



**Independent  
Auditor's Report  
&  
Audited Financial  
Statements**

For the year ended 30th June 2025



## **Independent Auditor's Report**

### **To the Shareholders of Tamijuddin Textile Mills PLC**

#### **Report on the Audit of the Financial Statements**

#### **Qualified Opinion**

We have audited the financial statements of Tamijuddin Textile Mills PLC ("the Company"), which comprise the statement of financial position as at June 30, 2025, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policies Information.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Company as at June 30, 2025 and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

#### **Basis for Qualified Opinion**

1. The Company has not yet established or recognized any Gratuity Fund or Provident Fund for its employees, which is non-compliance with the requirements of the Bangladesh Labour Act, 2006. As a result, employee benefit obligations have not been recognized in the financial statements in accordance with BAS 19 – Employee Benefits. Consequently, we were unable to determine the potential financial impact of this non-recognition on the Company's liabilities, expenses, and equity as at 30 June 2025.

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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. 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. In addition to the matter described in the Basis for Qualified Opinion section we have determined the matters described below to be the key audit matters to be communicated in our report

KEY AUDIT MATTER		How our audit addresses the Key Audit Matter	
<b>Revenue</b>			
<p>During the year, the Company has recognized revenue of BDT 3,970,087,623 for the year ended 30 June 2025 (BDT 3,937,991,049 for the year ended 30 June 2024). The Company's revenue recognition process is not complex and does not involve high levels of judgment. However, this a significant driver of Company performance and has major impact on financial statement user's decision making. Finally, this account always has risk of management over-ride of internal controls.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> <li>▶ Reviewed segregation of duties in invoice creation and modification;</li> <li>▶ Reviewed authorization of credit terms and credit limits to customers;</li> <li>▶ Calculated of discounts, incentives and rebates;</li> <li>▶ Performed substantive analytical procedure to calculate expected revenue booked;</li> <li>▶ Obtained supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period</li> <li>▶ Examined the sample sales transaction with source documents including the credit limit, VAT, Credits Notes etc.</li> <li>▶ Assessed manual journals posted to revenue to identify unusual or irregular items;</li> <li>▶ Finally assessed the appropriateness and presentation of disclosures against relevant accounting standard</li> </ul>		
<b>Details of Revenue Recognition are included in Note 24.00 to the Financial Statements</b>			
<b>Inventory</b>			
<p>The Company's inventory balance as at 30 June 2025 was BDT 3,829,373,663 (BDT 3,349,729,113 as at 30 June 2024). This represents 36% of Total Assets of the Company (36% of Total Assets of the Company as at 30 June 2024). There is estimation performed by management in regards to obsolescence and determination of net realizable value. Based on the requirement of estimates and the fact that this is a major asset category, this was determined to be a key audit matter.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> <li>▶ Obtain an understanding of Company's internal controls, systems and processes around inventory management.</li> <li>▶ Perform procedures over inventory purchase to substantiate existence, completeness and valuation of inventory</li> <li>▶ Perform Physical inspection of inventory to determine the existence and valuation of inventory</li> <li>▶ Perform price testing of inventory to determine inventory valuation and determine whether inventory is obsolete or not.</li> <li>▶ Revenue prices received by the Company and the overall gross margin earned to determine whether the Company is able to recover the net realizable value of inventory.</li> </ul>		
<b>Details of PPE are included in Note 4 .00 to the Financial Statements</b>			
<b>Property, Plant &amp; Equipment (PPE)</b>			
<p>The Company's PPE balance as at 30 June 2025 was BDT 3,857,773,595 (BDT 4,002,880,715 as at 30 June 2024). This represents 37% of Total Assets of the Company (43% of Total Assets of the Company as at 30 June 2024). There is estimation performed by management in regards to Asset useful life. Based on the requirement of estimates and the fact that this is a major asset category, this was determined to be a key audit matter.</p>	<p>Our audit procedures included:</p> <ul style="list-style-type: none"> <li>▶ Obtain an understanding of Company's internal controls, systems and processes around PPE.</li> <li>▶ Performed discussions with management to understand their process of determining asset useful life.</li> <li>▶ We performed PPE additions procedures by obtaining supporting documentation, invoices, and delivery information as well payments support.</li> <li>▶ We performed reasonability of depreciation expenses charged by management to ensure accuracy and occurrence.</li> <li>▶ We performed discussions with management and performed other corroborating procedures to ensure management's assumptions around impairment were reasonable.</li> </ul>		
<b>Details of PPE are included in Note 3.00 and Annexure A to the Financial Statements</b>			

## Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for information other than financial statements and auditor's report. The other information comprises of the Director's Report, Corporate Governance Compliance Report, Business Responsibility & Sustainability Report and Management Discussion and Analysis. We expect to receive this other information after the date of our 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 obtained prior to the date of the 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 and Internal Controls

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), 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's 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 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.
- ▶ 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, the Securities and Exchange Rules 1987 and relevant notifications issues by Bangladesh Securities and Exchange Commission, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, we also report that:

- ▶ We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ▶ In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books and proper returns adequate for the purpose of our audit have been received from branches not visited by us;
- ▶ The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns;
- ▶ The expenditures incurred were for the purpose of the Company's business.

**A.K Gulam Kibria, FCA (#392)**  
Engagement Partner

Date : October 29, 2025  
Dhaka, Bangladesh  
DVC : 2510290392AS873405

For and on behalf of  
**G. KIBRIA & CO.**  
Chartered Accountants  
Firm's FRC Enlistment No. CAF-001-030

**TAMIJUDDIN TEXTILE MILLS PLC.**

Statement of Financial Position  
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b>ASSETS :</b>			
<b>Non-Current Assets</b>		<b>3,868,952,178</b>	<b>4,018,530,731</b>
Property, Plant and Equipment	3.00	3,857,773,596	4,002,880,715
Right of Use Assets	3.01	11,178,582	15,650,016
<b>Current Assets</b>		<b>6,624,002,062</b>	<b>5,221,014,965</b>
Inventories	4.00	3,829,373,663	3,349,729,113
Trade and Other Receivables	5.00	1,395,706,115	1,251,413,563
Intercompany Balance	6.00	1,127,569,572	139,400,000
Advances, Deposits & Prepayments	7.00	84,669,000	336,194,385
Cash & Cash Equivalents	8.00	186,683,711	144,277,904
<b>Total Assets</b>		<b>10,492,954,240</b>	<b>9,239,545,696</b>
<b>EQUITY AND LIABILITIES :</b>			
<b>Shareholders' Equity</b>		<b>3,090,284,152</b>	<b>2,910,104,615</b>
Share Capital	9.00	300,647,670	300,647,670
Revaluation Surplus	10.00	1,715,785,876	1,732,016,555
Retained Earnings	11.00	1,073,850,606	877,440,390
<b>Non-Current Liabilities</b>		<b>1,865,165,384</b>	<b>2,059,411,208</b>
Long Term Loan	12.00	1,426,044,213	1,609,197,949
Lease Liability	13.00	8,114,411	12,948,428
Deferred Tax Liability	14.00	431,006,760	437,264,831
<b>Current Liabilities</b>		<b>5,537,504,704</b>	<b>4,270,029,873</b>
Trade and Other Payables	15.00	63,134,980	41,391,246
Short Term Loan	16.00	2,464,559,170	2,336,339,762
Interest of Long Term Loan	17.00	319,769,275	210,347,788
Current Portion of Long Term Loan	18.00	639,290,948	576,240,302
Current Portion of Lease Liability	19.00	4,834,017	4,419,443
Other Current Liabilities	20.00	1,999,034,462	1,059,649,720
Unpaid Dividend	21.00	2,535,028	3,010,776
Provision for Income Tax	22.00	44,346,824	38,630,835
<b>Total Equity and Liabilities</b>		<b>10,492,954,240</b>	<b>9,239,545,696</b>
<b>Net Asset Value Per Share (NAVPS)</b>	<b>23.00</b>	<b>102.79</b>	<b>96.79</b>

The accompanying notes form an integral part of this financial statements are to be read in conjunction there with.

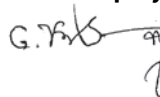
  
Managing Director

  
Director

  
Chief Financial Officer  
(Current Charge)

  
Company Secretary

Signed in terms of our separate report of even date annexed



**A.K. Gulam Kibria, FCA (#392)**

Engagement Partner

For and on behalf of

**G. Kibria & Co.**

Chartered Accountants

Firm's FRC Enlistment No. CAF-001-030

Date: October 29, 2025  
Dhaka, Bangladesh  
DVC: 2510290392AS873405

**TAMIJUDDIN TEXTILE MILLS PLC.**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
Turnover	24.00	3,970,087,623	3,937,991,049
Less: Cost of Goods Sold	25.00	3,116,449,088	3,151,902,154
<b>Gross Profit</b>		<b>853,638,535</b>	<b>786,088,895</b>
Administrative & Selling Expenses	26.00	54,227,023	57,551,998
<b>Profit from Operation:</b>		<b>799,411,512</b>	<b>728,536,897</b>
Less: Financial Expenses	27.00	553,818,785	496,759,983
<b>Profit after Financial Expenses</b>		<b>245,592,727</b>	<b>231,776,914</b>
Add: Foreign currency gain/(loss)	28.00	377,218	227,698
Add: Non-operating Income	29.00	7,624,452	6,104,314
<b>Operating Profit before WPPF</b>		<b>253,594,397</b>	<b>238,108,926</b>
Less: Workers Profit Participation Fund (WPPF)	30.00	12,075,924	11,338,520
<b>Net Profit before Tax</b>		<b>241,518,473</b>	<b>226,770,406</b>
<b>Less: Income Tax Expense</b>		<b>39,729,418</b>	<b>25,356,479</b>
Current Tax	31.00	43,123,251	37,701,144
Deferred Tax	14.01	(3,393,833)	(12,344,665)
<b>Net Profit for the year after Tax</b>		<b>201,789,055</b>	<b>201,413,927</b>
<b>Other comprehensive income</b>			
Deffered Tax on Revaluation	14.02	(2,864,238)	(3,061,779)
<b>Total comprehensive income</b>		<b>(2,864,238)</b>	<b>(3,061,779)</b>
<b>Basic Earnings Per Share (EPS)</b>	32.00	<b>6.71</b>	<b>6.70</b>

**Total comprehensive income**

The accompanying notes form an integral part of this financial statements are to be read in conjunction there with.

