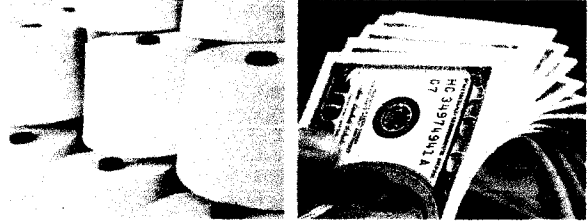


# First Quarter (Q1)

Financial Statement (Un-Audited)

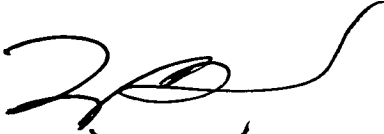
July 01, 2024 to September 30, 2024



**SONARGAON TEXTILES LTD.**  
*a member of khansons group*

**1st Quarter (Q1) Financial Statements**

In compliance with listing regulation 2015 of Dhaka & Chittagong Stock Exchange as well as BSEC notification no.-SEC/CMRRCD/2008-183/Admin/03-34 dated : 27th Sept, 2009, we are pleased to provide you below the un-audited financial statement of the Company for the 1st Quarter (Q1) ended September 30, 2024 as considered by the Board of Directors meeting held on 12.11.2024 at 37, Kawran Bazar, Dhaka-1215.



**Anwar Hossain**  
Company Secretary



**SONARGAON TEXTILES LIMITED**  
**Statement of Financial Position ( Un-Audited )**  
**As at 30<sup>th</sup> September, 2024**

Particulars	Notes	30 September, 2024 Taka	30 June, 2024 Taka
<b>Property and Assets</b>			
<b>Non-Current Assets:</b>		<b>712,191,361</b>	<b>720,425,932</b>
Property, Plant and Equipment	4.00	711,811,667	719,919,673
Right of Use Asset		379,694	506,259
<b>Current Assets:</b>		<b>559,697,161</b>	<b>563,158,972</b>
Inventories	5.00	534,131,935	536,728,251
Advances, Deposits and Prepayments	6.00	7,075,115	7,060,009
Investment in Shares	6.03	1,569,450	1,569,450
Trade & Other Receivables	7.00	14,121,237	16,073,446
Cash and Cash Equivalent	8.00	2,799,424	1,727,816
<b>Total Property and Assets</b>		<b>1,271,888,521</b>	<b>1,283,584,904</b>
<b>Shareholders' Equity and Liabilities</b>			
<b>Shareholders' Equity:</b>		<b>511,662,145</b>	<b>511,189,349</b>
Share Capital	9.00	264,670,560	264,670,560
Capital Reserve		5,373,570	5,373,570
Share Premium		54,560,000	54,560,000
Revaluation Reserve	13.00	327,101,956	329,610,602
Retained Earnings		(140,043,941)	(143,025,384)
<b>Non-Current Liabilities:</b>		<b>742,736,010</b>	<b>743,412,352</b>
Long Term Loan (Non -Current Maturity)	14.00	672,404,220	672,404,220
Lease Obligation Liability		412,845	550,459
Deferred Tax Liability	15.00	69,918,945	70,457,673
<b>Current Liabilities &amp; Provisions:</b>		<b>17,490,367</b>	<b>28,983,202</b>
Unclaimed/Unpaid Dividend	16.00	1,460,470	1,460,470
Trade & Other Payables	12.00	13,591,595	25,094,273
Workers Profit Participation and Welfare Fund	17.00	2,438,302	2,428,459
Provision for Income Tax	18.00	-	-
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>1,271,888,521</b>	<b>1,283,584,904</b>
<b>Net Assets Value Per Share (NAVPS)</b>	<b>29.00</b>	<b>19.33</b>	<b>19.31</b>

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

  
**A.K.M Azizur Rahman**  
Chairman

  
**Rosy Rahman**  
Director

  
**Bazlur Rahman**  
Managing Director

  
**Anwar Hossain**  
Company Secretary

  
**Md. Monirul Islam Khan**  
Chief Financial Officer



**SONARGAON TEXTILES LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the 1<sup>st</sup> Quarter ended September 30, 2024**

