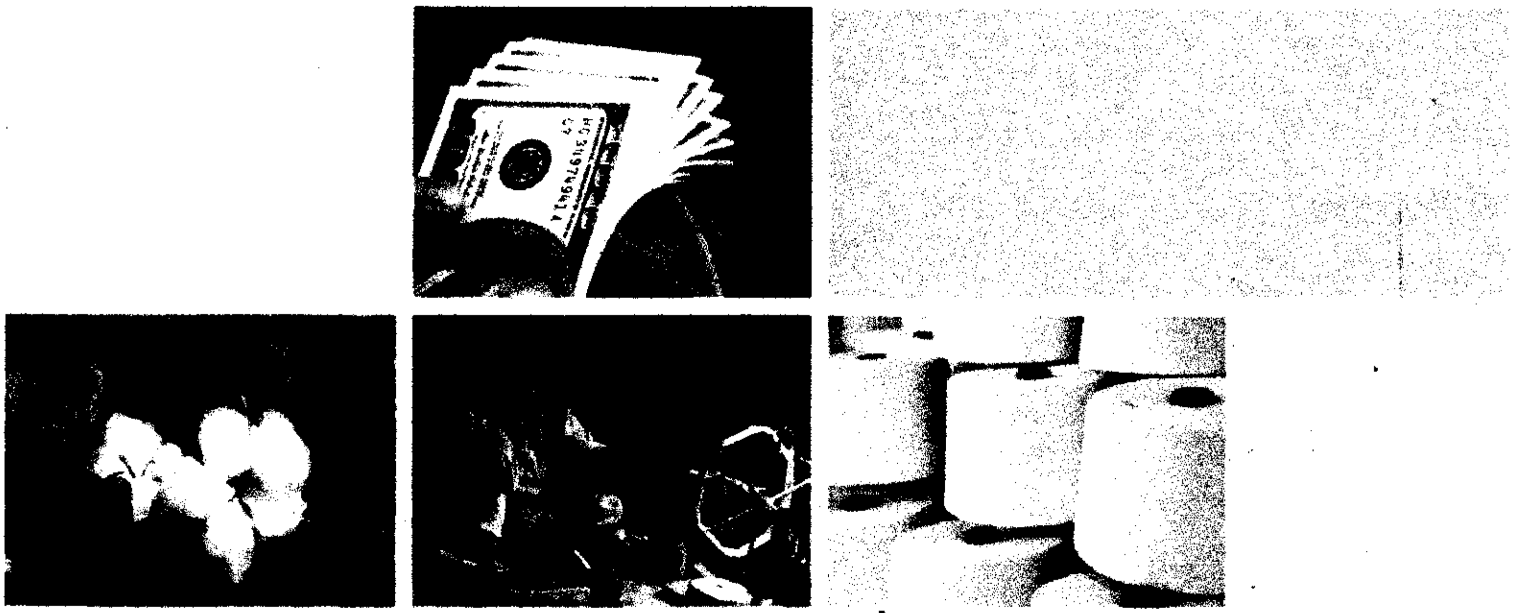
Third Quarter (Q3)

Financial Statements (Un-Audited)

January 01, 2025, to March 31, 2025



SONARGAON TEXTILES LTD.

a member of khansons group

SONARGAON TEXTILES LTD.

Khansons Centre (8th & 9th Floor)

37, Kawran Bazar, Dhaka-1215

Tel : 55013501, 55013597,55013500, Fax: 880-2-55013498

3rd Quarter (Q3) Financial Statements

In compliance with listing regulation 2015 of Dhaka & Chittagong Stock Exchange as well as BSEC notification no.-SEC/CMRRCD/2008-183/Admin/03-34 dated : 27th Sept, 2009, we are pleased to provide you below the un-audited financial statement of the Company for the 3rd Quarter (Q3) ended March 31, 2025 as considered by the Board of Directors meeting held on 28.04.2025 at 37, Kawran Bazar, Dhaka-1215.

Pikder

Pintu Sikder, ACS

Company Secretary

SONARGAON TEXTILES LTD.