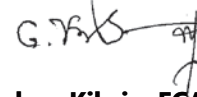
  
**Managing Director**

  
**Director**

  
**Chief Financial Officer**  
(Current Charge)

  
**Company Secretary**

Signed in terms of our separate report of even date annexed



**A.K Gulam Kibria, FCA (#392)**  
Engagement Partner  
For and on behalf of  
**G. Kibria & Co.**  
Chartered Accountants  
Firm's FRC Enlistment No. CAF-001-030

Date: October 29, 2025  
Dhaka, Bangladesh  
DVC: 2510290392AS873405

**TAMIJUDDIN TEXTILE MILLS PLC.**  
**Statement of Changes in Equity**  
For the year ended 30 June 2025

Particulars	Amount in Taka			
	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
Balance as on 01.07.2024	300,647,670	1,732,016,554	877,440,390	2,910,104,615
Net Profit for the year	-	-	201,789,055	201,789,055
Depreciation on Revalued Assets	-	(19,094,919)	19,094,919	-
Adjustment for Deferred Tax Liability	-	2,864,238	-	2,864,238
Dividend Last Year (2024)	-	-	(24,473,759)	(24,473,759)
<b>Balance as on 30.06.25</b>	<b>300,647,670</b>	<b>1,715,785,873</b>	<b>1,073,850,606</b>	<b>3,090,284,149</b>

**Statement of Changes in Equity**  
For the year ended 30 June 2024

Particulars	Amount in Taka			
	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
Balance as on 01.07.2023	300,647,670	1,749,366,637	678,922,944	2,728,937,251
Net Profit for the year	-	-	201,413,927	201,413,927
Depreciation on Revalued Assets	-	(20,411,862)	20,411,862	-
Adjustment for Deferred Tax Liability	-	3,061,779	-	3,061,779
Dividend Last Year (2023)	-	-	(23,308,342)	(23,308,342)
<b>Balance as on 30.06.2024</b>	<b>300,647,670</b>	<b>1,732,016,554</b>	<b>877,440,390</b>	<b>2,910,104,615</b>

  
**Managing Director**

  
**Director**

  
**Chief Financial Officer**  
(Current Charge)

  
**Company Secretary**

Date: October 29, 2025  
Dhaka, Bangladesh

**TAMIJUDDIN TEXTILE MILLS PLC.**
**Statement of Cash Flows**

For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b>Cash Flow from Operating Activities :</b>			
Collection from customers & Others		2,845,627,169	3,935,377,191
Paid to suppliers, employees and other expenses		(2,487,946,358)	(4,211,519,909)
Paid for administrative and selling expenses		(50,827,413)	(53,221,686)
Advance, Deposit & Prepayments		254,267,548	131,413,113
Workers Profit Participation Fund (WPPF)		(11,338,520)	(12,221,018)
Interest Paid		(234,049,510)	(286,412,195)
Income Tax paid		(40,149,424)	(37,407,262)
<b>Net Cash Generated from Operating Activities (A)</b>		<b>275,583,491</b>	<b>(533,991,766)</b>
<b>Cash Flow from Investing Activities :</b>			
Acquisition of Fixed Assets		(1,577,265)	(333,964,751)
ROU Assets		-	-
<b>Net Cash used in Investing Activities (B)</b>		<b>(1,577,265)</b>	<b>(333,964,751)</b>
<b>Cash Flow from Financing Activities:</b>			
Long Term Loan		(330,450,878)	846,282,901
Short Term Loan		128,219,408	21,942,797
Lease Liability		(4,419,443)	(4,040,423)
Net Inter Company Loan		-	(94,320,000)
Dividend Paid		(24,949,507)	(19,903,819)
<b>Net Cash Generated from Financing Activities (C)</b>		<b>(231,600,419)</b>	<b>749,961,456</b>
<b>Net Cash Inflow/(Outflow) (A+B+C)</b>		<b>42,405,808</b>	<b>(117,995,061)</b>
Opening Balance of Cash and Cash Equivalents		144,277,903	262,272,964
<b>Closing Balance of Cash and Cash Equivalents</b>		<b>186,683,711</b>	<b>144,277,903</b>
<b>Net Operating Cash flow per Share</b>	<b>Note-24.00</b>	<b>9.17</b>	<b>(17.76)</b>

The accompanying notes form an integral part of this financial statements are to be read in conjunction there with.



**Salma**  
Managing Director



**Director**



**Chief Financial Officer**  
(Current Charge)



**Company Secretary**

Date: October 29, 2025  
Dhaka, Bangladesh

**TAMIJUDDIN TEXTILE MILLS PLC.**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2025

**1. Corporate history of the reporting entity**

**1.1 The Company**

TAMIJUDDIN TEXTILE MILLS PLC. (The Company) was incorporated in Bangladesh on 5th August 1970 with the Registrar of Joint Stock Companies and Firms as a public limited company under the Companies Act 1913 vide certificate of incorporation No. 3481/27-EP of 1970-71. In 1991 the Company issued public portion of shares and was listed with the Dhaka Stock Exchange from 21st September 1991.

**1.2 Address of Registered Office and Principal Place of Business:**

The registered office of the Company is located at BSCIC Industrial Estate, Konabari of Gazipur. The address of the operational Head Quarter is at Anabil Tower (15<sup>th</sup> Floor), Plot No. 03, Block: NW(J), Gulshan-2, Dhaka-1212 and the factory is located at BSCIC Industrial Estate, Konabari of Gazipur.

**1.3 Nature of business**

The Company owns and operates a Textile Spinning Mill producing and selling assorted cotton yarn and polyester yarn in the local market and exporting under back-to-back L/C to local knitwear and woven industries.

**2. Basis of preparation of financial statements**

**2.1 Statement on compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) based on International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) the Companies Act, 1994, Securities and Exchange Rules, 2020 and other relevant laws applicable in Bangladesh.

**2.2 Other regulatory compliances**

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations in Bangladesh:

- The Income Tax Ordinance 2023
- The Income Tax Rules 1984
- The Value Added Tax Act 1991
- The Value Added Tax Rules 1991
- The Value Added Tax (Amendment) Act, 2012
- The Value Added Tax (Amendment) Rules, 2012
- The Customs Act 1969
- The Stamp Act 1899
- The Bangladesh Securities and Exchange Commission Act 1993
- The Bangladesh Securities and Exchange Commission Rules 2020
- DSE/CSE Rules
- DSE Listing Regulations, 2015
- Bangladesh Labor Act, 2006 (as amended to 2013)
- Bangladesh Labor Rules 2015.

**2.3 Authorization for issue**

The financial statements have been authorized for issue by the Board of Directors on 12 November 2024.

## 2.4 Basis of measurement

These financial statements have been prepared under the 'historical cost' convention.

## 2.5 Accrual basis of accounting

TAMIJUDDIN TEXTILE MILLS PLC prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the IAS or IFRS Conceptual Framework.

## 2.6 Presentations of financial statements

The presentation of these financial statements is in accordance with the guidelines provided by **IAS1: Presentation of Financial Statements**. The financial statements comprise of:

- (a) Statement of Financial Position as at 30<sup>th</sup> June 2025;
- (b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30<sup>th</sup> June 2025;
- (c) Statement of Changes in Equity for the year ended 30<sup>th</sup> June 2025;
- (d) Statement of Cash Flow for the year ended 30<sup>th</sup> June 2025;
- (e) Notes, comprising summary of significant accounting policies and other explanatory information.

## 2.7 Functional and presentation currency

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 ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

## 2.8 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by **IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors**.

## 2.9 Materiality, aggregation and off setting

Each material item as considered by management significant has been displayed separately in the financial statements. No amount has been set off unless the Company has legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards. The values of assets or liabilities as shown in the statement of financial position are not off-set by way of deduction from another liability or asset unless there exist a legal right therefore. No such incident existed during the period.

## 2.10 Going concern assumption

The financial statements are prepared on the basis of going concern assumption as per **IAS 1: Presentation of Financial Statements**. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

## 2.11 Reporting period

The reporting period of the company covers 12 (twelve) months from 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.

## 2.12 Comparative information

Comparative information has been disclosed in respect of 2024-2025 in accordance with **IAS 1: Presentation of Financial Statements** for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods of financial statements. Prior year figure may have been re arranged if considered necessary to ensure comparability with the current year.

## 2.13 Responsibility for preparation and presentation of financial statements

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act 1994.

## 2.14 Significant accounting policies

### a) Property, plant and equipment

#### Recognition and measurement

An item shall be recognized as property, plant and equipment's if, and only it is probable that future economic benefits associated with the item will flow to the entry and the cost of the item can be measured reliably.

Items of property, plant and equipment are measured at cost less accumulated depreciation as per **IAS 16: Property, Plant and Equipment.**

The cost of acquisition comprises of purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its working condition for its intended use. Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the PPE, the expenditure is capitalized as an additional cost of the PPE. On retirement or otherwise disposal of PPE, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the income statement which is determined with reference to the net book value of PPE and the net sales proceeds.

#### Subsequent costs

The subsequent expenditure is only capitalized as part of assets when the useful life or economic benefit or both of that asset is increased provided that it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognized in the Statement of Profit or loss and Other Comprehensive Income as 'Repair and Maintenance' when it is incurred.

#### Revaluation of Property, Plant and Equipment

The Company has revalued its Property, Plant and Equipment and those assets have been stated at revalued amounts as on June 30, 2011. The disclosures under Para 77 of IAS -16 are as under:

a) The company has revalued its property, plant and equipment on June 28, 2011 Company's fixed assets have been revalued by an independent valuer, M/S Nirman Upadesta. Details of revaluation has been reported in Annexure-01., a professionally qualified valuation firm.

b) The Revaluation surplus of Tk. 2,741,436,176 was transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.

#### Depreciation on Non-current assets

Depreciation is provided to amortize the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provision of **IAS 16 Property, Plant and Equipment.** Depreciation is charged on additions made during the period from the month in which those assets are put into ready for use. This year management has changed their policy against the rate of assets depreciation. Depreciation is charged on all the fixed assets except land and land development on reducing balance method at the following rates.

Particulars	Rate
Land & Development	0%
Building & Other Construction	2.5%
Plant & machinery and office equipment	7%
Furniture & Fixture	10%
Vehicles	10%
Sundry Assets	10%
Office Equipment	10%
Electrical Installation	10%
Gas Generator	10%
Deep Tubewell	10%
Store Equipment	10%

**b) Impairment**

All fixed assets have been reviewed as per ISA 36 and it was confirmed that no such fixed assets have been impaired during the period and for this reason no provision has been made for impairment of assets.

**c) Disposal of Fixed Assets**

On Disposal of Fixed Assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the Statement of Comprehensive Income, which is determined with reference to the book Value of the assets and net sales proceeds.

**d) Borrowing costs**

Interest and other expenses incurred by the Company in respect of borrowing of fund and recognized as expense in the year in which they are incurred as per IAS 23 Borrowing Cost.

**e) Revenue from contracts with customers**

As per IFRS-15: "Revenue from Contracts form Customers "The Company recognizes as revenue the amount that reflects the consideration to which the Company Expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- (a) The parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;
- (b) The entity can identify each party's rights regarding the goods or services to be transferred;
- (c) The entity can identify the payment terms for the goods or services to be transferred;
- (d) The contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and
- (e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates.

**(i) Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer when the buyer's provide assurance by giving acceptance on the delivery of goods. Revenue represents the invoice value of goods supplied to the customers measured at the fair value of the consideration received or receivable.

**(ii) Interest income**

Interest on bank deposits has been accounted for on accrual basis.

**f) Finance Costs:**

Finance costs comprise interest expense on bank loan and other borrowings and are recognized in the income statement using effective interest method.

**g) Inventories**

Inventories comprise Raw Materials, Working in Process, Waste Cotton, Spares Parts, Packaging Material, and Finished Goods. They are stated at the lower of cost or net realizable value in accordance with IAS 2 "Inventories" after making due allowance for any obsolete or slow-moving item. The costs of inventories are assigned by using weighted average cost method. Net realizable value of Work in Process is determined after deducting the estimated cost of completion and estimated cost necessary to make the sale from estimated selling price.

