

THE UN- AUDITED ACCOUNTS

OF

ENVOY TEXTILES LIMITED

FOR THE THIRD QUARTER ENDED 31 MARCH 2026

ENVOY TEXTILES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

Particulars	Notes	TAKA Mar 31, 2026	TAKA June 30, 2025
ASSETS:			
Non-Current Assets		12,587,328,595	12,394,814,278
Property, Plant & Equipment	5.00	12,355,208,647	12,288,669,716
Intangible Assets	6.00	46,490,043	38,864,663
Right of Use on Assets	7.00	49,889,970	58,053,784
Machinery in Transit	8.00	135,739,935	9,226,115
Current Assets		10,504,079,255	14,443,801,586
Inventories & Stores	9.00	3,471,781,801	5,855,123,047
Materials in Transit	10.00	627,579,587	885,550,784
Trade and Others Receivable	11.00	5,485,396,076	6,945,500,527
Advance, Deposits & Prepayments	12.00	781,620,712	554,097,883
Investment	13.00	18,768,431	17,660,973
Cash and Cash Equivalents	14.00	118,932,648	185,868,372
Total Assets		<u>23,091,407,850</u>	<u>26,838,615,864</u>
EQUITY & LIABILITIES:			
Shareholders' Equity		10,266,473,179	9,782,622,327
Paid up Share Capital (Common Share)	15.00	1,677,347,670	1,677,347,670
Share Premium	16.00	1,095,228,803	1,095,566,303
Revaluation Surplus	17.00	3,534,263,676	3,540,678,084
Retained Earnings	18.00	3,959,633,030	3,469,030,269
Non-Current Liabilities		4,618,205,531	5,165,617,146
Long Term Loan	19.00	3,192,614,741	3,014,139,179
Lease Liability	20.00	46,234,695	43,432,684
Bond & Preferential Share	21.00	742,631,478	1,108,595,598
LC Accepted Liability	22.00	313,348,063	592,428,739
Provision for Deferred Tax	23.00	323,376,553	407,020,945
Current Liabilities		8,206,729,140	11,890,376,391
Long Term Loan (Current Portion)	24.00	409,444,142	900,722,811
Lease Liability (Current Portion)	25.00	3,655,275	14,621,100
Short Term Liabilities	26.00	5,532,915,252	6,263,563,359
Accounts Payable	27.00	1,292,282,164	3,965,343,052
Provision for Expenses	28.00	581,983,782	520,462,868
Provision for Current Tax	29.00	386,448,526	225,663,200
Total Liabilities & Shareholders' Equity		<u>23,091,407,850</u>	<u>26,838,615,864</u>
NAV Per Share		61.21	58.32

Sd/-
Saiful Islam, FCMA
Chief Financial Officer

Sd/-
M. Saiful Islam Chowdhury, FCS
Company Secretary

Sd/-
Fakhruddin Ahmed, FCMA, FCA
Independent Director

Sd/-
Managing Director

Sd/-
Chairman

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

Dated: April 26, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Particulars	Notes	Nine Months Ended		Three Months Ended	
		TAKA Mar 31, 2026	TAKA Mar 31, 2025	TAKA Mar 31, 2026	TAKA Mar 31, 2025
Revenue	30.00	12,912,777,883	13,658,841,165	4,051,581,667	4,673,116,551
Less: Cost of Goods Sold		10,283,827,024	11,167,371,284	3,288,876,818	3,790,414,713
Gross Profit		2,628,950,859	2,491,469,880	762,704,849	882,701,839
Less: Operating Expenses		464,757,983	346,908,153	126,192,993	160,589,171
Administrative & General Expenses	31.00	288,468,177	253,652,771	73,113,026	120,122,761
Selling & Distribution Expenses	32.00	176,289,806	93,255,382	53,079,967	40,466,410
Profit/ (Loss) from Operation		2,164,192,875	2,144,561,727	636,511,856	722,112,668
Less: Financial Expenses	33.00	1,043,835,078	1,020,279,078	387,818,337	301,937,750
Profit/ (Loss) after Financial Expenses		1,120,357,797	1,124,282,649	248,693,519	420,174,918
Add: Other Income / (Expenses)	34.00	(2,597,530)	(9,714,745)	(3,444,561)	(27,503,067)
Net Profit/ (Loss) before WPPF		1,117,760,267	1,114,567,905	245,248,958	392,671,851
Less: Workers Profit Participation Fund Expenses		53,226,679	53,074,662	11,678,522	18,698,660
Net Profit before Tax		1,064,533,588	1,061,493,243	233,570,436	373,973,191
Current Tax Expenses		160,785,326	121,145,747	49,678,737	43,860,575
Deferred Tax Expenses/(Income)		(84,414,121)	(70,890,156)	(74,497,222)	(79,822,387)
Profit after Tax		988,162,383	1,011,237,652	258,388,921	409,935,004
Earnings Per Share (EPS)	35.00	5.89	6.03	1.54	2.44
Diluted Earnings Per Share		5.89	6.03	1.54	2.44

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Dated: April 26, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Particulars	Share Capital Taka	Share Premium Taka	Revaluation Taka	Retained Earnings	Total Amount BDT
Balance as at 01.07.2025	1,677,347,670	1,095,566,303	3,540,678,084	3,469,030,269	9,782,622,326
Net Profit During the Period	-	-	-	988,162,383	988,162,383
Declaration of Dividend- 2024-25	-	-	-	(503,204,301)	(503,204,301)
Less: Zero Coupon Bond Issue Cost	-	(337,500)	-	-	(337,500)
Depreciation on Revaluation Surplus	-	-	(6,414,408)	6,414,408	-
Deferred Tax on Depreciation on Revaluation Surplus	-	-	-	(769,729)	(769,729)
Balance as at 31.03.2026	1,677,347,670	1,095,228,803	3,534,263,676	3,959,633,030	10,266,473,179

