M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF FINANCIAL POSITION -UNAUDITED

AS AT SEPTEMBEER 30, 2026

Particulars	Notes	Amount in Taka	
		Sept 30, 2026	June 30, 2026
ASSETS			
Non Current Assets		**2,386,400,111**	**2,418,925,434**
Property, Plant & Equipment	**4.00**	2,386,400,111	2,418,925,434
Investment in Associate Company	**5.00**	-	-
Current Assets		**1,012,936,399**	**1,033,253,756**
Inventories	**6.00**	496,100,770	506,274,067
Trade Receivables	**7.00**	428,619,269	442,938,437
Advance, Deposits and Prepayments	**8.00**	54,537,817	54,558,353
Cash and Cash Equivalents	**9.00**	33,678,543	29,482,899
Total Assets		**3,399,336,510**	**3,452,179,190**
EQUITY AND LIABILITIES			
Capital and Reserves		**2,851,828,624**	**2,853,112,831**
Share Capital	**10.00**	2,324,340,900	2,324,340,900
Retained Earnings	**11.00**	527,487,724	528,771,931
Non-Current Liabilities		**156,268,115**	**157,196,214**
Deferred Tax Liabilites	**12.00**	156,268,115	157,196,214
Current Liabilities		**391,239,771**	**441,870,145**
Trade Payables	**13.00**	-	-
Unpaid or Undistributed Dividend	**14.00**	5,000,157	5,000,769
Short term Borrowings	**15.00**	341,525,063	390,963,616
Creditors & Accrues	**16.00**	24,678,112	26,797,420
Provision for Income Tax	**17.00**	20,036,439	19,108,340
Total Current & Non Current Liabilities		**547,507,886**	**599,066,359**
Total Equity and Liabilities		**3,399,336,510**	**3,452,179,190**
Net Asset Value Per Share	**28.00**	**12.269**	**12.27**

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

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

Company Secretary | **Chief Financial Officer**

M.L. Dyeing & Textile Ind. PLC

Place: Dhaka
Dated: November 12 , 2026

M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Notes	Amount in Taka	
		Sept 30, 2026	Sept 30, 2025
Export	18	215,014,287	221,907,089
Less: Cost of Export	19	200,754,725	204,619,820
Gross Profit		**14,259,562**	**17,287,269**
Less: Operating Expenses	20	4,620,175	5,082,688
Operating Income		**9,639,387**	**12,204,581**
Less: Financial Expenses	21	11,172,018	7,976,377
Add/(Less): Foreign Exchange gain or loss	22	23,504	166,477
Net operating Income		**(1,509,127)**	**4,394,681**
Add: Other non-operating income	23	224,920	126,724
Add: Share of Profit/Loss of associate	24	-	-
Net profit before tax		**(1,284,207)**	**4,521,405**
Income Tax Expenses	25	**-**	**690,884**
Current Tax		928,099	2,970,627
Deferred Tax Income / (Expenses)		(928,099)	(2,279,743)
Net Profit after tax		**(1,284,207)**	**3,830,521**
Earnings Per Share (EPS)	27	**(0.006)**	**0.02**

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

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

Company Secretary | **Chief Financial Officer**

Place: Dhaka
Dated: November 12 , 2026

M.L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF CHANGES IN EQUITY

FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2026	2,324,340,900	528,771,931	2,853,112,831
Less: Dividend	-	-	-
Net Profit during the year	-	(1,284,207)	(1,284,207)
Total as at September 30, 2026	**2,324,340,900**	**527,487,724**	**2,851,828,624**

M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF CHANGES IN EQUITY

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
Less: Dividend	-	-	-
Net Profit during the year	-	3,830,521	3,830,521
Total as at September 30, 2025	**2,324,340,900**	**770,399,287**	**3,094,740,187**

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

Company Secretary | **Chief Financial Officer**

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

M.L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Amount in Taka	
	30-09-2026	30-09-2025
A .Cash Flow From Operating Activities:		
Collection from Customers	231,278,672	294,558,797
Collection from other non-operating income	224,920	126,724
Cash paid to Suppliers and others	(157,976,241)	(206,032,592)
Paid for operating Expenses	(6,348,395)	(9,049,541)
Cash generated by operations	**67,178,956**	**79,603,388**
Income tax paid	(2,316,383)	(2,941,146)
Net cash flow from Operating activities	**64,862,573**	**76,662,242**
B. Cash Flow From Investing Activities:		
Purchase of Fixed Assets	(65,287)	(230,000)
Net cash flow from Investing activities	**(65,287)**	**(230,000)**
C. Cash Flow From Financing Activities:		
Increase/ Decrease in Short term loan from bank	(49,438,553)	(192,345,509)
Dividend Paid	(612)	-
Payment for financial Expenses	(11,172,018)	(7,976,377)
Net Cash flow from financing activities	**(60,611,183)**	**(200,321,886)**
D.Increase/(Decrease) in cash and cash equivalents (A+B+C)	4,186,103	(123,889,644)
E.Foreign Exchange gain or loss (FC account)	9,542	15,348
E.Opening cash and cash equivalents	29,482,899	156,137,246
G.Closing cash and cash equivalents (D+E+F)	**33,678,544**	**32,262,950**
Net Operating Cash Flow Per Share	**0.28**	**0.33**

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

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

Company Secretary | **Chief Financial Officer**

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, 2026

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 industries 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, 2026;
ii. Statement of Profit or Loss and other comprehensive income for the financial period ended September 30, 2026;
iii. Statement of cash flows for the financial period ended September 30, 2026;
iv. Statement of changes in equity for the financial period ended September 30, 2026;
v. Notes, comprising summary of significant accounting policies and other explanatory information for the period ended September 30, 2026;

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.