Particulars	Notes	July to September 2024	July to September 2023
Sales (Revenue)	19.00	47,080,569	29,016,470
Less: Cost of Goods sold	20.00	(41,188,356)	(25,534,494)
<b>Gross Profit /(Loss)</b>		<b>5,892,213</b>	<b>3,481,976</b>
<b>Less: Operating Expenses :</b>			
Administrative Expenses	23.00	(5,334,281)	(5,107,604)
Selling & Distribution Expenses	25.00	(338,080)	(127,065)
<b>Total Operating Expenses</b>		<b>(5,672,361)</b>	<b>(5,234,669)</b>
<b>Operating Income</b>		<b>219,852</b>	<b>(1,752,693)</b>
<b>Add: Non-Operating Income</b>	28.00	<b>1,946</b>	<b>-</b>
<b>Total Non-Operating Income</b>		<b>1,946</b>	<b>-</b>
<b>Less: Non-Operating Expenses</b>			
Financial Expenses	26.00	(15,089)	(666,780)
<b>Total Non-Operating Expenses</b>		<b>(15,089)</b>	<b>(666,780)</b>
<b>Net Profit/(Loss) before WPPF</b>		<b>206,708</b>	<b>(2,419,473)</b>
Less: Provision for WPPF & WWF	17.00	9,843	-
		9,843	-
<b>Net Profit/(Loss) before tax (G-H)</b>		<b>216,552</b>	<b>(2,419,473)</b>
<b>Less: Provision for Income Tax</b>			
Current Tax	18.00	(282,483)	(87,049)
Deferred Tax	15.00	538,728	423,705
<b>Total Income Tax Expenses</b>		<b>256,244</b>	<b>336,656</b>
<b>Net Profit/(Loss) after Tax</b>		<b>472,796</b>	<b>(2,082,817)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>472,796</b>	<b>(2,082,817)</b>
<b>Earning Per Share (EPS)</b>	30.00	<b>0.02</b>	<b>(0.08)</b>

The accounting policies and other notes form an integral part of these financial statements.

As per report Annexed.

  
**A.K.M Azizur Rahman**  
Chairman

  
**Rosy Rahman**  
Director

  
**Bazlur Rahman**  
Managing Director

  
**Anwar Hossain**  
Company Secretary

  
**Md. Monirul Islam Khan**  
Chief Financial Officer



**SONARGAON TEXTILES LTD.**

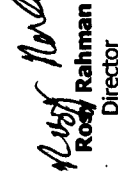
**Statement of Changes in Equity (Un-Audited)**  
**For the 1<sup>st</sup> Quarter ended September 30, 2024**

	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2024	264,670,560	54,560,000	5,373,570	329,610,602	(143,025,383)	511,189,349
Adjustment in Revaluation Reserve	-	-	-	(2,508,646)	2,508,646	-
Net profit/(Loss) for the 1 <sup>st</sup> Quarter ended September 2023	-	-	-	-	472,796	472,796
Balance As at September 30, 2024	264,670,560	54,560,000	5,373,570	327,101,956	(140,043,941)	511,662,145

**Statement of Changes in Equity (Un-Audited)**  
**For the 1<sup>st</sup> Quarter ended September 30, 2023**

	Share Capital	Share Premium	Capital Reserve	Revaluation Reserve	Retained Earnings	Total Taka
As at 1 July, 2023	264,670,560	54,560,000	5,373,570	340,349,944	(374,479,403)	290,474,671
Adjustment in Revaluation Reserve	-	-	-	(2,706,903)	2,706,903	-
Net profit/(Loss) for the 1 <sup>st</sup> Quarter ended September 2022	-	-	-	-	2,625,215	2,625,215
Balance As at September 30, 2023	264,670,560	54,560,000	5,373,570	337,643,041	(369,147,285)	293,099,886

  
**A.K.M Azizur Rahman**  
Chairman

  
**Rosy Rahman**  
Director

  
**Bazlur Rahman**  
Managing Director

  
**Anwar Hossain**  
Company Secretary

  
**Md. Monirul Islam Khan**  
Chief Financial Officer



# SONARGAON TEXTILES LIMITED

## Statement of Cash Flows (Un-Audited)

For the 1<sup>st</sup> Quarter ended September 30, 2024

Particulars	Notes	July to Sept. 2024	July to Sept. 2023
<b>In Cash Flows from Operating Activities :</b>			
Collection from Turnover & Others		49,032,778	18,010,750
Payment to Suppliers and Employees		(47,680,633)	(20,467,638)
<b>Cash Generated from Operation</b>		<b>1,352,145</b>	<b>(2,456,888)</b>
Collection from Non-operation Income		-	-
Interest Paid		-	-
Income Tax paid		(282,483)	(79,122)
<b>Net Cash Flows from Operating Activities</b>		<b>1,069,662</b>	<b>(2,536,010)</b>
<b>B. Cash Flows from Investing Activities :</b>			
Acquisition of property Plant & Equipment		-	-
Acquisition/Addition of Long Term Assets		-	-
Sale Proceeds of Long Term Assets		-	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>C. Cash Flows from Financing Activities :</b>			
Long Term Loan received		-	-
Other Loans and Advances Received /(Paid)		-	-
Short Term Loan Paid		-	-
<b>Net cash flow from Financing Activities</b>		<b>-</b>	<b>-</b>
Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		1,069,662	(2,536,011)
Cash and Cash Equivalent at Opening		1,727,816	3,257,685
Unrealized gain or (loss) on foreign exchange fluctuation		1,946	230,668
<b>Cash and Cash Equivalent at Closing</b>		<b>2,799,424</b>	<b>952,343</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>		<b>32.00</b>	<b>(0.10)</b>

