

Interim Financial Statements (Un-Audited)

**1st Quarter
1st July 2025 To 30 September 2025**



Head Office: House # 315, Road # 04, Baridhara DOHS, Dhaka-1206, Bangladesh

Mozaffar Hossain Spinning Mills Limited

Statement of Financial Position

As at September 30, 2025

Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
ASSETS:			
Non-Current Assets		3,261,391,816	3,308,610,697
Property, Plant and Equipment's	5.00	3,261,391,816	3,308,610,697
Investment		6,976,001	6,976,001
Investment	6.00	6,976,001	6,976,001
Current Assets		3,576,626,004	3,419,908,525
Inventories	7.00	1,836,888,801	1,807,093,153
Accounts Receivable	8.00	1,293,836,167	1,220,585,241
Investment in FDR		115,000,000	115,000,000
Advances, Deposits & Pre-Payments	9.00	280,641,313	258,740,401
Cash and Cash Equivalents	10.00	50,259,723	18,489,730
Total Assets		6,844,993,822	6,735,495,223
EQUITY AND LIABILITIES:			
Shareholders' Equity		2,081,397,578	2,061,284,812
Share Capital	11.00	1,009,933,740	1,009,933,740
Revaluation Reserve	12.00	500,545,475	500,545,475
Tax Holiday Reserve		72,845,417	72,845,417
Retained Earnings	13.00	498,072,946	477,960,180
Non-Current Liabilities		2,281,670,392	2,251,363,158
Long Term Borrowings	14.00	2,157,292,438	2,131,402,799
Deferred Tax Liability	15.00	124,377,954	119,960,359
Current Liabilities		2,481,925,852	2,422,847,254
Accounts Payable	16.00	8,901,377	10,401,377
Cash Dividend Payable	17.00	747,855	747,855
Long Term Borrowings- Current Maturity	18.00	176,136,797	179,656,388
Short Term Borrowings	19.00	2,040,156,630	2,001,543,373
Provision for Tax	20.00	86,794,170	81,749,400
Accrued Expenses	21.00	169,189,023	148,748,861
Total Equity & Liabilities		6,844,993,822	6,735,495,223
Net Asset Value Per Share (NAVPS)	30.00	20.61	20.41

The accompanying notes 1 to 32 & annexure A to C form an integral part of these Financial Statements.

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

Signed in terms of our separate report of even date.

Place : Dhaka

Date : November 12, 2025

Mozaffar Hossain Spinning Mills Limited
Statement of Profit or Loss & Other Comprehensive Income
For the Period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
Turnover	22.00	702,352,486	632,111,275
Less: Cost of Goods Sold	23.00	554,636,801	516,608,533
Gross Profit		147,715,685	115,502,742
Other Income	24.00	2,124,496	4,301,070
Operating Expenses:		15,257,620	14,323,969
Administrative Expenses	25.00	15,098,422	14,221,824
Marketing and Distribution Expenses	26.00	159,198	102,145
Profit from Operation		134,582,561	105,479,843
Less: Financial expenses	27.00	101,428,673	77,286,445
Net Profit Before WPPF		33,153,888	28,193,398
Workers Profit Participation Fund		1,578,757	1,342,543
Net Profit before Tax		31,575,131	26,850,855
Income tax expenses:		11,462,365	9,836,859
Current tax	20.01	7,044,770	6,454,391
Deferred Tax Expenses/(Income)	15.03	4,417,595	3,382,468
Net Profit after Tax Transferred to Equity		20,112,766	17,013,996
Earnings Per Share (EPS)	28.00	0.20	0.17
Number of Shares used to compute	No's	100,993,374	100,993,374

The accompanying notes 1 to 32 & annexure A to C form an integral part of these Financial Statements.

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Place : Dhaka

Date : November 12, 2025

Mozaffar Hossain Spinning Mills Limited
Statement of Changes in Equity
For the Period from 01 July 2025 to 30 September 2025

Particulars	Amount in Taka				
	Share Capital	Tax holiday Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as on 01.07.2025	1,009,933,740	72,845,417	500,545,475	477,960,180	2,061,284,812
Net Profit / (Loss) for the period	-	-	-	20,112,766	20,112,766
Balance as on 30.09.2025	1,009,933,740	72,845,417	500,545,475	498,072,946	2,081,397,578

Mozaffar Hossain Spinning Mills Limited
Statement of Changes in Equity
For the Period from 01 July 2024 to 30 September 2024

Particulars	Amount in Taka				
	Share Capital	Tax holiday Reserve	Revaluation Reserve	Retained Earnings	Total
Balance as on 01.07.2024	1,009,933,740	72,845,417	500,545,475	435,415,188	2,018,739,820
Net Profit / (Loss) for the period	-	-	-	17,013,996	17,013,996
Balance as on 30.09.2024	1,009,933,740	72,845,417	500,545,475	452,429,184	2,035,753,816

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Mozaffar Hossain Spinning Mills Limited
Statement of Cash Flows
For the Period from 01 July 2025 to 30 September 2025

Particulars	Notes	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
A. Cash flows from operating activities :			
Cash Collection from Turnover and Others		579,402,130	734,877,045
Foreign Exchange Gain/(Loss)		51,823,926	32,528,657
Cash Paid to Suppliers, Employee and Others		(552,534,408)	(552,553,004)
Cash Generated from Operation		78,691,647	214,852,697
Income Tax Paid		(5,069,411)	(6,454,391)
Net cash flows from/(used) in operating activities		73,622,236	208,398,306
B. Cash flow from investing activities:			
Acquisition of Property, Plant & Equipment		-	-
Advance for Acquisition of Property, Plant & Equipment		(1,483,856)	(14,398,751)
Investment in FDR		-	-
Investment		-	-
Net cash flows from/ (used) in Investing Activities		(1,483,856)	(14,398,751)
C. Cash flow from financing activities:			
Received/(Repaid) short term loan		38,613,257	(115,483,112)
Financial Expenses		(101,428,673)	(77,286,445)
Cash Dividend Paid		-	-
Received/(Repaid) long term loan		22,370,048	5,572,249
Net cash flows from/(used) in financing activities		(40,445,368)	(187,197,308)
D. Net Cash Increase/ (Decrease) (A+B+C)		31,693,012	6,802,247
E. Opening cash and cash equivalents at the beginning of the period		18,489,730	23,378,032
F. Closing cash and cash equivalents at the end of the period (D+E)		50,182,742	30,180,279
G. Unrealized Fc Gain/(Loss) for Cash and Cash Equivalents		76,980	957,029
H. Cash and Cash Equivalents carried forward (F+G)		50,259,723	31,137,309
Net Operating Cash Flow Per Share	29.00	0.73	2.06
Number of Shares used to compute NOCFPS		100,993,374	100,993,374

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Mozaffar Hossain Spinning Mills Limited
Notes to the Financial Statements
For the period from 01 July, 2025 to 30 September, 2025

1.0 Legal Status of the Company:

Mozaffar Hossain Spinning Mills Limited (herein after referred to as “MHSML” or “the Company”) was incorporated with the Registrar of Joint Stock Companies and Firms (RJSCF) vide registration no. C-59784(1791)/05 dated November 29, 2005 as a private company Limited by shares namely Mozaffar Hossain Textile Mills Limited. Subsequently the company renamed as Mozaffar Hossain Spinning Mills Limited in December 14, 2011 and the company was emerged as a public limited company on the same date and year. In January 2014, Mozaffar Hossain Spinning Mills Limited listed its shares with both Dhaka and Chittagong Stock Exchanges.