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

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Chief Financial Officer

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Dated: April 26, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Particulars	Notes	TAKA Mar 31, 2026	TAKA Mar 31, 2025
Cash Flow from Operating Activities: (A)			
Collection from Turnover and Others		14,314,865,960	12,668,024,873
Exchange Fluctuation Gain / (Loss)		52,224,919	24,252,320
Cash Payment to Creditors		(9,812,839,057)	(10,630,285,851)
Cash Payment for Operating Expenses		(490,583,334)	(333,845,715)
Income Tax Paid and Deducted at Source		(194,164,640)	(158,910,184)
Financial Expenses		(1,043,835,078)	(1,020,279,078)
Net Cash Provided by Operating Activities		2,825,668,770	548,956,366
Net Operating Cash Flow Per Share		16.85	3.27
Cash Flows from Investing Activities: (B)			
Acquisition of Fixed Assets		(568,736,907)	(408,385,898)
Investment		(1,107,457)	(969,441)
Machinery in Transit		(126,513,820)	(139,049,256)
Net Cash Used in Investing Activities		(696,358,184)	(548,404,595)
Cash Flows from Financing Activities: (C)			
Long Term Liabilities		(463,767,222)	(241,584,742)
Long Term Liabilities (Current Portion)		(502,244,494)	(491,176,737)
Short Term Liabilities		(730,648,107)	846,305,727
Preference Share and Bond Issue Cost		(337,500)	(575,000)
Payment of Cash Dividend		(502,442,910)	(335,428,471)
Net Cash Used in / Provided by Financing Activities		(2,199,440,234)	(222,459,223)
Net Increase / (Decrease) in Cash [A+B+C]		(70,129,648)	(221,907,453)
Net Effect of Foreign Currency Translation		3,193,924	(11,009,624)
Add: Cash at the Opening		185,868,372	603,587,563
Cash at end of the period		118,932,648	370,670,486

Sd/-

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Chief Financial Officer

Sd/-

M. Saiful Islam Chowdhury FCS
Company Secretary

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Fakhruddin Ahmed, FCMA, FCA
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Managing Director

Sd/-

Chairman

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

Dated: April 26, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENTS OF COST OF GOODS SOLD
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Particulars	Notes	TAKA Mar 31, 2026	TAKA Mar 31, 2025
Opening Stock of Raw Material		3,712,104,749	2,915,303,715
a) Yarn		939,021,131	283,945,756
b) Cotton		2,243,837,404	2,110,358,723
c) Chemical		512,326,301	496,782,880
d) Packaging Materials		16,919,913	24,216,356
Add: Purchase During the period		5,300,275,700	7,637,173,671
a) Yarn		1,208,777,802	1,978,030,653
b) Cotton		2,966,584,199	4,654,358,202
c) Chemical		1,053,287,417	915,572,484
d) Packaging Materials		71,626,282	89,212,333
Raw Material Available for Use		9,012,380,449	10,552,477,386
Less: Closing Stock of Raw Material		1,421,916,961	1,660,944,801
a) Yarn		860,496,354	486,599,122
b) Cotton		51,370,767	735,577,447
c) Chemical		494,588,760	421,535,335
d) Packaging Materials		15,461,081	17,232,897
Direct Material Consumed		7,590,463,488	8,891,532,585
a) Yarn		1,287,302,580	1,775,377,287
b) Cotton		5,159,050,836	6,029,139,478
c) Chemical		1,071,024,958	990,820,028
d) Packaging Materials		73,085,114	96,195,792
Add: Direct Labor/ Wages		562,513,645	527,425,917
Prime Cost		8,152,977,133	9,418,958,502
Manufacturing Overhead			
Total Factory Overhead	36.00	2,036,311,131	1,841,624,602
Cost of production		10,189,288,264	11,260,583,104
Add: Opening Work in Process		725,683,844	574,062,768
Less: Closing Work in Process		495,643,853	562,738,562
Cost of Goods Manufactured		10,419,328,255	11,271,907,310
Add: Opening Stock of Finished Goods		1,173,628,297	1,193,842,570
Less: Closing Stock of Finished Goods		1,309,129,528	1,298,378,595
Total Cost of Goods Sold		10,283,827,024	11,167,371,284

ENVOY TEXTILES LIMITED
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

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, 2026 prepared in accordance with International Accounting Standard (IAS 34). These Financial Statements should be read in conjunction with the Annual Financial Statements as of June 30, 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), the Companies Act 1994, Bangladesh 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:

During the third quarter ended March 31, 2026, revenue of the company decreased by 5.46% as compared to the same period of the previous year due to decrease of export sale of cotton yarn as compared to the previous period.

During this period reduction of cost of raw materials specially Cotton & Yarn cost reduced by 4.19% and 3.03% as compared to the same period of the previous year, resultantly the gross profit and net profit on sales increased by 2.12% and 0.25% respectively.

At the end of the reporting period net operating cash flow per share increased from taka 3.27 to taka 16.85 due to Increase in Collection from sales & Accounts Receivables and Reduction of Inventories & Transit Materials 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 year, 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 Bangladesh Securities and Exchange Commissions Rules 2020.

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 third quarter ended March 31, 2026.

4.00 Related party Disclosure under IAS-24:

4.10 During the reporting period from 01 July 2025 to 31 March 2026 following transactions incurred with related party as per IAS-24 Para- 21 in the form of utility bill sharing.

