THE UN- AUDITED ACCOUNTS

OF

ENVOY TEXTILES LIMITED

FOR THE THIRD QUARTER ENDED 31 MARCH 2025

ENVOY TEXTILES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

Particulars	Notes	TAKA Mar 31, 2025	TAKA June 30, 2024
ASSETS:			
Non-Current Assets		**12,374,468,573**	**12,344,372,765**
Property, Plant & Equipment	**5.00**	12,192,651,439	12,302,172,663
Intangible Assets	**6.00**	42,582,832	42,015,058
Machinery in Transit	**7.00**	139,234,301	185,045
Current Assets		**12,465,508,446**	**11,641,632,000**
Inventories & Stores	**8.00**	4,941,517,245	4,852,504,256
Materials in Transit	**9.00**	204,437,704	237,761,107
Trade and Others Receivable	**10.00**	6,390,680,134	5,422,821,282
Advance, Deposits & Prepayments	**11.00**	530,319,678	498,294,033
Investment	**12.00**	27,633,199	26,663,758
Cash and Cash Equivalents	**13.00**	370,670,486	603,587,563
Total Assets		**24,839,977,019**	**23,986,004,766**
EQUITY & LIABILITIES:			
Shareholders' Equity		**9,385,184,140**	**8,710,784,740**
Paid up Share Capital (Common Share)	**14.00**	1,677,347,670	1,677,347,670
Share Premium	**15.00**	1,095,566,303	1,096,141,303
Revaluation Surplus	**16.00**	3,542,610,307	3,549,224,615
Retained Earnings	**17.00**	3,069,659,860	2,388,071,152
Non-Current Liabilities		**5,541,204,258**	**5,852,885,439**
Long Term Loan	**18.00**	3,309,925,825	3,549,283,598
Bond & Preferential Share	**19.00**	1,302,165,703	1,590,988,534
LC Accepted Liability	**20.00**	535,770,643	249,174,781
Provision for Deferred Tax	**21.00**	393,342,086	463,438,526
Current Liabilities		**9,913,588,621**	**9,422,334,587**
Long Term Loan (Current Portion)	**22.00**	433,090,931	924,267,668
Short Term Liabilities	**23.00**	6,814,531,988	5,968,226,261
Accounts Payable	**24.00**	1,926,407,006	1,850,971,333
Provision for Expenses	**25.00**	536,059,588	457,055,257
Provision for Current Tax	**26.00**	203,499,108	221,814,068
Total Liabilities & Shareholders' Equity		**24,839,977,019**	**23,986,004,766**
NAV Per Share		55.95	51.93

Sd/-
Saiful Islam, FCMA
Chief Financial Officer

Sd/-
M. Saiful Islam Chowdhury FCS
Company Secretary

Sd/-
Barrister Shafiqur Rahman
Independent Director

Sd/-
Fakhruddin Ahmed FCMA, FCA
Independent Director

Sd/-
Tanvir Ahmed
Managing Director

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

Dated: April 23, 2025
Dhaka

ENVOY TEXTILES LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE THIRD QUARTER ENDED 31 MARCH 2025

Particulars	Notes	Nine Months Ended		Three Months Ended	
		TAKA Mar 31, 2025	TAKA Mar 31, 2024	TAKA Mar 31, 2025	TAKA Mar 31, 2024
Revenue	**27.00**	13,658,841,165	10,746,360,345	4,673,116,551	3,836,815,537
Less: Cost of Goods Sold		11,167,371,284	9,140,185,161	3,790,414,713	3,168,606,207
Gross Profit		**2,491,469,880**	**1,606,175,184**	**882,701,839**	**668,209,330**
Less: Operating Expenses		**346,908,153**	**277,684,706**	**160,589,171**	**112,866,157**
Administrative & General Expenses	**28.00**	253,652,771	219,726,577	120,122,761	95,553,416
Selling & Distribution Expenses	**29.00**	93,255,382	57,958,129	40,466,410	17,312,741
Profit/ (Loss) from Operation		**2,144,561,727**	**1,328,490,477**	**722,112,668**	**555,343,173**
Less: Financial Expenses	**30.00**	1,020,279,078	798,184,638	301,937,750	319,351,959
Profit/ (Loss) after Financial Expenses		**1,124,282,649**	**530,305,839**	**420,174,918**	**235,991,214**
Add: Other Income / (Expenses)	**31.00**	(9,714,745)	6,636,837	(27,503,067)	(7,077,176)
Net Profit/ (Loss) before WPPF		**1,114,567,905**	**536,942,677**	**392,671,851**	**228,914,039**
Less: Workers Profit Participation Fund Expenses		53,074,662	25,568,699	18,698,660	10,900,669
Net Profit before Tax		**1,061,493,243**	**511,373,978**	**373,973,191**	**218,013,370**
Current Tax Expenses		121,145,747	61,458,851	43,860,575	17,131,715
Deferred Tax Expenses/(Income)		(70,890,156)	10,103,006	(79,822,387)	3,770,839
Profit after Tax		**1,011,237,652**	**439,812,121**	**409,935,004**	**197,110,816**
Earnings Per Share (EPS)	**32.00**	6.03	2.62	2.44	1.18
Diluted Earnings Per Share		6.03	2.62	2.44	1.18

Sd/-

Saiful Islam, FCMA
Chief Financial Officer

Sd/-

M. Saiful Islam Chowdhury FCS
Company Secretary

Sd/-

Barrister Shafiqur Rahman
Independent Director

Sd/-

Fakhruddin Ahmed FCMA, FCA
Independent Director

Sd/-

Tanvir Ahmed
Managing Director

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

Dated: April 23, 2025
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 31 MARCH 2025

Particulars	Share Capital Taka	Share Premium Taka	Revaluation Taka	Retained Earnings	Total Amount BDT
Balance as at 01.07.2024	**1,677,347,670**	**1,096,141,303**	**3,549,224,616**	**2,388,071,150**	**8,710,784,739**
Net Profit During the Period	-	-	-	1,011,237,652	**1,011,237,652**
Declaration of Dividend- 2023-24	-	-	-	(335,469,534)	**(335,469,534)**
Less: Zero Coupon Bond Issue Cost	-	(575,000)	-	-	**(575,000)**
Depreciation on Revaluation Surplus	-	-	(6,614,309)	6,614,309	**-**
Deferred Tax on Depreciation on Revaluation Surplus		-	-	(793,717)	**(793,717)**
Balance as at 31.03.2025	**1,677,347,670**	**1,095,566,303**	**3,542,610,307**	**3,069,659,860**	**9,385,184,140**