  
A.K.M Azizur Rahman  
Chairman

  
Rosy Rahman  
Director

  
Bazlur Rahman  
Managing Director

  
Anwar Hossain  
Company Secretary

  
Md. Monirul Islam Khan  
Chief Financial Officer



Note No.	Particulars	30 September, 2024
		Taka

**4.00 Property, Plant and Equipment ( Unit 1,2 & 3 ) :**

This is made up as follows :

Cost / Fair value as on 01.07.2024	1,475,544,498
Add: Addition during the year	-
	1,475,544,498
Less: Disposal during the year	-
	1,475,544,498
Less: Accumulated Depreciation as on 01.07.2024	755,624,824
	719,919,674
Less: Depreciation during the period.	8,108,007
<b>Balance as at 30.09.2024</b>	<b>711,811,667</b>

Details are shown in the Schedule-1, 2, 3 & 4

**5.00 Inventories:**

This is made up as follows :

Raw Cotton	142,775,140
Finished Goods	386,386,540
Work in Process	1,902,570
Waste Cotton	2,164,904
Spare Parts	820,985
Packing Materials	81,796
	<b>534,131,935</b>

**6.00 Advance, Deposits & Prepayments:**

This is made up as follows :

Advance Income Tax (6.01)	2,653,596
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	567,979
	<b>7,075,115</b>

**6.01 Advance Income Tax**

Opening Balance	2,638,490
Less : Current year provision for Taxation	(282,483)
	2,920,973
<b>Add: Current year Tax deducted at sources :</b>	
Income Tax paid in advance	
On Export proceeds	15,106
Income Tax paid as advance.	
On Bank Interest	-
On Dividend	-
Less : Write off Advance Income Tax	
Less : Last Year provision for Taxation	
Less : During the year provision for Taxation	(282,483)
	<b>2,653,596</b>



**6.02 Security Deposit**

Security Deposit to Bangladesh Oxyzen Ltd.	4,000
Security Deposit to PDB(U-1)	1,061,393
Security Deposit to PDB(U-2)	621,607
Security Deposit to PDB(U-3)	1,942,000
Security Deposit to Telephone(BTTB)	125,500
BTME ( Special fund )	99,040
	<b>3,853,540</b>

**6.03 Investment in Shares**

The Company holds shares of Central Depository BD Ltd.(CDBL) which are measured at cost. The total value of shares as at September 30, 2024 are Shares of Central Depository BD Ltd. (CDBL), held at cost:

1,569,450
<b>1,569,450</b>

**7.00 Trade & Other Receivables :**

The above balances are made up as follows :

Details are Shown in the following schedule:

Name	Amount
Ariyan Spinning Co.	5,890,287
RB Trade Link	8,230,950
Export Unrealized	-
	<b>14,121,237</b>

**Receivable Aging:**

Above 180 days	-
Below 180 days	14,121,237
	<b>14,121,237</b>

**8.00 Cash and Cash Equivalent:**

This is made up as follows :

Cash in hand	595,533
Cash at Bank (Note-8.01)	2,203,891
	<b>2,799,424</b>

**8.01**

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	190,633
National Bank Ltd.	Tanbazar	0010-33009916	1,384
Social Islami Bank Ltd.	Narayangonj	0661330007288	1,492,136
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	52,447
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	89,982
Social Islami Bank Ltd.	Barisal	0731330006555	3,093
Basic Bank Ltd.	Main Branch	216010000398	8,924
Rupali Bank Ltd.	Local Office	18024000171	27,132
Dutch Bangla Bank Ltd.	Motijheel Foreign	1051201231	113,443
Pubali Bank Ltd.	Barishal	0374901060680	16,738
Pubali Bank Ltd.	Karwan Bazar	0557901051294	1,701
Dutch Bangla Bank Ltd.	Barisal	127110855	206,280
			<b>2,203,891</b>





**9.00 Share Capital :****Authorized Share Capital:**

5,000,000.00 Ordinary Shares of Tk. 10/- each.

500,000,000

**500,000,000****Ordinary Shares Capital:**

Issued, Subscribed and Paid up 26,467,056 Ordinary Shares @ Tk. 10/- each.

