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ement of Profit or Loss and Other Comprehensive Income
ement of Changes in Equity
ement of Cash Flows
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xure-A: Schedule of Property, plant and equipment
ure-B: Schedule of Intangible assets

Ref: KMH/Tosrifa/Audit/2026/60

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

TOSRIFA INDUSTRIES PLC.
INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS
For the year ended 30 June 2026

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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF TOSRIFA INDUSTRIES PLC.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **TOSRIFA INDUSTRIES PLC.** (the 'Company') which comprise the statement of financial position as at 30 June 2026 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 2026, 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 & Intangible Asset	
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 2,873,835,606 (PPE & Intangible Assets) as at 30 June 2026. This represents a significant amount in the Company's statement of financial position as at 30 June 2026. 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 and equipment and depreciation commences;	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. • We evaluated whether the useful lives

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✓ 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.	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 15.01 to the financial statement	
2. Revenue (export)	
The key audit matter	**How the matter was addressed in our audit.**
At year end the reported total revenue of Taka 4,421,464,770. 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 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 23 to the financial statements	
3. Inventories	
The key audit matter The amount of Taka 1,035,635,149 has been reported as inventories in the financial statements.	**How the matter was addressed in our audit.** Our audit included the following procedures: • Evaluating the design and implementation of key inventory controls operating across the factory and warehouse;

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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.	• 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 10 to the financial statements	
4. Long-term loan with current portion 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 2,135,788,533 (Long term loans with current portion and short-term loan of 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 are any overdue payments and penal interests; and finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards.
See notes 5.12, 16, 20 and 21 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 693,770,264 as at 30 June 2026.	Our substantive procedures in relation to the assessing trade and other receivables comprises the following:

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The Company is 100% export-oriented, which 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.	• Obtained a list of outstanding receivables; • 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 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, and other applicable laws and regulations. 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.

Hedayet Ullah FCA
Senior Partner (Enrollment No:0281)
K. M. HASAN & CO.
Chartered Accountants
DVC: 2610270281AS930307

Place: Dhaka, Bangladesh
Dated: 26 October 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

TOSRIFA INDUSTRIES PLC.
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Particulars	Notes	Amount in Taka	
		2026	2025
Assets			
Non-current assets			
Property, plant and equipment	6.00	2,872,588,172	2,949,794,484
Intangible assets	7.00	1,247,434	1,559,293
		2,873,835,606	**2,951,353,777**
Current assets			
Advances, deposits and prepayments	8.00	139,030,555	120,731,415
Trade and other receivables	9.00	693,770,264	437,614,212
Inventories	10.00	1,035,635,149	1,211,379,276
Cash and cash equivalents	11.00	428,860,366	459,519,507
		2,297,296,334	**2,229,244,409**
Total assets		**5,171,131,940**	**5,180,598,186**
Equity and Liabilities			
Shareholders' Equity			
Share capital	12.00	679,851,197	679,851,197
Share premium	13.00	433,059,200	433,059,200
Retained earnings	14.00	511,414,796	515,405,141
Revaluation surplus	15.00	512,097,394	514,602,456
		2,136,422,587	**2,142,917,994**
Non-current liabilities			
Long term loans (secured), net of current portion	16.00	273,002,679	424,645,052
Deferred tax liabilities	17.00	132,915,220	135,468,445
		405,917,899	**560,113,497**
Current liabilities			
Trade and other payables	18.00	573,697,297	679,114,618
Unclaimed dividend	18.02	759,316	529,888
Provisions for expenses	19.00	188,556,438	175,771,575
Short term loans	20.00	1,644,092,086	1,386,719,274
Current portion of long term loans	21.00	218,693,768	229,528,890
Provision for WPPF and welfare fund	22.00	2,992,549	5,902,450
		2,628,791,454	**2,477,566,695**
Total equity and liabilities		**5,171,131,940**	**5,180,598,186**
Net asset value (NAV) per share	31.00	**31.42**	**31.52**

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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner (Enrollment No: 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC: 2610270281AS930307

Place: Dhaka, Bangladesh
Dated: 26 October 2026

TOSRIFA INDUSTRIES PLC.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		2026	2025
Revenue (export)	23.00	4,421,464,770	5,026,535,606
Less: Cost of goods sold	24.00	3,995,845,016	4,538,941,071
Gross profit		**425,619,754**	**487,594,535**
Less: Operating expenses			
General and administrative expenses	25.00	107,064,860	108,333,660
Marketing, selling and distribution expenses	26.00	154,547,366	160,584,264
		261,612,226	**268,917,924**
Operating profit		**164,007,528**	**218,676,611**
Add: Non-operating income	27.00	90,414,495	135,352,999
Profit before finance costs		**254,422,023**	**354,029,609**
Less: Finance costs	28.00	213,786,483	240,981,319
Profit before WPPF		**40,635,540**	**113,048,291**
Less: WPPF and welfare fund	29.00	1,935,026	5,383,252
Profit before income tax		**38,700,514**	**107,665,039**
Less: Income tax expenses	30.00	18,001,874	56,692,268
Profit after income tax		**20,698,640**	**50,972,771**
Add: Other comprehensive income		-	-
Total comprehensive income		**20,698,640**	**50,972,771**
Basic earnings per share (Face value Tk. 10.00)	32.00	**0.30**	**0.75**

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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Hedayet Ullah FCA
Senior Partner(Enrollment No: 281)
K. M. HASAN & CO.
Chartered Accountants
DVC: 2610270281AS930307

Place: Dhaka, Bangladesh
Dated: 26 October 2026

TOSRIFA INDUSTRIES PLC.
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

Amount in Taka

Particulars	Share capital	Share premium	Retained earnings	Revaluation surplus	Total
Balance as at 01 July 2025	679,851,197	433,059,200	515,405,141	514,602,456	2,142,917,994
Net profit for the period	-	-	20,698,640	-	20,698,640
Cash dividend	-	-	(27,194,048)	-	(27,194,048)
Transfer from revaluation surplus to retained earnings	-	-	2,505,062	(2,505,062)	-
Balance as at 30 June 2026	**679,851,197**	**433,059,200**	**511,414,796**	**512,097,394**	**2,136,422,587**

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
Net profit for the period	-	-	50,972,771	-	50,972,771
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**

Managing Director | **Director** | **CFO (CC)** | **Company Secretary**

Place: Dhaka, Bangladesh
Dated: 26 October 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

TOSRIFA INDUSTRIES PLC.
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		2026	2025
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from customers		4,165,308,717	5,240,652,189
Cash receipts from other sources		86,737,258	132,773,531
Cash paid to suppliers, contractors and others		(4,066,023,964)	(4,650,636,885)
Finance costs		(213,786,483)	(240,981,319)
Income taxes paid		(20,555,099)	(59,539,457)
Net cash (used in)/generated by operating activities		**(48,319,571)**	**422,268,059**
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for acquisition of property, plant and equipment		(48,358,770)	(75,114,861)
Net cash used in investing activities		**(48,358,770)**	**(75,114,861)**
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from/(repayment of) long term loans		(151,642,373)	(63,043,682)
Proceeds from/(repayment of) short term loans		257,372,812	(144,729,804)
Current portion of Long term loan		(10,835,122)	13,157,691
Interest income		3,677,237	2,579,468
Payment of dividend		(26,964,619)	(23,980,290)
Net cash generated by financing activities		**71,607,936**	**(216,016,617)**
D. Net changes in cash and cash equivalents (A+B+C)		**(25,070,405)**	**131,136,583**
E. Cash and cash equivalents at the beginning of the year		459,519,507	330,650,074
F. Exchange Fluctuation loss (Net)		(5,588,737)	(2,267,150)
G. Cash and cash equivalents at the end of the year (D+E+F)		**428,860,366**	**459,519,507**
Net operating cash flow per share	33.00	**(0.71)**	**6.21**

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

Managing Director | **Director** | **CFO(CC)** | **Company Secretary**

Place: Dhaka, Bangladesh
Dated: 26 October 2026

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

1.0 Corporate information of the reporting entity

Tosrifa Industries PLC. (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).

The Company changed its name from Tosrifa Industries Limited to Tosrifa Industries PLC. with effect from 18 May 2026. The change represents a change in the Company's name only, and the Company continues as the same legal entity. Accordingly, the change does not affect the Company's rights, obligations or continuity of operations.

2.00 Nature of business

The Company operates an international standard industrial unit of readymade garments to carry on the business of knitting, dyeing, designing, 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 2026.

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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

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 2026;
b) Statement of profit or loss and other comprehensive income for the year ended 30 June 2026;
c) Statement of changes in equity for the year ended 30 June 2026;
d) Statement of cash flows for the year ended 30 June 2026;
e) Notes to the financial statements for the year ended 30 June 2026.

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

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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
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, except for interest income on Fixed Deposits Receipts (FDRs).

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.

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4.09 Reporting period

The financial statements of the company cover one year from 01 July 2025 to 30 June 2026.

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 2020.

(i) The Income Tax Act-2023 with Finance Act 2026;
(ii) The Income Tax Rules 1984 and TDS Rules 2026;
(iii) The Value Added Tax & Supplementary Duty Act 2012;
(iv) The Value Added Tax & Supplementary Duty Rules 2016;
(v) The Customs Act, 2023; and
(vi) Bangladesh Labor Law, 2006. (Amendment 2013)
(vii) The Securities and Exchange Ordinance 1969.

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.

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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	30 June, 2026	30 June, 2025
	Rate	Rate
Plant and machinery	15%	15%
Motor vehicles	20%	20%

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Furniture and fixtures	10%	10%
Office equipment	15%	15%
Building and civil works (RCC)	2.5%	2.5%

Fabric Department		
Plant and Machinery	**Rate**	**Rate**
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)	**Rate**	**Rate**
Production Building	2.5%	2.5%
WTP & Chemical Store	2.5%	2.5%
Utility Building	2.5%	2.5%
Husk Boiler Building	5%	5%
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:

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Particulars	June 30, 2026	June 30,2025
	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 method. 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.

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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. 44-AIN/Income Tax-25/2024 dated, 04 March 2024 applicable tax rate on its business income is 10%.

Current year tax provision has been recognized under section 163 of Income Tax Act, 2023 as higher of taxable income and minimum tax on revenue.

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(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 when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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.

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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-34).

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, 2020.

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 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.

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		Amount in Taka	
		2026	2025
6.00	**Property, plant and equipment**		
A	**Cost**		
	Opening balance	4,192,214,665	4,117,099,804
	Add: Addition during the year	48,358,770	75,114,861
		4,240,573,435	**4,192,214,665**
	Less: Disposal /Transfer during the year	-	-
	Closing balance	**4,240,573,435**	**4,192,214,665**
B	**Accumulated Depreciation**		
	Opening balance	1,242,420,181	1,115,475,970
	Add: Addition during the year	125,565,082	126,944,211
		1,367,985,263	**1,242,420,181**
	Less: Adjustment during the year	-	-
	Closing balance	**1,367,985,263**	**1,242,420,181**
C	**Written down Value (A-B)**	**2,872,588,172**	**2,949,794,484**

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	6,245,052	5,855,230
	Add: Addition during the year	311,858	389,823
		6,556,911	**6,245,052**
	Less: Adjustment during the year	-	-
	Closing balance	**6,556,911**	**6,245,052**
	Carrying amount	**1,247,434**	**1,559,293**

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)	906,130	953,000
	Advance to supplier against Expenses (Note: 8.02)	50,017,296	52,852,079
	Advance to employee against expenses (Note: 8.03)	2,902,000	6,103,506
	Advanced Income Tax (Note-8.04)	24,241,725	-
	Advance VAT	3,887,812	3,887,812
		81,954,962	**63,796,396**
	Deposits		
	Security deposits (Note: 8.05)	45,303,191	45,303,191
	LC margin	8,928,047	8,811,078
		54,231,238	**54,114,269**
	Advance Against Mobile		
	Advance against mobile	120	2,077
		120	**2,077**
	Prepayments		
	Prepaid insurance	2,844,235	2,818,673
		2,844,235	**2,818,673**
		139,030,555	**120,731,415**

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	Amount in Taka	
	2026	2025

8.01 Advance against salary

Abdullah	4,000	4,000
Abdur Hoque	38,000	-
Afrin Sultana Anni	-	100,000
Alauddin Molla	9,000	9,000
Arif Hossain	-	19,000
Azahar Ali	-	45,000
Bipul Islam	-	22,000
Habibur Rahman	36,000	-
Israt Jahan Akhi	15,000	60,000
Kaimul Haque	-	27,000
Kaniz Fatema	190,000	-
Latif Ahsan	-	32,000
Mahmuda Akter Rima	-	25,000
Majaher Islam	5,000	30,000
Masum Biswas	144,000	-
Manik	217,000	257,000
Md. Imran Ibne Hossain	-	20,000
Md. Saiful Alam	27,050	235,000
Mostafizur Rahman	168,080	-
Rakibul Hasan	20,000	-
Shaharear Tanvir	12,000	-
Tarek Rahman	21,000	-
Shaheen Alam	-	20,000
S.M Mashiuzzaman	-	48,000
	906,130	**953,000**

8.02 Advance to supplier against Expenses

AA Apparel Ltd.	-	765
Advanced Chemical Industries Ltd.	65,550	-
Accfintax	-	215,000
Akifahi Media	91,000	
Al-Amin Trading & Organization	2,755	142,975
Al-Arafat Hardware Store	-	8,265
Alliant Energy Solutions BD Ltd.	-	99,000
AlwaysOn Network Bangladesh Ltd.	-	54,620
Ascend Elevators & Escalators Ltd.	-	5,731
Azad Enterprise	-	385,655
Bangladesh Engineering Automation System	-	45,000
Bayrong Ltd.	-	100,000
BD Tech Solution	42,940	-
Brothers Machinery	338,000	-
BGMEA	40,000	40,000
Creative Engineering	190,000	195,000
Dabiruddin Spinning Mills Ltd.	-	15,740
Dhaka Blinds	3,486	-
Dihan Knitwear	-	153,913
Expo Freight Limited	-	55,776
Fariha Stationery	68,302	33,597
Envoy Textiles Ltd.	108,062	92,812
Fashion Asia Ltd.	3,135,828	2,466,523
Fariha Spinning Mills Ltd.	19,520	-
Fahad Sanatary	10,888	-
Fast Trim International	-	19,827
Gatex Design Ltd.	-	54,810
Gazi International	-	16,245