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED 31 MARCH 2024

Particulars	Share Capital Taka	Share Premium Taka	Revaluation Taka	Retained Earnings	Total Amount BDT
Balance as at 01.07.2023	**1,677,347,670**	**1,097,865,803**	**1,663,157,362**	**2,031,276,719**	**6,469,647,554**
Net Profit During the Period	-	-	-	439,812,121	**439,812,121**
Declaration of Dividend- 2022-23	-	-	-	(251,602,151)	**(251,602,151)**
Less: Zero Coupon Bond Issue Cost	-	(1,494,500)	-	-	**(1,494,500)**
Depreciation on Revaluation Surplus	-	-	(6,821,288)	6,821,288	**-**
Deferred Tax on Depreciation on Revaluation Surplus		-	-	(818,555)	**(818,555)**
Balance as at 31.03.2024	**1,677,347,670**	**1,096,371,303**	**1,656,336,074**	**2,225,489,422**	**6,655,544,470**

Sd/-

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Chief Financial Officer

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M. Saiful Islam Chowdhury FCS
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Fakhruddin Ahmed FCMA, FCA
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Tanvir Ahmed
Managing Director

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Dated: April 23, 2025
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025

Particulars	Notes	TAKA Mar 31, 2025	TAKA Mar 31, 2024
Cash Flow from Operating Activities: (A)			
Collection from Turnover and Others		12,668,024,873	9,714,611,317
Exchange Fluctuation Gain / (Loss)		24,252,320	32,848,347
Cash Payment to Creditors		(10,630,285,851)	(8,089,383,705)
Cash Payment for Operating Expenses		(333,845,715)	(256,985,238)
Income Tax Paid and Deducted at Source		(158,910,184)	(91,945,156)
Financial Expenses		(1,020,279,078)	(798,184,638)
Net Cash Provided by Operating Activities		**548,956,366**	**510,960,927**
Net Operating Cash Flow Per Share		**3.27**	**3.05**
Cash Flows from Investing Activities: (B)			
Acquisition of Fixed Assets		(408,385,898)	(735,101,167)
Investment		(969,441)	(485,123)
Machinery in Transit		(139,049,256)	5,402,884
Net Cash Used in Investing Activities		**(548,404,595)**	**(730,183,406)**
Cash Flows from Financing Activities: (C)			
Long Term Liabilities		(241,584,742)	248,273,784
Long Term Liabilities (Current Portion)		(491,176,737)	(583,781,021)
Short Term Liabilities		846,305,727	789,386,757
Preference Share and Bond Issue Cost		(575,000)	(1,494,500)
Payment of Cash Dividend		(335,428,471)	(251,399,877)
Net Cash Used in / Provided by Financing Activities		**(222,459,223)**	**200,985,143**
Net Increase / (Decrease) in Cash [A+B+C]		**(221,907,453)**	**(18,237,336)**
Net Effect of Foreign Currency Translation		(11,009,624)	6,137,694
Add: Cash at the Opening		603,587,563	330,818,932
Cash at end of the period	**13.00**	**370,670,486**	**318,719,290**

Sd/-

Saiful Islam, FCMA
Chief Financial Officer

Sd/-

M. Saiful Islam Chowdhury FCS
Company Secretary

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Barrister Shafiqur Rahman
Independent Director

Sd/-

Fakhruddin Ahmed FCMA, FCA
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Sd/-

Tanvir Ahmed
Managing Director

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

Dated: April 23, 2025
Dhaka

ENVOY TEXTILES LIMITED

STATEMENTS OF COST OF GOODS SOLD

FOR THE THIRD QUARTER ENDED 31 MARCH 2025

Particulars	Notes	TAKA Mar 31, 2025	TAKA Mar 31, 2024
Opening Stock of Raw Material		**2,915,303,715**	**2,889,421,221**
a) Yarn		283,945,756	700,766,831
b) Cotton		2,110,358,723	1,587,163,695
c) Chemical		496,782,880	571,164,476
d) Packaging Materials		24,216,356	30,326,220
Add: Purchase During the period		**7,637,173,671**	**6,688,862,239**
a) Yarn		1,978,030,653	205,095,524
b) Cotton		4,654,358,202	5,699,033,447
c) Chemical		915,572,484	714,661,377
d) Packaging Materials		89,212,333	70,071,890
Raw Material Available for Use		**10,552,477,386**	**9,578,283,460**
Less: Closing Stock of Raw Material		**1,660,944,801**	**2,732,457,262**
a) Yarn		486,599,122	484,312,333
b) Cotton		735,577,447	1,726,433,291
c) Chemical		421,535,335	495,296,307
d) Packaging Materials		17,232,897	26,415,331
Direct Material Consumed		**8,891,532,585**	**6,845,826,198**
a) Yarn		1,775,377,287	421,550,022
b) Cotton		6,029,139,478	5,559,763,851
c) Chemical		990,820,028	790,529,547
d) Packaging Materials		96,195,792	73,982,778
Add: Direct Labor/ Wages		527,425,917	399,454,495
Prime Cost		**9,418,958,502**	**7,245,280,693**
Manufacturing Overhead			
Total Factory Overhead	**33.00**	**1,841,624,602**	**1,636,188,642**
Cost of production		**11,260,583,104**	**8,881,469,335**
Add: Opening Work in Process		574,062,768	490,350,968
Less: Closing Work in Process		562,738,562	470,437,490
Cost of Goods Manufactured		**11,271,907,310**	**8,901,382,813**
Add: Opening Stock of Finished Goods		1,193,842,570	1,497,048,986
Less: Closing Stock of Finished Goods		1,298,378,595	1,258,246,638
Total Cost of Goods Sold		**11,167,371,284**	**9,140,185,161**

ENVOY TEXTILES LIMITED

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED 31 MARCH 2025

1. Activities of the Company

Envoy Textiles Limited incorporated in Bangladesh under the Companies Act, 1994 is a 100% Export Oriented Denims Fabric Manufacturer. It is the first Rope Denims Plant in Bangladesh with highly sophisticated machineries of USA and Japan and went into commercial operation on 01 March 2008.

2. Basis of preparation of the Interim Financial Statement

These are Interim Financial Statements of Envoy Textiles Limited for the third quarter ended March 31, 2025 prepared in accordance with International Accounting Standard (IAS 34). These financial statements should be read in conjunction with the Annual Financial Statements as of March 31, 2025. The accounting policies and presentations used are in consistent with those of the annual financial statements.

