
		2,951,353,777	3,003,572,949
Current assets			
Advances, deposits and prepayments	8.00	120,731,415	124,909,757
Trade and other receivables	9.00	437,614,212	651,730,795
Inventories	11.00	1,211,379,276	1,249,786,687
Cash and cash equivalents	12.00	459,519,507	330,650,074
		2,229,244,409	2,357,077,313
Total assets		5,180,598,186	5,360,650,262
Equity and Liabilities			
Shareholders' equity			
Share capital	13.00	679,851,197	679,851,197
Share premium	14.00	433,059,200	433,059,200
Retained earnings	15.00	515,405,141	485,657,869
Revaluation surplus	16.00	514,602,456	517,171,749
		2,142,917,994	2,115,740,015
Non-current liabilities			
Long term loans (secured), net of current portion	17.00	424,645,052	487,688,733
Deferred tax liabilities	18.00	135,468,445	138,315,635
		560,113,497	626,004,368
Current liabilities			
Trade and other payables	19.00	679,114,618	667,392,737
Unclaimed dividend	19.03	529,888	715,386
Provisions for expenses	20.00	175,771,575	197,785,504
Short term loans	21.00	1,386,719,274	1,531,449,077
Current portion of long term loans	22.00	229,528,890	216,371,199
Provision for WPPF and welfare fund	24.00	5,902,450	5,191,976
		2,477,566,695	2,618,905,879
Total equity and liabilities		5,180,598,186	5,360,650,262
Net asset value (NAV) per share	33.00	31.52	31.12

The annexed notes form an integral part of these financial statements.

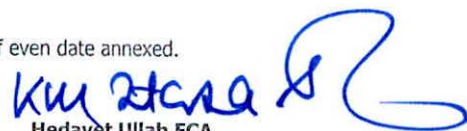

Managing Director


Director


CFO(CC)


Company Secretary

Signed in terms of our separate report of even date annexed.


Hedayet Ullah FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment No: 0281
DVC:2510270281AS839640

Place: Dhaka, Bangladesh
Dated: 26 October 2025



TOSRIFA INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2025

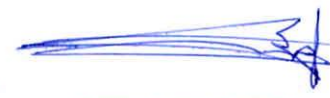
Particulars	Notes	Amount in Taka	
		2025	2024
Sales revenue (export)	25.00	5,026,535,606	4,702,293,827
Less: Cost of sales	26.00	4,538,941,071	4,200,113,032
Gross profit		487,594,535	502,180,795
Less: Operating expenses			
General and administrative expenses	27.00	108,333,660	110,523,708
Marketing, selling and distribution expenses	28.00	160,584,264	132,359,613
		268,917,924	242,883,322
Operating profit		218,676,611	259,297,473
Add: Other non-operating income	29.00	135,352,999	53,400,788
Profit before finance costs		354,029,609	312,698,262
Less: Finance costs	30.00	240,981,319	203,666,771
Profit before WPPF		113,048,291	109,031,491
Less: WPPF and welfare fund	31.00	5,383,252	5,191,976
Profit before income tax		107,665,039	103,839,515
Less: Income tax expenses	32.00	56,692,268	54,249,531
Profit after income tax		50,972,771	49,589,984
Add: Other comprehensive income		-	-
Total comprehensive income		50,972,771	49,589,984
Earnings per share			
Basic earnings per share (Face value Tk. 10.00)	34.00	0.75	0.73

The annexed notes form an integral part of these financial statements.


Managing Director


Director

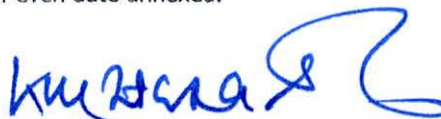

CFO(CC)


Company Secretary

Signed in terms of our separate report of even date annexed.



Place: Dhaka, Bangladesh
Dated: 26 October 2025


Hedayet Ullah FCA
Senior Partner
K. M. HASAN & CO.
Chartered Accountants
Enrollment No: 0281
DVC: 2510270281AS839640

TOSRIFA INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2025

(Amount in Taka)

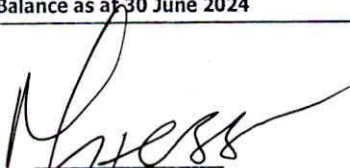
Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July 2024	679,851,197	433,059,200	485,657,869	517,171,749	2,115,740,015
Total comprehensive income for the period	-	-	-	-	-
Net profit for the period	-	-	50,972,771	-	50,972,771
Other comprehensive income	-	-	-	-	-
Transactions with owners of the Company:	-	-	-	-	-
Cash dividend	-	-	(23,794,792)	-	(23,794,792)
Transfer from revaluation surplus to retained earnings	-	-	2,569,293	(2,569,293)	-
Balance as at 30 June 2025	679,851,197	433,059,200	515,405,141	514,602,456	2,142,917,994

TOSRIFA INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2024

(Amount in Taka)

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July 2023	679,851,197	433,059,200	457,227,504	519,806,923	2,089,944,823
Total comprehensive income for the period	-	-	-	-	-
Net profit for the period	-	-	49,589,984	-	49,589,984
Other comprehensive income	-	-	-	-	-
Transactions with owners of the Company:	-	-	-	-	-
Cash dividend	-	-	(23,794,791)	-	(23,794,791)
Transfer from revaluation surplus to retained earnings	-	-	2,635,173	(2,635,173)	-
Balance as at 30 June 2024	679,851,197	433,059,200	485,657,869	517,171,749	2,115,740,015


Managing Director


Director


CFO(CC)


Company Secretary

Signed in terms of our separate report of even date annexed.

Place: Dhaka, Bangladesh
Dated: 26 October 2025

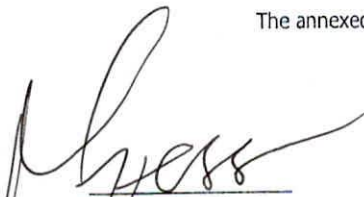



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TOSRIFA INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2025	2024
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers		5,240,652,189	4,849,637,514
Cash receipts from other sources		132,773,531	51,687,600
Cash paid to suppliers, contractors and others		(4,650,636,885)	(3,869,155,326)
Finance costs		(240,981,319)	(203,666,771)
Income taxes paid		(59,539,457)	(56,166,418)
Net cash (used in)/generated by operating activities		422,268,059	772,336,600
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for acquisition of property, plant and equipment		(75,114,861)	(68,429,537)
Net cash used in investing activities		(75,114,861)	(68,429,537)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from/(repayment of) long term loans		(63,043,682)	(136,873,666)
Proceeds from/(repayment of) short term loans		(144,729,804)	(516,902,039)
Current portion of Long term loan		13,157,691	(28,977,279)
Interest income		2,579,468	1,713,188
Payment of dividend		(23,980,290)	(23,309,650)
Net cash generated by financing activities		(216,016,617)	(704,349,446)
D. Net changes in cash and cash equivalents (A+B+C)		131,136,583	(442,383)
E. Cash and cash equivalents at the beginning of the year		330,650,074	334,165,778
F. Exchange Fluctuation loss (Net)		(2,267,150)	(3,073,320)
G. Cash and cash equivalents at the end of the year (D+E+F)		459,519,507	330,650,074
Net operating cash flow per share	35.00	6.21	11.36

The annexed notes form an integral part of these financial statements.


Managing Director


Director


CFO(CC)


Company Secretary

Place: Dhaka, Bangladesh
Dated: 26 October 2025



TOSRIFA INDUSTRIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
As at and for the year ended 30 June 2025

1.0 Corporate information of the reporting entity

Tosrifa Industries Limited (hereinafter referred to as "the Company") is a public limited Company incorporated in Bangladesh on 27 August 2002 under the Companies Act, 1994 vide registration number C-46888 and has its registered address at Plot-91, Regency Palace (4th Floor), Block-K, Suhrawardy Avenue, Baridhara, Dhaka. The Company was initially registered as a private limited Company and subsequently converted into a public limited Company on 18 August 2011. It commenced its commercial operation in 2005. The industrial unit and the principal place of the business of the Company is located at 135 Gopalpur (Level 1-6), Munnu Nagar, Tongi, Gazipur. The fabric unit is located at holding -121/1, Block-H, Beraiderchala, Sreepur, Gazipur. The Company is listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE).

2.00 Nature of business

The Company operates an international standard industrial unit of readymade garments to carry on the business of knitting, dyeing, manufacturing and marketing of readymade garments to deal in the foreign markets.

3.00 Financial statements and corporate reporting

These financial statements comprise a statement of financial position, a statement of profit or loss and other comprehensive income, a statement of changes in equity, a statement of cash flows and other explanatory notes covering the accounting policies applied

3.01 Authorization for issue

These financial statements were authorized for issue by the Board of Directors of the Company on 26 October 2025.

4.00 Basis of preparation

4.01 Statement of compliance

The financial statements have been prepared in compliance with the requirements of the Companies Act 1994, the Securities & Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and other relevant local laws as applicable and in accordance with the applicable International Financial Reporting Standards (IFRSs) including International Accounting Standards (IASs) as issued by International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Prior year financial statements were prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) which were adopted accounting standards from IASB.

4.02 Basis of measurement

These financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of these financial statements.

4.03 Going Concern

The company has adequate resources to continue its operations for the foreseeable future. For this reason, the directors continue to adopt the going concern basis in preparing the Financial Statements. The current revenue generations and resources of the company are sufficient to meet the present obligation of its existing businesses and operations.



4.04 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 as adopted by ICAB as IAS-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components:

- a) Statement of financial position as at 30 June 2025;
- b) Statement of profit or loss and other comprehensive income for the period ended 30 June 2025;
- c) Statement of changes in equity for the period ended 30 June 2025;
- d) Statement of cash flows for the period ended 30 June 2025;
- e) Notes, comprise a summary of significant accounting policies and other explanatory information for the period ended 30 June 2025.

4.05 Applicable Accounting Standards & Financial Reporting Standards

The following IASs and IFRSs are applicable for the financial statements for the year under review:

Sl. No.	IFRS No.	IFRS Title	Compliance Status
1	1	First-time adoption of International Financial Reporting Standards	Complied
2	2	Share-based Payment	Not Applicable
3	3	Business Combinations	Not Applicable
4	4	Insurance Contracts	Not Applicable
5	5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	7	Financial Instruments: Disclosures	Complied
8	8	Operating Segments	Complied
9	9	Financial Instruments	Complied
10	10	Consolidated Financial Statements	Not Applicable
11	11	Joint Arrangements	Not Applicable
12	12	Disclosure of Interests in other Entities	Not Applicable
13	13	Fair Value Measurement	Complied
14	15	Revenue from Contracts with Customers	Complied
15	16	Lease	Not Applicable
16	17	Insurance Contracts	Not Applicable

Sl. No.	IAS No.	IAS Title	Compliance Status
1	1	Presentation of Financial Statements	Complied
2	2	Inventories	Complied
3	7	Statement of Cash Flows	Complied
4	8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
5	10	Events after the Reporting Period	Complied
6	11	Construction Contracts	Not Applicable
7	12	Income Taxes	Complied
8	16	Property, Plant & Equipment	Complied
9	17	Leases	Not Applicable
10	18	Revenue	Not Applicable
11	19	Employee Benefits	Complied
12	20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
13	21	The Effects of Changes in Foreign Exchange Rates	Complied

Sl. No.	IAS No.	IAS Title	Compliance Status
14	23	Borrowing Costs	Complied
15	24	Related Party Disclosures	Complied
16	26	Accounting and Reporting by Retirement Benefit Plans	Not Applicable
17	27	Separate Financial Statements	Not Applicable
18	28	Investments in Associates and Joint Ventures	Not Applicable
19	29	Financial Reporting in Hyperinflationary Economies	Not Applicable
20	31	Interest in Joint Ventures	Not Applicable
21	32	Financial Instruments: Presentation	Complied
22	33	Earnings Per Share	Complied
23	34	Interim Financial Reporting	Complied
24	36	Impairment of Assets	Complied
25	37	Provisions, Contingent Liabilities and Contingent Assets	Complied
26	38	Intangible Assets	Complied
27	39	Financial Instruments: Recognition and Measurement	Not Applicable
28	40	Investment Property	Not Applicable
29	41	Agriculture	Not Applicable

4.06 Functional and presentation currency

Items included in these financial statements are measured using the currency of the primary economic environment in which the Company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka (Taka/Tk./BDT) which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

4.07 Accrual basis of accounting

These financial statements have been prepared under the accrual basis of accounting.

4.08 Use of estimates and judgements

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected thereby.

4.09 Reporting period

The financial statements of the company cover one year from 01 July 2024 to 30 June 2025.

4.10 Compliances with Local Laws

As required by the company, the management complies with the following major legal provisions in addition to the Companies Act 1994 and the Securities and Exchange rules 1987.

- (i) The Income Tax Act-2023;
- (ii) The Income Tax Rules 1984;
- (iii) The Value Added Tax & Supplementary Duty Act 2012;
- (iv) The Value Added Tax & Supplementary Duty Rules 2012;
- (v) The Customs Act, 1969; and
- (vi) Bangladesh Labor Law, 2006. (Amendment 2013)
- (vii) The Securities and Exchange Rules 2020.



4.11 Comparative Information

Comparative information has been disclosed in accordance with IAS-1: Presentation of Financial Statements in respect of the previous period for all numerical information in the current financial statements as below:

- a) Statement of Financial Position as at the end of the preceding financial period;
- b) Statement of Profit or Loss and other Comprehensive Income for the comparable period of preceding financial period;
- c) Statement of Changes in Equity for the comparable period of preceding financial period; and
- d) Statement of Cash Flows for the comparable period of preceding financial period.

The narrative and descriptive information where it is relevant for understanding of the current period financial statement has also represented.

Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statement.

5.00 Significant accounting policies

Accounting policies set out below have been applied consistently to all periods presented in these financial statements. Comparative information has been rearranged wherever considered necessary to conform to the current period's presentation.

5.01 Current versus non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- i. expected to be realized or intended to be sold or consumed in normal operating cycle,
- ii. held primarily for the purpose of trading,
- iii. expected to be realized within twelve months after the reporting period, or
- iv. cash or cash equivalents unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- i. expected to be settled in normal operating cycle,
- ii. held primarily for the purpose of trading,
- iii. due to be settled within twelve months after the reporting period, or
- iv. there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax liabilities are classified as non-current liabilities.

5.02 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.



5.03 Property, plant and equipment

5.03.01 Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

When major parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

5.03.02 Subsequent costs

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.

5.03.03 Depreciation

No depreciation is charged on land and land developments as the land has unlimited useful life.

Depreciation on other items of property, plant and equipment is recognized on a diminishing balance method over the estimated useful life of each item of property, plant and equipment. Depreciation method, useful lives and residual values are reviewed at each period-end and adjusted if appropriate. Depreciation has been charged on addition of assets during the year when the assets available for use. The depreciation rate based on estimated useful lives of the items of property, plant and equipment for the current and comparative periods are as follows:

Particulars	June 30, 2025	June 30, 2024
	Rate	Rate
Plant and machinery	15%	15%
Motor vehicles	20%	20%
Furniture and fixtures	10%	10%
Office equipment	15%	15%
Building and civil works (RCC)	2.5%	2.5%

Fabric Department		
Plant and machinery		
Production Machinery - Dyeing	5%	5%
Lab Equipment	5%	5%
Utility Machinery - Dyeing	7.5%	7.5%
Effluent Treatment Plant	7.5%	7.5%
Electrical Sub-Station & Equipment- Dyeing	10%	10%
Furniture, Fixture & Equipment	10%	10%
Washing Machineries	5%	5%
Warehouse Storage	7.5%	7.5%



Building & civil works (RCC)		
Production Building	2.5%	2.5%
WTP & Chemical Store	2.5%	2.5%
Utility Building	2.5%	2.5%
Husk Boiler Building	5.0%	5.0%
Effluent Treatment Plant Building	2.5%	2.5%
Fabric Store Building	2.5%	2.5%
Knitting Building	2.5%	2.5%

5.04 Intangible assets

5.04.01 Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38 Intangible Assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

5.04.02 Subsequent costs

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

5.04.03 Amortization

Amortization is recognized in profit or loss on a diminishing balance method over the estimated useful lives of intangible assets. The amortization rate based on estimated useful lives are as follows:

	June 30, 2025	June 30, 2024
	Rate	Rate
Software and applications	20%	20%
Website	20%	20%

Amortization methods, useful lives and residual values are reviewed at each period-end and adjusted, if appropriate.