Registered office of the company:

The registered office and principal place of business of the company is situated at House # 315, Road # 04, DOHS Baridhara, Dhaka-1206, Bangladesh, and the manufacturing establishment is located at Thakurbari Tec, Masumabad, Bhulta, Rupgonj, Narayangonj.

2.0 Nature of Business Activities:

Mozaffar Hossain Spinning Mills Limited runs the business of 100% export-oriented cotton yarn manufacturing & selling mostly to fabrics manufacturer. As a backward linkage industry to support 100% export oriented RMG industry of Bangladesh. Products of the company are sold at domestic market as deemed exporter delivered to the export-oriented companies.

3.0 Risk Exposure

3.1 Interest Rate Risk:

MHSML is exposed to the volatility of interest rate as it has long-term Bank Loan. Any higher trend in interest rate in the future will definitely aggravate the adversity.

Management perception:

The management of MHSML has decided to pay off the outstanding Bank Loan gradually to make the Gearing Ratio at a satisfactory level which is expected to reduce the financial leverage and interest burden significantly.

3.2 Exchange Rate Risk:

MHSML is engaged in global trade as it procures its raw materials from overseas markets. Therefore, fluctuations in the related foreign currency rates may affect adversely to the company's liquidity and profitability and expose a threat to the stability of the Company.

Management Perception:

MHSML settles its foreign transaction through US Dollars in case of both export and import. While the value of functional currency fluctuates, the loss or gain on currency fluctuation for export automatically sets off against the loss or gain on currency fluctuation for import. As the value of export is always greater than the value of import, some balance is created in the foreign currency transaction. Furthermore, the Company is contemplating about setting a system of hedging on foreign currency transactions in the future. Movement in the exchange rate adversely may expose the company to risks of foreign currency loss.

3.3 Industry Risks

(a) Market demand:

The products of MHSML are sold to the export-oriented fabrics and garments manufacturer, the ultimate buyer is from abroad. Any economic recession, changes in tastes and fashions of the consumers, national income and other related factors may cause to decline the market demand of the company products.

Management Perception:

MHSML always gives values to its customers' satisfaction and changes in tastes and fashion. Therefore, its expert team promptly dedicates their creativity and research work to respond any changes in customer's demand and product diversifications.

(b) Competition:

MHSML is operating in a free market economy regime. The company might have to face stiff competition from its competitors:

Management Perception:

Bangladesh is the prime source of cheapest garments in the world, earning comparative advantages for its industries over their global competitors. In addition, the management of MHSML employs their efficiencies; expertise and discretions to minimize the cost of its products.

(a) Rising of Raw Materials costs:

The cost of raw cotton and other material are highly volatile and can take movement in any direction. Increasing trend in the raw material cost may hamper the profitability of the company to a greater extent.

Management Perception:

MHSML is aware of the continuing market situation of its raw materials. The management of MHSML believes that long term planning for raw material management, exploring number of global markets, job wise costing for its finished products and trustworthy relations with the suppliers and mitigate the risk of rising of materials cost.

3.4 Risks steaming from technological changes:

Changes in technologies may reduce the cost efficiency of the company.

Management perception:

MHSML had gone for huge BMRE to support the technological changes. The machineries and equipment of the new unit are the latest invention in the sector which is imported from renowned manufacturers of the world.

3.5 Other risk factors

(a) Political Unrest:

Bangladesh is prone to serious unrest in the political condition embraced by Hartal, Road-Block and many other politicized barriers to the business. Due to these factors it would stem the cost of the product upwards.

Management Perception:

During the last forty-seven years of post-independence period, Bangladesh has gone through a variety of political situations. However, presently, a sound political atmosphere is prevailing in the country. Both the ruling and opposition parties are committed to the betterment of the country. Last democratic national assembly election and local council polls are instances of peaceful political situation in Bangladesh.

(b) Possible slowdown in economic growth in Bangladesh:

Our performance and growth are dependent on the sound health of the Bangladesh economy. The economy could be adversely affected by various factors such as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of violence or war, natural calamities, commodity and energy prices and various other factors. Any significant change may adversely affect our business and economy significantly.

Management Perception:

Bangladesh economy is booming for last few years. Consistent industrial growth along with increased agricultural production has made the Per Capita Income higher than that of recent years. In addition, favorable government policies and industry friendly policies by other regulatory bodies have proved to be congenial to the economy of the country.

(c) Natural calamities:

Bangladesh is a country where recurrent natural calamities take place every year. It is a serious threat to the business.

Management perception:

This type of situation is totally beyond the control of human being. Though the management of MHSML has a very little to do with, we can and should have some precaution measures to minimize the damage of the business in such situations.

4.0 Basis of preparation and significant accounting policies

4.1 Basis of Measurement of Elements of Financial Position:

The financial statements have been prepared on the Historical Cost convention basis and therefore, do not take into consideration the effect of inflation except that arising from revaluation of lands and land developments and buildings, as specified in Note 4.10. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with that of the previous year.

4.2 Statement of Compliance with Laws:

The financial statements have been prepared in accordance with the applicable International Accounting Standards (IAS) and International Financial Reporting Standard (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and the requirements of the Companies Act 1994 and other relevant laws and regulations as applicable in Bangladesh.

4.3 Going Concern:

As per IAS-1 “Presentation of Financial Statements”, a company is required to make assessment at the end of each year to assess its capability to continue as going concern. Management of the company makes such assessment each year. The company has adequate resources to continue in operation for the foreseeable future and has wide coverage of its liabilities. For this reason, the Directors continue to adopt the going concern assumption while preparing the financial statements.

Deviation from last period Result:

The government had re-fixed the rate of utilities like Gas and electricity from time to time. As per statistics, it's increased more than 100% from the period and increased of raw materials cost. Hence, EPS and Net profit have been decreased during the period from the previous year.

4.4 Accrual Basis:

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting.

4.5 Structure, Content and Presentation of Financial Position:

Being the general-purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS-1: "Presentation of Financial Statements". A complete set of financial statements comprise:

- i) Statement of Financial Position as at 30 September, 2025.
- ii) Statement of Profit or Loss and other Comprehensive Income for the period from 01 July 2025 to 30 September 2025.
- iii) Statement of Changes in Equity for the period from 01 July 2025 to 30 September 2025.
- iv) Statement of Cash Flows for the period from 01 July 2025 to 30 September 2025.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the period from 01 July 2025 to 30 September 2025.

4.6 Reporting Period:

The Financial year of the company under audit cover for a period of 03 months effective from 01 July 2025 to 30 September, 2025.