The financial statements are prepared in accordance with International Accounting Standards (IAS) and Bangladesh Financial Reporting Standards (BFRS), the Companies Act 1994, Securities and Exchange Commission Rules 2020 and other applicable laws and regulations.

Fixed assets are stated at their historical cost / revalued amount less accumulated depreciation. Depreciation on fixed assets is charged on reducing balance method.

Inventories and stores are comprised of raw materials, packing materials, work in progress and finished goods. Inventories are valued at the lower cost and net realizable value.

Transactions in foreign currencies are translated into BDT at the rate of exchange ruling on date of transaction. Monetary assets and liabilities in foreign currencies are translated into BDT at the rate of exchange ruling at the balance sheet date. Gains or losses resulting from foreign currency transactions are taken from the income statement.

3. Significant Event:

In the third quarter ended March 31, 2025 the revenue of the company increased by 27.10% as compared to the same period of the previous year due to increase in sales of finished goods and reduction of cost of raw materials, resultantly the gross profit margin and net profit margin on sales increased by 3.29% and 3.31% respectively as compared to the same period of the previous year.

At the end of the reporting period net operating cash flow per share increased from taka 3.05 to taka 3.27 due to increased of Account Payable as compared to the same period of the previous year.

3.1 Taxation

Income tax provision is made as per the rate prevailing during that period specified by the Income Tax Act, 2023 u/s 163 2(b). Proper deferred tax assets / liabilities are calculated by the management in compliance with IAS-12 and relevant calculation in the regards is given in the note.

3.2 Related Party Transactions

During the period, the Company does not have any related party transaction with its sister concern other than sales of finished goods as a normal course of business.

3.3 Cash Flow Statement

Statement of Cash Flows is prepared in accordance with IAS-7. Cash Flow Statement and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Commissions Rules 1987.

3.4 Earnings per Share

Basic Earnings per Share (EPS) has been computed dividing the earnings attributable to the number of ordinary shares outstanding as at balance sheet date. This has been calculated in compliance with the requirements of IAS-33: Earnings per share by dividing the basic earnings by the number of ordinary shares outstanding at the end of the period.

3.5 Basic Earnings

This represents earnings for the period attributable to ordinary shareholders. As there were no preference dividends, minority interest or extra ordinary items, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

3.6 Workers Profit Participation Fund

The company has charged @ 5.00% of net profit to workers profit participation fund for the the third quarter ended March 31, 2025.

4.00 Related party Disclosure under IAS-24:

4.10 During the reporting period from 01 July 2024 to 31 March 2025 following transactions incurred with related party as per IAS-24 Para- 21 in the form of utility bill sharing.

Particulars	Opening	Addition	Adjustment/ Realized	Closing Receivable
Envoy Towers Limited	-	250,000	-	250,000
Total-	**-**	**250,000**	**-**	**250,000**

4.20 Related party disclosure as per IAS-24 Para- 17 regarding Key management personnel compensation:

(a) Short-Term Employee Benefits;	Monthly Salary.
	Two Festival Bonus.
	Medical assistance for own.
	Earn Leave encashment as per existing Labor Law.
	Profit participation as company act- 1994.
(b) Post-Employment Benefits;	Long term service benefit.
(c) Other Long-Term Benefits;	Group Insurance Policy with Fareast Life Insurance Co.
	Employee Retirement Benefit.
(d) Termination Benefits;	As per Existing Labor Law.
(e) Share-Based Payment;	Nil

4.30 Disclosures under Para 8 of schedule XI part II of the Companies Act. 1994.
Transaction in Foreign Currency

Particulars	Amount in (Tk.)
CIF value of import:	
1. Raw Materials	
(a) Yarn	1,978,030,653
(b) Cotton	4,654,358,202
(c) Dyes & Chemicals	915,572,484
2. Accessories / Spare Parts	2,373,627
3. Capital Machinery	55,372,254
Total CIF value of import:	**7,605,707,219**
FOB value of Export	**13,609,753,358**

	Amount (Tk.)	
	Mar 31, 2025	**June 30, 2024**
4.40 Net Asset Value (NAV) Per Share:		
Total Assets	24,839,977,019	23,986,004,766
Less: Total Liabilities	15,454,792,879	15,275,220,026
A. Net Assets Value	**9,385,184,140**	**8,710,784,740**
B. Total Number of Share Outstanding	167,734,767	167,734,767
Net Asset Value (NAV) Per Share (A/B):	**55.95**	**51.93**

	Amount (Tk.)	
	Mar 31, 2025	**Mar 31, 2024**
4.50 Earnings Per Share (ESP):		
Profit After Tax	1,011,237,652	439,812,121
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	6.03	2.62
Diluted Earnings Per Share	6.03	2.62

4.60 Clause No. 5 (2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: Reconciliation of Net Operating Cash Flow under Indirect Method:

Particulars	TAKA Mar 31, 2025	TAKA Mar 31, 2024
Net Profit after TAX	**1,011,237,652**	**439,812,121**
Depreciation	517,339,347	534,727,694
Increase of Account Payable	75,435,673	124,465,071
Increase Provision for Expenses	79,004,331	42,179,318
Decrease of Provision for Tax	(89,205,117)	71,561,857
Increase of Inventory	(89,012,989)	414,510,619
Decrease of Transit	33,323,403	(22,901,928)
Increase of A/R	(967,858,852)	(999,399,824)
Advance, Deposits & Prepayments	(32,275,645)	(87,856,307)
Unrealized Foreign Currency Translation Loss	11,009,624	-
Net Cash Provided by Operation Activities	**548,997,429**	**510,960,927**

Net Operating Cash Flow Per Share	**3.27**	**3.05**

4.70 Authorized Capital:

	Mar 31, 2025	Mar 31, 2024
275,000,000 Ordinary Shares of Tk.10.00 each.	2,750,000,000	2,750,000,000
200,000,000 Redeemable Preference Shares of Tk.10.00 each.	2,000,000,000	2,000,000,000
	4,750,000,000	**4,750,000,000**

4.80 Composition of Shareholding (Issued, Subscribed and Paid up Share Capital):

167,734,767 Ordinary Shares of Tk.10/= each.