5.05 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses. Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss account.

5.06 Financial instruments

Financial assets and liabilities are recognized on the statement of financial position when the Company has become a party to a contractual provision of the instrument.

5.07 Trade and other receivables

Trade and other receivables are stated at their nominal value and considered good. No provision has been made for doubtful debt and no amount was written off as bad.

5.08 Accrued income

Accrued income includes incomes which have been earned but not received during the reporting period.

5.09 Inventories

Inventories comprise of raw materials (yarn), raw materials (finished fabrics), raw materials (accessories), needle and spare parts, work-in-process, and finished goods. Inventories are stated at the lower of cost and net realizable value. The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in process, cost includes an appropriate share of production overheads based on normal operation capacity. Cost of inventories is determined by using the weighted average cost formula. Net realizable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

5.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at banks, and other bank deposits free of encumbrance.

5.11 Share capital

Ordinary shares are classified as equity.

5.12 Loans

Interest bearing bank loans and overdrafts are recorded at the proceeds received net of direct issue costs. Finance charges are accounted for on an accrual basis.

5.13 Trade and other payables

Trade and other payables are stated at their nominal value.

5.14 Accruals, provisions and contingencies**(a) Accruals**

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

(b) Provisions

A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

(c) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.



A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

5.15 Income tax

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

(a) Current tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The applicable tax rate for the Company is currently 10% on its taxable income derived from export and 22.5% on taxable income derived from sources other than export. As the company is an internationally recognized green building certified involve with 100% export oriented RMG business. according to the SRO no. 164-AIN/Income Tax/2020 dated, 06-07-2020 applicable tax rate on its business income is 10%.

(b) 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 purpose and amounts used for taxation purpose. 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 date of statement of financial position. 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 difference can be utilized. Deferred tax assets are reviewed at each period-end and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

5.16 Employee benefits

5.16.01 WPPF & welfare funds

The company contributed 5% of net profit before charging the amount to the aforementioned fund in accordance with the requirement of section 234 of labor Act 2006, (Amendment 2013).

5.17 Revenue recognition, measurement and presentation

Revenue of the Company is derived from sale of goods (i.e. readymade garments) to foreign buyers through export and deemed export.

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognized in accordance with IFRS 15 and the recognition process involves the following 5-step process:

- Identifying the contract from a customer;
- Identifying the performance obligation;
- Determining the transaction price;
- Allocating the transaction price to the performance obligation; and
- Recognizing revenue when/as performance obligation(s) is satisfied.

In compliance with the requirements of IFRS 15, the Company recognizes revenue when control of the goods or services has been transferred to the customer and the performance obligation has been completed. Revenue is measured at the fair value of the amount of consideration to which the Company expects to be entitled to, including variable consideration, if any, to the extent that it is highly probable that a significant reversal will not occur.



5.18 Finance costs

The Company's finance costs include interest expenses on bank loans, and other borrowings. Interest expense is recognized using the effective interest method.

5.19 Foreign currency transactions

These financial statements are presented in Taka/Tk./BDT, which is Company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Monetary assets and liabilities in foreign currencies at the date of statement of financial position are translated into Taka at the exchange rate prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value was determined. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in profit or loss as per IAS 21 The Effects of Changes in Foreign Exchange Rates.

5.20 Related party transactions

The Company carried a number of transactions in arm length price with its related parties in the normal course of its business. The nature of those transactions and their total value have been disclosed in (Note 36).

5.21 Earnings per share

The Company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the relevant periods.

5.22 Statement of cash flows

Cash flows from operating activities are presented under direct method in accordance with IAS-7 "Statement of Cash Flows". It has been also prepared in accordance with the Securities and Exchange Rules, 1987.

5.23 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 end of 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 are disclosed in the financial statements.

5.24 Segment Reporting

No segmental reporting is applicable to the company as required by "IFRS-8: Operating Segment" as the company operates in a single industry segment and within as geographical segment.

5.25 Lease

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration.

The company has evaluated its lease arrangements in accordance with IFRS 16 – Leases. As per the standard, leases of low-value assets or with insignificant payments are exempted from recognition of right-of-use assets and lease liabilities. The company has taken premises on lease. Since the lease value is considered low, the company has not recognized any right-of-use asset or lease liability in



these financial statements. Lease payments relating to such leases are recognized as expenses in the Statement of Profit or Loss on a straight-line basis over the lease term.

5.26 Impairment of Assets

In accordance with the provision of IAS-36, the carrying amount of non-financial assets other than inventories of the company involved in the manufacturing of the products. If any such indication exists, then the asset's recoverable amount is estimated and impairment losses are recognized in the statement of comprehensive income. No such indication of impairment has been observed till the end of the period.



		Amount in Taka	
		2025	2024
6.00 Property, plant and equipment			
A Cost			
Opening balance	4,117,099,804	4,049,297,075	
Add: Addition during the year	75,114,861	67,802,730	
	4,192,214,665	4,117,099,804	
Less: Disposal /Transfer during the year	-	-	
Closing balance	4,192,214,665	4,117,099,804	
B Accumulated Depreciation			
Opening balance	1,115,475,970	984,852,952	
Add: Addition during the year	126,944,211	130,623,018	
	1,242,420,181	1,115,475,970	
Less: Adjustment during the year	-	-	
Closing balance	1,242,420,181	1,115,475,970	
C Written down Value (A-B)	2,949,794,484	3,001,623,834	
Details of Property, plant and equipment with Depreciations are shown in the Annexure-A.			
7.00 Intangible assets			
Cost			
Opening balance	7,804,345	7,804,345	
Add: Addition during the year	-	-	
	7,804,345	7,804,345	
Less: Adjustment during the year	-	-	
Closing balance	7,804,345	7,804,345	
Amortization			
Opening balance	5,855,230	5,367,951	
Add: Addition during the year	389,823	487,279	
	6,245,052	5,855,230	
Less: Adjustment during the year	-	-	
Closing balance	6,245,052	5,855,230	
Carrying amount	1,559,293	1,949,115	
Details of Intangible assets with amortizations are shown in the Annexure-B.			
8.00 Advances, deposits and prepayments			
Advances			
Advance against salary (Note: 8.01)	953,000	675,890	
Advance to supplier against expenses (Note: 8.02)	52,852,079	42,083,272	
Advance to employee against expenses (Note: 8.03)	6,103,506	10,130,740	
Advance VAT	3,887,812	2,652,789	
	63,796,396	55,542,692	
Deposits			
Security deposits (Note: 8.04)	45,303,191	45,303,191	
LC margin	8,811,078	21,223,495	
	54,114,269	66,526,686	
Advance Against Mobile			
Advance against mobile	2,077	1,509	
	2,077	1,509	
Prepayments			
Prepaid insurance	2,818,673	2,838,870	
	2,818,673	2,838,870	
	120,731,415	124,909,757	



Amount in Taka	
2025	2024

8.01 Advance against salary

Abdullah	4,000	4,000
Advance Against OT & Others	-	322,890
Afrin Sultana Anni	100,000	-
Alauddin Molla	9,000	9,000
Arif Hossain	19,000	35,000
Azahar Ali	45,000	-
Arif Hossain	-	5,000
Bipul Islam	22,000	-
Israt Jahan Akhi	60,000	-
Kaimul Haque	27,000	-
Kamruzzaman	-	15,000
Latif Ahsan	32,000	-
Mahmuda Akter Rima	25,000	-
Majaher Islam	30,000	-
Manik	257,000	285,000
Md. Imran Ibne Hossain	20,000	-
Md. Saiful Alam	235,000	-
Shaheen Alam	20,000	-
S.M Mashiuzzaman	48,000	-
	953,000	675,890

8.02 Advance to supplier against expenses

AA Apparel Ltd.	765	765
Advanced Chemical Industries Ltd	-	67,900
Accfintax	215,000	-
Al-Amin Trading & Organization	142,975	-
Al-Arafat Hardware Store	8,265	-
Alliant Energy Solutions BD Ltd	99,000	59,900
AlwaysOn Network Bangladesh Ltd.	54,620	-
Ascend Elevators & Escalators Ltd.	5,731	5,050
Azad Enterprise	385,655	-
Bangladesh Engineering Automation System	45,000	-
Banaripara Agency	-	818,927
Bayrong Ltd.	100,000	100,000
BGMEA	40,000	40,000
Creative Engineering	195,000	-
Dabiruddin Spinning Mills Ltd.	15,740	-
Dihan Knitwear	153,913	153,913
Elite Worldwide Express Ltd	-	144,665
Expo Freight Limited	55,776	-
Executive Technology Solution	-	71,590
Fariha Stationery	33,597	-
Envoy Textiles Ltd.	92,812	92,812
Fashion Asia Ltd.	2,466,523	1,548,579
Fast Trim International	19,827	19,827
Gatex Design Ltd	54,810	54,810
Gazi International	16,245	-
Gazi Wires Ltd	85,333	7,299
Giant Textiles Ltd.	3,121,987	7,495,662
Global Environment Consultants Ltd.	75,000	40,000
Globe Tex BD	-	58,200
GSCS International Ltd.	166,236	240,610
Hadisul Alam & Associates	215,000	100,000
ITS Labtest Bangladesh Ltd	-	161,560



	Amount in Taka	
	2025	2024
Jannat Pharmacy	37,588	-
Khadiga Sanitary	134,420	-
Kazi Enterprise	1,700	-
Jam Logistics	-	2,677,340
Laptop Universe	2,350	-
Latex Limited	-	370,398
Mama Steel House	-	25,215
Miura Bangladesh Co. Ltd	403,920	-
Modern Syntex Limited	20,000	-
Minister Hi-Tech Park Electronics Ltd	-	83,849
Mojibor Enterprise	-	120,000
Morium Engineering	300,000	763,200
Multi Electronics	-	66,445
Mr. Asad	22,097	22,097
Northern Corporation Ltd.	19,059,003	21,901,755
NRG Composite Yarn Dyeing	-	164,452
NRG Hometex Ltd	-	284,190
Pacific Chemitrade Co.	-	37,296
Padma Trading	10,640	-
Pakiza Knit Composite Ltd.	735,553	743,701
Printers & Printers Ltd	11,428,223	-
R M Corporation	1,569,062	761,012
R4S Technical Solutions Ltd.	160,000	-
Rafi Pharma	705	46,780
RDP Power & Engineering	155,000	-
RFL Plastics Ltd	1,596,000	-
RR-Imperial Electricals Limited	1,932,912	-
Rashid Enterprise	-	310,142
Shafi Enterprise	11,866	-
Simco Spinning & Textiles Ltd	79,808	-
SML Packaging Solutions Bangladesh Ltd.	11,176	11,176
ST Gas Construction Co.	2,800,000	2,000,000
Standard Essential Company Ltd.	194,347	-
Top Fiber & Engineering	41,394	211,200
UCC	4,000,000	-
Yaqeen Engineering Limited	70,000	-
Young Labels Ltd.	54,955	54,955
Zaybunnesha Hardware Store	8,550	-
Zaman Traders	146,000	146,000
	52,852,079	42,083,272



8.03 Advance to employee against expenses

Amount in Taka		
	2025	2024
Mr. Abdul Khalek	5,000	-
Mr. Golzar Alam	500,000	761,746
Mr. Hasibur Rahman	-	29,242
Mr. Hasanuzzaman	19,250	-
Mr. Istiaque Ahammed Sakib	33,000	-
Mr. Jahid Driver	6,000	-
Mr. Junayed Hossain	3,357	3,357
Mr. Kamruzzaman	1,155,647	1,313,148
Mr. Khayrul Islam	150,000	-
Mr. Latif Ahasan	-	220,000
Mr. Lutfor Rahman	52,950	-
Mr. Md. Forkan Hossain	720,000	960,000
Mr. Moniruzzaman Khan	1,962,773	3,629,773
Mr. Mostafizur Rahman	50,000	50,000
Mr. Shamim Ahmed	621,514	309,519
Mr. Sakib Ekbal	205,668	2,204,567
Mr. Nazrul Islam	35,000	35,000
Mr. Nizamul Islam	515,189	561,128
Mrs. Rupa Saha	30,000	-
Mr. Shafiqul Islam	34,158	-
Mr. Shahin Hossain	4,000	-
Mr. Shohel	-	52,300
Mr. Zahid Hasan	-	960
	6,103,506	10,130,740

8.04 Security deposits

Security deposit to BTCL	8,600	8,600
Security deposit to DESCO	9,959,336	9,959,336
Security deposit to Titas Gas	34,835,255	34,835,255
Security deposit to CDBL	500,000	500,000
	45,303,191	45,303,191

09.00 Trade and Other Receivables

Opening balance	651,730,795	799,074,482
Add: Export & Deemed export during the year	5,026,535,606	4,702,293,827
	5,678,266,401	5,501,368,309
Less: Proceeds realized during the year	5,240,652,189	4,849,637,514
	437,614,212	651,730,795

A detailed schedule of trade receivable is given in Annexure -E

Aging schedule:

0 - 6 months	> 6 months		
437,614,212	-		

Information about trade receivables as per requirement of Schedule XI, Part I, Paragraph 4 of the Companies Act, 1994:

Debtors have been stated at their nominal value. Debtors are accrued in the ordinary course of business.

(i) Debt considered good in respect of which the company is fully secured

Trade receivables accrued in the ordinary course of business are considered good and secured against confirmed LC.

(ii) Trade receivables considered good for which the company hold no security other than the personal security

There is no such trade receivables as on 30 June 2025.



Amount in Taka	
2025	2024

(iii) Trade receivables considered doubtful or bad

The Company did not make any provision for doubtful debt as on 30 June 2025, because of the fact that sales/exports are being based on 100% confirmed letter of credit with fixed maturity dates.

(iv) Trade receivables due by directors or other officers of the company

There is no such trade receivables as on 30 June 2025

(v) Trade receivables due by Common Management

There is no such trade receivables as on 30 June 2025.

(vi) Reserve for doubtful debts

There is no such reserve created as on 30 June 2025.

10.00 Accrued income

Accrued cash incentive

-	-
-	-

11.00 Inventories

Raw materials (yarn and Finish fabric)	583,468,634	457,693,677
Raw materials (accessories)	11,248,870	17,427,861
Raw materials (Dyes & Chemicals)	88,442,923	267,735,335
Needle and spare parts	36,823,620	32,253,912
Work-in-process	222,997,002	298,968,376
Finished goods (garments)	268,398,228	175,707,526
	1,211,379,276	1,249,786,687

Disclosure of quantities as per requirement under Schedule XI, Part II, Paragraph 3 of the Companies Act, 1994:

Items	Unit	2025		2024	
		Opening (Qty)	Closing (Qty)	Opening (Qty)	Closing (Qty)
Raw materials (yarn)	KG	1,112,053	1,479,783	1,634,340	1,112,053
Raw materials (accessories)*		-	-	-	-
Raw materials (finished fabrics)	KG	159,684	130,740	197,473	159,684
Finished goods (garments)	PCS	598,691	954,228	606,217	598,691
Needle and spare parts*		-	-	-	-
Work-in-process	PCS/KG	1,152,756	921,373	2,629,811	1,152,756

* Quantity-wise breakup of raw materials (accessories), and needle and spare parts could not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of raw materials (accessories), needle and spare parts.

