M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

Particulars	Notes	Amount in Taka	
		30-09-2025	30-06-2025
ASSETS			
Non Current Assets			
Property, Plant & Equipment		2,521,162,373	2,556,443,545
Investment in Associate Company	5	-	-
Total Non-Current Assets		**2,521,162,373**	**2,556,443,545**
Current Assets			
Inventories	6	529,734,788	480,338,634
Trade Receivables	7	366,254,051	438,241,578
Advance, Deposits and Prepayments	8	50,807,638	61,277,888
Cash and Cash Equivalents	9	32,262,950	156,137,246
Total Current Assets		**979,059,427**	**1,135,995,346**
Total Assets		**3,500,221,800**	**3,692,438,891**
EQUITY AND LIABILITIES			
Capital and Reserves			
Share Capital	10	2,324,340,900	2,324,340,900
Retained Earnings	11	770,399,287	766,568,766
		3,094,740,187	**3,090,909,666**
Non-Current Liabilities			
Deferred Tax Liabilites	12	155,052,872	157,332,615
Total Non-Current Liabilities		**155,052,872**	**157,332,615**
Current Liabilities			
Trade Payables	13	-	-
Unclaimed Dividend	14	4,422,196	4,422,196
Short Term Borrowings		210,878,921	403,224,430
Creditors & Accrues		13,185,058	17,578,045
Provision for Income Tax	15	21,942,566	18,971,939
Total Current Liabilities		**250,428,741**	**444,196,610**
Total Current & Non Current Liabilities		**405,481,613**	**601,529,225**
Total Equity and Liabilities		**3,500,221,800**	**3,692,438,891**
Net Asset Value Per Share	22	**13.31**	**13.30**

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: November 13, 2025

M. L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Notes	Amount in Taka	
		30-09-2025	30-09-2024
Export		221,907,089	296,826,427
Less: Cost of Export	16	204,619,820	271,052,976
Gross Profit		**17,287,269**	**25,773,451**
Less: Operating Expenses	17	5,082,688	6,928,311
Operating Income		**12,204,581**	**18,845,140**
Less: Financial Expenses		7,976,377	2,305,139
Add/(Less): Foreign Exchange gain or loss		166,477	99,528
Net operating Income		**4,394,681**	**16,639,529**
Add: Other Income		126,724	253,814
Add: Share of Profit/Loss of associate	18	-	-
Net profit before tax		**4,521,405**	**16,893,343**
Income Tax Expenses	19	**690,884**	**2,559,383**
Current Tax		2,970,627	2,950,359
Deferred Tax Income / (Expenses)		(2,279,743)	(390,975)
Net Profit after tax		**3,830,521**	**14,333,960**
Earnings Per Share (EPS)	21	**0.02**	**0.06**

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: November 13, 2025

M.L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2025	2,324,340,900	766,568,766	**3,090,909,666**
Net Profit during the period	-	3,830,521	**3,830,521**
Total	**2,324,340,900**	**770,399,287**	**3,094,740,187**

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2024

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2024	2,324,340,900	762,705,472	**3,087,046,372**
Net Profit during the period	-	14,333,960	**14,333,960**
Total	**2,324,340,900**	**777,039,432**	**3,101,380,332**

Chairman **Managing Director** **Director**

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: November 13, 2025

M. L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Amount in Taka	
	30-09-2025	30-09-2024
A .Cash Flow From Operating Activities:		
Collection from Customers	294,558,797	289,245,719
Collection from other non-operating income	126,724	253,814
Cash paid to Suppliers and others	(206,032,592)	(228,199,133)
Paid for operating Expenses	(9,049,541)	(4,179,477)
Cash gernerated by operations	**79,603,388**	**57,120,922**
Income tax paid	(2,941,146)	(2,918,595)
Net cash flow from Operating activities	**76,662,242**	**54,202,327**
B. Cash Flow From Investing Activities:		
Purchase of Fixed Assets	(230,000)	(450,000)
Net cash flow from Investing activities	**(230,000)**	**(450,000)**
C. Cash Flow From Financing Activities:		
Increase/ Decrease in Short term loan from bank	(192,345,509)	(46,947,752)
Dividend paid	-	(2,808)
Payment for financial Expenses	(7,976,377)	(2,305,139)
Net Cash flow from financing activities	**(200,321,886)**	**(49,255,699)**
D.Increase/(Decrease) in cash and cash equivalents (A+B+C	(123,889,644)	4,496,628
E. Foreign Exchange gain or loss	15,348	17,845
E.Opening cash and cash equivalents	156,137,246	101,086,673
G.Closing cash and cash equivalents (D+E+F)	**32,262,950**	**105,601,146**
Net Operating Cash Flow Per Share (Notes:23)	**0.33**	**0.23**

