Independent Auditor's Report & Audited Financial Statements

For the year ended 30th June 2026

G. KIBRIA & CO.
CHARTERED ACCOUNTANTS

Head Office
Sadharan Bima Sadan (5th Floor)
24-25, Dilkusha C/A, Dhaka-1000, Bangladesh

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 30 June 2026, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory 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, in all material respects, the financial position of the company as at 30 June 2026, and its financial performance and cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB),the Companies Act, 1994, the guidelines of Bangladesh Securities and Exchange Commission (BSEC) and other applicable laws and regulations.

Basis for Qualified Opinion
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 Labor Act, 2006. As a result, employee benefit obligations have not been recognized in the financial statements in accordance with IAS 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 2026.

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 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.

KEY AUDIT MATTER	How our audit addresses the Key Audit Matter
Revenue	
During the year, the Company has recognized revenue ofBDT 3,751,269,250 for the year ended 30 June 2026 (BDT 3,970,087,623 for the year ended 30 June 2025). 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.	Our audit procedures included: ► Reviewed segregation of duties in invoice creation and modification; ► Obtained supporting documentation for sales transactions recorded either side of year end to determine whether revenue was recognized in the correct period ► Examined the sample sales transaction with source documents. ► Finally assessed the appropriateness and presentation of disclosures against relevant accounting standard
Details of Revenue Recognition are included in Note 24.00 to the Financial Statements	
Inventory	
The Company's inventory balance as at 30 June 2026 was BDT 4,043,758,068 (BDT 3,829,373,665 as at 30 June 2025). This represents 36% of Total Assets of the Company (36% of Total Assets of the Company as at 30 June 2025). 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.	Our audit procedures included: ► Obtain an understanding of Company's internal controls, systems and processes around inventory management. ► Perform procedures over inventory purchase to substantiate existence, completeness and valuation of inventory ► Perform Physical inspection of inventory to determine the existence and valuation of inventory ► Perform price testing of inventory to determine inventory valuation. ► 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.
Details of Inventory are included in Note 4.00 to the Financial Statements	
Property, Plant & Equipment (PPE)	
The Company's PPE balance as at 30 June 2026 was BDT 3,729,846,238 (BDT 3,857,773,595 as at 30 June 2025). This represents 33% of Total Assets of the Company (37% of Total Assets of the Company as at 30 June 2025). 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.	Our audit procedures included: ► Obtain an understanding of Company's internal controls, systems and processes around PPE. ► Performed discussions with management to understand their process of determining asset useful life. ► We performed PPE additions procedures by obtaining supporting documentation, invoices, and delivery information as well payments support. ► We performed reasonability of depreciation expenses charged by management to ensure accuracy and occurrence.
Details of PPE are included in Note 3.00 and Annexure 01 to the Financial Statements	

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

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.

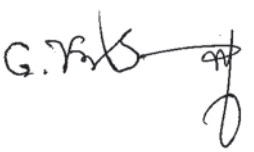
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken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

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 guidelines of Bangladesh Securities and Exchange Commission (BSEC) and other applicable laws and regulations,except for the possible effects of the matter described in the Basis for Qualified Opinionsection 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: 27th October 2026
Dhaka, Bangladesh
DVC: 2610280392AS640461

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 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
ASSETS :			
Non-Current Assets		**3,736,553,386**	**3,868,952,178**
Property, Plant and Equipment	**3.00**	3,729,846,238	3,857,773,596
Right of Use Assets	**3.01**	6,707,148	11,178,582
Current Assets		**7,474,842,446**	**6,624,002,062**
Inventories	**4.00**	4,043,758,068	3,829,373,665
Trade and Other Receivables	**5.00**	1,425,321,789	1,395,706,115
Intercompany Balance	**6.00**	1,787,826,677	1,127,569,572
Advances, Deposits & Prepayments	**7.00**	77,325,567	84,669,000
Cash & Cash Equivalents	**8.00**	140,610,345	186,683,711
Total Assets		**11,211,395,832**	**10,492,954,240**
EQUITY AND LIABILITIES :			
Shareholders ' Equity		**3,280,900,850**	**3,090,284,152**
Share Capital	**9.00**	330,712,430	300,647,670
Revaluation Surplus	**10.00**	1,760,619,742	1,715,785,876
Retained Earnings	**11.00**	1,189,568,678	1,073,850,606
Non-Current Liabilities		**4,540,493,414**	**1,865,165,385**
Long Term Loan	**12.00**	4,197,914,701	1,426,044,213
Lease Liability	**13.00**	2,826,931	8,114,411
Deferred Tax Liability	**14.00**	339,751,782	431,006,760
Current Liabilities		**3,390,001,568**	**5,537,504,704**
Trade and Other Payables	**15.00**	47,677,528	63,134,980
Short Term Loan	**16.00**	2,554,592,609	2,464,559,170
Interest of Long Term Loan	**17.00**	515,595,836	319,769,275
Current Portion of Long Term Loan	**18.00**	191,318,338	639,290,948
Current Portion of Lease Liability	**19.00**	5,287,481	4,834,017
Other Current Liabilities	**20.00**	47,947,846	1,999,034,461
Unpaid Dividend	**21.00**	1,785,752	2,535,028
Provision for Income Tax	**22.00**	25,796,179	44,346,824
Total Equity and Liabilities		**11,211,395,832**	**10,492,954,240**
Net Asset Value Per Share (NAVPS)	**23.00**	**99.21**	**102.79**
Net Asset Value Per Share (NAVPS) (Restated)		**99.21**	**93.44**

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** (Additional 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

Place: Dhaka
Dated: 27 Oct 2026
DVC: 2610280392AS640461

TAMIJUDDIN TEXTILE MILLS PLC.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
Turnover	24.00	3,751,269,250	3,970,087,623
Less: Cost of Goods Sold	25.00	2,828,893,064	3,116,449,088
Gross Profit		**922,376,186**	**853,638,535**
Administrative & Selling Expenses	26.00	51,424,316	54,227,023
Profit from Operation:		**870,951,870**	**799,411,512**
Less:Financial Expenses	27.00	738,453,413	553,818,785
Profit after Financial Exoenses		**132,498,457**	**245,592,727**
Add: Foreign currency gain/(loss)	28.00	509,038	377,218
Add: Non-operating Income	29.00	8,685,284	7,624,452
Operating Profit before WPPF		**141,692,779**	**253,594,397**
Less: Workers Profit Participation Fund (WPPF)	30.00	6,747,275	12,075,924
Net Profit before Tax		**134,945,504**	**241,518,473**
Less: Income Tax Expense		**(6,954,967)**	**39,729,418**
Current Tax	31.00	21,598,778	43,123,251
Deferred Tax	14.01	(28,553,745)	(3,393,833)
Net Profit for the year after Tax		**141,900,471**	**201,789,055**
Other comprehensive income			
Deffered Tax on Revaluation	14.02	(62,701,232)	(2,864,238)
		(62,701,232)	**(2,864,238)**
Basic Earnings Per Share (EPS)	32.00	**4.29**	**6.71**
Earnings Per Share (EPS) (Restated)		**4.29**	**6.10**

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** (Additional 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
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Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Place: Dhaka
Dated: 27 Oct 2026
DVC: 2610280392AS640461

TAMIJUDDIN TEXTILE MILLS PLC.

Statement of Changes in Equity

For the year ended 30 June 2026

Amount in Taka

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
Balance as on 01.07.2025	300,647,670	1,715,785,876	1,073,850,606	3,090,284,152
Net Profit for the year	-	-	141,900,471	141,900,471
Depreciation on Revalued Assets	-	(17,867,366)	17,867,366	-
Adjustment for Deferred Tax Liability	-	62,701,232	-	62,701,232
Dividend Last Year (2025)		-	(13,985,005)	(13,985,005)
10 % Stock dividend	30,064,760		(30,064,760)	-
Balance as on 30.06.26	**330,712,430**	**1,760,619,742**	**1,189,568,678**	**3,280,900,850**

Statement of Changes in Equity

For the year ended 30 June 2025

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
Balance as on 01.07.2024	300,647,670	1,732,016,557	877,440,390	2,910,104,618
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)
Balance as on 30.06.2025	**300,647,670**	**1,715,785,876**	**1,073,850,606**	**3,090,284,152**

Managing Director | **Director** | **Chief Financial Officer** (Current Charge) | **Company Secretary**

Dated: 27 Oct 2026
Place: Dhaka

TAMIJUDDIN TEXTILE MILLS PLC.