12.00 Cash and cash Equivalents

Cash in hand (Note 12.01)	3,229,764	1,897,276
Cash at bank (Note 12.02)	456,289,743	328,752,798
	459,519,507	330,650,074

12.01 Cash in hand

Cash at head office	1,767,267	997,276
Cash at factory	1,462,497	900,000
	3,229,764	1,897,276



12.02 Cash at bank

Name of the bank/NBFI	Branch	Type of Account	Account Number	Amount in Taka	
				2025	2024
Dutch Bangla Bank PLC	Banani	CD	1031100034643	(328,565)	1,606,768
City Bank PLC	Gulshan	CD	1101495932001	4,888,504	4,844,461
City Bank PLC	Gulshan	FC (ERQ)	5121495932001	21,486,904	15,014,328
City Bank PLC	Gulshan	Margin	1000241001108	242,873,978	95,108,415
City Bank PLC	Gulshan	FC	1000241001260	17,019,815	8,466,539
Eastern Bank PLC	Gulshan	CD	1041070005263	-	625,377
Mutual Trust Bank PLC	Gulshan	Dividend/21	131000101886	-	89,882
Mutual Trust Bank PLC	Gulshan	Dividend/22	1310000102018	105,167	105,557
Mutual Trust Bank PLC	Gulshan	Dividend/23	1310000146089	180,130	491,268
Mutual Trust Bank PLC	Gulshan	Dividend/24	1310000146196	195,845	-
Mutual Trust Bank PLC	Gulshan	CD	0220210010605	2,279	2,969
Meghna Bank PLC	Gulshan	CD	110111100001052	1,557,857	2,641,045
Meghna Bank PLC	Gulshan	Margin	110117600000020	44,313,655	101,249,673
Meghna Bank PLC	Gulshan	ERQ	110116100000018	892,281	1,677,470
Standard Chartered PLC	Gulshan	ERQ	42130804801	20,451,886	2,266,579
Standard Chartered PLC	Gulshan	ERQ-Euro	46130804802	5,355,684	-
Standard Chartered PLC	Gulshan	Margin	46130804801	49,060,336	73,129,747
Standard Chartered PLC	Gulshan	CD		16,089,711	-
City Bank PLC	Gulshan	FDR	4481495932003	3,791,661	-
IDLC	Gulshan	FDR	1055221139601	5,311,965	-
IDLC	Gulshan	FDR	1075221139601	5,760,162	5,358,180
IDLC	Gulshan	FDR	1075221139602	5,760,162	5,358,180
IDLC	Gulshan	FDR	1075221139603	5,760,162	5,358,180
IDLC	Gulshan	FDR	1075221139604	5,760,162	5,358,180
Total				456,289,743	328,752,798



13.00 Share capital

Authorized capital:

(Divided into 100,000,000 ordinary shares of BDT 10.00 each)

Amount in Taka	
2025	2024

1,000,000,000

1,000,000,000

Issued, subscribed and paid-up capital:

(Divided into 6,79,85,120 ordinary shares of BDT 10.00 each)

679,851,200

679,851,200

Shareholding position as on 30 June 2025:

Name of shareholders	No. of ordinary shares		Face value per share	Amount in Taka	
	2025	2024		2025	2024
Ms. Tosrifa Ahmed*	2	2	10.00	20	20
Ms. Lyra Rizwana Quader	6,127,501	6,127,501	10.00	61,275,010	61,275,010
Mr. Mohim Hassan	3,326,681	3,326,681	10.00	33,266,810	33,266,810
Mr. Naim Hassan	6,339,990	8,156,581	10.00	63,399,900	81,565,810
Mr. Sayeed Hassan	562,162	562,162	10.00	5,621,620	5,621,620
Northern Corporation Ltd.	10,637,762	10,637,762	10.00	106,377,620	106,377,620
Raisa Hassan	2,321,900	-	10.00	23,219,000	-
Other than sponsors	38,669,122	39,174,431	10.00	386,691,217	391,744,307
	67,985,120	67,985,120		679,851,197	679,851,197

On 28-April-2019 total 32,46,498 shares (30,91,903 original shares and 1,54,595 bonus shares) of honorable late Sponsor of the Company Mrs. Tosrifa Ahmed (who died on 07.04.2016) have been transmitted in the accounts of her legal successors in the following manner as per succession certificate issued by the Honorable Court:

On 28-April-2019 4,63,785 shares each to her sons Feroz M. Hassan, Faruque Hassan, Mohim Hassan (Sponsor Director), Naim Hassan (Sponsor Director), Sayeed Hassan (Sponsor) and Rafiq Hassan (Sponsor Director) and 2,31,893 shares each to her daughters Abeda Rahman and Shameem Ara Begum. Except Sayeed Hassan all other legal successors received their shares.

Then on 29-November-2019 Sayeed Hassan received his 4,63,785 shares from Late Tosrifa Ahmed. Due to fractional difference 2 share remain in the name of Tosrifa Ahmed.

Due to fractional issue .65 share remain in suspense Account that could not been sold. Since it is distributed as dividend, it is consider in number of share. So total number of share is 67985119.65.

Shareholding position on the basis of Group:

Group name	Number of shareholders	Number of shares	%
Company	111	15,465,488	22.75%
General public	4,787	23,203,633	34.13%
Sponsors/Directors	7	29,315,998	43.12%
Total	4,905	67,985,119	100.00%

Shareholding position on the basis of Range:

Shareholding range	Number of shareholders	Number of shares	Ownership %
1-500	3,574	603,779	0.89%
501-5000	790	1,635,887	2.41%
5001-10000	201	1,514,627	2.23%
10001-20000	146	2,149,805	3.16%
20001-30000	50	1,252,470	1.84%
30001-40000	35	1,237,750	1.82%
40001-50000	18	825,549	1.21%



		Amount in Taka	
		2025	2024
50001-100000	37	2,580,374	3.80%
100001-1000000	44	12,884,685	18.95%
1000001-1000000000	10	43,300,193	63.69%
Total	4,905	67,985,119	100.00%

14.00 Share premium

Share premium 433,059,200 433,059,200

Share premium received against 24,566,200 ordinary shares issued to other than sponsors at each BDT 16.00 and 2,000,000 shares issued to placement each BDT 20.00

15.00 Retained earnings

Opening balance	485,657,869	457,227,504
Add: Transferred from revaluation surplus	2,569,293	2,635,173
Add: Net profit/(loss) during the year	50,972,771	49,589,984
	539,199,933	509,452,660
Less: Dividend	23,794,792	23,794,791
	515,405,141	485,657,869

Details movement of retained earnings shown under statement of changes in equity.

16.00 Revaluation surplus

Opening balance	517,171,749	519,806,923
Less: Transfer to retained earnings from building and civil works	2,569,293	2,635,173
	514,602,456	517,171,749

Breakup of closing balance:

Revaluation surplus for land and land development	414,400,000	414,400,000
Revaluation surplus for building and civil works	100,202,456	102,771,749
	514,602,456	517,171,749

16.01 Revaluation surplus as on 30 June 2011

Group of PPE	Amount in Taka		
	Depreciated historical cost	Depreciated current cost	Revaluation Surplus
Land and land development	53,751,501	468,151,501	414,400,000
Building and civil works	228,894,119	371,699,362	142,805,243
Total	282,645,620	839,850,863	557,205,243

The revaluation of land and land development, and building and civil works has been done by Saha Mazumder & Co., Chartered Accountants considering the cut off date 30 June 2011 and signed on 10 November 2011.

Method of valuation:

a) Valuation of land

i) Land was valued on the basis of "FAIR MARKET VALUE" which is the amount in terms of money which the property would bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeable and assuming the price is not affected by undue stimulus. Market prices were obtained from local sources. Opinion based on discussion with the deed writers, income tax and gain tax personnel and officials of sub registrars' office were taken into consideration for the purpose of revaluation.

ii) Prevailing rate of buying and selling of lands during last six months in and around Mouza: Gopalpur, Tongi, Gazipur were also compared with the land property under appraisal giving due consideration to different factors including location, size, shape, bargaining allowance and other market constraints.

b) Valuation of building and civil works

i) The building constructions of company which are situated on the above mentioned land have been physically verified. The building has been revalued based on Current Cost Accounting (CCA) method.

ii) This cost has been ascertained considering factors, like the basis of the type of structure, price at which building materials, technical and non-technical labor, cost of transportation etc. are available at site, the quality of materials used in construction, workmanship, the quality of their maintenance and the accumulated depreciation thereon for the expired portion of their effective lives and the present condition of the assets in question and other relevant factors.



Amount in Taka	
2025	2024

iii) Cost of construction of similar buildings and other constructions were obtained from local sources available, and independent engineering consultants. The total value of buildings and civil construction has been ascertained at BDT 371,699,362.

17.00 Long Term Loans (secured), Net of Current Portion

The long term loans are with The City Bank Ltd., Gulshan Avenue Branch, 136 Gulshan Avenue, Gulshan, Dhaka, Bangladesh. Meghna Bank PLC, Suvastu Imam Squire, 65 Gulshan Avenue, Gulshan- 1, Dhaka and from IDLC finance limited ,Bay's Galleria, 57 Gulshan Ave, Dhaka 1212. The purpose of the term loan is to construction of building and import and local procurement of capital machinery for green dyeing project.

All these loans are secured by land, building, furniture, fixture, plant and machinery, personal guarantee of Directors and corporate guarantee, all present and future fixed and floating assets (excluding stock & book debts).

This balance consists of as follows:

Term Loan with The City Bank Ltd (Civil Construction)	94,236,178	141,172,950
Term Loan with The City Bank , Meghna Bank Ltd & IDLC (Machine)	559,937,763	559,244,083
Term Loan with IDCOL (Machine)	-	3,642,899
	654,173,941	704,059,932
Less : Current portion of long term loan	229,528,890	216,371,199
	424,645,052	487,688,733

Term loan Civil & machine details are given in Annexure-F & G

18.00 Deferred tax liabilities

Opening Balance	138,315,635	140,232,521
Add: Provision made during the year	(2,847,189)	(1,916,887)
	135,468,445	138,315,635

Deferred tax details is given in Note No. 32.2 and Annexure-D

19.00 Trade and other payables

Trade payables

Back to Back (BTB) and other LC	583,992,898	571,132,243
	583,992,898	571,132,243

Back to back & other LC details is given in Annexure -H.

Other payables:

Building construction (Note 19.01)	1,296,062	1,323,922
Withholding income tax (TDS)	2,526,378	1,673,769
Withholding VAT (VDS)	51,662	17,577
Unclaimed IPO application money (Note 19.02)	-	-
Account Payable	91,247,619	93,245,227
	95,121,720	96,260,495
	679,114,618	667,392,737

Unclaimed dividend (Note 19.03)	529,888	715,386
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Accounts Payable details is given in Annexure -I.



		Amount in Taka	
		2025	2024
19.01 Building construction			
BBS Cable	54,260		
Northern Knit Ltd	1,241,802		1,315,662
R.K. Electric	-		8,260
	1,296,062		1,323,922
19.02 Unclaimed IPO application money			
Unclaimed IPO application money (IPO refund warrant)	-		-
	-		-
19.03 Unclaimed dividend			
Mutual Trust Bank	529,888		715,386
	529,888		715,386
Breakdown of Dividend Year wise			
Year 2021	-		104,123
Year 2022	119,803		119,803
Year 2023	199,981		491,459
Year 2024	210,103		-
	529,888		715,386
20.00 Provision for expenses			
Director Remuneration	155,000		270,000
Salary	82,066,083		82,019,803
Provision _ Gas Bill	12,927,304		18,307,600
Provision _ Electric Bill	1,670,083		2,055,119
Service benefit	78,435,605		94,615,482
Audit fee	517,500		517,500
	175,771,575		197,785,504

21.00 Short term loans

Bank(s)	Account No. / Note	Type of loan	Amount in Taka	
			2025	2024
The City Bank Ltd	6331495932001	SOD	84,766,797	70,684,171
Standard Chartered Bank	01-1308048-01	CD/OD	-	(3,445,370)
The City Bank Ltd ,Meghna & SCB	Annexure-J	PC	132,686,650	152,845,334
The City Bank Ltd	Annexure-K	EDF	589,465,030	546,325,978
The City Bank Ltd	Note: 21.01	STL	560,206,331	750,950,712
The City Bank Ltd	Note: 21.02	STL	19,594,466	14,088,253
Total			1,386,719,274	1,531,449,077

PC loan & EDF loan details are given in Annexure -J & K.

(a) Loans with The City Bank Ltd, Gulshan Avenue Branch, Gulshan and Standard Chartered Bank, Gulshan Branch , Meghna Bank Limited & IDLC are for the purpose of working capital , import of raw materials & Machinery purchase.

(b) Security: Hypothecation of stock along with notarized IGPA to sell the assets under hypothecation without further reference to the court in case of default.

21.01 STL loan

Bank(s)	Branch	Account No.	Amount in Taka	
			2025	2024
The City Bank Ltd.	Gulshan	6931495932143	-	25,000,000
The City Bank Ltd.	Gulshan	6931495932144	-	35,100,000
The City Bank Ltd.	Gulshan	6931495932145	-	16,000,000
The City Bank Ltd.	Gulshan	6931495932146	-	9,945,000
The City Bank Ltd.	Gulshan	6931495932147	-	46,000,000
The City Bank Ltd.	Gulshan	6931495932148	-	30,000,000
The City Bank Ltd.	Gulshan	6931495932149	-	68,000,000
The City Bank Ltd.	Gulshan	6931495932150	-	22,000,000
The City Bank Ltd.	Gulshan	6931495932151	-	30,000,000



Amount in Taka	
2025	2024

Sale of finished goods

Particulars	1 July 2024 to 30 June 2025		1 July 2023 to 30 June 2024	
	Quantity	Amount	Quantity	Amount
Polo Shirt	1,683,948	675,072,020	405,642	139,359,977
T - Shirt	2,344,775	757,133,709	3,014,506	801,790,400
Tank Top	463,737	128,258,121	331,190	79,647,180.5
Others	5,052,747	2,458,230,829	5,624,883	2,151,587,877
Total	9,545,207	4,018,694,679	9,376,221	3,172,385,434

Product-wise breakup as per Schedule XI, Part II, Para 3 of the Companies Act, 1994:

Particulars	30-Jun-25	30-Jun-24
Opening stock	Quantity	Quantity
Polo Shirt	23,710	38,676
T - Shirt	127,341	116,696
Tank Top	18,499	29,280
Others	429,141	421,564
Total	598,691	606,216

Add: Production during the year	Quantity	Quantity
Polo Shirt	1,913,569	390,676
T - Shirt	2,275,687	3,025,151
Tank Top	459,699	320,409
Others	5,251,789	5,632,459
Total	9,900,744	9,368,695

Less: Closing stock	Quantity	Quantity
Polo Shirt	253,331	23,710
T - Shirt	58,253	127,341
Tank Top	14,461	18,499
Others	628,183	429,141
Total	954,228	598,691
Sales during the year from production	9,545,207	9,376,220



26.00 Cost of sales**Opening inventories of raw materials**

Raw materials (yarn and Finish Fabric)

Raw materials dyes & chemical

Raw materials (accessories)

Needle and spare parts

Add: Raw materials purchased during the year

Yarn and Finish Fabric

Dyes & Chemical

Accessories

Needles and spare parts

Raw materials available for use**Less: Closing inventories of raw materials**

Raw materials (yarn and Finish Fabric)

Raw materials dyes & chemical

Raw materials (accessories)

Needle and spare parts

Raw materials consumed (Note 26.01)

Add: Direct expenses (Note 26.02)

Prime cost

Add: Factory overhead (Note 26.03)

Cost of production

Add: Opening inventories of work-in-process

Manufacturing cost at standard

Less: Closing inventories of work-in-process

Cost of goods manufactured

Add: Opening inventories of finished goods

Goods available for sale

Less: Closing inventories of finished goods

Cost of Sales

Amount in Taka	
2025	2024
775,110,785	1,100,979,458
457,693,677	609,897,156
267,735,335	452,417,257
17,427,861	22,201,059
32,253,912	16,463,986
2,886,361,940	2,067,999,278
2,156,441,566	1,550,016,860
302,455,162	177,462,021
373,742,876	281,083,502
53,722,336	59,436,896
3,661,472,725	3,168,978,736
719,984,045	775,110,785
583,468,634	457,693,677
88,442,923	267,735,335
11,248,870	17,427,861
36,823,620	32,253,912
2,941,488,680	2,393,867,951
649,925,330	557,549,516
3,591,414,010	2,951,417,467
964,246,390	878,424,893
4,555,660,400	3,829,842,360
298,968,376	668,259,525
4,854,628,775	4,498,101,885
222,997,002	298,968,376
4,631,631,774	4,199,133,509
175,707,526	176,687,049
4,807,339,299	4,375,820,558
268,398,228	175,707,526
4,538,941,071	4,200,113,032



26.01 Raw materials consumed during the year

Particulars	01 July 2024 to 30 June 2025		01 July 2023 to 30 June 2024	
	Qty (KG)	Amount in taka	Qty (KG)	Amount in taka
Opening balance				
Yarn and Finish Fabric	1,271,737	457,693,677	1,831,813	609,897,156
Dyes & Chemical		267,735,335	-	452,417,257
Accessories		17,427,861	-	22,201,059
Needle and spare parts		32,253,912	-	16,463,986
Total	1,271,737	775,110,785	1,831,813	1,100,979,458
Add: Purchase during the year				
Yarn and Finish Fabric	5,772,080	2,156,441,566	3,877,778	1,550,016,860
Dyes & Chemical		302,455,162	-	177,462,021
Accessories		373,742,876	-	281,083,502
Needle and spare parts		53,722,336	-	59,436,896
Total	5,772,080	2,886,361,940	3,877,778	2,067,999,278
Raw materials available for consumption	7,043,817	3,661,472,725	5,709,591	3,168,978,736
Less: Closing balance				
Yarn & Finish Fabric	1,610,523	583,468,634	1,271,737	457,693,677
Dyes & Chemical	-	88,442,923	-	267,735,335
Accessories	-	11,248,870	-	17,427,861
Needle and spare parts	-	36,823,620	-	32,253,912
Total	1,610,523	719,984,046	1,271,737	775,110,785
Raw materials consumed:				
Yarn and Finish Fabric	5,433,294	2,030,666,608	4,437,854	1,702,220,339
Dyes & Chemical	-	481,747,574	-	362,143,942
Accessories	-	379,921,868	-	285,856,700
Needle and spare parts	-	49,152,630	-	43,646,970
Total material consumed	5,433,294	2,941,488,680	4,437,854	2,393,867,951

Quantity-wise breakup of raw materials of accessories, and needle and spare parts and Dyes & Chemical have not be given as it is difficult to quantify each item in a separate and distinct category due to large variety of goods.