Particulars	Opening	Addition (Rent)	Adjustment/ Realized (Rent)	Closing Payable
Sheltech Engineering Limited	1,566,138	4,176,368	4,176,368	1,566,138
Total-	1,566,138	4,176,368	4,176,368	1,566,138

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 Companies 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	1,208,777,802
(b) Cotton	2,966,584,199
(c) Dyes & Chemicals	1,053,287,417
2. Accessories / Spare Parts	187,360,394
3. Capital Machinery	369,788,886
Total CIF value of import:	5,785,798,698
FOB value of Export	12,738,174,629

4.40 Net Asset Value (NAV) Per Share:

Total Assets	23,091,407,850	26,838,615,864
Less: Total Liabilities	12,824,934,671	17,055,993,537
A. Net Assets Value	10,266,473,178	9,782,622,328
B. Total Number of Share Outstanding	167,734,767	167,734,767
Net Asset Value (NAV) Per Share (A/B):	61.21	58.32

Amount (Tk.)	
Mar 31, 2026	Mar 31, 2025

4.50 Earnings Per Share (ESP):

Profit After Tax	988,162,383	1,011,237,652
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	5.89	6.03
Diluted Earnings Per Share	5.89	6.03

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	TAKA
	Mar 31, 2026	Mar 31, 2025
Net Profit after TAX	988,162,383	1,011,237,652
Depreciation	502,736,412	517,339,347
Increase of Account Payable	(2,673,060,888)	75,435,673
Increase Provision for Expenses	60,759,523	79,004,331
Decrease of Provision for Tax	76,371,205	(89,205,117)
Increase of Inventory	2,383,341,246	(89,012,989)
Decrease of Transit	257,971,197	33,323,403
Increase of A/R	1,460,104,451	(967,858,852)
Advance, Deposits & Prepayments	(227,522,829)	(32,275,645)
Unrealized Foreign Currency Translation Loss	(3,193,924)	11,009,624
Net Cash Provided by Operation Activities	2,825,668,775	548,997,429
Net Operating Cash Flow Per Share	16.85	3.27

4.70 Authorized Capital:

	Mar 31, 2026	June 30, 2025
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, 2026		June 30, 2025	
	Number of Share	Taka	Number of Share	Taka
Sponsors/Directors	109,719,677	1,097,196,770	109,317,677	1,093,176,770
General Shareholders (Individual)	19,422,730	194,227,300	14,515,685	145,156,850
General Shareholders (Institution)	38,175,842	381,758,420	43,791,809	437,918,090
Foreign Shareholders	416,518	4,165,180	109,596	1,095,960
Total	167,734,767	1,677,347,670	167,734,767	1,677,347,670

4.90 Computation of Tax Payable on Profit:

Particulars	Amount	TAKA Mar 31, 2026
Net Profit Before Tax		1,064,533,588
Less: Export Incentive		119,014,780
Less: Other Income:		
Interest and Rent Income	5,802,188	5,802,188
Taxable Operating Income		939,716,620
Tax Payable on Operating Income @ 10.00% - as per SRO No. 44/2024, Date: March 4, 2024.		93,971,662
Tax Payable on other Income @ 25.00%		1,450,547
Tax Payable On Export Incentive @ 10.00%		14,362,615
Total Income Tax payable		109,784,824

Average tax rate	12.00%
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4.10 Calculation of Current Income Tax:

Amount of Source tax paid during the reporting period from 01.07.25 to 31.03.2026	160,785,326
Total	160,785,326
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	12,401,698,690
Add: Written Down Value on RoU	49,889,970
Less: Lease Liability	(49,889,970)
Written Down Value as per Tax Base	9,713,308,486
Amount of Temporary Difference-	2,688,390,204
Average Tax rate	12.00%
Total Provision for deferred Income Tax-	322,606,824
Less: Opening Provision for deferred Income Tax-	407,020,945
Provision for deferred Tax during this period-	(84,414,121)
Adjustment of Deferred Tax on Depreciation of Revaluation Surplus	769,729

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Mar 31, 2026	June 30, 2025
5.00 Property, Plant & Equipment (WDV):			
Details have been shown in Schedule "A"		12,355,208,647	12,288,669,716
6.00 Intangible Assets (Details have been shown in Schedule "A")		46,490,043	38,864,663
7.00 Right of Use on Assets (Details have been shown in Schedule "B")		49,889,970	58,053,784
8.00 Machinery in Transit			
Capital Machinery		135,739,935	9,226,115
Total		135,739,935	9,226,115
9.00 Inventories & Stores:			
9.01 Inventories:			
Packaging Material		15,461,081	16,919,913
Raw Materials-Yarn		860,496,354	939,021,131
Raw Materials-Cotton		51,370,767	2,243,837,404
Raw Materials-Chemicals		494,588,760	512,326,301
Finished Goods- Fabrics		915,091,266	757,440,022
Finished Goods- Yarn		394,038,262	416,188,275
Work in Process		495,643,853	725,683,844
Sub Total		3,226,690,342	5,611,416,891
9.02 Stores:			
Spare Parts & Accessories		245,091,459	243,706,157
Sub Total		245,091,459	243,706,157
Total		3,471,781,801	5,855,123,047
10.00 Material in Transit:			
Dyes & Chemical		33,081,654	56,055,736
Raw Yarn		170,910,211	383,286,729
Spare Parts		30,709,780	28,872,059
Raw Cotton		392,877,943	417,336,259
Total		627,579,587	885,550,784
11.00 Trade and Other Receivables			
Accounts Receivable	11.01	4,851,736,023	6,286,976,132
Export Incentive Receivable	11.02	633,660,052	658,252,672
Interest Receivable on FDR	11.03	-	271,723
Total		5,485,396,076	6,945,500,527
11.01 Accounts Receivable			
Opening Balance		6,286,976,132	4,712,729,110
Add: Addition During the Period		12,738,174,629	18,538,139,345
		19,025,150,761	23,250,868,455
Less: Realized During the Period		14,173,414,738	16,963,892,323
Closing Balance		4,851,736,023	6,286,976,132
11.02 Export Incentive Receivable:			
Opening Balance		658,252,672	710,092,172
Add: Addition During the Period		119,014,780	55,024,200
		777,267,452	765,116,372
Less: Realized During the Period		143,607,400	106,863,700
Closing Balance		633,660,052	658,252,672
11.03 Interest Receivable on FDR		-	271,723