264,670,560

Sponsors Shares 11,764,497 of Tk. 10/- each

117,644,970

General Public Shares 13,841,672 of Tk. 10/- each

138,416,720

Institutions Shares 825,625 of Tk. 10/- each

8,256,250

Non Residence Shares 35,262 of Tk. 10/- each

352,620

**264,670,560**

The position of Ordinary Shareholders as on 30th September, 2024 was as follows:

Particulars	No. of Share Holders	No. of Shares	Amount in BDT
a) 11,764,497 ordinary shares of Tk.10/- each paid by sponsors	7	11,764,497	117,644,970
<b>Sub Total</b>	<b>7</b>	<b>11,764,497</b>	<b>117,644,970</b>
b) Group Summary of Other Shareholders Description of the Group :			
i) Institutions (ICB & others)	81	825,625	8,256,250
ii) General Public	4,126	13,841,672	138,416,720
iii) Non residence NRB	10	35,262	352,620
Sub Total	4,217	14,702,559	147,025,590
<b>Grand Total</b>	<b>4,224</b>	<b>26,467,056</b>	<b>264,670,560</b>

**12.00 Trade & Other Payables :**

This is made up as follows :

Accrued Expenses payable (Note 12.01)	5,842,437
Trade Payables (Note 12.02)	7,749,158
	<b>13,591,595</b>

**12.01 Accrued Expenses payable**

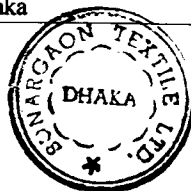
This is made up as follows :

Electricity bill September '24	3,914,796
Salary & Wages for September '24	1,877,640
Office Rent	50,000
	<b>5,842,437</b>



## 12.02 Schedule of Trade Payables

Name	Address	Amount (Tk.)
P.N Enterprise ( Raw cotton)	2, S.M Maleh Road, Tanbazar, N.gonj	36,233
Ratan Enterprise ( Raw cotton)	103 S.M Maleh Road, Tanbazar, N.gonj	262,105
Tex trade ( Raw cotton )	Banasree, Rampura, Dhaka	156,414
3 Star Technology	Banasree, Rampura, Dhaka	28,750
Adib Enterprise	Plot # 16,Block# D,Mill Gate,Tongi, Dhaka	72,576
AD Media Printers	Panir tank Goli, Fakirapur, Arambagh.	134,039
A.I.S. Enterprise	Dhamrai, Manikgonj.	35,795
Axis Textile Engineering	Sector-3, Uttara, Dhaka	27,700
Azad Store ,69,B.B.Road,Ukil Para	H # 2, L # 13,B # A,Sec-10,Mirpur, Dhaka.	84,983
Aziz Packaging Ltd.	69, B.B. Road, Ukil para, Dhaka	270,000
Babul Khan Enterprise	Purana Paltan, Dhaka	55,000
Bengal roots		5,450
Best Technology	New Airport Road,Farmgate,Tejgaon, Dhaka.	60,000
Bijoytex Engineering	69 Dilkusha C/A , Dhaka.	34,750
China Plastics BD. LTD.	125,Andor Killa,Chittagong	200
Dawood Sultan & Co	Begun bari ,Tejgaon, Dhaka.	140,000
EnCon Engineering Limited	Eskaton, Dhaka	105,850
Energy Control & Eng. Ltd	Road#7Block#plot#52,Eastern Banasree, Dhaka	15,403
Euro Trade	Bangshal ,Dhaka.	370,789
Forman Enterprise	Noor Electric Market,Nawabpur, Dhaka.	81,000
Friends Electric House	Mirpur DOSH.	8,498
Gazi Tanks	Sonir akhra,Jatrabari, Dhaka.	8,200
H.A Enterprise	Muscot Plaza,Azampur,Dhaka	136,000
Humayra Paper Cone & Packing	66, Dilkusha C/A Dhaka	637,844
IC System & Service	Narayangonj.	23,000
ISRA Trade & Services Bangladesh	Jashimuddin.Uttara.	36,500
Jusna Enterprise	Elephant road, Dhaka.	80,000
Khan Enterprise		253,250
Lipika	130, B.C Road,Nawabpur Road,Dhaka	259,017
Lubricants Asia Ltd.		50,804
Maas Erectors Ltd	Chasara,Narayangonj.	114,600
Madona Enterprise	Shop # 6,107, Nawabpur Road, Dhaka	36,450
Mahin Enterprise	Basansree, Rampura, Dhaka	121,563
Mashud International	Zatrabari, Dhaka.	139,000
Mask Engineering	Madhapdi. Naranshindi.	30,500
Masum Enterprise	Shop # 9,218, Nawabpur Road, Dhaka	25,745
Meem Enterprise	Sector-3, Uttara, Dhaka	97,875
Minha Tex International	H # 2, L # 13,B # A,Sec-10,Mirpur, Dhaka.	53,400
Motion Care Limited		97,800
M/S M Hossain Engineering Works	69, B.B. Road, Ukil para, Dhaka	42,300
MS Sajib Enterprise		302,210
New Bangla Technical Support Cen	Purana Paltan, Dhaka	157,000
Oishi Enterprise	75,Arambagh, Motijheel, Dhaka-1208	212,600
Pacific Trading	125,Andor Killa,Chittagong	150,337
P.N. International	Dilkusha, Motijheel, Dhaka	110,000
Popular Traders (N.Gonj)	Begun bari ,Tejgaon, Dhaka.	206,341
Power Tech Engineering Works	Eskaton, Dhaka	12,000
Prime Power Solution	Road#7Block#plot#52,Eastern Banasree, Dhaka	9,400
Quality Traders	Bangshal ,Dhaka.	234,020
Ringtex Engineering	Noor Electric Market,Nawabpur, Dhaka.	22,800
Riyad Light House	Noor Electric Market,Nawabpur, Dhaka.	91,440
Rumman Spring & Eng. Works	Sonir akhra,Jatrabari, Dhaka.	130,560
Sail International Ltd	Muscot Plaza,Azampur,Dhaka	420,800
Sardar Corporation	66, Dilkusha C/A Dhaka	1,375
Satata Enterprise	125,Andor Killa,Chittagong	66,245
Shabbir Automation Technologies		66,000
Shabeli Mechatronics Ltd.		20,295
Simul Traders	Begun bari ,Tejgaon, Dhaka.	36,821
Simobangla Industries Ltd	Eskaton, Dhaka	39,071