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	Amount in Taka	
	2026	2025
Gazi Wires Ltd.	75,850	85,333
Giant Textiles Ltd.	3,653,072	3,121,987
Global Environment Consultants Ltd.	-	75,000
GSCS International Ltd.	145,300	166,236
Hadisul Alam & Associates	150,000	215,000
H & H Corporation	142,025	-
Jannat Pharmacy	55,248	37,588
Kingsley Engineering Service Corporation	1,825,550	-
Khadiga Sanitary	22,767	134,420
Kazi Enterprise	-	1,700
Laptop Universe	-	2,350
M/S Amica Bricks	112,500	-
Maam Tex	117,800	-
Mascom Composite Ltd.	24,692	-
Miura Bangladesh Co. Ltd.	504,900	403,920
Modern Syntex Limited	-	20,000
Manha Printing Fashion	100,000	-
Morium Engineering	-	300,000
Mr. Asad	-	22,097
N/S Engineering HV AC Solution	50,000	
Northern Corporation Ltd.	6,477,159	19,059,003
Padma Trading	5,522	10,640
Pakiza Cotton Spinning Mills Ltd.	17,960	-
Pakiza Knit Composite Ltd.	-	735,553
Printers & Printers Ltd.	21,055,952	11,428,223
R M Corporation	1,569,062	1,569,062
R4S Technical Solutions Ltd.	-	160,000
Rafi Pharma	-	705
Ranks Petroleum Ltd.	39,561	-
RDP Power & Engineering	94,000	155,000
RFL Plastics Ltd.	113,375	1,596,000
RR-Imperial Electricals Limited	321,813	1,932,912
Shaheen Electric Company	67,450	-
Shafi Enterprise	-	11,866
Simco Sprinning & Textiles Ltd.	51,394	79,808
Smart Fluid Tech	15,675	-
SML Packaging Solutions Bangladesh Ltd.	-	11,176
ST Gas Construction Co.	2,860,541	2,800,000
Standard Essential Company Ltd.	235,698	194,347
Top Fiber & Engineering	-	41,394
UCC	5,850,000	4,000,000
Vision Tex Co.	36,100	-
Yaqeen Engineering Limited	110,000	70,000
Young Labels Ltd.	-	54,955
Zaybunnesha Hardware Store	-	8,550
Zaman Traders	-	146,000
	50,017,296	**52,852,079**

8.03 Advance to employee against expenses

Mr. Abdul Khalek	8,000	5,000
Mr.Firoz Kabir Jewel	62,187	-
Mr. Golzar Alam	-	500,000
Mr. Hasanuzzaman	-	19,250
Mr. Istiaque Ahammed Sakib	-	33,000
Mr. Jahid Driver	3,000	6,000
Mr. Junayed Hossain	-	3,357
Mr. Kamruzzaman	392,999	1,155,647
Mr. Khayrul Islam	200,000	150,000

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	Amount in Taka	
	2026	2025
Mrs.Khatune Jannat	42,000	-
Mr. Lutfor Rahman	-	52,950
Mr. Md. Forkan Hossain	-	720,000
Mr. Moniruzzaman Khan	-	1,962,773
Mr. Mostafizur Rahman	55,000	50,000
Mr.Saiful Alam	70,072	-
Mr. Shamim Ahmed	510,227	621,514
Mr. Sakib Ekbal	298,986	205,668
Mr. Nazrul Ialam	-	35,000
Mr. Nizamul Islam	879,085	515,189
Mrs. Rupa Saha	117,500	30,000
Mr. Shafiqul Islam	133,944	34,158
Mr. Shahin Hossain	4,000	4,000
Mr. AKM Shahlam Shaikat	115,000	-
Mr. Shohel	10,000	-
	2,902,000	**6,103,506**

8.04 Advance Income tax

Advanced Income tax paid during the year (Note-30.01.02)	44,796,824	5,191,976
Less: Adjusted with Provision for income tax (Note-30.01.02)	(20,555,099)	(5,191,976)
Closing balance against Export proceeds	**24,241,725**	**-**

8.05 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	437,614,212	651,730,795
Add: Export & Deemed export during the year	4,421,464,770	5,026,535,606
	4,859,078,982	**5,678,266,401**
Less: Proceeds realized during the year	4,165,308,717	5,240,652,189
	693,770,264	**437,614,212**

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

Aging schedule:

0 - 6 months	> 6 months		
639,486,715	54,283,550		

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 2026.

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Amount in Taka	
2026	2025

(iii) Trade receivables considered doubtful or bad

The Company did not make any provision for doubtful debt as on 30 June 2026, 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 2026.

(v) Trade receivables due by Common Management

There is no such trade receivables as on 30 June 2026.

(vi) Reserve for doubtful debts

There is no such reserve created as on 30 June 2026.

10.00 Inventories

Raw materials (yarn anf Finish fabric)	499,964,799	583,468,634
Raw materials (accessories)	10,995,798	11,248,870
Raw materials (Dyes & Chemicals)	132,979,627	88,442,923
Needle and spare parts	38,213,091	36,823,620
Work-in-process	192,632,439	222,997,002
Finished goods (garments)	160,849,395	268,398,228
	1,035,635,149	**1,211,379,276**

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

Items	Unit	2026		2025	
		Opening (Qty)	Closing (Qty)	Opening (Qty)	Closing (Qty)
Raw materials (yarn)	KG	1,479,783	1,465,414	1,112,053	1,479,783
Raw materials (accessories)*		-	-	-	-
Raw materials (finished fabrics)	KG	130,740	104,285	159,684	130,740
Finished goods (garments)	PCS	954,228	320,515	598,691	954,228
Needle and spare parts*	-	-	-	-	-
Work-in-process	PCS/KG	921,373	734,881	1,152,756	921,373

* 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.

11.00 Cash and cash Equivalents

Cash in hand (Note 11.01)	4,421,104	3,229,764
Cash at bank (Note 11.02)	424,439,262	456,289,744
	428,860,366	**459,519,508**

11.01 Cash in hand

Cash at head office	3,217,998	1,767,267
Cash at factory	1,203,106	1,462,497
	4,421,104	**3,229,764**

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11.02 Cash at bank

Name of the bank/NBFI	Branch	Type of Account	Account Number	Amount in Taka	
				2026	2025
Dutch Bangla Bank PLC.	Banani	CD	1031100034643	(968,135)	(328,565)
City Bank PLC.	Gulshan	CD	1101495932001	2,988,433	4,888,504
City Bank PLC.	Gulshan	FC (ERQ)	5121495932001	13,665,590	21,486,904
City Bank PLC.	Gulshan	Margin	1000241001108	192,817,285	242,873,978
City Bank PLC.	Gulshan	FC	1000241001260	12,728,078	17,019,815
City Bank PLC.	Tongi	Dividend/25	3151703841001	242,304	-
Mutual Trust Bank PLC.	Gulshan	Dividend/22	1310000102018	104,937	105,167
Mutual Trust Bank PLC.	Gulshan	Dividend/23	1310000146089	180,557	180,130
Mutual Trust Bank PLC.	Gulshan	Dividend/24	1310000146196	175,690	195,845
Mutual Trust Bank PLC.	Gulshan	CD	0220210010605	1,589	2,279
Meghna Bank PLC.	Gulshan	CD	110111100001052	3,101,487	1,557,857
Meghna Bank PLC.	Gulshan	Margin	110117600000020	51,325,806	44,313,655
Meghna Bank PLC.	Gulshan	ERQ	110116100000018	629,423	892,281
Standard Chartered Bank	Gulshan	ERQ	42130804801	9,823,642	20,451,886
Standard Chartered Bank	Gulshan	ERQ-Euro	42130804802	467,123	-
Standard Chartered Bank	Gulshan	Margin	46130804801	89,281,037	49,060,336
Standard Chartered Bank	Gulshan	Margin-Euro	46130804802	5,527,580	5,355,684
Standard Chartered Bank	Gulshan	CD	01-1308048-01	7,327,267	16,089,711
City Bank PLC.	Gulshan	FDR	4481495932003	4,101,699	3,791,661
IDLC Finance PLC.	Gulshan	FDR	1075221139601	6,281,980	5,311,965
IDLC Finance PLC.	Gulshan	FDR	1075221139602	6,281,980	5,760,162
IDLC Finance PLC.	Gulshan	FDR	1075221139603	6,281,980	5,760,162
IDLC Finance PLC.	Gulshan	FDR	1075221139604	6,281,980	5,760,162
IDLC Finance PLC.	Gulshan	FDR	1055221139601	5,789,951	5,760,162
Total				**424,439,262**	**456,289,744**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025

12.00 Share capital

Authorized capital:
(Divided into 100,000,000 ordinary shares of BDT 10.00 each) **1,000,000,000** **1,000,000,000**

Issued, subscribed and paid-up capital: **679,851,200** **679,851,200**
(Divided into 6,79,85,120 ordinary shares of BDT 10.00 each)

Shareholding position as on 30 June 2026:

Name of shareholders	No. of ordinary shares		Face value per share	Amount in Taka	
	2026	2025		2026	2,025
Ms. Tosrifa Ahmed*	2	2	10.00	20	20
Ms. Lyra Rizwana Hassan	8,449,401	6,127,501	10.00	84,494,010	61,275,010
Mr. Mohim Hassan	4,723,359	3,326,681	10.00	47,233,590	33,266,810
Mr. Naim Hassan	4,876,303	6,339,990	10.00	48,763,030	63,399,900
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	38,736,131	38,669,122	10.00	387,361,307	386,691,217
	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	Percentage (%)
Company	130	14,668,193	21.58%
General public	5,240	24,067,938	35.40%
Sponsors/Directors	6	29,248,989	43.02%
Total	**5,376**	**67,985,120**	**100.00%**

Shareholding position on the basis of Range:

Shareholding range	Number of shareholders	Number of shares	Ownership (%)
1-500	3,578	623,140	0.92%
501-5000	1,149	2,489,673	3.66%
5001-10000	293	2,252,496	3.31%
10001-20000	148	2,190,145	3.22%
20001-30000	69	1,720,085	2.53%
30001-40000	21	756,746	1.11%
40001-50000	29	1,342,438	1.97%
50001-100000	43	2,954,138	4.35%
100001-1000000	37	10,463,910	15.39%
1000001-1000000000	9	43,192,349	63.53%
Total	**5,376**	**67,985,120**	**100.00%**

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		Amount in Taka	
		2026	2025
13.00	**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

14.00 Retained earnings

Opening balance	515,405,141	485,657,869
Add: Transferred from revaluation surplus	2,505,062	2,569,293
Add: Net profit/(loss) during the year	20,698,640	50,972,771
	538,608,843	**539,199,933**
Less: Dividend	27,194,048	23,794,792
	511,414,795	**515,405,141**

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

15.00 Revaluation surplus

Opening balance	514,602,456	517,171,749
Less: Transfer to retained earnings from building and civil works	2,505,062	2,569,293
	512,097,394	**514,602,456**
Breakup of closing balance:		
Revaluation surplus for land and land development	414,400,000	414,400,000
Revaluation surplus for building and civil works	97,697,394	100,202,456
	512,097,394	**514,602,456**

15.01 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.

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.

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

The long term loans are with City Bank PLC., Gulshan Avenue Branch, 136 Gulshan Avenue, Gulshan, Dhaka , Bangladesh.Meghna Bank PLC.,Suvastu Imam Squre, 65 Gulshan Avenue, Gulshan- 1,Dhaka , IDLC finance PLC.,Bay's Galleria, 57 Gulshan Ave, Dhaka 1212 and from Alliance Finance PLC., Laila Tower, 8 South Gulshan Avenue, Dhaka 1212, Bangladesh. 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).

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	Amount in Taka	
	2026	2025
This balance consists of as follows:		
Term Loan with City Bank PLC. (Civil Construction)	50,126,659	94,236,178
Term Loan with City Bank PLC., Meghna Bank PLC., Alliance Finance PLC. & IDLC Finance PLC. (Machine)	441,569,787	559,937,763
	491,696,447	**654,173,941**
Less : Current portion of long term loan	218,693,768	229,528,890
	273,002,679	**424,645,052**

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

17.00 Deferred tax liabilities

Oepning Balance	135,468,445	138,315,635
Add: Provision made during the year	(2,553,225)	(2,847,189)
	132,915,220	**135,468,445**

Deferred tax details is given in (Note-30.2) and (Annexure-D)

18.00 Trade and other payables

Trade payables

Back to Back (BTB) and other LC	460,474,600	583,992,898
	460,474,600	**583,992,898**

Back to back & other LC details are given in (Annexure-H)

Other payables:

Building construction (Note 18.01)	1,472,602	1,296,062
Withholding income tax (TDS)	-	2,526,378
Withholding VAT (VDS)	-	51,662
Accounts Payable	111,750,095	91,247,619
	113,222,697	**95,121,720**
	573,697,297	**679,114,618**

Accounts Payable details are given in (Annexure-I)

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	Amount in Taka	
	2026	2025

18.01 Building construction

BBS Cable	-	54,260
Northern Knit Ltd.	1,472,602	1,241,802
	1,472,602	**1,296,062**

18.02 Unclaimed dividend

Mutual Trust Bank PLC.	529,888	529,888
City Bank PLC.	229,429	-
	759,316	**529,888**
Breakdown of Dividend Year wise		
Year 2022	119,803	119,803
Year 2023	199,981	199,981
Year 2024	210,103	210,103
Year 2025	229,429	-
	759,316	**529,888**

The unclaimed dividend for the year 2022, amounting to Tk. 119,803.29, was settled by payment of Tk. 104,866.37 through A/C Payee Cheque No. 1923449 dated 19 October 2026. The remaining amount of Tk. 14,936.92 represents bank charges.

19.00 Provision for expenses

Director Remuneration	441,235	155,000
Salary	78,984,168	82,066,083
Provision- Gas Bill	16,849,631	12,927,304
Provision- Electric Bill	3,155,073	1,670,083
Provision for Earn Leave	25,627,133	-
Service benefit	62,981,698	78,435,605
Audit fee	517,500	517,500
	188,556,438	**175,771,575**

20.00 Short term loans

Bank(s)	Account No. / Note	Type of loan	Amount in Taka	
			2026	2025
City Bank PLC.	6331495932001	SOD	13,825,143	84,766,797
City Bank PLC., Meghna Bank PLC. & Standard Chartered Bank	Annexure-J	PC	248,417,262	132,686,650
City Bank PLC. & Meghna Bank PLC.	Annexure-K	EDF	901,786,703	589,465,030
City Bank PLC., Meghna Bank PLC. & IDLC Finance PLC.	Note: 20.01	STL	466,498,493	560,206,331
City Bank PLC.	Note: 20.02	STL	13,564,485	19,594,466
Total			**1,644,092,086**	**1,386,719,274**

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

(a) Loans with City Bank PLC., Gulshan Avenue Branch, Gulshan and Standard Chartered Bank, Gulshan Branch , Meghna Bank PLC. & IDLC Finance PLC. 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.