3.02 Related Parties disclosure

3.02A 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, 2026 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

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
4.00	**Property, Plant & Equipment**		
	The above balance is made up as follows:		
	A. At cost		
	Opening balance	4,822,036,376	4,817,441,223
	Add: Acquisition during the period-Dyeing Unit	65,287	-
	Add: Acquisition during the period-Spinning Unit	-	4,595,153
	Total available	**4,822,101,663**	**4,822,036,376**
	B. Accumulated Depreciation		
	Opening balance	2,403,110,942	2,260,997,678
	Charged during the period-Dyeing Unit	20,222,422	88,171,221
	Charged during the period- Spinning Unit	12,368,189	53,942,042
	Total accumulated depreciation	**2,435,701,552**	**2,403,110,942**
	Written Down Value as at Sept 30, 2026 (A-B)	**2,386,400,111**	**2,418,925,434**
5.00	**Investment in Associate Company**		
	Sharp Industries PLC (R.N.Spinning Mills Ltd, Market value of Investment Tk. 204,200,000)	-	-
	Share of Profit in Associates during the period	-	-
	Total:	-	-
	Realized gain on the total Investment for the period 3 months is nil.		
6.00	**Inventories**		
	Inventories - Dyeing Unit	4,797,984	4,803,764
	Inventories - Spinning Unit	491,302,786	501,470,303
		496,100,770	**506,274,067**
7.00	**Trade and other Receivables**		
	The above is the amount of receivable against		
	Opening balance	442,938,437	438,241,578
	Add:Export	215,014,287	824,770,799
		657,952,724	**1,263,012,377**
	Less: Realization during the period	229,333,455	820,073,940
	Total:	**428,619,269**	**442,938,437**

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 period 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:

M.L. Dyeing & Textile Ind. PLC

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

Sl	Particulars	Amount	
		Sept 30, 2026.	30-Jun-26
I	Receivables considered good and in respect of which the company is fully secured.	428,619,269	442,938,437
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 period.	-	-
	Total	**428,619,269**	**442,938,437**

Ageing of the above Receivables is given below:

1-6 Months	394,464,488	273,495,385
More than 6 months	34,154,781	169,443,052

8.00 Advances, Deposits & Prepayments

Total:	**54,537,817**	**54,558,353**

9.00 Cash and Cash Equivalents

Total:	**33,678,543**	**29,482,899**

10.00 Share Capital:

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
	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%**	**2,324,340,900**

M.L. Dyeing & Textile Ind. PLC

Notes	Particulars		Amount in Taka	
			Sept 30, 2026	June 30, 2026
11.00	**Retained Earnings**			
	Opening balance		528,771,931	766,568,766
	Less: Dividend		-	(11,621,705)
	Add: Current period Profit		(1,284,207)	(226,175,130)
	Total:		**527,487,724**	**528,771,931**
12.00	**Deferred Tax liabilites**			
	Opening balance		157,196,214	157,332,615
	Addition during the period	25.02	(928,099)	(136,401)
	Total:		**156,268,115**	**157,196,214**
13.00	**Trade Payables**			
	Trade payables		-	-
	Total:		-	-
14.00	**Unpaid or Undistributed Dividend**			
	Unclaimed Dividend		5,000,157	5,000,769
		Total:	**5,000,157**	**5,000,769**

Unclaimed dividend for the financial period ended 30-06-2020 has been tranferred to Capital market Stabilization fund(CMSF) Tk. 195,499 during the period. Unclaimed dividend includes Tk. 2,203,014.25 for the period 2020-2021, Tk. 1,769,733.35 for the period 2021-2022 and Tk. 447,443.30 for the period 2022-2023.

15.00	**Short Term Borrowings**			
		Total:	**341,525,063**	**390,963,616**
16.00	**Creditors & Accrues**			
		Total:	**24,678,112**	**26,797,420**
17.00	**Provision for Income Tax**			
	Opening balance		19,108,340	18,971,939
	Add:Income Tax charged	25.00	928,099	136,401
			20,036,439	**19,108,340**
	Less: Adjustment during the period		-	-
		Total:	**20,036,439**	**19,108,340**