**h) Foreign Currency Transactions:**

Transactions denominated in foreign currencies are translated into Bangladesh Taka and recorded at rates of exchange ruling on the date of transaction in accordance with IAS-21. Monetary assets and liabilities expressed in foreign currencies are translated into BDT at the rate of exchange ruling at the Statement of Financial Position date. Gains or losses resulting from foreign currency transactions are taken to the Statement of Profit or Loss and other comprehensive Income.

**i) A Financial Instrument is any contract that gives rise to financial assets of one entity and a financial liability or equity of another entity.****i) Financial Assets**

Financial Assets of the company include cash and cash equivalents, accounts receivable, other receivables and advances, deposits and prepayments. The Company initially recognizes financial assets on the date they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provisions of the transaction. The company derecognizes a financial asset when, and only when, the contractual right of probabilities of receiving the cash flows from the asset expire and it transfers the right to receive the contractual cash flows from the financial assets in a transaction in which substantially all the risk and rewards of ownership of the financial assets are transferred.

**ii) Financial Liabilities**

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. Financial liability includes payable for expenses, liability for capital expenditure and other current liabilities

**j) Cash and cash equivalents**

Cash and cash equivalents consist of cash on hand and with banks on current accounts, deposit accounts and short-term investments (FDR- maturity less than 3 months) which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

**k) Earnings per Share (EPS)**

Earnings per Share (EPS) are calculated in accordance with the International Accounting Standard IAS 33: Earnings per Share.

**l) Basic earnings per share**

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary equity holders of the entity by the weighted average number of ordinary shares outstanding during the period.

**m) Employee benefits (ISA 19)**

The company maintains defined contribution plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective trust deeds and rules. The plan is funded and recognized/approved under Income Tax Ordinance 1984.

**(i) Define contribution plan provident fund**

A Define contribution plan is a post employment benefit plan under which an entity pays fixed contributions into a separate entity and has no legal or contractual obligation to pay for the amount. Obligations for contribution to define contribution plans are recognized as an employee benefit expense in profit or loss in the period during which related services are rendered by employees. Advance contributions are recognized as an asset to the extent that cash refund for a reduction in future payment is available.

The company has a separate recognized provident fund scheme. All eligible employees of Tamijuddin Textile Mills PLC. contribute 10% of their basic salary to provident fund and the company makes matching contributions.

The company recognized contribution to define contribution plan as an expense when an employee has rendered related services in exchange for such contribution. The legal and constructive obligation is Tamijuddin Textile Mills PLC. agrees to contribute to the fund.

**(ii) Workers' Profit Participation Fund (WPPF)**

The Company recognizes a provision for workers' profit participation and welfare fund (WPPF) @ 5% of income before tax and it has been managing, disbursing and investing as per provisions of the Bangladesh Labor (Amendment) Act, 2013. The Company is making the payment within nine months at the end of the relevant financial year. 80% of the Fund is being paid to eligible employees, 10% to Government Workers Welfare Foundation and remaining 10% to TAMIJUDDIN TEXTILE MILLS PLC Employees Welfare Fund as per provision of Bangladesh Labor (Amendment) Act, 2013.

**(iii) Short-term employee benefits**

Short-term employee benefits include salaries, bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

**(iv) Group Insurance Scheme**

The Company operates a group insurance scheme for its permanent employees as per provision of the Bangladesh Labor (Amendment) Act, 2013. The permanent employees include full time permanent employees and workers of the Company. Payment in this regard has been accounted for in the accompanying financial statements.

**n) Accruals, provisions and contingencies (ISA 37)**

**(i) 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.

**(ii) 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. During the reporting period the company has made sufficient provisions where applicable.

**(iii) 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 even 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. At the reporting date the company does not have any contingent asset and liabilities.

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

**o) Statement of cash flows**

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7: Statement of Cash Flows. The cash generating from operating activities has been reported using the Direct Method as prescribed by the Securities and Exchange Rules, 1987 and as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payments from operating activities are disclosed.

**p) Related party disclosures**

As per International Accounting Standards IAS 24: Related Party Disclosures, parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

**q) 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 in accordance with IAS 12: Income Tax.

**(i) 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 tax rate used for the reporting period was 15% as a publicly traded company as per SRO-218 Law/IT/2019.

**(ii) Deferred tax**

Deferred tax is recognized as income or an expense amount within the tax charge, and included in the net profit or loss for the period. Deferred tax relating to items dealt with as Other Comprehensive income (such as a revaluation) is recognized as tax relating to Other Comprehensive income within the statement of Profit or loss and Other Comprehensive income.

**Taxable Temporary difference**

A deferred tax liability is recognized for all taxable differences, except to the extent that the deferred tax liability arises from the initial recognition of goodwill; or the initial recognition of an asset or liability in a transaction which is not a business combination; and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).

**r) Events after the reporting period**

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. There are two types of events can be identified like adjusting events after the reporting period and non-adjusting events after the reporting period as per International Accounting Standards (IAS) 10: Events after the Reporting Period.

**s) Compliance with financial reporting standards as applicable in Bangladesh:**

The Company as per Para-12 of Securities & Exchange Rule-1987, with the following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by The Financial Reporting Council (FRC) in preparing the financial statements.

All material events occurring after the balance sheet date have been considered and where necessary, adjusted for or disclosed.

SI. 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	12	Income Taxes	Complied
7	16	Property, Plant & Equipment	Complied
9	19	Employee Benefits	Complied
10	20	Accounting for Government Grants and Disclosure of Government Assistance	Not Applicable
11	21	The Effects of Changes in Foreign Exchange Rates	Complied
12	23	Borrowing Cost	Complied
13	24	Related Party Disclosures	Complied
14	26	Accounting and Reporting by Retirement Benefit Plans	Complied
15	27	Separate Financial Statements	Not Applicable
16	28	Investments in Associates and joint ventures	Not Applicable
17	29	Financial Reporting in Hyper Inflationary Economics	Not Applicable
18	31	Interest in Joint Ventures	Not Applicable
19	32	Financial Instruments: Presentation	Complied
20	33	Earnings per Share	Complied
21	34	Interim Financial Reporting	Complied
22	36	Impairment of Assets	Complied
23	37	Provisions, Contingent Liabilities and Contingent Assets	Complied
24	38	Intangible Assets	Complied
25	39	Financial Instruments: Recognition and Measurement	Not Applicable
26	41	Agriculture	Not Applicable

SI. 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	9	Financial Instruments	Complied
9	8	Operating Segments	Not Applicable
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	14	Regulatory Deferral Accounts	Not Applicable
15	15	Revenue from Contracts with Customers	Complied
16	16	Leases	Complied
17	17	Insurance Contracts	Not Applicable

Notes	Particulars	Amount in Taka		
		30 June 2025	30 June 2024	
<b>3.00 Property, Plant and Equipment</b>				
<b>Cost/Revaluation</b>				
<b>Cost</b>				
		<b>4,695,048,243</b>	<b>4,693,470,978</b>	
	Opening balance	4,693,470,978	4,359,506,227	
	Addition during the year	1,577,265	333,964,751	
<b>Depreciation on cost :</b>				
		<b>2,855,846,266</b>	<b>2,728,256,801</b>	
	Opening balance	2,728,256,801	2,611,201,729	
	Addition during the year	127,589,465	117,055,073	
<b>Written Down Value ( Cost)</b>				
		<b>1,839,201,977</b>	<b>1,965,214,177</b>	
<b>Revaluation</b>				
		<b>2,741,436,176</b>	<b>2,741,436,176</b>	
	Opening balance	2,741,436,176	2,741,436,176	
<b>Depreciation on Revaluation :</b>				
		<b>722,864,557</b>	<b>703,769,638</b>	
	Opening balance	703,769,638	683,357,776	
	Addition during the year	19,094,919	20,411,862	
<b>Written Down Value ( Revaluation)</b>				
		<b>2,018,571,619</b>	<b>2,037,666,538</b>	
<b>Total Written Down Value (Cost+Revaluation)</b>				
		<b>3,857,773,596</b>	<b>4,002,880,715</b>	
<b>Details of property, plant and equipment has been given in Annexure-01.</b>				
<b>3.01 Right of Use Assets</b>				
<b>At Cost</b>				
	Opening Balance	26,828,604	26,828,604	
	Addition during the year	-	-	
		<b>26,828,604</b>	<b>26,828,604</b>	
<b>Accumulated Depreciation</b>				
	Opening Balance	11,178,588	6,707,154	
	Charge During the year	4,471,434	4,471,434	
		<b>15,650,022</b>	<b>11,178,588</b>	
<b>Written Down Value</b>				
		<b>11,178,582</b>	<b>15,650,016</b>	
<b>Details of Right of Use Assets has been given in Annexure-02.</b>				
<b>4.00 Inventories</b>				
	Finished Goods	25.00	1,260,865,407	893,483,362
	Work-in-process	25.00	64,829,570	63,557,499
	Raw Materials	25.00	2,211,113,891	2,115,665,280
	Stores, Spares & Packing Materials	25.02	292,564,796	277,022,972
			<b>3,829,373,663</b>	<b>3,349,729,113</b>



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>5.00 Trade and Other Receivables</b>			
	Trade and Other Receivables	1,395,706,115	1,251,413,563
	<b>Total Taka</b>	<b>1,395,706,115</b>	<b>1,251,413,563</b>
	All receivables have been considered as good and realizable. Therefore, no amount was written off as bed debt and no provision was made as doubtful debt.		
	<b>A list of trade and other receivables has been reported in Annexure-03.</b>		
<b>5.01 Ageing of Trade and Other Receivables</b>			
	Within 60 days	279,141,223	234,589,210
	Within 61-90 days	418,711,834	386,520,103
	Within 91-120 days	558,282,446	459,856,241
	Within more than 120 days	139,570,611	170,448,009
		<b>1,395,706,115</b>	<b>1,251,413,563</b>
<b>5.02</b>	<b><i>The classification of receivables as required by the schedule XI of the Companies Act, 1994 are given below:</i></b>		
	Receivable considered good in respect of which the company is fully secured	1,395,706,115	1,251,413,563
	Receivable considered good in respect of which the company holds no security other than the debtor personal security	-	-
	Receivables considered doubtful bad	-	-
	Receivable to Directors	-	-
	Receivables due by common management	-	-
	The maximum amount of receivable due by any director or other officer of the company	-	-
	<b>Total</b>	<b>1,395,706,115</b>	<b>1,251,413,563</b>
<b>6.00 Intercompany Balance</b>			
	Humaira Composit Textile Mills Ltd	91,340,000	118,600,000
	Angan Properties Ltd	156,000,000	20,800,000
	Angan Development Ltd	40,100,000	-
	BSB Spinning Mills Ltd	480,139,198	-
	Suraiya Spinning Mills Ltd	359,990,374	-
		<b>1,127,569,572</b>	<b>139,400,000</b>
<b>7.00 Advances, Deposits &amp; Prepayments</b>			
	Advance with Suppliers (Annexure-04)	8,588,865	4,886,374
	Security and Other Deposit (Annexure-05)	29,966,639	29,811,947
	Advance Income Tax (Note-06.02)	40,149,424	37,407,262
	Advance for Goods (Goods in Transit)	-	3,747,728
	Sundry Advance (Annexure 06)	989,929	154,189,925
	Intercompany (Note-6.01)		
	L/C Margin	4,974,143	106,151,149
		<b>84,669,000</b>	<b>336,194,385</b>
<b>7.01 Advance Income Tax</b>			
	Opening Balance	37,407,262	35,052,485
	Add: Addition During Year (Export Proceed)	38,252,980	35,918,049
	Add: Addition During Year (FDR & SND)	1,552,944	1,170,713
	Add: Addition During Year (Vehicle Tax )	343,500	318,500
		<b>77,556,686</b>	<b>72,459,747</b>
	Less: Adjustment	37,407,262	35,052,485
		<b>40,149,424</b>	<b>37,407,262</b>