20.01 STL loan

Bank(s)	Branch	Account No.	Amount in Taka	
			2026	2025
City Bank PLC.	Gulshan	6491495932009	-	23,321,403
City Bank PLC.	Gulshan	6931495932182	-	9,151,089
City Bank PLC.	Gulshan	6931495932183	-	11,900,000
City Bank PLC.	Gulshan	6931495932184	-	15,200,000
City Bank PLC.	Gulshan	6931495932185	-	9,000,000
City Bank PLC.	Gulshan	6931495932186	-	14,400,000

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City Bank PLC.	Gulshan	6931495932187	-	32,000,000
City Bank PLC.	Gulshan	6931495932188	-	28,400,000
City Bank PLC.	Gulshan	6931495932189	-	24,000,000
City Bank PLC.	Gulshan	6931495932190	-	5,400,000
City Bank PLC.	Gulshan	6931495932191	-	30,000,000
City Bank PLC.	Gulshan	6931495932192	-	48,579,683
City Bank PLC.	Gulshan	6931495932193	-	33,000,000
City Bank PLC.	Gulshan	6931495932195	-	23,300,000
City Bank PLC.	Gulshan	6931495932196	-	8,000,000
City Bank PLC.	Gulshan	6931495932197	-	29,500,000
City Bank PLC.	Gulshan	6931495932198	-	20,000,000
City Bank PLC.	Gulshan	6931495932199	-	7,000,000
City Bank PLC.	Gulshan	6931495932224	139,457	-
City Bank PLC.	Gulshan	6931495932225	12,336,927	-
City Bank PLC.	Gulshan	6931495932226	13,000,000	-
City Bank PLC.	Gulshan	6931495932227	21,000,000	-
City Bank PLC.	Gulshan	6931495932228	17,000,000	-
City Bank PLC.	Gulshan	6931495932229	13,000,000	-
City Bank PLC.	Gulshan	6931495932230	17,000,000	-
City Bank PLC.	Gulshan	6931495932231	72,000,000	-
City Bank PLC.	Gulshan	6931495932232	77,758,511	-
City Bank PLC.	Gulshan	6931495932233	34,173,792	-
City Bank PLC.	Gulshan	6931495932234	37,100,000	-
City Bank PLC.	Gulshan	6931495932235	2,000,000	-
City Bank PLC.	Gulshan	6931495932236	4,000,000	-
Meghna Bank PLC.	Gulshan	110173000002031	-	30,146,566
Meghna Bank PLC.	Gulshan	110173000002041	-	30,109,695
Meghna Bank PLC.	Gulshan	110173000002196	-	19,999,705
Meghna Bank PLC.	Gulshan	110176100000055	-	20,571,616
Meghna Bank PLC.	Gulshan	110176100000059	-	12,094,641
Meghna Bank PLC.	Gulshan	110176100000060	-	12,099,829
Meghna Bank PLC.	Gulshan	110176100000061	-	9,999,933
Meghna Bank PLC.	Gulshan	110176100000062	-	6,999,955
Meghna Bank PLC.	Gulshan	110176100000082	6,202,327	-
Meghna Bank PLC.	Gulshan	110176100000084	16,501,243	-
Meghna Bank PLC.	Gulshan	110176100000085	3,901,492	-
Meghna Bank PLC.	Gulshan	110176100000086	14,303,054	-
Meghna Bank PLC.	Gulshan	110176100000090	51,127,778	-
Meghna Bank PLC.	Gulshan	110176100000091	16,080,011	-
Meghna Bank PLC.	Gulshan	110176100000093	13,299,983	-
IDLC Finance PLC.	Gulshan	1026102211396019	-	3,588,502
IDLC Finance PLC.	Gulshan	1026102211396021	-	42,443,712
IDLC Finance PLC.	Gulshan	1026102211396496	15,869,044	-
IDLC Finance PLC.	Gulshan	1026102211396498	8,704,874	-
Total			**466,498,493**	**560,206,331**

20.02 STL loan spare parts

Bank(s)	Branch	Account No.	Amount in Taka	
			2026	2025
City Bank PLC.	Gulshan	1804902401238	-	2,248,551
City Bank PLC.	Gulshan	1804902501030	-	1,515,021
City Bank PLC.	Gulshan	1804902501125	-	1,561,593
City Bank PLC.	Gulshan	1948192501757	-	2,120,190
City Bank PLC.	Gulshan	1948192501760	-	6,667,632
City Bank PLC.	Gulshan	1948192502123	-	1,876,490
City Bank PLC.	Gulshan	7941495932002	-	1,145,512
City Bank PLC.	Gulshan	7941495932003	-	2,459,477
City Bank PLC.	Gulshan	1948192601660	1,533,750	-
City Bank PLC.	Gulshan	1948192602431	3,435,600	-
City Bank PLC.	Gulshan	1948192602537	4,484,685	-
City Bank PLC.	Gulshan	1948192602857	4,110,450	-
Total			**13,564,485**	**19,594,466**

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	Amount in Taka	
	2026	2025

21.00 Current portion of long term loans

Current portion of long term loans include part of the long-term loans disclosed in (Note 17.00) falling due for repayment in next 12 months.

This is made up as follows:

Term loan with City Bank PLC., Meghna Bank PLC., Alliance Finance PLC. & IDLC Finance PLC.	218,693,768	229,528,890
	218,693,768	**229,528,890**

22.00 Provision for WPPF and welfare fund

Opening balance	5,902,450	5,191,976
Add: Addition during the year (Note-22.01)	1,935,026	5,383,252
	7,837,476	**10,575,228**
Less: Disbursed during the year 2023-2024	-	4,672,778
Less: Disbursed during the year 2024-2025	4,844,927	-
	4,844,927	4,672,778
	2,992,549	**5,902,450**

22.01 Addition during the year

Worker Welfare Fund	1,741,523	4,844,927
Worker Welfare Foundation Fund (Govt.)	193,503	538,325
	1,935,026	**5,383,252**

23.00 Revenue (export)

Type of revenue	**Amount in Taka**	
Particulars	**2026**	**2025**
Export of readymade garments	3,368,863,401	4,018,694,679
Deemed export	1,052,601,369	1,007,840,927
Total	**4,421,464,770**	**5,026,535,606**

Revenue of finished goods

Particulars	**1 July 2025 to 30 June 2026**		**1 July 2024 to 30 June 2025**	
	Quantity	**Amount**	**Quantity**	**Amount**
Polo Shirt	1,586,506	645,312,109	1,683,948	675,072,020
T - Shirt	1,792,953	569,976,876	2,344,775	757,133,709
Tank Top	216,889	57,748,648	463,737	128,258,121
Others	4,436,596	2,095,825,768	5,052,747	2,458,230,829
Total	**8,032,944**	**3,368,863,401**	**9,545,207**	**4,018,694,679**

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

Particulars	**30-Jun-26**	**30-Jun-25**
Opening 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**

Add: Production during the year	**Quantity**	**Quantity**
Polo Shirt	1,392,470	1,913,569
T - Shirt	1,751,688	2,275,687
Tank Top	210,120	459,699
Others	4,044,953	5,251,789
Total	**7,399,231**	**9,900,744**

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Less: Closing stock	Quantity	Quantity
Polo Shirt	59,295	253,331
T - Shirt	16,988	58,253
Tank Top	7,692	14,461
Others	236,540	628,183
Total	**320,515**	**954,228**
Sales during the year from production	**8,032,944**	**9,545,207**

24.00 Cost of goods sold

Opening inventories of raw materials	**719,984,045**	**775,110,785**
Raw materials (yarn and Finish Fabric)	583,468,634	457,693,677
Raw materials dyes & chemical	88,442,923	267,735,335
Raw materials (accessories)	11,248,870	17,427,861
Needle and spare parts	36,823,620	32,253,912
Add: Raw materials purchased during the year	**2,305,056,543**	**2,886,361,940**
Yarn and Finish Fabric	1,665,811,183	2,156,441,566
Dyes & Chemical	337,311,953	302,455,162
Accessories	252,305,140	373,742,876
Needles and spare parts	49,628,268	53,722,336
Raw materials available for use	**3,025,040,588**	**3,661,472,725**
Less: Closing inventories of raw materials	**682,153,315**	**719,984,045**
Raw materials (yarn and Finish Fabric)	499,964,799	583,468,634
Raw materials dyes & chemical	132,979,627	88,442,923
Raw materials (accessories)	10,995,798	11,248,870
Needle and spare parts	38,213,091	36,823,620
Raw materials consumed during the year (Note 24.01)	**2,342,887,273**	**2,941,488,680**
Add: Direct expenses (Note 24.02)	596,807,540	649,925,330
Prime cost	**2,939,694,813**	**3,591,414,010**
Add: Factory overhead (Note 24.03)	918,236,807	964,246,390
Cost of production	**3,857,931,620**	**4,555,660,400**
Add: Opening inventories of work-in-process	222,997,002	298,968,376
Manufacturing cost at standard	**4,080,928,622**	**4,854,628,775**
Less: Closing inventories of work-in-process	192,632,439	222,997,002
Cost of goods manufactured	**3,888,296,183**	**4,631,631,774**
Add: Opening inventories of finished goods	268,398,228	175,707,526
Goods available for sale	**4,156,694,411**	**4,807,339,299**
Less: Closing inventories of finished goods	160,849,395	268,398,228
Cost of goods Sold	**3,995,845,016**	**4,538,941,071**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Amount in Taka	
2026	2025

24.01 Raw materials consumed during the year

Particulars	01 July 2025 to 30 June 2026		01 July 2024 to 30 June 2025	
	Qty (KG)	Amount in taka	Qty (KG)	Amount in taka
Opening balance				
Yarn and 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**
Add: Purchase during the year				
Yarn and Finish Fabric	4,702,309	1,665,811,183	5,772,080	2,156,441,566
Dyes & Chemical	-	337,311,953	-	302,455,162
Accessories	-	252,305,140	-	373,742,876
Needle and spare parts	-	49,628,268	-	53,722,336
Total	**4,702,309**	**2,305,056,543**	**5,772,080**	**2,886,361,940**
Raw materials available for consumption	**6,312,832**	**3,025,040,589**	**7,043,817**	**3,661,472,725**
Less: Closing balance				
Yarn & Finish Fabric	1,569,699	499,964,799	1,610,523	583,468,634
Dyes & Chemical	-	132,979,627	-	88,442,923
Accessories	-	10,995,798	-	11,248,870
Needle and spare parts	-	38,213,091	-	36,823,620
Total	**1,569,699**	**682,153,315**	**1,610,523**	**719,984,046**
Raw materials consumed:				
Yarn and Finish Fabric	4,743,133	1,749,315,017	5,433,294	2,030,666,609
Dyes & Chemical	-	292,775,248	-	481,747,574
Accessories	-	252,558,211	-	379,921,867
Needle and spare parts	-	48,238,797	-	49,152,629
Total material consumed	**4,743,133**	**2,342,887,273**	**5,433,294**	**2,941,488,680**

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

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

		Amount in Taka	
		2026	2025
24.02	**Direct expenses**		
	Direct labor		
	Wages and allowances	372,997,431	381,710,136
	Overtime allowance	62,918,422	88,900,845
		435,915,853	**470,610,981**
	Materials related expenses		
	Grey fabric dyeing and finishing expenses	5,191,232	8,323,203
	Garments printing expenses	74,887,534	65,411,398
	Garments embroidery expenses	16,453,524	23,427,131
	Yarn dyeing expenses	11,891,087	25,659,789
	Garments making charges	152,600	125,288
	Knitting charge	52,315,710	56,367,540
		160,891,687	**179,314,349**
		596,807,540	**649,925,330**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025
24.03 Factory overhead		
Audit & Inspection	2,157,780	1,977,260
Bonus festival	30,211,628	26,971,723
Bonus festival	35,372,537	32,732,565
Carrying and handling expenses	3,865,371	4,134,891
Cleaning expenses	138,910	566,910
Compliance expenses	29,440	18,820
Computer accessories	974,024	1,682,406
Conveyance	1,750,307	2,311,929
Crockeries and cutleries	52,216	35,005
Depreciation (Annexure-A)	100,452,065	101,555,369
Earn leave	29,274,690	26,560,115
Electric goods	4,476,554	3,667,657
Electricity bill, net of VAT refund	21,394,869	24,852,626
Entertainment	1,980,984	1,517,437
Fire extinguisher expenses	1,139,515	855,540
Fooding & Lodging	1,413	85,276
Fuel and lubricants	15,461,425	21,045,301
Gas bill	188,649,737	203,140,555
Hardware items	1,482,727	3,798,389
Holiday allowance	4,571,543	10,469,973
Inspection charges	-	60,508
Insurance premium	5,864,668	5,890,737
Internet bill	193,400	208,000
Land tax	-	594,075
Lab Materials & Accessories Exp	1,020,830	1,563,790
Lunch expenses	628,791	568,121
Machine rent	379,300	56,500
Maintenance	2,765,821	7,771,367
Maternity benefit	6,993,620	5,652,455
Medical expenses	368,092	496,630
Miscellaneous expenses	578,505	688,164
Mobile allowance	849,025	799,545
Night allowance	1,133,730	1,747,291
Other accessories	5,485,594	8,788,650
Overtime allowance	22,890,666	30,490,890
Postage & Courier	3,710	1,660
Printing expenses	5,900,239	5,619,081
Renewals and registration fees	5,930,913	5,958,986
Solve chemical	386,400	320,000
Spot lifter	100,560	271,560
Stamp Charges	873,400	312,000
Target bonus	3,725,730	1,620,780
Testing charges	434,234	566,591
Tiffin expenses	4,902,881	7666261
Toner	75,880	279,760
Transport Allowance	879,500	438,350
Uniform and liveries	547,732	453,890
Wages, salaries, and allowances	401,318,044	407,090,272
Workers' refreshment	295,007	17,930
Lease Rent	272,800	272,800
	918,236,807	**964,246,390**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025

25.00 General and administrative expenses

Advertisement	209,075	104,790
AGM and board meeting expenses	465,000	456,800
Amortization of intangible assets (Annexure-B)	311,858	389,823
Audit fees with VAT	517,500	517,500
Cleaning expenses	-	32,700
Computer accessories	251,989	129,465
Central Fund RMG	1,052,233	1,295,705
Conveyance	856,273	909,291
Credit rating fees	86,250	80,625
Crokeries & Cutleries	600	49,044
Depreciation (Annexure-A)	25,113,016	25,388,842
Directors' remuneration	3,240,000	3,240,000
Earn leave	1,948,509	1,344,398
Electric bill	2,378,315	2,913,429
Entertainment	978,272	808,640
Festival bonus	3,779,601	3,883,703
Fuel and lubricants	1,127,331	1,420,320
Holiday Allowance	164,620	321,496
Internet bill	312,745	362,437
Lab expenses	-	104,960
Legal expenses	169,810	147,500
License and membership renewal fees	2,429,132	875,427
Maintenance	3,929,698	3,465,676
Miscellaneous expenses	804,699	171,081
Mobile expenses	450,786	412,134
Postage and courier	51,353	20,451
Printing & Stationery	1,677,918	1,007,916
Renewal & Registration Fees	1,428,439	796,178
Salaries and allowances	49,966,754	54,347,121
Staff refreshment	609,958	336,739
Stamp charges	1,449,030	1,260,930
Telephone/fax/internet	70,187	127,655
Tiffin Bill	273,450	101,579
Transport allowance (employees)	945,925	1,483,305
Training & Motivation	12,144	6,000
Uniform	2,390	20,000
	107,064,860	**108,333,660**

26.00 Marketing, selling and distribution expenses

Bank charge	58,812,883	62,177,757
BGMEA Service charges	217,990	876,550
Bill of lading charges	3,760,228	2,828,381
C&F charges	7,324,659	6,618,427
Claim against goods problem	-	257,990
Document collection charges	720,703	589,661
Document postage charges	294,169	587,369
EPB expenses	1,560,276	767,450
Earn leave	1,358,471	1,071,485
Exchange fluctuation loss	5,588,737	2,267,150
Fabric testing	6,269,321	9,200,410
Festival bonus	1,998,740	2,320,840
Freight charges	3,534,380	3,531,639
Fuel and lubricant	6,780	7,670
GSP fees	184,085	104,388

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025
Maintenance	208,500	13,450
Miscellaneous expenses	-	32,000
Mobile bill	233,510	256,882
Postage and courier	1,686,377	1,222,510
Salaries and allowances	32,790,132	35,445,299
Toner (photocopier and printer)	-	108,000
Tours and travelling	7,656,170	4,667,050
Trade promotion	5,307,200	5,260,993
Transport allowance (employees)	2,187,000	3,754,612
Transportation expenses	12,156,870	15,804,941
UD Fees	690,185	811,361
	154,547,366	**160,584,264**

27.00 Non-operating income

Interest income	3,677,237	2,579,468
Cash incentive	86,737,258	132,773,531
	90,414,495	**135,352,999**