S M Paper Cone	Road#7Block#plot#52,Eastern Banasree, Dhaka	238,000
S M Textech	Bangshal ,Dhaka.	1,780
Solution Technology	Noor Electric Market,Nawabpur, Dhaka.	123,500
Southern Multi Pack	Mirpur DOSH.	415,800
Standard Spring Industries	Muscot Plaza,Azampur,Dhaka	24,350
Sumon Joint Store	66, Dilkusha C/A Dhaka	50,500
Sutex International	Narayangonj.	6,600
Texlub Resource	Krishi market,Mohamadpur,Dhaka.	118,900
Texmate Engineering	Jashimuddin.Uttara.	26,495
Trade Way International	Elephant road, Dhaka.	35,400
United Trade Center	130, B.C Road,Nawabpur Road,Dhaka	95,650
Yousuf Traders	Chasara,Narayangonj.	3,290
Z3 Automation Eng.		37,000
ZerOne BD Ltd.	Shop # 6,107, Nawabpur Road, Dhaka	37,305
ZSZ Engineering	Basansree, Rampura, Dhaka	15,890
		<b>7,749,158</b>

**13.00 Revaluation Reserve: (Schedule-5)**

This is made up as follows :

	Amount (Tk.)
Opening balance	329,610,602
Prior Year Error Correction	
Adjusted Opening Balance	
Less : Adjustment for depreciation for this year	2,508,646
<b>Closing balance</b>	<b>327,101,956</b>

**14.00 Long Term Loan (Not due secured) ;**

This is made up as follows				
BDBL Term Loan # 00027				303,425,627
MTBL-Term loan				1,203,225
Rupali Bank Loan account (Principal )				367,775,368
<b>Grand Total (Unit 1+2+3)</b>				<b>672,404,220</b>

**15.00 Deferred Tax Liabilities:**

This is made up as follows

Opening balance	70,457,673
Adjusted Opening Balance	-
Add: Addition during the year	(538,728)
	<b>69,918,945</b>
Less: Adjustment during the year	-
<b>Closing balance</b>	<b>69,918,945</b>

**16.00 Unclaimed /Unpaid Dividend from 2019 & 2022**

This is made up as follows :

Balance as on 01.07.2024	1,460,470
Add: Addition during the year	-
	1,460,470
Less: Adjustment during the year	-
	<b>1,460,470</b>
Ageing:	
For 2019	1,372,768
For 2022	87,702
	<b>1,460,470</b>



**17.00 Workers Profit Participation and Welfare Fund****2,438,302**

This is made up as follows:

Balance as on 01.07.2024	2,428,459
Add: Addition during the year	9,843
	<u>2,438,302</u>
Less: Adjustment during the year	-
	<u><u>2,438,302</u></u>

As per Section 234 of the Bangladesh Labour Act, 2006, 5% of Net Profit has been provided in proportion to 80:10:10 in order to contribute to Workers Profit Participation Fund, Welfare Fund and Bangladesh Workers Welfare Fund Foundation respectively.