Chairman | **Managing Director** | **Director**

Company Secretary | **Chief Financial Officer**

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

Place: Dhaka
Date: November 13, 2025

M.L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC
Notes, comprising summary of significant accounting policies and other explanatory information
For the period ended September 30, 2025

1.00 The Company and its operations

1.01 Legal form of the Company

The Company was incorporated on March 21, 2001 as a 'Private' company limited by shares, registered under the Companies Act 1994 vide Certificate of Incorporation No.C-42701(2060)2001. The company converted into a 'Public' Limited Company on 02-06-2010. Name of the Company changed from M.L. Dyeing Limited to M.L Dyeing & Textile Ind. PLC on 05-06-2023.

1.02 Address of the Registered and Corporate Office

The registered office of the company is located on Zamirdia, 10 Hobirbari, Valuka, Mymensingh and Corporate office at House No: 11 (Unit-6A), Road No: 12, Block # F, Niketon, Gulshan-1, Dhaka-1212.

1.03 Nature of Business activities

The principal activities of the company are to carry on the business of dyeing and finishing yarn for 100% export oriented sweater industries and Spinning of Cotton yarn for export oriented textile industry in Bangladesh.

2.00 Statement of Compliance

The financial statements have been prepared in compliance with the requirements of the Companies Act 1994, the Securities & Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange (DSE) and Chittagong Stock Exchange (CSE) and other relevant local laws as applicable and in accordance with the applicable International Financial Reporting Standards (IFRS) including International Accounting Standards (IAS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) based on International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

3.00 Components of the Financial Statements

According to the International Accounting Standards IAS-1 as adopted by ICAB as IAS-1 "Presentation of Financial Statements" the complete set of financial statements includes the following components.

i. Statement of financial position as at September 30, 2025;
ii. Statement of Profit or Loss and other comprehensive income for the financial period ended September 30, 2025;
iii. Statement of cash flows for the financial period ended September 30, 2025;
iv. Statement of changes in equity for the financial period ended September 30, 2025;
v. Notes, comprising summary of significant accounting policies and other explanatory information for the period ended September 30, 2025;

3.01 Reporting Currency and Level of Precision

The financial statements are presented in Bangladeshi currency (Taka), which is the Company's functional currency. All financial information presented in Taka have been rounded off to the nearest Taka.

4.00 Related Parties disclosure

4.01 Equity Participation

M. L. Dyeing & Textile Ind. PLC has share investment in Sharp Industries PLC for 20,420,000 ordinary shares of Tk.10/- each (at par) amounting Tk. 204,200,000. Carrying value of the Investment as on September 30, 2025 stood at Tk.0.00 for No. of 6,191,603 ordinary shares being 2.04% of total ordinary shares of Sharp Industries PLC.

M.L. Dyeing & Textile Ind. PLC

5.00 Investment in Associate Company

The balance is made up as follows:

Particulars	Notes	30-09-2025	30-06-2025
Sharp Industries PLC name changed form R.N.Spinning Mills Ltd. (Cost of Investment Tk. 204,200,000)		-	-
Share of Profit in Associates during the period		-	-
Total:		-	-

No share of loss in Associates is recognized because of nil value of investment balance.

6.00 Inventories

The above balance is made up as follows:

Particulars	30-09-2025	30-06-2025
Inventories - Dyeing Unit	4,793,001	4,803,764
Inventories - Spinning Unit	524,941,787	475,534,870
	529,734,788	**480,338,634**

7.00 Trade and other Receivables

This is the amount of receivable against export bills as on September 30, 2025. This is considered as good & realizable and is secured by export letter of credit duly accepted by L/C opening bank.