28.00 Finance costs

Bank charge	4,535,047	4,019,291
Interest on EDF loans	52,728,998	52,848,229
Interest on PC loans	19,580,200	15,017,076
Interest on term loans	54,962,124	59,578,849
Interest on SOD loans	3,918,932	4,522,296
Interest on STL loans	78,061,183	104,995,578
	213,786,483	**240,981,319**

29.00 WPPF and welfare fund

The Company has Workers' Profit Participation and Welfare

WPPF and welfare fund	1,935,026	5,383,252
	1,935,026	**5,383,252**

30.00 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 30.01)	20,555,099	59,539,457
Deferred tax (income)/expenses: (Note 30.02)	(2,553,225)	(2,847,189)
	18,001,874	**56,692,268**

30.01 Current tax expenses

Provision made in respect of the current year (Note-30.01.01)	20,555,099	59,539,457
	20,555,099	**59,539,457**

Current tax details is given in (Annexure-C)

30.01.01 Provision made in respect of the current year

Opening balance	-	-
Add: Provision made during the year in respect of the current year	20,555,099	59,539,457
	20,555,099	**59,539,457**
Less: Adjusted made during the year		
Advance income tax adjusted from (Note-31.01.02)	20,555,099	59,539,457
	-	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025
30.01.02 Advance income tax paid during the year		
Against export proceeds	34,572,062	43,497,413
Against cash incentive	8,673,726	13,277,353
Against interest income	739,273	593,193
Income Tax Others	504,263	1,597,497
Against vehicle	307,500	574,000
	44,796,824	**59,539,457**
Less: Transferred to the (Note 8.04)	(24,241,725)	-
	20,555,099	**59,539,457**
30.02 Deferred tax (income)/expenses		
Deferred tax Liability	132,915,220	135,468,445
Less: Opening Balance	135,468,445	138,315,635
	(2,553,225)	**(2,847,189)**
Deferred tax details are given in (Annexure-D)		
31.00 Net Asset Value (NAV) Per Share		
Total assets	5,171,131,940	5,180,598,186
Less: Total liabilities	3,034,709,353	3,037,680,192
A. Net asset value	**2,136,422,586**	**2,142,917,994**
B. Number of ordinary shares	**67,985,120**	**67,985,120**
Net asset value (NAV) per share (A/B)	**31.42**	**31.52**
32.00 Earnings per share		
Basic Earnings Per Share		
A. Profit attributable to the ordinary shareholders (basic)	20,698,640	50,972,771
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)	**0.30**	**0.75**

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

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

33.00 Net operating cash flow per share		
A. Net cash (used in)/generated by operating activities	(48,319,571)	422,268,059
B. Number of ordinary shares	67,985,120	67,985,120
Net operating cash flow per share (A/B)	**(0.71)**	**6.21**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

	Amount in Taka	
	2026	2025

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

Profit after income tax	20,698,640	50,972,771
Depreciation expense	125,565,082	126,944,211
Amortization expense	311,858	389,823
Interest income (Consider in financing activities)	(3,677,237)	(2,579,468)
Decrease in Account receivable	-	214,116,583
Increase in Account receivable	(256,156,053)	-
Increase in Account Payable	-	13,989,030
Decrease in Account Payable	(99,828,584)	-
Increase in Provision for expense	12,784,863	-
Decrease in Provision for expense	-	(22,013,929)
Deffered tax expense	(2,553,225)	(2,847,189)
Decrease in accrued income	-	-
Increase in accrued income	-	-
Increase in inventory	-	-
Decrease in inventory	175,744,127	38,407,411
Increase in advance deposit & prepayment	-	-
Decrease in advance deposit & prepayment	(18,299,141)	4,178,342
Decrease in provision for WPPF	(2,909,901)	-
Increase in provision for WPPF	-	710,474
Net cash (used in)/generated by operating activities	**(48,319,571)**	**422,268,059**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

34.00 Related party disclosures

During the period of one year ended 30 June 2026, 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.

34.01 Related party transactions during the period/year

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			30-Jun-26	30-Jun-25
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	4,560,950	4,943,659
Enviro Pac Limited	Common Directorship	Purchase of accessories	14,882,154	33,998,120
Printers & Printers Limited	Common Directorship	Purchase of accessories	64,143,318	42,598,860
Fashion Asia Limited	Common Directorship	Purchase of accessories	350,650	305,650
	Common Directorship	Fabric Sale	324,751,960	257,195,352
Northern Knit Ltd.	Common Directorship	Lease rent	272,800	272,800

34.02 Receivables/(payables) with related parties

Name of related parties	Relationship	Nature of transactions	Amount in Taka	
			30-Jun-26	June 30, 2025
Northern Corporation Limited	Shareholder & Common Directorship	Purchase of materials and dyeing services	6,477,159	19,059,003
Enviro Pac Limited	Common Directorship	Purchase of accessories	(2,385,530)	(1,108,912)
			(15,995,418)	(28,890,186)
Printers & Printers Limited	Common Directorship	Purchase of accessories	13,794,449	5,480,447
Fashion Asia Limited	Common Directorship	Purchase of accessories	3,135,828	2,466,523
		Fabric Sale	76,064,958	25,104,117
Northern Knit Ltd.	Common Directorship	Lease rent	(1,472,602)	(1,241,802)

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.

35.00 Number of board meetings held during the period

Total 9 board meetings were held during the period.

36.00 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 2025 to 30 June 2026.

Name of Directors	Designation	01 July 2025 - 30 June 2026		30 June 2026	30 June 2025
		Monthly remuneration	Monthly house rent	Amount in Taka	Amount in Taka
Mr. Mohim Hassan	M.D	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**

37.00 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.	3,530,000
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

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

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	3,530,000
(b) Post-employee benefits	Nil
(c) Other long term benefits	Nil
(d) termination benefits a	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	408,961,832
b) the amount of outstanding balance, including commitments	79,618,843
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

38.00 Directors' fees for attending board meetings

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

39.00 Board Meeting attendance Fees

Directors' are entitled Tk. 5,000 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 Hassan	Chairman	9	9	45,000
Mohim Hassan	Managing Director	9	9	45,000
Naim Hassan	Director	9	9	45,000
Raisa Hassan	Director	9	4	20,000
Hasib Uddin Ahamed	Nominated Director	9	9	45,000
Md.Aminul Islam	Independent Director	9	9	45,000
Md.Shafiqul Islam	Independent Director	9	9	45,000
Total Taka				**290,000**

40.00 Receivables from directors

No amount is lying as receivable from the directors as at 30 June 2026

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

The Company has 3,302 number of employees and all of them are getting Tk.12,500 or more per month.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

42.00 Capacity utilization

Section	Installed capacity		Utilization for the period	Percentage (%) of utilization	Over/(under) utilized
	Per day	For 1/year			
	Ton/PCS	Ton/PCS	Ton/PCS	%	Ton/PCS
Knitting (ton)	12.00	3,600	1,998	56%	(1,602)
Dyeing (ton)	27.00	8,100	4,744	59%	(3,356)
Sewing - basic T-shirts (PCS)	65,000	19,500,000	7,399,231	38%	(12,100,769)

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 56%, i.e. 1,998 ton.
e) Capacity utilized in Dyeing section is 59%, i.e. 4,744 ton.
f) Capacity utilized in sewing section is 38%, i.e. 7,399,231 pieces.

43.00 Transactions in foreign currency

Particulars	Currency	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Import or local purchase in foreign currency			
Yarn	USD	13,135,662	17,925,533
Fabrics	USD	152,521	184,922
Accessories	USD	2,011,215	3,099,029
Dyes & Chemical	USD	2,507,211	2,510,001
Embroidery	USD	134,976	194,319
Garments printing	USD	613,832	547,376
Garments washing/yarn Dyeing/Knitting	USD	567,766	684,702
Total		**19,123,183**	**25,145,882**
FOB value of export	USD	36,034,758	41,788,496
Total		**36,034,758**	**41,788,496**

44.00 Contingent liabilities

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

45.00 Guarantees and commitments

As at 30 June 2026 the Company had no capital commitment towards procurement of items of property, plant, and equipment or intangibles.

46.00 Claims against the Company not acknowledged as debt

There is no claim against the Company acknowledged as debt.

47.00 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.

48.00 The Board of Directors in their meeting held on 26 October 2026 have recommended a cash dividend of 1.50% for the year ended 30 June 2026 subject to the approval of the shareholders in the Annual General Meeting scheduled to be held on 27 December 2026. The financial statements for the year ended 30 June 2026 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.

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure A

TOSRIFA INDUSTRIES PLC.
Schedule of Property, plant & equipment
As at 30 June 2026

Amount in Taka

Particulars	Cost				Depreciation					Written down value as on 30 June 2026
	Balance as on 01 July 2025	Addition during the year	Disposal/Transfer during the year	Balance as on 30 June 2026	Rate	Balance as on 01 July 2025	Charged during the year	Adjustment during the year	Balance as on 30 June 2026	
Non-revalued assets										
Plant and machinery	512,796,347	34,437,021	-	547,233,368	15%	386,388,494	23,383,193	-	409,771,686	137,461,682
Motor vehicles	62,806,807		-	62,806,807	20%	48,341,294	2,893,102	-	51,234,396	11,572,411
Furniture and fixtures	33,674,278		-	33,674,278	10%	21,456,425	1,223,706	-	22,680,131	10,994,147
Office equipment	194,550,404	5,613,921	-	200,164,325	15%	98,158,990	15,185,657	-	113,344,647	86,819,678
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%	145,010,066	9,506,185	-	154,516,250	370,783,329
Total	**1,824,293,954**	**40,050,942**	**-**	**1,864,344,896**		**699,355,268**	**52,191,842**	**-**	**751,547,110**	**1,112,797,786**

Fabric Department

Particulars	Cost				Depreciation					Written down value as on 30 June 2026
	Balance as on 01 July 2025	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2026	Rate	Balance as on 01 July 2025	Charged during the year	Adjustment during the year	Balance as on 30 June 2026	
Plant and machinery										
Production Machinery - Dyeing	773,557,292	3,442,736	-	777,000,028	5.00%	218,983,752	27,787,155	-	246,770,907	530,229,121
Lab Equipment	26,530,572	-	-	26,530,572	5.00%	7,210,889	965,829	-	8,176,718	18,353,854
Utility Machinery - Dyeing	256,282,687	2,308,650	-	258,591,337	7.50%	72,630,078	13,918,243	-	86,548,322	172,043,015
Effluent Treatment Plant	20,141,246	908,900	-	21,050,146	7.50%	7,870,363	944,035	-	8,814,397	12,235,748
Electrical Sub-Station & Equipments- Dyeing	106,010,152	571,070	-	106,581,222	10.00%	55,382,088	5,073,679	-	60,455,767	46,125,455
Furniture, Fixture & Equipment	32,679,076	157,600	-	32,836,676	10.00%	12,977,941	1,979,182	-	14,957,122	17,879,554
Washing Machineries	42,637,760	-	-	42,637,760	5.00%	11,425,682	1,560,604	-	12,986,286	29,651,474
Warehouse Storage	46,718,774	-	-	46,718,774	7.50%	17,637,128	2,181,123	-	19,818,251	26,900,523
Land and land developments	199,896,458	-	-	199,896,458	0.00%	-	-	-	-	199,896,458
Building & civil works (RCC)										
Production Building	324,161,805	918,871	-	325,080,676	2.50%	50,730,480	6,854,820	-	57,585,300	267,495,376
WTP & Chemical Store Building	93,056,885	-	-	93,056,885	2.50%	14,792,216	1,956,617	-	16,748,833	76,308,052
Utility Building	53,186,547	-	-	53,186,547	2.50%	8,523,298	1,116,581	-	9,639,879	43,546,668
Husk Boiler Building	46,690,762	-	-	46,690,762	5.00%	13,436,399	1,662,718	-	15,099,117	31,591,645
Effluent Treatment Plant Building	67,867,982	-	-	67,867,982	2.50%	11,851,328	1,400,416	-	13,251,744	54,616,238
Fabric store Building	65,211,920	-	-	65,211,920	2.50%	9,270,384	1,398,538	-	10,668,922	54,542,997
Knitting Building	213,290,794	-	-	213,290,794	2.50%	30,342,890	4,573,697	-	34,916,587	178,374,207
Total	**2,367,920,712**	**8,307,827**	**-**	**2,376,228,539**		**543,064,913**	**73,373,239**	**-**	**616,438,153**	**1,759,790,386**
Grand Total Asset	**4,192,214,665**	**48,358,770**	**-**	**4,240,573,435**		**1,242,420,181**	**125,565,082**	**-**	**1,367,985,263**	**2,872,588,172**

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%	100,452,065
Administrative Expenses	20%	25,113,016
Total	**100%**	**125,565,082**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

TOSRIFA INDUSTRIES PLC.
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**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure-B

TOSRIFA INDUSTRIES PLC.
Schedule of Intangible assets
As at 30 June 2026

Amount in Taka

Particulars	Cost					Amortization				Carrying Amount
	Balance as on 01 July 2025	Addition during the year	Disposal/ Transfer during the year	Balance as on 30 June 2026	Rate	Balance as on 01 July 2025	Charged during the year	Adjustment during the year	Balance as on 30 June 2026	As at 30 June 2026
Software and applications	7,707,125	-	-	7,707,125	20%	6,176,012	308,411	-	6,484,422	1,222,703
Website	97,220	-	-	97,220	20%	69,041	3,448	-	72,488	24,732
Total	**7,804,345**	**-**	**-**	**7,804,345**		**6,245,052**	**311,858**	**-**	**6,556,911**	**1,247,434**

TOSRIFA INDUSTRIES PLC.
Schedule of Intangible assets
As at 30 June 2025

Amount in Taka

Particulars	Cost					Amortization				Carrying Amount
	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	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**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure-C

TOSRIFA INDUSTRIES PLC.
Income tax liabilities
As at 30 June 2026

Particulars	Amount in Taka 30 June 2026	Amount in Taka 30 June 2025
Computation of Total Income		
Accounting Profit before other Income and Tax	**(51,713,981)**	**(27,687,960)**
Add: Other Inadmissible Allowances		
Accounting Depreciation & Amortization	125,876,940	127,334,034
Provision for WPPF	1,935,026	5,383,252
Less: Items for Separate Consideration		
Depreciation as per 3rd Schedule	94,442,237	99,572,615
Payment for WPPF (Previous)	4,844,927	4,672,778
Total Taxable Income	**(23,189,179)**	**783,933**
Rate	10%	10%
A. Tax on Total Taxable Income	**-**	**78,393**
Other Income (Except Cash Incentive)	3,677,237	2,579,468
Rate	20.0%	20.0%
B. Tax from Other Income (Except Cash Incentive)	**735,447**	**515,894**
Other Income (Cash Incentive)	**86,737,258**	**132,773,531**
Rate	20%	10%
C. Tax from Other Income (Cash Incentive)	17,347,452	13,277,353
Total Calculated Tax Expenses (A+B+C)	**18,082,899**	**13,871,640**

Calculation of Gross Receipt u/s 163 :