**18.00 Provision for Income Tax****-**

This is made up as follows:

Balance as on 01.07.2024	-
Add: during the period	282,483
Balance after addition	<u>282,483</u>
Less : Adjustment Previous year Advance Tax	-
Less : Adjustment During the year Advance Tax	<u>(282,483)</u>
	<u><u>-</u></u>

As per IAS 12, Paragraph 81, a numerical reconciliation between tax expense (income) and the product of accounting profit multiplied by the applicable tax rate(s) is provided below:

<b>Net Income:</b>	472,796
Minimum Tax as per Section 82/C: 0.3% of Revenue [B]:	282,483
Tax: Deducted at Source [C]	<u>(15,106)</u>
<b>Tax Provision</b>	<u><u>282,483</u></u>

**19.00 Turnover/Sales:**

This is made up as follows :

	Qty. Lbs	Taka
Local Sales of Yarn/Waste cotton	258,831	47,366,049
Less : Vat on Sales of Waste cotton	-	285,480
	<u>258,831</u>	<u>47,080,569</u>
Export Sales of Yarn	-	-
<b>Total turnover (Net)</b>	<b>258,831</b>	<b>47,080,569</b>



**20.00 Cost of Goods Sold :**

This is made up as follows :

Particulars	Quantity	September 30, 2024
	Lbs	
<b>WIP as on 01.07.2024</b>	14,356	1,923,540
<b>Add: Raw cotton input (Note- 21 )</b>	1,011,285	12,817,603
	<b>1,025,641</b>	<b>14,741,143</b>
<b>Less :WIP as on 30.09.2024</b>	14,523	1,902,570
Wastage recovery	50,564	1,466,363
	<b>65,088</b>	<b>3,368,933</b>
<b>Raw Material Consumed</b>	<b>960,553</b>	<b>11,372,210</b>
Add: Factory Overhead (Note -27 )		32,191,319
<b>Cost of Production</b>	<b>960,553</b>	<b>43,563,529</b>
Add : Stock of Yarn as on 01.07.2024	3,183,549	384,011,367
	<b>4,144,102</b>	<b>427,574,896</b>
Less: Stock of Yarn as on 30.09.2024	3,885,271	386,386,540
<b>Cost of Goods Sold</b>	<b>258,831</b>	<b>41,188,356</b>

**Raw Cotton Input :**

This amount comprises as follows :

Particulars	September 30, 2024	
	Quantity (lbs)	Value
Stock of Raw cotton as on 01.07.2024	1,041,809	148,087,143
Add : Raw cotton purchased during the period	-	7,505,600
	<b>1,041,809</b>	<b>155,592,743</b>
Less : Stock of raw cotton as on 30.09.2024	30,524.00	142,775,140
<b>Input of Raw cotton during the period</b>	<b>1,011,285</b>	<b>12,817,603</b>

**Stock :**

This is made up as follows :

Particulars	September 30, 2024
	Quantity in Lbs
Opening balance	3,183,549
Add: Production during the year	960,553
	<b>4,144,102</b>
Less: Sales during the year :	
Local	258,831
Export	-
<b>Closing balance</b>	<b>3,885,271</b>



**23.00 Administrative Expenses:**

This is made up as follows :

Particulars	September 30, 2024
Salary & allowances ( Note -24 )	2,592,226
Overtime	192,180
Traveling & conveyance	108,865
Printing & Stationery	39,800
Vehicle Maintenance	45,993
Cleaning expenses	18,000
Subscription (BTMA)	97,856
Postage	22,686
Entertainment	83,897
Donation & Gift	1,000
Telephone & Mobile Bill	23,473
Bkash Charge (Wages & Bonus)	1,171
License & renewals	38,476
Legal Expenses	260,600
Advertisement	11,500
Data Connectivity Solution (Telnet)	4,000
Carring & Handling	41,313
Miscellaneous Expenses	241,200
ROU Amortisation	126,565
Office expenses	9,215
Repairs & maintenance (Building)	49,957
Maintenance (Others)	460
Leave pay & Gratuity	100,000
Subscription Fee	553,005
Yarn Test	2,750
Welfare and Medical	7,418
Depreciation (Schedule-4/A)	648,641
Computer servicing	11,000
Sundry expenses	1,035
<b>Total</b>	<b>5,334,281</b>

**24.00 Salaries ,Allowances & Bonus:**

This amount comprises as follows :

Particulars	September 30, 2024
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	2,592,226
	<b>2,592,226</b>