Notes to the Accounts forming integral parts of the Financial Statements

Amount (Tk.)	
Mar 31, 2026	June 30, 2025

12.00 Advance, Deposits & Prepayments:**12.01 Advance:**

Advance Office Rent	5,711,540	7,046,510
Advance to Driver against Fuel	222,000	202,000
Advance to Employees	5,228,796	3,645,197
Advance to Suppliers	27,827,741	33,966,856
Advance- to Department for Expenses	740,000	540,000
Advance Against Purchase	11,332,674	13,504,104
Deferred Revenue Expenses	26,974,737	-
Sub Total	78,037,488	58,904,667

12.02 Advance Tax and VAT:

Advance Income Tax-Export	359,326,280	214,354,116
Advance to Income Tax-Import	17,793,885	9,264,391
Advance Income Tax-Incentive	25,048,984	10,686,369
Advance Income Tax-Vehicle	2,410,000	1,607,500
Advance Tax FDR	756,474	346,722
Advance Tax STD/ Other Accounts	111,364	32,420
Advance Tax against Office Rent	448,440	104,409
Income Tax Paid in Advance	28,945,646	28,945,646
Advance Payment of VAT- Import	154,215,737	129,550,602
Sub Total	589,056,809	394,892,175

12.03 Deposits:

Bank Guaranty Margin	15,930,207	1,891,294
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-Spare Parts	5,690,681	5,775,574
LC Margin-Machinery	2,005,904	1,734,550
Security Deposits	1,618,142	1,618,142
Sub Total	114,526,415	100,301,041

Total**781,620,712****554,097,883****13.00 Investment:**

Fixed Deposit (FDR)	18,768,431	17,660,973
Total	18,768,431	17,660,973

Breakup of Investment:

Pubali Bank PLC	5,729,980	5,337,782
Southeast Bank PLC	13,038,450	12,323,191
	18,768,431	17,660,973

14.00 Cash and Cash Equivalents

a) Cash in Hand	6,732,169	6,160,005
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Notes to the Accounts forming integral parts of the Financial Statements

Amount (Tk.)	
Mar 31, 2026	June 30, 2025

b) Cash at Bank:

Bank of Ceylon ERQ-7459	114,215	10,842
Bank of Ceylon CD- 16947	-	8,794,343
Dutch Bangla Bank Ltd ERQ. 044	12,623,146	8,940,922
Dutch Bangla Bank Ltd ERQ. 124	466,289	7,229,705
Dutch Bangla Bank Ltd. SND- 842	4,948,420	38,095
Dutch Bangla Bank Ltd. 14502	202,820	213,231
Dutch Bangla Bank Ltd.- Dividend- 2022	2,001	343,251
Dutch Bangla Bank Ltd.- Dividend- 2023	568,473	569,088
Dutch Bangla Bank Dividend 2024	700,336	710,617
Citi Bank-6882579452 (USA)	33,744	209,008
HSBC Dividend- 2015	-	351
HSBC ERQ- 047	13,321,248	9,649,834
HSBC Bank-801446626201 (Hong Kong)	448,400	3,249,949
Midland Bank- 2291	6,899	6,899
Modhumoti Bank ERQ- 30	626,006	1,073,318
Modhumoti Bank 832	5,257,507	6,323,274
Mutual Trust Bank- CD- 6095	67,314	144,480
Mutual Trust Bank ERQ-699	2,534,342	-
Mutual Trust Bank- 1293	96,272	96,272
Pubali Bank SND- 1901	40,572	42,091
Premier Bank-000002	1,214,435	2,153,812
Premier Bank PLC Dividend Account- 2025	1,267,432	-
Premier Bank Dividend- 2021	-	4,019
Pubali Bank EFCR AC-38	11,388,680	507,737
Pubali Bank -CD-999	5,574,495	622,610
Pubali Bank Ltd STD-1275	13,979	14,438
SBAC Bank Ac No #0050130000256	4,091	4,091
Southeast Bank-11073	311,655	366,224
Southeast Bank-ERQ 1381	501,049	34,316,939
Southeast Bank-ERQ 13	26,249,853	66,157,088
Margin Account HSBC- 091	21,512,553	17,351,315
Margin Accounts Pubali Bank	2,068,830	6,377
Trust Bank 261	322	322
Uttara Bank Ltd. ERQ	-	10,513,644
Uttara Bank Ltd. CD- 3004	35,100	44,182
Sub Total	112,200,479	179,708,367
Total	118,932,648	185,868,372