Sales during the year	4,421,464,770	5,026,535,606
Add: Trade receivable as on 30 June 2024	-	651,730,795
Less: Trade receivable as on 30 June 2025	-	(437,614,212)
Gross receipt from sale (A)	4,421,464,770	5,240,652,189
Add: Other income during the year	90,414,495	135,352,999
Add: Accrued income as on 30 June 2024	-	-
Less: Accrued income as on 30 June 2025	-	-
Gross receipt from Other Income (B)	90,414,495	135,352,999
Tax rate u/s 163 Minimum Tax @ 0.44% (A)	19,650,955	23,291,788
Tax rate u/s 163 Minimum Tax @ 1% (B)	904,145	1,353,530
Minimum Tax Amount	**20,555,099**	**24,645,317**
Advanced Income Tax	**44,796,824**	**59,539,457**
Which ever is higher from minimum tax & calculated tax	**20,555,099**	**59,539,457**
Add: Previous year Tax	-	-
Total Tax Liability	**20,555,099**	**59,539,457**
Income tax expense net off Deferred Tax Income	18,001,874	-
Profit Before Income tax (PBT)	38,700,514	-
Effective Tax Rate (ETR)	**46.52%**	-

Business profit as per profit or loss accounts	(51,713,981)	(27,687,960)
Tax rate @ 10%	(5,171,398)	(2,768,796.01)
Add: Tax on other income	18,082,899	13,793,247
Total Tax Liability	**20,555,099**	**11,024,451**

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

As per paripatra 2026-2027, 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 u/s 163	1.00%	1.00%
Tax rate for green building garments factory	10%	10%
Minimum tax rate for green building garments factory.	0.44%	0.44%

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - D

TOSRIFA INDUSTRIES PLC.
Deferred tax liability
As at 30 June 2026

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

Particulars	Amount in Taka 30 June 2026	Amount in Taka 30 June 2025
Opening Balance	135,468,445	138,315,635
Deferred Tax Liability /(Assets)	132,915,220	135,468,445
Increase/(Decrease) of Deferred Tax Liability	**(2,553,225)**	**(2,847,189)**

Particulars	Carrying Amount on Balance Sheet date (Taka)	Tax Base (Taka)	Temporary Differences (Taka)	Temporary Differences (Taka)
As At 30 June 2026				
Property, Plant & Equipment	2,872,588,172	1,543,920,317	1,328,667,855	1,359,915,457
Intangible Assets	1,247,434	763,088	484,347	671,448
Temporary difference for lease Assets	-	-	-	-
Liability to Employees	-	-	-	(5,902,450)
Net temporary difference	**2,873,835,606**	**1,544,683,404**	**1,329,152,202**	**1,354,684,455**
Applicable Tax rate			10%	10%
Deferred Tax Liability/(Asset)			**132,915,220**	**135,468,445**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - E

TOSRIFA INDUSTRIES PLC.
Trade & other receivables
As at 30 June 2026

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Canada Sportswear Corp	-	56,929,393
BrandBQ Sp. Z O.O. (BBQ)	3,029,685	-
Clover Collections Ltd.	73,914,280	9,036,873
Defacto Perakende TIC.A.S	11,742,699	1,752,202
General Pour L, Enfant	29,389,995	25,789,705
Limited Liability Company	53,541,156	17,901,646
LPP S.A	18,117,405	7,546,787
Medici Fashion DMCC	-	17,642,693
MN Inter Fashion Ltd.	-	1,720,148
New Wave Italia S.R.L.	16,561,448	44,160,260
Ochnik S.A	-	3,477,240
Olympia International Ltd.(OIL)	3,144,039	17,053
OM FranceS.A.S.	72,846,836	53,694,941
Sports Master Ltd.	27,774,434	14,516,649
Toray International Inc.	50,744,535	86,990,183
ZXY International FZCO	7,764,783	49,973
A J Super Garments Ltd.	1,237,930	1,237,930
Receivable Retranslation	3,462,518	3,270,657
Receivable Meghna Bank Ltd.	-	1,520,864
Triple Apparels Ltd.	46,766,095	-
TEB Fashion International Ltd	2,119,651	-
Fashion Asia Ltd.	76,064,958	25,104,117
Knit Asia Ltd.	45,450,809	15,573,295
Lida Textile & Dyeing Ltd	35,086,428	23,541,548
Multitex Knit Composite Ltd.	530,955	530,955
Multifabs Limited	1,042,121	1,044,771
P.N. Composite Ltd.	95,370	95,370
Reliance Dresses Ltd.	6,323	6,323
Square Fashion Ltd	1,885,840	8,979,829
Southern Garments Ltd.	133,740	133,740
UHM Limited	109,002,686	14,515,328
Sonnet Textile Industries Ltd	32,543	833,739
Northern Fashion Ltd	2,281,003	-
Total	**693,770,264**	**437,614,212**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - F

TOSRIFA INDUSTRIES PLC
Long term loan (civil construction)
As at 30 June 2026

Long term loan (civil construction)

Particulars		Amount in Taka	
Bank name	Accounts Number	30 June 2026	30 June 2025
City Bank PLC.	LTL- 9471495932005	-	932,032
City Bank PLC.	LTL-9471495932006	-	2,172,071
City Bank PLC.	LTL-9471495932007	-	2,172,211
City Bank PLC.	LTL-9471495932009	-	474,865
City Bank PLC.	LTL- 9471495932010	168,135	525,512
City Bank PLC.	LTL- 9471495932011	220,166	649,660
City Bank PLC.	LTL- 9471495932012	1,329,664	3,936,019
City Bank PLC.	LTL- 9471495932014	205,145	604,848
City Bank PLC.	LTL- 9471495932016	1,327,663	3,932,503
City Bank PLC.	LTL- 9471495932017	509,028	1,518,780
City Bank PLC.	LTL-9471495932018	123,052	250,402
City Bank PLC.	LTL-9471495932020	1,496,591	3,032,826
City Bank PLC.	LTL- 9471495932021	3,953,026	9,199,408
City Bank PLC.	LTL-9471495932027	1,323,708	2,416,843
City Bank PLC.	LTL-9471495932028	2,258,123	4,097,055
City Bank PLC.	LTL-9471495932029	1,780,195	3,548,303
City Bank PLC.	LTL-9471495932031	1,151,572	2,172,707
City Bank PLC.	LTL-9471495932032	782,891	1,475,387
City Bank PLC.	LTL-9471495932033	236,441	441,859
City Bank PLC.	LTL-9471495932034	429,270	793,423
City Bank PLC.	LTL-9471495932035	497,361	935,363
City Bank PLC.	LTL-9471495932036	886,622	1,671,606
City Bank PLC.	LTL-9471495932037	947,727	1,635,722
City Bank PLC.	LTL-9471495932038	562,065	968,309
City Bank PLC.	LTL-9471495932040	630,528	1,086,782
City Bank PLC.	LTL-9471495932044	2,268,641	3,661,743
City Bank PLC.	LTL-9471495932046	1,160,919	1,875,793
City Bank PLC.	LTL-9471495932047	2,265,051	3,619,211
City Bank PLC.	LTL-9471495932049	932,052	1,519,440
City Bank PLC.	LTL-9471495932053	1,355,832	2,190,540
City Bank PLC.	LTL-9471495932055	595,128	959,437
City Bank PLC.	LTL-9471495932057	601,539	969,805
City Bank PLC.	LTL-9471495932060	239,569	367,571
City Bank PLC.	LTL-9471495932061	-	378,439
City Bank PLC.	LTL-9471495932062	592,496	907,185
City Bank PLC.	LTL-9471495932063	1,347,450	2,067,181
City Bank PLC.	LTL-9471495932064	529,545	810,450
City Bank PLC.	LTL-9471495932065	1,349,959	2,136,269
City Bank PLC.	LTL-9471495932067	286,407	474,117
City Bank PLC.	LTL-9471495932069	1,171,593	1,796,963
City Bank PLC.	LTL-9471495932070	1,369,029	2,115,963
City Bank PLC.	LTL-9471495932071	264,316	437,239

K.M. HASAN & CO. CHARTERED ACCOUNTANTS

Particulars		Amount in Taka	
Bank name	**Accounts Number**	**30 June 2026**	**30 June 2025**
City Bank PLC.	LTL-9471495932076	588,177	900,544
City Bank PLC.	LTL-9471495932082	67,407	250,523
City Bank PLC.	LTL-9471495932083	419,291	631,460
City Bank PLC.	LTL-9471495932085	1,045,249	1,641,760
City Bank PLC.	LTL-9471495932087	465,962	569,430
City Bank PLC.	LTL-9471495932091	346,437	547,915
City Bank PLC.	LTL-9471495932102	287,215	394,614
City Bank PLC.	LTL-9471495932103	919,437	1,260,775
City Bank PLC.	LTL-9471495932104	173,405	237,960
City Bank PLC.	LTL-9441495932001	1,576,592	1,862,294
City Bank PLC.	LTL-9441495932004	1,008,908	1,308,979
City Bank PLC.	LTL-9441495932009	1,192,976	1,517,476
City Bank PLC.	LTL-9441495932014	900,196	1,133,892
City Bank PLC.	LTL-9441495932021	1,193,218	1,504,277
City Bank PLC.	LTL-9441495932026	1,000,347	1,271,494
City Bank PLC.	LTL-9441495932030	1,171,832	1,490,124
City Bank PLC.	LTL-9441495932037	621,511	780,818
Total		**50,126,659**	**94,236,178**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - G

TOSRIFA INDUSTRIES PLC.
Long term loan (machine)
As at 30 June 2026

Long term loan (Machine)

Particulars		Amount in Taka	
Bank name	**Accounts Number**	**30 June 2026**	**30 June 2025**
City Bank PLC.	LTL-9471495932008	-	365,017
City Bank PLC.	LTL-9471495932013	258,034	763,464
City Bank PLC.	LTL-9471495932022	998,969	2,326,892
City Bank PLC.	LTL-9471495932023	998,996	2,326,955
City Bank PLC.	LTL-9471495932024	999,014	2,326,997
City Bank PLC.	LTL-9471495932030	-	137,144
City Bank PLC.	LTL-9471495932041	268,158	531,343
City Bank PLC.	LTL-9471495932042	156,281	457,764
City Bank PLC.	LTL-9471495932043	179,346	325,064
City Bank PLC.	LTL-9471495932048	-	184,404
City Bank PLC.	LTL-9471495932050	-	837,092
City Bank PLC.	LTL-9471495932051	2,142,341	3,464,630
City Bank PLC.	LTL-9471495932052	-	3,484,043
City Bank PLC.	LTL-9471495932054	-	94,314
City Bank PLC.	LTL-9471495932058	-	651,598
City Bank PLC.	LTL-9471495932059	-	654,523
City Bank PLC.	LTL-9471495932066	551,173	870,065
City Bank PLC.	LTL-9471495932072	-	415,304
City Bank PLC.	LTL-9471495932073	420,847	698,617
City Bank PLC.	LTL-9471495932075	157,640	297,873
City Bank PLC.	LTL-9471495932077	970,389	1,616,136
City Bank PLC.	LTL-9471495932079	217,241	641,329
City Bank PLC.	LTL-9471495932080	213	419,730
City Bank PLC.	LTL-9471495932081	328,111	517,426
City Bank PLC.	LTL-9471495932089	1,456,285	2,460,973
City Bank PLC.	LTL-9471495932093	564,908	1,153,323
City Bank PLC.	LTL-9471495932095	338,415	567,290
City Bank PLC.	LTL-9471495932096	2,271,447	3,439,865
City Bank PLC.	LTL-9471495932098	891,844	1,336,931
City Bank PLC.	LTL-9471495932099	1,145,023	1,733,237
City Bank PLC.	LTL-9471495932100	893,682	1,475,452
City Bank PLC.	LTL-9471495932105	1,322,083	1,924,967
City Bank PLC.	LTL-9191495932005	12,477,287	22,496,847
City Bank PLC.	LTL-9191495932006	37,436,882	47,495,273
City Bank PLC.	LTL-9491495932001	205,184,769	258,153,332
City Bank PLC.	LTL-9491495932002	9,416,506	11,894,483
City Bank PLC.	LTL-9491495932003	8,876,327	11,187,784

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars		Amount in Taka	
Bank name	**Accounts Number**	**30 June 2026**	**30 June 2025**
City Bank PLC.	LTL-9441495932006	351,280	485,855
City Bank PLC.	LTL-9441495932007	1,135,915	1,444,339
City Bank PLC.	LTL-9441495932010	808,975	1,027,758
City Bank PLC.	LTL-9441495932012	1,889,028	2,383,408
City Bank PLC.	LTL-9441495932013	650,649	818,490
City Bank PLC.	LTL-9441495932015	1,631,709	2,058,539
City Bank PLC.	LTL-9441495932020	891,437	1,122,858
City Bank PLC.	LTL-9441495932022	875,203	1,112,124
City Bank PLC.	LTL-9441495932025	1,329,093	1,690,671
City Bank PLC.	LTL-9441495932028	3,682,801	4,692,711
City Bank PLC.	LTL-9441495932029	1,668,304	2,147,486
City Bank PLC.	LTL-9441495932031	1,587,276	2,020,999
City Bank PLC.	LTL-9441495932036	1,089,532	1,371,694
City Bank PLC.	LTL-9441495932038	1,465,417	1,866,496
City Bank PLC.	LTL-9441495932041	11,321,875	14,425,507
City Bank PLC.	LTL-9441495932044	-	1,537,261
City Bank PLC.	LTL-9441495932045	331,423	422,226
City Bank PLC.	LTL-9441495932047	10,907,932	13,899,026
Meghna Bank PLC.	LTL-110163100000171	4,212,320	7,250,997
Meghna Bank PLC.	LTL-110163100000172	695,626	1,291,111
Meghna Bank PLC.	LTL-110163100000173	668,000	1,113,907
Meghna Bank PLC.	LTL-110163100000175	9,918,098	16,553,375
Meghna Bank PLC.	LTL-110163100000176	11,592,883	18,849,293
Meghna Bank PLC.	LTL-110163100000179	3,166,581	5,025,613
Meghna Bank PLC.	LTL-110163100000181	3,084,777	4,889,151
Meghna Bank PLC.	LTL-110163100000182	5,243,105	8,134,692
Meghna Bank PLC.	LTL-110163100000183	5,025,109	7,794,823
IDLC Finance PLC.	LTL-1026102211396020	37,241,021	44,779,875
Alliance Finance PLC.	LTL-027162500002032	10,508,307	-
Alliance Finance PLC.	LTL-027162600002049	6,683,128	-
Alliance Finance PLC.	LTL-027162600002051	10,990,776	-
Total		**441,569,787**	**559,937,763**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - H

TOSRIFA INDUSTRIES PLC.
Back to Back (BTB) and other LC
As at 30 June 2026

Back to Back (BTB) and other LC

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
A. T & T Spinning Mills Ltd.	734,257	-
Aadila Accessories	1,113,979	3,207,553
Active (BD) Ltd.	-	590,890
ADZI Trims Ltd.	-	2,030,970
Akij Textiles Mills Ltd.	64,191,797	53,946,185
Alam Buttons Ltd.	661,093	-
Al-Hadi Knit Fabrics	604,630	-
Akota Knitwear Ltd.	-	1,068,840
Alpha Ad	422,374	1,036,161
American & Efird (BD) Ltd.	426,667	-
Aquitex Internacional	5,907,200	-
Arabi Fashion Ltd.	1,035,429	-
Arif Knitspin Ltd.-AP	20,926,666	30,980,638
Asha Knitting Industries	-	415,660
Asian Accessories Ltd.	2,216,155	5,203,192
Bangladesh Export Import Cpmpany Ltd.	718,165	-
BC TEX KNITWEAR Ltd.	804,081	716,580
BD Corporation	357,342	161,297
BD-TEX International	401,168	630,295
Bengal Label's & Accessories Ind. Ltd.	1,080,193	-
Beijing VCR Enterprise Management	-	1,206,980
BG Collection Ltd.	-	1,592,552
Bikalpo Accessories Co. Ltd.	566,847	1,396,370
Bipin Industries	4,434,750	6,949,600
BS Accessories	310,558	-
Blue Planet Knit Composit Ltd.	-	2,901,601
BVM Overseas Limited	-	16,640,943
BWJ International	1,054,790	-
Chorka Textile Ltd.	827,521	-
CHT German GMBH	4,829,745	-
CHT Switzerland AG	951,345	-
Color City Ltd.	910,864	-
D Raja Exports LLP	9,547,067	-
Changshu Zesun Textile Technology Co Ltd.	-	9,599,900
Dabiruddin Spinning Mills Ltd.	-	520,330
DCM Nouvelle Ltd.	-	30,202,697
Dekko Accessories Ltd.	1,853,545	13,679,497