Particulars	30-09-2025	30-06-2025
Trade and other Receivable	366,254,051	438,241,578

This is considered as fully secured and guaranteed payment by export letter of credit opening bank against export order and is considered good & realizable within one year as per the terms of export letter of credit. The classification of receivables as required by the Schedule XI of the Companies Act, 1994 are given below:

Sl	Particulars	Amount 30-09-2025		Amount 30-06-2025
I	Receivables considered good and in respect of which the company is fully secured.	366,254,051		438,241,578
II	Receivables considered good for which the company holds no security other than the debtors personal security.	-		-
III	Receivables considered doubtful or bad.	-		-
IV	Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or debts due by firms or private companies respectively in which any director is a partner or a director or a member.	-		-
V	Receivables due by companies under same management.	-		-
VI	The maximum amount due by directors or other officers of the company at any time during the year.	-		-
	Total	**366,254,051**		**438,241,578**

8.00 Advances, Deposits & Prepayments

The above balance is made up as follows:

Particulars	Note	30-09-2025	30-06-2024
Titas Gas		1,868,000	1,868,000
Electricity		3,278,920	3,278,920
L/C Margin		17,641,500	29,909,302
Sundry Advances		7,352,242	8,495,836
Advance Income Tax		20,666,976	17,725,830
Total:		**50,807,638**	**61,277,888**

M.L. Dyeing & Textile Ind. PLC

9.00 Cash and Cash Equivalents

The above balance is made up as follows:

Particulars	30-09-2025	30-06-2025
FDR	423,150	414,350
Cash and Bank balance	31,839,800	155,722,896
	32,262,950	**156,137,246**

10.00 Share Capital:

	30-09-2025	30-06-2025
10.01 Authorized Share Capital :		
310,000,000 ordinary shares of Taka 10/= each.	**3,100,000,000**	**3,100,000,000**
10.02 Issued, subscribed, called-up and paid-up share capital:		
232,434,090 ordinary shares of Tk 10/= each fully paid-up	2,324,340,900	2,324,340,900
	2,324,340,900	**2,324,340,900**
10.03 Paid-up share capital:		
Opening Share capital	2,324,340,900	2,324,340,900
Issued during the period - Bonus Issue	-	-
	2,324,340,900	**2,324,340,900**

The shareholding position of the company are as under:

Name	No. of shares	Percentages %	Amount in Tk
Shirin Faruk	10,070,550	4.33%	100,705,500
Abdul Kader Faruk	10,070,550	4.33%	100,705,500
Total Spinning Mills Ltd.	9,882,180	4.25%	98,821,800
Rajon Industries Ltd.	9,346,050	4.02%	93,460,500
M.N Industries Ltd.	17,778,035	7.65%	177,780,350
Faiaz Industries Ltd.	13,909,664	5.98%	139,096,640
Other shareholders	161,377,061	69.43%	1,613,770,610
Total	**232,434,090**	**100.00%**	**2,324,340,900**

11.00 Retained Earnings

The balance is made up as follows:

Particulars	Notes	30-09-2025	30-06-2025
Opening balance		766,568,766	762,705,472
Add: Current period Profit		3,830,521	3,863,294
	Total:	**770,399,287**	**766,568,766**

12.00 Deferred Tax liabilites

The balance is made up as follows:

Particulars	30-09-2025	30-06-2025
Opening balance	157,332,615	158,240,087
Addition during the period	(2,279,743)	(907,472)
Total:	**155,052,872**	**157,332,615**

13.00 Trade Payables

The above balance is made up as follows:

Particulars	30-09-2025	30-06-2025
Trade payables	-	-
Total:	**-**	**-**

14.00 Unclaimed Dividend

The above balance is made up as follows:

Particulars	30-09-2025	30-06-2025
Unclaimed Dividend	4,422,196	4,422,196
	4,422,196	**4,422,196**

Unclaimed dividend for the financial year ended 30-06-2020 has been tranferred to Capital market Stabilization fund(CMSF) Tk. 195,499 during the year. Unclaimed dividend includes Tk. 2,203,014.25 for the year 2020-2021, Tk. 1,769,733.35 for the year 2021-2022 and Tk. 449,448.49 for the year 2022-2023.

15.00 Provision for Income Tax

The above balance is made up as follows:

Particulars	30-09-2025	30-06-2025
Provision for Income Tax	21,942,566	18,971,939
Total:	**21,942,566**	**18,971,939**

M.L. Dyeing & Textile Ind. PLC

16.00 **Cost of Export**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Cost of Export	Total:	204,619,820	271,052,976

17.00 **Operating Expenses**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Warehouse, Distribution & Selling Exp.- DU		176,453	245,012
Administrative Expenses - Dyeing Unit		812,557	550,171
Warehouse, Distribution & Selling Exp.- SPU		1,825,982	3,139,715
Administrative Expenses - Spinning Unit		2,267,696	2,993,413
	Total:	**5,082,688**	**6,928,311**

18.00 **Share of Profit / Loss of Associate**

The is made up as follows:

Particulars	Notes	30-09-2025	30-09-2024
Share of Investment Profit during the period	18.01	-	-
	Total:	-	-

No share of loss in Associates is recognized because of nil value of investment balance.