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

15.00 Paid up Share Capital (Common Share):

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

Particulars	Number of Share	Taka	Taka
Sponsors/Directors	109,719,677	1,097,196,770	1,093,176,770
General Shareholders (Individual)	19,422,730	194,227,300	145,156,850
General Shareholders (Institution)	38,175,842	381,758,420	437,918,090
Foreign Shareholders	416,518	4,165,180	1,095,960
Total	167,734,767	1,677,347,670	1,677,347,670

Notes to the Accounts forming integral parts of the Financial Statements

	Amount (Tk.)	
	Mar 31, 2026	June 30, 2025
16.00 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 30.06.25	24,433,697	23,858,697
Zero Coupon Bond Issue Cost	337,500	575,000
Closing Balance	1,095,228,803	1,095,566,303
17.00 Revaluation Surplus		
Opening Balance	3,540,678,084	3,549,224,616
Less: Depreciation on Revaluation Surplus	6,414,408	8,546,532
Closing Balance	3,534,263,676	3,540,678,084
18.00 Retained Earnings:		
Opening Balance	3,469,030,269	2,388,071,150
Add: Profit during the Period	988,162,383	1,408,895,471
Less: Declaration of Final Dividend	(503,204,301)	(335,469,534)
Add: Depreciation on Revaluation Surplus of Assets	6,414,408	8,819,079
Less: Deferred Tax on Depreciation on Revaluation Surplus	(769,729)	(1,285,897)
Closing Balance	3,959,633,030	3,469,030,269
19.00 Secured Loan:		
ADB Term Loan	816,968,250	816,968,250
DBBL Term Loan	13,733,492	41,297,708
IDCOL Term Loan	235,961,265	235,961,265
Modhumoti Bank - Term Loan	85,723,455	91,455,045
Pubali Bank Ltd. Project Loan	143,317,009	143,317,009
Southeast Bank Ltd.-Term Loan	156,078,137	156,078,138
United Finance Term Loan	90,711,934	91,161,797
HSBC- OD Account- 011	21,933,642	3,355,347
DBBL CC- 043	181,822,438	176,244,954
Modhumoti Bank -CC-022	90,445,994	102,105,434
Modhumoti Bank RSTL	426,263,991	419,798,950
MTBL SOD- 0084	-	15,248,316
Premier Bank Ltd CC 144-760-00000051	197,001,790	-
Pubali Bank Ltd. -CC-371	476,030,057	484,808,644
Southeast Bank CC-538	240,953,953	236,338,323
Bank of Ceylon OD- 16947	15,669,333	-
Total	3,192,614,741	3,014,139,179
20.00 Lease Liability:	46,234,695	43,432,684
21.00 Bond & Preferential Share		
Preference Share	174,000,000	348,000,000
Series Zero Coupon Bond	568,631,478	760,595,598
Total	742,631,478	1,108,595,598
22.00 LC Accepted Liability :		
Pubali Bank Ltd. -DPLC	313,348,063	592,428,739
Total	313,348,063	592,428,739

Notes to the Accounts forming integral parts of the Financial Statements

	Amount (Tk.)	
	Mar 31, 2026	June 30, 2025
23.00 Provision for Deferred Tax:		
Opening Balance	407,020,945	463,438,526
Less: Adjustment during the Period	(84,414,121)	(57,703,477)
Depreciation on Revaluation Surplus	769,729	1,285,897
Closing Balance	323,376,553	407,020,945
24.00 Secured Loan (Current Portion):		
ADB Term Loan	90,842,063	204,242,063
DBBL Term Loan	1,961,927	41,297,708
IDCOL Term Loan	17,752,419	58,990,316
Modhumoti Bank - Term Loan	12,246,208	91,455,045
Pubali Bank Ltd. Project Loan	170,020,463	143,317,009
Southeast Bank Ltd.-Term Loan	61,567,590	156,078,138
United Finance Term Loan	3,359,701	15,193,633
Series Zero Coupon Bond	51,693,771	190,148,900
Total	409,444,142	900,722,811
25.00 Lease Liability (Current Portion):	3,655,275	14,621,100
26.00 Short Term Liabilities:		
Commercial Bank of Ceylon-STL	1,631,937,500	1,100,000,000
DBBL-STL	806,352,284	808,222,489
EDF - DBBL	132,982,625	111,139,025
EDF - HSBC	-	104,186,142
EDF- Modhumoti Bank Ltd.	109,789,080	109,789,080
EDF - MTB	-	272,713,430
EDF - Pubali Bank Ltd.	702,417,568	1,866,596,935
EDF - Southeast Bank Ltd.	104,104,248	547,868,551
HSBC- IBP	141,400,287	54,083,981
HSBC - RSTL	175,000,000	-
DBBL- UPAS	312,966,864	123,297,370
MTBL STL	-	152,643,750
Pubali Bank Ltd.- STL/TOD	411,335,278	250,000,000
Pubali Bank Ltd.- IBP	353,538,360	46,680,000
Southeast Bank RSTL	620,684,953	625,978,553
Southeast Bank IBP	33,600,129	70,627,800
Net Effect of Foreign Currency Translation (gain)	(3,193,924)	19,736,253
Total	5,532,915,252	6,263,563,359
27.00 Trade and Other Payables		
Other Payables:		
Opening Balance	697,150	7,698,232
Add: Purchase during the Period	5,300,275,700	2,776,590
	5,300,972,850	10,474,822
Less: Payment During the Period	5,094,736,364	9,777,672
Closing Balance	206,236,486	697,150
Add: Trade Payables:		
HSBC - DPLC	587,653,575	1,081,383,095
Pubali Bank- DPLC	-	641,797,801
Southeast Bank- DPLC	353,580,280	932,961,846
Commercial Bank of Ceylon- DPLC	-	543,424,352
Modhumoti Bank Ltd.-DPLC	144,811,823	543,919,289
MTBL - DPLC	-	221,159,520
Sub Total-	1,086,045,678	3,964,645,902
Total-	1,292,282,164	3,965,343,052