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Design Trek	383,884	828,238
Dhaka Texmart Industries Ltd.	344,801	2,912,971
Dots & Marks	454,390	2,327,466
Dystar Singapore Pte Ltd.	-	9,229,880
Dynamic Ribbon & Label Industries Ltd.	267,300	-
Embroidery Express	237,900	-
Enam Trims Ltd.	954,692	2,114,672
Enviro Pack Ltd.	2,385,530	1,108,912
Envoy Textiles Ltd.	-	222,153
Epyllion Ltd.	4,175,211	11,758,646
Etacol Bangladesh Ltd.	225,499	-
Etafil (Bangladesh) Ltd.	1,695,433	4,652,421
Etasia Interlining Ltd.	-	536,140
Erbatech Machinery (P) Ltd.	-	1,076,090
Euro Tex International Thread & Accessories	-	3,219,884
FM International	635,756	-
FM Yarn Dyeing Ltd.	4,493,952	1,031,045
Fortune Zipper Ltd. AP	1,407,197	817,666
Fujian SBS Zipper Science & Technolgy Co; Ltd.	3,029,100	11,337,064
Garments Craft	101,491	-
Garments Solution Accessories & Fabrics	1,373,322	4,835,000
Green Sunny (Hongkong) Ltd.	1,838,831	-
Hashim Accessories	586,535	-
Giant Textiles Ltd.	-	4,183,200
Glowworm Fashion Ltd.	-	1,810,853
H.A.N Enterprise	-	754,053
Hangzhou Zhongli Chemical Fibre Co.; Ltd.	-	7,834,685
HK Dream Knitwear	1,032,633	868,977
Honghao Chemical Co, Ltd.	10,598,280	-
Hongkong Desen Trading Co. Ltd.	3,499,200	-
Hyosung Dong Nai Co. Ltd.	6,705,773	6,257,392
Integrated Textile Resources Ltd.	-	1,245,464
International Trimming & Labels (BD) Pvt. Ltd.	-	125,880
J.M Fashion Emb	1,074,390	-
JFZ Label & Printing Co. Ltd.	229,818	504,055
Jiangsu Textile Ind (Group) Im & Ex. Co. Ltd.	-	3,909,946
Jinnat Apperels Ltd.-AP	1,194,400	1,895,440
Jist Industrial Co. Ltd.	881,198	873,885
JLP Corporation	1,616,630	-
K.M. International	-	1,161,884
Kewalram Textiles Pvt. Ltd.	17,162,294	43,957,208
Knitex Dresses Ltd.	1,149,506	-
Kyung-In Synthetic Corporation	12,836,475	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Labonno Screen Print Ltd.	1,633,320	-
Lantabur Apparels Ltd.	-	3,642,779
M.N Dyeing ,Printing & Washing Mills Ltd.	1,661,707	1,483,459
M.N Pakaging & Printing Accessories	1,754,292	-
M.N.S. Garments Printing-2	5,463,275	1,660,986
M.R Fashion	-	150,132
Mademakers Impression Ltd.	-	710,400
Makstring Industries Ltd.	2,495,862	13,983,101
Mark Strink Industries Ltd.	-	729,941
Matam Fibre Mills Ltd.	2,068,959	6,562,839
Maxim Label & Packaging (BD) Pvt. Ltd.	878,086	144,714
Matam Multi Fibre Mills Ltd.	6,242,229	-
Mitu Printing & Packaging	439,572	-
Meghna Packaging Ltd.	-	4,907,750
MNS Yarn Dyeing Ind. Ltd.	1,468,703	-
Modemakers Impression Ltd.	1,301,029	-
Mohammadia Colour Trading	563,755	-
Mondol Knitwear's Ltd.	472,637	2,357,900
Montrims Limited	1,034,543	14,355,199
Morale Trade	347,380	-
MTM International	796,616	1,251,512
Munshi Garments Accessories & Packaging	1,145,034	-
Multazim Spinning Mills Ltd.	-	5,343,000
N Z Textile Ltd.	6,087,764	-
Neo Zipper Company Ltd.	1,356,973	2,709,754
Nilorn Bangladesh Ltd.	1,565,146	7,433,792
Nine United Bangladesh Ltd.	168,789	-
Nitin Spinners Ltd.	10,905,239	-
NRG Composite Yarn Dyeing	36,483,865	2,714,699
NRG Hometex Ltd.	26,262,620	2,021,370
NRG Spinning Mills Ltd.	-	16,984,367
NZ Accessories Ltd.	1,855,993	1,712,962
Onetex Ltd.	561,531	1,041,036
Oxford Colours Ltd.	-	2,128,067
P.H International	618,085	1,696,716
Packmat Industries Ltd.	158,144	-
Papyrus FastQ (BD) Limited	343,459	151,526
Paramount Textile Ltd.	1,261,383	2,477,162
Parkway Packaging & Printing PLC	1,239,134	2,744,936
Pashupati Texspin Export LLP	-	7,136,006
Payable-Retranslation	504,514	939,211
Penta Accessories	-	2,232
Pic Design	-	648,472

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Popular Polo Knit Fashion	1,062,002	771,940
Precot Meridian Ltd.	-	7,771,892
Printers & Printers Ltd.	7,261,503	5,947,776
Pritom Fashion Wear's	-	539,426
R.A Spinning Mills Ltd.	3,616,067	-
Romo Guancheng Trims Ltd.	-	1,477,366
RSWM Limited	-	8,962,240
R.K. Garments Accessories Industries Ltd.	128,159	5,574,462
Rahman Composite Ltd.	1,317,607	950,080
Refat Packaging & Printing Ind. Ltd.	3,924,221	4,191,776
Reliancetrim Park Ltd.	631,951	3,376,750
Robin Accessories	455,911	-
S.H Enterprise	114,878	-
S.S Knitting CO.	2,726,195	475,040
Sadia Trading	803,664	-
Sagar Manufactures Pvt. Ltd.	8,247,264	3,471,151
Salona Cotspin Limited	7,442,761	-
Shaoxing Seri Textile Co. Ltd.	-	942,207
Shepherd Textile (BD) Ltd.	1,184,865	-
Shisti Cotspinn Private Ltd.-BTB	16,593,443	16,075,376
SML Packing Solutions BD Ltd.	1,624,737	-
Square Fashion Yarns Ltd.	6,456,932	18,774,360
Square Textiles Ltd.	35,718,361	36,939,024
SR Trims	1,557,747	1,416,075
SSD Trading International	-	2,666,410
Stitch Fashion & Colour	-	1,174,933
T&M Interlining Manufacturing Co; Ltd.	-	833,305
Tamishna Dyeing Ind's Ltd.	-	105,421
Tamishna Synthetics Ltd.	336,798	466,758
Taqwa Fabric Ltd.	2,489,162	-
Tapestry Fashion	-	1,218,326
Tamijuddin Textile Mills Ltd.	-	2,869,440
Thermax Yarn Dyeing Ltd.	1,141,089	1,564,786
Toray Fibers (Nantong) Co. Ltd.	6,122,239	5,869,710
Trident Limited	-	11,973,976
Trimtech	-	348,840
Two Star Trade International	-	432,344
Vardhaman Textiles Ltd.	7,762,124	-
Versachem (Malaysia Sdn.BHD	4,466,280	-
Weixing Industries (BD) Co. Ltd.	1,573,936	-
Weaves International	-	304,439
Xiamen Funtex Tech Co Ltd.	-	5,502,115
Yester Accessories Ltd.	-	179,736

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
YKK Bangladesh Ltd.	1,813,209	322,616
Yokohama Labels & Printing (BD) Co. Ltd.	399,286	-
Z & M Manufacturing Ltd.	-	916,816
Zhejiang Xinghuali Ali Fiber Co. Ltd.	4,902,922	-
ZM Printing & Design Ltd.	-	1,690,066
Total	**460,474,600**	**583,992,898**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - I

TOSRIFA INDUSTRIES PLC.
Accounts payable
As at 30 June 2026

Accounts payable

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
A Rahman Automobiles	130,600	-
A.B.M Knitwear	36,872	36,872
A.H Folder House	33,725	6,174
A.R.G. Trading Corporation	180,970	133,000
Abrar Enterprise	296,286	-
Adury Knit Composite Ltd.	808,241	808,241
Advance Trims Solution BD Ltd.	1,570,850	-
Akota Knit Fabrics	181,250	445,222
Al Sadi Knitwear	15,800	15,800
Alliant Energy Solutions BD Ltd.	282,125	-
Alamgir Traders	93,100	-
Alu Bazar Traders	55,433	223,250
AlwaysOn Network Bangladesh Ltd.	131,880	-
Al-Zayeed Enterprise	511,699	404,194
Ama Syntex Limited	249,048	-
Amantex Limited	2,998,383	1,565,293
Amber IT Ltd.	4,250	-
Anowara Knit Composite Ltd.	390,286	67,269
Appollo Knitwear (BD) Ltd.	14,094	14,094
APS Apparels Ltd.	26,597	840
Arabi Fashion Limited	150,703	-
Arafah Knit Composite Ltd.	1,881,980	-
Arien Knit Composite Ltd.	19,288	19,288
Arrow Corporation	61,750	30,400
Arthosuchak	6,412	6,412
Asha Knitting Industries	152,491	230,865
Asif Enterprise	1,278,187	-
Asuchem Limited	97,000	-
Asif Trade Ltd.	-	961,400
Aswad Composite Mills Ltd.	1,525,346	1,525,346
Auko-Tex Limited	875	875
Autech International	195,700	-
Auxicolour Bangladesh	23,625	-
Ayesha Traders	81,700	38,000
B C Tex Knitwear Ltd.	842,788	258,439
B.T. Tex. Access	55,860	178,030
Badsha Knitwear	15,947	15,947

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Badsha Traders	65,850	-
Banaripara Agency	487,601	285,349
Bangladesh Export Import Company Ltd.	2,072,439	-
Bangladesh General Insurance Co. Ltd.	638,876	353,647
Bangladesh Lamps Limited	118,896	-
BC Enterprise	630,505	282,871
Berger Paints Bangladesh Ltd.	38,432	-
Bhai Bhai Enterprise	35,150	-
Bhai Bhai Sewing Center	478,563	793,687
BHB Trims And Accessories	130,000	-
Bismilla Enterprise	17,750	17,750
Bismillah Electric Works	72,475	-
Blue Planet Knit Composite Ltd.	93,905	93,905
Biozymes	242,500	242,500
BMZ Corporation	140,933	-
Boiler Museum	401,432	65,835
Bondona Knit Fabrics	12,164	12,164
Buyogo Bangladesh Pvt. Ltd.	122,042	-
Business Eye Bangladesh	-	4,625
CA Knitwear Ltd.	520,593	281,407
Central Depository Bangladesh Ltd.	103,880	-
Colocity Ltd.	4,528	880
Commerce Corner.	36,984	36,984
Confidence Trading International	49,020	-
Confirm Machineries & Accessories	15,200	-
Delcot Limited	141,290	33,345
Delta Engineering Corporation	-	19,475
Delta Trading	104,730	6,222
Desh General Insurance Company Ltd.	177,643	572,140
Digilog Systems	135,138	77,900
Digita Interactive Limited	30,000	30,000
Dird Composite Textiles Ltd.	59,503	59,503
Dird Composite Textiles Ltd. Unit-2	129,496	129,496
Dream Logistics	-	321,205
Dresden Textils Ltd.	218,828	505,308
Dynamic IT Solutions	3,990	255,930
E&G Engineering Limited	24,510	-
Echotex Limited	2,510	2,510
Elite Worldwide Express Ltd.	119,071	-
Encore Engineering Ltd.	22,800	-
Entrust Chem	-	105,840
Enviro Pac Ltd.	15,995,418	28,890,186
Epyllion Fabric Ltd.	2,379,717	2,196,966

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Epyllion Ltd.	12,300	12,300
Eurofins Modern Testing Services (Bangladesh) Ltd.	148,227	-
Euroasiatic Services	-	45,912
Eurosia ITC Services Ltd.	-	19,980
Executive Greentex Ltd.	128,849	128,849
Executive Technology Solution	28,500	-
Expo Freight Limited	117,899	-
Fabric Solutions Center	178,321	178,321
Fabrica Knit Composite Ltd.	30,890	-
Faithness Limited	30,000	30,000
Fakhruddin Textiles Mills Ltd.	1,642,085	1,642,085
Fuji Associates	71,602	-
Global Trims Solution	1,993,100	-
Glory Textile & Apparels Ltd.	642,655	642,655
GMS Composite Knitting Ind. Ltd.	1,135	1,135
GMS Textiles Ltd.	33,372	33,372
Golden Office Equipment	5,000	5,000
Good Luck Stationery	-	277,001
H.A Knit Fabrics	314,249	314,249
HK Dream Knitwear	2,846,038	442,384
Habibco	-	1,443
Hams Garments Ltd.	971,127	971,127
Hamza Pipe and Fittings	29,697	75,230
Hashim Accessories	728,528	157,707
Hawladar Cargo Service	417,474	300,651
Hohenstein Institute Bangladesh_AP	3,430	3,430
HSS Engineering Solution	11,400	-
IM Thread Textile Mills (Pvt.) Ltd.	253,311	355,914
Interstoff Apparels Ltd.	644,155	166,765
Impress-Newtex Cpmposite Textile Ltd.	21,290	16,350
Integrated Textile Resources Ltd.	104,768	104,768
Interlabels Robust Bangladesh (Pvt.) Ltd.	696,568	424,800
ITS Labtest Bangladesh Ltd.	11,448	-
Ittadi Enterprise & Machine Tools	5,200	5,200
J & J Knit Composite Ltd.	442,226	442,226
Jam Logistics	4,479,607	744,311
Jaman Marker Paper Converting	893,220	612,846
Jinnat Apparels Ltd.	1,976,044	489,915
Kazi Enterprise	140,000	-
K.T Corporation	1,475,964	832,228
Khadiga Sanitary	29,750	-
Khaja Art Press Others	1,199,850	811,164
Khan Enterprise	5,326	-