Particulars	Mar 31, 2025		June 30, 2024	
	Number of Share	Taka	Number of Share	Taka
Sponsors/Directors	109,317,677	1,093,176,770	105,717,677	1,057,176,770
General Shareholders (Individual)	14,443,927	144,439,270	14,429,102	144,291,020
General Shareholders (Institution)	43,862,752	438,627,520	47,474,275	474,742,750
Foreign Shareholders	110,411	1,104,110	113,713	1,137,130
Total	**167,734,767**	**1,677,347,670**	**167,734,767**	**1,677,347,670**

4.09 Computation of Tax Payable on Profit:

Particulars	Amount	TAKA Mar 31, 2025
Net Profit Before Tax		1,061,493,243
Add: Unrealized Currency Fluctuation Loss		-
Less: Export Incentive		21,812,654
Less: Other Income:		
Interest Income	1,294,880	1,294,880
Taxable Operating Income		**1,038,385,709**
Tax Payable on Operating Income @ 10.00% - as per SRO No. 44/2024, Date: March 4, 2024.		103,838,571
Tax Payable on other Income @ 25.00%		323,720
Tax Payable On Export Incentive @ 10.00%		10,109,740
Total Income Tax payable		**114,272,031**

4.10 Calculation of Current Income Tax:

Amount of Source tax paid during the reporting period from 01.07.24 to 31.03.2025	**121,145,747**
Total	**121,145,747**
As the Source Tax is higher than the calculative income Tax, Therefore it is considered as minimum Tax u/s 163.	

4.11 Calculation of Deferred Income Tax:

Written Down Value as per Accounts	12,235,234,271
Written Down Value as per Tax Base	8,963,997,863
Amount of Temporary Difference-	**3,271,236,409**
Average Tax rate	12.00%
Total Provision for deferred Income Tax-	**392,548,369**
Less: Opening Provision for deferred Income Tax-	463,438,526
Provision for deferred Tax during this period-	**(70,890,156)**

Adjustment of Deferred Tax on Depreciation of Revaluation Surplus	**793,717**

Notes to the Accounts forming integral parts of the Financial Statements

			Mar 31, 2025	June 30, 2024
			Amount (Tk.)	
5.00	**Property, Plant & Equipment (WDV):**			
	Details have been shown in Schedule "A"		**12,192,651,439**	**12,302,172,663**
6.00	**Intangible Assets**		**42,582,832**	**42,015,058**
7.00	**Machinery in Transit**			
	Capital Machinery		139,234,301	185,045
	Total		**139,234,301**	**185,045**
8.00	**Inventories & Stores:**			
8.01	**Inventories:**			
	Packaging Material		17,232,897	24,216,356
	Raw Materials-Yarn		486,599,122	283,945,756
	Raw Materials-Cotton		1,985,577,447	2,110,358,723
	Raw Materials-Chemicals		421,535,335	496,782,880
	Finished Goods- Fabrics		927,608,659	911,078,883
	Finished Goods- Yarn		370,769,936	282,763,687
	Work in Process		562,738,562	574,062,768
	Sub Total		**4,772,061,958**	**4,683,209,052**
8.02	**Stores:**			
	Spare Parts & Accessories		169,455,287	169,295,204
	Sub Total		**169,455,287**	**169,295,204**
	Total		**4,941,517,245**	**4,852,504,256**
9.00	**Material in Transit:**			
	Dyes & Chemical		21,438,938	43,898,821
	Raw Yarn		119,616,276	133,852,769
	Spare Parts		11,214,321	26,348,203
	Raw Cotton		52,168,169	33,661,314
	Total		**204,437,705**	**237,761,107**
10.00	**Trade and Others Receivable**			
	Accounts Receivable	10.01	5,759,872,708	4,712,729,110
	Export Incentive Receivable	10.02	630,807,426	710,092,172
	Total		**6,390,680,134**	**5,422,821,282**
10.01	**Accounts Receivable**			
	Opening Balance		4,712,729,110	3,434,928,956
	Add: Addition During the Period		13,609,753,358	14,235,328,487
			18,322,482,468	**17,670,257,443**
	Less: Realized During the Period		12,562,609,760	12,957,528,333
	Closing Balance		**5,759,872,708**	**4,712,729,110**
10.02	**Export Incentive Receivable:**			
	Opening Balance		710,092,172	833,606,967
	Add: Addition During the Period		21,812,654	26,052,700
			731,904,826	**859,659,667**
	Less: Realized During the Period		(101,097,400)	(149,567,495)
	Less: Prior year adjustment of unrealized Export Incentives:		-	-
	Closing Balance		**630,807,426**	**710,092,172**
11.00	**Advance, Deposits & Prepayments:**			
11.01	**Advance:**			
	Advance Office Rent		7,491,500	75,000
	Advance to Driver against Fuel		192,000	192,000
	Advance to Employees		14,174,030	9,154,582
	Advance to Suppliers		8,610,776	20,551,696
	Advance- to Department for Expenses		540,000	440,000
	Advance Against Purchase		12,764,580	1,240,903
	Sub Total		**43,772,886**	**31,654,181**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.) Mar 31, 2025	Amount (Tk.) June 30, 2024
11.02	**Advance Tax and VAT:**		
	Advance Income Tax-Export	194,140,296	206,133,170
	Advance to Income Tax-Import	17,479,208	10,950,724
	Advance Income Tax-Incentive	25,066,489	31,349,618
	Advance Income Tax-Vehicle	2,969,000	1,510,000
	Advance Tax FDR	577,779	617,761
	Advance Tax STD/ Other Accounts	47,078	110,087
	Income Tax Paid in Advance	28,416,010	28,416,010
	Advance Payment of VAT- Import	121,509,407	91,668,421
	Sub Total	**390,205,267**	**370,755,790**
11.03	**Deposits:**		
	Bank Guaranty Margin	1,015,242	305,702
	Deposit for Electricity Connection	30,664,060	30,664,060
	Deposit for Gas Connection	58,607,421	58,607,421
	Deposit for Telephone Connection	10,000	10,000
	LC Margin-Chemical	1,734,550	-
	LC Margin-Spare Parts	2,692,110	4,678,737
	Security Deposits	1,618,142	1,618,142
	Sub Total	**96,341,525**	**95,884,062**
	Total	**530,319,678**	**498,294,033**
12.00	**Investment:**		
	Fixed Deposit (FDR)	27,633,199	26,663,758
	Total	**27,633,199**	**26,663,758**
11.1	**Intercompany Account:**		
	Envoy Towers Limited	250,000	-
	Total	**250,000**	**-**
13.00	**Cash and Cash Equivalents**		
	a) Cash in Hand	**5,396,015**	**5,290,320**
	b) Cash at Bank:		
	Bank of Ceylon ERQ-7459	54,790,092	1,122,982
	Dutch Bangla Bank Ltd ERQ. 044	21,832,320	12,193,284
	Dutch Bangla Bank Ltd ERQ. 124	51,500,725	12,960,983
	Dutch Bangla Bank Ltd. SND- 842	37,699	37,811
	Dutch Bangla Bank Ltd. 14502	742,316	308,496
	Dutch Bangla Bank Ltd.- Dividend- 2022	343,596	353,003
	Dutch Bangla Bank Ltd.- Dividend- 2023	569,433	817,827
	Dutch Bangla Bank Dividend 2024	711,185	-
	HSBC Dividend- 2015	351	351
	HSBC ERQ- 047	5,421,026	33,524,248
	Midland Bank- 2291	6,899	6,899
	Modhumoti Bank ERQ- 30	67,808,930	28,086,982
	Modhumoti Bank 832	18,886,995	45,760
	Mutual Trust Bank- CD- 6095	493,993	1,027,379
	Mutual Trust Bank- FC Account	93,866	88,250
	Pubali Bank SND- 1901	42,284	42,469
	Premier Bank-000002	6,451,596	1,139,954
	Premier Bank Dividend- 2021	4,347	159,647
	Premier Bank Interim Dividend- 2020-21	10	292,353
	Pubali Bank EFCR AC-38	18,910,864	155,041,286
	Pubali Bank -CD-999	7,904,171	-
	Pubali Bank Ltd STD-1275	14,896	15,348
	SBAC Bank Ac No #0050130000256	322,965	321,463