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

### 7.02 Disclosures as per Schedule-XI, Part-I of the Companies Act, 1994

Advance, Deposit and pre-payments exceeding 6 Months and considered good and secured	65,200,521	65,200,521
Advance, deposit and pre-payments considered good without security	19,468,479	270,993,864
Advance, deposit and pre-payments considered doubtful and bad	-	-
Advance, deposit and pre-payments due by directors or others officers	-	-
Advance, deposit and pre-payments due from companies from same management	-	-
Maximum advance, deposit and pre-payments due by Directors or other officers at any time	-	-
<b>Total</b>	<b>84,669,000</b>	<b>336,194,385</b>

### 8.00 Cash & Cash Equivalents

<b>Cash in hand:</b>	<b>306,756</b>	<b>1,633,073</b>
Head Office	64,583	661,348
Factory	242,173	971,725
<b>Cash at Bank:</b>	<b>186,376,955</b>	<b>142,644,831</b>
Bank Asia, Pr, Branch- CD A/C No-6131	148,077	31,699
Bank Asia FC RAD A/C No-347000024	6,254,855	19,011,954
BRAC Bank-5001, Motijheel	3,161,056	159,896
Basic Bank CD A/C No-14570 Main Br.	-	5,159
Citizens Bank PLC A/C No. 1001131000028	19,646,358	547,306
DBBL CD A/C No. 39072 Local Office, Dilkusha	787,451	439,924
DBBL-18356 Konabari Branch	50,980	27,994
DBBL- FC A/C Local Office, Dilkusha	268	-
Dhaka Bank A/C No. 1021000005795	124,480	-
Exim bank Ltd. Motijheel Br, CD A/C No-980205	138,109	-
Exim bank Ltd. F/C Held A/C no-992852 Motijheel Br,	117,962	95,235
Exim bank Ltd. F/C ERQ A/C No-4617 Motijheel Br,	3,059,479	-
First Security Bank Ltd. FC A/C No-0000002 Motijheel Br.	221,360	551,324
First Security Bank Ltd. CD A/C No-2100 Motijheel Br.	397,533	2,978,509
First Security Bank Ltd.FC A/C No- 00000012 Dilkusha Br.	11,533	11,155
Islami Bank BD CD A/C No-10052	11,178	-
Janata Bank Ltd., Corporate Br. Motijheel	235,647	239,682
MTBL- Principal Br. FC A/C No-5076 Motijheel	1,302,233	1,259,537
MTBL CD A/C 26807 Principal Br. Motijheel	122,244	123,084
MTBL Dividend A/C No. 100047 Principal Br. Motijheel	4,071	974,342
MTBL Dividend A/C No. 1984 Principal Br. Motijheel	1,184,971	1,178,669
Midland Bank Ltd-CD A/C no. 5275Gulshan	3,136,109	2,128,617
Midland Bank Ltd - FC A/C No-0000572 Gulshan	19,216,053	774,186
Midland Bank Ltd - E.R.Q A/C No-0000377 Gulshan	6,023	-
Midland Bank Ltd-Dividend A/C No-3246 Gulshan	672,452	-
NRB CD-A/C, Gulshan Branch	32,984	33,674

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	NRBC Bank CD-A/C No-1694, Hatirpul Branch	505,070	1,775,800
	Prime Bank Ltd., For. Ex. Br CD A/C No- Motijheel	59,153	57,822
	Prime Bank Ltd. FC A/C No-6683 For. Ex Br. Motijheel	-	611
	Premier Bank Ltd. Dilkusha Br. CD A/C No-19018	152,972	8,692
	Premier Bank Ltd. F/C No-248 Dilkusha Br.	121,311	172,274
	Premier Bank CD A/C No. 010411100082869, Banani Br.	20,915	-
	Pubali Bank Ltd CD A/C no-33459, Gulshan Circle	114	445,601
	Pubali Bank Ltd FC Marginal A/C No. Gulshan Circle	61,630	27,511
	Pubali Bank Ltd FC A/C no-0182, Gulshan Circle	1,376,603	802,256
	Pubali Sundry A/C	4,570,000	-
	Pubali Bank Ltd Dividend SND A/C no-2465, Gulshan	821,684	-
	Sonali Bank Ltd. CD A/C No-5313 L.O, Motijheel	3,362,545	883,178
	Sonali Bank Ltd. Sundry Deposit A/C L.O Motijheel	15,721,979	11,907,603
	Sonali Bank Ltd. Marginal Deposit A/C No.5492 L.O. Motijheel	518	1,982,912
	Woori Bank Ltd. CD A/C no-00306 Moyijheel Br.	143,993	1,628,198
	Woori Bank Ltd. Sundry Deposit A/C No-00389 Moyijheel Br.	2,007,314	1,297,567
	Woori Bank Ltd. FC A/C no 943857 Motijheel Br.	2,000,358	59,391
	FDR Deposit to Another Bank (Annexure-08)	95,407,330	91,023,470
	<b>Total Taka</b>	<b>186,683,711</b>	<b>144,277,904</b>

Cash in hand is agreed with cash book balance and bank balances are certified by the concerned bank except some non-transacting bank accounts.

#### 9.00 Share Capital

##### A) Authorized Capital:

10,00,00,000 Number of Share @ 10.00 each.

**1,000,000,000**

**1,000,000,000**

##### B) Paid-Up Capital:

3,00,64,767 Number of Share @ 10.00 each.

300,647,670

300,647,670

**300,647,670**

**300,647,670**

##### Distribution Schedule

Disclosures under the listing regulation of Stock Exchanges of Public portion:

The distribution schedule as per requirement of Dhaka Stock Exchange Ltd showing the number of shareholders and their shareholdings in percentage are as under:

Particulars of Investors	Number of Investor	Number of Shares	Percentage of Share Holding	Number of Shares as at June 30, 2025
Sponsors/Directors	6	18,410,596	61.24%	18,410,596
Local Institutions	69	313,102	1.04%	313,102
General Public	2,699	11,341,069	37.72%	11,341,069
<b>Total</b>	<b>2,774</b>	<b>30,064,767</b>	<b>100.00%</b>	<b>30,064,767</b>

Range of Holdings in Number of Shares	Number of Shares	Percentage of Share Holding (%)	Number of Shares as at June 30, 2025
Below 500	1,931	1.03%	309,601
501 to 5000	735	3.50%	1,051,352
5001 to 10,000	61	1.09%	326,584
10001 to 20,000	23	1.03%	309,900
20001 to 30,000	2	0.14%	42,000
30,001 to 40,000	1	0.10%	30,000
40,001 to 50,000	1	0.16%	47,000
50,001 to 100,000	3	0.90%	269,638
100001 to 1000000	12	19.83%	5,962,017
1000001 and above	5	72.23%	21,716,675
<b>Total</b>	<b>2,774</b>	<b>100%</b>	<b>30,064,767</b>

##### Market Price:

The Shares are traded on 30 June,2025 at Tk 104.90.00 (in 2024 TK 142.00)

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

#### 10.00 Revaluation Surplus

This represent revaluation surplus of fixed assets of the company as per revaluation report of "Nirman Upadesta" Vide their memo No VAL/17/2011, Dated 25 June 2011.

Land & Land Development	1,702,544,254	1,702,544,254
Building & Other Construction	133,564,520	133,564,520
Plant & Machinery (New)	415,821,641	415,821,641
Plant & Machinery (Recon)	295,264,254	295,264,254
Furniture & Fixture	38,315,861	38,315,861
Vehicles	10,254,632	10,254,632
Sundry Assets	8,127,988	8,127,988
Office Equipment	5,300,496	5,300,496
Electrical Installation	15,254,621	15,254,621
Electrical Equipment	30,456,500	30,456,500
Generator	58,280,665	58,280,665
Deep Tubewell	16,693,810	16,693,810
Store Equipment	3,044,478	3,044,478
Head Office Decoration	8,512,456	8,512,456
	<b>2,741,436,176</b>	<b>2,741,436,174</b>
Less: Adjustment for Depreciation on Revaluated Assets	722,864,557	703,769,638
Less: Adjustment for Deferred Tax Liability	302,785,743	305,649,981
	<b>1,715,785,876</b>	<b>1,732,016,555</b>

#### 11.00 Retained Earning

Opening Balance	877,440,390	678,922,944
Add : Net Profit during the year	201,789,055	201,413,927
Add : Depreciation on Revalued Assets	19,094,919	20,411,862
Less : Dividend	(24,473,759)	(23,308,342)
	<b>1,073,850,606</b>	<b>877,440,390</b>

#### 12.00 Long Term Loan

Sonali Bank Ltd. (Local Office)	1,207,169,592	1,097,193,249
IPDC	80,388,455	139,826,251
First Security Islami Bank Ltd	993,606,251	1,068,056,500
EXIM Bank (45273)	46,194,722	40,314,742
EXIM Bank (45281)	57,745,417	50,395,297
<b>Less: Interest of Long Term Loan</b>	<b>(319,769,275)</b>	<b>(210,347,788)</b>
<b>Less: Current Portion of Long Term Loan</b>	<b>(639,290,948)</b>	<b>(576,240,302)</b>
	<b>1,426,044,213</b>	<b>1,609,197,949</b>

The loan is repayable in 27 (Twenty Seven) equal quarterly installment basis bearing interest @. 9% p.a. which has been started from March 2021 and already 8.5 installments has been completed. Company's fixed and floating assets have been pledged as security against the loan.

#### 13.00 Lease Liability

Office Space	17,367,871	21,408,294
Less: Adjustment for IFRS-16 For Current Year	4,419,443	4,040,423
Less: Current Portion of Lease Liability	4,834,017	4,419,443
	<b>8,114,411</b>	<b>12,948,428</b>

#### 14.00 Deferred Tax Liability

Book value of Depreciable Asset (Cost)	1,850,380,559	1,980,864,193
Less: Tax base value of depreciable Assets      Annexure-09	995,573,777	1,103,431,859
Taxable Temporary Difference	<b>854,806,782</b>	<b>877,432,334</b>
Effective Tax Rate	15.0%	15.0%
Deffered Tax Liability on original cost of Assets	128,221,017	131,614,850
Deffered Tax Liability on Revaluation surplus of Assets (13.02)	302,785,743	305,649,981
<b>Total Deferred Tax Liabilities</b>	<b>431,006,760</b>	<b>437,264,831</b>



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>14.01</b>	<b>Deferred Tax Expense/(Income)</b>		
	Closing Deffered Tax Liabilities	128,221,017	131,614,850
	Opening deferred Tax liabilities	131,614,850	143,959,515
	Deferred Tax Expenses/(Income)	<b>(3,393,833)</b>	<b>(12,344,665)</b>
<b>14.02</b>	<b>Deffered Tax on Revaluation:</b>		
	Carrying value of revaluation	2,018,571,619	2,037,666,538
	Tax Rate	15.0%	15.0%
	<b>Closing Balance of Deferred Tax Liability</b>	<b>302,785,743</b>	<b>305,649,981</b>
	Less: Opening Balance of Deferred Tax Liability	305,649,981	308,711,760
		<b>(2,864,238)</b>	<b>(3,061,779)</b>
<b>15.00</b>	<b>Trade and Other Payables</b>		
	Trade and Other Payables	40,234,980	18,491,246
	Intercompany (15.01)	22,900,000	22,900,000
	<b>Total Taka</b>	<b>63,134,980</b>	<b>41,391,246</b>

Annexure - 07

This represents the dues against purchase.