K.M HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
KSS Knit Composite Ltd.	188,213	21,150
LAB Right Bangladesh Ltd.	-	436
Lantabur Apparels Ltd.	753,996	2,570,549
Latifa Enterprise	1,247,350	1,247,350
Lisky Technology (BD) Ltd.	200,000	-
Logic Software Ltd.	63,750	623,750
M M Boring	16,000	-
M.A Engineering Works	-	31,217
M.M Knitwear Ltd.	57,670	57,670
M.N Dyeing Printing & Washing Mills Ltd.	4,085,499	1,974,012
M.R Tex	73,150	-
M/s S.R.S Corporation	14,502	14,502
M/s SR Trading	3,416	3,416
Ma Corporation	236,075	100,795
Macrotech Corporation	42,047	-
Maheen Enterprise	1,616,044	-
Machine Resources	-	48,450
Masco Industries Ltd.	585,456	86,142
Mascom Composite Ltd.	-	419,342
Mask Engineering	4,560	-
Maxchoice Commerce & Technology	43,700	-
Maya Woolen & Cotton Industries	32,945	15,968
Mayer Doa Automobiles Work & Auto Parts	88,300	6,500
MB Trade BD	59,850	275,500
Mechatronic Solutions BD	230,850	-
Media Lab Radiant Ltd.	12,960	-
Media New Age Ltd.	4,320	-
Meghna Chemicals	33,725	-
Merino Limited	382,500	382,500
MetroNet Bangladseh Limited	-	8,224
Micro Fiber Ltd.	174,370	-
Micro Tools & Machineries	44,038	-
Mishu Enterprise	286,400	471,385
MM Engeneering	-	299,250
Modele De Capital Ltd.	754,110	-
Morium Engineering	378,100	-
Mohammadi Corporation	-	54,055
Mondol Knitwears Ltd.	2,265,695	734,604
Motion Engineering Limited	150,853	253,369
Multifabs Ltd.	403,503	360,060
Nadia Enterprise	86,969	43,206
Niagara Textiles Ltd.	63,884	63,884
Nice Fabrics Processing Ltd.	254,707	728

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
NIT ORME BANGLADESH Ltd.	10,925	-
Norsel Asia Pacific	1,222,275	527,535
North Knit Ltd.	46,580	46,580
NRG Composite Yarn Dyeing	2,008,213	1,372,352
NRG Hometex Ltd.	1,035,689	945,229
NS Ecological Services Ltd.	16,000	-
NS Elevator Technology	-	6,575
O.M. International	48,070	177,650
OMC Limited	26,334	-
On Time Worldwide Logistics Ltd.	409,471	-
Orthi Servicing Center	32,400	32,400
Pacific Chemitrade Co.	90,250	-
Pacific RSF Associates Ltd.	100,000	-
Padma Poly Cotton Knit Fabrics Ltd.	1,082,648	1,082,648
People's Mill Store	57,836	130,358
Perfect Technology	25,395	-
Popular Polo Knit Fashion	163,939	525,145
Power Us Bangladesh	64,742	70,300
Progoti Rubber Works	89,348	20,634
Protiva Corporation	769,928	305,292
Q B Apparels Ltd.	35,185	35,185
Quick Computer	-	30,875
QTEC Dhaka Laboratory Co., Ltd.	31,150	-
Rabeya Quader Chowdhury Enterprise	606,334	606,334
R. Tex Knitwear	11,500	11,500
R.H Corporation	22,310	-
R.H Fabrics Solutions Center	929,815	568,471
R.K Traders	20,529	20,529
R.K. Laboratory & Scientific Instrument	24,605	24,605
R+L Engineering Co	109,500	253,125
Rabbi Automobile Workshop	90,400	-
Rahman Composite Ltd.	814,303	455,255
Rahman Enterprise	41,903	-
Rekin Enterprise	2,136,490	1,000,885
Rony Art Sign	8,025	9,669
River View AD	41,800	-
Ryans Computers Limited	163,072	-
S M Knitwears Ltd.	202,187	202,187
S.A. Engineering Works	-	11,400
S.I Manding & Shading	83,372	83,372
S.K Traders	-	78,750
S.S International	31,868	31,868
S.S Knitting Co	369,002	387,855

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Sahaba Yarn Ltd.	4,103	90,437
Saidul Engineering Workshop	12,350	-
Salary A/P	6,987,176	7,070,978
Salma Paper & Stationery	182,147	-
SAS Scientific Store	152,361	158,764
Satata Fire International	74,974	133,133
Satcom IT Ltd.	100,000	100,000
Sauda Fashion	8,000	8,000
Sawftex Ltd.	232,559	-
Sensor Technology	-	111,011
Setu Centre	118,288	343,530
Seven Circle (Bangladesh) Ltd.	85,800	85,800
SGS Bangladesh Ltd.	26,176	-
Shahara Enterprise	20,187	-
Sewmak	-	6,935
Shahchand Paribhan Sangstha	4,982,959	4,124,321
Shaik International	19,770	-
Shapla Knitting Ltd.	363,440	383,813
Sharebazarnews Dot Com	2,250	2,250
Shawon Garments Printing Ltd.	47,538	47,538
Shohel & Brothers PTE Ltd.	34,000	34,000
Smart Printing Solutions Ltd.	252,837	253,318
Smart Tech Pvt. Ltd.	91,580	201,565
Specialized Trading and Logistic Services Pvt. Ltd.	17,642	-
STBD Sun Trading CO.	166,992	234,132
Sumon Enterprise	61,000	61,000
Sultana Yarn Dyeing Ind. Ltd.	365,000	-
Taipei-Bangla Fabrics Ltd.	1,700	30,839
Tamishna Dyeing Industries Limited	3,986	3,986
Tex Global	207,803	85,500
Tanaaz Traders	87,610	87,610
Tetra Technology Ltd.	5,000	5,000
Tex Star International	82,536	102,600
Tex Corp (BD) Ltd.	79,325	-
Texpert	16,150	39,900
The Daily Desh Protikhon	1,800	-
The Daily Jatio Arthoniti	6,480	-
Tool Master Fire Solutions	19,000	-
Tootal Quality Resources Ltd.	6,650	-
Total Freight Ltd.	2,968,471	3,204,952
TUV SUD Bangladesh (Pvt.) Ltd.	16,051	-
Unique Desigenr's Ltd.	1,073,546	1,073,546
Unique Network Solution	-	31,920

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Uni-Asia Associates Ltd.	406,800	6,650
United Trade Centre	34,438	-
Utah Knitting & Dyeing Ltd.	87,210	5,363
Viyellatex Ltd.	486,971	486,971
Wintech International	353,400	322,050
Wisteria Textiles Limited	67,875	67,875
Yifan Trading Ltd.	64,600	57,000
Zubairi Apparels Ltd.	10,556	10,556
Total	**111,750,095**	**91,247,619**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - J

TOSRIFA INDUSTRIES PLC.
Packing Credit (PC) loan
As at 30 June 2026

Packing Credit (PC) loan

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1811302501195	-	4,306,167
City Bank PLC.	Gulshan	1811302501196	-	3,485,944
City Bank PLC.	Gulshan	1811302501197	-	205,056
City Bank PLC.	Gulshan	1811302501198	-	307,583
City Bank PLC.	Gulshan	1811302501301	-	9,210,135
City Bank PLC.	Gulshan	1811302501419	-	10,545,500
City Bank PLC.	Gulshan	1811302501420	-	1,506,500
City Bank PLC.	Gulshan	1811902501194	-	4,422,499
City Bank PLC.	Gulshan	1811902501197	-	3,888,531
City Bank PLC.	Gulshan	1811902501199	-	3,896,056
City Bank PLC.	Gulshan	1811902501200	-	3,383,417
City Bank PLC.	Gulshan	1811902501236	-	12,932,415
City Bank PLC.	Gulshan	1811302601416	8,938,219	-
City Bank PLC.	Gulshan	1811302601428	2,308,486	-
City Bank PLC.	Gulshan	1811302601451	9,437,077	-
City Bank PLC.	Gulshan	1811302601532	15,347,940	-
City Bank PLC.	Gulshan	1811302601847	8,182,000	-
City Bank PLC.	Gulshan	1811302601848	30,682,500	-
City Bank PLC.	Gulshan	1811902601020	8,859,889	-
City Bank PLC.	Gulshan	1811902601021	5,034,028	-
City Bank PLC.	Gulshan	1811902601022	7,148,319	-
City Bank PLC.	Gulshan	1811902601023	10,873,500	-
City Bank PLC.	Gulshan	1811902601024	11,578,264	-
City Bank PLC.	Gulshan	1811902601144	25,034,722	-
City Bank PLC.	Gulshan	1811902601145	16,022,222	-
City Bank PLC.	Gulshan	1811902601151	19,021,111	-
City Bank PLC.	Gulshan	1811902601172	10,001,389	-
City Bank PLC.	Gulshan	1811902601176	5,700,792	-
Meghna Bank PLC.	Gulshan	110174100000149	-	3,019,938
Meghna Bank PLC.	Gulshan	110174100000159	-	3,640,854
Meghna Bank PLC.	Gulshan	110174100000160	-	8,475,360
Meghna Bank PLC.	Gulshan	1101741000000202	1,783,335	-
Meghna Bank PLC.	Gulshan	1101741000000203	664,472	-
Meghna Bank PLC.	Gulshan	1101741000000204	3,554,208	-
Meghna Bank PLC.	Gulshan	110174100000194	7,151,666	-
Meghna Bank PLC.	Gulshan	110174100000195	12,260,000	-
Standard Charterd Bank	Gulshan	TF411P1740-00207	-	1,534,583

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
Standard Charterd Bank	Gulshan	TF411P1774-00070	-	831,543
Standard Charterd Bank	Gulshan	TF411P1774-00112	-	9,207,500
Standard Charterd Bank	Gulshan	TF411P1774-00153	-	9,653,056
Standard Charterd Bank	Gulshan	TF411P1801-00102	-	3,210,375
Standard Charterd Bank	Gulshan	TF411P1843-00001	-	1,579,708
Standard Charterd Bank	Gulshan	TF411P1844-00001	-	2,598,875
Standard Charterd Bank	Gulshan	TF411P1857-00001	-	14,530,389
Standard Charterd Bank	Gulshan	TF411P1857-00020	-	16,314,667
Standard Charterd Bank	Gulshan	TF411P2087-00001	8,014,235	-
Standard Charterd Bank	Gulshan	TF411P2133-00001	2,803,889	-
Standard Charterd Bank	Gulshan	TF411P2134-00001	9,012,500	-
Standard Charterd Bank	Gulshan	TF411P2136-00001	9,002,500	-
Total			**248,417,262**	**132,686,650**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Annexure - K

TOSRIFA INDUSTRIES PLC.
EDF loan
As at 30 June 2026

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1801302402584	-	5,949,817
City Bank PLC.	Gulshan	1801302402586	-	2,166,512
City Bank PLC.	Gulshan	1801302402587	-	2,003,528
City Bank PLC.	Gulshan	1801302402588	-	2,011,110
City Bank PLC.	Gulshan	1801302402590	-	6,579,900
City Bank PLC.	Gulshan	1801302402591	-	3,820,436
City Bank PLC.	Gulshan	1801302402593	-	7,916,936
City Bank PLC.	Gulshan	1801302402600	-	1,242,870
City Bank PLC.	Gulshan	1801302403094	-	7,971,914
City Bank PLC.	Gulshan	1801302403099	-	6,447,361
City Bank PLC.	Gulshan	1801302403235	-	6,060,751
City Bank PLC.	Gulshan	1801302403600	-	6,177,860
City Bank PLC.	Gulshan	1801302403612	-	5,763,238
City Bank PLC.	Gulshan	1801302403620	-	5,968,315
City Bank PLC.	Gulshan	1801302403627	-	6,177,860
City Bank PLC.	Gulshan	1801302403630	-	6,177,860
City Bank PLC.	Gulshan	1801302403640	-	7,834,468
City Bank PLC.	Gulshan	1801302403651	-	6,115,666
City Bank PLC.	Gulshan	1801302403735	-	2,619,775
City Bank PLC.	Gulshan	1801302403756	-	3,092,553
City Bank PLC.	Gulshan	1801302403782	-	4,388,428
City Bank PLC.	Gulshan	1801302403785	-	7,834,468
City Bank PLC.	Gulshan	1801302403786	-	8,776,254
City Bank PLC.	Gulshan	1801302403790	-	8,958,363
City Bank PLC.	Gulshan	1801302403792	-	8,449,485
City Bank PLC.	Gulshan	1801302403794	-	7,916,936
City Bank PLC.	Gulshan	1801302403856	-	7,729,119
City Bank PLC.	Gulshan	1801302404028	-	7,834,468
City Bank PLC.	Gulshan	1801302404039	-	6,831,121
City Bank PLC.	Gulshan	1801302404047	-	7,834,468
City Bank PLC.	Gulshan	1801302501010	-	876,284
City Bank PLC.	Gulshan	1801302501083	-	9,339,593
City Bank PLC.	Gulshan	1801302501087	-	3,363,060
City Bank PLC.	Gulshan	1801302501206	-	1,484,590
City Bank PLC.	Gulshan	1801302501212	-	5,980,293
City Bank PLC.	Gulshan	1801302501218	-	2,547,386
City Bank PLC.	Gulshan	1801302501264	-	7,806,978
City Bank PLC.	Gulshan	1801302501291	-	11,224,300
City Bank PLC.	Gulshan	1801302501348	-	6,302,245
City Bank PLC.	Gulshan	1801302501388	-	12,351,630
City Bank PLC.	Gulshan	1801302501506	-	6,198,590
City Bank PLC.	Gulshan	1801302501508	-	4,791,629
City Bank PLC.	Gulshan	1801302501515	-	3,844,717
City Bank PLC.	Gulshan	1801302501560	-	9,897,406
City Bank PLC.	Gulshan	1801302501573	-	2,010,525