26.02 Direct expenses**Direct labor**

Wages and allowances	381,710,136	303,584,861
Overtime allowance	88,900,845	55,369,343
	470,610,981	358,954,204

Materials related expenses

Grey fabric dyeing and finishing expenses	8,323,203	-
Garments printing expenses	65,411,398	91,635,677
Garments embroidery expenses	23,427,131	20,326,218
Garments washing expenses	-	163,163
Yarn dyeing expenses	25,659,789	40,105,695
Garments making charges	125,288	-
Knitting charge	56,367,540	46,364,559
	179,314,349	198,595,312
	649,925,330	557,549,516

26.03 Factory overhead

Audit & Inspection	1,977,260	1,254,091
Bonus festival	26,971,723	22,874,066
Bonus festival	32,732,565	30,799,199
Carrying and handling expenses	4,134,891	5,675,382
Cleaning expenses	566,910	798,783
Compliance expenses	18,820	59,696
Computer accessories	1,682,406	899,132
Consultancy fees	-	25,000
Conveyance	2,311,929	1,986,492
Crockeries and cutlery	35,005	15,764
Depreciation (Annexure-A)	101,555,369	104,498,414
Donation & Subscription	-	-
Earn leave	26,560,115	4,145,811
Electric goods	3,667,657	4,531,878
Electricity bill, net of VAT refund	24,852,626	20,516,982
Entertainment	1,517,437	1,308,696
Fire extinguisher expenses	855,540	2,432,595
Fooding & Lodging	85,276	37,250
Fuel and lubricants	21,045,301	17,224,599
Gas bill	203,140,555	197,257,698
Hardware items	3,798,389	5,747,276
Holiday allowance	10,469,973	9,882,867
Inspection charges	60,508	-
Insurance premium	5,890,737	6,781,996
Internet bill	208,000	176,000
Land tax	594,075	175,125
Lab Materials & Accessories Exp	1,563,790	1,595,089
Lunch expenses	568,121	573,346
Machine rent	56,500	1,041,852
Maintenance	7,771,367	14,194,670
Maternity benefit	5,652,455	4,709,562
Medical expenses	496,630	338,550
Miscellaneous expenses	688,164	1,022,820
Mobile allowance	799,545	835,844
Night allowance	1,747,291	806,601
Other accessories	8,788,650	6,893,751
Overtime allowance	30,490,890	25,393,719
Postage & Courier	1,660	21,860
Printing expenses	5,619,081	5,101,796



	Amount in Taka	
	2025	2024
Renewals and registration fees	5,958,986	4,304,571
Service benefits	-	26,044,892
Solve chemical	320,000	371,972
Spot lifter	271,560	249,950
Stamp Charges	312,000	280,610
Target bonus	1,620,780	1,908,392
Training & Motivation	-	12,000
Telephone bill	-	10,000
Testing charges	566,591	221,475
Tiffin expenses	766,626	445,692
Toner	279,760	648,820
Transport Allowance	438,350	30,600
Uniform and liveries	453,890	388,455
Wages, salaries, and allowances	407,090,272	336,328,724
Workers' refreshment	17,930	1,260,457
Lease Rent	272,800	272,800
	964,246,390	878,424,893

27.00 General and administrative expenses

Advertisement	104,790	124,775
AGM and board meeting expenses	456,800	458,750
Amortization of intangible assets (Annexure-B)	389,823	487,279
Audit fees with VAT	517,500	517,500
Cleaning expenses	32,700	38,020
Computer accessories	129,465	517,620
Consultancy fees	-	876,250
Central Fund RMG	1,295,705	1,049,713
Conveyance	909,291	1,840,995
Credit rating fees	80,625	80,625
Croceries & Cutleries	49,044	4,840
Depreciation (Annexure-A)	25,388,842	26,124,604
Directors' remuneration	3,240,000	3,240,000
Earn leave	1,344,398	53,822
Electric bill	2,913,429	2,440,079
Entertainment	808,640	2,456,281
Festival bonus	3,883,703	4,293,020
Fuel and lubricants	1,420,320	1,717,864
Holiday Allowance	321,496	632,238
Internet bill	362,437	340,462
Lab expenses	104,960	221,903
Legal expenses	147,500	134,500
License and membership renewal fees	875,427	1,274,993
Maintenance	3,465,676	5,053,595
Miscellaneous expenses	171,081	917,700
Mobile expenses	412,134	552,431
Postage and courier	20,451	81,441
Printing & Stationery	1,007,916	1,560,801
Renewal & Registration Fees	796,178	141,507
Salaries and allowances	54,347,121	50,374,956
Service benefit	-	500,000



	Amount in Taka	
	2025	2024
Staff refreshment	336,739	-
Stamp charges	1,260,930	903,850
Telephone/fax/internet	127,655	88,826
Tiffin Bill	101,579	97,910
Toner (photocopier and printer)	-	173,595
Transport & Fooding (Director)	-	225,000
Transport allowance (employees)	1,483,305	691,565
Training & Motivation	6,000	42,500
Uniform	20,000	191,900
	108,333,660	110,523,708

28.00 Marketing, selling and distribution expenses

Bank charge	62,177,757	52,087,237
Bank charge (miscell.)	-	7,840
BGMEA Service charges	876,550	887,807
Buyer's commission	-	1,763,861
Bill of lading charges	2,828,381	2,825,682
C&F charges	6,618,427	6,005,191
Claim against goods problem	257,990	-
Document collection charges	589,661	370,585
Document postage charges	587,369	1,392,254
EPB expenses	767,450	404,389
Earn leave	1,071,485	179,130
Exchange fluctuation loss	2,267,150	3,073,320
Fabric testing	9,200,410	6,013,540
Festival bonus	2,320,840	1,663,850
Freight charges	3,531,639	2,902,885
Fuel and lubricant	7,670	20,770
GSP fees	104,388	152,790
Maintenance	13,450	19,412
Miscellaneous expenses	32,000	3,054
Mobile bill	256,882	184,419
Postage and courier	1,222,510	2,517,197
Salaries and allowances	35,445,299	24,834,282
Services Benefit	-	333,334
Toner (photocopier and printer)	108,000	64,000
Tours and travelling	4,667,050	2,039,186
Trade promotion	5,260,993	11,813,158
Transport allowance (employees)	3,754,612	2,064,327
Transportation expenses	15,804,941	8,261,426
UD Fees	811,361	474,687
	160,584,264	132,359,613

29.00 Other non-operating income

Interest income	2,579,468	1,713,188
Cash incentive	132,773,531	51,687,600
	135,352,999	53,400,788

30.00 Finance costs

Bank charge	4,019,291	7,661,458
Interest on EDF loans	52,848,229	56,217,693
Interest on FDBP	-	798,193
Interest on PC loans	15,017,076	6,627,996
Interest on term loans	59,578,849	59,174,005
Interest on SOD loans	4,522,296	2,407,942



		Amount in Taka	
		2025	2024
Interest on STL loans		104,995,578	70,779,485
		240,981,319	203,666,771
31.00 WPPF and welfare fund			
The Company has Workers' Profit Participation WPPF and welfare fund		5,383,252	5,191,976
		5,383,252	5,191,976
32.00 Income tax expenses			
In compliance with the requirements of para -79 of IAS-12:Income tax, the major components of tax expenses are given below:			
Current tax expenses: (Note 32.01)		59,539,457	56,166,418
Deferred tax expenses: (Note 32.02)		(2,847,189)	(1,916,887)
		56,692,268	54,249,531
32.01 Current tax expenses			
Provision made in respect of the current year		59,539,457	56,166,418
		59,539,457	56,166,418
Current tax details is given in Annexure-C			
32.02 Deferred tax expenses			
Deferred tax Liability		135,468,445	138,315,635
Less: Opening Balance		138,315,635	140,232,521
		(2,847,189)	(1,916,887)
Deferred tax details is given in Annexure-D			
33.00 Net Asset Value (NAV) Per Share			
Total assets		5,180,598,186	5,360,650,262
Less: Total liabilities		3,037,680,192	3,244,910,247
A. Net asset value		2,142,917,994	2,115,740,015
B. Number of ordinary shares		67,985,120	67,985,120
Net asset value (NAV) per share (A/B)		31.52	31.12
34.00 Earnings per share			
Basic Earnings Per Share			
A. Profit attributable to the ordinary shareholders (basic)		50,972,771	49,589,984
B. Weightage average number of shares outstanding (basic)		67,985,120	67,985,120
Ordinary shares fully outstanding		67,985,120	67,985,120
Basic Earnings Per Share (EPS) (A/B)		0.75	0.73

Weighted average number of ordinary shares

The weighted average number of ordinary shares outstanding during the period is the number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares issued during the period multiplied by a time-weighting factor. The time-weighting factor is the number of days that the shares are outstanding as a proportion of the total number of days in the period.

Diluted earnings per share



Amount in Taka	
2025	2024

No diluted earnings per share is required to be calculated for the periods presented as the Company has no dilutive potential ordinary shares.

35.00 Net operating cash flow per share

A. Net cash (used in)/generated by operating activities	422,268,059	772,336,600
B. Number of ordinary shares	67,985,120	67,985,120
Net operating cash flow per share (A/B)	6.21	11.36

**35.01 Case No. 5(2) (e) of notification No.
BSEC/CMRRCD/2006-158/2008/Admin/81, Dated :
20 June 2018: Reconciliation of Net Operating Cash
Flow under indirect method:**

Profit after income tax	50,972,771	49,589,984
Depreciation expense	126,944,211	130,623,018
Amortization expense	389,823	487,279
Interest income (Consider in financing activities)	(2,579,468)	(1,713,188)
Decrease in Account receivable	214,116,583	147,343,687
Increase in Account receivable	-	-
Increase in Account Payable	13,989,030	-
Decrease in Account Payable	-	(305,271,091)
Increase in Provision for expense	-	102,788,870
Decrease in Provision for expense	(22,013,929)	-
Deffered tax expense	(2,847,189)	(1,916,887)
Decrease in accrued income	-	-
Increase in accrued income	-	-
Increase in inventory	38,407,411	-
Decrease in inventory	-	696,139,345
Increase in advance deposit & prepayment	-	(36,095,621)
Decrease in advance deposit & prepayment	4,178,342	-
Decrease in provision for WPPF	-	(9,638,797)
Increase in provision for WPPF	710,474	-
Net cash (used in)/generated by operating activities	422,268,059	772,336,600



36.00 Related party disclosures

During the period of one year ended 30 June 2025, the Company entered into a number of transactions with related parties in the normal course of business. The names of the significant related parties, nature of these transactions and amounts thereof have been set out below in accordance with the provisions of IAS 24 Related Party Disclosures. Nature of relationship and significance of the amounts have been considered in giving this disclosure.

36.01 Related party transactions during the period/year

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			30-Jun-25	30-Jun-24
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	4,943,659	9,507,611
Enviro Pac Limited	Common Directorship	Purchase of accessories	33,998,120	42,113,845
Printers & Printers Limited	Common Directorship	Purchase of accessories	42,598,860	42,397,670
Fashion Asia Limited	Common Directorship	Purchase of accessories	305,650	230,560
	Common Directorship	Fabric Sale	257,195,352	437,680,514
Northern Knit Ltd	Common Directorship	Lease rent	272,800	272,800

36.02 Receivables/(payables) with related parties

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			30-Jun-25	June 30, 2024
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	19,059,003	21,901,755
Enviro Pac Limited	Common Directorship	Purchase of accessories	(1,108,912)	(6,956,181)
Printers & Printers Limited	Common Directorship	Purchase of accessories	(28,890,186)	(15,335,062)
			5,480,447	(7,462,367)
Fashion Asia Limited	Common Directorship	Purchase of accessories	2,466,523	1,548,579
		Fabric Sale	25,104,117	96,242,072
Northern Knit Ltd	Common Directorship	Lease rent	(1,241,802)	(1,315,662)

The Company has not made any single contract for the sale or purchase of assets of 1% or above of the total tangible assets as shown in the statements of financial position as the end of immediately preceding completed financial year or for supply of goods and materials amounting to 10% or above of the revenue for the immediate preceding financial year with the related parties. The above transaction with each related party went through multiple contracts during the financial period.

37.00 Number of board meetings held during the period

Total 7 board meetings were held during the period.

38.00 Disclosure of Directors' remuneration under Paragraph 4 of Schedule XI, PART II of the Companies Act, 1994

Directors have received the following remuneration from the Company during the period from 01 July 2024 to 30 June 2025.

Name of Directors	Designation	01 July 2024 - 30 June 2025		June 30, 2025	June 30, 2024
		Monthly remuneration	Monthly house rent	Amount in Taka	Amount in Taka
Mr. Mohim Hassan	MD	160,000	25,000	2,220,000	2,220,000
Mr. Naim Hassan	Director	60,000	25,000	1,020,000	1,020,000
Total				3,240,000	3,240,000

39.00 Disclosure as per requirement of Schedule XI, part II, para 4 of companies act 1994

- | | |
|--|-----------|
| a. Managerial Remuneration paid during the year to the directors, including managing directors, a managing agent or manager. | 3,450,000 |
| b. Expenses reimbursed to Managing Agent | Nil |
| c. Commission or Remuneration payable separately to a managing agent or his associate | Nil |
| d. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company. | Nil |
| e. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year. | Nil |
| f. Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable. | Nil |
| g. Other allowances and commission including guarantee commission | Nil |



- h. Pensions etc.
- (i) Pensions Nil
 - (ii) Gratuities Nil
 - (iii) Payments from a provident funds, in excess of own subscription and interest thereon Nil
- i. Share Based payments Nil

As per IAS- 24: Para 17

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

- (a) Short-term employee benefits 3,450,000
- (b) Post-employee benefits Nil
- (c) Other long term benefits Nil
- (d) termination benefits and Nil
- (e) share- based payment Nil

As per IAS 24: Para 18

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

- a) the amount of transaction 339,314,441
- b) the amount of outstanding balance, including commitments 20,869,190
 - i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement Normal Business Transaction
 - ii) details of any guarantee given or received Nil
- c) Provisions for doubtful debts related to the amount of outstanding balance Nil
- d) the expenses recognized during the period in respect of bad or doubtful debts due from related parties Nil

40.00 Directors' fees for attending board meetings

BDT 5,000 was paid to each director for attending each board meetings during the year.

41.00 Board Meeting attendance Fees

Directors' are entitled Tk. 5000 as Board Meeting fee for attending each Board Meeting as per Articles of Association. The break down is as follows:

Name of the Board of Directors	Designation	No. of meeting held	No. of meeting attending	Amount in Taka
Lyra Rizwana Quader	Chairman	7	7	35,000
Mohim Hassan	Managing Director	7	7	35,000
Naim Hassan	Director	7	6	30,000
Raisa Hassan	Director	7	2	10,000
Hasib Uddin Ahamed	Nominated Director	7	7	35,000
Md.Aminul Islam	Independent Director	7	7	35,000
Md. Shafiqul Islam	Independent Director	7	6	30,000
Total Taka				210,000

42.00 Receivables from directors

No amount is lying as receivable from the directors as at 30 June 2025

43.00 Disclosure under Para III of Schedule XI, Part II of the Companies Act, 1994

The Company has 3671 number of employees and all of them are getting more than BDT 63,600 as salary per year.