The above liabilities, which are unsecured, are expected to be settled in the normal course of the company,s operating cycle on a regular basis.

<b>15.01</b>	<b>Intercompany</b>		
	Salma Chowdhury	22,900,000	22,900,000
		<b>22,900,000</b>	<b>22,900,000</b>
<b>16.00</b>	<b>Short Term Loan</b>		
	CC - Hypo -Sonal Bank Ltd	1,847,184,564	1,742,683,327
	CC - Hypo -Sonal Bank (Covid-19)	534,102,686	511,223,335
	O.D Premier Bank Ltd	83,271,920	82,433,100
	<b>Total Taka</b>	<b>2,464,559,170</b>	<b>2,336,339,762</b>

#### Cash Credit Hypothecation (SBL)

The cash credits were sanctioned by Sonali Bank Ltd (Local Office) for one year with a limit of Tk. 170,00,00,000 (one hundred seventy crore) bearing interest @. 13.00% p.a. and are as usually renewed on annual basis. Such loans are secured against Inventories and Accounts Receivable.The bank statements were reconciled and found correct.

CC-Hypo from Sonali Bank Tk. 51,12,23,335 were sanctioned for operating regular business against pendamic situation of COVID-19.

<b>17.00</b>	<b>Interest of Long Term Loan</b>	(319,769,275)	210,347,788
		<b>(319,769,275)</b>	<b>210,347,788</b>
<b>18.00</b>	<b>Current Portion of Long Term Loan</b>	(639,290,948)	576,240,302
		<b>(639,290,948)</b>	<b>576,240,302</b>
<b>19.00</b>	<b>Current Portion of Lease Liability</b>	4,834,017	4,419,443
		<b>4,834,017</b>	<b>4,419,443</b>



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>20.00 Other Current Liabilities:</b>			
	Workers Profit Participation Fund	12,075,924	11,338,520
	Gas Bill	15,270,232	20,174,638
	Electricity Bill	282,291	429,537
	Deffered & Other Liability	1,947,213,465	1,009,014,208
	Audit Fee Including VAT	550,544	495,957
	Salaries & Wages	21,076,006	18,196,860
	TDS Payable	2,566,000	-
	LDBP Loan	-	-
	<b>Total Taka</b>	<b>1,999,034,461</b>	<b>1,059,649,720</b>
<b>21.00 Unpaid Dividend</b>			
	Opening Balance	3,010,776	2,275,226
	Add: Provision for the last year	24,473,759	20,639,369
	<b>Sub-Total</b>	<b>27,484,535</b>	<b>22,914,595</b>
	Less: Paid during the year	24,949,507	19,903,819
	<b>Balance</b>	<b>2,535,028</b>	<b>3,010,776</b>
<b>20.01 Unpaid Dividend Year wise clarification</b>			
	2020-2021	-	953,128
	2021-2022	1,186,674	1,186,674
	2022-2023	702,136	870,974
	2023-2024	646,219	-
		<b>2,535,028</b>	<b>3,010,776</b>
<b>22.00 Provision for Income Tax</b>			
	Opening Balance	38,630,835	35,982,176
	Add: Provision for the year (Note: 29.00)	43,123,251	37,701,144
		<b>81,754,086</b>	<b>73,683,320</b>
	Total Adjustment	37,407,262	35,052,485
		<b>44,346,824</b>	<b>38,630,835</b>
<b>23.00 Net Asset Value Per Share (NAVPS) :</b>			
	Net Asset Value	3,090,284,152	2,910,104,615
	Number of Shares	30,064,767	30,064,767
	<b>Net Asset Value Per Share</b>	<b>102.79</b>	<b>96.79</b>

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>24.00 Turnover</b>			
	<b>Sales of Yarn</b>		
	Above 30s/1	1,187,677,152	1,214,855,930
	Between 20s/1- 30s/1	1,587,836,203	1,463,200,045
	Below 20s/1	1,194,077,152	1,259,556,954
	<b>Total Yarn Sales</b>	<b>3,969,590,506</b>	<b>3,937,612,929</b>
	Sales of Wastage	497,117	378,120
	<b>Total Turnover</b>	<b>3,970,087,623</b>	<b>3,937,991,049</b>
<b>25.00 Cost of Goods Sold</b>			
	Opening WIP	63,557,499	20,285,652
	Raw Material Consumed	2,816,239,986	2,647,029,303
	Materials available for consumption	<b>2,879,797,485</b>	<b>2,667,314,955</b>
	Closing WIP	64,829,570	63,557,499
	<b>Material Consumed</b>	<b>2,814,967,916</b>	<b>2,603,757,456</b>
	Manufacturing Overhead	668,863,218	669,526,631
	<b>Cost of Production</b>	<b>3,483,831,133</b>	<b>3,273,284,087</b>
	Opening Finished Goods	893,483,362	772,101,429
		<b>4,377,314,495</b>	<b>4,045,385,516</b>
	Closing Finished Goods	1,260,865,407	893,483,362
	<b>Total Taka</b>	<b>3,116,449,088</b>	<b>3,151,902,154</b>
<b>25.01 Raw Materials Consumed:</b>			
	Opening Stock of Raw Cotton	2,115,665,280	665,470,896
	Add : Purchase of Raw Cotton	2,911,688,597	4,097,223,687
		<b>5,027,353,877</b>	<b>4,762,694,583</b>
	Less : Closing Stock of Raw Cotton	2,211,113,891	2,115,665,280
	<b>Total Taka</b>	<b>2,816,239,986</b>	<b>2,647,029,303</b>
<b>25.02 Stores, Spares &amp; Packing Materials Consumed</b>			
	Opening Stock of Stores, Spares & Packing Materials	277,022,972	267,022,132
	Add : Purchase	58,073,770	57,555,699
		<b>335,096,742</b>	<b>324,577,831</b>
	Less : Closing Stock of Stores, Spares & Packing Materials	292,564,796	277,022,972
	<b>Total Taka</b>	<b>42,531,946</b>	<b>47,554,859</b>

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>25.03</b>	<b>Manufacturing Overhead</b>		
	Salary & Wages Allowance	202,911,053	214,088,940
	Overtime	386,547	405,350
	Festival Bonus	20,259,051	13,524,003
	Electricity	16,475,921	5,261,095
	Gas Bill	231,639,910	243,690,527
	Stores, Spares & Packing Materials	42,531,946	47,554,859
	Entertainment	795,211	855,348
	Conveyance	143,943	162,201
	Medicals Expenses	260,800	117,714
	Printing & Stationery	42,909	105,985
	Paper & Periodicals	2,670	3,560
	Group Insurance Premium	94,950	94,950
	Insurance Premium (All Factory)	3,300,936	3,305,731
	Repair & Maintenance	20,250	801,501
	Deseal, Petrol, Octan & Mobil Expenses	3,105,418	2,520,116
	Vehicles Maintenance	9,320	618,153
	Rent , Rate & Taxes	2,555,311	1,509,800
	Labour Bill	152,016	202,688
	Telephone & Mobile	442,200	437,595
	Depreciation	143,732,855	134,266,515
		<b>668,863,218</b>	<b>669,526,631</b>
<b>26.00</b>	<b>Administrative &amp; Selling Expenses</b>		
	Director's Salary	5,280,000	5,196,000
	Salary & Allowance	25,020,999	29,316,620
	Festival Bonus	2,439,514	2,671,080
	Travelling & Conveyance	339,292	391,170
	Entertainment	822,668	801,921
	Carrying Outwards	21,240	92,407
	Telephone & Mobile	311,172	326,876
	Postage & Stamp	10,040	30,023
	Printing & Stationery	461,997	409,440
	Paper & Periodicals	5,235	4,520
	Computer Maintenance	3,200	13,900
	Board Meeting Fees	500,000	171,000
	Audit & Professional Fees	661,044	495,957
	Fees & Subscription	1,600,387	1,065,861
	Credit Rating Fee	86,000	86,000
	Advertisement	341,689	336,399
	Office Maintenance	206,189	267,326
	Internet Service	140,000	168,000
	License & Renewal Fees	330,753	231,951
	Liveries/Uniforms	6,800	15,000
	Store Rent with Vat	690,000	690,000
	Vehicles Maintenance	372,364	464,231
	Deseal, Petrol, Octan & Mobil Expenses	412,050	486,129
	Security & Cleaning Services	260,736	423,399
	Office Expenses (VAT)	900,000	879,000
	Sample Expenses	2,247,755	2,051,216
	A.G.M. Expenses	654,648	511,392
	GSP/Cash insentive Sales Certificate	620,000	660,000
	Medical and Welfare Expenses	630,000	585,000
	Utility Expenses	1,043,958	1,038,327
	Transport Service	384,330	-
	Depreciation on ROU Assets	4,471,434	4,471,434
	Depreciation	2,951,529	3,200,419
		<b>54,227,023</b>	<b>57,551,998</b>



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>27.00 Financial Expenses:</b>			
	Interest on Term Loan-Sonali	149,056,203	122,781,590
	Interest on Leasing IPDC	16,100,528	18,812,309
	Interest on Term Loan -FSIBL	141,381,295	68,045,000
	Interest on Term Loan -EXIM	13,231,250	708,889
	Interest on CC (H)-Sonali	191,451,121	169,146,553
	Interest on CC (H) Covid-19-Sonali	58,029,290	46,101,458
	Interest on OD Loan Premier Bank	12,553,670	9,306,141
	Interest on EDF and OBU & Others	48,609,120	59,774,506
	Bank Charges & Commission	395,201	363,960
	Interest on Lease Liability (Office Space)	1,340,557	1,719,577
	Interest on Intercompany	(78,329,449)	-
	<b>Total Taka</b>	<b>553,818,785</b>	<b>496,759,983</b>
<b>28.00 Foreign currency gain/loss</b>			
	Realized Foreign Exchange Gain/(Loss)	227,698	82,922
	Unrealised Foreign Exchange Gain/(Loss)	149,520	144,776
		<b>377,218</b>	<b>227,698</b>
<b>29.00 Non-operating Income</b>			
	FDR & SND Interest Income	7,624,452	6,104,314
		<b>7,624,452</b>	<b>6,104,314</b>
<b>30.00 Workers Profit Participation Fund (WPPF)</b>			
	Opening Balance	11,338,520	12,221,018
	Provision made during the year	12,075,924	11,338,520
	Adjustment during the year	(11,338,520)	(12,221,018)
		<b>12,075,924</b>	<b>11,338,520</b>
<b>31.00 Income Tax Expenses</b>			
	This is made up as follows:		
	Minimum Tax 31.01(a)	40,149,424	37,407,262
	Regular Tax 31.01 (Current Tax Calculation)	43,123,251	37,701,144
	<b>Higher One</b>	<b>43,123,251</b>	<b>37,701,144</b>
		<b>43,123,251</b>	<b>37,701,144</b>
<b>31.01(a) Minimum Tax</b>			
	TDS on Export & Vehicle and FDR	40,149,424	37,407,262
	<b>Total Regular Tax</b>	<b>43,123,251</b>	<b>37,701,144</b>
	<b>Higher one</b>	<b>43,123,251</b>	<b>37,701,144</b>
	<b>Minimum Tax on turnover</b>		
	Turnover	3,970,087,623	3,937,991,049
	Non Operating Income	7,624,452	6,104,314
		<b>3,977,712,076</b>	<b>3,944,095,363</b>
	Minimum Tax Rate 1%	<b>39,777,121</b>	<b>17,748,429</b>