4.7 Inventories:

Inventories comprises of Raw materials, Work-in-Process, Finished goods and Stores & Spares. Raw materials and Stores and Spares have been measured lower of cost and net realizable value as per IAS-2 "Inventories". Work-in-Process has been valued at prime cost basis as required by IAS-2 "Inventories" with proportionate addition of Factory Overheads. Finished goods have been valued at cost of material and other production overhead attributable to bringing the goods to the stage of sale under the convention of IAS-2 "Inventories".

4.8 Revenue:

Revenue represents the invoice value of goods supplied to customers during the period. Revenue from sale of goods is recognized in the statement of Comprehensive Income when the significant risks and rewards of ownership have been transferred to the buyer. Sales are recognized when delivery certificate is raised against confirmed orders.

4.9 Property, Plant and Equipment

Initial Recognition and measurement:

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost or valuation less accumulated depreciation in compliance with the requirements of IAS-16: "Property, Plant and Equipment". The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc. The land and land developments with an effect as on June 30, 2022 have been revalued by an independent valuer to reflect fair value (prevailing market price) thereof following "Current Cost Method".

Subsequent Costs:

The cost of replacing part of an item of property, plant and equipments is recognized in the carrying amount of an item if 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 the day-to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as "Repair & Maintenance" when it is incurred.

Depreciation on Fixed Assets:

Depreciation is provided to amortize the cost or valuation of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IAS-16: “Property, Plant and Equipment”. Depreciation of an asset begins when it is available for use. Depreciation is charged on all fixed assets except land and land developments on Reducing Method. Rates of depreciation are noted below:

Particular of Assets	Rate of Depreciation
Land & Land Developments	0 %
Factory Building	5 %
Plant & Machinery	10 %
Vehicle	10 %
Furniture and Fixture	10 %
Air Condition	10 %
Computer Equipment	10 %

The gain or loss on disposal or retirement of assets is included statement of comprehensive income when the item is disposed of/derecognized.

The fair value of the property, plant and equipment on 30.06.2025 is not materially differing with the carrying amount.

Capital Work-In-Process:

As per decision of the Board, the company has undertaken an expression program to construct a ring project. The cost of supplies, development work of land and building construction and others has been incorporated in the Capital Work-In-Process.

4.10 Revaluation Reserve:

In 2021, land under the ownership of MHSML was professionally revalued by ATA KHAN & Co, Chartered Accountants. Fair market value was estimated at Tk. 797,382,000 as against net book value of Tk. 286,621,311 resulting in a revaluation surplus of Taka 510,760,689 which was accounted for and transferred to revaluation reserve.

4.11 Cash and Cash Equivalent and Statement of Cash Flows:

Cash and cash equivalents comprise cash in-hand and in current account that are readily convertible to a known amount of cash, and that are not subject to significant risk of change in value.

The Statement of Cash Flows is prepared using the Direct Method as stipulated in Bangladesh Accounting Standards (IAS)-7 “Statement of Cash Flows”

4.12 Earnings per Share:

The company calculates Earnings per Share (EPS) in accordance with the requirement of IAS-33: “Earning per Share”, which has been shown on the face of the Statement of Comprehensive Income.

Basic earnings:

This represents earnings for the period ended 30 September 2025 attributable to the ordinary shareholders.

Basic earnings per share:

This has been calculated by dividing the basic earning by the number of ordinary shares outstanding for the period.

Weighted average number of ordinary shares outstanding during the year:

The basis of computation of number of shares is in line with the provision of IAS-33: Earnings per Share. Therefore, the total number of shares outstanding at the end of the year multiplied by a time weighting factor

which is the number of days the specific shares were outstanding as a proportion of total number of days in the year.

Diluted Earnings Per Share:

Diluted EPS is calculated if there is any commitment for issuance of equity shares in foreseeable future, i.e. potential shares, without inflow of resources to the Company against such issue. This is in compliance with the requirement of IAS-33. As the company has no dilutive potential ordinary shares, so diluted earnings per shares was not calculated.

4.13 Foreign Currency Transactions:

Foreign currency transactions are recorded, on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting period, in compliance with the provision of IAS-21: “The Effects of Changes in Foreign Exchange Rates” are determined as under:

- Foreign currency monetary items are translated using the closing rate.
- Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction.
- Non-monetary items that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

4.14 Impairment of Assets:

All assets, except inventory, arising from construction contracts and financial assets is assessed at the end of each reporting year to determine whether there is any indication that an asset may be impaired. If any such indication exists, the company assesses the recoverable amount.

And only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the assets is reduced to its recoverable amount. The reduction is an impairment loss.

An impairment loss is recognized immediately in statement of Comprehensive Income, unless the asset is carried at revalued amount in accordance with another standard. Any impairment loss of a revalued asset is treated as a revaluation decrease. No such assets have been impaired during the year under audit and for this reason no provision has been made for impairment of assets.

4.15 Borrowing Cost:

Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of fund and are recognized as an expense in the year in which it incurs.

4.16 Authorization date for issuing Financial Statements:

Board of Directors authorized the financial statements for issue on November 12, 2025.

4.17 Reporting Currency:

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency.

4.18 Risk and uncertainty for use of estimates (Provisions):

The Preparation of Financial Statements in conformity with International Accounting Standards (IAS) requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses, assets and liabilities and disclosure requirements for contingent assets and liabilities during and the date of the

financial statements. Due to inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

In accordance with the guidelines in IAS-37: “Provisions, Contingent Liabilities and Contingent Assets”, provisions are recognized in the following situations: -

- When the company has an obligation as a result of past events;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimate can be made of the amount of the operation.

4.19 Accruals & Deferrals:

Deferrals and accruals have been made as per the guidance in IAS-1 Presentation of Financial Statements. In order to meet their objectives, Financial Statements, except for cash flow statement and related information, are prepared on accrual basis of accounting. Under the basis, the effects of transactions and other events are recognized when they occur (and not when cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the Financial Statements of the years to which they relate. Other Payables are not interest bearing and are stated at their nominal value.

4.20 Advances, Deposits and Prepayments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of comprehensive income.

4.21 Financial Instruments:

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables and are shown at transaction cost.

Initial recognition:

An entity recognizes a financial assets or liabilities in its statement of financial position when, and only when, the entity becomes a party to the contractual provision of the instrument and subsequently recognized at their Amortized Cost.

Bills receivable are recognized at cost or net realizable value from the ordinary course of sales in the market whichever is lower. Bills receivables from foreign currency transactions are recognized into Bangladeshi Taka using exchange rates prevailing on the closing date of the accounts in accordance with IAS-21: The Effects of Changes in Foreign Exchange Rates.

4.22 Segment Reporting:

As the Company operates in a single industry segment, so no segment reporting is applicable for the Company as per IAS-14:” Segment reporting”.

4.23 Related Party Disclosures:

The information as required by IAS-24: “Related party Disclosure” has been disclosed separately in notes to the financial statements.

4.24 Corporate Tax

(a) Current Tax: Current Tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for the period.

Current tax is recognized in statement of comprehensive income except to the extent that it relates to business combination or item recognized directly in equity.

As the company has enjoying tax holiday @ 100% up-to October 2010, has been enjoying 50% up-to October 2012, and has been enjoying 25% up-to October 2013 for which provision for current tax has been made on taxable income to that extent as prescribed in Income Tax Ordinance, 1984.