	Amount (Tk.) Mar 31, 2025	Amount (Tk.) June 30, 2024
Southeast Bank-11073	11,186,503	23,454,908
Southeast Bank-ERQ 1381	7,900,013	73,359,537
Southeast Bank-ERQ 13	23,249,387	27,777,297
Margin Account HSBC- 091	63,213,751	216,886,351
Margin Accounts Pubali Bank	6,379	5,500
Trust Bank 261	322	322
Uttara Bank Ltd. ERQ- 670001	1,431,881	9,207,296
Uttara Bank Ltd. CD- 3004	1,395,677	19,259
Sub Total	**365,274,471**	**598,297,244**
Total	**370,670,486**	**603,587,563**

Authorized Capital:

275,000,000 Ordinary Shares of Tk.10.00 each.	2,750,000,000	2,750,000,000
200,000,000 Redeemable Preference Shares of Tk.10.00 each.	2,000,000,000	2,000,000,000
	4,750,000,000	**4,750,000,000**

14.00 Paid up Share Capital (Common Share):

167,734,767 Ordinary Shares of Tk.10/= each.

Particulars	Number of Share	Taka	Taka
Sponsors/Directors	109,317,677	1,093,176,770	1,057,176,770
General Shareholders (Individual)	14,443,927	144,439,270	144,291,020
General Shareholders (Institution)	43,862,752	438,627,520	474,742,750
Foreign Shareholders	110,411	1,104,110	1,137,130
Total	**167,734,767**	**1,677,347,670**	**1,677,347,670**

15.00 Share Premium:

40,000,000 Ordinary Shares of Tk.13/= each.	520,000,000	520,000,000
30,000,000 Ordinary Shares of Tk.20/= each.	600,000,000	600,000,000
Total	**1,120,000,000**	**1,120,000,000**
Less: Adjustment as per The Companies Act, 1994, U/S 57 (C)		
Securities issue cost as on 30.06.24	23,858,697	22,134,197
Zero Coupon Bond Issue Cost	575,000	1,494,500
Capital Issue Cost	-	230,000
Closing Balance	**1,095,566,303**	**1,096,141,303**

16.00 Revaluation Surplus

Opening Balance	3,549,224,616	1,663,157,363
Addition During this Year	-	1,895,162,303
Less: Depreciation on Revaluation Surplus	6,614,309	9,095,050
Closing Balance	**3,542,610,307**	**3,549,224,616**

17.00 Retained Earnings:

Opening Balance	2,388,071,150	2,031,276,719
Add: Profit during the Period	1,011,237,652	600,392,940
Less: Declaration of Final Dividend	(335,469,534)	(251,602,151)
Add: Depreciation on Revaluation Surplus of Assets	6,614,309	9,095,050
Less: Adjustment of Deferred Tax on Depreciation on Revaluation Surplus	(793,717)	(1,091,406)
Closing Balance	**3,069,659,860**	**2,388,071,152**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Mar 31, 2025	**June 30, 2024**
18.00	**Secured Loan:**		
	ADB Term Loan	1,058,432,587	1,058,432,587
	DBBL Term Loan	81,344,327	81,344,327
	IDCOL Term Loan	289,657,444	289,657,444
	IDLC Finance Term Loan	-	5,080,278
	Modhumoti Bank - Term Loan	191,703,664	211,422,248
	Pubali Bank Ltd. Project Loan	116,558,010	116,558,010
	Southeast Bank Ltd.-Term Loan	319,440,823	320,293,276
	United Finance Term Loan	110,177,792	-
	HSBC- OD Account- 011	25,743,832	26,305,302
	DBBL CC- 043	174,262,030	181,010,646
	Modhumoti Bank -CC-022	98,495,307	94,067,788
	Modhumoti Bank RSTL	404,956,181	473,926,161
	MTBL SOD- 0084	14,397,236	6,329,184
	Premier Bank Ltd- OD- 08	-	154,129,997
	Pubali Bank Ltd. -CC-371	205,510,269	471,431,615
	Southeast Bank CC-538	229,592,071	236,332,552
	Uttara Bank CC-630-31-79	-	295,505,982
	Bank of Ceylon OD- 16947	(10,345,748)	7,711,547
	Total	**3,309,925,825**	**3,549,283,598**
19.00	**Bond & Preferential Share**		
	Preference Share	412,000,000	586,000,000
	Series Zero Coupon Bond	890,165,703	1,004,988,534
	Total	**1,302,165,703**	**1,590,988,534**
20.00	**LC Accepted Liability :**		
	Pubali Bank Ltd. -DPLC	535,770,643	249,174,781
	Total	**535,770,643**	**249,174,781**
21.00	**Provision for Deferred Tax:**		
	Opening Balance	463,438,526	445,214,078
	Add: Addition during the Period	(70,890,156)	17,133,041
	Adjustment of Deferred Tax on Depreciation of Revaluation Surplus	793,717	1,091,406
		393,342,086	**463,438,526**
	Less: Assessment Cleared up to 2022-23	-	-
	Closing Balance	**393,342,086**	**463,438,526**
22.00	**Secured Loan (Current Portion):**		
	ADB Term Loan	62,331,045	176,405,431
	DBBL Term Loan	22,099,263	81,344,327
	IDCOL Term Loan	18,718,723	57,931,489
	IDLC Finance ltd	-	10,160,557
	Modhumoti Bank - Term Loan	17,618,521	70,474,083
	Pubali Bank Ltd. Project Loan	209,474,937	116,558,010
	Southeast Bank Ltd.-Term Loan	40,036,659	160,146,638
	Series Zero Coupon Bond	62,811,783	251,247,134
	Total	**433,090,931**	**924,267,668**

