M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2025

Particulars	Notes	Amount in Taka	
		31-12-2025	30-06-2025
ASSETS			
Non Current Assets			
Property, Plant & Equipment		2,486,149,365	2,556,443,545
Investment in Associate Company	5	-	-
Total Non-Current Assets		**2,486,149,365**	**2,556,443,545**
Current Assets			
Inventories	6	608,024,521	480,338,634
Trade Receivables	7	360,127,715	438,241,578
Advance, Deposits and Prepayments	8	83,837,654	61,277,888
Cash and Cash Equivalents	9	32,262,950	156,137,246
Total Current Assets		**1,084,252,840**	**1,135,995,346**
Total Assets		**3,570,402,205**	**3,692,438,891**
EQUITY AND LIABILITIES			
Capital and Reserves			
Share Capital	10	2,324,340,900	2,324,340,900
Retained Earnings	11	647,183,032	766,568,766
		2,971,523,932	**3,090,909,666**
Non-Current Liabilities			
Deferred Tax Liabilites	12	157,332,615	157,332,615
Total Non-Current Liabilities		**157,332,615**	**157,332,615**
Current Liabilities			
Trade Payables	13	-	-
Unclaimed Dividend	14	4,422,196	4,422,196
Dividend Payable		11,621,705	-
Short Term Borrowings		388,111,999	403,224,430
Creditors & Accrues		13,185,058	17,578,045
Provision for Income Tax	15	24,204,700	18,971,939
Total Current Liabilities		**441,545,658**	**444,196,610**
Total Current & Non Current Liabilities		**598,878,273**	**601,529,225**
Total Equity and Liabilities		**3,570,402,205**	**3,692,438,891**
Net Asset Value Per Share	22	**12.78**	**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: January 29, 2026

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 DECEMBER 31, 2025

Particulars	Notes	Amount in Taka			
		1-07-2025 to 31-12-2025	1-07-2024 to 31-12-2024	1-10-2025 to 31-12-2025	1-10-2024 to 31-12-2024
Export		440,555,473	558,383,274	218,648,384	261,556,847
Less: Cost of Export	16	518,535,785	505,735,449	313,915,965	234,682,473
Gross Profit		**(77,980,312)**	**52,647,825**	**(95,267,581)**	**26,874,374**
Less: Operating Expenses	17	12,182,431	14,359,490	7,099,743	7,431,179
Operating Income		**(90,162,743)**	**38,288,335**	**(102,367,324)**	**19,443,195**
Less: Financial Expenses		13,018,254	4,819,426	5,041,876	2,514,287
Add/(Less): Foreign Exchange gain or loss		465,459	381,579	298,982	282,051
Net operating Income		**(102,715,538)**	**33,850,488**	**(107,110,218)**	**17,210,959**
Add: Other Income		184,269	2,284,967	57,545	2,031,153
Add: Share of Profit/Loss of associate	18	-	-	-	-
Net profit before tax		**(102,531,268)**	**36,135,455**	**(107,052,673)**	**19,242,112**
Income Tax Expenses	19	**5,232,761**	**4,866,687**	**2,262,134**	**1,979,782**
Current Tax		5,232,761	5,437,929	2,262,134	2,487,570
Deferred Tax Income / (Expenses)		0	(571,242)	0	(507,788)
Net Profit after tax		**(107,764,029)**	**31,268,768**	**(109,314,807)**	**17,262,330**
Earnings Per Share (EPS)	21	**(0.46)**	**0.13**	**(0.47)**	**0.07**

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

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: January 29, 2026

M.L. Dyeing & Textile Ind. PLC

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED DECEMBER 31, 2025

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2025	2,324,340,900	766,568,766	**3,090,909,666**
Dividend	-	(11,621,705)	**(11,621,705)**
Net Profit during the period	-	(107,764,029)	**(107,764,029)**
Total	**2,324,340,900**	**647,183,032**	**2,971,523,932**

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED DECEMBER 31, 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	-	31,268,768	**31,268,768**
Total	**2,324,340,900**	**793,974,240**	**3,118,315,140**

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

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: January 29, 2026

M.L. Dyeing & Textile Ind PLC

M. L. DYEING & TEXTILE IND. PLC
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED DECEMBER 31, 2025

Particulars	Amount in Taka	
	31-12-2025	31-12-2024
A .Cash Flow From Operating Activities:		
Collection from Customers	519,675,044	487,452,024
Collection from other non-operating income	184,269	2,284,967
Cash paid to Suppliers and others	(593,978,783)	(598,923,671)
Paid for operating Expenses	(15,723,119)	(8,495,030)
Cash gernerated by operations	**(89,842,589)**	**(117,681,710)**
Income tax paid	(5,191,037)	(5,294,832)
Net cash flow from Operating activities	**(95,033,627)**	**(122,976,542)**
B. Cash Flow From Investing Activities:		
Purchase of Fixed Assets	(730,647)	(17,330,420)
Net cash flow from Investing activities	**(730,647)**	**(17,330,420)**
C. Cash Flow From Financing Activities:		
Increase/ Decrease in Short term loan from bank	(15,112,431)	141,352,334
Dividend paid	-	(6,831)
Payment for financial Expenses	(13,018,254)	(4,819,426)
Net Cash flow from financing activities	**(28,130,685)**	**136,526,077**
D.Increase/(Decrease) in cash and cash equivalents (A+B+	(123,894,958)	(3,780,885)
E. Foreign Exchange gain or loss	20,662	20,142
E.Opening cash and cash equivalents	156,137,246	101,086,673
G.Closing cash and cash equivalents (D+E+F)	**32,262,950**	**97,325,930**
Net Operating Cash Flow Per Share (Notes:23)	**(0.41)**	**(0.53)**