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Mar 31, 2026	June 30, 2025
28.00 Provision for Expenses:			
	This consists of as follows:		
	Liabilities for Expenses	28.01 498,024,535	511,699,674
	Liabilities for Other Finance	28.02 81,470,625	7,035,962
	Unclaimed / Dividend Payable	28.03 2,488,622	1,727,231
		581,983,782	520,462,868
28.01 Liabilities for Expenses:			
	Gas Bill Payable	70,371,416	104,402,093
	Audit Fees Payable	86,250	546,250
	Liability Against Advance Rental Income	1,566,138	1,566,138
	Payable against Employee Provident Fund	35,796,454	7,146,445
	Payable against Employee Service Benefit	273,443,889	285,570,188
	Workers Welfare Foundation Fund	43,099,491	37,781,823
	WPPF Payable- 2023-24	-	10,479,423
	WPPF Payable- 2024-25	25,756,885	64,207,314
	WPPF Payable- Current Period	47,904,011	-
	Total	498,024,535	511,699,674
28.02 Liabilities for Other Finance:			
	TDS Payable Salary	3,546,208	-
	With holding Tax Payable	3,720,865	-
	With holding VAT Payable	1,997,022	-
	Advance Against Sales	72,206,530	7,035,962
	Total	81,470,625	7,035,962
28.03 Unclaimed Dividend:			
	Unclaimed Dividend- 2022	-	389,757
	Unclaimed Dividend- 2023	674,585	674,585
	Unclaimed Dividend- 2024	656,183	662,889
	Unclaimed Dividend- 2025	1,157,853	-
	Total	2,488,622	1,727,231
28.04 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	
	Unclaimed IPO Subscription Amount	141	894,381
	Unclaimed Dividend- 2011	11	124,171
	Unclaimed Dividend- 2012	2,365	1,603,005
	Unclaimed Dividend- 2013	2,829	1,211,571
	Unclaimed Dividend- 2014	3,461	1,733,834
	Unclaimed Dividend- 2015	1,933	1,552,238
	Unclaimed Dividend- 2016	645	546,787
	Unclaimed Dividend- 2017	1,222	551,432
	Unclaimed Dividend- 2018	1,358	492,545
	Unclaimed Dividend- 2019	1,845	634,793
	Unclaimed Dividend- 2020	1,942	191,864
	Unclaimed Dividend- 2021	3,530	409,215
	Unclaimed Dividend- 2022	1,316	389,757
	Total amount Transferred to CMSF		9,945,836
29.00 Provision for Current Tax:			
	Opening Balance	225,663,200	221,814,068
	Add: Additional Tax paid for Assessment	-	28,327,657
	Add: Addition during the Period	160,785,326	225,663,200
		386,448,526	475,804,925
	Less: Assessment Cleared up to Income Year 2024-25	-	250,141,725
	Closing Balance	386,448,526	225,663,200

Notes to the Accounts forming integral parts of the Financial Statements

30.00 Revenue:

	Amount (Tk.)	
	Mar 31, 2026	Mar 31, 2025
Export Sale of Fabrics	11,901,478,036	11,475,491,798
Export Sale of Cotton Yarn	795,046,284	2,072,332,550
Export Sale of Dyed Yarn	41,650,309	61,929,010
Foreign Exchange Fluctuation Gain / (Loss)	52,224,919	24,252,320
Sample sales	3,363,554	3,022,833
Export Incentive	119,014,780	21,812,654
Total	12,912,777,883	13,658,841,165

31.00 Administrative & General Expenses:

Annual Subscription	692,304	1,779,940
Audit & Consultancy Fees	2,586,174	1,769,486
Bank Charges and Commission	30,295,466	41,131,517
BTMA Certification Expenses	956,403	720,625
CSR Expenses	4,231,553	5,278,494
Directors' Meeting, Attendances fees	3,375,250	3,407,250
Directors' Remuneration	9,000,000	9,000,000
Electricity	3,387,855	3,537,824
Employee Retirement Benefit	-	13,954,673
Provision for Bad Debts.	-	32,986,342
Entertainment Expenses	3,488,311	3,165,891
Fuel Expenses	2,041,880	2,902,820
Incentive Return to Govt.	204,262	190,698
Insurance Premium	1,404,306	3,818,873
License and Renewal fees	6,890,154	2,113,920
Medical Bill- HO	3,464,478	1,390,393
Office Expenses	7,010,053	7,311,810
Employee Other Benefit	1,856,806	1,335,014
Port Demurrage (Import Goods)	35,924,210	-
Printing & Stationery	1,549,943	1,088,327
Provident Fund Expenses	32,586,133	10,489,103
Refreshment H/O	-	812,296
Rent Rate & Taxes	-	1,943,275
Repair & Maintenance Admin	2,793,933	1,300,397
Salary, Allowance and Bonus	90,775,323	58,759,981
Share Management Expenses	687,331	270,211
Software Maintenance	1,901,000	2,197,500
Sports & Recreation	-	1,476,895
Stamp, Postage & Courier	4,962,013	2,665,886
Surveillance Fees	172,500	-
Telephone, Mobile and Internet Bill	3,815,191	3,004,622
Training & Development Expenses	24,000	659,010
Travelling & Conveyance Expenses	2,705,488	2,494,117
VAT Deposit	-	21,741
Vehicle Maintenance Expenses	2,101,632	2,276,731
Visa Processing Fees	-	396,907
Wasa Bill	347,102	696,853
Depreciation	27,237,124	27,303,350
Total	288,468,177	253,652,771