(a) Deferred Tax:

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date.

4.25 Workers Profit Participation Fund:

As per provision of Bangladesh Labor Law, Amendment 2013, Section 232(2), in case of a 100% export oriented industrial sector or for any industry investing 100% foreign exchange, the Government, through enactment of Rule, shall adopt required provisions with regard to formation of sector based central fund comprising of buyers and owners, form a Board to execute that fund, determine contributions and their realization procedure and provisions for utilizations of the money for the welfare of the beneficiaries in the sector. As per Financial Statement, Company Showing Net profit for the period for this reason company make provision against WPPF.

4.26 Contingent Assets and Liabilities:

A contingent asset is disclosed when it is a possible that asset arises from the 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 entity.

A contingent liability is disclosed when it is a possible obligation that arises from the 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 entity.

4.27 Comparative Information:

- Comparative information has been disclosed as required by IAS 01: Interim Financial Reporting' In respect of the previous year for all numerical information in the current financial statements as below:
- Statement of Financial Position as of the end of the preceding financial year.
- Statement of Profit or Loss and other Comprehensive Income for the comparable year of preceding financial year.
- Statement of Changes in Equity for the comparable year of preceding financial year.
- Statement Cash Flows for the comparable year of preceding financial year. Comparative figures have been re-arranged wherever considered necessary to conform current year figure without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
5.00	Property, Plant and Equipment's		
	Cost:		
	Opening balance at cost	4,381,526,674	4,381,526,675
	Add : Addition during the period	-	-
		4,381,526,674	4,381,526,675
	Total	4,381,526,674	4,381,526,675
	Depreciation:		
	Opening balance	1,583,676,666	1,376,973,648
	Depreciation during the period	47,218,881	206,703,018
		1,630,895,547	1,583,676,666
	Total (a)	2,750,631,128	2,797,850,009
	Revaluation:		
	Opening balance	510,760,689	510,760,689
	Add : Addition during the period	-	-
	Total (b)	510,760,689	510,760,689
	Written Down Value (WDV) (a+b)	3,261,391,816	3,308,610,697
	Please refer to Annexure-'A' for further details		
6.00	Investment	6,976,001	6,976,001
	This represents the followings:		
	Suntech Energy Limited	6,976,001	6,125,637
		-	-
		6,976,001	6,125,637
	Add: Profit from the Associates	-	850,364
	Total	6,976,001	6,976,001
	The company has purchased 30% shares of Tk 4,920,000 from Suntech Energy Ltd. and accounted for complying with IAS 28 "Investment in Associates" accordingly during the period. We have assesses the project "Suntech Energy Limited" there are no too much changes on our Impairment investment.		
7.00	Inventories		
	Break-up of this item is as follows:		
		Qty. (Kg)	Amounts
	Goods:		Amounts
			1,639,937,747
	Yarn	4,752,201	1,498,934,611
	Primary estimation of damage	3,326	1,161,696
	Work-in-process	517,931	139,841,440
	Raw Materials:		170,080,122
	Virgin Cotton	612,539	134,815,111
	Recycling Cotton	409,672	35,265,010
	Materials		11,879,737
	Store Materials		14,991,195
		1,836,888,801	1,807,093,153

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

The above Inventories are as per physical counting made and valued by a Inventory team comprised of management nominated staff to carryout the Inventory verification except as stated below. Inventories in hand have been valued at lower of cost and net realizable value as per IAS-2. Inventories were hypothecated against working capital facilities availed from the bank (Islami Bank BD Ltd.).

Due to fire in the factory on 26.02.2021, factory premises, inventory was damaged and an estimation of the damaged material completed by management, Fire service & Civil defense authority, and independent surveyor appointed by Insurance Company which is finalized. Fire insurance claim of Due amounts Tk. 11.61 Lac. however, so hopefully will get the claim due amounts against damaged Goods .

8.00 Accounts Receivable

This is unsecured, considered good and is falling due within one year . No debts are considered as bad during the year. Classification schedule as required by Schedule XI of Companies Act 1994 is as follows:

I)	Accounts Receivable considered good in respect of which the company is fully secured (Annexure B)	-	-
II)	Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security (Annexure B)	468,813,157	388,463,225
III)	Accounts Receivable considered doubtful or bad	-	-
IV)	Accounts Receivable due by any director or other officer of the company	-	-
V)	Accounts Receivable due by Common management (Annexure	1,121,856,142	1,044,512,371
VI)	The maximum amount of receivable due by any director or other officer of the company	-	-
		1,590,669,299	1,432,975,596
	gain	17,689,256	17,689,256
	Less: Adjustment of Bill Discounting (Net off Assets & Liabilities) Note-8.01	314,522,388	230,079,611
		1,293,836,167	1,220,585,241

Aging of Accounts Receivable:

Dues within three months	737,074,503	684,709,005
Dues above three months but within six months	456,022,930	413,657,432
Dues above six months	397,571,866	334,609,159
Please refer to Annexure-'B' for further details	1,590,669,299	1,432,975,596

8.01 Adjustment of Bill Discounting (Net off Assets & Liabilities)

Woori Bank Limited	300,719,962	199,292,416
IBBL -MDB	3,956,753	3,956,753
NCC-IBP	9,845,673	26,830,442
	314,522,388	230,079,611

9.00 Advances, Deposits & Pre-Payments

Advance against Purchase Note-9.01	133,203,704	131,719,848
Advance against Factory Expenses	29,538,704	16,173,205
Advance against L/c, L/C Margin	70,729,003	70,729,003
Bank Guarantee for CDBL	1,176,349	1,176,349
Titas Gas Security Deposits	15,918,952	15,918,952
Prepaid Insurance	3,103,229	1,121,081
Tax deducted at sources Note-9.02	26,971,373	21,901,962
	280,641,313	258,740,401

Bank guarantee is provided for CDBL & Titas Gas security deposits purpose.