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>31.01(b) Regular Tax</b>			
	Net profit before tax	233,019,686	226,770,406
	<b>Add: Items for Separate Consideration</b>		
	Accounting Depreciation	151,155,818	141,938,368
	<b>Add: Other Inadmissible Expenses</b>		
	Entertainment Expense	1,617,879	-
	Add: Sample Expenses	2,247,755	-
	<b>Less: Items for Separate Consideration</b>		
	Depreciation as per 3rd Schedule of ITA 2023 Annexure-09	(109,435,346)	-
	<b>Less: Other admissible Expenses</b>		
	Entertainment Expense	(1,617,879)	-
	Less: Sample Expenses	(2,247,755)	-
		<b>274,740,158</b>	<b>368,708,774</b>
	Less: Non-Operating Income	-	6,104,314
	Less: Tax Depreciation <b>Annexure-09</b>	-	121,437,356
		<b>274,740,158</b>	<b>241,167,104</b>
	Effective tax rate	15.0%	15.0%
		<b>41,211,024</b>	<b>36,175,066</b>
		-	-
		<b>41,211,024</b>	<b>36,175,066</b>
	<b>Income from Other Sources: Rate</b>		
	<b>Tax Rate</b>	22.50%	25.00%
	Wastage Sale 497,117	111,851	
	Exchange Gain 377,218	84,874	6,104,314
	Income from FDR 7,624,452	1,715,502	
	<b>8,498,787</b>	<b>1,912,227</b>	<b>1,526,078.55</b>
	<b>Total Regular Tax</b>	<b>43,123,251</b>	<b>37,701,144</b>
	During the year tax amounting taka 36,197,694 has been deducted at source from export proceeds which is higher than the maximum tax liability of Tk. 32,085,330 calculated above based on business income. For this reason the maximum tax has been accounted for as provision for income tax for the		
<b>32.00</b>	<b>Earnings per Share (EPS) Basic :</b>		
	The computation of EPS is given below:		
	(a) Earnings attributable to the ordinary shareholders (Net Profit after Tax)	201,789,055	201,413,927
	(b) Weighted average number of ordinary shares outstanding during the year	30,064,767	30,064,767
	<b>(c) Earnings per Share (EPS)-Basic:</b>	<b>6.71</b>	<b>6.70</b>
<b>33.00</b>	<b>Net Operating Cash flow per Share</b>		
	Operating cash inflow/(outflow) during the year	275,583,491	(533,991,766)
	Number of shares	30,064,767	30,064,767
		<b>9.17</b>	<b>(17.76)</b>
<b>34.00</b>	<b>Reconciliation of Profit/(Loss) after tax with cash flows from operating activities</b>		
	Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and		
	Net Profit/(Loss) after Tax	201,789,055	201,413,927
	Add: Depreciation	151,155,818	141,938,368
	(Increase)/Decrease in Advance, Deposits and Prepayment	254,267,548	131,413,113
	(Increase)/Decrease in Trade and other Receivable	(1,132,462,125)	(8,945,870)
	(Increase)/Decrease in Inventory	(479,644,551)	(8,945,870)
	Increase/(Decrease) in Trade and other Payables	21,743,734	(15,474,147)
	Increase/(Decrease) Liability for Expenses & Other	1,259,276,094	653,269,633
	Increase/(Decrease) in Provision for Income Tax	5,715,989	2,648,659
	Increase/(Decrease) in Deferred Tax asset/(Liability)	(6,258,071)	(15,406,444)
		<b>275,583,491</b>	<b>1,081,911,369</b>

### 35.00 Tax Assessment Status

Income tax return submitted by the company under income tax ordinance 1984. Income tax paid under section -74 basis return.

Income year	Assessment Year	Provision	Tax Liabilities	Tax Liabilities
2016-2017	2017-2018	11,822,828	11,822,828	Completed
2017-2018	2018-2019	13,778,812	13,778,812	Completed
2018-2019	2019-2020	10,686,854	10,686,854	Completed
2019-2020	2020-2021	8,730,968	9,065,558	Completed
2020-2021	2021-2022	37,701,144	14,032,992	Completed
2021-2022	2022-2023	43,123,251	27,519,806	Completed
2022-2023	2023-2024	-	-	Incomplete
2023-2024	N/A	-	-	Incomplete

### 36.00 Information relating to Purchase, Production, Sale and Stock on Quantity Basis

Particulars	30.06.2025		30.06.2024	
<b>Opening Stock</b>				
Raw Materials	9,342,238	Kgs	3,593,402	Kgs
Finished Goods	2,141,915	Kgs	1,437,654	Kgs
<b>Purchase</b>				
Raw Materials	11,261,150	Kgs	18,057,590	kgs
<b>Production</b>				
Finished Goods	11,666,845	Kgs	11,202,427	Kgs
<b>Closing Stock</b>				
Raw Materials	9,151,466	Kgs	9,342,238	Kgs
Finished Goods	3,501,650	Kgs	2,141,915	Kgs
<b>Total available for Consumption/Sale</b>				
Raw Materials	20,603,388	Kgs	21,650,992	kgs
Finished Goods	13,808,760	Kgs	12,640,081	kgs
<b>Consumed/Sold</b>				
Raw Materials	11,451,922	Kgs	12,308,754	Kgs
Finished Goods	10,307,110	Kgs	10,498,166	kgs

### 37.00 Value of Import on CIF Basis

	2025	2024
Import of raw materials (US Dollar)	20,247,548	35,129,236
Import of raw materials (BDT)	2,911,688,597	4,097,223,687

### 38.00 Value of Export on FOB Basis

	2025	2024
Export of finished goods (US Dollar)	32,537,627	33,799,253
Export of finished goods (BDT)	3,969,590,506	3,937,612,929

### 39.00 Production Capacity and Utilization

Major products		Production Capacity	Actual production	Actual production
Yarn (2024-2025)	<b>kgs</b>	13,800,000	11,666,845	84.54
Yarn (2023-2024)	<b>kgs</b>	13,800,000	11,202,427	81.18

#### 40.00 Number of Employees

Monthly salary range of the total employees of the company is given below:

Salary Range	Office Staff	Worker	Worker
Bellow Tk.10,001	-	-	-
Above Tk.10,001	164	1,560	1,615
<b>Total</b>	<b>164</b>	<b>1,560</b>	<b>1,615</b>

#### 41.00 Payment to Directors

Details in respect of payment to directors are given below.

Particulars	Amount Tk.			
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
<b>Name of Board of Directors</b>	<b>Meeting Attendance Fees</b>	<b>Meeting Attendance Fees</b>	<b>Remuneration</b>	<b>Remuneration</b>
Directors			5,280,000	5,200,000
<b>Total</b>	-	-	<b>5,280,000</b>	<b>5,200,000</b>

(a) No compensation was made to the Managing Director & CEO of the company except as stated above.

(b) No amount was spent by the company for compensating any member of the Board of Directors except as stated above.

#### 42.00 Related Party Disclosures

The party is related to the company if the party cast significant influence over the subject matters and also holding the controlling power of the management affairs of the company and any transaction made during the year with the party related therewith is termed as related party transaction as per IAS-24 "Related Party Disclosure". During the year under audit related party transactions were made that which has influenced the company's business. The details of related party transactions during the year along with the relationship is illustrated below in accordance of IAS 24 :

Name of Related Party	Relationship with the company	Nature of Transaction	Amount in Taka	
			30.06.2025	2023-2024
Chowdhury Mohammed Hanif Shoeb	Chairman	Board Meeting Fees	50,000	40,000
Ms.Salma Chowdhury	Managing Director	Remuneration	5,280,000	5,200,000
		Board Meeting Fees	50,000	40,000
Ms Sabiha Sultana	Director	Board Meeting Fees	50,000	40,000
Md. Shohel Rana	Director	Board Meeting Fees	100,000	40,000
Md. Amran Pervege	Director	Board Meeting Fees	100,000	40,000



Name of Company/Persons	Relation	Nature of Transaction	Opening	Transaction during the year	Received/Adjustment during the year	Outstanding Receivable/Payable as on 30 June 2025
Humaira Composite Textile Mills Ltd		Advance	118,600,000	89,273,000	116,533,000	91,340,000
Angan Properties Ltd		Advance	20,800,000	250,200,000	-	271,000,000
Angan Development Ltd		Advance	-	40,100,000	-	40,100,000
BSB Spinning Mills Ltd		Advance	-	480,139,198	-	480,139,198
Suraiya Spinning Mills Ltd		Advance	-	359,990,374	-	359,990,374
Ms.Salma Chowdhury		Loan	22,900,000	-	-	22,900,000

#### 43.00 Key Management Personals as on 30 June 2025

Name	Designation	Nature of Transaction	Amount in Taka	
			30/06/2025	30/06/2024
Gazi Md. Ali Hossain, ACS	Company Secretary	Salary & Other Benefit	1,438,800.00	1,254,000.00
Md. Shamimul Haque Shamim	Chief Financial Office (C.C)	Salary & Other Benefit	924,000.00	924,000.00
Wasik Abdullah Momit, FCA	Head of Internal Audit & Compliance	Salary & Other Benefit	1,980,000.00	990,000.00

#### 44.00 Contingent Liability

There is no such liability for which the company is liable as on 30 June 2025.

#### 45.00 Capital Expenditure Commitment

There was no such commitment as on 30 June 2025.

#### 46.00 Financial Risk Management

The management of company has overall for the establishment and oversight of the company's risk management framework. Risk management policy, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risk for its use of financial instruments.

Credit Risk

Liquidity Risk

Market Risk



**Credit Risk**

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the company's receivables. Management has a credit policy in place that are controlled and monitored in accordance with terms and conditions prescribed in export letter of credit. As at 30th June 2010 the entire part of the receivables are related to export of goods and subject to insignificant credit risk. Risk exposures from other financial assets. i.e. Cash at bank and other external receivables are nominal.

**Liquidity Risk**

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The company's approach in managing liquidity ( cash and cash equivalents) is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses including financial obligation through preparation of the cash flow forecast with due consideration of time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. In extreme stressed conditions the company may get support from the related company in the form of short term financing.