44.00 Capacity utilization

Section	Installed capacity		Utilization for the period	% of utilization	Over/(under) utilized
	Per day	For 1/year			
	Ton/PCS	Ton/PCS	Ton/PCS	%	Ton/PCS
Knitting (ton)	12.00	3,600	2,175	60%	(1,425)
Dyeing (ton)	27.00	8,100	5,554	69%	(2,546)
Sewing - basic T-shirts (PCS)	65,000	19,500,000	9,900,743	51%	(9,599,257)

Notes:

- a) 300 days have been considered as working days for the period of 1 year;
b) The capacity varies depending on sophistication of the product. For higher grade products, the capacity decreases from the mentioned level & vice versa.
c) Sewing capacity for "Basic T-Shirt" is 65,000 pieces per day. The capacity varies depending on the sophistication of the product. For higher grade products, the capacity decreases from the mentioned level.
d) Capacity utilized in knitting section is 60%, i.e. 2175 ton.
e) Capacity utilized in Dyeing section is 69%, i.e. 5554 ton.
f) Capacity utilized in sewing section is 51%, i.e. 9900743 pieces.

45.00 Transactions in foreign currency

Particulars	Currency	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Import or local purchase in foreign currency			
Yarn	USD	17,925,533	13,195,812
Fabrics	USD	184,922	30,253
Accessories	USD	3,099,029	2,385,102
Dyes & Chemical	USD	2,510,001	1,439,586
Embroidery	USD	194,319	160,448
Garments printing	USD	547,376	777,215
Garments washing/yarn Dyeing/Knitting	USD	684,702	336,797
Total		25,145,882	18,325,213
FOB value of export	USD	41,788,496	42,451,345
Total		41,788,496	42,451,345

46.00 Contingent liabilities

There is no contingent liability as at the reporting date for the Company.

47.00 Guarantees and commitments

As at 30 June 2025 the Company had no capital commitment towards procurement of items of property, plant, and equipment or intangibles.

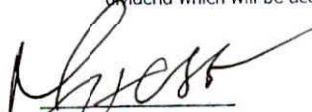
48.00 Claims against the Company not acknowledged as debt

There is no claim against the Company acknowledged as debt.

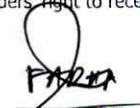
49.00 Events after the reporting period

There is no material event that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements.

- 50.00** The Board of Directors in their meeting held on 26 October 2025 have recommended a cash dividend of 4% for the year ended 30 June 2025 subject to the approval of the shareholders in the Annual General Meeting scheduled to be held on 28 December 2025. The financial statements for the year ended 30 June 2025 do not include the effect of the cash dividend which will be accounted for in the period when shareholders' right to receive payment is established.


Managing Director


Director


CFO(CC)


Company Secretary

Place: Dhaka, Bangladesh
Dated: 26 October 2025



TOSRIFA INDUSTRIES LIMITED
Schedule of Property, plant & equipment
As at 30 June 2025

Amount in Taka

Particulars	Cost			Depreciation						Written down value as on 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Disposal/Transfer during the year	Balance as on 30 June 2025	Rate	Balance as on 01 July 2024	Charged during the year	Adjustment during the year	Balance as on 30 June 2025	
Non-revalued assets										
Plant and machinery	499,134,623	13,661,723	-	512,796,347	15%	365,686,819	20,701,675	-	386,388,494	126,407,853
Motor vehicles	62,806,807	-	-	62,806,807	20%	44,724,917	3,616,377	-	48,341,294	14,465,513
Furniture and fixtures	33,167,972	506,306	-	33,674,278	10%	20,118,301	1,338,124	-	21,456,425	12,217,853
Office equipment	187,833,039	6,717,365	-	194,550,404	15%	81,554,073	16,604,916	-	98,158,990	96,391,414
Revalued assets										
Land and land developments	495,166,539	-	-	495,166,539	0%	-	-	-	-	495,166,539
Building & civil works (RCC)	525,299,579	-	-	525,299,579	2.5%	135,260,133	9,749,933	-	145,010,066	380,289,513
Total	1,803,408,559	20,885,394	-	1,824,293,954	0.0%	647,344,243	52,011,025	-	699,355,268	1,124,938,686

Fabric Department

Particulars	Cost			Depreciation						Written down value as on 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Disposal/Transfer during the year	Balance as on 30 June 2025	Rate	Balance as on 01 July 2024	Charged during the year	Adjustment during the year	Balance as on 30 June 2025	
Plant and machinery										
Production Machinery - Dyeing	773,557,292	-	-	773,557,292	5.00%	189,795,669	29,188,083	-	218,983,752	554,573,540
Lab Equipment	26,201,072	329,500	-	26,530,572	5.00%	6,200,289	1,010,600	-	7,210,889	19,319,683
Utility Machinery - Dyeing	205,080,541	51,202,146	-	256,282,687	7.50%	60,093,962	12,536,116	-	72,630,078	183,652,609
Effluent Treatment Plant	20,141,246	-	-	20,141,246	7.50%	6,875,426	994,936	-	7,870,363	12,270,883
Electrical Sub-Station & Equipments- Dyeing	105,602,652	407,500	-	106,010,152	10.00%	49,783,236	5,598,851	-	55,382,088	50,628,064
Furniture, Fixture & Equipment	31,412,930	1,266,146	-	32,679,076	10.00%	10,827,325	2,150,616	-	12,977,941	19,701,136
Washing Machineries	42,637,760	-	-	42,637,760	5.00%	9,782,941	1,642,741	-	11,425,682	31,212,078
Warehouse Storage	46,718,774	-	-	46,718,774	7.50%	15,279,156	2,357,971	-	17,637,128	29,081,646
Land and land developments	199,896,458	-	-	199,896,458	-	-	-	-	-	199,896,458
Building & civil works (RCC)										
Production Building	323,137,630	1,024,175	-	324,161,805	2.50%	43,741,131	6,989,349	-	50,730,480	273,431,325
WTP & Chemical Store Building	93,056,885	-	-	93,056,885	2.50%	12,785,430	2,006,786	-	14,792,216	78,264,668
Utility Building	53,186,547	-	-	53,186,547	2.50%	7,378,086	1,145,212	-	8,523,298	44,663,249
Husk Boiler Building	46,690,762	-	-	46,690,762	5.00%	11,686,169	1,750,230	-	13,436,399	33,254,363
Effluent Treatment Plant Building	67,867,982	-	-	67,867,982	2.50%	10,415,004	1,436,324	-	11,851,328	56,016,654
Fabric store Building	65,211,920	-	-	65,211,920	2.50%	7,835,985	1,434,398	-	9,270,384	55,941,536
Knitting Building	213,290,794	-	-	213,290,794	2.50%	25,651,918	4,690,972	-	30,342,890	182,947,905
Total	2,313,691,245	54,229,467	-	2,367,920,712		468,131,727	74,933,186	-	543,064,913	1,824,855,798
Grand Total Asset	4,117,099,804	75,114,861	-	4,192,214,665		1,115,475,970	126,944,211	-	1,242,420,181	2,949,794,484

Depreciation charged during the period/year has been allocated into factory overhead, and general and administrative expenses at 80:20 ratio.

Allocation of Depreciation:

Particulars	Rate	Amount
Factory Overhead	80%	101,555,369
Administrative Expenses	20%	25,388,842
Total	100%	126,944,211



TOSRIFA INDUSTRIES LIMITED
Schedule of Property, plant & equipment
As at 30 June 2024

Amount in Taka

Particulars	Cost			Rate	Depreciation				Written down value as on 30 June 2024
	Balance as on 01 July 2023	Addition during the year	Disposal/Transfer during the year		Balance as on 01 July 2023	Charged during the year	Adjustment during the year	Balance as on 30 June 2024	
Non-revalued assets									
Plant and machinery	498,872,623	262,000	-	15%	342,141,129	23,545,689	-	365,686,819	133,447,805
Motor vehicles	57,378,807	5,428,000	-	20%	41,312,352	3,412,565	-	44,724,917	18,081,890
Furniture and fixtures	32,536,947	631,025	-	10%	18,713,298	1,405,004	-	20,118,301	13,049,671
Office equipment	132,736,739	55,096,300	-	15%	66,510,732	15,043,341	-	81,554,073	106,278,966
Revalued assets									
Land and land developments	495,166,539	-	-	0%	-	-	-	-	495,166,539
Building & civil works (RCC)	525,299,579	-	-	2.5%	125,260,202	9,999,931	-	135,260,133	390,039,446
Total	1,741,991,234	61,417,325	-	0%	593,937,713	53,406,530	-	647,344,243	1,156,064,317

Fabric Department

Particulars	Cost			Rate	Depreciation				Written down value as on 30 June 2024
	Balance as on 01 July 2023	Addition during the year	Disposal/Transfer during the year		Balance as on 01 July 2023	Charged during the year	Adjustment during the year	Balance as on 30 June 2024	
Plant and machinery									
Production Machinery - Dyeing	771,929,829	1,627,463	-	5.00%	159,125,327	30,670,342	-	189,795,669	583,761,623
Lab Equipment	26,201,072	-	-	5.00%	5,147,779	1,052,510	-	6,200,289	20,000,784
Utility Machinery - Dyeing	204,955,541	125,000	-	7.50%	48,345,589	11,748,374	-	60,093,962	144,986,579
Effluent Treatment Plant	19,083,246	1,058,000	-	7.50%	5,817,211	1,058,215	-	6,875,426	13,265,819
Electrical Sub-Station & Equipments - Dyeing	105,467,512	135,140	-	10.00%	43,591,969	6,191,267	-	49,783,236	55,819,416
Furniture, Fixture & Equipment	28,952,980	2,459,950	-	10.00%	8,585,806	2,241,519	-	10,827,325	20,585,606
Washing Machineries	42,637,760	-	-	5.00%	8,053,740	1,729,201	-	9,782,941	32,854,819
Warehouse Storage	46,718,774	-	-	7.50%	12,729,998	2,549,158	-	15,279,156	31,439,618
Land and land developments	199,896,458	-	-		-	-	-	-	199,896,458
Building & civil works (RCC)									
Production Building	322,157,778	979,852	-	2.50%	36,595,979	7,145,152	-	43,741,131	279,396,499
WTP & Chemical Store Building	93,056,885	-	-	2.50%	10,727,187	2,058,242	-	12,785,430	80,271,455
Utility Building	53,186,547	-	-	2.50%	6,203,510	1,174,576	-	7,378,086	45,808,461
Husk Boiler Building	46,690,762	-	-	5.00%	9,843,822	1,842,347	-	11,686,169	35,004,593
Effluent Treatment Plant Building	67,867,982	-	-	2.50%	8,941,850	1,473,153	-	10,415,004	57,452,978
Fabric store Building	65,211,920	-	-	2.50%	6,364,808	1,471,178	-	7,835,985	57,375,934
Knitting Building	213,290,794	-	-	2.50%	20,840,665	4,811,253	-	25,651,918	187,638,876
Total	2,307,305,840	6,385,405	-		390,915,239	77,216,488	-	468,131,727	1,845,559,518
Grand Total Asset	4,049,297,075	67,802,730	-		984,852,952	130,623,018	-	1,115,475,970	3,001,623,834

Depreciation charged during the period/year has been allocated into factory overhead, and general and administrative expenses at 80:20 ratio.

Allocation of Depreciation:

Particulars	Rate	Amount
Factory Overhead	80%	104,498,414
Administrative Expenses	20%	26,124,604
Total	100%	130,623,018



TOSRIFA INDUSTRIES LIMITED
Schedule of Intangible assets
As at 30 June 2025

Amount in Taka

Particulars	Cost				Rate	Amortization				Carrying Amount
	Balance as on 01 July 2024	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charged during the year	Adjustment during the year	Balance as on 30 June 2025	As at 30 June 2025
Software and applications	7,707,125	-	-	7,707,125	20%	5,790,499	385,513	-	6,176,012	1,531,113
Website	97,220	-	-	97,220	20%	64,731	4,310	-	69,041	28,179
Total	7,804,345	-	-	7,804,345		5,855,230	389,823	-	6,245,052	1,559,293

TOSRIFA INDUSTRIES LIMITED
Schedule of Intangible assets
As at 30 June 2024

Amount in Taka

Particulars	Cost				Rate	Amortization				Carrying Amount
	Balance as on 01 July 2023	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2024		Balance as on 01 July 2023	Charged during the year	Adjustment during the year	Balance as on 30 June 2024	As at 30 June 2024
Software and applications	7,707,125	-	-	7,707,125	20%	5,308,607	481,892	-	5,790,499	1,916,626
Website	97,220	-	-	97,220	20%	59,344	5,387	-	64,731	32,489
Total	7,804,345	-	-	7,804,345		5,367,951	487,279	-	5,855,230	1,949,115



TOSRIFA INDUSTRIES LIMITED
Income tax liabilities
As at 30 June 2025

Particulars	Amount in Taka 30 June 2025	Amount in Taka 30 June 2024
Computation of Total Income		
Accounting Profit before other Income and Tax	(27,687,960)	50,438,727
Add: Other Inadmissible Allowances		
Accounting Depreciation & Amortization	127,334,034	131,110,297
Provision for WPPF	5,383,252	5,191,976
Less: Items for Separate Consideration		
Depreciation as per 3rd Schedule	99,572,615	102,302,634
Payment for WPPF (Previous)	4,672,778	14,830,773
Total Taxable Income	783,933	69,607,593
Rate	10%	10%
A. Tax on Total Taxable Income	78,393	6,960,759
Other Income (Except Cash Incentive)	2,579,468	1,713,188
Rate	20.0%	20.0%
B. Tax from Other Income (Except Cash Incentive)	515,894	342,638
Other Income (Cash Incentive)	132,773,531	51,687,600
Rate	10%	10%
C. Tax from Other Income (Cash Incentive)	13,277,353	5,168,760
Total Tax Expenses (A+B+C)	13,871,640	12,472,157

Calculation of Gross Receipt u/s 163 :

Sales during the year	5,026,535,606	4,702,293,827
Add: Trade receivable as on 30 June 2024	651,730,795	799,074,482
Less: Trade receivable as on 30 June 2025	(437,614,212)	(651,730,795)
Gross receipt from sale (A)	5,240,652,189	4,849,637,514
Add: Other income during the year	135,352,999	53,400,788
Add: Accrued income as on 30 June 2024	-	-
Less: Accrued income as on 30 June 2025	-	-
Gross receipt from Other Income (B)	135,352,999	53,400,788
Tax rate u/s 163 Minimum Tax @ 0.44% (A)	23,291,788	12,932,367
Tax rate u/s 163 Minimum Tax @ 1% (B)	1,353,530	320,405
Tax A u/s 163	24,645,317	13,252,771
TDS during the year	59,539,457	56,166,418
Which ever is higher from above calculation	59,539,457	56,166,418
Add: Previous year Tax		
Total Tax	59,539,457	56,166,418

Business profit as per profit or loss accounts	(27,687,960)	50,438,727
Tax rate @ 10%	(2,768,796)	5,043,872.67
Add: Tax on other income	13,793,247	5,511,398
Total Tax Liability	11,024,451	10,555,270

Note: Minimum tax rate calculation for business income u/s 163

As per paripatra 2024-2025, whenever any company pay tax at reducing rate, minimum tax rate on gross receipt of reducing rate income will be reduced proportionately based on general tax rate.