Khansons Centre (8th & 9th Floor)
37, Kawran Bazar, Dhaka-1215
Tel : 55013501, 55013597,55013500, Fax: 880-2-55013498

Statement of Financial Position (Un-Audited)

As at 31st March, 2025

Particulars	Notes	31 March, 2025 Taka	30 June, 2024 Taka
Assets			
Non-Current Assets :			
Property, Plant and Equipment	4.00	693,345,653	719,919,673
IFRS 16 - Right of Use Asset		126,565	506,259
		693,472,217	**720,425,932**
Current Assets :			
Inventories	5.00	546,249,831	536,728,251
Advances, Deposits and Prepayments	6.00	6,952,590	7,060,009
Investment in Shares	7.00	1,569,450	1,569,450
Trade & Other Receivables	8.00	26,248,965	16,073,446
Cash and Cash Equivalent	9.00	1,263,178	1,727,816
		582,284,015	**563,158,971**
Total Assets		**1,275,756,232**	**1,283,584,904**
Equity and Liabilities :			
Shareholders' Equity			
Share Capital	10.00	264,670,560	264,670,560
Capital Reserve		5,373,570	5,373,570
Share Premium		54,560,000	54,560,000
Revaluation Reserve	11.00	321,556,095	329,610,602
Retained Earnings		(137,090,780)	(143,025,384)
		509,069,445	**511,189,350**
Non-Current Liabilities			
Long Term Loan	12.00	672,404,220	672,404,220
IFRS 16 - Lease Obligation Liabilities		137,614.75	550,459
Deferred Tax Liability	13.00	68,302,761	70,457,673
		740,844,596	**743,412,352**
Current Liabilities			
Unclaimed/Unpaid Dividend	14.00	1,568,725	1,460,470
Trade & Other Payables	15.00	23,250,739	25,094,273
Workers Profit Participation and Welfare Fund	16.00	1,022,727	2,428,459
Provision for Income Tax	17.00	1,507,579	-
		25,842,191	**28,983,202**
Total Equity & Liabilities		**1,275,756,232**	**1,283,584,904**
Net Assets Value Per Share (NAVPS)	**25.00**	**19.23**	**19.31**

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

(Pintu Sikder ACS) Company Secretary	(Md. Monirul Islam Khan) Chief Financial Officer	(Bazlur Rahman) Managing Director	(Rosy Rahman) Director	(A.K.M Azizur Rahman) Chairman

Dated: 28.04.2025

Place: Dhaka,Bangladesh

SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215
Khansons Centre (8^{th} & 9^{th} Floor)

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the 3rd Quarter ended March 31, 2025

Particulars	Notes	Nine Months Results (Tk.)		Third Quarter Results (Tk.)	
		July to March 2024-2025	July to March 2023-2024	Jan. to March 2024-2025	Jan. to March 2023-2024
Turnover	18.00	251,263,138	144,162,931	126,927,500	87,819,735
Cost of Goods sold	19.00	(228,403,584)	(124,189,910)	(113,379,848)	(75,630,609)
Gross Profit		22,859,554	19,973,021	13,547,652	12,189,126
Operating Expenses :					
Administrative Expenses	20.00	(21,965,663)	(18,255,181)	(7,456,462)	(5,913,292)
Selling & Distribution Expenses	21.00	(1,315,017)	(829,533)	(702,532)	(277,093)
Financial Expenses	22.00	(287,911)	(3,437,182)	(228,673)	(1,388,212)
Total Expenses		(23,568,592)	(22,521,896)	(8,387,668)	(7,578,597)
Operating Profit/(Loss)		(709,037)	(2,548,876)	5,159,985	4,610,528
Non Operating Income	24.00	1,148,142	1,146,541	1,142,364	1,142,364
Net Profit/(Loss)		439,105	(1,402,335)	6,302,349	5,752,892
Provision for WPPF & WWF	16.00	(20,910)	(273,947)	(300,112)	(273,947)
		(20,910)	(273,947)	(300,112)	(273,947)
Net Profit/(Loss) before tax (G-H)		418,195	(1,676,282)	6,002,237	5,478,945
Provision for Taxation					
Current Tax	17.00	(1,507,578)	(773,655)	(761,565)	(522,646)
Deferred Tax	13.00	1,616,184	1,246,410	538,728	421,355
Net Profit/Loss after tax		526,801	(1,203,527)	5,779,400	5,377,654
Other comprehensive income		-	-	-	-
Total comprehensive income		526,801	(1,203,527)	5,779,400	5,377,654
Earning Per Share (EPS)	26.00	0.02	(0.05)	0.22	0.20

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

(Pintu Sikder ACS) Company Secretary	(Md. Monirul Islam Khan) Chief Financial Officer	(Bazlur Rahman) Managing Director	(Rosy Rahman) Director	(A.K.M Azizur Rahman) Chairman

Dated: 28.04.2025
Place: Dhaka,Bangladesh

SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)

Statement of Changes in Equity (Un-Audited)