Statement of Cash Flows

For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30 June 2026	30 June 2025
Cash Flow from Operating Activities :			
Collection from customers & Others		3,070,590,794	2,845,627,169
Paid to suppliers, employees and other expenses		(2,920,177,215)	(2,487,946,358)
Paid for administrative and selling expenses		(47,023,544)	(50,827,413)
Advance, Deposit & Prepayments		6,678,902	254,267,548
Workers Profit Participation Fund (WPPF)		(12,075,924)	(11,338,520)
Interest Paid		(222,857,577)	(234,049,510)
Income Tax paid		(39,484,893)	(40,149,424)
		(164,349,458)	**275,583,491**
Cash Flow from Investing Activities :			
Acquisition of Fixed Assets		(9,104,188)	(1,577,265)
ROU Assets		-	-
Net Cash used in Investing Activities (B)		**(9,104,188)**	**(1,577,265)**
Cash Flow from Financing Activities:			
Long Term Loan		2,004,128,602	(330,450,878)
Short Term Loan		(1,857,180,025)	128,219,408
Lease Liability		(4,834,016)	(4,419,443)
Dividend Paid		(14,734,281)	(24,949,507)
Net Cash Generated from Financing Activities (C)		**127,380,280**	**(231,600,419)**
Net Cash Inflow/(Outflow) (A+B+C)		(46,073,365)	42,405,807
Opening Balance of Cash and Cash Equivalents		186,683,710	144,277,903
Closing Balance of Cash and Cash Equivalents		**140,610,345**	**186,683,710**
Net Operating Cash flow per Share		**(4.97)**	**9.17**
Net Operating Cash flow per Share (Restated)		**(4.97)**	**8.33**

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**

Dated: 27 Oct 2026
Place: Dhaka

TAMIJUDDIN TEXTILE MILLS PLC.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2026

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 listed with 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 operational Head Quarter is at Anabil Tower (15th 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 the International Financial Reporting Standards (IFRSs),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 Act2023
- The Income Tax Rules 1984
- 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 27October 2026.

2.4 Basis of measurement

These financial statements have been prepared on a going concern basis under the historical costconvention while specific classes of Property, plant and equipment that are carried at revalued amounts in accordance with the International Financial Reporting Standards (IFRSs).

2.5 Accrual basis of accounting

The company preparesthe financial statementsusing the accrual basis of accounting except for the Statement of Cash Flow. Elements of the financial statements are recorded as per International

Financial Reporting Standards (IFRSs).

2.6 Presentations of financial statements

The presentation of these financial statements is in accordance with IAS 1: Presentation of Financial Statements. The financial statements comprise of:

(a) Statement of Financial Position as at 30 June 2026;
(b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2026;
(c) Statement of Changes in Equity for the year ended30 June 2026;
(d) Statement of Cash Flow for the year ended30 June 2026;
(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 IAS1: 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 01stJuly2025 to 30thJune 2026.

2.12 Comparative information

Comparative information has been disclosed in respect of 2025-2026 in accordance with IAS1: 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

Property, plant and equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the Company and the cost of the assets can be reliably measured.

Items of property, plant and equipment are measured at cost or revalued amount, if any, 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

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:

1. The company has revalued its property, plant and equipment on June 28, 2011Company'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.
2. The Revaluation surplus of Tk. 2,741,436,176 was transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.

B) Depreciation on non-current assets

Depreciation is charged to allocate the depreciable amount of property, plant and equipment over their estimated useful lives in accordance with **IAS 16 Property, Plant and Equipment.** Depreciation commences when an asset is available for use.

Depreciation is provided using the reducing balance method. No depreciation is charged on Land & Development. The company follow the following depreciation rate:

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%

c) 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.

d) 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 theStatement of Profit or Loss and Other Comprehensive Income, which is determined with reference to the book Value of the assets and net sales proceeds.

e) IFRS 16 Leases

IFRS 16 introduces a single, on-balance sheet lease accounting model for lessees. A lessee recognizes a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There are recognition exemptions for short-term leases and leases of low-value items.

Lessor accounting remains similar to the current standard – i.e. lessors continue to classify leases as finance or operating leases.

f) Borrowing costs

In accordance with IAS 23, borrowing costs directly attributable to a qualifying asset are capitalized as part of its cost. All other borrowing costs are recognized as an expense in the period in which they are incurred. As the Company had no qualifying assets during the year, all borrowing costs have been expensed.

g) Revenue from contracts with customers

The Company recognizes revenue in accordance with IFRS 15 Revenue from Contracts with Customers, applying the five-step model:

i. Contract: each sale is supported by a proforma invoice and a back-to-back letter of credit opened by a local export-oriented garment manufacturer. All yarn is sold as deemed export.
ii. Performance obligation: a single obligation, being delivery of the agreed quantity and count of yarn.
iii. Transaction price: the value stated in the letter of credit, net of returns and discounts.
iv. Allocation: the full transaction price is allocated to the single performance obligation.
v. Recognition: revenue is recognized at a point in timewhen control passes to the customer on delivery and acceptance of the yarn.

Under this five-step model, the company recognize revenue when the performance obligation is performed which is the ex-factory date.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies aperformance obligation by transferring a promised good to a customer. Goods are considered as transferredwhen (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 thebuyer'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.

h) Finance Costs:

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

i) 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.

j) 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 afinancial 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 of cancelled or expire. Financial liability includes payable for expenses, liability for capital expenditure and other current liabilities

k) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and with banks on current accounts, deposit accounts and short-terminvestments (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.

l) Earnings per Share (EPS)

Earnings per Share (EPS) are calculated in accordance with the International Accounting StandardIAS 33: 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 (IAS19)

The Company recognizes employee benefits in accordance with IAS 19 Employee Benefits.

(i) Post Employment Benefits

The Company has not established a provident fund or gratuity scheme for its employees as required under the Bangladesh Labour Act 2006. Accordingly, no post-employment benefit obligation has been recognized in these financial statements.

However, the management is assessing the establishment of these schemes and the measurement of the related obligation.

(ii) Workers' Profit Participation Fund (WPPF)

The Company provides for workers' profit participation and welfare fund (WPPF) at 5% of profit before tax and WPPF in accordance with Bangladesh Labor (Amendment) Act, 2013. The fund is distributed within nine months of the year end: 80% to eligible workers, 10% to the Bangladesh Workers' Welfare Foundation and 10% to the Company's employees' welfare fund.

(iii) Short-term employee benefits

Short-term employee benefits include salaries, wages, festival 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 events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company. 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 IAS24: 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 is 12% as a publicly traded company as per SRO-044/ 2024 Act No. XII of 2023.

(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.

(iii) 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.

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

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) asadoptedby The Institute of Chartered Accountants of Bangladesh (ICAB) inpreparing the financial statements.

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

Sl. No.	IAS No.	IAS Title	Compliance Status
1	1	Presentation of Financial Statements	Complied
2	2	Inventories	Complied
3	7	Statement of Cash Flows	Complied
4	8	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
5	10	Events after the Reporting Period	Complied
6	12	Income Taxes	Complied
7	16	Property, Plant & Equipment	Complied
8	17	Leases	Complied
9	19	Employee Benefits	Partly 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	Complied
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

Sl. No.	IFRS No.	IFRS Title	Compliance Status
1	1	First-time adoption of International Financial Reporting Standards	Complied
2	2	Share-based Payment	Not Applicable
3	3	Business Combinations	Not Applicable
4	4	Insurance Contracts	Not Applicable
5	5	Non-current Assets Held for Sale and Discontinued Operations	Not Applicable
6	6	Exploration for and Evaluation of Mineral Resources	Not Applicable
7	7	Financial Instruments: Disclosures	Complied
8	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

t) Trade and Other Receivables

These are carried at original invoice amount. Trade receivables are accrued in the ordinary course of business. All receivable has been considered as good and realizable and therefore, no amount was written off as bad debt was considered doubtful of recovery.

u) Accrued Expenses and other payable

Liabilities for the goods and services received have been accounted for weather paid or not for those goods & services payables are not interest bearing and are stated at their nominal value.

v) Weighted Average Number of Ordinary Shares outstanding during the period denominator

This represents the number of ordinary shares outstanding at the beginning of the period plus the number of ordinary sharesissued during theperiod multiplied by a time -weighting factor is the number of days the specific shares are outstanding as a proportion of the total number of days in the year.

w) Share Capital

Proceeds from issuance of ordinary shares are recognized as share capital in equity when there is no contractual obligation to transfer cash or other financial assets.

x) Segment Reporting

Segment reporting is applicable for the company as required by "IFRS-8:' Operating Segments 'as the company operates in one geographical area, segment reporting is not applicable for the company.

Notes	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
3.00	**Property, Plant and Equipment**			
	Cost/Revaluation			
	Cost		**4,704,152,431**	**4,695,048,243**
	Opening balance		4,695,048,243	4,693,470,978
	Addition during the year		9,104,188	1,577,265
	Depreciation on cost :		**#NAME?**	**2,855,846,266**
	Opening balance		2,855,846,266	2,728,256,801
	Addition during the year		#NAME?	127,589,465
	Written Down Value (Cost)		**#NAME?**	**1,839,201,977**
	Revaluation		**2,741,436,176**	**2,741,436,176**
	Opening balance		2,741,436,176	2,741,436,176
	Depreciation on Revaluation :		**740,731,923**	**722,864,557**
	Opening balance		722,864,557	703,769,638
	Addition during the year		17,867,366	19,094,919
	Written Down Value (Revaluation)		**2,000,704,253**	**2,018,571,619**
	Total Written Down Value (Cost+Revaluation)		**#NAME?**	**3,857,773,596**
	Details of property, plant and equipment has been given in Annexure-01.			
3.01	**Right of Use Assets**			
	At Cost			
	Opening Balance		26,828,604	26,828,604
	Addition during the year		-	
			26,828,604	
	Accumulated Depreciation			
	Opening Balance		15,650,022	11,178,588
	Charge During the year		4,471,434	4,471,434
			20,121,456	
	Written Down Value		**6,707,148**	
	Details of Right of Use Assets has been given in Annexure-02.			
4.00	**Inventories**			
	Finished Goods	25.00	1,775,558,964	1,260,865,407
	Work-in-process	25.00	71,696,844	64,829,570
	Raw Materials	25.00	1,899,166,347	2,211,113,891
	Stores, Spares & Packing Materials	25.02	297,335,913	292,564,796
			4,043,758,068	**3,829,373,665**
	ɔck & Stores are measued at cost or net realisable value whichever is lower except work-in-process which consists of cost of Raw Cotton and proportionate factory overhead.			
5.00	**Trade and Other Receivables**			
	Trade and Other Receivables		1,425,321,789	1,395,706,115
	Total Taka		**1,425,321,789**	**1,395,706,115**

All receivables have been considered as good and realizable. Therefore, no amount was written off as bed debt and no provision was made as doutful debt.
A list of trade and other receivables has been reported in Annexure-03.