M.L. Dyeing & Textile Ind. PLC

Notes	Particulars		Amount in Taka	
			Sept 30, 2026	Sept 30, 2025
18.00	**Export**			
	Total:		**215,014,287**	**221,907,089**
19.00	**Cost of Export**			
	Total:		**200,754,725**	**204,619,820**
20.00	**Operating Expenses**			
	Warehouse, Distribution & Selling Exp.-DU		134,301	176,453
	Administrative Expenses- Dyeing Unit		431,368	812,557
	Warehouse, Distribution & Selling Exp.- SPU		1,897,570	1,825,982
	Administrative Expenses- Spinning Unit		2,156,937	2,267,696
	Total:		**4,620,175**	**5,082,688**
21.00	**Financial Expenses**			
	Interest on Loan	21.01	11,172,018	7,976,377
	Total:		**11,172,018**	**7,976,377**
22.00	**Foreign Exchange gain or loss**			
	Total:		**23,504**	**166,477**
23.00	**Other non-operating income**			
	Total:		**224,920**	**126,724**
24.00	**Share of Profit of Associate**			
	Share of Associate Profit during the period	24.01	-	-
	Total:		-	-
24.01	**Share of Associate Profit during the period**			
	Associate Profit/Loss during the period		(46,765,994)	12,179,045
	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 during the period	**Total:**	**(954,208)**	**248,500**

No Profit or Loss is recognized as total investment in the associate company become Nil.

M.L. Dyeing & Textile Ind. PLC

Notes	Particulars		Amount in Taka	
			Sept 30, 2026	Sept 30, 2025
25.00	**Income Tax Expenses during the period**			
	Current Tax on operating Income	25.01	928,099	2,970,627
	Deferred Tax	25.02	(928,099)	(2,279,743)
	Total:		-	**690,884**
25.01	**Current Tax during the period**			
	Profit before tax		(1,284,207)	4,521,405
	Less: Other non-operating income		(224,920)	(126,724)
	Add: Depreciation on Accounting base		32,590,610	35,511,173
	Less: Depreciation on Tax base		(25,269,045)	(31,072,444)
			5,812,462	**8,833,410**
	Applicable Tax Rate		**15%**	**15%**
	Current tax on operating Income	**Total:**	**871,869**	**1,325,012**
	Trunover tax under section 163 of Income Tax Act 2023.		2,302,051	2,938,946
	Current tax on operating income		871,869	2,938,946
	Current Tax on other Income		56,230	31,681
	Total current tax		**928,099**	**2,970,627**
25.02	**Deferred Tax during the period**			
	Carrying amount as Accounting base:			
	Property, Plant & Equipment		2,386,400,113	2,521,162,373
	Carrying amount as Tax base:			
	Property, Plant & Equipment		1,161,448,037	1,387,780,588
	Difference		**1,224,952,076**	**1,133,381,785**
	Applicable Tax Rate		**15%**	**15%**
	Deferred Tax liabilities at the end of period		183,742,811	170,007,268
	Opening balance		157,196,214	157,332,615
	Deferred tax expenses/(income) for the period	**Total:**	**26,546,598**	**12,674,653**
	Total Tax for the period		-	690,883
	Less: Current tax during the period		928,099	2,970,627
	Minimum deferred tax during the period		**(928,099)**	**(2,279,743)**

M.L. Dyeing & Textile Ind. PLC

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	Sept 30, 2025
26.00	**Reconcilation of cash generated by operations**		
	Profit before Income tax	(1,284,207)	4,521,405
	Add: Depreciation charged	32,590,610	35,511,173
	Add: Financial Expenses	11,172,018	7,976,377
	Add(Less): Increase or decrease in inventory	10,173,297	(49,396,154)
	Add(Less): Increase or decrease in trade receivable	14,319,168	71,987,527
	Add(Less): Increase or decrease in trade payable	-	-
	Add(Less): Increase or decrease in advance, deposit and pre payments	2,336,919	13,411,395
	Add(Less): Increase or decrease in Foreign Exchange gain or loss - FC Account	(9,542)	(15,348)
	Add(Less): Increase or decrease in creditors and accrues	(2,119,308)	(4,392,987)
		67,178,955	**79,603,388**
27.00	**Earnings Per Share (Basic EPS) : Tk.**		
	a) Net Profit after Tax	(1,284,207)	3,830,521
	b) Weighted average number of shares outstanding (Note-27.01)	232,434,090	232,434,090
	Earnings per share	**(0.006)**	**0.02**
27.01	**Weighted average No. of Shares outstanding**		
	Opening Share	232,434,090	232,434,090
	Weighted average No. of Shares outstanding	**232,434,090**	**232,434,090**

			Amount in Taka	
28.00	**Net Asset Value per Share (NAV) : Tk.**		Sept 30, 2026	June 30, 2026
	Net Asset Value		2,851,828,624	2,853,112,831
	No. of Shares Outstanding		232,434,090	232,434,090
	Net Asset Value per Share (NAV)	**Total:**	**12.27**	**12.27**

			Amount in Taka	
29.00	**Net Operating Cash Flows per Share : Tk.**		Sept 30, 2026	Sept 30, 2025
	Net Operating Cash Flows		64,862,573	76,662,242
	No. of Shares Outstanding		232,434,090	232,434,090
	Net Operating Cash Flows per Share	**Total:**	**0.28**	**0.33**

M.L. Dyeing & Textile Ind. PLC