For the 3rd Quarter Ended March 31, 2025

Particulars	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2024	**264,670,560**	**54,560,000**	**5,373,570**	**329,610,602**	**(143,025,383)**	**511,189,349**
Share Capital Increase (Bonus)	-	-	-	-	-	-
Adjustment in Revaluation Reserve	-	-	-	(8,054,507)	8,054,507	-
Net profit/Loss- 2024-2025	-	-	-	-	526,801	526,801
Dividend for the year 2024	-	-	-	-	(2,646,705)	(2,646,705)
As at March 31, 2025	**264,670,560**	**54,560,000**	**5,373,570**	**321,556,095**	**(137,090,780)**	**509,069,445**

Statement of Changes in Equity (Un-Audited)

For the 3rd Quarter Ended March 31, 2024

Particulars	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2023	**264,670,560**	**54,560,000**	**5,373,570**	**340,349,944**	**(160,963,242)**	**503,990,832**
Share Capital Increase (Bonus)	-	-	-	-	-	-
Adjustment in Revaluation Reserve	-	-	-	(8,628,739)	8,628,739	-
Net profit/Loss- 2023-2024	-	-	-	-	(1,203,527)	(1,203,527)
Previous year adjustment	-	-	-	-	-	-
As at March 31, 2024	**264,670,560**	**54,560,000**	**5,373,570**	**331,721,205**	**(153,538,030)**	**502,787,305**

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

(Pintu Sikder ACS)
Company Secretary

(Md. Monirul Islam Khan)
Chief Financial Officer

(Bazlur Rahman)
Managing Director

Rosy Rahman
(Rosy Rahman)
Director

(A.K.M Azizur Rahman)
Chairman

Dated: 28.04.2025

Place: Dhaka,Bangladesh

SONARGAON TEXTILES . LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)

Statement of Cash Flows (Un-Audited)

For the 3rd Quarter ended March 31, 2025

	Particulars	Notes	July to March 2024-2025	July to March. 2023-2024
A.	**Cash Flows from Operating Activities :**			
	Collection from Turnover & Others		241,087,619	80,442,391
	Payment to Suppliers and Employees		(239,727,188)	(72,503,898)
	Cash Generated from Operation		**1,360,431**	**7,938,493**
	Collection from Non-operation Income		1,148,142	1,142,364
	Interest Paid		-	-
	Income Tax paid		(434,760)	(340,209)
	Net Cash Flows from Operating Activities		**2,073,812**	**8,740,648**
B.	**Cash Flows from Investing Activities :**			
	Acquisition of property Plant & Equipment		-	-
	Acquisition/Addition of Long Term Assets		-	-
	Sale Proceeds of Long Term Assets		-	-
	Net Cash Flows from Investing Activities		-	-
C.	**Cash Flows from Financing Activities :**			
	Long Term Loan received		-	-
	Other Loans and Advances Received /(Paid)		-	-
	Payment of Dividend		(2,538,450)	
	Short Term Loan Paid		-	-
	Net cash flow from Financing Activities		**(2,538,450)**	-
	Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		(464,637)	8,740,648
	Cash and Cash Equivalent at Opening		1,727,816	1,121,933
	Unrealized gain or (loss) on foreign exchange fluctuation			-
	Cash and Cash Equivalent at Closing		**1,263,179**	**9,862,581**
	Net Operating Cash Flow Per Share (NOCFPS)	**27.00**	**0.08**	**0.33**

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

(Pintu Sikder ACS)
Company Secretary

(Md. Monirul Islam Khan)
Chief Financial Officer

(Bazlur Rahman)
Managing Director

Rosy Rahman
(Rosy Rahman)
Director

(A.K.M Azizur Rahman)
Chairman

Dated: 28.04.2025
Dhaka,Bangladesh

Note	Particulars	31 March, 2025 Taka

4.00 Property, Plant and Equipment (Unit 1, 2 & 3) :

This is made up as follows :

Cost / Fair value as on 01.07.2024	1,475,544,498
Add: Addition during the year	-
	1,475,544,498
Less: Disposal during the year	-
	1,475,544,498
Less: Accumulated Depreciation as on 01.07.2024	755,624,825
	719,919,673
Less: Depreciation during the period.	26,574,020
Balance as at 31.03.2025	**693,345,653**

Details are shown in the Annexure-1

5.00 Inventories:

This is made up as follows :

Raw Cotton	125,633,716
Finished Goods	417,680,544
Work in Process	2,166,720
Spare Parts	72,480
Packing Materials	76,850
Waste Cotton	619,521
	546,249,831

6.00 Advance, Deposits & Prepayments:

This is made up as follows :

Advance Income Tax (6.01)	3,073,250
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	25,800
VAT/Excise duty paid in advance	-
	6,952,590