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
5.01	**Ageing of Trade and Other Receivables**		
	Within 60 days	285,064,358	279,141,223
	Within 61-90 days	427,596,537	418,711,834
	Within 91-120 days	570,128,715	558,282,446
	Within more than 120 days	142,532,179	139,570,611
		1,425,321,789	**1,395,706,115**
5.02	***The classification of receivables as required by the***		
	Receivable considered good in respect of which the	1,425,321,789	1,395,706,115
	Receivable considered good in respect of which the	-	-
	Receivables considered doubtful bad	-	-
	Receivable to Directors	-	-
	Receivables due by common management	-	-
	The maximum amount of receivable due by any director or	-	-
	Total	**1,425,321,789**	**1,395,706,115**
6.00	**Intercompany Balance**		
	Humaira Composit Textile Mills Ltd	410,657,317	91,340,000
	Angan Properties Ltd	271,984,723	156,000,000
	Angan Development Ltd	44,912,000	40,100,000
	BSB Spinning Mills Ltd	622,052,958	480,139,198
	Suraiya Spinning Mills Ltd	438,219,678	359,990,374
		1,787,826,677	**1,127,569,572**
7.00	**Advances, Deposits & Prepayments**		
	Advance with Suppliers (Annexure-04)	6,335,352	8,588,865
	Security and Other Deposit (Annexure-05)	30,204,515	29,966,639
	Advance Income Tax (Note-07.01)	39,484,893	40,149,424
	Sundry Advance (Annexure 06)	599,994	989,929
	Prepaid Insurance	700,813	-
	L/C Margin	-	4,974,143
		77,325,567	**84,669,000**
7.01	**Advance Income Tax**		
	Opening Balance	40,149,424	37,407,262
	Add: Addition During Year (Export Proceed)	37,206,936	38,252,980
	Add: Addition During Year (FDR & SND)	1,917,958	1,552,944
	Add: Addition During Year (Vehicle Tax)	360,000	343,500
		79,634,317	**77,556,686**
	Less: Adjustment	40,149,424	37,407,262
		39,484,893	**40,149,424**
7.02	**Disclosures as per Schedule-XI, Part-I of the Companies Act, 1994**		
	Advance, Deposit and pre-payments exceeding 6 Months	65,200,521	65,200,521
	Advance, deposit and pre-payments considered good	12,125,046	19,468,479
	Advance, deposit and pre-payments considered doubtful	-	-
	Advance, deposit and pre-payments due by directors or	-	-
	Advance, deposit and pre-payments due from companies	-	-
	Maximum advance, deposit and pre-payments due by	-	-
	Total	**77,325,567**	**84,669,000**

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
8.00	**Cash & Cash Equivalents**		
	Cash in hand:	**644,748**	**306,756**
	Head Office	155,315	64,583
	Factory	489,433	242,173
	Cash at Bank:	**139,965,597**	**186,376,955**
	Bank Asia, Pr, Branch- CD A/C No-6131	94,048	148,077
	Bank Asia FC RAD A/C No-347000024	9,381,303	6,254,855
	BRAC Bank-5001, Motijheel -	2,556,676	3,161,056
	Basic Bank CD A/C No-14570 Main Br.	-	-
	Citizens Bank PLC A/C No. 1001131000028	1,347,831	19,646,358
	DBBL CD A/C No. 39072 Local Office, Dilkusha	870,076	787,451
	DBBL-18356 Konabari Branch	63,236	50,980
	DBBL- FC A/C Local Office, Dilkusha	268	268
	Dhaka Bank A/C No. 1021000005795	813,822	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,	117,961	117,962
	Exim bank Ltd. F/C ERQ A/C No-4617 Motijheel Br,	94,795	3,059,479
	First Security Bank Ltd. FC A/C No-153.0000002 Motijheel Br.	181,610	221,360
	First Security Bank Ltd. CD A/C No-2100 Motijheel Br.	71,114	397,533
	First Security Bank Ltd.FC A/C No- 00000012 Dilkusha Br.	11,438	11,533
	Islami Bank BD CD A/C No-10052	10,201	11,178
	IFIC Bank PLC CD A/C No.0230029125001	19,080	
	Janata Bank Ltd., Corporate Br. Motijheel	234,727	235,647
	MTBL- Principal Br. FC A/C No-5076 Motijheel	1,302,233	1,302,233
	MTBL CD A/C 26807 Principal Br. Motijheel	121,554	122,244
	MTBL Dividend A/C No. 100047 Principal Br. Motijheel	1,374	4,071
	MTBL Dividend A/C No. 1984 Principal Br. Motijheel	8,381	1,184,971
	Midland Bank Ltd-CD A/C no. 5275Gulshan	201,011	3,136,109
	Midland Bank Ltd - FC A/C No-0000572 Gulshan	677,882	19,216,053
	Midland Bank Ltd - E.R.Q A/C No-0000377 Gulshan	29,126	6,023
	Midland Bank Ltd-Dividend A/C No-3246 Gulshan	654,342	672,452
	Midland Bank Ltd-Dividend A/C No-3791 Gulshan	461,423	-
	NRB CD-A/C, Gulshan Branch	32,294	32,984
	NRBC Bank CD-A/C No-1694, Hatirpul Branch	505,610	505,070
	Prime Bank Ltd., For. Ex, Br CD A/C No- Motijheel	57,348	59,153
	Prime Bank Ltd. FC A/C No-6683 For. Ex Br. Motijheel	-	-
	Premier Bank Ltd. Dilkusha Br. CD A/C No-19018	20,638	152,972
	Premier Bank Ltd. F/C No-248 Dilkusha Br.	5,037	121,311
	Premier Bank CD A/C No. 010411100082869, Banani Br.	19,880	20,915
	Pubali Bank Ltd CD A/C no-33459 , Gulshan Circle	6,523	114
	Pubali Bank Ltd FC Marginal A/C No. Gulshan Circle	61,629	61,630
	Pubali Bank Ltd FC A/C no-0182 , Gulshan Circle	19	1,376,603
	Pubali Sundry A/C	-	4,570,000
	Pubali Bank Ltd Dividend SND A/C no-2465, Gulshan	826,518	821,684
	Sonali Bank Ltd. CD A/C No-5313 L.O, Motijheel	143,211	3,362,545
	Sonali Bank Ltd. Sundry Deposit A/C L.O Motijheel	21,979	15,721,979
	Sonali Bank Ltd. Marginal Deposit A/C No.5492 L.O. Motijheel	518	518
	Woori Bank Ltd. CD A/C no-00306 Moyijheel Br.	31,840	143,993
	Woori Bank Ltd. Sundry Deposit A/C No-00389 Moyijheel Br.	2,003,624	2,007,314
	Woori Bank Ltd. FC A/C no 943857 Motijheel Br.	21,870	2,000,358
	FDR Deposit to Another Bank (Annexure-08)	116,881,548	95,407,330
	Total Taka	**140,610,345**	**186,683,711**

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

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

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: 3,30,71,243 Number of Share @ 10.00 each.	330,712,430	300,647,670
	330,712,430	**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, 2026
Sponsors/Directors	6	20,251,652	61.24%	20,251,652
Local Institutions	147	1,004,254	3.04%	1,004,254
General Public	2,967	11,815,337	35.73%	11,815,337
Total	**3,120**	**33,071,243**	**100.00%**	**33,071,243**

Range of Holdings in Number of Shares	Number of Shares	Percentage of Share Holding (%)	Number of Shares as at June 30, 2026
Below 500	1,991	0.92%	303,417
501 to 5000	967	4.78%	1,582,261
5001 to 10,000	106	2.30%	760,935
10001 to 20,000	29	1.14%	376,096
20001 to 30,000	4	0.63%	208,824
30,001 to 40,000	1	0.11%	35,000
40,001 to 50,000	3	0.40%	131,120
50,001 to 100,000	2	0.31%	104,082
100001 to 1000000	12	19.11%	6,318,532
1000001 and above	5	70.31%	23,250,976
Total	**3,120**	**100%**	**33,071,243**

Market Price:

The Shares are traded on 30 June,2026 at Tk 134.10 (in 2026 TK 104.9.00)

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	58,280,666
Deep Tubewell	16,693,810	16,693,810
Store Equipment	3,044,478	3,044,478
Head Office Decoration	8,512,456	8,512,457
	2,741,436,176	**2,741,436,176**
Less: Adjustment for Depreciation on Revaluated Assets	740,731,923	722,864,557
Less: Adjustment for Deferred Tax Liability	240,084,510	302,785,743
	1,760,619,742	**1,715,785,876**