General tax Rate	22.50%	22.50%
Minimum tax rate as per section 163	1.00%	0.60%
Tax rate for green building garments factory	10%	10%
Minimum tax rate for green building garments factory	0.44%	0.27%



Annexure - D

TOSRIFA INDUSTRIES LIMITED
Deferred tax liability
As at 30 June 2025

Deferred tax assets/liability recognized in accordance with the provision of IAS-12, is arrived as follows:

Particulars	Amount in Taka 30 June 2025	Amount in Taka 30 June 2024
Opening Balance	138,315,635	140,232,521
Deferred Tax Liability /(Assets)	135,468,445	138,315,635
Increase/(Decrease) of Deferred Tax Liability	(2,847,189)	(1,916,887)

Particulars	Carrying Amount on Balance Sheet date (Taka)	Tax Base (Taka)	Temporary Differences (Taka)	Temporary Differences (Taka)
At 30 June 2025				
Property, Plant & Equipment	2,949,794,484	1,589,879,027	1,359,915,457	1,387,435,665
Intangible Assets	1,559,293	887,845	671,448	912,659
Temporary difference for lease Assets	-	-	-	-
Liability to Employees	(5,902,450)	-	(5,902,450)	(5,191,976)
Net temporary difference	2,945,451,327	1,590,766,872	1,354,684,455	1,383,156,348
Applicable Tax rate			10%	10%
Deferred Tax Liability/(Asset)			135,468,445	138,315,635



TOSRIFA INDUSTRIES LIMITED
Trade & other receivables
As at 30 June 2025

Particulars	Amount in Taka	
	June 30, 2025	June 30, 2024
Canada Sportswear Corp	56,929,393	19,722,390
Clover Collections Ltd.	9,036,873	-
Defacto Perakende TIC.A.S	1,752,202	3,999,511
General Pour L, Enfant	25,789,705	14,306,612
Limited Liability Company	17,901,646	-
LPP S.A	7,546,787	48,307,085
Medici Fashion DMCC	17,642,693	11,430,025
MN Inter Fashion Ltd.	1,720,148	5,089,448
New Wave Italia S.R.L.	44,160,260	45,210,320
Ochnik S.A	3,477,240	2,776,079
Olympia International Ltd.(OIL)	17,053	-
OM FranceS.A.S.	53,694,941	81,544,042
Sports Master Ltd.	14,516,649	27,373,056
Toray International Inc.	86,990,183	2,229,584
Vingino	49,973	-
A J Super Garments Ltd.	1,237,930	8,879,196
Receivable_Retranslation	3,270,657	-
Receivable_Meghna Bank Ltd.	1,520,864	-
Comfit Composite Knit Ltd.	-	1,270,696
Fashion Asia Ltd.	25,104,117	96,242,072
Knit Asia Ltd.	15,573,295	129,093,127
Lida Textile & Dyeing Ltd	23,541,548	61,426,961
Multitex Knit Composite Ltd.	530,955	530,955
Multifabs Limited	1,044,771	2,921,202
P.N. Composite Ltd.	95,370	95,370
Reliance Dresses Ltd.	6,323	6,323
Square Fashion Ltd	8,979,829	13,642,379
Southern Garments Ltd.	133,740	133,740
UHM Limited	14,515,328	71,000,572
Sonnet Textile Industries Ltd	833,739	4,500,051
Total	437,614,212	651,730,795



TOSRIFA INDUSTRIES LIMITED
Long term loan (civil construction)
As at 30 June 2025

Particulars		Amount in Taka	
Bank name	Accounts Number	30 June 2025	30 June 2024
The City Bank Ltd	LTL_ 9471495932005	932,032	2,234,443
The City Bank Ltd	LTL_ 9471495932006	2,172,071	5,184,749
The City Bank Ltd	LTL_ 9471495932007	2,172,211	5,185,014
The City Bank Ltd	LTL_ 9471495932009	474,865	1,489,001
The City Bank Ltd	LTL_ 9471495932010	525,512	883,602
The City Bank Ltd	LTL_ 9471495932011	649,660	1,080,000
The City Bank Ltd	LTL_ 9471495932012	3,936,019	6,547,524
The City Bank Ltd	LTL_ 9471495932014	604,848	1,004,883
The City Bank Ltd	LTL_ 9471495932015	-	584,780
The City Bank Ltd	LTL_ 9471495932016	3,932,503	6,539,676
The City Bank Ltd	LTL_ 9471495932017	1,518,780	2,529,452
The City Bank Ltd	LTL_ 9471495932018	250,402	377,996
The City Bank Ltd	LTL_ 9471495932020	3,032,826	4,585,024
The City Bank Ltd	LTL_ 9471495932021	9,199,408	14,455,658
The City Bank Ltd	LTL_ 9471495932027	2,416,843	3,511,967
The City Bank Ltd	LTL_ 9471495932028	4,097,055	5,955,348
The City Bank Ltd	LTL_ 9471495932029	3,548,303	5,319,553
The City Bank Ltd	LTL_ 9471495932031	2,172,707	3,195,298
The City Bank Ltd	LTL_ 9471495932032	1,475,387	2,168,875
The City Bank Ltd	LTL_ 9471495932033	441,859	647,571
The City Bank Ltd	LTL_ 9471495932034	793,423	1,158,088
The City Bank Ltd	LTL_ 9471495932035	935,363	1,373,976
The City Bank Ltd	LTL_ 9471495932036	1,671,606	2,457,696
The City Bank Ltd	LTL_ 9471495932037	1,635,722	2,324,621
The City Bank Ltd	LTL_ 9471495932038	968,309	1,375,088
The City Bank Ltd	LTL_ 9471495932040	1,086,782	1,543,642
The City Bank Ltd	LTL_ 9471495932044	3,661,743	5,056,532
The City Bank Ltd	LTL_ 9471495932046	1,875,793	2,591,532
The City Bank Ltd	LTL_ 9471495932047	3,619,211	4,974,979
The City Bank Ltd	LTL_ 9471495932049	1,519,440	2,107,560
The City Bank Ltd	LTL_ 9471495932053	2,190,540	3,026,263
The City Bank Ltd	LTL_ 9471495932055	959,437	1,324,186
The City Bank Ltd	LTL_ 9471495932057	969,805	1,338,524
The City Bank Ltd	LTL_ 9471495932060	367,571	495,716
The City Bank Ltd	LTL_ 9471495932061	378,439	548,652
The City Bank Ltd	LTL_ 9471495932062	907,185	1,222,222
The City Bank Ltd	LTL_ 9471495932063	2,067,181	2,787,728
The City Bank Ltd	LTL_ 9471495932064	810,450	1,091,974
The City Bank Ltd	LTL_ 9471495932065	2,136,269	2,930,859
The City Bank Ltd	LTL_ 9471495932067	474,117	662,120
The City Bank Ltd	LTL_ 9471495932069	1,796,963	2,423,035
The City Bank Ltd	LTL_ 9471495932070	2,115,963	2,863,755
The City Bank Ltd	LTL_ 9471495932071	437,239	610,430



Particulars		Amount in Taka	
Bank name	Accounts Number	30 June 2025	30 June 2024
The City Bank Ltd	LTL_9471495932076	900,544	1,213,256
The City Bank Ltd	LTL_9471495932082	250,523	498,622
The City Bank Ltd	LTL_9471495932083	631,460	845,953
The City Bank Ltd	LTL_9471495932085	1,641,760	2,239,153
The City Bank Ltd	LTL_9471495932087	569,430	672,906
The City Bank Ltd	LTL_9471495932091	547,915	749,487
The City Bank Ltd	LTL_9471495932102	394,614	501,774
The City Bank Ltd	LTL_9471495932103	1,260,775	1,602,390
The City Bank Ltd	LTL_9471495932104	237,960	302,567
The City Bank Ltd	LTL_9441495932001	1,862,294	2,109,127
The City Bank Ltd	LTL_9441495932004	1,308,979	1,568,942
The City Bank Ltd	LTL_9441495932009	1,517,476	1,798,370
The City Bank Ltd	LTL_9441495932014	1,133,892	1,336,381
The City Bank Ltd	LTL_9441495932021	1,504,277	1,773,599
The City Bank Ltd	LTL_9441495932026	1,271,494	1,506,362
The City Bank Ltd	LTL_9441495932030	1,490,124	1,765,807
The City Bank Ltd	LTL_9441495932037	780,818	918,659
Total		94,236,178	141,172,950



TOSRIFA INDUSTRIES LIMITED
Long term loan (machine)
As at 30 June 2025

Particulars		Amount in Taka	
Bank name	Accounts Number	30 June 2025	30 June 2024
The City Bank Ltd	LTL_9471495932003	-	3,381,910
The City Bank Ltd	LTL_9471495932008	365,017	1,141,555
The City Bank Ltd	LTL_9471495932013	763,464	1,269,893
The City Bank Ltd	LTL_9471495932022	2,326,892	3,657,316
The City Bank Ltd	LTL_9471495932023	2,326,955	3,657,415
The City Bank Ltd	LTL_9471495932024	2,326,997	3,657,601
The City Bank Ltd	LTL_9471495932030	137,144	662,471
The City Bank Ltd	LTL_9471495932041	531,343	794,717
The City Bank Ltd	LTL_9471495932042	457,764	759,411
The City Bank Ltd	LTL_9471495932043	325,064	471,045
The City Bank Ltd	LTL_9471495932048	184,404	575,448
The City Bank Ltd	LTL_9471495932050	837,092	4,069,949
The City Bank Ltd	LTL_9471495932051	3,464,630	4,788,547
The City Bank Ltd	LTL_9471495932052	3,484,043	5,221,398
The City Bank Ltd	LTL_9471495932054	94,314	448,172
The City Bank Ltd	LTL_9471495932058	651,598	1,021,432
The City Bank Ltd	LTL_9471495932059	654,523	948,928
The City Bank Ltd	LTL_9471495932066	870,065	1,192,476
The City Bank Ltd	LTL_9471495932072	415,304	620,462
The City Bank Ltd	LTL_9471495932073	698,617	976,503
The City Bank Ltd	LTL_9471495932074	-	3,919,523
The City Bank Ltd	LTL_9471495932075	297,873	430,184
The City Bank Ltd	LTL_9471495932077	1,616,136	2,262,173
The City Bank Ltd	LTL_9471495932079	641,329	1,065,823
The City Bank Ltd	LTL_9471495932080	419,730	972,316
The City Bank Ltd	LTL_9471495932081	517,426	709,049
The City Bank Ltd	LTL_9471495932089	2,460,973	3,466,148
The City Bank Ltd	LTL_9471495932093	1,153,323	1,742,201
The City Bank Ltd	LTL_9471495932095	567,290	798,561
The City Bank Ltd	LTL_9471495932096	3,439,865	4,610,067
The City Bank Ltd	LTL_9471495932098	1,336,931	1,782,487
The City Bank Ltd	LTL_9471495932099	1,733,237	2,322,098
The City Bank Ltd	LTL_9471495932100	1,475,452	2,057,954
The City Bank Ltd	LTL_9471495932105	1,924,967	2,528,448
The City Bank Ltd	LTL_9171495932002	-	5,925,877
The City Bank Ltd	LTL_9191495932001	-	785,089
The City Bank Ltd	LTL_9191495932005	22,496,847	-
The City Bank Ltd	LTL_9191495932006	47,495,273	-
The City Bank Ltd	LTL_9491495932001	258,153,332	300,074,724
The City Bank Ltd	LTL_9491495932002	11,894,483	13,822,092
The City Bank Ltd	LTL_9491495932003	11,187,784	12,983,483
The City Bank Ltd	LTL_9441495932006	485,855	602,895
The City Bank Ltd	LTL_9441495932007	1,444,339	1,711,481



Particulars		Amount in Taka	
Bank name	Accounts Number	30 June 2025	30 June 2024
The City Bank Ltd	LTL_9441495932010	1,027,758	1,217,138
The City Bank Ltd	LTL_9441495932012	2,383,408	2,811,650
The City Bank Ltd	LTL_9441495932013	818,490	963,950
The City Bank Ltd	LTL_9441495932015	2,058,539	2,428,080
The City Bank Ltd	LTL_9441495932020	1,122,858	1,323,239
The City Bank Ltd	LTL_9441495932022	1,112,124	1,317,358
The City Bank Ltd	LTL_9441495932025	1,690,671	2,003,824
The City Bank Ltd	LTL_9441495932028	4,692,711	5,566,682
The City Bank Ltd	LTL_9441495932029	2,147,486	2,562,589
The City Bank Ltd	LTL_9441495932031	2,020,999	2,396,634
The City Bank Ltd	LTL_9441495932036	1,371,694	1,615,790
The City Bank Ltd	LTL_9441495932038	1,866,496	2,213,557
The City Bank Ltd	LTL_9441495932041	14,425,507	17,112,938
The City Bank Ltd	LTL_9441495932044	1,537,261	1,822,482
The City Bank Ltd	LTL_9441495932045	422,226	500,848
The City Bank Ltd	LTL_9441495932047	13,899,026	16,488,654
Meghna Bank Ltd	LTL_110163100000171	7,250,997	9,739,854
Meghna Bank Ltd	LTL_110163100000172	1,291,111	1,728,719
Meghna Bank Ltd	LTL_110163100000173	1,113,907	1,477,212
Meghna Bank Ltd	LTL_110163100000175	16,553,375	21,957,796
Meghna Bank Ltd	LTL_110163100000176	18,849,293	24,744,548
Meghna Bank Ltd	LTL_110163100000179	5,025,613	6,529,612
Meghna Bank Ltd	LTL_110163100000181	4,889,151	6,345,520
Meghna Bank Ltd	LTL_110163100000182	8,134,692	10,464,290
Meghna Bank Ltd	LTL_110163100000183	7,794,823	10,021,798
IDLC	1026102211396020.00	44,779,875	-
Total		559,937,763	559,244,083



TOSRIFA INDUSTRIES LIMITED
Back to Back (BTB) and other LC
As at 30 June 2025

Particulars	Amount in Taka	
	30 June 2025	30 June 2024
A.S.F Fibre Mills Ltd	-	4,506,202
Aadila Accessories	3,207,553	2,317,792
Active (BD) Ltd.	590,890	-
ADZI Trims Ltd	2,030,970	1,135,091
Akij Textiles Mills Ltd	53,946,185	59,698,063
Arbee Tex Ltd	-	6,050,685
Akota Knitwear Ltd	1,068,840	-
Alpha Ad	1,036,161	-
Arif Knitspin Ltd_AP	30,980,638	108,517,125
Asha Knitting Industries	415,660	-
Asian Accessories Ltd	5,203,192	6,208,282
BC TEX KNITWEAR LTD	716,580	-
Badsha Textiles Ltd	-	5,983,253
Baly Trade Link	-	236,340
BB Max Printing Ltd	-	1,371,190
BD Corporation	161,297	1,331,809
BD-TEX International	630,295	621,271
Beijing VCR Enterprise Management	1,206,980	-
BG Collection Ltd	1,592,552	-
Bikalpo Accessories Co. LTD	1,396,370	-
BHT Industries Ltd	-	1,863,331
Bipin Industries	6,949,600	1,976,170
Bondona Knit Fabrics	-	-
Blue Planet Knit Composit Ltd	2,901,601	719,768
BVM Overseas Limited	16,640,943	-
BWJ International	-	2,110,570
Changshu Zesun Textile Technology Co Ltd	9,599,900	-
Coats Bangladesh Ltd	-	347,510
Dabiruddin Spinning Mills Ltd.	520,330	-
DCM Nouvelle Ltd	30,202,697	-
Dekko Accessories Ltd.	13,679,497	4,261,527
Design Trek	828,238	-
Dhaka Texmart Industries Ltd	2,912,971	-
Dhaka Garments & Washing Ltd	-	163,163
Dots & Marks	2,327,466	-
Dystar Singapore Pte Ltd.	9,229,880	1,182,650
Design Mode	-	-
Enam Trims Ltd	2,114,672	462,990



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
Enviro Pack Ltd	1,108,912	6,956,181
Envoy Textiles Ltd	222,153	-
Epyllion Ltd.	11,758,646	7,537,192
Etafil (Bangladesh) Ltd	4,652,421	1,691,752
Etasia Interlining Ltd.	536,140	292,992
Erbatech Machinery (P) Ltd	1,076,090	-
Euro Tex International Thread & Accessories	3,219,884	5,150,420
FM Yarn Dyeing Ltd_	1,031,045	-
Faiza Button and Zipper Ltd	-	333,948
Fariha Spinning Mills Ltd	-	7,483,395
Fortune Zipper Ltd. AP	817,666	-
Fujian SBS Zipper Science & Technolgy Co;Ltd	11,337,064	-
Manha Printing Fashion	-	2,163,490
Garments Solution Accessories & Fabrics	4,835,000	3,179,380
Giant Textiles Ltd	4,183,200	-
Glowworm Fashion Ltd.	1,810,853	-
FM Yarn Dyeing Ltd	-	2,645,941
Fortune Zipper Ltd.	-	424,464
H.A.N Enterprise	754,053	-
Hangzhou Zhongli Chemical Fibre Co.; Ltd	7,834,685	-
HK Dream Knitwear	868,977	-
Hyosung Dong Nai Co. Ltd.	6,257,392	6,342,948
Index Accessories Ltd	-	1,343,915
Integrated Textile Resources Ltd.	1,245,464	1,961,235
International Trimming & Labels (BD) Pvt. Ltd	125,880	-
Jahan Textile	-	489,307
JFZ Label & Printing Co. Ltd	504,055	220,124
Jiangsu Textile Ind (Group) Im & Ex. Co. Ltd	3,909,946	-
Jinnat Apperels Ltd_AP	1,895,440	-
Jist Industrial Co. Ltd	873,885	-
K.M. International	1,161,884	-
Kamal Yarn Ltd	-	16,472,280
KDS Thread Ltd.(Unit 2)	-	313,900
Kewalram Textiles Pvt. Ltd	43,957,208	7,114,522
Lantabur Apparels Ltd.	3,642,779	13,241,549
Lexim Tex Industries Trade Company Ltd	-	1,438,219
M & U Packaging Ltd	-	1,707,414
M.N Dyeing ,Printing & Washing Mills Ltd	1,483,459	-
M.N.S. Garments Printing-2	1,660,986	-
M.R Fashion	150,132	-
Mademakers Impression Ltd.	710,400	-
Malek Spinning Mills Ltd	-	53,191,493
Mark Strink Industries Ltd	13,983,101	14,080,441