6.01 Advance Income Tax

Opening Balance 1.7.2024	2,638,490
Less : Previous year provision for Taxation	-
	2,638,490
Add: Current year Tax deducted at sources :	
On Export proceeds	205,131
On Bank Interest	1,156
On Dividend	228,473
Less : During the year provision for Taxation	-
	3,073,250

6.02 Security Deposit

Security Deposit to Bangladesh Oxyzen Ltd.	4,000
Security Deposit to PDB(U-1)	1,061,393
Security Deposit to PDB(U-2)	621,607
Security Deposit to PDB(U-3)	1,942,000
Security Deposit to Telephone(BTTB)	125,500
BTME (Special fund)	99,040
	3,853,540

7.00 Investment in Shares

The Company holds shares of Central Depository BD Ltd.(CDBL) which are measured at cost. The total value of shares as at March 31, 2025 are Shares of Central Depository BD Ltd. (CDBL), held at cost: 1,569,450

1,569,450

8.00 Trade & Other Receivables :

The above balances are made up as follows :

Details are Shown in the following schedule:

Name	Amount
Export Unrealised	2,013,000
RB Trade Link	24,235,965
	26,248,965

9.00 Cash and Cash Equivalent:

This is made up as follows :

Cash in hand	93,260
Cash at Bank (Note-9.01)	1,169,918
	1,263,178

9.01

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	192,246
National Bank Ltd.	Tanbazar	0010-33009916	1,384
Social Islami Bank Ltd.	Narayangonj	0661330007288	1,470
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	164,033
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	2,050
Social Islami Bank Ltd.	Barisal	0731330006555	3,093
Basic Bank Ltd.	Main Branch	216010000398	8,924
Rupali Bank Ltd.	Local Office	18024000171	27,132
Dutch Bangla Bank Ltd.	Motijheel Foreign Exc.	1051201231	113,443
Pubali Bank Ltd.	Barishal	0374901060680	6,193
Pubali Bank Ltd.	Karwan Bazar	0557901051294	443,671
Dutch Bangla Bank Ltd.	Barisal	127110855	206,280
			1,169,918

10.00 Share Capital:

The break up is as follows

Particulars	No. of Share Holders	No. of Shares	Amount(Tk.)
a) 11,764,497 ordinary shares of Tk.10/- each paid by	7	11,764,497	117,644,970
b) Group summery of other shareholders Description of the group			
General Public	3,033	13,410,740	134,107,400
Institutions (ICB & others)	98	1,254,383	12,543,830
Non Residence NRB	12	37,436	374,360
Grand Total	**3,150**	**26,467,056**	**264,670,560**

11.00 Revaluation Reserve: (Schedule-5)

This is made up as follows :

	Amount (Tk.)
Opening balance	329,610,602
Prior Year Error Correction	
Adjusted Opening Balance	
Less : Adjustment for depreciation for this year	(8,054,507)
Closing balance	**321,556,095**

This amount represents as per last years accounts

12.00 Long Term Loan (Not due secured) ;

This is made up as follows

BDBL Term Loan	303,425,627
MTBL-Term loan	1,203,225
Rupali Bank Loan account	367,775,368
Grand Total (Unit 1+2+3)	**672,404,220**

These represent loan from Banks which do not provision any interest due to the ongoing litigation with the courts.

13.00 Deferred Tax Liabilities:

This is made up as follows

Opening balance	69,918,945
Adjusted Opening Balance	-
Add: Addition during the year	(1,616,184)
	68,302,761
Less: Adjustment during the year	-
Closing balance	**68,302,761**

14.00 **Unclaimed /Unpaid Dividend from 2019, 2022 & 0224**

This is made up as follows :		
Balance as on 01.07.2024		1,460,470
Add: Addition during the period		2,646,705
		4,107,175
Less: Adjustment during the period		(2,538,450)
Closing Balance		**1,568,725**
Ageing:		
For 2019		1,372,768
For 2022		87,702
For 2024		108,255
		1,568,725
Dividend 2024-		
Dividend Declared	2,646,705	
Paid during the period	2,538,450	
	108,255	

15.00 Trade & Other Payables :

This is made up as follows :

Accrued Expenses payable (Note 15.01)	14,085,867
Trade Payables (Note 15.02)	9,164,872
Total	**23,250,739**

15.01 Accrued Expenses Payables

This is made up as follows :

Electricity bill (Factory)	9,505,800
Salary & Wages (Factory)	4,530,067
Office Rent	50,000
	14,085,867