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
9.01 Advance against Purchase			
	Dues within three months	41,153,396	41,029,742
	Dues above three months but within six months	20,210,596	18,974,048
	Dues above six months	71,839,712	71,716,058
		133,203,704	131,719,848
9.02 Tax Deductions at Sources			
	Opening Balance	21,901,962	20,319,366
	Addition during the period	5,069,411	21,788,435
		26,971,373	42,107,801
	Less : AIT adjusted during the Assessment 2020-2021	-	-
	Less : AIT adjusted during the Assessment 2021-2022	-	-
	Less : AIT adjusted during the Assessment 2022-2023	-	-
	Less : AIT adjusted during the Assessment 2023-2024	-	-
	Less : AIT adjusted during the Assessment 2024-2025	-	20,205,839
		26,971,373	21,901,962
	Break-up of opening balance as follows:		
	Fiancial year:		
	2018-2019	113,528	113,528
	2024-2025	21,788,435	21,788,435
	2024-2025	5,069,411	-
	Total	26,971,373	21,901,962
10.00 Cash and Cash Equivalents			
	Cash in Hand	7,677,245	3,988,328
	Cash at Banks: Note 10.01	42,582,478	14,501,402
	Total	50,259,723	18,489,730
10.01 Cash at Banks:			
	IBBL Mouchak #20501450100327918	1,096,899	297,809
	IBBL Mouchak #20501452500004916	1,051,820	838,908
	IBBL Mouchak #20501452600004917	2,919,177	380,702
	IBBL Bhulta #20502800100215106	84,369	27,724
	IBBL(FCAD ORQ) Mouchak #20501452800001714	2,280,494	3,140,094
	IBBL(FC Held BB LC) Mouchak #20501452300004914	-	104,859
	SEBL Dhanmodi #1211100015657	531,790	531,790
	SEBL FC Dhanmodi #15400002573	29,610	125,394
	SEBL Bhulta # 7713100000379	1,511	1,511
	DBBL Bhulta # 1761200001733	62,983	199,635
	DBBL Bashundhara # 1471100005894	2,623,860	1,901,778
	MBL Pragati Sarani # 1111000926026	90,059	69,424
	Woori Bank FC #1509640003099	1,998,181	401,781
	Woori Bank RQA	817,714	694,914
	Woori Bank #1509640002993	17,991,452	1,840,391
	Agrani Bank Foreign Ex # 0200017638659	132,754	317,799
	Agrani Bank Foreign Ex # 0200024097969	7,671,838	-
	Agrani Bank FC Foreign Ex # 0200018773999	-	-
	Agrani Bank Foreign Ex # 0200018756001	2,082,713	2,896,998
	NCC Bank Mohakhali Branch #1250325000048	-	-
	NCC Bank Dilkusha Branch #0028-0210022678	442,060	62,347
	NCC Bank Dilkusha Branch #0028-0325001170	10,552	10,552
	NCC Bank FC Dilkusha Branch #0028-0268000093	65,000	59,352
	NCC Bank FC Dilkusha Branch #0028-0259000252	3,036	3,036
	NCC Bank Dilkusha Branch #0028-0325001438	481,194	481,194
	CBC Bank A/C# 1818007453	113,413	113,413
		42,582,478	14,501,402

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

11.00 Share Capital

This represents the followings:

Authorized Capital:

300,000,000 ordinary Shares of Tk 10/- each		3,000,000,000	3,000,000,000
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Issued, Subscribed and Paid-up Capital:

100,993,374 ordinary shares of taka	Note-11.01	1,009,933,740	1,009,933,740
		1,009,933,740	1,009,933,740

11.01 Share holding Position:

i) Sponsors	6,699,343	6.63%	66,993,425	66,993,425
ii) SIM Fabrics L	33,300,737	32.97%	333,007,365	333,007,365
iii) General Publi	60,993,295	60.39%	609,932,950	609,932,950
	100,993,374	100.00%	1,009,933,740	1,009,933,740

Date	Particulars	Amount (Taka)
2008-2009	Opening from 30.06.2009	1,000,000
2009-2010	9,875,000 Shares increase of Tk.10 each	98,750,000
2012-2013	25,000,000 Shares increase of Tk.10 each	250,000,000
2013-2014	27,500,000 Fresh Shares increase of Tk.10 each	275,000,000
2014-2015	15,618,750 Shares increase of Tk.10 each (25%)	156,187,500
2015-2016	11,714,063 Shares increase of Tk.10 each(15%)	117,140,625
2017-2018	4,490,389.5 Shares increase of Tk.10 each (5%)	44,903,895
2018-2019	4,714,910 Shares increase of Tk.10 each (5%)	47,149,100
2019-2020	1,980,262 Shares increase of Tk.10 each (5%)	19,802,620
	Total	1,009,933,740

12.00 Revaluation Reserve

Opening Balance	510,760,689	510,760,689
Add: Addition during the Year	-	-
	510,760,689	510,760,689
Less: Related Deferred Tax on Revaluation 2%	(10,215,214)	(10,215,214)
	500,545,475	500,545,475

In 2021, land under the ownership of MHSML was professionally revalued by ATA KHAN & Co, Chartered Accountants. Fair market value was estimated at Tk. 797,382,000 as against net book value of Tk. 286,621,311 resulting in a revaluation surplus of Taka 510,760,689 which was accounted for and transferred to revaluation reserve.

13.00 Retained

Details are as

Opening	477,960,180	435,415,188
Add: Net Profit / (Loss) for the	20,112,766	72,843,004
Total	498,072,946	508,258,192
Cash Dividend 2%(For all Public Shareholder without Directores)	-	-
Cash Dividend 3%(For all Shareholder)	-	(30,298,012)
Retained	498,072,946	477,960,180

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
14.00	Long Term Borrowings		
	Hajj Finance Com. Ltd - 1813	5,479,295	13,830,612
	Hajj Finance Com. Ltd - 1925	33,966,900	33,914,679
	Hajj Finance Com. Ltd - 1947	139,814,400	139,601,872
	Hajj Finance Com. Ltd - 2149	21,562,446	21,505,552
	IBBL HPSM-20501454300095301	97,486,657	96,158,727
	IBBL HPSM-20501454300097909	53,815,416	53,020,217
	IBBL HPSM-20501454300098405	76,422,335	75,173,539
	IBBL HPSM-20501454300111713	110,710,701	108,857,212
	IBBL HPSM-20501454300111814	63,244,310	62,148,634
	IBBL HPSM-20501454300115515	1,611,575,955	1,586,577,519
	IBBL HPSM-20501454300116112	52,586,748	52,892,498
	IBBL HPSM-20501454300116901	66,764,073	67,378,126
	Total	2,333,429,235	2,311,059,187
	Less: Current portion of Long term loan	(176,136,797)	(179,656,388)
		2,157,292,438	2,131,402,799
1. Purpose of Investment - To purchase/import of New Ring Spinning Machine, Utilities and Factory Shed building for the project. 2. Period of Investment - 07 (seven) years excluding 12 month gestration period. 3. Rate of return -15% per annum or the rate to be determined by the bank from time to time. 4. Collateral: A. 156.10 decimal project land along with 88,200 sft. Project building vide FSV 81.36 million. B. 397.00 decimal project land along with 1,89,4825 sft. Project building vide FSV 251.20 million. C. 505.04 decimal project land along with 2,49,904 sft. Factory building vide FSV 598.51 million by SFL. D. Personal Guarantee of all Directors of the Project Companies & Mortgages of their individual properties.			
15.00	Deferred Tax		
	Book value of Depreciable asset	2,381,669,182	2,428,888,063
	Tax base Written down value	1,409,724,861	1,465,805,120
	Unabsorbed Depreciation	208,334,386	228,923,643
	Less : Tax base value of depreciable assets	1,618,059,247	1,694,728,764
	Taxable temporary difference	763,609,935	734,159,299
	Effective Tax rate	15.00%	15%
	Deferred tax liabilities/(asset) on original cost of assets	114,541,490	110,123,895
	Deferred tax liabilities on revaluati Note-15.01	10,215,214	10,215,214
	Deferred tax liabilities/(asset) on G Note-15.02	(378,750)	(378,750)
	Total closing deferred tax liabilities/(assets)	124,377,954	119,960,359
15.01	Deferred Tax on Revaluation Reserve of Land		
	Revaluation Reserve	510,760,689	510,760,689
	Effective Tax Rate	2%	2%
	Total taxable temporary difference	10,215,214	10,215,214
15.02	Deferred Tax on Gratuity Provision		
	Gratuity Provision	2,525,000	2,525,000
	Effective Tax Rate	15%	15%
	Total taxable temporary difference	378,750	378,750
15.03	Deffered Tax (Income) / Expenses		
	Closing Deferred Tax Liabilities	124,377,954	119,960,359
	Opening Deferred Tax Liabilities	119,960,359	103,069,759
	Deferred tax (Income)/ Expenses	4,417,595	16,890,600