Notes to the Accounts forming integral parts of the Financial Statements

Amount (Tk.)	
Mar 31, 2026	Mar 31, 2025

32.00 Selling & Distribution Expenses:

Business Promotion	4,936,774	3,238,761
Travelling & Conveyance-Marketing	4,047,759	593,033
Office Expenses	2,674,277	435,497
Entertainment-MKT	1,100,605	865,950
Freight Charge- Direct Export	1,028,288	1,584,031
Fuel Expenses-MKT	1,524,664	1,110,825
Hong Kong Office Expenses	10,169,549	6,038,000
USA Office Expenses	52,829,264	3,978,000
Salary, Allowance and Bonus	86,335,414	66,694,387
Sample Production Expenses	-	3,139,953
Vehicle Maintenance-Distribution	677,387	971,298
Expenses on Lease Liability-RoU	2,802,012	1,176,845
Depreciation on RoU	8,163,813	3,428,802
Total	176,289,806	93,255,382

33.00 Financial Expenses:

Interest on Preference Share	21,315,000	36,695,000
Interest on ADB Term Loan	29,380,741	42,560,577
Interest on Bank of Cylon CC	80,150	1,372,545
Interest on DBBL-CC	15,338,384	15,070,727
Interest on DBBL Term Loan	4,261,546	11,965,831
Interest on HSBC-CC	1,323,729	2,384,223
Interest on IDCOL-Long Term	10,496,675	12,674,428
Interest on IDLC	-	228,432
Interest on Modhumati CC	4,850,228	7,181,572
Interest on Modhumoti Term Loan	15,671,130	27,137,335
Interest on -Pubali Bank Ltd- CC-37	35,181,983	37,518,333
Interest on Pubali Bank Ltd.- Term Loan	31,132,201	26,679,902
Interest on -Premier Bank Ltd- CC	14,785,025	13,481,347
Interest on Series JCB	69,580,751	96,741,819
Interest on Southeast Bank- Term Loan	29,235,763	44,971,056
Interest on Southeast Bank-CC	18,659,162	16,759,375
Interest on IBP	34,957,854	11,909,921
Interest on MTBL- SOD	542,586	4,647,612
Interest on United Finance PLC	11,108,645	177,222
Interest on Uttara Bank- CC	-	25,471,587
Interest on EDF Loan	140,395,236	154,817,197
Interest on UPAS Loan	172,549,577	89,065,288
Interest on STL	382,988,711	340,767,748
Total	1,043,835,078	1,020,279,078

34.00 Other Income and Expenses:

Interest Income	1,625,820	1,294,880
Unrealized Currency Fluctuation Gain / (Loss)	3,193,924	(11,009,624)
Income from Office Rent	4,176,368	-
Loss on Disposal of Fixed Asset	(11,593,642)	-
	(2,597,530)	(9,714,744)

Notes to the Accounts forming integral parts of the Financial Statements

35.00 Basic Earnings Per Share (ESP):

	Amount (Tk.)	
	Mar 31, 2026	Mar 31, 2025
Profit After Tax	988,162,383	1,011,237,652
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	5.89	6.03
Diluted Earnings Per Share	5.89	6.03

36.00 Factory Overhead:

C & F expenses	3,282,399	6,439,941
Electricity Expenses	28,611,819	17,493,864
Entertainment	4,975,077	3,897,423
EMS Software Maintenance	-	
Factory Maintenance Expenses	25,888,740	15,890,806
Fire Fighting Expenses	2,232,074	2,595,764
Fuel Expenses	14,871,026	9,578,111
Gas Bill	852,231,967	798,274,229
Hotel Expenses	639,979	-
Iftar Expenses	2,079,163	1,757,586
Insurance Premium	10,448,552	4,157,564
Lab Expenses	-	30,000
Medical & Medicine Expenses	7,035,953	6,117,549
Other Benefit	-	517,574
Painting Expenses	2,699,148	2,373,627
Salary, Allowance and Bonus	356,421,115	278,610,403
Sample Washing and Making Cost	11,558,605	3,250,505
Spare Parts- Generator	6,284,362	19,891,481
Spare Parts Production Machinery	181,076,032	141,302,024
Sports & Recreation	7,017,337	-
Stationery-Factory	2,388,958	1,833,246
Telephone, Mobile and Internet Bill Factory	2,867,447	2,736,488
Test and Examination	5,942,934	5,067,970
Travelling & Conveyance	8,978,283	7,260,614
Uniform	1,096,056	1,683,631
Vehicle Maintenance Expenses	4,110,987	3,016,467
Weaving Expenses	5,824,035	-
Worker Free Fooding	12,166,388	17,699,743
Worker Free Tiffin	83,406	111,996
Depreciation	475,499,289	490,035,997
Total	2,036,311,131	1,841,624,602

ENVOY TEXTILES LIMITED
Property, Plant & Equipment
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Schedule A