15.02 Schedule of Trade Payables

Name	Amount (Tk.)
P.N Enterprise (Raw cotton)	35,240
Ratan Enterprise (Raw cotton)	430,226
Master Yarn Trading (Raw cotton)	65,648
Salma Traders (Raw Cotton)	6,245
Hoq Yarn Ltd. (Raw Cotton)	108,701
Tex trade (Raw cotton)	156,414
3 Star Technology	28,750
Adib Enterprise	72,576
AD Media Printers	114,039
Airtech Compressor	177,000
A.I.S. Enterprise	35,795
Axis Textile Engineering	27,700
Azad Store ,69,B.B.Road,Ukil Para	84,983
Aziz Packaging Ltd.	270,000
Babul Khan Enterprise	55,000
Bengal Roots	5,450
Best Technology	60,000
Bijoytex Engineering	34,750
China Plastics BD. LTD.	200
Dawood Sultan & Co	140,000
Energy Control & Eng. Ltd	76,000
Euro Trade	138,120
Forman Enterprise	81,000
Friends Electric House	8,498
Gazi Tanks	8,200
Humayra Paper Cone & Packing	604,034
IC System & Service	23,000
ISRA Trade & Services Bangladesh	335,400
Jusna Enterprise	80,000
Khan Enterprise	253,250
Lipika	259,017
Maas Erectors Ltd	114,600
Madona Enterprise	36,450
Mahin Enterprise	92,463
Mashud International	139,000
Mask Engineering	30,500
Masum Enterprise	25,745
Meem Enterprise	97,875
Minha Tex International	53,400
M/S M Hossain Engineering Workshop	42,300
M/s Sajib Enterprise	129,210
New Bangla Technical Support Center.	157,000
Oishi Enterprise	212,600

Pacific Trading	150,337
P.N. International	110,000
Popular Traders (N.Gonj)	206,341
Power Tech Engineering Works	12,000
Prime Power Solution	9,400
Quality Traders	234,020
Ringtex Engineering	22,800
Riyad Light House	91,440
Rumman Spring & Eng. Works	385,245
Sail International Ltd	420,800
Sardar Corporation	1,375
Satata Enterprise	475,765
Shabbir Automation Technologies	66,000
Simul Traders	17,821
Sinobangla Industries Ltd	39,071
S M Paper Cone	238,000
S M Textech	1,780
Solution Technology	123,500
Southern Multi Pack	415,800
Standard Spring Industries	24,350
Sumon Joint Store	50,500
Sutex International	370,600
Texlub Resource	118,900
Texmate Engineering	26,495
Trade Way International	35,400
United Trade Center	95,650
Yousuf Traders	3,290
ZerOne BD Ltd.	37,305
ZSZ Engineering	215,890
A & J Enterprise	55,296
Shahjalal Fire Fighting Ent.	37,365
Worker Magic Car Fare (Tareq Paribahan)	54,000
Anzar Filling Station	94,457
New Arts Press	17,500
Total	**9,164,872**

16.00 Workers Profit Participation and Welfare Fund

This is made up as follows:

Balance as on 01.07.2024	2,428,459
Add: Addition during the year	20,910
	2,449,369
Less: Adjustment during the year	1,426,642
	1,022,727

As per Section 234 of the Bangladesh Labour Act, 2006, 5% of Net Profit has been provided in proportion to 80:10:10 in order to contribute to Workers Profit Participation Fund, Welfare Fund and Bangladesh Workers Welfare Fund Foundation respectivley.

17.00	**Provision for Income Tax**	**1,507,579**
	This is made up as follows:	
	Balance as on 01.07.2024	-
	Add: during the period	1,507,579
	Balance after addition	1,507,579
	Less : Adjustment Previous year Advance Tax	-
	Less : Adjustment During the year Advance Tax	-
		1,507,579

As per IAS 12,Paragraph 81,a numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s) is provided below:

Net Income:	62,729
Minimum Tax as per Section 82/C: 0.6% of Revenue [B]:	1,507,579
Tax: Deducted at Source [C]:	434,760
Tax Provision	**1,507,579**

18.00 Turnover/Sales:

This is made up as follows :

	Qty. Lbs	Taka
Local Sales & Export of Yarn/Waste cotton	658,164.62	127,152,500
Less : Vat on Sales ofYarn / Waste cotton	-	225,000
Total turnover (Net)	**658,165**	**126,927,500**

19.00 Cost of Goods Sold :

This is made up as follows :