Particulars	Amount in Taka	
	30 June 2025	30 June 2024
Mark Strink Industries Ltd	729,941	-
Matam Fibre Mills Ltd	6,562,839	-
Maxim Label & Packaging (BD) Pvt. Ltd.	144,714	-
Matam Multi Fibre Mills Ltd	-	823,095
Meghna Packaging Ltd	4,907,750	-
MNS Yarn Dyeing Ind. Ltd	-	1,291,129
Mosharaf Composite Textile Mills Ltd	-	990,430
Mondol Knitwear's Ltd	2,357,900	-
Montrims Limited	14,355,199	-
MRC Embroidery Ltd	-	2,714,343
MTM International	1,251,512	1,557,512
Mullar Tex Ltd	-	223,001
Multazim Spinning Mills Ltd	5,343,000	7,379,946
N Z Textile Ltd	-	1,116,352
NAZ Bangladesh Ltd	-	1,695,316
Neo Zipper Company Ltd	2,709,754	1,259,570
New HRS Business Corporation	-	388,523
Noman Terry Towel Mills Ltd.	-	2,030,072
Nilorn Bangladesh Ltd	7,433,792	-
NRG Composite Yarn Dyeing	2,714,699	-
NRG Hometex Ltd	2,021,370	7,194,325
NRG Spinning Mills Ltd.	16,984,367	5,871,466
NZ Accessories Ltd.	1,712,962	-
Ocean Accessories Ltd	-	907,657
Onetex Ltd	1,041,036	3,261,931
Outpace Spinning Mills Ltd	-	11,696,160
Oxford Colours Ltd.	2,128,067	4,130,178
P.H International	1,696,716	4,568,117
Papyrus FastQ (BD) Limited	151,526	-
Paramount Textile Ltd	2,477,162	424,772
Parkway Packaging & Printing PLC	2,744,936	-
Pashupati Texspin Export LLP	7,136,006	-
Payable_Retranslation	939,211	7,675,999
Penta Accessories	2,232	2,232
Pic Design	648,472	1,770,157
Popular Polo Knit Fashion	771,940	-
Precot Meridian Ltd	7,771,892	4,164,762
Printers & Printers Ltd.	5,947,776	2,518,588
Pritom Fashion Wear's	539,426	-
Romo Guancheng Trims Ltd	1,477,366	229,872
Royal Trilms	-	687,221
RSWM Limited	8,962,240	20,784,630
Ruhama Printing Industry	-	1,302,083
Sem Tex	-	137,482



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
SML Packing Solutions BD Ltd	-	603,626
R.K. Garments Accessories Industries Ltd	5,574,462	-
Rahman Composite Ltd	950,080	-
Refat Packaging & Printing Ind. Ltd	4,191,776	-
Reliancetrin Park Ltd	3,376,750	-
S.S Knitting CO.	475,040	-
Sagar Manufactures Pvt. Ltd	3,471,151	-
Shaoxing Seri Textile Co Ltd	942,207	-
Shisti Cotspinn Private Ltd_BT B	16,075,376	-
Square Fashion Yarns Ltd	18,774,360	3,549,600
Square Textiles Ltd	36,939,024	59,691,549
SR Trims	1,416,075	2,061,668
SSD Trading International	2,666,410	980,013
Stitch Fashion & Colour	1,174,933	674,754
Suntrims Limited	-	153,389
Swift Label & Accessories Ltd	-	154,723
T&M Interlining Manufacturing Co; Ltd	833,305	207,441
Tamishna Dyeing Ind's Ltd	105,421	1,375,279
Tamishna Synthetics Ltd	466,758	836,550
Tapestry Fashion	1,218,326	454,639
TD Packaging & Accessories Ind.	-	1,321,870
Tamijuddin Textile Mills Ltd	2,869,440	-
The One Apparel Sourcing	-	579,881
Thermax Yarn Dyeing Ltd	1,564,786	2,060,645
Toray Fibers (Nantong) Co. Ltd.	5,869,710	-
Trident Limited	11,973,976	-
Trimtech	348,840	115,618
Two Star Trade International	432,344	-
Uniglory Paper & Packaging Ltd	-	1,858,377
Union Label & Accessories Ltd	-	906,876
Viyellatex Spinning Ltd	-	21,628,505
Viyellatex Spinning Mills	-	-
Weaves International	304,439	412,599
Xiamen Funtex Tech Co Ltd	5,502,115	-
Yester Accessories Ltd	179,736	-
YKK Bangladesh Ltd	322,616	-
Yokohama Labels & Printing (BD) Co,Ltd.	-	3,670,698
Z & M Manufacturing Ltd.	916,816	1,194,288
Zam Zam Thread	-	400,117
ZM Printing & Design Ltd	1,690,066	601,333
Total	583,992,898	571,132,243



TOSRIFA INDUSTRIES LIMITED

Accounts payable

As at 30 June 2025

Particulars	Amount in Taka	
	30 June 2025	30 June 2024
3D Knit Fabrics	-	96,970
A.B.M Knitwear	36,872	36,872
A.H Folder House	6,174	-
A.R.G. Trading Corporation	133,000	-
Adury Knit Composite Ltd.	808,241	985,063
AFS International	-	26,772
AIM Knitwear	-	59,359
AKH Knitting & Dyeing Ltd	-	849,449
Akota Knit Fabrics	445,222	74,120
Al Sadi Knitwear	15,800	15,800
Alamgir Traders	-	262,773
Alu Bazar Traders	223,250	134,813
Al-Zayeed Enterprise	404,194	889,856
Amantex Limited	1,565,293	1,505,702
Anlima Textile Ltd.	-	187,853
Anowara Knit Composite Ltd	67,269	67,269
Appollo Knitwear (BD) Ltd.	14,094	-
APS Apparels Ltd.	840	-
Arabi Fashion Limited	-	36,656
Arien Knit Composite Ltd.	19,288	19,288
Arrow Corporation	30,400	-
Arthosuchak	6,412	-
Asha Knitting Industries	230,865	16,768
Asif Trade Ltd.	961,400	1,043,310
Aswad Composite Mills Ltd.	1,525,346	243,734
Auko-Tex Limited	875	875
Ayesha Traders	38,000	97,000
B C Tex Knitwear Ltd	258,439	81,983
B.T. Tex. Access	178,030	116,671
Badsha Knitwear	15,947	59,450
Banaripara Agency	285,349	-
Bangladesh General Insurance Co. Ltd	353,647	41,265
Bangladesh Lamps Limited	-	110,580
BC Enterprise	282,871	271,936
Berger Paints Bangladesh Ltd_AP_Others	-	15,088
Bhai Bhai Sewing Center	793,687	81,970
Bismilla Enterprise	17,750	17,750
Blue Planet Knit Composite Ltd.	93,905	93,905
Biozymes	242,500	1,091,364
BMZ Corporation	-	681,980
Boiler Museum	65,835	565,160
Bok International	-	11,640
Bondona Knit Fabrics	12,164	-
Business Eye Bangladesh	4,625	-
CA Knitwear Ltd	281,407	626,069



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
Care Automobiles	-	59,000
Central Depository Bangladesh Ltd	-	95,400
Colocity Ltd.	880	5,587
Commerce Corner.	36,984	36,984
Computer Gallery	-	43,699
Dalas Fashions Limited	-	139,949
Delcot Limited	33,345	204,263
Delta Engineering Corporation	19,475	-
Delta Trading	6,222	9,660
Desh General Insurance Company Ltd.	572,140	452,209
Diamond Fiber Glass Technology_AP_Others	-	18,406
Digilog Systems	77,900	97,242
Digita Interactive Limited	30,000	59,100
Dird Composite Textiles Ltd.	59,503	59,503
Dird Composite Textiles Ltd. Unit-2	129,496	129,496
Divo Solutions Limited	-	190,668
Dream Logistics	321,205	706,958
Dresden Textils Ltd	505,308	384,486
Dynamic IT Solutions	255,930	-
Eastern Trading Company	-	5,339
Echotex Limited	2,510	-
Emon Fashion Ltd.	-	111,983
Entrust Chem	105,840	96,224
Enviro Pac Ltd	28,890,186	15,335,062
Epyllion Fabric Ltd	2,196,966	2,138,979
Epyllion Ltd	12,300	12,300
Euroasiatic Services	45,912	138,225
Euroasia ITC Services Ltd.	19,980	24,541
Executive Greentex Ltd	128,849	-
Fabric Solutions Center	178,321	378,321
Faithness Limited	30,000	30,000
Fakhruddin Textiles Mills Ltd	1,642,085	813,392
Fuji Associates	-	12,416
Global Brand	-	90,210
Global Business Solution	-	12,319
Glory Textile & Apparels Ltd.	642,655	642,655
GMS Composite Knitting Ind. Ltd.	1,135	-
GMS Textiles Ltd.	33,372	21,732
Golden Office Equipment	5,000	5,000
Good Luck Stationery	277,001	486,743
H.A Knit Fabrics	314,249	1,017,138
HK Dream Knitwear	442,384	1,580,648
Habibco	1,443	-
Hams Garments Ltd.	971,127	332,401
Hamza Pipe and Fittings	75,230	47,898
Hashim Accessories	157,707	-
Hawladar Cargo Service	300,651	568,724
Hohenstein Institute Bangladesh_AP	3,430	10,000
IM Thread Textile Mills (Pvt.) Ltd.	355,914	-
Interstoff Apparels Ltd	166,765	-
Impress-Newtex Cpmposite Textile Ltd.	16,350	16,350



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
Integrated Textile Resources Ltd.	104,768	104,768
Interlabels Robust Bangladesh (Pvt.) Ltd	424,800	-
Ittadi Enterprise & Machine Tools	5,200	5,200
J & J Knit Composite Ltd	442,226	42,628
Jahanara Engineering Workshop	-	252,000
Jam Logistics	744,311	-
Jaman Marker Paper Converting	612,846	555,461
Jinnat Apparels Ltd.	489,915	473,993
Kazi Enterprise	-	70,000
K.T Corporation	832,228	1,352,907
Khaja Art Press Others	811,164	1,032,741
Knit City Composite	-	1,050,279
Knit Concern Ltd.	-	742,101
KSS Knit Composite Ltd.	21,150	127,496
LAB Right Bangladesh Ltd	436	-
Lantabur Apparels Ltd.	2,570,549	878,999
Latifa Enterprise	1,247,350	-
Logic Software Ltd.	623,750	50,000
M.B. Trade Corporation	-	1,040
M.A Engineering Works	31,217	-
M.M Knitwear Ltd.	57,670	57,670
M.N Dyeing Printing & Washing Mills Ltd	1,974,012	1,983,678
M/S Knitted Collars	-	84,639
M/S S.A Traders	-	933,583
M/s S.R.S Corporation	14,502	14,502
M/s SR Trading	3,416	3,416
Ma Corporation	100,795	65,925
Ma Dyeing and Thread	-	37,380
Machine Resources	48,450	16,490
Masco Industries Ltd	86,142	-
Mascom Composite Ltd.	419,342	75,308
Maya Woolen & Cotton Industries	15,968	-
Mayer Doa Automobiles Work & Auto Parts	6,500	-
Mayed Dowa Automobile.	-	16,820
Mayed Doya Automobiles Works	-	37,000
MB Tex	-	27,645
MB Trade BD	275,500	325,940
Media New Age Ltd	-	8,640
Merino Limited	382,500	198,490
MetroNet Bangladesh Limited	8,224	-
Micro Fiber Ltd.	-	108,383
Mine Trade International	-	8,730
Mishu Enterprise	471,385	423,677
MM Engeneering	299,250	10,049
Modern Testing Services (BD) Ltd.	-	3,603
Mohammadi Corporation	54,055	-
Mondol Knitwears Ltd.	734,604	1,041,028
Motion Engineering Limited	253,369	195,577
Multifabs Ltd.	360,060	360,060
N - Salam Textile	-	273,603
N.K. Brothers Fillings Station	-	106,750



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
N/S Engineering HV AC Solution	-	117,079
Nadia Enterprise	43,206	208,633
NAKATA CO. LTD	-	9,998,860
Niagara Textiles Ltd	63,884	188,292
Nice Fabrics Processing Ltd	728	728
Norsel Asia Pacific	527,535	-
North Knit Ltd.	46,580	-
NRG Composite Yarn Dyeing	1,372,352	-
NRG Hometex Ltd_AP_Knitting	945,229	-
NS Elevator Technology	6,575	-
O.M. International	177,650	302,458
Orthi Servicing Center	32,400	266,196
Padma Poly Cotton Knit Fabrics Ltd.	1,082,648	1,082,648
Papertech Industries Ltd.	-	452,210
People's Mill Store	130,358	138,509
Popular Polo Knit Fashion	525,145	17,487
Power Us Bangladesh	70,300	104,271
Printers & Printers Ltd	-	4,943,779
Progoti Rubber Works	20,634	19,284
Protiva Corporation	305,292	716,745
Q B Apparels Ltd	35,185	-
Quick Computer	30,875	171,399
Rabeya Quader Chowdhury Enterprise	606,334	-
R. Tex Knitwear	11,500	11,500
R.H Fabrics Solutions Center	568,471	-
R.K Traders	20,529	20,529
R.K. Laboratory & Scientific Instrument	24,605	-
R+L Engineering Co	253,125	233,860
Rahman Composite Ltd.	455,255	446,932
Rekin Enterprise	1,000,885	-
Reyad Enterprise	-	385,575
Rony Art Sign	9,669	-
River View AD	-	55,775
Rony Rubbe	-	106,762
S M Knitwears Ltd	202,187	166,277
S.A. Engineering Works	11,400	-
S P Engineering	-	108,362
S.I Manding & Shading	83,372	450,428
S.K Traders	78,750	344,200
S.S International	31,868	-
S.S Knitting Co	387,855	147,231
Sahaba Yarn Ltd.	90,437	32,252
Salary A/P	7,070,978	6,067,000
SAS Scientific Store	158,764	-
Satata Fire International	133,133	366,126
Satcom IT Ltd	100,000	-
Sauda Fashion	8,000	8,000
Sensor Technology	111,011	-
Scandex Textile Industries Ltd.	-	97,733
Seraphic Associate	-	42,680
Setu Centre	343,530	39,783



Particulars	Amount in Taka	
	30 June 2025	30 June 2024
Seven Circle (Bangladesh) Ltd.	85,800	93,687
Sewmak	6,935	-
Shahchand Paribhan Sangstha	4,124,321	5,080,223
Shapla Knitting Ltd.	383,813	343,563
Share Biz Pvt. Ltd.	-	30,240
Sharebazarnews Dot Com	2,250	4,500
Shawon Garments Printing Ltd	47,538	47,538
Shohel & Brothers PTE Ltd	34,000	34,000
Showan Knit Composite Ltd	-	225,302
Smart Fluid Tech	-	100,000
Smart Printing Solutions Ltd.	253,318	339,297
Smart Tech Pvt. Ltd	201,565	33,659
Smart Technologies (BD) Ltd_AP_Others	-	136,188
Solutions 1 Automation Ltd.	-	30,600
Sparkle Knit Composite Ltd_AP_Sub	-	253,403
Standard Essential Company Ltd.	-	174,939
Star Solution	-	153,454
STBD Sun Trading CO.	234,132	-
Sumon Enterprise	61,000	-
Sultana Yarn Dyeing Ind. Ltd.	-	476,856
Sun Trading Co. (BD)	-	151,320
Taipei-Bangla Fabrics Ltd	30,839	29,824
Tamishna Dyeing Industries Limited	3,986	-
Tex Global	85,500	103,596
Tanaaz Traders	87,610	87,610
Tanisha Trading Corporation	-	200,000
Tetra Technology Ltd.	5,000	5,000
Tex Star International	102,600	-
Texpert	39,900	-
Time Tech BD	-	243,470
Tongi Fair Brother's Knitting & Processing	-	458,125
Tootal Quality Resources Ltd.	-	22,000
Total Freight Ltd.	3,204,952	4,123,486
Transport	-	99,501
Unique Designr's Ltd.	1,073,546	519,574
Unique Network Solution	31,920	112,846
Uni-Asia Associates Ltd	6,650	-
United Trade Centre	-	54,562
Utah Knitting & Dyeing Ltd	5,363	5,363
Viyellatex Ltd.	486,971	450,586
Wintech International	322,050	535,247
Wisteria Textiles Limited	67,875	67,875
Yifan Trading Ltd.	57,000	-
Zafrat Enterprise	-	200,000
Zubairi Apparels Ltd	10,556	10,556
Badsha Knitwear	-	15,947
Q B Apparels Ltd	-	35,185
Total	91,247,619	93,245,227