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
11.00	**Retained Earning**		
	Opening Balance	1,073,850,606	877,440,390
	Add : Net Profit during the year	141,900,471	201,789,055
	Add : Depreciation on Revalued Assets	17,867,366	19,094,919
	Less : Dividend	(13,985,005)	(24,473,759)
	Less : 10% Stock Dividend	(30,064,760)	-
		1,189,568,678	**1,073,850,606**
12.00	**Long Term Loan**		
	Sonali Bank Ltd. (Local Office) (654000241)	1,341,120,851	1,207,169,592
	Sonali Bank Ltd. (Local Office) (654000040)	147,432,609	-
	Sonali Bank Ltd. (Local Office) (654000041)	52,357,071	-
	Sonali Bank Ltd. (Local Office) (649000114)	1,097,522,035	-
	Sonali Bank Ltd. (Local Office) (649000012)	272,224,091	-
	IPDC	19,159,230	80,388,455
	First Security Islami Bank Ltd	1,111,713,410	993,606,251
	EXIM Bank (45273)	50,651,390	46,194,722
	EXIM Bank (45281)	64,414,444	57,745,417
	Premirer Bank (1465)	619,643,803	-
	Pubali Bank (19009095)	128,589,940	-
	Less: Interest of Long Term Loan	(515,595,836)	(319,769,275)
	Less: Current Portion of Long Term Loan	(191,318,338)	(639,290,948)
		4,197,914,701	**1,426,044,213**

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	12,948,429	17,367,871
	Less: Adjustment for IFRS -16 For Current Year	4,834,017	4,419,443
	Less: Current Portion of Lease Liability	5,287,481	4,834,017
		2,826,931	**8,114,411**
14.00	**Deferred Tax Liability**		
	Book value of Depreciable Asset (Cost)	1,735,849,133	1,850,380,559
	Less: Tax base value of depreciable A Annexure-09	905,288,534	995,573,777
	Taxable Temporary Difference	**830,560,599**	**854,806,782**
	Effective Tax Rate	12.0%	15.0%
	Deffered Tax Liability on original cost of Assets	99,667,272	128,221,017
	Deffered Tax Liability on Revaluation surplus of Assets	240,084,510	302,785,743
	Total Deferred Tax Liabilities	**339,751,782**	**431,006,760**
14.01	**Deferred Tax Expense/(Income)**		
	Closing Deffered Tax Liabilities	99,667,272	128,221,017
	Opening deferred Tax liabilites	128,221,017	131,614,850
	Deferred Tax Expenses/(Income)		

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

14.02 Deffered Tax on Revaluation:

Carrying value of revaluation	2,000,704,253	2,018,571,619
Tax Rate	12.0%	15.0%
Closing Balance of Deferred Tax Liability	**240,084,510**	**302,785,743**
Less: Opening Balance of Deferred Tax Liability	302,785,743	305,649,981
	(62,701,232)	**(2,864,238)**

15.00 Trade and Other Payables

Trade and Other Payables	**Annexure - 07**	24,777,528	40,234,980
Intercompany (15.01)		22,900,000	22,900,000
Total Taka		**47,677,528**	**63,134,980**

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.

15.01 Intercompany

Salma Chowdhury	22,900,000	22,900,000
	22,900,000	**22,900,000**

16.00 Short Term Loan

CC - Hypo -Sonali Bank Ltd	1,947,640,473	1,847,184,564
CC - Hypo -Sonali Bank (Covid -19)	517,006,099	534,102,686
O.D Premier Bank Ltd	89,946,037	83,271,920
Total Taka	**2,554,592,609**	**2,464,559,170**

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 @. 13.25% 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.

17.00 Interest of Long Term Loan	(515,595,836)	(319,769,275)
	(515,595,836)	**(319,769,275)**
18.00 Current Portion of Long Term Loan	(191,318,338)	(639,290,948)
	(191,318,338)	**(639,290,948)**
19.00 Current Portion of Lease Liability	5,287,481	4,834,017
	5,287,481	**4,834,017**

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
20.00	**Other Current Liabilities:**		
	Workers Profit Participation Fund	6,747,275	12,075,924
	Gas Bill	13,183,948	15,270,232
	Electricity Bill	1,374,044	282,291
	Deffered & Other Liability	-	1,947,213,465
	Audit Fee Including VAT	460,000	550,544
	Salaries & Wages	18,742,315	21,076,006
	Telephone & Mobile Bill	51,421	-
	TDS Payable	7,388,843	2,566,000
	Total Taka	**47,947,846**	**1,999,034,461**
21.00	**Unpaid Dividend**		
	Opening Balance	2,535,028	3,010,776
	Add: Provision for the last year	13,985,005	24,473,759
	Sub-Total	**16,520,033**	**27,484,535**
	Less: Paid during the year	14,734,281	24,949,507
	Balance	**1,785,752**	**2,535,028**
21.01	**Unpaid Dividend Year wise clarification**		
	2021-2022	-	1,186,674
	2022-2023	701,845	702,136
	2023-2024	640,685	646,219
	2024-2025	443,221	-
		1,785,752	**2,535,028**
22.00	**Provision for Income Tax**		
	Opening Balance	44,346,824	38,630,835
	Add: Provision for the year (Note: 29.00)	21,598,778	43,123,251
		65,945,603	**81,754,086**
	Total Adjustment	40,149,424	37,407,262
		25,796,179	**44,346,824**
23.00	**Net Asset Value Per Share (NAVPS) :**		
	Net Asset Value	3,280,900,850	3,090,284,152
	Number of Shares	33,071,243	30,064,767
	Net Asset Value Per Share	**99.21**	**102.79**
	Net Asset Value Per Share (NAVPS) (Restated)	**99.21**	**93.44**

Notes	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
24.00	**Turnover**			
	Sales of Yarn			
	Above 30s/1		1,987,663,903	1,187,677,152
	Between 20s/1- 30s/1		1,050,086,590	1,587,836,203
	Below 20s/1		712,558,757	1,194,077,152
	Total Yarn Sales		**3,750,309,250**	**3,969,590,506**
	Sales of Wastage		960,000	497,117
	Total Turnover		**3,751,269,250**	**3,970,087,623**
25.00	**Cost of Goods Sold**			
	Opening WIP		64,829,570	63,557,499
	Raw Material Consumed	25.01	2,739,363,522	2,816,239,986
	Materials available for consumption		**2,804,193,092**	**2,879,797,485**
	Closing WIP		71,696,844	64,829,570
	Material Consumed		**2,732,496,248**	**2,814,967,916**
	Manufacturing Overhead	25.03	611,090,374	668,863,218
	Cost of Production		**3,343,586,621**	**3,483,831,132**
	Opening Finished Goods		1,260,865,407	893,483,362
			4,604,452,028	**4,377,314,494**
	Closing Finished Goods		1,775,558,964	1,260,865,407
	Total Taka		**2,828,893,064**	**3,116,449,087**
25.01	**Raw Materials Consumed:**			
	Opening Stock of Raw Cotton		2,211,113,891	2,115,665,280
	Add : Purchase of Raw Cotton		2,427,415,979	2,911,688,597
			4,638,529,869	**5,027,353,877**
	Less : Closing Stock of Raw Cotton		1,899,166,347	2,211,113,891
	Total Taka		**2,739,363,522**	**2,816,239,986**
25.02	**Stores, Spares & Packing Materials Consumed**			
	Opening Stock of Stores, Spares & Packing Materials		292,564,796	277,022,972
	Add : Purchase		49,432,922	58,073,770
			341,997,718	**335,096,742**
	Less : Closing Stock of Stores, Spares & Packing Materials		297,335,913	292,564,796
	Total Taka		**44,661,805**	**42,531,946**

Notes	Particulars		Amount in Taka	
			30 June 2026	30 June 2025
25.03	**Manufacturing Overhead**			
	Salary & Wages Allowance		213,210,070	202,911,053
	Overtime		-	386,547
	Festival Bonus		17,633,340	20,259,051
	Electricity		5,578,958	16,475,921
	Gass Bill		187,438,869	231,639,910
	Stores, Spares & Packing Materials	**Note- 24.02**	44,661,805	42,531,946
	Entertainment		812,310	795,211
	Conveyance		103,260	143,943
	Medicals Expenses		140,817	260,800
	Printing & Stationery		48,289	42,909
	Paper & Periodicals		3,235	2,670
	Group Insurance Premium		104,250	94,950
	Insurance Premium (All Factory)		2,102,438	3,300,936
	Repair & Maintenance		173,075	20,250
	Deseal, Petrol, Octan & Mobil Expenses		2,737,280	3,105,418
	Vehicles Maintenance		23,222	9,320
	Rent , Rate & Taxes		1,740,390	2,555,311
	Labour Bill		167,895	152,016
	Telephone & Mobile		324,600	442,200
	Depreciation		134,086,271	143,732,855
			611,090,374	**668,863,218**
26.00	**Administrative & Selling Expenses**			
	Director's Salary		5,280,000	5,280,000
	Salary & Allowance		24,336,688	25,020,999
	Festival Bonus		2,452,227	2,439,514
	Travelling & Conveyance		324,616	339,292
	Entertainment		847,570	822,668
	Carrying Outwards		36,100	21,240
	Telephone & Mobile		301,087	311,172
	Postage & Stamp		10,750	10,040
	Printing & Stationery		554,013	461,997
	Paper & Periodicals		5,064	5,235
	Computer Maintenance		19,500	3,200
	Board Meeting Fees		560,000	500,000
	Audit & Professional Fees		598,850	661,044
	Fees & Subscription		1,207,784	1,600,387
	Credit Rating Fee		115,000	86,000
	Advertisement		416,027	341,689
	Office Maintenance		165,359	206,189
	Internet Service		168,000	140,000
	License & Renewal Fees		226,492	330,753
	Liveries/Uniforms		93,170	6,800
	Store Rent with Vat		-	690,000
	Vehicles Maintenance		311,149	372,364
	Deseal, Petrol, Octan & Mobil Expenses		399,650	412,050
	Security & Cleaning Services		291,044	260,736
	Office Expenses (VAT)		918,900	900,000
	Sample Expenses		1,879,735	2,247,755
	A.G.M. Expenses		384,500	654,648
	GSP/Cash insentive Sales Certificate		412,100	620,000
	Medical and Welfare Expenses		3,548	630,000
	Utility Expenses		1,112,189	1,043,958
	Transport Service		576,495	384,330
	Depreciation on ROU Assets		4,471,434	4,471,434
	Depreciation		2,945,275	2,951,529
			51,424,316	**54,227,023**