Particulars	Amount in BDT 31-Mar-25
WIP as on 01.01.2025	2,035,780
Add: Raw cotton input (Note- 19.01)	60,708,894
	62,744,674
Less :WIP as on 31.03.2025	2,166,720
Wastage recovery	659,740
Raw Material Consumed	**59,918,214**
Add: Factory Overhead (Note -23)	55,458,548
Cost of Production	115,376,763
Add : Stock of Yarn as on 01.01.2025	415,683,629
Stock of Yarn Avaiable	**531,060,392**
Less: Stock of Yarn as on 31.03.2025	417,680,544
Cost of Goods Sold	**113,379,848**

19.01 Raw Cotton Input :

This amount comprises as follows :

Particulars	31-Mar-25	
		Value
Stock of Raw cotton as on 01.01.2025		130,633,716
Add : Raw cotton purchased during the period		55,708,894
		186,342,610
Less : Stock of raw cotton as on 31.03.2025		125,633,716
Input of Raw cotton during the period		**60,708,894**

20.00 Administrative Expenses:

This is made up as follows :

Particulars	March 31, 2025
Salary & allowances (Note -20.01)	3,291,548
Overtime	3,928
Bonus	412,811
Board Meeting fee	37,500
Traveling & conveyance	109,116
Printing & Stationery	47;398
Vehicle Maintenance	110,436
Subscription (BTMA)	97,856
Subscription (DSE & CSE, BCI & BAPLC)	370,672
Postage	55,989
Entertainment	111,982
Insurance Premium	26,550
Telephone & Mobile Bill	16,734
License & renewals	6,000

Advertisement	46,000
Internet connection (WiFi)	34,000
Cleaning Expenses	45,900
Computer & IT Exp.	25,000
Miscellaneous Expenses	233,180
Office expenses	46,794
Donation & others	12,000
Repairs & maintenance (Building)	570
Repairs & maintenance (Others)	510
AGM Expenses	541,640
Professional Fees & Others	195,000
Legal Expenses	310,600
Leave benefits	228,338
Iftar Bill	182,655
Medical A/C	13,070
Depreciation (Schedule-4/A)	708,641
ROU Amortisation	126,565
Sundry expenses	7,480
Total	**7,456,462**

20.01 Salaries, Allowances & Bonus:

This amount comprises as follows :

Particulars	March 31, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	3,291,548
	3,291,548

21.00 Selling & Distribution Expenses:

Particulars	March 31, 2025
Yarn Loanding, Discount & Others	702,532
Total	**702,532**

22.00 Financial Expenses:

This amount comprises as follows :

Particulars	March 31, 2025
Financial Expenses-IFRS 16 Lease Obligation	12,385
Realized Loss in foreign exchange	196,370
Bank charges & commission	19,918
Total	**228,673**

23.00 Factory Overhead:

This amount comprises as follows :

Particulars	March 31, 2025
Salary & allowance and wages (Note : 23.01)	14,832,027
Bonus	2,046,518
Carriage Inward, Carrying & Handling	52,536
Electricity	28,918,380
Stores & Spares	608,865
Packing Materials	562,146
Raw Cotton Unloading	53,645
Overtime expenses	50,132
Repair & Maintenance	184,933
Depreciation (Schedule-4/A)	8,149,366
Total	**55,458,548**

23.01 Salary , Allowances and Wages :

This amount comprises as follows :

Particulars	March 31, 2025
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	14,832,027
	14,832,027

24.00 Non-Operating Income

This amount comprises as follows :

Dividend Received from CDBL	1,142,364
Interest Income	-
	1,142,364

25.00 Net Assets Value Per Share (NAVPS) — 19.23

Net Assets	509,069,445
Number of Ordinary Shares	26,467,056
Net Assets Value Per Share (NAVPS)	**19.23**

Note: Net Assets Value per share (NAVPS) has been decreased due to net Loss after tax .

26.00 Earning Per Share (EPS) — 0.02

Profit Attributable to Ordinary Shareholders	526,801
Number of Ordinary Shares	26,467,056
Earning Per Share (EPS)	**0.02**

Note: Earning per Share (EPS) has decreased compared with that of previous year because of decrease production and sales volume.

27.00 **Net Operating Cash Flow Per Share (NOCFPS)** **0.08**

Net Cash Generated /(Used) by operating Activities	2,073,812
Number of Ordinary Shares	26,467,056
Net Operating Cash Flow Per Share (NOCFPS)	**0.08**

Note: During the year Net Operating Cash Flows per share (NOCFPS) has been decrease due to decreased in lower collection from customers.