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2025	30 June 2024
The City Bank Ltd.	Gulshan	7341495932067	-	7,321,516
The City Bank Ltd.	Gulshan	7341495932068	-	942,430
The City Bank Ltd.	Gulshan	7341495932069	-	8,651,843
The City Bank Ltd.	Gulshan	7341495932070	-	2,106,000
The City Bank Ltd.	Gulshan	7341495932071	-	136,890
The City Bank Ltd.	Gulshan	7341495932072	-	225,860
The City Bank Ltd.	Gulshan	7341495932073	-	1,744,470
The City Bank Ltd.	Gulshan	7341495932074	-	3,276,000
The City Bank Ltd.	Gulshan	7341495932075	-	7,858,581
The City Bank Ltd.	Gulshan	7341495932076	-	14,967,553
The City Bank Ltd.	Gulshan	7341495932077	-	889,200
The City Bank Ltd.	Gulshan	7341495932078	-	1,907,100
The City Bank Ltd.	Gulshan	7341495932079	-	2,479,230
The City Bank Ltd.	Gulshan	7341495932080	-	11,575,980
The City Bank Ltd.	Gulshan	7341495932081	-	757,575
The City Bank Ltd.	Gulshan	7341495932082	-	1,907,100
The City Bank Ltd.	Gulshan	7341495932083	-	1,334,970
The City Bank Ltd.	Gulshan	7341495932084	-	953,550
The City Bank Ltd.	Gulshan	7341495932085	-	889,200
The City Bank Ltd.	Gulshan	7341495932086	-	8,050,536
The City Bank Ltd.	Gulshan	7341495932087	-	1,907,100
The City Bank Ltd.	Gulshan	7341495932088	-	953,550
The City Bank Ltd.	Gulshan	7341495932089	-	819,000
The City Bank Ltd.	Gulshan	7341495932090	-	3,972,150
The City Bank Ltd.	Gulshan	7341495932091	-	6,910,439
The City Bank Ltd.	Gulshan	7341495932092	-	852,511
The City Bank Ltd.	Gulshan	7341495932093	-	1,684,800
The City Bank Ltd.	Gulshan	7341495932094	-	129,523
The City Bank Ltd.	Gulshan	7341495932095	-	875,603
The City Bank Ltd.	Gulshan	7341495932096	-	2,662,721
The City Bank Ltd.	Gulshan	7341495932097	-	421,200
The City Bank Ltd.	Gulshan	7341495932098	-	4,616,247
The City Bank Ltd.	Gulshan	7341495932099	-	3,972,150
The City Bank Ltd.	Gulshan	7341495932100	-	2,121,210
The City Bank Ltd.	Gulshan	7341495932101	-	952,380
The City Bank Ltd.	Gulshan	7341495932102	-	1,197,752
The City Bank Ltd.	Gulshan	7341495932103	-	4,258,800
The City Bank Ltd.	Gulshan	7341495932104	-	1,521,000
The City Bank Ltd.	Gulshan	7341495932105	-	5,124,600
The City Bank Ltd.	Gulshan	7341495932106	-	769,092
The City Bank Ltd.	Gulshan	7341495932107	-	1,054,954
The City Bank Ltd.	Gulshan	7341495932108	-	1,345,886
The City Bank Ltd.	Gulshan	7341495932109	-	1,793,867
The City Bank Ltd.	Gulshan	7341495932110	-	10,805,782
The City Bank Ltd.	Gulshan	7341495932111	-	607,113
The City Bank Ltd.	Gulshan	7341495932112	-	111,501
The City Bank Ltd.	Gulshan	7341495932113	-	856,440
The City Bank Ltd.	Gulshan	7341495932114	-	1,338,480
The City Bank Ltd.	Gulshan	7341495932115	-	982,800
The City Bank Ltd.	Gulshan	7341495932116	-	1,697,436
The City Bank Ltd.	Gulshan	7341495932117	-	5,673,947
The City Bank Ltd.	Gulshan	7341495932118	-	6,070,132



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2025	30 June 2024
The City Bank Ltd.	Gulshan	7341495932119	-	8,955,765
The City Bank Ltd.	Gulshan	7341495932120	-	2,009,124
The City Bank Ltd.	Gulshan	7341495932121	-	8,618,763
The City Bank Ltd.	Gulshan	7341495932122	-	151,452
The City Bank Ltd.	Gulshan	7341495932123	-	511,828
The City Bank Ltd.	Gulshan	7341495932124	-	1,443,596
The City Bank Ltd.	Gulshan	7341495932125	-	1,829,929
The City Bank Ltd.	Gulshan	7341495932126	-	404,966
The City Bank Ltd.	Gulshan	7341495932127	-	8,779,335
The City Bank Ltd.	Gulshan	7341495932128	-	8,773,041
The City Bank Ltd.	Gulshan	7341495932129	-	8,679,837
The City Bank Ltd.	Gulshan	7341495932130	-	8,833,196
The City Bank Ltd.	Gulshan	7341495932131	-	9,079,951
The City Bank Ltd.	Gulshan	7341495932132	-	7,285,075
The City Bank Ltd.	Gulshan	7341495932133	-	10,751,341
The City Bank Ltd.	Gulshan	7341495932134	-	2,515,500
The City Bank Ltd.	Gulshan	7341495932135	-	3,270,150
The City Bank Ltd.	Gulshan	7341495932136	-	1,491,750
The City Bank Ltd.	Gulshan	7341495932137	-	3,037,320
The City Bank Ltd.	Gulshan	7341495932138	-	7,613,064
The City Bank Ltd.	Gulshan	7341495932139	-	5,896,800
The City Bank Ltd.	Gulshan	7341495932140	-	5,442,255
The City Bank Ltd.	Gulshan	7341495932141	-	8,495,372
The City Bank Ltd.	Gulshan	7341495932142	-	9,449,482
The City Bank Ltd.	Gulshan	7341495932143	-	2,736,829
The City Bank Ltd.	Gulshan	7341495932144	-	6,832,800
The City Bank Ltd.	Gulshan	7341495932145	-	8,860,473
The City Bank Ltd.	Gulshan	7341495932146	-	8,857,236
The City Bank Ltd.	Gulshan	7341495932147	-	1,219,111
The City Bank Ltd.	Gulshan	7341495932148	-	500,965
The City Bank Ltd.	Gulshan	7341495932149	-	3,923,900
The City Bank Ltd.	Gulshan	7341495932150	-	8,100,633
The City Bank Ltd.	Gulshan	7341495932151	-	1,208,000
The City Bank Ltd.	Gulshan	7341495932152	-	4,282,200
The City Bank Ltd.	Gulshan	1801302402584	5,949,817	-
The City Bank Ltd.	Gulshan	1801302402586	2,166,512	-
The City Bank Ltd.	Gulshan	1801302402587	2,003,528	-
The City Bank Ltd.	Gulshan	1801302402588	2,011,110	-
The City Bank Ltd.	Gulshan	1801302402590	6,579,900	-
The City Bank Ltd.	Gulshan	1801302402591	3,820,436	-
The City Bank Ltd.	Gulshan	1801302402593	7,916,936	-
The City Bank Ltd.	Gulshan	1801302402600	1,242,870	-
The City Bank Ltd.	Gulshan	1801302403094	7,971,914	-
The City Bank Ltd.	Gulshan	1801302403099	6,447,361	-
The City Bank Ltd.	Gulshan	1801302403235	6,060,751	-
The City Bank Ltd.	Gulshan	1801302403600	6,177,860	-
The City Bank Ltd.	Gulshan	1801302403612	5,763,238	-
The City Bank Ltd.	Gulshan	1801302403620	5,968,315	-
The City Bank Ltd.	Gulshan	1801302403627	6,177,860	-
The City Bank Ltd.	Gulshan	1801302403630	6,177,860	-
The City Bank Ltd.	Gulshan	1801302403640	7,834,468	-
The City Bank Ltd.	Gulshan	1801302403651	6,115,666	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2025	30 June 2024
The City Bank Ltd.	Gulshan	1801302403735	2,619,775	-
The City Bank Ltd.	Gulshan	1801302403756	3,092,553	-
The City Bank Ltd.	Gulshan	1801302403782	4,388,428	-
The City Bank Ltd.	Gulshan	1801302403785	7,834,468	-
The City Bank Ltd.	Gulshan	1801302403786	8,776,254	-
The City Bank Ltd.	Gulshan	1801302403790	8,958,363	-
The City Bank Ltd.	Gulshan	1801302403792	8,449,485	-
The City Bank Ltd.	Gulshan	1801302403794	7,916,936	-
The City Bank Ltd.	Gulshan	1801302403856	7,729,119	-
The City Bank Ltd.	Gulshan	1801302404028	7,834,468	-
The City Bank Ltd.	Gulshan	1801302404039	6,831,121	-
The City Bank Ltd.	Gulshan	1801302404047	7,834,468	-
The City Bank Ltd.	Gulshan	1801302501010	876,284	-
The City Bank Ltd.	Gulshan	1801302501083	9,339,593	-
The City Bank Ltd.	Gulshan	1801302501087	3,363,060	-
The City Bank Ltd.	Gulshan	1801302501206	1,484,590	-
The City Bank Ltd.	Gulshan	1801302501212	5,980,293	-
The City Bank Ltd.	Gulshan	1801302501218	2,547,386	-
The City Bank Ltd.	Gulshan	1801302501264	7,806,978	-
The City Bank Ltd.	Gulshan	1801302501291	11,224,300	-
The City Bank Ltd.	Gulshan	1801302501348	6,302,245	-
The City Bank Ltd.	Gulshan	1801302501388	12,351,630	-
The City Bank Ltd.	Gulshan	1801302501506	6,198,590	-
The City Bank Ltd.	Gulshan	1801302501508	4,791,629	-
The City Bank Ltd.	Gulshan	1801302501515	3,844,717	-
The City Bank Ltd.	Gulshan	1801302501560	9,897,406	-
The City Bank Ltd.	Gulshan	1801302501573	2,010,525	-
The City Bank Ltd.	Gulshan	1801302501593	1,584,050	-
The City Bank Ltd.	Gulshan	1801302501893	7,834,468	-
The City Bank Ltd.	Gulshan	1801302501956	8,026,893	-
The City Bank Ltd.	Gulshan	1801302502088	7,834,468	-
The City Bank Ltd.	Gulshan	1801302502222	6,274,658	-
The City Bank Ltd.	Gulshan	1801302502232	3,579,466	-
The City Bank Ltd.	Gulshan	1801302502277	6,065,457	-
The City Bank Ltd.	Gulshan	1801302502407	1,265,147	-
The City Bank Ltd.	Gulshan	1801302502554	420,383	-
The City Bank Ltd.	Gulshan	1801302502607	8,041,954	-
The City Bank Ltd.	Gulshan	1801302502654	6,012,507	-
The City Bank Ltd.	Gulshan	1801302502710	1,371,524	-
The City Bank Ltd.	Gulshan	1801302502711	139,813	-
The City Bank Ltd.	Gulshan	1801302502940	1,061,622	-
The City Bank Ltd.	Gulshan	1801302503064	1,618,631	-
The City Bank Ltd.	Gulshan	1801302503117	1,523,125	-
The City Bank Ltd.	Gulshan	1801302503118	2,680,700	-
The City Bank Ltd.	Gulshan	1801302503119	4,040,974	-
The City Bank Ltd.	Gulshan	1801302503159	8,539,982	-
The City Bank Ltd.	Gulshan	1801302503222	1,934,491	-
The City Bank Ltd.	Gulshan	1801302503316	3,337,925	-
The City Bank Ltd.	Gulshan	1801302503344	991,859	-
The City Bank Ltd.	Gulshan	1801302503671	6,563,450	-
The City Bank Ltd.	Gulshan	1801302503682	187,162	-
The City Bank Ltd.	Gulshan	1801302503795	3,397,188	-



Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2025	30 June 2024
The City Bank Ltd.	Gulshan	1801302503957	683,769	-
The City Bank Ltd.	Gulshan	1801302504037	601,223	-
The City Bank Ltd.	Gulshan	1801302504038	2,359,848	-
The City Bank Ltd.	Gulshan	1801302504039	3,313,467	-
The City Bank Ltd.	Gulshan	1801302504096	6,950,902	-
The City Bank Ltd.	Gulshan	1801302504100	7,823,540	-
The City Bank Ltd.	Gulshan	1801302504154	3,475,162	-
The City Bank Ltd.	Gulshan	1801302504155	6,226,535	-
The City Bank Ltd.	Gulshan	1801302504163	6,367,881	-
The City Bank Ltd.	Gulshan	1801302504185	2,416,218	-
The City Bank Ltd.	Gulshan	1801302504192	7,692,364	-
The City Bank Ltd.	Gulshan	1801302504246	8,339,804	-
The City Bank Ltd.	Gulshan	1801302504285	8,064,983	-
The City Bank Ltd.	Gulshan	1801302504292	1,315,980	-
The City Bank Ltd.	Gulshan	1801302504383	8,193,828	-
The City Bank Ltd.	Gulshan	1801302504449	7,779,489	-
The City Bank Ltd.	Gulshan	1801302504471	8,774,501	-
The City Bank Ltd.	Gulshan	1801302504548	1,119,182	-
The City Bank Ltd.	Gulshan	1801302504549	115,746	-
The City Bank Ltd.	Gulshan	1801302504551	1,340,748	-
The City Bank Ltd.	Gulshan	1801302504553	426,056	-
The City Bank Ltd.	Gulshan	1801302504620	1,797,287	-
Meghna Bank Ltd.	Gulshan	110173800000412	7,210,111	-
Meghna Bank Ltd.	Gulshan	110173800000437	1,553,344	-
Meghna Bank Ltd.	Gulshan	110173800000438	5,056,775	-
Meghna Bank Ltd.	Gulshan	110173800000439	7,640,660	-
Meghna Bank Ltd.	Gulshan	110173800000444	9,247,464	-
Meghna Bank Ltd.	Gulshan	110173800000445	3,191,124	-
Meghna Bank Ltd.	Gulshan	110173000000533	7,009,981	-
Meghna Bank Ltd.	Gulshan	110173000000544	6,331,316	-
Meghna Bank Ltd.	Gulshan	110173000000567	1,107,098	-
Meghna Bank Ltd.	Gulshan	110173000000568	1,388,955	-
Meghna Bank Ltd.	Gulshan	110173000000587	2,425,122	-
Meghna Bank Ltd.	Gulshan	110173000000597	6,959,450	-
Meghna Bank Ltd.	Gulshan	110173000000607	8,065,806	-
Meghna Bank Ltd.	Gulshan	110173000007256	8,153,030	-
Meghna Bank Ltd.	Gulshan	110173000007257	7,267,957	-
Meghna Bank Ltd.	Gulshan	110173000007343	7,817,027	-
Meghna Bank Ltd.	Gulshan	110173000007436	12,282,625	-
Meghna Bank Ltd.	Gulshan	110173000007457	4,389,019	-
Meghna Bank Ltd.	Gulshan	110173000007458	3,418,620	-
Meghna Bank Ltd.	Gulshan	110173000007483	2,710,986	-
Meghna Bank Ltd.	Gulshan	110173000007494	7,407,466	-
Meghna Bank Ltd.	Gulshan	1101735000007126	291,665	-
Meghna Bank Ltd.	Gulshan	1101735000007127	9,476,262	-
Meghna Bank Ltd.	Gulshan	1101735000007198	2,885,692	-
Total			589,465,030	546,325,978