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
27.00	**Financial Expenses:**		
	Interest on Term Loan-Sonali	283,228,820	149,056,203
	Interest on Leasing IPDC	5,711,045	16,100,528
	Interest on Term Loan -FSIBL	166,253,839	141,381,295
	Interest on Term Loan -EXIM	13,876,250	13,231,250
	Interest on Term Loan -Premier	39,017,631	-
	Interest on Term Loan -Pubali	7,508,250	-
	Interest on CC (H)-Sonali	247,590,357	191,451,121
	Interest on CC (H) Covid-19-Sonali	70,641,409	58,029,290
	Interest on OD Loan Premier Bank	13,132,967	12,553,670
	Interest on EDF and OBU & Others	56,039,002	48,609,120
	Bank Charges & Commission	1,877,884	395,201
	Interest on Lease Liability (Office Space)	925,983	1,340,557
	Interest on Intercompany	(167,350,025)	(78,329,449)
	Total Taka	**738,453,413**	**553,818,785**
28.00	**Foreign currency gain/loss**		
	Realized Foreign Exchange Gain/(Loss)	326,198	227,698
	Unrealised Foreign Exchange Gain/(Loss)	182,840	149,520
		509,038	**377,218**
29.00	**Non-operating Income**		
	FDR & SND Interest Income	8,685,284	7,624,452
		8,685,284	**7,624,452**
30.00	**Workers Profit Participation Fund (WPPF)**		
	Opening Balance	12,075,924	11,338,520
	Provision made during the year	6,747,275	12,075,924
	Adjustment during the year	(12,075,924)	(11,338,520)
		6,747,275	**12,075,924**
31.00	**Income Tax Expenses**		
	This is made up as follows:		
	Turn over Tax (Annexure-08)	20,006,769	40,149,424
	Regular Tax (Annexure-08)	21,598,778	43,123,251
	Higher One	**21,598,778**	**43,123,251**
		21,598,778	**43,123,251**

Notes	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
32.00	**Earnings per Share (EPS) Basic :**		
	The computation of EPS is given below:		
	(a) Earnings attributable to the ordinary shareholders (Net Profit	141,900,471	201,789,055
	(b) Weighted average number of ordinary shares outstanding	33,071,243	30,064,767
	(c) Earnings per Share (EPS)-Basic:	**4.29**	**6.71**
	Earinings Per Share (EPS) (Restated)	**4.29**	**6.10**
33.00	**Net Operating Cash flow per Share**		
	Operating cash inflow/(outflow) during the year	(164,349,458)	275,583,491
	Number of shares	33,071,243	30,064,767
		(4.97)	**9.17**
	NOCF (Restated)	**(4.97)**	**8.33**
34.00	**Reconciliation of Profit/(Loss) after tax with cash flows from operating activities**		
	Statement of Cash Flows have been prepared in accordance with IAS 7 " Statement of Cash Flows" and the cash flow from the operating activities are shown under direct method as prescribed. Reconciliation of net profit with cash flows from operating activities is as follows:		
	Net Profit/(Loss) after Tax	141,900,471	201,789,055
	Add: Depreciation	141,502,979	151,155,818
	(Increase)/Decrease in Advance, Deposits and Prepayment	6,678,902	254,267,548
	(Increase)/Decrease in Trade and other Receivable	(689,872,778)	(1,132,462,125)
	(Increase)/Decrease in Inventory	(214,384,404)	(479,644,551)
	Increase/(Decrease) in Trade and other Payables	(15,457,452)	21,743,734
	Increase/(Decrease) Liability for Expenses & Other	575,088,449	1,259,276,094
	Increase/(Decrease) in Provisoin for Income Tax	(18,550,646)	5,715,989
	Increase/(Decrease) in Deferred Tax asset/(Liability)	(91,254,978)	(6,258,071)
		(164,349,458)	**275,583,491**

35.00 Tax Assessment Status

Income tax return submitted by the company under income tax ordinance 1984. Income tax paid under section 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	43,123,251	14,032,992	Completed
2021-2022	2022-2023	#NAME?	27,519,806	Completed
2022-2023	2023-2024	-	-	Incomplete
2023-2024	2024-2025	-	-	Incomplete
2024-2025	2025-2026			Incomplete

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

Particulars	30 June 2026		30 June 2025	
Opening Stock				
Raw Materials	9,151,466	Kgs	9,342,238	Kgs
Finished Goods	3,501,650	Kgs	2,141,915	Kgs
Purchase				
Raw Materials	12,130,512	Kgs	11,261,150	kgs
Production				
Finished Goods	10,134,778	Kgs	11,666,845	Kgs
Closing Stock				
Raw Materials	10,724,918	Kgs	9,151,466	Kgs
Finished Goods	4,851,254	Kgs	3,501,650	Kgs
Total available for Consumption/Sale				
Raw Materials	21,281,978	Kgs	20,603,388	kgs
Finished Goods	13,636,428	Kgs	13,808,760	kgs
Consumed/Sold				
Raw Materials	10,557,060	Kgs	11,451,922	Kgs
Finished Goods	8,785,174	Kgs	10,307,110	kgs

37.00 Value of Import on CIF Basis

Import of raw materials (US Dollar)	-	20,247,548
Import of raw materials (BDT)	-	2,911,688,59

38.00 Value of Export on FOB Basis

Export of finished goods (US Dollar)	30,740,240	32,537,62
Export of finished goods (BDT)	3,750,309,250	3,969,590,50

39.00 Production Capacity and Utiliza

Major products		Production Capacity	Actual production	Actual production
Yarn (2025-2026)	**kgs**	13,800,000	10,134,778	73.44
Yarn (2024-2025)	**kgs**	13,800,000	11,666,845	84.54

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	-	206	206
Above Tk.10,001	159	980	1,139
Total	**159**	**1,186**	**1,345**
30.06.2016:			
Bellow Tk.4,000	-	-	-
Above Tk.4,000	123	1,450	1,450
Total	**123**	**1,450**	**1,450**

41.00 Payment to Directors

Details in respect of payment to directors are given below.

Particulars	Amount Tk.			
Name of Board of Directors	Meeting Attendance Fees	Meeting Attendance Fees	Remuneration	Remuneration
Directors			5,280,000	5,280,000
Total	**-**	**-**	**5,280,000**	**5,280,000**

(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

42.01 The party is related to the company if the party cast significant influence over the subject matters and also holding the

Name of Related Party	Relationship with the company	Nature of Transaction	Amount in Taka	
			30 June 2026	30 June 2025
Chowdhury Mohammed Hanif Shoeb	Chairman	Board Meeting Fees	50,000	50,000
Ms.Salma Chowdhury	Managing Director	Remuneration	5,280,000	5,280,000
		Board Meeting Fees	50,000	50,000
Ms Sabiha Sultana	Director	Board Meeting Fees	50,000	50,000
Md. Shohel Rana	Director	Board Meeting Fees	120,000	100,000
Md. Amran Pervege	Director	Board Meeting Fees	120,000	100,000
Dr.Santus Kumar Deb	Independent Director	Board Meeting Fees	80,000	-
Mrs. Rezina parveen	Independent Director	Board Meeting Fees	90,000	0

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 2026
Humaira Composite Textile Mills Ltd	Intercompany	Advance	91,340,000	407,624,817	88,307,500	410,657,317
Angan Properties Ltd	Intercompany	Advance	156,000,000	115,984,723	-	271,984,723
Angan Development Ltd	Intercompany	Advance	40,100,000	4,812,000	-	44,912,000
BSB Spinning Mills Ltd	Intercompany	Advance	480,139,198	255,723,760	113,810,000	622,052,958
Suraiya Spinning Mills Ltd	Intercompany	Advance	359,990,374	307,614,305	229,385,000	438,219,678
Ms.Salma Chowdhury	Managing	Loan	22,900,000	-	-	22,900,000

42.02 Related Party Disclosure – Citizens Bank PLC

Chowdhury Mohammed Hanif Shoeb is the Chairman of both Tamijuddin Textile Mills PLC and Citizens Bank PLC. The Company maintains a bank account with Citizens Bank PLC.