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
16.00	Accounts Payable		
	Bills Payable	8,901,377	10,401,377
	(Annexure-C)		
		8,901,377	10,401,377
17.00	Cash Dividend Payable		
	Opening	747,855	599,778
	Add: Cash Dividend During the year	-	30,298,012
		747,855	30,897,790
	Less: Cash Dividend Disbursement to Public Shareholder	-	30,149,935
		747,855	747,855
	Details of Dividend Payable		
	</		

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
	Less:Tax Paid to DCT against Claim for Assessment 2020-2021	-	-
	Less:Tax Paid to DCT for Claim Assessment 2014-2015	2,000,000	2,000,000
	Less: Liability adjusted after the DCT Assessment 2022-2023	-	700,000
	Less: Liability adjusted after the DCT Assessment 2023-2024	-	393,435
	Less: Liability adjusted after the DCT Assessment 2024-2025	-	20,205,839
	Closing Balance	86,794,170	81,749,400
20.01	Current Tax		
	A. Regular tax		
	Profit Before Tax	31,575,131	111,522,039
	Less: Other Income	2,124,496	(1,081,960)
	Add: Accounting Depreciation	47,218,881	206,703,018
	Less: Tax Depreciation	(56,080,259)	(270,841,151)
	Taxable Income for the period	20,589,257	48,465,867
	Rate of Tax	15.00%	15%
	Tax on business	3,088,389	7,269,880
	Add: 22.5% Tax on Other Income	478,012	(10,820)
	Total Provision for the Period	3,566,401	7,259,060
	B. Minimum tax		
	Turnover and other income	704,476,982	2,783,471,369
	Minimum tax rate	1.00%	0.67%
		7,044,770	18,537,919
	C. Advance Income Tax	5,069,411	21,788,435
	Current tax expenses (Higher of A,B & C)	7,044,770	21,788,435
21.00	Accrued Expenses		
	This is unsecured, falling due within one year and consists of as follows:		
	Audit fees	345,000	345,000
	Salaries & Wages	18,487,527	16,171,321
	Remuneration	300,000	300,000
	Gas Bill	71,578,033	55,032,834
	WPPF Payable	75,953,463	74,374,706
	Provision for Gratuity	2,525,000	2,525,000
		169,189,023	148,748,861

Gratuity amount is calculated on lum sum basis

Notes	Particulars	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
22.00	Turnover	702,352,486	632,111,275
23.00	Cost of Goods Sold		
	Raw materials consumed	Note-23.01 456,578,892	344,655,129
	Accessories & Stores Consumed	Note-23.02 3,375,473	3,469,638
	Packing Materials Consumed	Note-23.03 4,138,020	5,936,772
	Factory overhead	Note-23.04 163,337,685	148,181,068
	Opening Work-in-Process	141,077,989	134,764,335
	Closing Work-in-Process	(139,841,440)	(141,527,787)
	Cost of Production	628,666,619	495,479,155
	Opening stock of Finished Goods	1,425,569,113	1,142,979,124
	Primary estimation of damage stock of Finished Goods and Claim to Insurance Company	1,161,696	18,216,197
	Cost of Goods Available for Sale	2,055,397,428	1,656,674,476
	Closing stock of Finished Goods	(1,498,934,611)	(1,121,673,626)
	Primary estimation of damage stock of Finished Goods and Claim to Insurance Company	(1,161,696)	(18,216,197)
	Damaged Finished Goods adjusted	-	-
	Wastage Sales	(664,320)	(176,120)
	Cost of Goods Sold	554,636,801	516,608,533
23.01	Raw Materials Consumption		
	Opening Raw Materials	211,553,220	499,979,489
	Purchase during the period	415,105,794	434,554,475
	Available for use	626,659,014	934,533,964
	Closing Raw Materials	(170,080,122)	(589,878,835)
		456,578,892	344,655,129
23.02	Accessories & Stores Consumption		
	Opening Accessories & Stores	15,114,849	10,968,547
	Purchase during the period	3,251,819	4,504,149
	Available for use	18,366,668	15,472,696
	Closing Accessories & Stores	(14,991,195)	(12,003,058)
		3,375,473	3,469,638
23.03	Packing Materials Consumption		
	Opening Packing Materials	12,616,286	8,977,765
	Purchase during the period	3,401,471	4,960,426
	Available for use	16,017,757	13,938,191
	Closing Packing Materials	(11,879,737)	(8,001,419)
		4,138,020	5,936,772

Notes	Particulars	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
23.04	Factory Overhead		
	Gas Bill	73,025,889	54,209,567
	Salary and Wages	40,797,679	40,446,717
	Repair & Maintenance	246,070	400,865
	Factory Insurance	1,282,467	1,010,144
	Sundry Carrying Charges	379,560	224,382
	Sundry daily labor charges	381,509	284,687
	Medical & other Expenses	89,931	22,619
	Depreciation	47,134,580	51,582,087
		163,337,685	148,181,068
	(a) Repairs & maintenance includes maintenance of office, premises, vehicles, building, equipment and other infrastructures. Also included therein stores and spares that has been consumed during the period.		
	(b) Other expenses does not included any item exceeding 1% of total revenue.		
24.00	Other Income		
	Interest on Bank Account	-	-
	Exchange Rate Fluctuation Gain/(Loss)	2,124,496	4,301,070
		2,124,496	4,301,070
25.00	Administrative Expenses		
	Salary and Allowances	12,664,902	11,779,119
	Managing Director Remuneration	300,000	300,000
	Director's Remuneration	600,000	600,000
	Board Meeting Fees	28,000	21,000
	Employee Fooding Bill	154,780	123,546
	Traveling and Conveyance	108,810	71,960
	House & Office rent	224,250	224,250
	Telephone & Mobile Bill	27,300	33,700
	Regulatory Fee, AGM and Company Secretarial Expense	8,000	-
	Subscription and Donations	100,000	20,000
	Fees, Renewals and other Expenses	367,341	382,490
	Fuel expenses	395,293	536,241
	IT Solution	35,445	35,850
	Depreciation	84,301	93,668
		15,098,422	14,221,824
	Payment/ Perquisites to Directors and officers		
	The aggregate amount paid/ provided during the period in respect of Directors and officers of the company as defined in the Bangladesh Securities and Exchange Rules 1987 are disclosed below :		
	Particulars		
	Managing Director Remuneration	300,000	300,000
	Director's Remuneration	600,000	600,000
	Board Meeting Fees	28,000	21,000
		928,000	921,000
26.00	Marketing and Distribution Expenses		
	Salaries and Allowances	153,218	102,145
	Advertisement	5,980	-
		159,198	102,145

