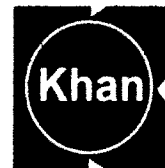


Half Yearly (Q2)

Financial Statement (Un-Audited)

01 July, 2024 to 31 December, 2024



SONARGAON TEXTILES LTD.
a member of khansons group

SONARGAON TEXTILES LTD.

Khansons Centre (8th & 9th Floor)

37, Kawran Bazar, Dhaka-1215

Tel : 55013501, 55013597,55013500, Fax: 880-2-55013498

Half Yearly 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 half year ended December 31, 2024 as considered by the Board of Directors meeting held on 28.01.2025 at 37, Kawran Bazar, Dhaka-1215.



Pintu Sikder QCS

Company Secretary



SONARGAON TEXTILES LTD.


37, Kawran Bazar, Dhaka-1215
Khansons Centre (8th & 9th Floor)

**Statement of Financial Position (Un-Audited)
As at 31st December, 2024**

Particulars	Notes	31 Dec., 2024 Taka	30 June, 2024 Taka
Assets			
Non-Current Assets :			
Property, Plant and Equipment	4.00	702,058,048	719,919,673
IFRS 16 - Right of Use Asset		253,130	506,259
		702,311,178	720,425,932
Current Assets :			
Inventories	5.00	549,819,291	536,728,251
Advances, Deposits and Prepayments	6.00	6,518,986	7,060,009
Investment in Shares Central Depository BD. Ltd. (CDBL)	7.00	1,569,450	1,569,450
Trade & Other Receivables	8.00	12,984,750	16,073,446
Cash and cash Equivalent	9.00	2,392,980	1,727,816
		573,285,456	563,158,972
Total Assets		1,275,596,633	1,283,584,904
Equity and Liabilities :			
Shareholders' Equity			
Share Capital	10.00	264,670,560	264,670,560
Capital Reserve		5,373,570	5,373,570
Share Premium		54,560,000	54,560,000
Revaluation Reserve	11.00	324,196,797	329,610,602
Retained Earnings		(143,143,379)	(143,025,384)
		505,657,548	511,189,350
Non-Current Liabilities			
Long Term Loan	12.00	672,404,220	672,404,220
IFRS 16 - Lease Obligation Liabilities		275,230	550,459
Deferred Tax Liability	13.00	69,380,217	70,457,673
		742,059,667	743,412,352
Current Liabilities			
Unclaimed/Unpaid Dividend	14.00	1,460,470	1,460,470
Trade & Other Payables	15.00	23,244,476	25,094,273
Workers Profit Participation and Welfare Fund	16.00	2,428,459	2,428,459
Provision for Income Tax	17.00	746,013	-
		27,879,418	28,983,202
Total Equity & Liabilities		1,275,596,633	1,283,584,904
Net Assets Value Per Share (NAVPS)	27.00	19.11	19.31

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

As per report Annexed.


(Pintu Sikder QCS)
Company Secretary


(Md. Monirul Islam Khan)
Chief Financial Officer


(Rosy Rahman)
Director


(Bazlur Rahman)
Managing Director


(A.K.M Azizur Rahman)
Chairman

Dated: 28.01.2025
Place: Dhaka, Bangladesh



SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215
Khansons Centre (8th & 9th Floor)

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) For the 2nd Quarter ended December 31, 2024

Particulars	Notes	Half Yearly (Amount in Tk.)		2 nd Quarter (Amount in Tk.)	
		July to Dec. 2024-2025	July to Dec. 2023 2024	Oct. to Dec. 2024-2025	Oct. to Dec. 2023-2024
Turnover	18.00	124,335,638	56,343,196	77,255,069	27,326,726
Cost of Goods sold	19.00	(115,023,736)	(48,559,301)	(73,835,380)	(23,024,807)
Gross Profit		9,311,902	7,783,895	3,419,689	4,301,919
Operating Expenses :					
Administrative Expenses	20.00	(14,509,201)	(12,341,889)	(9,174,920)	(7,234,285)
Selling & Distribution Expenses	21.00	(612,485)	(552,440)	(274,405)	(425,375)
Financial Expenses	22.00	(59,238)	(2,048,970)	(44,149)	(1,382,190)
Total Expenses		(15,180,924)	(14,943,299)	(9,493,474)	(9,041,850)
Operating Profit/(Loss)		(5,869,022)	(7,159,404)	(6,073,785)	(4,739,931)
Non Operating Income	24.00	5,778	4,177	3,832	4,177
Net Profit/(Loss)		(5,863,244)	(7,155,227)	(6,069,953)	(4,735,754)
Provision for WPPF	16.00	-	-	-	-
Net Profit/(Loss) before tax (G-H)		(5,863,244)	(7,155,227)	(6,069,953)	(4,735,754)
Provision for Taxation					
Current Tax	17.00	(746,013)	(251,009)	(463,530)	(163,960)
Deferred Tax	13.00	1,077,456	825,055	538,728	401,350
Net Profit/Loss after tax		(5,531,801)	(6,581,182)	(5,994,755)	(4,498,365)
Other comprehensive income		-	-	-	-
Total comprehensive income		(5,531,801)	(6,581,182)	(5,994,755)	(4,498,365)
Earning Per Share (EPS)	26.00	(0.21)	(0.25)	(0.23)	(0.17)

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


As per report Annexed.