Name	Account Number	Branch Name	Amount in Taka	
			30 June 2026	30 June 2025
Citizens Bank PLC	1001131000028	Principal Branch	1,347,831	19,646,358

43.00 Key Management Personals as on 30 June 2026

Name	Designation	Nature of Transaction	Amount in Taka	
			30 June 2026	30 June 2025
Gazi Md. Ali Hossain, ACS	Company Secretary	Salary & Other Benefit	1,333,668.00	1,438,800.00
Md. Shamimul Haque Shamim	Chief Financial Office(C.C)	Salary & Other Benefit	997,918.00	924,000.00
Wasik Abdullah Momit, FCA	Head of Internal Audit & Compliance	Salary & Other Benefit	2,097,843.00	1,980,000.00

44.00 Contingent Liability

There is no such liability for which the company is liable as on 30 June 2026.

45.00 Capital Expenditure Commitment

There was no such commitment as on 30 June 2026.

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 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.

(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 23% (13% cash+10% Stock) as dividend, 12 % cash dividend to only General shareholders excluding sponsors & Directors and 10% stock dividend for all share holders at the Board meeting held on 27th October 2026 for the year ended June 30, 2026. 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.

(b) TAMIJUDDIN TEXTILE MILLS LIMITED (head office) will be shifted to Gulshan on November 2021.

(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 2026

Annexure - 01

Particulars	Cost				Depreciation			Written Down Value as on 30.06.2026
	Balance as on 01.07.2025	Additional During the	Balance as on 30.06.2026	Rate %	Opening Balance	Charged During The	Closing Balance 30.06.2026	
	A	B	C=(A+B)		E	G	I=(E+G)	K
Land & Land Development	11,295,659	-	11,295,659	-	-		-	11,295,659
Building & Other Construction	419,860,237	655,720	420,515,957	2.5%	138,200,437	7,046,309	145,246,746	275,269,211
Plant & Machinery	3,885,994,078	3,543,270	3,889,537,348	7.0%	2,453,328,947	100,505,007	2,553,833,954	1,335,703,393
Furniture & Fixture	3,877,917	-	3,877,917	10%	3,023,622	85,429	3,109,052	768,865
Vehicles	45,508,516	2,675,000	48,183,516	10%	35,829,955	1,203,842	37,033,797	11,149,719
Sundry Assets	17,675,879	-	17,675,879	10%	10,165,177	751,070	10,916,247	6,759,632
Office Equipment	7,425,949	452,288	7,878,237	10%	4,353,238	337,050	4,690,288	3,187,949
Office Decoration	7,641,130	-	7,641,130	10%	2,471,364	516,977	2,988,341	4,652,789
Electrical Installation	24,637,376	1,777,910	26,415,286	10%	19,954,158	508,187	20,462,346	5,952,940
Gas Generator	254,139,062	-	254,139,062	10%	176,313,228	7,782,583	184,095,811	70,043,251
Deep Tubewell	4,566,960	-	4,566,960	10%	4,566,959	0	4,566,959	1
Store Equipment	5,432,200	-	5,432,200	10%	5,432,200	0	5,432,200	1
Software (Accounts)	1,250,000	-	1,250,000	0	231,867	50,907	282,774	967,226
Water Treatment Plant	5,743,280	-	5,743,280	10%	1,975,114	376,817	2,351,931	3,391,349
Sub-Total (As at 30 June 2026)	**4,695,048,243**	**9,104,188**	**4,704,152,431**		**2,855,846,266**	**119,164,179**	**2,975,010,445**	**1,729,141,985**

TAMIJUDDIN TEXTILE MILLS PLC.

Schedule of Property, Plant and Equipment

As on 30 June 2026

Revaluation

Annexure - 01

Particulars	Revaluation				Depreciation			Written Down Value as on 30.06.2026
	Balance as on 01.07.2025	Additional During the Year	Balance as on 30.06.2026	Rate %	Opening Balance 01.07.2025	Charged During The Year	Closing Balance 30.06.2026	
	A	B	C=(A+B)		E	G	I=(E+G)	K
Land & Land Development	1,702,544,254		1,702,544,254	-	-	-	-	1,702,544,254
Building & Other Construction	136,821,641		136,821,641	2.5%	42,276,099	2,363,639	44,639,738	92,181,903
Plant & Machinery	740,374,394		740,374,394	7.0%	518,892,572	15,503,728	534,396,300	205,978,094
Furniture & Fixture	5,770,241		5,770,241	10%	5,770,241	-	5,770,241	-
Vehicles	10,254,632		10,254,632	10%	10,254,632	-	10,254,632	-
Sundry Assets	8,127,988		8,127,988	10%	8,127,988	-	8,127,988	-
Office Equipment	5,300,496		5,300,496	10%	5,300,495	-	5,300,495	1
Electrical Installation	46,465,246		46,465,246	10%	46,465,246	-	46,465,246	-
Gas Generator	72,091,794		72,091,794	10%	72,091,793	-	72,091,793	1
Deep Tubewell	4,664,196		4,664,196	10%	4,664,196	-	4,664,196	-
Store Equipment	9,021,294		9,021,294	10%	9,021,294	-	9,021,294	-
Sub-Total (As at 30 June 2026)	**2,741,436,176**	**-**	**2,741,436,176**		**722,864,557**	**17,867,366**	**740,731,923**	**2,000,704,253**
Grand Total (As at 30 June 202	**7,436,484,419**	**9,104,188**	**7,445,588,607**		**3,578,710,823**	**137,031,545**	**3,715,742,369**	**3,729,846,238**

Note: Land and land development represents land only.

Allocation of Depreciation:

Particulars	Cost	Revaluation	Total
Manufacturing Overhead	116,218,904	17,867,366	134,086,271
Administrative Expenses	2,945,276	-	2,945,275
Total Taka	**119,164,179**	**17,867,366**	**137,031,545**

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 30.06.2026
	Balance as on 01.07.2025	Additional During the Year	Balance as on 31.12.25	%	Opening Balance 01.07.2025	Charged During The Year	Closing Balance 30.06.2026	
	A	B	C=(A+B)		E	G	I=(E+G)	K
Office Space	26,828,604	-	26,828,604	16.67%	15,650,022	4,471,434	20,121,456	6,707,148
Sub-Total (As at 31 Dec 2024)	**26,828,604**	**-**	**26,828,604**		**15,650,022**	**4,471,434**	**20,121,456**	**6,707,148**

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
Aane Tex Bd Ltd.	4,326,760	-
Abc Knit Dyeing & Finishing Mills Limited.	3,398,906	-
Ab Enterprise	18,162,633	-
Abir Fashion.	6,527,471	71,987,756
Abloom Design Ltd.	-	3,050,267
Acelon Knit Composite Ltd	652,190	-
Acs Textiles (Bangladesh) Ltd.	2,071,104	-
Adury Apparel Ltd.	-	15,208,200
Afiya Knitwear Ltd.	1,648,350	-
Akh Knitting & Dyeing Ltd.	79,617,235	79,624,350
Akij Textile Mills Ltd.	27,522,357	105,026
A.K Knitwear Ltd	12,633,156	-
Alliance Knit Composite Ltd.	9,803,115	-
Alps Apparels Ltd.	15,515,506	1,671,010
Amana Knit Fashion Ltd.	7,779,927	-
Amazing Fashions Ltd.	13,544,861	-
A M S Knit Wear.	1,053,867	8,912,542
A&O Apparels (Pvt) Ltd.	5,458,563	-
A One Polar Ltd.	4,657,715	-
Apex Fashion Wear Ltd.	8,761,611	1,623,130
Apex Lingerie Ltd.	8,960,062	
Apex Textile Printing Mills Ltd.	1,348,961	4,744,575
Apparel Chain Bd Ltd.	6,069,935	-
Apparels And Cotton Club Bd	10,070,745	-
Apparel Today Ltd.	26,648,466	-
Arabi Fashion Limited	406,560	-
Arien Knit Composite Ltd.	4,962,286	
Arkay Knit Dying Mills Limited.	830,363	-
Abanti Colour Tex Ltd.	-	-
Askari Fashion Ltd.	2,795,974	2,795,974
Asrotex	7,066,461	30,651,728
Astro Knitwear Ltd	2,410,477	
Aswad Composite Mills Ltd .	1,895,846	5,721,427
Auko-Tex Ltd.	1,147,690	968,660
Aps Apparels Ltd.	-	807,070
Ahsiar Fashions Ltd.	-	2,731,575
Anthony Young Garments Ltd.	-	3,138,391
Aman Tex Limited.	-	14,674,588
Bakhrabad Knitting Ltd.	8,509,294	2,254,835
Barnali Textile & Printing Ind (Pvt.) Ltd.	14,545,725	-
Bd Knit Design	10,573,015	6,286,805
Besta Apparels	4,705,530	-