**25.00 Selling & Distribution Expenses:**

Particulars	September 30, 2024
VAT/Excise duty, Yarn Loading & others	338,080
<b>Total</b>	<b>338,080</b>

**26.00 Financial Expenses:**

This amount comprises as follows :

Particulars	September 30, 2024
Financial Expenses-IFRS 16 Lease Obligation	12,385
Bank charges & commission	2,704
<b>Total</b>	<b>15,089</b>

**27.00 Factory Overhead:**

This amount comprises as follows :

Particulars	September 30, 2024
Salary & allowance and wages ( Note : 27.01 )	7,432,921
Bonus	-
Carriage Inward	-
Electricity	16,244,389
Stores & Spares	705,663
Packing Materials	174,080
Eaw cotton unloading	48,183
Oil & lubricant	-
Overtime expenses	81,147
Repair & Maintenance	45,570
Leave benefits & gratuity	-
Depreciation (Schedule-4/A)	7,459,366
<b>Total</b>	<b>32,191,319</b>

**27.01 Salary , Allowances and Wages :**

This amount comprises as follows :

Particulars	September 30, 2024
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	7,432,921
	<b>12,246,782</b>

**28.00 Non-Operating Income**

This amount comprises as follows :

Dividend Received from CDBL	-
Realized Gain	1,946
Interest Income	-
	<b>1,946</b>



<b>29.00 Net Assets Value Per Share (NAVPS)</b>	<b>19.33</b>
Net Assets	511,662,145
Number of Ordinary Shares	26,467,056
<b>Net Assets Value Per Share (NAVPS)</b>	<b>19.33</b>

Note: Net Assets Value per share (NAVPS) has been increased due to net profit/Loss after tax .

<b>30.00 Earning Per Share (EPS)</b>	<b>0.02</b>
	Profit Attributable to Shareholders
Profit Attributable to Ordinary Shareholders	472,796
Number of Ordinary Shares	26,467,056
<b>Earning Per Share (EPS)</b>	<b>0.02</b>

Note: Earning per Share (EPS) has increased compared with that of previous year because of decrease production cost and

<b>31.00 Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.04</b>
Net Cash Generated /(Used) by operating Activities	1,069,662
Number of Ordinary Shares	26,467,056
<b>Net Operating Cash Flow Per Share</b>	<b>0.04</b>

Note: During the year Net Operating Cash Flows per share (NOCFPS) has been increase due to lower payment to party.

**32.00 Reconciliation of cash flows from operating activities through Indirect method**

As per Clause No. 5(2) (e) of Notification No. BSEC/CMRRCD/2006-158/208/Admin/81, Dated: 20 June 2018: A reconciliation of Net operating cash flow under Indirect Method is provided below:

Particulars	September 30, 2024
<b>Net Income after Tax</b>	<b>472,796</b>
<b>Non-Cash Adjustments</b>	
Add: Depreciation	8,108,007
Add: ROU Asset Depreciation	126,565
Add: ROU Liability Interest	12,385
Change in WPPF	(9,843)
	<b>8,709,910</b>
<b>Working capital adjustments</b>	
Change in Inventory (excluding Inv. Write off)	2,599,725
Change in Trade AR	1,952,209
Changes in deferred Tax Liabilities	(538,728)
Changes in Lease Liabilities	(137,615)
Change in Advance Deposit & Prepayment	(15,106)
Change in AP	(11,502,679)
	1,067,716
Less: Unrealized gain on exchange rate fluctuation	1,946
<b>Net cash flow from Operating activities</b>	<b>1,069,662</b>
<b>Net Operating cash flow per Share</b>	<b>0.04</b>





**SONARGAON TEXTILES LTD.**  
**SCHEDULE OF PROPERTY PLANT AND EQUIPMENT**  
**As at 30<sup>th</sup> September, 2024**

UNIT - 1

SL. No.	PARTICULARS	COST			RATE OF DEP.	DEPRECIATION				Written Down Value As on 30-09-2024
		As on 01-07-2024	Additions during the year	Disposal/Adjustment during the year		As on 30-09-2024	Charged During the period	Disposal/Adjustment during the year	As on 30-09-2024	
1	Land & Land Development	103,803,963	-	-	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	5%	32,304,669	402,176	-	32,706,845	31,771,869
3	Plant & Machinery	240,978,096	-	-	7%	159,866,602	1,169,451	-	161,036,054	79,942,042
4	Furniture & Fixture	1,152,613	-	-	15%	1,138,413	533	-	1,138,946	13,668
5	Motor Vehicles	5,019,620	-	-	20%	4,734,850	14,239	-	4,749,089	270,532
6	Sundry Assets	6,218,436	-	-	20%	6,165,084	2,668	-	6,167,752	50,684
	<b>Total</b>	<b>421,651,442</b>	<b>-</b>	<b>-</b>		<b>204,209,619</b>	<b>1,589,065</b>	<b>-</b>	<b>205,798,684</b>	<b>215,852,758</b>