**Market Risk**

Market risk is the risk that any changes in market prices such as foreign exchange rates and interest will affect the company's income or the value of its holdings financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

**(a) Currency risk**

The company is exposed to currency risk on certain revenues and purchases such as revenue from foreign customers and import of raw materials, machineries and equipment. Majority of the company's foreign currency transactions are denominated in USD and relate to procurement of raw materials, machineries and equipment from abroad.

**(b) Interest rate risk**

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. The foreign currency loan is subject to floating rates of interest. Local loans are, however, not significantly affected by fluctuations in interest rate risk. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

**47.00 Following events occurred since the balance sheet date:**

(a) The board of directors recommended total 22% (12% Cash+10% stock) as dividend, 12% Cash dividend to only General shareholders excluding sponsors & Directors and 10% stock dividend for all shareholders at the Board meeting held on 29<sup>th</sup> October 2025 for the year ended June 30, 2025. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the company.

(c) Except for the fact stated above, no circumstances have arisen since the balance sheet date which would require adjustment to, or disclosure in, the financial statements or notes thereto.



**TAMIJUDDIN TEXTILE MILLS PLC.**  
**Schedule of Property, Plant and Equipment**  
 As on 30 June 2025

Annexure - 01

Particulars	Cost			Rate %	Depreciation			Written Down Value as on 30.06.2025
	Balance as on 01.07.2024	Additional During the Year	Balance as on 30.06.2025		Opening Balance 01.07.2024	Charged During The Year	Closing Balance 30.06.2025	
	A	B	C=(A+B)		E	G	I=(E+G)	
Land & Land Development	11,295,659	-	11,295,659	-	-	-	11,295,659	
Building & Other Construction	419,033,388	826,849	419,860,237	2.5%	7,200,845	138,200,437	281,659,800	
Plant & Machinery	3,885,994,078	-	3,885,994,078	7.0%	107,852,586	2,453,328,947	1,432,665,131	
Furniture & Fixture	3,877,917	-	3,877,917	10%	2,928,700	3,023,622	854,295	
Vehicles	45,508,516	-	45,508,516	10%	34,754,559	35,829,955	9,678,561	
Sundry Assets	17,675,879	-	17,675,879	10%	9,330,654	10,165,177	7,510,703	
Office Equipment	6,752,830	673,119	7,425,949	10%	4,033,219	4,353,238	3,072,711	
Office Decoration	7,623,130	18,000	7,641,130	10%	1,898,279	2,471,364	5,169,766	
Electrical Installation	24,578,079	59,297	24,637,376	10%	19,435,654	19,954,158	4,683,217	
Gas Generator	254,139,062	-	254,139,062	10%	167,665,913	176,313,228	77,825,834	
Deep Tubewell	4,566,960	-	4,566,960	10%	4,566,959	0	1	
Store Equipment	5,432,200	-	5,432,200	10%	5,432,199	0	1	
Software (Accounts)	1,250,000	-	1,250,000	5%	178,281	231,867	1,018,133	
Water Treatment Plant	5,743,280	-	5,743,280	10%	1,556,429	418,685	3,768,166	
<b>Sub-Total (As at 30 June 2025)</b>	<b>4,693,470,978</b>	<b>1,577,265</b>	<b>4,695,048,243</b>		<b>127,589,465</b>	<b>2,855,846,266</b>	<b>1,839,201,977</b>	





**TAMIJUDDIN TEXTILE MILLS PLC.**  
**Schedule of Property, Plant and Equipment**

As on 30 June 2025

Revaluation

Annexure - 01

Particulars	Revaluation		Rate %	Depreciation		Written Down Value as on 30.06.2025
	Balance as on 01.07.2024	Additional During the Year		Balance as on 01.07.2024	Charged During The Year	
	A	B		E	G	
Land & Land Development	1,702,544,254		-	-	-	1,702,544,254
Building & Other Construction	136,821,641		2.5%	2,424,245	42,276,099	94,545,542
Plant & Machinery	740,374,394		7.0%	16,670,675	518,892,572	221,481,822
Furniture & Fixture	5,770,241		10%	5,770,241	5,770,241	-
Vehicles	10,254,632		10%	10,254,632	10,254,632	-
Sundry Assets	8,127,988		10%	8,127,988	8,127,988	-
Office Equipment	5,300,496		10%	5,300,495	5,300,495	1
Electrical Installation	46,465,246		10%	46,465,246	46,465,246	-
Gas Generator	72,091,794		10%	72,091,793	72,091,793	1
Deep Tubewell	4,664,196		10%	4,664,196	4,664,196	-
Store Equipment	9,021,294		10%	9,021,294	9,021,294	-
<b>Sub-Total (As at 30 June 2024)</b>	<b>2,741,436,176</b>	<b>-</b>		<b>703,769,638</b>	<b>722,864,557</b>	<b>2,018,571,619</b>

<b>Grand Total (As at 30 June 2024)</b>	<b>7,434,907,154</b>	<b>1,577,265</b>	<b>7,436,484,419</b>	<b>3,432,026,439</b>	<b>146,684,384</b>	<b>3,578,710,823</b>	<b>3,857,773,596</b>
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Note: Land and land development represents land only.

**Allocation of Depreciation:**

Particulars	Cost	Revaluation	Total
Manufacturing Overhead	124,637,935	19,094,919	143,732,855
Administrative Expenses	2,951,530	-	2,951,529
<b>Total Taka</b>	<b>127,589,465</b>	<b>19,094,919</b>	<b>146,684,384</b>





**TAMIJUDDIN TEXTILE MILLS PLC.**

**Schedule of Right of Use Assets**

As on 30 June 2025

**Annexure - 02**

Particulars	Cost			Rate %	Depreciation			Written Down Value as on 30.06.25
	Balance as on 01.07.2024 A	Additional During the Year B	Balance as on 30.06.25 C=(A+B)		Opening Balance 01.07.2024 E	Charged During The Year G	Closing Balance 30.06.25 I=(E+G)	
Office Space	26,828,604	-	26,828,604	16.67%	11,178,588	4,471,434	15,650,022	11,178,582
<b>Sub-Total (As at 31 Dec 2024)</b>	<b>26,828,604</b>	<b>-</b>	<b>26,828,604</b>		<b>11,178,588</b>	<b>4,471,434</b>	<b>15,650,022</b>	<b>11,178,582</b>



**TAMIJUDDIN TEXTILE MILLS PLC.**  
**Schedule of Trade and Other Receivables**

As at June 30, 2025

**Annexure - 03**

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
4 Stitch Knit Composite	-	1,273,392
Aane Tex Bd Ltd.	-	3,967,055
Abanti Colour Tex Ltd.	-	18,382,820
Abir Fashion.	71,987,756	75,269,733
A M S Knit Wear.	8,912,542	-
Akh Knitting & Dyeing Ltd.	79,624,350	-
Alps Apparels Ltd.	1,671,010	-
Abloom Design Ltd.	3,050,267	6,706,225
Aboni Textiles Ltd.	-	1,804,005
Acelon Knit Composite Ltd		6,026,610
Apex Textile Printing Mills Ltd.	4,744,575	-
Aps Apparels Ltd.	807,070	-
Adury Apparel Ltd.	15,208,200	-
Afiya Knitwear Ltd.	-	4,517,495
Ahamed Fashions Ltd	-	5,658,300
Ahsiar Fashions Ltd.	2,731,575	1,062,750
Akij Textile Mills Ltd.	105,026	14,314,117
Apex Fashion Wear Ltd.	1,623,130	-
Anthony Young Garments Ltd.	3,138,391	-
Al Amin Attires Ltd	-	1,002,770
Al- Amin Traders	-	533,858
Alib Composite Ltd	-	16,587,888
Alliance Knit Composite Ltd.	-	29,832,185
Amana Knitex Ltd	-	14,660,750
Aman Tex Limited.	14,674,588	2,322,136
A One Polar Ltd.	-	65,203,799
Apparel-21 Ltd.	-	3,039,738
Apparel Industry Ltd	-	244,439
Apparel Plus (Eco) Ltd.	-	3,579,444
Apparel Plus Ltd	-	278,888
Arabi Fashion Limited	-	10,360,870
Arkay Knit Dying Mills Limited.	-	20,505,353
A R R Dismatics Ltd.	-	9,147,553
Askari Fashion Ltd.	2,795,974	-
Auko-Tex Ltd.(Local)	968,660	-
Asrotex	30,651,728	6,465,949
Aswad Composite Mills Ltd .	5,721,427	18,863,475
Barnali Fabrics Ltd.	-	1,214,325



## Annexure - 03

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Gimex Clothing Ltd	2,570,542	43,885
Genetic Fashions Ltd.	4,374,565	-
Gms Composite Knitting Ind. Ltd.	15,427,500	25,615,000
Gms Textile Ltd.	34,132,423	46,595,641
Gramtech Knit Dyeing Finishing & Garments	56,404,722	-
Graphics Textiles Ltd	7,043,450	4,160,023
Green Fibre Composite Ltd.	-	6,076,750
Green Life Knit Composite Ltd	-	1,028,722
Habitus Fashion Ltd.	-	730,380
Hamid Tex Fashion Ltd	-	4,919,124
Hams Garments Ltd.	-	15,721,561
Handz Clothing Bd Ltd	-	2,421,227
Haque Apparels & Textile Ltd.	2,060,630	-
Haseen Knit Composite Ltd.	-	4,633,045
Heng Tong Bd Limited.	-	3,924,000
Hoorain Htf Limited.	31,789,777	55,997,607
Hrm Fashion Ltd	-	10,782,832
Ibrahim Knit Garments Pvt Ltd	-	387,198
Ifs Texwear Private Ltd.	-	5,370,975
Innovative Fabrics Ltd.	-	183,938
Interloop Bd Ltd.	1,944,389	1,120,270
Interstoff Apparels Ltd.	9,807,973	18,476,322
Js Knitting & Garments Ltd.	-	592,700
Kaizer Knitwear Ltd.	-	14,866,946
Kap's Fashion Ltd	-	323,539
Karooni Fashions Ltd	-	3,664,928
Knit Bazar Pvt Ltd	3,645,652	-
Kas Knit Wear Ltd	1,490,763	11,658,092
Khantex Fashion	-	6,480,392
Knit Horizon Ltd	-	1,229,817
Knit Fair Ltd.	3,153,865	-
Knit Plus Ltd.	-	869,133
Logos Apparels Ltd.	10,558,523	-
Lariz Fashion Ltd.	5,303,690	-
Kcl Fashion.	9,751,245	-
Knit Radix Ltd.	-	7,539,835
Knit Valley Fashions Ltd	-	4,572,432
Liberty Knitwear Ltd.	47,826,567	-
Knit Zone Mode Pvt Ltd	-	1,662,671
Lantabur Apparaels	5,848,221	16,808,121
Latest Garments Ltd	-	8,112,673
Libas Textiles Ltd.	27,221,385	132,016,116
Lucky Iron Store	-	245,166