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
Birds A & Z Ltd.		-
Bismillah Knitting	506,990	-
Bk Ventures Fashion Ltd	825,920	-
Bonian Knit Fashions Ltd.	315,935	-
Boonon Knitting Ltd.	8,825,137	-
Bravo Design Ltd.	990,083	-
C A Knitwear Ltd.	759,324	8,108,422
Capital Fashions Ltd	7,340,011	-
Chittagong Denim Mills Ltd.	14,000	-
Chorka Textile Ltd.	786,638	4,326,882
Comptex Bangladesh Ltd.	1,378,795	6,341,990
Concept Knitting Ltd.	6,313,175	
Confidence Knitwear Ltd.	4,240	13,170,202
Confidence Texwear Ltd.	7,625,987	
Cute Dress Industry Ltd.	2,025,465	
Crosswear Industries Ltd.	-	6,862,373
Comfit Composite Knit Ltd.	-	17,125,060
Chaity Composite Ltd.	-	-
Cotton Harvest Ltd.	-	-
Cs Lee Knit Composite Ltd.	-	2,829,820
Cotton Textile And Apparels	-	-
Design Destination Ltd.	4,069,870	-
Dewan Fashion Wears Ltd.	2,154,156	15,528,354
Doymoy Yarn Trading	7,002,025	-
Dip- Knitwear Ltd.	-	13,606,049
Divergent Knitex Ltd	-	-
Dress Up Ltd	-	-
East Coast Kintwear (Pvt.) Ltd.	68,611	10,533,397
Emon Fashion Ltd.	238,865	-
Esquire Knit Composite Ltd.	2,287,399	5,009,835
Essential Clothing Limited	6,803,570	9,077,439
Eurotex Knitwear Ltd.	-	6,396,250
Everway Yarn Dyeing Ltd.	2,435,100	-
Fakir Apparels Ltd	122,663,305	87,775,225
Fakir Fashion Ltd	221,873	318,017
Far East Knitting & Dyeing Industries Ltd.	1,371,716	-
Fariha Knit Tex Ltd.	3,517,227	30,147,795
Fashion. Com. Limited	96,833	-
Fashion Floor Bd Ltd.	697,418	-
Fakhruddin Textile Mills Ltd.	-	3,915,908
Fatema Enterprise	13,919,527	
Flaxen Dress Maker Ltd	19,334,425	41,273,634
Fortis Garmants Ltd.	6,751,800	-
Four Design (Pvt.) Ltd	3,967,825	-
Foysal Tex Ltd.	126,840	-
Friends Knit Fashion Ltd.	2,211,855	4,362,025
Farder Fashion Ltd	-	-

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
F K Textiles Mills	-	-
Future Apparel & Accessories.	4,069,472	
Future-Knit Composite Ltd.	3	1,835,875
Fyne Knitwear Ltd.	948,338	-
Friends Knit Fashion	-	-
Genetic Fashion Ltd (Perial Export)	5,633,352	4,374,565
Gimex Clothing Ltd	2,524,192	2,570,542
Gms Textile Ltd.	50,885,837	34,132,423
Good Textile Mills Ltd.	2,015,502	-
Graphics Textiles Ltd	90,600	7,043,450
Green Life Knit Composite Ltd	8,470	-
Gms Composite Knitting Ind. Ltd.	-	15,427,500
Gramtech Knit Dyeing Finishing & Garments	-	56,404,722
Green Fibre Composite Ltd.	-	-
Hams Garments Ltd.	9,012,322	-
Haque Apparels & Textile Ltd.	1,148,447	2,060,630
Hk Dream Knitwear	9,159	-
Hoorain Htf Limited.	316,757	31,789,777
Hossain Dyeing & Printing Mills Ltd. (Unit-2)	4,132,629	-
Imaan Knitwear Ltd	1,005,510	-
Ingenitex (Bd) Ltd.	1,468,775	-
Innovation Garments Solution.	154,000	-
Innovative Knitex Ltd	15,849,711	-
Interloop Bd Ltd.	13,986,057	1,944,389
Interstoff Apparels Ltd.	5,976,115	9,807,973
Ibrahim Knit Garments Pvt Ltd	-	-
Ifs Texwear Private Ltd.	-	-
Innovative Fabrics Ltd.	-	-
Islam Knit Design Ltd.	3,146	3,123,301
Jahara Fashions Ltd	335,815	-
Jamuna Denims Weaving Ltd.	16,802,257	-
Jaroms Industries Ltd.	229,295	-
Jersey Knit Fashion Ltd.	3,680	-
Jf & Co.Ltd.	108,081	-
Kac Fashion Wear	16,293	-
Kap'S Fashion Ltd	1,213,072	-
Kas Knit Wear Ltd	1,462,263	1,490,763
Knit Concept Ltd	448,002	-
Knit Syndicate	4,069,986	-
Kss Knit Composite Ltd	320	-
Knit Bazar Pvt Ltd	-	3,645,652
Knit Fair Ltd.	-	3,153,865
Kcl Fashion.	-	9,751,245
Liberty Knitwear Ltd.	-	47,826,567
Lariz Fashion Ltd.	14,279,971	5,303,690
Latest Garments Ltd	23,255,725	-
Lexel Knitwear Ltd	12,225,840	-

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
Liberty Knitwear Ltd.	5,969,954	-
Linktex Sportswear Ltd.	98,010	-
Lantabur Apparaels	-	5,848,221
Libas Textiles Ltd.	-	27,221,385
Logos Apparels Ltd.	5,381,828	10,558,523
M & A Composite Ltd.	4,862,990	-
Madany Fashion Wear Ltd	3,731,915	-
Marma Composit Ltd	19,500,656	19,984,656
Marma Composit Ltd	17,928,379	-
Masco Industries Limited	2,783,000	-
Maan Fashion Ltd	-	-
Matrix Dresses Ltd.	421,650	2,803,045
Maya Mithu Fashion Ltd.	4,408,774	
Meghna Knit Composite Ltd.	15,665,161	2,006,265
Milon Traders		
M.N Dyeing, Printing & Washing Mills Ltd.	13,258,234	14,698,475
Moral Fashion Ltd	1,157,986	10,206,683
Mother Apparels Ltd	562,566	-
Mukul Knitwear Ltd.	496,435	-
Multitech Apparels Ltd	279,205	
Maxime Expo Apparels Ltd.	-	3,748,500
Matrix Style Ltd.	-	4,696,911
Manami Fashion Ltd.	-	-
Master Textile Ltd	-	-
M & M Fabric	-	-
Motaleb Monowara Composite (Pvt) Ltd	-	-
Nannu Apparels Ltd.	434,136	2,103,936
Naz Bangladesh Ltd	2,725,667	3,335,447
Network Clothing Ltd.	-	4,012,145
Next Export Zone Ltd	8,097,481	25,624,950
Nice Denim Mills Ltd.	1,063,590	4,657,396
Noman Textile Mills Ltd.	1,297,725	-
Northern Corporation Limited	2,219,443	-
Northern Fashion Ltd	179,875	4,195,025
Novel Hurricane Knit Garments Ltd.	14,120,146	
Nrn Knitting & Garment	791,337	
N.R.R Fashion Ltd.	17,774,429	7,923,535
Nexus Fashion Ltd.	-	2,832,200
Next Composite Ltd.	-	1,272,540
New Siraj Hosiery	-	5,440,129
Norp Knit Industries Ltd.	-	2,842,290
One Composite Mills Ltd.	12,764,315	-
Oriental Fashion Ltd	7,007,504	-
Pacific Cotton Ltd.	1,014,465	2,595,490
Pakiza Knit Composite Ltd.	95,112	1,208,072
Paramount Textile Ltd.	2,128,751	11,009,540
Parkscene Bangladesh Ltd.	1,970,369	-

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
Pawla Knit Pvt. Ltd	7,910,095	-
Pentagon Knit Com Ltd	606,481	4,288,119
Pole Star Fashion Design Ltd.	21,489,085	17,950,771
Precise Fashion Wear Ltd.	160,569	-
Prime Yarn Trading Fashion	177,801	-
Pullman Knitwear (Pvt) Ltd.	1,090	-
Pacific Export Ltd	-	3,328,105
Purbani Fabrics Ltd	3,303,994	1,410,651
Purbasha Composit Textile	264,006	4,776,288
Rahman Knit Garments Ltd	9,714,870	-
Rahmat Fashion Wear Ltd.	575,092	4,730,353
Raiyan Apparels Ltd.	7,562,509	-
Ratul Fabrics Ltd.	-	3,850,825
Rds Fashion Ltd	5,659,396	-
Reactove Dress Maker	62,089	-
Reaz Knitwear Ltd.	21,789	3,794,090
Reo Tex	14,620	-
Rizvi Fashion Ltd.	15,252,530	1,460,785
Robintex (Bd) Ltd.	1,377,674	-
Rose Intimates Ltd.	17,567	-
Rs Knit Wear Fabrics	1,422,682	-
Rs Syndicate Fashion Ltd	916,698	-
Reedisha Knitex Limited.	-	7,395,850
Sabah Designers Ltd.	7,397,130	-
Sadia Textile Mills Ltd.	6,197,520	6,197,520
Saiham Knit Composite Ltd.	1,951,055	108,635,792
Sam Ree Dyeing (Bd) Ltd	322,768	3,069,863
S And P Bangla Limited	572,452	-
Sara Fashion Wear Ltd	1,128,930	-
Sarah Industries	839,845	-
Saturn Textiles Limited	588,968	-
Sayam Knit Fabrics	3,720,739	14,057,918
S.B.Designs Ltd.	8,072,580	2,319,905
Scandex (Bd) Ltd.	87,594	-
Seacotex Fabrics Ltd.	5,495,877	-
Sensible Fashion (Pvt.) Ltd.	18,537,325	7,656,768
Shamser Knit Fashions Ltd.	44,045,939	30,507,998
Shantex Private Ltd.	1,085	-
Shipra Fashion Ltd.	29,894,071	-
Shrabony Knitwear Ltd.	3,382,353	-
Silken Sewing Ltd.	5,724,356	-
Silver Composite Textile Mills Ltd.(Unit-3, Textile)	2,251,118	-
Sisal Composite Ltd	693,561	-
Sparkle Knit Composit	639,170	15,127,168
Surma Garments Ltd.	-	14,672,512
Shad Fashion Ltd.	-	10,975,622
Sm Knitwear Ltd.	4,506	-