Notes to the Accounts forming integral parts of the Financial Statements

			Amount (Tk.)	
			Mar 31, 2025	**June 30, 2024**
23.00	**Short Term Liabilities:**			
	Commercial Bank of Ceylon-STL		1,100,000,000	1,000,000,000
	DBBL-STL		792,554,181	608,036,403
	EDF - DBBL		22,023,954	24,133,725
	EDF - HSBC		441,081,421	42,380,248
	EDF- Modhumoti Bank Ltd.		174,784,751	-
	EDF - MTB		272,713,430	-
	EDF - Pubali Bank Ltd.		1,543,569,900	1,604,129,109
	EDF - Southeast Bank Ltd.		588,033,438	687,529,417
	EDF - Uttara Bank Ltd.		-	36,733,270
	HSBC - RSTL		-	150,000,000
	MTBL STL		152,812,501	152,757,917
	Pubali Bank Ltd.- STL/TOD		400,000,000	400,000,000
	Pubali Bank Ltd.- IBP		-	54,912,000
	Southeast Bank RSTL		405,427,778	262,839,545
	Southeast Bank IBP		130,798,080	-
	Uttara Bank -RSTL		-	511,584,036
	Net Effect of Foreign Currency Translation (gain)		11,009,624	(47,064,753)
	Commercial Bank of Ceylon- UPAS		439,280,881	-
	Modhumoti Bank Ltd.-UPAC		107,804,940	-
	MTBL - UPAS		232,637,108	-
	Total		**6,814,531,988**	**5,968,226,261**
24.00	**Accounts Payable:**			
	Opening Balance		7,698,232	248,707,760
	Add: Purchase during the Period		1,754,885	72,415,502
			9,453,117	**321,123,263**
	Less: Payment During the Period		1,768,885	313,425,031
	Closing Balance		**7,684,232**	**7,698,232**
	Add: LC Liabilities:			
	HSBC - DPLC		1,211,789,451.8	1,625,529,680
	Southeast Bank- DPLC		706,933,321.8	217,743,420
	Sub Total-		**1,918,722,774**	**1,843,273,101**
	Total-		**1,926,407,006**	**1,850,971,333**
25.00	**Provision for Expenses:**			
	This consists of as follows:			
	Liabilities for Expenses	25.01	514,523,788	453,972,154
	Liabilities for Other Finance	25.02	19,785,797	1,374,162
	Unclaimed / Dividend Payable	25.03	1,750,003	1,708,940
			536,059,588	**457,055,257**
25.01	**Liabilities for Expenses:**			
	Gas Bill Payable		79,411,597	95,103,234
	Audit Fees Payable		46,000	460,000
	Provision for Employee Provident Fund		7,197,126	-
	Provision for Employee Service Benefit		285,570,188	285,570,188
	Provision against ILFSL FDR		10,209,482	10,209,482
	Provision for Bad Debts.		32,986,342	
	Workers Welfare Foundation Fund		35,708,468	30,401,002
	WPPF Payable- 2023-24		15,627,389	-
	WPPF Payable- Current		47,767,196	32,228,248
	Total		**514,523,788**	**453,972,154**

		Amount (Tk.)	
		Mar 31, 2025	June 30, 2024

25.02 Liabilities for Other Finance:

	Mar 31, 2025	June 30, 2024
TDS Payable Salary	1,744,479	-
With holding Tax Payable	7,530,560	-
With holding VAT Payable	4,303,144	-
Advance against Sales	6,207,614	1,374,162
Total	**19,785,797**	**1,374,162**

25.03 Unclaimed Dividend:

	Mar 31, 2025	June 30, 2024
Unclaimed Dividend- 2021	22,549	487,981
Unclaimed Dividend- 2022	389,757	403,306
Unclaimed Dividend- 2023	674,585	817,653
Unclaimed Dividend- 2024	663,112	-
Total	**1,750,003**	**1,708,940**

25.04 Amount Transferred to Capital Market Stabilization Fund:

In compliance with the condition 3(vii) of BSEC Directive no. BSEC/CMRRCD/2021-386/03 dated: 14th January 2021

	No. of Recipients	Mar 31, 2025	June 30, 2024
Unclaimed IPO Subscription Amount	141	894,381	894,381
Unclaimed Dividend- 2011	11	124,171	124,171
Unclaimed Dividend- 2012	2,365	1,603,005	1,603,005
Unclaimed Dividend- 2013	2,829	1,211,571	1,211,571
Unclaimed Dividend- 2014	3,461	1,733,834	1,733,834
Unclaimed Dividend- 2015	1,933	1,552,238	1,552,238
Unclaimed Dividend- 2016	645	546,787	546,787
Unclaimed Dividend- 2017	1,222	551,432	551,432
Unclaimed Dividend- 2018	1,358	492,545	492,545
Unclaimed Dividend- 2019	1,845	634,793	634,793
Unclaimed Dividend- 2020	1,942	191,864	191,864
Unclaimed Dividend- 2021	3,530	409,215	-
Total amount Transferred to CMSF		**9,945,836**	**9,536,621**