18.01 **Share of Investment Profit during the period**

The is made up as follows:

Particulars	30-09-2025	30-09-2024
Associate Profit during the period	12,179,045	44,029,688
Total No.of Share of Associate	303,452,109	303,452,109
No. of Share of Associate held by the Company	6,191,603	6,191,603
Percentage of holding in Asssociate Company	2.0404%	2.0404%
Share of Associate Profit/Loss during the period	**248,500**	**898,377**

19.00 **Income Tax Expenses during the period**

The is made up as follows:

Particulars	Notes	30-09-2025	30-09-2024
Current Tax during the period	19.01	2,970,627	2,950,359
Deferred Tax	19.02	(2,279,743)	(390,975)
	Total:	**690,884**	**2,559,383**

19.01 **Current Tax during the period**

The is made up as follows:

Particulars	30-09-2025	30-09-2024
Profit before tax	4,521,405	16,893,343
Add: Depreciation - Accounting base	35,511,173	38,650,817
Less: Depreciation - Tax base	(31,072,444)	(44,107,370)
Less: Other Income	(126,724)	(253,814)
	8,833,410	11,182,975
Applicable Tax Rate	15%	15%
Current tax operating Income	1,325,011	1,677,446.29
Current tax on non operating income	31,681	63,454
Total current tax	**1,356,692**	**1,740,901**
Tax deducted under section 163 of ITA 2023	**2,938,946**	**2,886,905**
Current tax	**2,970,627**	**2,950,359**

19.02 **Deferred Tax during the period**

The is made up as follows:

Particulars	30-09-2025	30-09-2024
Carrying amount as Accounting base:		
Property, Plant & Equipment	2,521,162,373	2,668,120,034
Carrying amount as Tax base:		
Property, Plant & Equipment	1,387,780,588	1,467,349,573
Difference	1,133,381,784	1,200,770,461
Applicable Tax Rate	**15%**	**15%**
Deferred Tax liabilities at the end of period.	170,007,268	180,115,569
Opening balance	157,332,615	158,240,087
Deferred tax expenses/(income) for the period	**12,674,653**	**21,875,482**
Total Income Tax for the period	690,883	2,559,383
Less: Current Tax during the period	2,970,627	2,950,359
Maximum deferred tax during the period	**(2,279,744)**	**(390,975)**
Deferred tax expenses/(income) for the period	(2,279,744)	(390,975)

20.00 **Reconcilation of cash generated by operations**

The is made up as follows:

Particulars	30-09-2025	30-09-2024
Profit before Income tax	4,521,405	16,893,343
Add: Depreciation charged	35,511,173	38,650,817
Add: Financial Expenses	7,976,377	2,305,139
Add(Less): Increase or decrease in inventory	(49,396,154)	2,897,915
Fire Loss		
Add(Less): Increase or decrease in trade receivable	71,987,527	(8,081,925)
Add(Less): Increase or decrease in trade payable	-	7,621,268
Add(Less): Increase or decrease in advance, deposit and pre payments	13,411,395	(5,432,813)
Add(Less): Increase or decrease in Foreign Exchange gain or Loss-FC	(15,348)	(17,845)
Add(Less): Increase or decrease in creditors and accrues	(4,392,987)	2,285,024
	79,603,388	**57,120,922**

21.00 **Earnings Per Share (Basic EPS)**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Net Profit after Tax (Numerator)		3,830,521	14,333,960
Weighted average no. of Shares (Denominator)		232,434,090	232,434,090
Earnings Per Share	**Total:**	**0.02**	**0.06**
Earnings Per Share (Re-Stated)		0.02	0.06

21.01 **Weighted average No. of Shares**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Opening Share		232,434,090	232,434,090
Issue during the period		-	-
Weighted average No. of Shares	**Total:**	**232,434,090**	**232,434,090**

22.00 **Net Asset Value (NAV) per Share**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Net Asset Value		3,094,740,187	3,090,909,666
No. of Shares Outstanding		232,434,090	232,434,090
Net Asset Value (NAV) per Share	**Total:**	**13.31**	**13.30**

23.00 **Net Operating Cash Flows per Share**

The is made up as follows:

Particulars		30-09-2025	30-09-2024
Net Operating Cash Flows		76,662,242	54,202,327
No. of Shares Outstanding		232,434,090	232,434,090
Net Operating Cash Flows per Share	**Total:**	**0.33**	**0.23**