Sl.	Particulars	C O S T				R E V A L U A T I O N		Total Cost as at 31.03.26	Rate %	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
		Balance as at 01.07.25	Addition During the Year	Addition Against Unit-2&3	Total as at 31.03.26	Revaluation Surplus	Total as at 31.03.26			On Cost			On Revaluation Surplus			Original Cost as at 31.03.26	Revaluation Surplus as at 31.03.26	Total as at 31.03.26	
										Balance as at 01.07.25	Charged during the year	Accumulated Depreciation 31.03.26	Balance as at 01.07.25	Charged during the year	Accumulated Depreciation 31.03.26				
1	2	3	4	5	6=3+5	7	8	9	10	11	12	13	14=3-10	15=4-13	16=14+15	17			
1	Building Factory	2,317,309,219	22,782,961	46,828,402	2,386,920,582	126,551,138	126,551,138	2,513,471,720	3%	515,931,015	41,314,137	557,245,152	46,398,538	1,803,433	48,201,971	1,829,675,430	78,349,166	1,908,024,596	1,881,530,805
2	Rest house, Officer & Staff quarter	581,252,740	-	-	581,252,740	94,417,320	94,417,320	675,670,060	2%	104,759,162	7,147,404	111,906,566	24,678,268	1,046,086	25,724,354	469,346,174	68,692,966	538,039,140	546,232,629
3	Building Corporate Office	365,098,224	4,381,053	-	369,479,277	228,246,975	228,246,975	597,726,252	3%	108,058,465	5,832,681	113,891,146	83,684,162	3,252,663	86,936,825	255,588,131	141,310,150	396,898,280	401,602,572
4	Factory Equipment	336,240,223	11,208,046	1,428,868	348,877,137	-	-	348,877,137	10%	188,434,507	11,559,313	199,993,820	-	-	-	148,883,317	-	148,883,317	147,805,715
5	Furniture and Fixture	107,514,250	1,975,716	225,577	109,715,543	-	-	109,715,543	10%	68,113,062	3,037,638	71,150,700	-	-	-	38,564,843	-	38,564,843	39,401,188
6	Land and Land Development	391,983,033	90,006,211	-	481,989,244	3,238,934,970	3,238,934,970	3,720,924,214	0%	-	-	-	-	-	-	481,989,244	3,238,934,970	3,720,924,214	3,630,918,003
7	Machinery & Equipment	11,063,470,385	310,462,655	59,326,231	11,299,552,350	-	-	11,299,552,350	10%	5,924,270,884	394,293,036	6,196,450,641	-	-	-	5,103,101,709	-	5,103,101,709	5,139,199,500
8	ETP Cost	96,365,692	-	-	96,365,692	6,348,927	6,348,927	102,714,620	10%	63,114,809	2,493,816	65,608,625	5,039,016	98,243	5,137,259	30,757,067	1,211,668	31,968,735	34,560,794
9	Office Equipment	146,927,034	2,199,476	132,825	149,259,335	-	-	149,259,335	10%	69,923,840	5,862,701	75,786,541	-	-	-	73,472,794	-	73,472,794	77,003,193
10	Motor Vehicle	136,143,983	150,150	-	136,294,133	-	-	136,294,133	20%	109,526,031	4,003,954	113,529,985	-	-	-	22,764,148	-	22,764,148	26,617,952
11	Other Construction	257,160,733	14,365,920	688,160	272,214,813	12,310,563	12,310,563	284,525,376	5%	90,921,284	6,516,243	97,437,528	6,604,373	213,982	6,818,355	174,777,285	5,492,208	180,269,494	171,945,639
12	Others Assets	306,482,433	7,608,072	178,008	314,268,513	-	-	314,268,513	5%	114,630,708	7,340,429	121,971,137	-	-	-	192,297,376	-	192,297,376	191,851,725
	Sub Total	16,105,947,949	465,140,260	108,808,071	16,546,189,359	3,706,809,893	3,706,809,893	20,252,999,253		7,357,683,768	489,401,352	7,724,971,841	166,404,357	6,414,408	172,818,765	8,821,217,518	3,533,991,128	12,355,208,647	12,288,669,716
13	Software and other Intangible	120,740,464	13,496,031	1,050,000	135,286,495	-	-	135,286,495	20%	81,875,800	6,920,652	88,796,452	-	-	-	46,490,043	-	46,490,043	38,864,663
	Sub Total	120,740,464	13,496,031	1,050,000	135,286,495	-	-	135,286,495		81,875,800	6,920,652	88,796,452	-	-	-	46,490,043	-	46,490,043	38,864,663
	Total	16,226,688,411	478,636,291	109,858,071	16,681,475,854	3,706,809,893	3,706,809,893	20,388,285,748		7,439,559,568	496,322,004	7,813,768,293	166,404,357	6,414,408	172,818,765	8,867,707,561	3,533,991,128	12,401,698,690	12,327,534,380

Depreciation Allocation	On Cost	Revaluation	Total
Factory Overhead	473,383,630	2,115,659	475,499,289
Administrative & General Expense	22,938,375	4,298,749	27,237,124
Rest house, Officer & Staff quarter	7,147,404	1,046,086	8,193,489
Building Corporate Office	5,832,681	3,252,663	9,085,345
Furniture and Fixture	3,037,638	-	3,037,638
Software	6,920,652	-	6,920,652
Total	496,322,004	6,414,408	502,736,412

ENVOY TEXTILES LIMITED
Leaschold Property Schedule
FOR THE THIRD QUARTER ENDED MARCH 31, 2026

Schedule B

Particulars	Assets Portion			Rate %	Depreciation Portion			Written Down Value as at 31.03.26	Written Down Value as at 30.06.25
	Balance as at 01.07.25	Addition During the Year	Total as at 31.03.26		Balance as at 01.07.25	Charged during the year	Total as at 31.03.26		
1 Right of Use on Assets	64,856,962	-	64,856,962	16.67%	6,803,178	8,163,813	14,966,991	49,889,970	58,053,784
Total	64,856,962	-	64,856,962		6,803,178	8,163,813	14,966,991	49,889,970	58,053,784