**SONARGAON TEXTILES LTD.**  
**SCHEDULE OF PROPERTY PLANT AND EQUIPMENT**  
**As at 30<sup>th</sup> September, 2024**

UNIT - 2

SL. No.	PARTICULARS	COST			RATE OF DEP.	DEPRECIATION				Written Down Value As on 30-09-2024
		As on 01-07-2024	Additions during the year	Disposal/Adjustment during the year		As on 30-09-2024	Charged During the period	Disposal/Adjustment during the year	As on 30-09-2024	
1	Land & Land Development	29,806,774	-	-	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	5%	22,183,699	272,355	-	22,456,054	21,516,070
3	Plant & Machinery	215,104,404	-	-	7%	145,120,822	974,713	-	146,095,535	69,008,869
4	Furniture & Fixture	5,377,188	-	-	15%	5,264,736	4,217	-	5,268,953	108,235
5	Motor Vehicles	12,813,366	-	-	20%	11,935,858	43,875	-	11,979,734	833,632
6	Sundry Assets	7,063,764	-	-	20%	6,994,363	3,470	-	6,997,833	65,931
	<b>Total</b>	<b>314,137,620</b>	<b>-</b>	<b>-</b>		<b>191,499,478</b>	<b>1,298,630</b>	<b>-</b>	<b>192,798,109</b>	<b>121,339,511</b>



**SONARGAON TEXTILES LTD.**  
**SCHEDULE OF PROPERTY PLANT AND EQUIPMENT**  
**As at 30<sup>th</sup> September, 2024**

**UNIT- 3**

SL. No.	PARTICULARS	COST			RATE OF DEP.	DEPRECIATION			Written Down Value
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year		As on 30-09-2024	Charged During the period	Disposal/ Adjustment during the year	
1	Land & Land Development	56,436,763	-	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	5%	38,577,895	489,245	-	39,067,140
3	Plant & Machinery	597,634,016	-	-	7%	313,585,748	4,720,845	-	318,306,593
4	Furniture & Fixture	817,966	-	-	15%	775,270	1,601	-	776,871
5	Sundry Assets	7,149,229	-	-	20%	6,976,814	8,621	-	6,985,435
	<b>Total</b>	<b>739,755,436</b>	<b>-</b>	<b>-</b>		<b>359,915,727</b>	<b>5,220,311</b>	<b>-</b>	<b>374,619,398</b>

**SONARGAON TEXTILES LTD.**  
**CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT**  
**As at 30<sup>th</sup> September, 2024**

SL. No.	PARTICULARS	COST			DEPRECIATION			Written Down Value	
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 30-09-2024	Charged During the period	Disposal/ Adjustment during the year		As on 30-09-2024
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442	1,589,065	-	205,798,684	215,852,758
2	Unit 2 (Sch-2)	314,137,620	-	-	191,499,478	1,298,630	-	192,798,109	121,339,511
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436	5,220,311	-	365,136,038	374,619,398
	<b>Grand Total</b>	<b>1,475,544,498</b>	<b>-</b>	<b>-</b>	<b>1,475,544,498</b>	<b>8,108,007</b>	<b>-</b>	<b>763,732,831</b>	<b>711,811,667</b>

**Apportionment of Depreciation :**

SL. No.	Unit/Division	September 30, 2024
1	Unit - 1	1,461,940
2	Unit - 2	1,194,740
3	Unit - 3	4,802,686
	<b>Total</b>	<b>7,459,366</b>
		<b>648,641</b>
		<b>8,108,007</b>



Schedule of Revaluation Reserve :

SL. No.	PARTICULARS	Revaluation Reserve			RATE OF DEP.	Adjustment			Carrying Value as on 30-09-2024
		As on 01-07-2024	Revaluation surplus during the year	Deletion during the year		Balance as on 30-09-2024	As on 01-07-2024	During the period	
1	Land & Land Development	178,869,655	-	-	-	-	-	-	178,869,655
2	Building & Construction	100,525,034	-	-	5%	48,000,970	656,551	-	51,867,513
3	Plant & Machinery	328,425,585	-	-	7%	197,294,314	2,294,797	-	128,836,474
	<b>Total</b>	<b>607,820,274</b>	<b>-</b>	<b>-</b>		<b>245,295,284</b>	<b>2,951,348</b>	<b>-</b>	<b>359,573,642</b>