**Annexure - 03**

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Maan Fashion Ltd	-	2,194,500
Madhobdi Yarn Treading.	-	2,550,000
Mahdi Knit Desin	-	1,077,405
Mahmuda Attires Ltd.	-	8,567,564
M.N Dyeing, Printing & Washing Mills Ltd.	14,698,475	-
Marma Composit Ltd	19,984,656	-
Matrix Dresses Ltd.	2,803,045	-
Maxime Expo Apparels Ltd.	3,748,500	-
Matrix Style Ltd.	4,696,911	-
Meghna Knit Composite Ltd.	2,006,265	-
Moral Fashion Ltd	10,206,683	-
Manami Fashion Ltd.	-	19,847,265
Master Textile Ltd	-	1,477,495
M & M Fabric	-	97,300
Motaleb Monowara Composite (Pvt) Ltd	-	283,602
Mother Apparels Ltd	-	7,055,184
Mukul Knitwear Ltd.	-	1,008,031
Naz Bangladesh Ltd	3,335,447	11,293,685
Nexus Fashion Ltd.	2,832,200	-
Next Composite Ltd.	1,272,540	-
Network Clothing Ltd.	4,012,145	16,397,415
New Reusil Apparels	-	183,840
New Siraj Hosiery	5,440,129	19,513
Next Export Zone Ltd	25,624,950	103,014
Nice Denim Mills Ltd.	4,657,396	-
Nice Denim(Local)	-	217,250
Norp Knit Industries Ltd.	2,842,290	4,700,080
Nannu Apparels Ltd.	2,103,936	-
Northern Corporation Limited	-	1,002,800
Northern Fashion Ltd	4,195,025	4,074,124
Nrg Knit Composite	-	1,800,000
N.R.R Fashion Ltd.	7,923,535	8,653,039
N. S Knitting & Fabrics	-	1,044,220
Osman Garments Ltd	-	3,984,694
Pacific Export Ltd	3,328,105	-
Pacific Cotton Ltd.	2,595,490	9,549,289
Pentagon Knit Com Ltd	4,288,119	-
Pakiza Knit Composite Ltd.	1,208,072	2,336,583
Paragon Fashion	-	1,584,660
Platinum Fashions Wear Ltd.	-	663,000
Pole Star Fashion Design Ltd.	17,950,771	-



Annexure - 03

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Paramount Textile Ltd.	11,009,540	-
Plummy Fashions Ltd.	-	3,343,030
Purbani Fabrics Ltd	1,410,651	-
Prominent Apparels Ltd.	-	45,539
Purbasha Composit Textile	4,776,288	5,624,899
Radiance Knitwears Ltd.	-	1,580,500
Rahmat Fashion Wear Ltd.	4,730,353	-
Ratool Apparels Ltd.	-	18,747,782
Ratul Fabrics Ltd.	3,850,825	649,913
R.A.Z Apparels	-	3,179,608
Reaz Knitwear Ltd.	3,794,090	9,136,356
Reedisha Knitex Limited.	7,395,850	-
Rizvi Fashion Ltd.	1,460,785	26,221,390
Rose Intimates Ltd.	-	2,897,765
Rs Syndicate ( Local)	-	4,650,000
Sayam Knit Fabrics	14,057,918	-
Sensible Fashion (Pvt.) Ltd.	7,656,768	-
Sparkle Knit Composit	15,127,168	-
Saiham Knit Composite Ltd.	108,635,792	-
Surma Garments Ltd.	14,672,512	-
Sadia Textile Mills Ltd.	6,197,520	-
Shad Fashion Ltd.	10,975,622	-
Shamser Knit Fashions Ltd.	30,507,998	-
Silken Sewing Ltd.	1,509,531	17,828,006
Saad Saan Texlite Mills Ltd	592,900	-
Sam Ree Dyeing (BD) Ltd	3,069,863	-
Sara Fashion Ltd	-	1,000,325
Sasftex Ltd	-	9,358,659
Supreme Stitch Ltd.	16,191,263	-
S.B.Designs Ltd.	2,319,905	1,342,880
Sb Knittex Ltd.	-	1,714,650
Oriental Fashion Ltd	20,990,453	-
One Composite Mills Ltd.	51,799,661	-
Seacotex Fabrics Ltd.	2,273,373	29,493,329
Self Fashions Ltd.	-	929,880
Shishir Knitting & Dyeing Ltd.	-	3,879,900
Islam Knit Design Ltd.	3,123,301	-
Silver Composite Textile Mills Ltd.(Unit-3)	21,355,938	-
Siraj Apparels Pvt. Ltd.	-	798,000
Skylark Knit Composite Ltd	-	10,335,505
Sm Sourcing(Export)	-	24,511,375
Sweet Design Pvt Ltd	-	4,681,485
Talha Fabrics Limited	928,200	-

**Annexure - 03**

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Taj Knitting Ind. Ltd.	-	135,727
Teen Age Modern Fashion Ltd.	4,505,431	8,736,524
Tex Town Ltd.	14,831,916	-
Texeurop (Bd) Ltd.	15,015,193	2,158,200
Tokio Mode Ltd	-	6,336,988
Tosrifa Industries Limited.	2,845,920	-
Tosa Creations Ltd.	-	1,385,390
Uni Gears Ltd.	-	33,857,286
Union Fashion	-	619,360
United Apparels	-	388,450
Versatile Textiles Ltd.	-	4,103,959
Yasin Knittex Industries Ltd.	5,649,712	1,415,638
Zalo Knitting Ltd.	1,223,152	-
Zihan Garments Industry Ltd.	2,172,047	-
Wega Knittex Ltd	1,435,647	-
<b>Grand Total</b>	<b>1,395,706,115</b>	<b>1,251,413,563</b>

**TAMIJUDDIN TEXTILE MILLS PLC****Schedule of Advance Supplier**

As at June 30, 2025

Annexure - 04

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Apparels And Cotton Club Bd (Viyellatex Spinning)	2,263,450	-
CU Certification Ltd	10,980	-
Faysal Hasan Arif & Associates	220,000	-
Jobaida Karim Jute Mills Ltd	7,000	-
Modern Syntex Ltd	2,246,922	-
Vai Vai General Store	20,000	-
Management Consulting Solution	37,500	37,500
Kamal Motors	63,000	312,600
Maliha Poly Tex Fiber Industries Ltd	2,019,906	3,608,746
MJL Bangladesh Limited	-	811,147
Nortex Textile Mills Ltd	-	116,381
Altersense Limited	1,700,107	
	<b>8,588,865</b>	<b>4,886,374</b>

## TAMIJUDDIN TEXTILE MILLS PLC

### Schedule of Security Deposit

As at June 30, 2025

Annexure - 05

Particulars	Amount in Taka	
	30.06.2025	30.06.2024
Titas Gas T & D Company Ltd	23,754,030	23,754,030
Gajipur Palli Bidduyt Samiti	112,500	112,500
Alpine Fresh Water System	7,000	7,000
Dutch Bangla Bank PLC (FDR)	3,999,106	3,897,765
Dutch Bangla Bank PLC (FDR)	468,341	460,693
Dutch Bangla Bank PLC (FDR)	1,625,661	1,579,960
<b>Total</b>	<b>29,966,639</b>	<b>29,811,947</b>

## TAMIJUDDIN TEXTILE MILLS PLC

### Sundry Advance Schedule

As at June 30, 2025

Annexure - 06

Particulars	Amount in Taka	
	30.06.2025	30.06.2024
Samrat Garments Ltd	989,929	1,389,925
Hazrot Ali, Jaida & Abdul Bari & Gang	-	152,800,000
<b>Total</b>	<b>989,929</b>	<b>154,189,925</b>

## TAMIJUDDIN TEXTILE MILLS PLC

### Schedule of Trade and Other Payables (Goods & Others)

As at June 30, 2025

Annexure - 07

Party Name	Amount in Taka	
	30.06.2025	30.06.2024
Haji Edu Mia Transport	419,200	150,000
Hb Textile	-	73,593
Ashirbad Syndicate	4,931,465	2,637,525
China Texmatech Co. Ltd	-	70,140
Intercloud Limited	31,500	21,000
Jessore Trading Agency	576,960	861,606
Dhaka Logistic	2,032,000	200,500
Sarker Trading Corporation	596,329	1,089,000
Chandpur Engineering & Plastic Rubber Work	59,700	130,800
AB Enterprise	27,769,875	7,900,000
Euro Engineering Service	24,188	64,188
Far East International	122,583	522,683
Prism Enterprise	184,750	15,000
Suktara Enterprise	286,808	286,807
New Mitali Trade & Transport	-	957,600
Rizwan Transport Agency	-	344,200
Mitu Enterprise	406,362	753,753
Tarik Entereprise	-	794,500
T Corporation	610,950	333,750
Sail International	201,000	146,500
Quality Shipping Agency Ltd	981,400	937,500
Texcone Engineering		20,000
United Machinery Bangladesh	-	32,500
Mamun Automobiles	33,000	28,000
New Asialtd	34,400	34,400
T & T Air Technology	142,000	71,000
Bangladesh Textile Mills Association	-	14,700
Bangla Trac Ltd	52,953.68	-
Clarke Energy Bangladesh	478,556.49	-
Deltasoft	232,000.00	-
Nits Service (Pvt) Ltd	27,000.00	-
	<b>40,234,980</b>	<b>18,491,246</b>

## TAMIJUDDIN TEXTILE MILLS PLC

### Schedule of Security Deposit

As at June 30, 2025

Annexure - 08

Particulars	Amount in Taka	
	30.06.2025	30.06.2024
Sonali Bank Ltd (FDR)	25,279,793	24,140,337
Sonali Bank Ltd (FDR)	16,923,134	15,914,600
IPDC Leasing (FDR)	31,179,932	29,050,216
First Security Islami Bank (FDR)	20,111,086	20,131,086
EXIM Bank Ltd (FDR)	1,913,385	1,787,231
<b>Total</b>	<b>95,407,330</b>	<b>91,023,470</b>



## TAMIJUDDIN TEXTILE MILLS PLC

### Property, plant and equipment (Tax base)

As at 30 June 2025

Annexure-09

Particulars	Cost		Rate (%)	Depreciation		Written Down Value as on 30.06.25
	Balance as on 01.07.24	Addition		Balance as on 30.06.25	Addition	
Land & Land Development	11,295,659		0%	-	-	11,295,659
Building & Other Construction	128,039,473	826,849	10%	12,886,632	12,886,632	115,979,689
Plant & Machinery (New)	851,096,739		10%	85,109,674	85,109,674	765,987,065
Furniture & Fixture	1,048,045		10%	104,804	104,804	943,240
Vehicles	13,194,039		10%	1,319,404	1,319,404	11,874,635
Sundry Assets	6,598,337		10%	659,834	659,834	5,938,503
Office Equipment	3,090,668	673,119	10%	376,379	376,379	3,387,408
Electrical Equipment	3,982,717		10%	398,272	398,272	3,584,446
Electrical Installation	4,828,498	59,297	10%	488,780	488,780	4,399,016
Gas Generator	73,679,728		10%	7,367,973	7,367,973	66,311,755
Deep Tubewell	178,458		10%	17,846	17,846	160,612
Store Equipment	266,897		10%	26,690	26,690	240,207
Head office Decoration	1,770,956	18,000	10%	178,896	178,896	1,610,061
Software (Accounts)	640,000	-	20%	128,000	128,000	512,000
Water Treatment Plant	3,721,645		10%	372,165	372,165	3,349,481
<b>Balance as at 30 June 2025</b>	<b>1,103,431,859</b>	<b>1,577,265</b>		<b>109,435,346</b>	<b>109,435,346</b>	<b>995,573,777</b>