26.00 Provision for Current Tax:

	Mar 31, 2025	June 30, 2024
Opening Balance	221,814,068	210,090,044
Add: Addition during the Period	121,145,747	98,657,314
	342,959,815	**308,747,358**
Less: Assessment Cleared up to Income Year 2022-23	139,460,707	86,933,290
Closing Balance	**203,499,108**	**221,814,068**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Mar 31, 2025	**Mar 31, 2024**
27.00	**Revenue:**		
	Export Sale of Fabrics	11,475,491,798	8,269,092,497
	Export Sale of Cotton Yarn	2,072,332,550	2,313,959,525
	Export Sale of Dyed Yarn	61,929,010	41,104,549
	Foreign Exchange Fluctuation Gain / (Loss)	24,252,320	32,848,347
	Sample sales	3,022,833	1,988,739
	Stock / Wastage Fabric Sales	-	4,675,763
	Export Incentive	21,812,654	82,690,925
	Total	**13,658,841,165**	**10,746,360,345**
28.00	**Administrative & General Expenses:**		
	AGM Expenses	697,432	598,550
	Annual Subscription	1,779,940	2,149,101
	Audit Fees	970,736	-
	Bank Charges and Commission	34,601,457	28,785,760
	Bank Excise Duty	6,530,060	6,018,847
	BTMA Certification Expenses	720,625	1,045,500
	CSR Expenses	5,278,494	4,387,421
	Consultancy Fees	798,750	-
	Directors' Meeting, Attendances fees	3,407,250	2,148,000
	Directors' Remuneration	9,000,000	11,904,000
	Electricity	3,537,824	3,383,729
	Employee Retirement Benefit	13,954,673	47,587,148
	Provision for Bad Debts.	32,986,342	-
	Entertainment Expenses	3,165,891	-
	Fire Fighting Corporate office	-	112,636
	Fuel Expenses	2,902,820	2,669,116
	Incentive Return to Govt.	190,698	7,213,578
	Insurance Premium	3,818,873	2,271,232
	License and Renewal fees	2,113,920	1,509,371
	Maternity Leave	-	255,674
	Medical Bill- HO	1,390,393	1,089,149
	Office Expenses	6,614,378	5,763,825
	Employee Other Benefit	1,335,014	1,002,406
	Printing & Stationery	1,088,327	724,027
	Provident Fund Expenses	10,489,103	-
	Refreshment H/O	812,296	4,232,786
	Rent Rate & Taxes	1,943,275	1,606,170
	Repair & Maintenance Admin	1,300,397	562,414
	Salary, Allowance and Bonus	58,759,981	41,952,540
	Share Management Expenses	270,211	1,302,821
	Software Maintenance	2,197,500	1,902,000
	Sports & Recreation	1,476,895	298,474
	Stamp, Postage & Courier	2,665,886	1,635,880
	Subsidy Fooding for Head Office	-	270,680
	Surveillance Fees	-	161,250
	Telephone, Mobile and Internet Bill	3,004,622	2,717,925
	Training & Development Expenses	659,010	76,114
	Travelling & Conveyance Expenses	2,494,117	2,173,470
	VAT Deposit	21,741	447,792
	Vehicle Maintenance Expenses	2,276,731	2,223,884

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Mar 31, 2025	Mar 31, 2024
Visa Processing Fees	396,907	-
Wasa Bill	696,853	775,694
Depreciation	27,303,350	26,767,614
Total	**253,652,771**	**219,726,577**

29.00 Selling & Distribution Expenses:

Advertisement	1,339,926	1,445,284
Business Promotion	1,898,835	1,722,897
Conveyance Marketing	593,033	634,708
Office Expenses	435,497	-
Entertainment-MKT	865,950	667,214
Freight Charge- Direct Export	1,584,031	656,140
Fuel Expenses-MKT	1,110,825	1,002,528
Hong Kong Office Expenses	6,038,000	5,834,000
USA Office Expenses	3,978,000	-
Office Rent -MKT	4,605,647	
Salary, Allowance and Bonus	66,694,387	44,351,485
Sample Production Expenses	3,139,953	711,282
Vehicle Maintenance-Distribution	971,298	932,591
Total	**93,255,382**	**57,958,129**

30.00 Financial Expenses:

Dividend on Preference Share	36,695,000	70,474,891
Interest on ADB Term Loan	42,560,577	2,460,128
Interest on Bank of Cylon CC	1,372,545	373,092
Interest on DBBL-CC	15,070,727	11,704,000
Interest on DBBL Term Loan	11,965,831	14,362,090
Interest on HSBC-CC	2,384,223	8,605,254
Interest on IDCOL-Long Term	12,674,428	14,458,685
Interest on IDLC	228,432	5,897,382
Interest on Modhumati CC	7,181,572	7,701,112
Interest on Modhumoti Term Loan	27,137,335	27,464,702
Interest on -Pubali Bank Ltd- CC-37	37,518,333	36,585,089
Interest on Pubali Bank Ltd.- Term Loan	26,679,902	60,517,610
Interest on -Premier Bank Ltd- CC	13,481,347	13,707,967
Interest on Series JCB	96,741,819	94,211,857
Interest on Southeast Bank- Term Loan	44,971,056	46,954,422
Interest on Southeast Bank-CC	16,759,375	18,781,091
Interest on IBP	11,909,921	6,472,840
Interest on MTBL- SOD	4,647,612	305,879
Interest on United Finance PLC	177,222	-
Interest on Uttara Bank- CC	25,471,587	21,608,549
Interest on EDF Loan	154,817,197	96,470,533
Interest on UPAS Loan	89,065,288	54,551,758
Interest on STL	340,767,748	184,515,708
Total	**1,020,279,078**	**798,184,638**

31.00 Other Income and Expenses:

Interest Income	1,294,880	499,143
Unrealized Currency Fluctuation Gain / (Loss)	(11,009,624)	6,137,694
	(9,714,745)	**6,636,837**

Notes to the Accounts forming integral parts of the Financial Statements

	Amount (Tk.)	
	Mar 31, 2025	Mar 31, 2024

32.00 Basic Earnings Per Share (ESP):

Profit After Tax	1,011,237,652	439,812,121
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	6.03	2.62
Diluted Earnings Per Share	6.03	2.62

33.00 Factory Overhead:

C & F expenses	6,439,941	5,106,986
Chiller Maintenance	-	10,500
Conveyance-Factory	235,237	131,718
Electricity Expenses	17,493,864	7,642,122
Entertainment	3,897,423	4,164,158
EMS Software Maintenance	583,072	-
Factory Maintenance Expenses	15,307,734	9,115,499
Fire Fighting Expenses	2,595,764	2,079,466
Fuel Expenses	9,578,111	6,555,908
Gas Bill	798,274,229	697,213,179
Iftar Expenses	1,757,586	1,383,613
Insurance Premium	4,157,564	3,783,218
Lab Expenses	30,000	1,080,898
Medical & Medicine Expenses	6,117,549	4,572,760
Other Benefit	517,574	21,521,469
Painting Expenses	2,373,627	1,887,567
Salary, Allowance and Bonus	278,610,403	214,446,819
Sample Washing and Making Cost	3,250,505	2,495,866
Spare Parts- Generator	19,891,481	8,935,660
Spare Parts Production Machinery	141,302,024	89,338,945
Stationery-Factory	1,833,246	2,881,988
Telephone, Mobile and Internet bill Factory	2,736,488	2,724,117
Test and Examination	5,067,970	4,390,536
Travelling & Conveyance	7,025,377	5,946,160
Uniform	1,683,631	1,048,001
Vehicle Maintenance Expenses	3,016,467	2,667,036
Worker Free Fooding	17,699,743	27,032,723
Worker Free Tiffin	111,996	71,651
Depreciation	490,035,997	507,960,079
Total	**1,841,624,602**	**1,636,188,642**