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

Company Secretary **Chief Financial Officer**

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

Place: Dhaka
Date: January 29, 2026

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 December 31, 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 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 December 31, 2025;
ii. Statement of Profit or Loss and other comprehensive income for the financial period ended December 31, 2025;
iii. Statement of cash flows for the financial period ended December 31, 2025;
iv. Statement of changes in equity for the financial period ended December 31, 2025;
v. Notes, comprising summary of significant accounting policies and other explanatory information for the period ended December 31, 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 December 31, 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	31-12-2025	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	31-12-2025	30-06-2025
Inventories - Dyeing Unit	4,793,001	4,803,764
Inventories - Spinning Unit	603,231,520	475,534,870
	608,024,521	**480,338,634**

7.00 Trade and other Receivables

This is the amount of receivable against export bills as on December 31, 2025. This is considered as good & realizable and is secured by export letter of credit duly accepted by L/C opening bank.

Particulars	31-12-2025	30-06-2025
Trade and other Receivable	360,127,715	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 31-12-2025		Amount 30-06-2025
I	Receivables considered good and in respect of which the company is fully secured.	360,127,715		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	**360,127,715**		**438,241,578**

8.00 Advances, Deposits & Prepayments

The above balance is made up as follows:

Particulars	Note	31-12-2025	30-06-2024
	Total:	**83,837,654**	**61,277,888**

9.00 Cash and Cash Equivalents

The above balance is made up as follows:

Particulars	31-12-2025	30-06-2025
	32,262,950	**156,137,246**

10.00 Share Capital:

	31-12-2025	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	31-12-2025	30-06-2025
Opening balance		766,568,766	762,705,472
Less: Dividend		(11,621,705)	-
Add: Current period Profit		(107,764,029)	3,863,294
	Total:	**647,183,032**	**766,568,766**

12.00 Deferred Tax liabilites

The balance is made up as follows:

Particulars		31-12-2025	30-06-2025
Opening balance		157,332,615	158,240,087
Addition during the period		0	(907,472)
	Total:	**157,332,615**	**157,332,615**

13.00 Trade Payables

The above balance is made up as follows:

Particulars		31-12-2025	30-06-2025
Trade payables		-	-
	Total:	-	-

14.00 Unclaimed Dividend

The above balance is made up as follows:

Particulars	31-12-2025	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.

M.L. Dyeing & Textile Ind. PLC

15.00 Provision for Income Tax

The above balance is made up as follows:

Particulars	31-12-2025	30-06-2025
Provision for Income Tax	24,204,700	18,971,939
Total:	**24,204,700**	**18,971,939**



16.00 Cost of Export

The is made up as follows:

Particulars		Amount in Taka			
		1-07-2025 to 31-12-2025	1-07-2024 to 31-12-2024	1-10-2025 to 31-12-2025	1-10-2024 to 31-12-2024
Cost of Export	Total:	518,535,785	505,735,449	313,915,965	234,682,473

17.00 Operating Expenses

The is made up as follows:

Particulars					
Warehouse, Distribution & Selling Exp.- DU		246,868	446,439	70,415	201,427
Administrative Expenses - Dyeing Unit		1,226,514	1,067,594	413,957	517,423
Warehouse, Distribution & Selling Exp.- SPU		5,337,066	6,603,703	3,511,084	3,463,988
Administrative Expenses - Spinning Unit		5,371,983	6,241,754	3,104,287	3,248,341
	Total:	**12,182,431**	**14,359,490**	**7,099,743**	**7,431,179**

18.00 Share of Profit / Loss of Associate

The is made up as follows:

Particulars	Notes				
Share of Investment Profit during the per	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				
Associate Profit during the period	(439,417,539)	134,287,787	(451,596,584)	90,258,099
Total No.of Share of Associate	303,452,109	303,452,109	303,452,109	303,452,109
No. of Share of Associate held by the Company	6,191,603	6,191,603	6,191,603	6,191,603
Percentage of holding in Asssociate Company	2.0404%	2.0404%	2.0404%	2.0404%
Share of Associate Profit/Loss during the period	**(8,965,826)**	**2,739,993**	**(9,214,326)**	**1,841,616**

19.00 Income Tax Expenses during the period

The is made up as follows:

Particulars	Notes				
Current Tax during the period	19.01	5,232,761	5,437,929	2,262,134	2,487,570
Deferred Tax	19.02	0	(571,242)	0	(507,788)
	Total:	**5,232,761**	**4,866,687**	**2,262,134**	**1,979,782**

19.01 Current Tax during the period

The is made up as follows:

Particulars				
Profit before tax	(102,531,268)	36,135,455	(107,052,673)	19,242,112
Add: Depreciation - Accounting base	71,024,826	77,344,269	35,513,653	38,693,453
Less: Depreciation - Tax base	(62,157,404)	(87,402,686)	(31,084,960)	(43,295,316)
Less: Other Income	184,269	(2,284,967)	(57,545)	(2,031,153)
	(93,479,578)	23,792,071	(102,681,525)	12,609,096
Applicable Tax Rate	15%	15%	15%	15%
Current tax operating Income	(14,021,937)	3,568,811	(15,402,229)	1,891,364
Current tax on non operating income	46,067	571,242	14,386	507,788
Total current tax	**(13,975,869)**	**4,140,052**	**(15,387,842)**	**2,399,152**
Tax deducted under section 163 of ITA 2023	**5,186,693**	**4,866,687**	**2,247,747**	**1,979,782**
Current tax	**5,232,761**	**5,437,929**	**2,262,134**	**2,487,570**

M.L. Dyeing & Textile Ind. PLC

19.02 **Deferred Tax during the period**

The is made up as follows:

Particulars				
Carrying amount as Accounting base:				
Property, Plant & Equipment	2,486,149,365	2,890,578,310	2,486,149,365	2,646,307,002
Carrying amount as Tax base:				
Property, Plant & Equipment	1,371,902,825	1,407,813,170	1,371,902,825	1,407,813,170
Difference	1,114,246,541	1,482,765,140	1,114,246,541	1,238,493,832
Applicable Tax Rate	15%	15%	15%	15%
Deferred Tax liabilities at the end of period.	167,136,981	222,414,771	167,136,981	185,774,075
Opening balance	157,332,615	158,240,087	155,052,871	157,849,111
Deferred tax expenses/(income) for the period	**9,804,366**	**64,174,684**	**12,084,110**	**27,924,964**
Total Income Tax for the period	5,232,761	4,866,687	2,262,134	1,979,782
Less: Current Tax during the period	5,232,761	5,437,929	2,262,134	2,487,571
Maximum deferred tax during the period	**0**	**(571,242)**	**0**	**(507,789)**
Deferred tax expenses/(income) for the period	**0**	**(571,242)**	**0**	**(507,788)**

20.00 **Reconcilation of cash generated by operations**

The is made up as follows:

Particulars	31-12-2025	31-12-2024
Profit before Income tax	(102,531,268)	36,135,455
Add: Depreciation charged	71,024,826	77,344,269
Add: Financial Expenses	13,018,254	4,819,426
Add(Less): Increase or decrease in inventory	(127,685,887)	(250,317,778)
Fire Loss	-	-
Add(Less): Increase or decrease in trade	78,113,863	(71,714,546)
Add(Less): Increase or decrease in trade payable	-	85,584,034
Add(Less): Increase or decrease in advance, deposit and pre payments	(17,368,729)	(4,448,757)
Add(Less): Increase or decrease in Foreign Exchange gain or Los	(20,662)	(20,142)
Add(Less): Increase or decrease in creditors and accrues	(4,392,987)	4,936,329
	(89,842,591)	**(117,681,710)**

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

The is made up as follows:

Particulars		1-07-2025 to 31-12-2025	1-07-2024 to 31-12-2024	1-10-2025 to 31-12-2025	1-10-2024 to 31-12-2024
Net Profit after Tax (Numerator)		(107,764,029)	31,268,768	(109,314,807)	17,262,330
Weighted average no. of Shares (Denominator)		232,434,090	232,434,090	232,434,090	232,434,090
Earnings Per Share	**Total:**	**(0.46)**	**0.13**	**(0.47)**	**0.07**

21.01 **Weighted average No. of Shares**

The is made up as follows:

Particulars		1-07-2025 to 31-12-2025	1-07-2024 to 31-12-2024	1-10-2025 to 31-12-2025	1-10-2024 to 31-12-2024
Opening Share		232,434,090	232,434,090	232,434,090	232,434,090
Issue during the period		-	-	-	-
Weighted average No. of Shares	**Total:**	**232,434,090**	**232,434,090**	**232,434,090**	**232,434,090**

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

The is made up as follows:

Particulars		31-12-2025	30-06-2024
Net Asset Value		2,971,523,932	3,090,909,666
No. of Shares Outstanding		232,434,090	232,434,090
Net Asset Value (NAV) per Share	**Total:**	**12.78**	**13.30**

23.00 **Net Operating Cash Flows per Share**

The is made up as follows:

Particulars		31-12-2025	31-12-2024
Net Operating Cash Flows		(89,842,589)	(117,681,710)
No. of Shares Outstanding		232,434,090	232,434,090
Net Operating Cash Flows per Share	**Total:**	**(0.39)**	**(0.51)**

M.L. Dyeing & Textile Ind. PLC