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1801302501593	-	1,584,050
City Bank PLC.	Gulshan	1801302501893	-	7,834,468
City Bank PLC.	Gulshan	1801302501956	-	8,026,893
City Bank PLC.	Gulshan	1801302502088	-	7,834,468
City Bank PLC.	Gulshan	1801302502222	-	6,274,658
City Bank PLC.	Gulshan	1801302502232	-	3,579,466
City Bank PLC.	Gulshan	1801302502277	-	6,065,457
City Bank PLC.	Gulshan	1801302502407	-	1,265,147
City Bank PLC.	Gulshan	1801302502554	-	420,383
City Bank PLC.	Gulshan	1801302502607	-	8,041,954
City Bank PLC.	Gulshan	1801302502654	-	6,012,507
City Bank PLC.	Gulshan	1801302502710	-	1,371,524
City Bank PLC.	Gulshan	1801302502711	-	139,813
City Bank PLC.	Gulshan	1801302502940	-	1,061,622
City Bank PLC.	Gulshan	1801302503064	-	1,618,631
City Bank PLC.	Gulshan	1801302503117	-	1,523,125
City Bank PLC.	Gulshan	1801302503118	-	2,680,700
City Bank PLC.	Gulshan	1801302503119	-	4,040,974
City Bank PLC.	Gulshan	1801302503159	-	8,539,982
City Bank PLC.	Gulshan	1801302503222	-	1,934,491
City Bank PLC.	Gulshan	1801302503316	-	3,337,925
City Bank PLC.	Gulshan	1801302503344	-	991,859
City Bank PLC.	Gulshan	1801302503671	-	6,563,450
City Bank PLC.	Gulshan	1801302503682	-	187,162
City Bank PLC.	Gulshan	1801302503795	-	3,397,188
City Bank PLC.	Gulshan	1801302503957	-	683,769
City Bank PLC.	Gulshan	1801302504037	-	601,223
City Bank PLC.	Gulshan	1801302504038	-	2,359,848
City Bank PLC.	Gulshan	1801302504039	-	3,313,467
City Bank PLC.	Gulshan	1801302504096	-	6,950,902
City Bank PLC.	Gulshan	1801302504100	-	7,823,540
City Bank PLC.	Gulshan	1801302504154	-	3,475,162
City Bank PLC.	Gulshan	1801302504155	-	6,226,535
City Bank PLC.	Gulshan	1801302504163	-	6,367,881
City Bank PLC.	Gulshan	1801302504185	-	2,416,218
City Bank PLC.	Gulshan	1801302504192	-	7,692,364
City Bank PLC.	Gulshan	1801302504246	-	8,339,804
City Bank PLC.	Gulshan	1801302504285	-	8,064,983
City Bank PLC.	Gulshan	1801302504292	-	1,315,980
City Bank PLC.	Gulshan	1801302504383	-	8,193,828
City Bank PLC.	Gulshan	1801302504449	-	7,779,489
City Bank PLC.	Gulshan	1801302504471	-	8,774,501
City Bank PLC.	Gulshan	1801302504548	-	1,119,182
City Bank PLC.	Gulshan	1801302504549	-	115,746
City Bank PLC.	Gulshan	1801302504551	-	1,340,748
City Bank PLC.	Gulshan	1801302504553	-	426,056
City Bank PLC.	Gulshan	1801302504620	-	1,797,287
City Bank PLC.	Gulshan	1801302508399	3,769,815	-
City Bank PLC.	Gulshan	1801302508413	2,061,360	-
City Bank PLC.	Gulshan	1801302508423	1,411,050	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1801302508479	4,478,550	-
City Bank PLC.	Gulshan	1801302508548	8,614,269	-
City Bank PLC.	Gulshan	1801302508571	230,238	-
City Bank PLC.	Gulshan	1801302508577	2,403,472	-
City Bank PLC.	Gulshan	1801302508597	7,492,775	-
City Bank PLC.	Gulshan	1801302508634	6,010,926	-
City Bank PLC.	Gulshan	1801302508635	7,950,664	-
City Bank PLC.	Gulshan	1801302508770	7,550,859	-
City Bank PLC.	Gulshan	1801302508852	7,772,461	-
City Bank PLC.	Gulshan	1801302508905	642,469	-
City Bank PLC.	Gulshan	1801302508939	6,086,062	-
City Bank PLC.	Gulshan	1801302508965	1,378,167	-
City Bank PLC.	Gulshan	1801302601048	333,984	-
City Bank PLC.	Gulshan	1801302601071	5,587,758	-
City Bank PLC.	Gulshan	1801302601112	699,538	-
City Bank PLC.	Gulshan	1801302601126	7,794,105	-
City Bank PLC.	Gulshan	1801302601181	7,616,654	-
City Bank PLC.	Gulshan	1801302601304	2,659,103	-
City Bank PLC.	Gulshan	1801302601353	7,584,516	-
City Bank PLC.	Gulshan	1801302601355	7,370,310	-
City Bank PLC.	Gulshan	1801302601394	4,478,550	-
City Bank PLC.	Gulshan	1801302601610	1,871,092	-
City Bank PLC.	Gulshan	1801302601635	6,361,995	-
City Bank PLC.	Gulshan	1801302601641	7,794,105	-
City Bank PLC.	Gulshan	1801302601647	3,143,574	-
City Bank PLC.	Gulshan	1801302601728	511,485	-
City Bank PLC.	Gulshan	1801302601890	4,271,679	-
City Bank PLC.	Gulshan	1801302601893	8,106,436	-
City Bank PLC.	Gulshan	1801302601941	1,406,878	-
City Bank PLC.	Gulshan	1801302601943	3,373,410	-
City Bank PLC.	Gulshan	1801302601991	2,055,225	-
City Bank PLC.	Gulshan	1801302602055	7,289,483	-
City Bank PLC.	Gulshan	1801302602062	8,422,112	-
City Bank PLC.	Gulshan	1801302602066	730,065	-
City Bank PLC.	Gulshan	1801302602085	6,455,631	-
City Bank PLC.	Gulshan	1801302602086	9,809,497	-
City Bank PLC.	Gulshan	1801302602130	4,451,635	-
City Bank PLC.	Gulshan	1801302602134	7,289,483	-
City Bank PLC.	Gulshan	1801302602212	6,391,617	-
City Bank PLC.	Gulshan	1801302602230	7,402,901	-
City Bank PLC.	Gulshan	1801302602232	7,036,122	-
City Bank PLC.	Gulshan	1801302602250	5,816,127	-
City Bank PLC.	Gulshan	1801302602286	7,335,497	-
City Bank PLC.	Gulshan	1801302602288	5,354,444	-
City Bank PLC.	Gulshan	1801302602493	7,822,243	-
City Bank PLC.	Gulshan	1801302602498	296,222	-
City Bank PLC.	Gulshan	1801302602500	115,440	-
City Bank PLC.	Gulshan	1801302602501	1,853,617	-
City Bank PLC.	Gulshan	1801302602502	1,000,021	-
City Bank PLC.	Gulshan	1801302602515	993,870	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1801302602651	1,704,303	-
City Bank PLC.	Gulshan	1801302602666	1,987,740	-
City Bank PLC.	Gulshan	1801302602803	3,544,361	-
City Bank PLC.	Gulshan	1801302602834	1,588,338	-
City Bank PLC.	Gulshan	1801302602931	10,709,256	-
City Bank PLC.	Gulshan	1801302602934	7,978,391	-
City Bank PLC.	Gulshan	1801302602949	349,380	-
City Bank PLC.	Gulshan	1801302602967	2,061,360	-
City Bank PLC.	Gulshan	1801302602981	346,551	-
City Bank PLC.	Gulshan	1801302603016	2,449,107	-
City Bank PLC.	Gulshan	1801302603088	4,417,200	-
City Bank PLC.	Gulshan	1801302603090	2,750,557	-
City Bank PLC.	Gulshan	1801302603092	2,403,540	-
City Bank PLC.	Gulshan	1801302603169	7,197,091	-
City Bank PLC.	Gulshan	1801302603197	10,595,881	-
City Bank PLC.	Gulshan	1801302603207	6,812,618	-
City Bank PLC.	Gulshan	1801302603280	4,247,672	-
City Bank PLC.	Gulshan	1801302603281	1,457,676	-
City Bank PLC.	Gulshan	1801302603419	424,051	-
City Bank PLC.	Gulshan	1801302603429	7,957,115	-
City Bank PLC.	Gulshan	1801302603559	7,224,772	-
City Bank PLC.	Gulshan	1801302603560	7,307,816	-
City Bank PLC.	Gulshan	1801302603564	7,423,097	-
City Bank PLC.	Gulshan	1801302603618	8,157,259	-
City Bank PLC.	Gulshan	1801302603621	7,908,820	-
City Bank PLC.	Gulshan	1801302603649	456,434	-
City Bank PLC.	Gulshan	1801302603696	1,710,929	-
City Bank PLC.	Gulshan	1801302603793	7,252,453	-
City Bank PLC.	Gulshan	1801302603812	2,744,848	-
City Bank PLC.	Gulshan	1801302603813	1,325,160	-
City Bank PLC.	Gulshan	1801302603833	9,055,260	-
City Bank PLC.	Gulshan	1801302603877	1,398,780	-
City Bank PLC.	Gulshan	1801302603930	4,265,248	-
City Bank PLC.	Gulshan	1801302604043	7,578,899	-
City Bank PLC.	Gulshan	1801302604198	2,429,460	-
City Bank PLC.	Gulshan	1801302604199	5,104,320	-
City Bank PLC.	Gulshan	1801302604280	4,380,391	-
City Bank PLC.	Gulshan	1801302604372	1,937,672	-
City Bank PLC.	Gulshan	1801302604375	8,437,040	-
City Bank PLC.	Gulshan	1801302604427	1,061,355	-
City Bank PLC.	Gulshan	1801302604502	8,396,031	-
City Bank PLC.	Gulshan	1801302604504	8,387,379	-
City Bank PLC.	Gulshan	1801302604551	8,523,147	-
City Bank PLC.	Gulshan	1801302604604	9,351,448	-
City Bank PLC.	Gulshan	1801302604632	7,726,267	-
City Bank PLC.	Gulshan	1801302604783	8,648,890	-
City Bank PLC.	Gulshan	1801302604793	4,073,640	-
City Bank PLC.	Gulshan	1801302604799	3,576,705	-
City Bank PLC.	Gulshan	1801302604805	5,558,715	-
City Bank PLC.	Gulshan	1801302605030	4,478,550	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
City Bank PLC.	Gulshan	1801302605031	13,085,955	-
City Bank PLC.	Gulshan	1801302605078	7,588,794	-
City Bank PLC.	Gulshan	1801302605101	9,351,448	-
City Bank PLC.	Gulshan	1801302605160	8,089,704	-
City Bank PLC.	Gulshan	1801302605216	5,556,111	-
City Bank PLC.	Gulshan	1801302605217	164,295	-
City Bank PLC.	Gulshan	1801302605218	1,162,410	-
City Bank PLC.	Gulshan	1801302605219	792,941	-
City Bank PLC.	Gulshan	1801302605343	2,085,900	-
City Bank PLC.	Gulshan	1801302605376	9,634,655	-
Meghna Bank PLC.	Gulshan	110173800000412	-	7,210,111
Meghna Bank PLC.	Gulshan	110173800000437	-	1,553,344
Meghna Bank PLC.	Gulshan	110173800000438	-	5,056,775
Meghna Bank PLC.	Gulshan	110173800000439	-	7,640,660
Meghna Bank PLC.	Gulshan	110173800000444	-	9,247,464
Meghna Bank PLC.	Gulshan	110173800000445	-	3,191,124
Meghna Bank PLC.	Gulshan	11017300000533	-	7,009,981
Meghna Bank PLC.	Gulshan	11017300000544	-	6,331,316
Meghna Bank PLC.	Gulshan	11017300000567	-	1,107,098
Meghna Bank PLC.	Gulshan	11017300000568	-	1,388,955
Meghna Bank PLC.	Gulshan	11017300000587	-	2,425,122
Meghna Bank PLC.	Gulshan	11017300000597	-	6,959,450
Meghna Bank PLC.	Gulshan	11017300000607	-	8,065,806
Meghna Bank PLC.	Gulshan	11017300007256	-	8,153,030
Meghna Bank PLC.	Gulshan	11017300007257	-	7,267,957
Meghna Bank PLC.	Gulshan	11017300007343	-	7,817,027
Meghna Bank PLC.	Gulshan	11017300007436	-	12,282,625
Meghna Bank PLC.	Gulshan	11017300007457	-	4,389,019
Meghna Bank PLC.	Gulshan	11017300007458	-	3,418,620
Meghna Bank PLC.	Gulshan	11017300007483	-	2,710,986
Meghna Bank PLC.	Gulshan	11017300007494	-	7,407,466
Meghna Bank PLC.	Gulshan	110173500007126	-	291,665
Meghna Bank PLC.	Gulshan	110173500007127	-	9,476,262
Meghna Bank PLC.	Gulshan	110173500007198	-	2,885,692
Meghna Bank PLC.	Gulshan	110173800000651	928,807	-
Meghna Bank PLC.	Gulshan	110173800000655	7,869,278	-
Meghna Bank PLC.	Gulshan	110173800000657	6,230,201	-
Meghna Bank PLC.	Gulshan	110173800000659	7,257,889	-
Meghna Bank PLC.	Gulshan	110173800000660	7,750,416	-
Meghna Bank PLC.	Gulshan	110173800000662	7,567,621	-
Meghna Bank PLC.	Gulshan	110173800000663	7,393,381	-
Meghna Bank PLC.	Gulshan	110173800000664	7,330,754	-
Meghna Bank PLC.	Gulshan	110173800000665	4,472,415	-
Meghna Bank PLC.	Gulshan	110173800000666	7,480,505	-
Meghna Bank PLC.	Gulshan	110173800000667	7,393,381	-
Meghna Bank PLC.	Gulshan	110173800000668	7,760,191	-
Meghna Bank PLC.	Gulshan	110173800000669	7,078,396	-
Meghna Bank PLC.	Gulshan	110173800000672	6,155,064	-
Meghna Bank PLC.	Gulshan	110173800000673	7,267,072	-
Meghna Bank PLC.	Gulshan	110173800000678	7,538,589	-

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA

Bank(s)	Branch	Account No.	Amount in Taka	
			30 June 2026	30 June 2025
Meghna Bank PLC.	Gulshan	110173800000679	5,141,130	-
Meghna Bank PLC.	Gulshan	110173800000684	1,168,905	-
Meghna Bank PLC.	Gulshan	110173800000686	1,709,309	-
Meghna Bank PLC.	Gulshan	110173800000687	6,015,648	-
Meghna Bank PLC.	Gulshan	110173800000688	7,444,815	-
Meghna Bank PLC.	Gulshan	110173800000689	7,610,519	-
Meghna Bank PLC.	Gulshan	110173800000690	7,312,391	-
Meghna Bank PLC.	Gulshan	110173800000699	7,687,719	-
Meghna Bank PLC.	Gulshan	110173800000701	7,114,465	-
Meghna Bank PLC.	Gulshan	110173800000703	7,541,656	-
Meghna Bank PLC.	Gulshan	110173800000705	7,396,448	-
Meghna Bank PLC.	Gulshan	110173800000706	7,132,526	-
Meghna Bank PLC.	Gulshan	110173800000707	7,132,526	-
Meghna Bank PLC.	Gulshan	110173800000708	10,647,679	-
Meghna Bank PLC.	Gulshan	110173800000709	6,656,475	-
Meghna Bank PLC.	Gulshan	110173700000748	7,959,902	-
Meghna Bank PLC.	Gulshan	110173700000750	7,663,664	-
Meghna Bank PLC.	Gulshan	110173700000751	7,325,561	-
Meghna Bank PLC.	Gulshan	110173700000752	4,595,960	-
Meghna Bank PLC.	Gulshan	110173700000758	10,892,273	-
Meghna Bank PLC.	Gulshan	110173700000760	1,505,943	-
Meghna Bank PLC.	Gulshan	110173700000761	4,449,880	-
Meghna Bank PLC.	Gulshan	110173700000763	8,221,917	-
Meghna Bank PLC.	Gulshan	110173700000765	7,379,376	-
Meghna Bank PLC.	Gulshan	110173700000768	7,839,972	-
Meghna Bank PLC.	Gulshan	110173700000769	7,839,972	-
Meghna Bank PLC.	Gulshan	110173700000770	8,553,261	-
Meghna Bank PLC.	Gulshan	110173700000771	8,054,633	-
Meghna Bank PLC.	Gulshan	110173700000773	2,130,958	-
Meghna Bank PLC.	Gulshan	110173700000775	7,207,492	-
Meghna Bank PLC.	Gulshan	110173700000781	8,958,194	-
Meghna Bank PLC.	Gulshan	110173700000788	2,077,821	-
Meghna Bank PLC.	Gulshan	110173700000789	7,640,430	-
Meghna Bank PLC.	Gulshan	110173700000803	1,053,680	-
Meghna Bank PLC.	Gulshan	110173700000810	8,432,231	-
Meghna Bank PLC.	Gulshan	110173700000811	7,279,061	-
Meghna Bank PLC.	Gulshan	110173700000814	8,423,605	-
Total			**901,786,703**	**589,465,030**

K.M. HASAN & CO. CHARTERED ACCOUNTANTS DHAKA