ENVOY TEXTILES LIMITED
Property, Plant & Equipment
FOR THE THIRD QUARTER ENDED 31 MARCH 2025

Schedule A

Sl.	Particulars	C O S T / R E V A L U A T I O N							D E P R E C I A T I O N/A M O R T I Z A T I O N						Written down Value			Written down Value
									On Cost			On Revaluation Surplus						
		Balance as at 01.07.24	Addition During the Year	Addition Against Unit-2&3	Total as at 31.03.25	Revaluation Surplus	Total Cost as at 31.03.25	Rate %	Balance as at 01.07.24	Charged during the year	Accumulated Depreciation 31.03.25	Balance as at 01.07.24	Charged during the year	Accumulated Depreciation 31.03.25	Original Cost as at 31.03.25	Revaluation Surplus as at 31.03.25	Total as at 31.03.25	30.06.24
		1	2		3	4	5=3+4	6	7	8	9	10	11	12	13=3-9	14=4-12	15=13+14	16
1	Building Factory	2,155,459,340	6,581,503	142,274,325	2,304,315,168	126,551,138	2,430,866,306	3%	463,201,243	39,750,435	502,951,678	43,919,591	1,859,210	45,778,801	1,801,363,490	80,772,337	1,882,135,827	1,774,889,644
2	Rest house, Officer & Staff quarter	581,128,975	127,165	-	581,256,140	94,417,320	675,673,459	2%	95,034,803	7,292,366	102,327,169	23,255,022	1,067,434	24,322,457	478,928,970	70,094,863	549,023,833	557,256,469
3	Building Corporate Office	336,854,017	25,509,346	-	362,363,363	228,246,975	590,610,338	3%	100,732,421	5,599,716	106,332,137	79,213,147	3,353,261	82,566,408	256,031,226	145,680,567	401,711,793	385,155,424
4	Factory Equipment	323,864,973	8,798,096	71,900	332,734,969	-	332,734,969	10%	172,675,764	11,671,816	184,347,579	-	-	-	148,387,389	-	148,387,389	151,189,209
5	Furniture and Fixture	105,050,506	1,218,923	-	106,269,429	-	106,269,429	10%	63,909,514	3,131,284	67,040,798	-	-	-	39,228,631	-	39,228,631	41,140,992
6	Land and Land Development	200,070,083	144,791,536	-	344,861,619	3,238,934,970	3,583,796,589	0%	-	-	-	-	-	-	344,861,619	3,238,934,970	3,583,796,589	3,439,005,053
7	Machinery & Equipment	10,833,810,048	18,486,377	36,885,878	10,889,182,302	-	10,889,182,302	10%	5,374,507,219	411,524,172	5,786,031,390	-	-	-	5,103,150,912	-	5,103,150,912	5,459,302,830
8	ETP Cost	96,365,692	-	-	96,365,692	6,348,927	102,714,620	10%	63,114,809	2,493,816	65,608,626	4,893,470	109,159	5,002,630	30,757,067	1,346,298	32,103,365	34,706,340
9	Office Equipment	139,876,569	3,556,903	-	143,433,473	-	143,433,473	10%	61,833,829	5,986,589	67,820,419	-	-	-	75,613,054	-	75,613,054	78,042,740
10	Motor Vehicle	122,643,895	2,844,450	-	125,488,345	-	125,488,345	20%	105,418,701	2,797,113	108,215,814	-	-	-	17,272,531	-	17,272,531	17,225,194
11	Other Construction	250,050,593	3,266,229	194,000	253,510,822	12,310,563	265,821,385	5%	82,435,417	6,350,448	88,785,865	6,304,047	225,244	6,529,292	164,724,956	5,781,272	170,506,228	173,621,692
12	Others Assets	295,626,596	6,352,205	-	301,978,801	-	301,978,801	5%	104,989,520	7,267,994	112,257,514	-	-	-	189,721,287	-	189,721,287	190,637,076
	Sub Total	**15,440,801,287**	**221,532,733**	**179,426,103**	**15,841,760,122**	**3,706,809,893**	**19,548,570,016**		**6,687,853,240**	**503,865,750**	**7,191,718,989**	**157,585,278**	**6,614,309**	**164,199,587**	**8,650,041,133**	**3,542,610,306**	**12,192,651,439**	**12,302,172,663**
13	Software and other Intangible	114,809,886	7,427,063	-	122,236,949	-	122,236,949	20%	72,794,828	6,859,288	79,654,117	-	-	-	42,582,832	-	42,582,832	42,015,058
	Sub Total	**114,809,886**	**7,427,063**	**-**	**122,236,949**	**-**	**122,236,949**		**72,794,828**	**6,859,288**	**79,654,117**	**-**	**-**	**-**	**42,582,832**	**-**	**42,582,832**	**42,015,058**
	Total	**15,555,611,173**	**228,959,796**	**179,426,103**	**15,963,997,071**	**3,706,809,893**	**19,670,806,965**		**6,760,648,068**	**510,725,038**	**7,271,373,106**	**157,585,278**	**6,614,309**	**164,199,587**	**8,692,623,965**	**3,542,610,306**	**12,235,234,271**	**12,344,187,720**

Depreciation Allocation	On Cost	Revaluation	Total
Factory Overhead	**487,842,384**	**2,193,613**	**490,035,997**
Administrative & General Expenses	**22,882,655**	**4,420,696**	**27,303,350**
Rest house, Officer & Staff quarter	7,292,366	1,067,434	8,359,801
Building Corporate Office	5,599,716	3,353,261	8,952,977
Furniture and Fixture	3,131,284	-	3,131,284
Software	6,859,288	-	6,859,288
Total	**510,725,038**	**6,614,309**	**517,339,347**