Notes	Particulars	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
27.00	Financial Expenses		
	Bank Charges and Commission	1,452,765	1,240,607
	Interest on HPSM	44,224,175	24,494,239
	Interest on BAI Murabaha	16,186,152	17,060,040
	Interest on Murabaha TR	10,498,775	8,063,245
	Interest on Woori -IDBP	5,509,825	529,479
	Interest on Hajj Finance	5,470,325	7,399,900
	Interest on MFCI	7,529,158	4,735,745
	Interest on IDLC	-	314,669
	Interest on Agrani PAD	9,056,587	4,149,503
	Interest on NCC IBP	1,130,567	2,310,366
	Interest on Bai Salam	370,344	6,988,652
		101,428,673	77,286,445
28.00	Basic Earning Per Share		
	Net Profit after Taxes	20,112,766	17,013,996
	Number of Shares for respected period	100,993,374	100,993,374
	Earning per share (Taka) (Basic)	0.20	0.17
	Net Profit after Taxes	20,112,766	17,013,996
	Weighted Average Number of Share	100,993,374	100,993,374
	Earning per share (Taka) (Adjusted)	0.20	0.17
	Weighted average/Total existing number of share:		
	Opening number of share outstanding	100,993,374	100,993,374
	Add: Issued during the year (% Stock dividend)	-	-
		100,993,374	100,993,374
29.00	Net Operating Cash Flow Per Share(NOCFPS)		
	Cash flow from operating activities	73,622,236	208,398,306
	Number of Share	100,993,374	100,993,374
	Net Operating Cash Flows per Share (NOCFPS)	0.73	2.06
30.00	Net Asset Value Per Share (NAVPS)		
	Net Asset Value	2,081,397,578	2,035,753,816
	Number of Shares	100,993,374	100,993,374
	Net Asset Value Per Share (NAVPS)	20.61	20.16
31.00	General:		
31.01	Claims not Acknowledged		
	There is no claim against the Company not acknowledged as debt as at 30.09.2025		
31.02	Credit Facilities not Availed		
	There is no credit facilities extended to the Company but nor availed of as at 30.09.2025, under any contract, other than trade credit available in the ordinary course of business.		
31.03	Commission, Brokerage or Discount Against Sales		
	No commission, brokerage or discount was incurred or paid by the Company against sales during the period ended 30.09.2025		
31.04	Directors Responsibility Statements		
	The Board of Directors and management of the company takes the responsibility for the preparation and presentation of these financial statements as per section 183 of Companies Act 1994 and Corporate Governance Guidelines issued by Bangladesh Securities & Exchange Commission (BSEC) .		
31.05	Employees Details:		
	During the period there were 1202 employees employed for the full year out of which 366 employees received salary Taka 836 per month and above.		

Notes	Particulars	Amount in Taka	
		July 01, 2025 to September 30, 2025	July 01, 2024 to September 30, 2024
31.06	Rounding Off		
	Amounts appearing in these financial statements have been rounded off to the nearest Taka wherever considered necessary.		
31.07	Reconciliation of Net Income with Cash Flows from Operating Activities		
	Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" under direct method and the Reconciliation of Net Income with Cash Flows from Operating Activities are shown under indirect method as activities.		
	Profit before Income Tax	31,575,131	26,850,855
	Adjustment for items not involving movement of cash:		
	Depreciation on Property, Plant and Equipment	47,218,881	51,675,755
	Damage of Building and Civil Construction	-	-
	Financial Expenses	101,428,673	77,286,445
	Profit from associates	-	-
	Foreign Exchange Gain/(Loss)	51,823,926	32,528,657
		232,046,611	188,341,712
	(Increase)/Decrease in Accounts Receivable	(125,074,852)	98,464,700
	(Increase)/Decrease in Inventory	(29,795,648)	(75,415,465)
	(Increase)/Decrease in Advance, Deposits & Prepayments	(15,347,646)	(1,119,386)
	Increase/(Decrease) in Accounts Payable	(1,576,980)	(2,750,902)
	Increase/(Decrease) in Accrued expenses	20,440,162	8,425,473
	Increase/(Decrease) in Goods in Transit	-	-
	(increase)/Decrease Revaluation deferred Tax	-	-
		(151,354,964)	27,604,420
	Tax Paid to DCT against Claim for Assessment 2014-2015	(2,000,000)	
	Tax Paid to DCT against Claim for Assessment 2016-2017	-	-
	Tax paid for the Assessment year 2020-2021	-	
	Liability adjusted after the DCT Assessment 2022-2023	-	(700,000)
	Liability adjusted after the DCT Assessment 2023-2024	-	(393,435)
	Income Tax paid during the year	(5,069,411)	(6,454,391)
	Net Cash Flows from operating activities	73,622,236	208,398,306

31.08 Disclosed as per requirement of schedule XI, part II Para 8

Value of Raw material, packing materials and Capital goods

Particular	Quantity (kg)	Opening	Quantity (kg)	Purchases	Quantity (kg)	Consumption	Quantity (kg)	Closing
Raw Material	1,211,230	211,553,220	-	415,105,794	-	(456,578,892)	1,022,211	170,080,122
Packing Materials	-	12,616,286	-	3,401,471	-	(4,138,020)	-	11,879,737
Spare Parts	-	15,114,849	-	3,251,819	-	(3,375,473)	-	14,991,195
Work in progress	562,803	141,077,989	-	-	-	-	517,931	139,841,440
Finished goods	4,588,518	1,425,569,113	-	-	-	-	4,752,201	1,498,934,611

Value of Export

Particular	In Foreign Currency USD	In BDT
Export	\$ 5,326,149	702,352,486

31.09 Details of capacity has given below

Particular	License Capacity	Capacity	Actual Production
Annual Production (kg) Rotor Unit	6,300,000	6,300,000	2,398,251
Annual Production (kg) Ring Unit	7,000,000	7,000,000	

32.00 Related Party Disclosure :**a) Transaction with Key Management Personnel of the entity:**

No.	Particulars	Amounts in Tk
(a)	Managerial Remuneration paid or payable during the period to the directors, including Managing directors or manager	900,000
(b)	Any other perquisite or benefits in cash or in kind stating, approximate money value applicable.	28,000
(c)	Other allowances and commission including guarantee commission	Nil
(d)	Pensions etc.	Nil
	(i) Pensions	Nil
	(ii) Gratuities	Nil
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
(e)	Share Based payments	Nil

b) Transaction with Related Entity:

Sl.	Name of Customer	Relationship	Balance as at 01.07.2025	Addition during the Period	Realized during the Period	Closing Balance As on 30.09.2025
(a)	SIM Fabrics Limited	Common Management	1,044,512,371	496,899,817	419,556,046	1,121,856,142
	Total		1,044,512,371	496,899,817	419,556,046	1,121,856,142

Mozaffar Hossain Spinning Mills Limited
Annexure of Property, Plant & Equipment
As at September 30, 2025

Annexure-A
Amounts in Taka

Cost:

Particulars	COST				Rate of Dep.	DEPRECIATION				Written down value as at 30.09.2025
	As at July 01, 2025	Addition during the period	Adjustment	Closing Balance As on 30.09.2025		As at July 01, 2025	Charged during the Period	Adjustment	Closing Balance As on 30.09.2025	
Land & Land Dev.	368,961,945	-	-	368,961,945	-	-	-	-	-	368,961,945
Factory Building	1,453,291,970	-	-	1,453,291,970	5%	373,026,231	13,503,322	-	386,529,553	1,066,762,417
Plant & Machinery	2,549,605,919	-	-	2,549,605,919	10%	1,204,355,617	33,631,258	-	1,237,986,875	1,311,619,045
Vehicle	5,586,326	-	-	5,586,326	10%	3,781,339	45,125	-	3,826,464	1,759,862
Furniture & Fixture	1,728,415	-	-	1,728,415	10%	1,555,123	4,332	-	1,559,455	168,960
Air Condition	2,030,700	-	-	2,030,700	10%	843,398	29,683	-	873,081	1,157,619
Office Equipment	199,900	-	-	199,900	10%	68,746	3,279	-	72,025	127,875
Computer Equipment	121,500	-	-	121,500	10%	46,213	1,882	-	48,095	73,405
Balance as on 30.09.2025	4,381,526,675	-	-	4,381,526,675		1,583,676,667	47,218,881	-	1,630,895,548	2,750,631,127

Revaluation:

Particulars	COST				Rate of Dep.	DEPRECIATION				Written down value as at 30.09.2025
	As at July 01, 2025	Addition during the period	Adjustment	Closing Balance As on 30.09.2025		As at July 01, 2025	Charged during the Period	704,495	Closing Balance As on 30.09.2025	
Land & Land Dev.	510,760,689			510,760,689	-	-	-		-	510,760,689
Balance as on 30.09.2025	510,760,689	-	-	510,760,689	-	-	-	-	-	510,760,689
Balance as on 30.09.2025	4,892,287,364	-	-	4,892,287,364	-	1,583,676,667	47,218,881	-	1,630,895,548	3,261,391,816

Depreciation Charged To:-

Administrative Cost	84,301
Manufacturing Cost	47,134,580
Total	47,218,881

Note: The company use an accounting software (Intangible asset) which is fully amortized.

Mozaffar Hossain Spinning Mills Limited
Annexure of Accounts Receivable
As at September 30, 2025

Annexure-B

Disclosure as per requirement of Schedule XI, Part - I (A. Horizontal Form) of Companies Act.1994
In regard to sundry debtors the following particulars' shall be given separately:-

The debtors occurred in the ordinary course of business are considered good. The details of Accounts Receivable are given below:

Name of Customer	Balance as at 01.07.2025	Addition during the period	Realized during the period	Closing Balance As on 30.09.2025
Acs Textile Ltd.	331,067,786	155,452,669	60,763,139	425,757,317
Mohammadi Group Ltd	10,963,260	-	-	10,963,260
MOONTAHA APPARELS LTD.	2,263,100	-	-	2,263,100
Texnel Fashions Ltd.	4,422,500	-	-	4,422,500
BLP WARM FASHION LTD	1,079,815	-	1,079,815	-
Orion Knit Textiles Ltd.	19,306,980	-	-	19,306,980
Goldtex Limited.	6,100,000	-	-	6,100,000
Spring Trade Limited	13,259,784	-	13,259,784	-
Sub-total	388,463,225	155,452,669	75,102,737	468,813,157

Accounts Receivable due by Common management:

The debtors occurred in the ordinary course of business are considered good. The details of Accounts Receivable are given below:

Name of Customer	Balance as at 01.07.2025	Addition during the period	Realized during the period	Closing Balance As on 30.09.2025
SIM Fabrics Limited	1,044,512,371	496,899,817	419,556,046	1,121,856,142
Sub-total	1,044,512,371	496,899,817	419,556,046	1,121,856,142
Total	1,432,975,596	652,352,486	494,658,783	1,590,669,299

Mozaffar Hossain Spinning Mills Limited
Schedule of Trade Creditors
As at September 30, 2025

Annexure-C
Amounts in Taka

Bills Payable:

Name of Supplier/Service Provider	Balance as at 01.07.2025	Payment during the Period	Bill during the Period	Closing Balance As on 30.09.2025
Always On Network Bangladesh	3,068	7,091	23,573	19,550
Amsler Textile Effect Systems	99,200	-	-	99,200
Ashik & Brother	128,520	-	-	128,520
Automation Engineering & Controls Ltd	645,880		-	645,880
Bangladesh Association Of Public Listed Co.	50,000	40,000	10,000	20,000
Bangla Trac Limited	207,176	36,951	-	170,225
Bengal Development Corporation	4,443	-	-	4,443
Beximco Online	6,900	-	-	6,900
Central Depository Bangladesh Service Ltd	212,000	-	-	212,000
Chittagong Stock Exchange Ltd	1,500,000	1,500,000	-	-
Dhaka Stock Exchange Ltd	1,844,802	-	-	1,844,802
Forman Enterprise	19,000	-	-	19,000
Galaxy Corporation	15,000		-	15,000
Global Insurance Ltd.	265,867	152,244	53,173	166,796
Homeland Engineerings Construction	270,639		-	270,639
Jamuna Engineering	106,853		-	106,853
Mahin Enterprise & Packaging	66,118	-	-	66,118
Minarva Engineering Works	60,298	140,000	170,844	91,142
Modern Syntex Ltd.	-	-	472	471.50
Monir Steel House	150,809	-	-	150,809
Mh Rubber & Plastic Machineries Ltd.	96,052	-	-	96,052
Ms Enterprise	32,924	877,240	1,084,000	239,684
Maa Enterprise& Packaging	11,165	342,448	337,194	5,911
Mostakim Enterprise	23,216	234,742	403,074	191,548
Ma Engineering Work	-		-	-
Orient Plastic & Packing Ind. Ltd	30,000	-		30,000
Peoples Insurance Company Ltd.	207,490	122,976	66,179	150,693
Power Breeze Engineering Ltd	2,302,892	57,686	297,398	2,542,604
Puspo Industrial Electronic Solution	47,500	164,000	165,500	49,000
Reyan Machinery	-		-	-
Sharp Electronics	5,000	-	-	5,000
Textile Associates Ltd	76,500	-	1,198	77,698
Social Paribahan	-			-
S.R Shipping Agency	527,669	793,200	550,296	284,765
Suntech Hvac	61,500	40,000	-	21,500
Sonar Bangla Insurance	126,017	-	25,203	151,220
Raju. Engineering & Service Centre	-	-	46,400	46,400
Riya Enterprise	152,825		-	152,825
Fahim Transport Agency	143,500	-	-	143,500
Uttara Paper	5,706	-	-	5,706
One Inspection & Testing Services(Bd) Ltd	211,298	120,000	65,974	157,273
Union Insurance Co. Ltd.	610,000	225,199	53,300	438,101
Shehab Trader	49,750	-	-	49,750
Star Engineering	23,800	-	-	23,800
Sub Total (B)	10,401,377	4,853,778	3,353,778	8,901,377