Annexure - 03

Party Name	Amount in Taka	
	30.06.2026	30.06.2025
South East Textiles (Pvt.) Ltd.	8,246,623	-
Southern Garments Ltd	254,377	-
South West Knitting Ltd	8,835,897	-
Sparkle Knit Composit	3,294,482	-
Square Fashion Ltd.	26,806,408	-
Superior Apparel Ltd.	8,411,551	-
Supreme Stitch Ltd.	20,124,001	-
Surma Garments Ltd.	11,458,507	-
Silken Sewing Ltd.	-	1,509,531
Saad Saan Texlite Mills Ltd	-	592,900
Supreme Stitch Ltd.	-	16,191,263
Oriental Fashion Ltd	-	20,990,453
One Composite Mills Ltd.	-	51,799,661
Seacotex Fabrics Ltd.	-	2,273,373
Silver Composite Textile Mills Ltd.(Unit-3)	-	21,355,938
Talent Apparels Ltd.	700,287	-
Talha Fabrics Limited	4,477,648	-
Tamai Knit Fashion	5,260,234	-
Tangon Knitwear Ltd.	18,634	-
Tanima Knit Composite Ltd.	351,505	-
Taqwa Fabrics Ltd.	6,469	-
Tarif Knitwear Ltd	9,823,758	-
Teen Age Modern Fashion Ltd.	5,382,400	-
Texeurop (Bd) Ltd.	4,860,813	-
Tex Town Ltd.	20,083,027	14,831,916
Tex Zone Knitwear Ltd.	21,716,189	-
Tokio Mode Ltd	5,642,106	-
Tosrifa Industries Limited.	93,008	-
Total Fashion Ltd.	890,647	-
Trouser World (Pvt) Ltd.	22,629,686	-
Turag Garments & Hosiery Mills Ltd.	11,981,723	-
Talha Fabrics Limited	-	928,200
Taj Knitting Ind. Ltd.	-	-
Teen Age Modern Fashion Ltd.	-	4,505,431
Texeurop (Bd) Ltd.	-	15,015,193
Tosrifa Industries Limited.	-	2,845,920
Unifill Textile Mills Ltd.	42,350	-
Uni Gears Ltd.	13,100,785	-
Unique Designers Ltd.	14,478,625	-
Unisense Apparels Ltd.	3,742,424	-
United Apparels Composite	13,752,640	-
United Knitwears (Pvt) Ltd.	12,930	-
Unity Fabrics Ltd.	10,880,765	-
Universal Denims Ltd	2,982,283	-
Utah Knitting & Dyeing Ltd.	7,808,236	-
Union Fashion	-	-
V-Teac Fashion (Pvt) Ltd	108,425	-
Versatile Textiles Ltd.	-	-
Wahid Fashion Ltd	650	-
W. Apparels Ltd.	827,112	-
Wega Knittex Ltd	82,565	1,435,647
Young 4 Ever Textiles Ltd.	4,258	
Yasin Knittex Industries Ltd.	-	5,649,712
Zalo Knitting Ltd.	473,456	1,223,152
Zihan Garments Industry Ltd.	-	2,172,047
Total	**1,425,321,789**	**1,395,706,115**

TAMIJUDDIN TEXTILE MILLS PLC

Schedule of Advance Supplier

As at June 30, 2026

Annexure - 04

Party Name	Amount in Taka	
	30 June 2026	30 June 2025
Apparels And Cotton Club Bd (Viyellatex Spinning)	-	2,263,450
Advance Chemicals EST	77,600	-
Aman Cement Mills Unit-2 Ltd.	91,482	-
Banga Building Materials	29,782	-
Energy Mission Co.	143,500	-
CU Certification Ltd	-	10,980
Euro Engineering Service	63,212	-
Eco Energy Engineering and Consutancy	155,000	-
Faysal Hasan Arif & Associates	266,000	220,000
Jobaida Karim Jute Mills Ltd	7,000	7,000
Maliha Poly Tex Fiber Industries Ltd	2,921,098	2,019,906
Modern Syntex Ltd	27,463	2,246,922
Vai Vai General Store	-	20,000
Management Consulting Solution	-	37,500
Kamal Motors	-	63,000
New Mayer Dowa Engineering	137,000	-
Rupsha Motors	73,000	-
R.S.Tiles	32,260	-
Rustom Ali and Sons	19,604	-
SR Fiber Product	492,744	-
Safety Wings	51,000	-
Techabyte Solutions	47,500	-
Altersense Limited	1,700,107	1,700,107
Total	**6,335,352**	**8,588,865**

TAMIJUDDIN TEXTILE MILLS PLC

Schedule of Security Deposit

As at June 30, 2026

Annexure - 05

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
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-359)	4,109,582	3,999,106
Dutch Bangla Bank PLC (FDR-433)	496,836	468,341
Dutch Bangla Bank PLC (FDR-113)	1,724,568	1,625,661
Total	**30,204,515**	**29,966,639**

TAMIJUDDIN TEXTILE MILLS PLC

Sundry Advance Schedule

As at June 30, 2026

Annexure - 06

Particulars	Amount in Taka	
	30 June 2026	30 June 2025
Samrat Garments Ltd	599,994	989,929
Hazrot Ali, Jaida & Abdul Bari & Gang	-	-
Total	**599,994**	**989,929**

TAMIJUDDIN TEXTILE MILLS PLC

Schedule of Trade and Other Payables (Goods & Others)

As at June 30, 2026

Annexure - 07

Party Name	Amount in Taka	
	30 June 2026	**30 June 2025**
Ashirbad Syndicate	4,207,125	4,931,465
AB Enterprise	15,842,014	27,769,875
Bangla Trac Ltd	52,954	52,954
Chandpur Engineering & Plastic Rubber Work	107,800	59,700
Clarke Energy Bangladesh	131,162	478,556
Deltasoft	-	232,000
Dhaka Logistic	1,000,000	2,032,000
Euro Engineering Service	-	24,188
Far East International	122,583	122,583
Gofur Glass Corner	97,136	-
Haji Edu Mia Transport	419,200	419,200
Hydro-Chemical Bangladesh	90,100	-
Intercloud Limited	21,000	31,500
Jessore Trading Agency	-	576,960
Jinmao Tex (BD) LTD	90,000	-
Mitu Enterprise	-	406,362
Mamun Automobiles	9,500	33,000
M.H Paper Tube	379,162	-
New Asia ltd	34,400	34,400
Nits Service (Pvt) Ltd	-	27,000
Prism Enterprise	-	184,750
Quality Shipping Agency Ltd	185,000	981,400
Rony Enterprise	451,000	-
Sarker Trading Corporation	-	596,329
Suktara Enterprise	286,000	286,808
Sail International Ltd	122,250	201,000
Shathi Enterprise	600,126	-
Siam Lubrication Engineering	48,990	-
Shawon Enterprise	72,075	-
T & T Air Technology	120,000	142,000
T Corporation	287,950	610,950
Total	**24,777,528**	**40,234,980**

TAMIJUDDIN TEXTILE MILLS PLC

Property, plant and equipment (Tax base)

As at 30 June 2026

Annexure-09

Particulars	Cost			Rate (%)	Depreciation			Written Down Value as on 30.06.26
	Balance as on 01.07.25	Addition	Balance as on 30.06.26		Assement year 24-25	Addition	Balance as on 30.06.26	
Land & Land Development	11,295,659		11,295,659	0%	-	-	-	11,295,659
Building & Other Construction	115,979,689	655,720	116,635,409	10%	-	11,663,541	11,663,541	104,971,868
Plant & Machinery (New)	765,987,065	3,543,270	769,530,335	10%	-	76,953,033	76,953,033	692,577,301
Furniture & Fixture	943,240	-	943,240	10%	-	94,324	94,324	848,916
Vehicles	11,874,635	2,675,000	14,549,635	10%	-	1,454,964	1,454,964	13,094,672
Sundry Assets	5,938,503	-	5,938,503	10%	-	593,850	593,850	5,344,653
Office Equipment	3,387,408	452,288	3,839,696	10%	-	383,970	383,970	3,455,726
Electrical Equipment	3,584,446		3,584,446	10%	-	358,445	358,445	3,226,001
Electrical Installation	4,399,016	1,777,910	6,176,926	10%	-	617,693	617,693	5,559,233
Gas Generator	66,311,755		66,311,755	10%	-	6,631,176	6,631,176	59,680,580
Deep Tubewell	160,612		160,612	10%	-	16,061	16,061	144,551
Store Equipment	240,207		240,207	10%	-	24,021	24,021	216,186
Head office Decoration	1,610,061	-	1,610,061	10%	-	161,006	161,006	1,449,055
Software (Accounts)	512,000	-	512,000	20%	-	102,400	102,400	409,600
Water Treatment Plant	3,349,481		3,349,481	10%		334,948	334,948	3,014,533
Balance as at 30 June 2026	**995,573,777**	**9,104,188**	**1,004,677,965**		**-**	**99,389,431**	**99,389,431**	**905,288,534**