28.00 Reconciliation of cash flows from operating activities through Indirect method

As per Clause No. 5(2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A reconcillation of Net operating cash flow under Indirect Method is provided below:

Particulars	31-March-2025
Net Income after Tax	**526,801**
Non-Cash Adjustments	
Add: Depreciation	26,574,020
Add: ROU Asset Depreciation	379,694
Add: ROU Liability Interest	412,844
Add: Damage of Stock	-
Add: Increase in Interest Payable	-
Less: Deffered Tax	(1,616,184)
Income Tax Paid	(434,760)
Income Tax Provision	1,507,579
Add: Loss on Sale of Waste Stock	-
Change in WPPF	-
	27,349,994
Working capital adjustments	
Change in Inventory (excluding Inv. Write off)	(9,521,580)
Change in Trade AR	(9,859,468)
Payment of Dividend	(2,538,450)
Change in Advance Deposit & Prepayment	(107,419)
Change in AP	(1,843,534)
Change in WPPF	(1,405,733)
	2,073,812
Less: Unrealized gain on exchange rate fluctuation	-
Net cash flow from Operating activities	**2,073,812**
Net Operating cash flow per Share	**0.08**

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2025

UNIT - 1

Annexure 1

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2025		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2025	As on 31-03-2025
1	Land & Land Development	103,803,963	-	-	103,803,963	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	64,478,714	5%	32,304,670	1,206,527	-	33,511,196	30,967,518
3	Plant & Machinery	240,978,096	-	-	240,978,096	7%	159,866,602	4,258,353	-	164,124,956	76,853,140
4	Furniture & Fixture	1,152,613	-	-	1,152,613	15%	1,138,413	1,598	-	1,140,010	12,603
5	Motor Vehicles	5,019,620	-	-	5,019,620	20%	4,734,850	42,715	-	4,777,566	242,054
6	Sundry Assets	6,218,436	-	-	6,218,436	20%	6,165,084	8,003	-	6,173,087	45,349
	Total	**421,651,442**	-	-	**421,651,442**		**204,209,619**	**5,517,196**	-	**209,726,815**	**211,924,627**

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2025

UNIT - 2

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2025		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2025	As on 31-03-2025
1	Land & Land Development	29,806,774	-	-	29,806,774	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	43,972,124	5%	22,183,698	817,066	-	23,000,764	20,971,360
3	Plant & Machinery	215,104,404	-	-	215,104,404	7%	145,120,822	3,674,138	-	148,794,960	66,309,444
4	Furniture & Fixture	5,377,188	-	-	5,377,188	15%	5,264,736	12,651	-	5,277,387	99,801
5	Motor Vehicles	12,813,366	-		12,813,366	20%	11,935,859	131,626	-	12,067,485	745,881
6	Sundry Assets	7,063,764	-	-	7,063,764	20%	6,994,363	10,410	-	7,004,773	58,991
	Total	**314,137,620**	-	-	**314,137,620**		**191,499,479**	**4,645,891**	-	**196,145,370**	**117,992,250**

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2025

UNIT- 3

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2025		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2025	As on 31-03-2025
1	Land & Land Development	56,436,763	-	-	56,436,763	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	77,717,462	5%	38,577,895	1,467,734	-	40,045,629	37,671,833
3	Plant & Machinery	597,634,016	-	-	597,634,016	7%	313,585,748	14,912,534	-	328,498,282	269,135,734
4	Furniture & Fixture	817,966	-	-	817,966	15%	775,270	4,803	-	780,073	37,893
5	Sundry Assets	7,149,229	-	-	7,149,229	20%	6,976,814	25,862	-	7,002,676	146,553
	Total	**739,755,436**	-	-	**739,755,436**		**359,915,727**	**16,410,933**	-	**376,326,660**	**363,428,776**

SONARGAON TEXTILES LTD.

CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 March, 2025

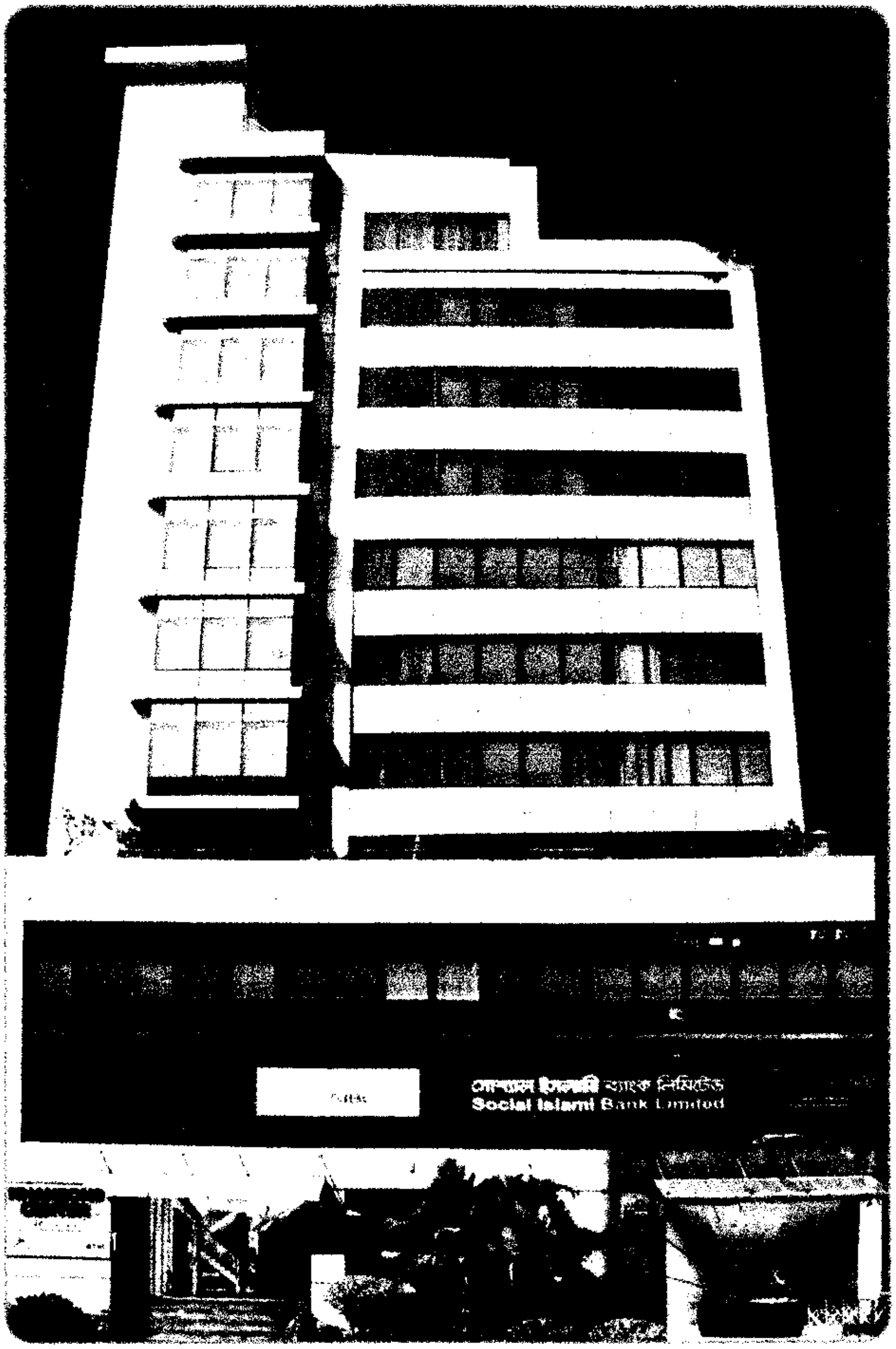
SL. No.	PARTICULARS	COST				DEPRECIATION				Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2025	As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2025	As on 31-03-2025
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442	204,209,619	5,517,196	-	209,726,815	211,924,627
2	Unit 2 (Sch-2)	314,137,620	-	-	314,137,620	191,499,479	4,645,891	-	196,145,370	117,992,250
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436	359,915,727	16,410,933	-	376,326,660	363,428,776
	Grand Total	**1,475,544,498**	-	-	**1,475,544,498**	**755,624,825**	**26,574,020**	-	**782,198,845**	**693,345,653**

Apportionment of Depreciation :

SL. No.	Unit/Division	March 31, 2025		
1	Unit -1	5,075,820	441,376	5,517,196
2	Unit -2	4,274,220	371,671	4,645,891
3	Unit -3	15,098,059	1,312,875	16,410,933
		24,448,099	**2,125,922**	**26,574,020**

Schedule of Revaluation Reserve :

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-03-2025		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-03-2025	As on 31-03-2025
1	Land & Land Development	178,869,655	-	-	178,869,655	-	-	-	-	-	178,869,655
2	Building & Construction	100,525,034	-	-	100,525,034	5%	45,236,546	2,073,318	-	47,309,864	53,215,170
3	Plant & Machinery	328,425,585	-	-	328,425,585	7%	187,424,218	7,402,572	-	194,826,790	133,598,795
	Total	**607,820,274**	-	-	**607,820,274**		**232,660,764**	**9,475,890**	-	**242,136,654**	**365,683,620**



Corporate Office

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