(Pintu Sikder QCS)
Company Secretary


(Md. Monirul Islam Khan)
Chief Financial Officer


(Rosy Rahman)
Director


(Bazlur Rahman)
Managing Director


(A.K.M Azizur Rahman)
Chairman

Date: 28.01.2025

Place: Dhaka, Bangladesh



SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)**Statement of Changes in Equity (Un-Audited)****For the 2nd Quarter Ended December 31, 2024**

Particulars	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	-	-	-	(5,413,805)	5,413,805	-
Net profit/Loss- 2024	-	-	-	-	(5,531,801)	(5,531,801)
As at December 31, 2024	264,670,560	54,560,000	5,373,570	324,196,797	(143,143,379)	505,657,548

Statement of Changes in Equity (Un-Audited)**For the 2nd Quarter Ended December 31, 2023**


Particulars	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	(160,963,240)	503,990,834
Adjustment in Revaluation Reserve	-	-	-	(5,794,481)	5,794,481	-
Net profit/Loss- 2023	-	-	-	-	(6,581,182)	(6,581,182)
As at December 31, 2023	264,670,560	54,560,000	5,373,570	334,555,463	(161,749,942)	497,409,652

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

As per report Annexed.


(Pintu Sikder QCS)
Company Secretary


(Md. Monirul Islam Khan)
Chief Financial Officer


(Rosy Rahman)
Director


(Bazlur Rahman)
Managing Director


(A.K.M Azizur Rahman)
Chairman

Dated: 28.01.2025
Place: Dhaka, Bangladesh



SONARGAON TEXTILES LTD.

37, Kawran Bazar, Dhaka-1215

Khansons Centre (8th & 9th Floor)

Statement of Cash Flows (Un-Audited)

For the 2nd Quarter ended December 31, 2024

Particulars	Notes	July to Dec. 2024-2025	July to Dec. 2023-2024
A. Cash Flows from Operating Activities :			
Collection from Turnover & Others		127,424,334	183,127,277
Payment to Suppliers and Employees		(126,763,792)	(183,050,769)
Cash Generated from Operation		660,542	76,508
Collection from Non-operation Income		5,778	1,164,639
Income Tax paid		(1,156)	(491,311)
Net Cash Flows from Operating Activities		665,164	749,836
B. Cash Flows from Investing Activities :			
Acquisition of property Plant & Equipment		-	-
Acquisition/Addition of Long Term Assets		-	-
Sale Proceeds of Long Term Assets		-	-
Net Cash Flows from Investing Activities		-	-
C. Cash Flows from Financing Activities :			
Long Term Loan received		-	-
Other Loans and Advances Received /(Paid)		-	-
Short Term Loan Paid		-	-
Net cash flow from Financing Activities		-	-
Increase/(decrease) in Cash and Cash Equivalent (A+B+C)		665,164	749,836
Cash and Cash Equivalent at Opening		1,727,816	977,980
Unrealized gain or (loss) on foreign exchange fluctuation		-	-
Cash and Cash Equivalent at Closing		2,392,980	1,727,816
Net Operating Cash Flow Per Share (NOCFPS)	29.00	0.025	0.028

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


As per report Annexed.


(Pintu Sikder QCS)
Company Secretary


(Md. Monirul Islam Khan)
Chief Financial Officer


(Rosy Rahman)
Director


(Bazlur Rahman)
Managing Director


(A.K.M Azizur Rahman)
Chairman

Dated: 28.01.2025
Place: Dhaka, Bangladesh



Note	Particulars	31 December, 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	755,624,825
	719,919,673
Less: Depreciation during the period.	17,861,625
Balance as at 31.12.2024	702,058,048

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

5.00 Inventories:

This is made up as follows :

Raw Cotton	130,633,716
Finished Goods	415,683,629
Work in Process	2,035,780
Spare Parts	730,580
Packing Materials	75,846
Waste Cotton	659,740
	549,819,291

6.00 Advance, Deposits & Prepayments:

This is made up as follows :

Advance Income Tax (6.01)	2,639,646
Security Deposit (Note: 6.02)	3,853,540
Advance against Salary	25,800
	6,518,986

6.01 Advance Income Tax

Opening Balance 1.7.2024	2,638,490
Less : Previous year provision for Taxation	-
	2,638,490
Add: Current year Tax deducted at sources :	
On Export proceeds	-
On Bank Interest	1,156
On Dividend	-
Less : During the year provision for Taxation	-
	2,639,646

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
	3,853,540

7.00 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 December 31, 2024 are Shares of Central Depository BD Ltd. (CDBL), held at cost:

1,569,450

1,569,450



8.00 Trade & Other Receivables :

The above balances are made up as follows :

Details are Shown in the following schedule:

Name	Amount
Export Unrealised	7,980,000
RB Trade Link	5,004,750
	12,984,750

9.00 Cash and Cash Equivalent:

This is made up as follows :

Cash in hand	138,664
Cash at Bank (Note-9.01)	2,254,316
	2,392,980

9.01

Name of the Bank	Branch	A/C No	Amount
Dutch Bangla Bank Ltd.	Kawran Bazar	107-120-2912	192,246
National Bank Ltd.	Tanbazar	0010-33009916	1,384
Social Islami Bank Ltd.	Narayangonj	0661330007288	1,486,298
Social Islami Bank Ltd.	Karwan Bazar	0871360000232	52,315
Social Islami Bank Ltd.	Karwan Bazar	0871330004209	1,241
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 Exc.	1051201231	113,443
Pubali Bank Ltd.	Barishal	0374901060680	97,517
Pubali Bank Ltd.	Karwan Bazar	0557901051294	64,444
Dutch Bangla Bank Ltd.	Barisal	127110855	206,280
			2,254,316

10.00 Share Capital:

The break up is as follows

Particulars	No. of Share Holders	No. of Shares	Amount(Tk.)
a) 11,764,497 ordinary shares of Tk.10/- each paid by sponsors	7	11,764,497	117,644,970
b) Group summary of other shareholders Description of the group			
General Public	3,796	13,179,015	131,790,150
Institutions (ICB & others)	115	1,489,074	14,890,740
Non Residence NRB	7	34,470	344,700
Grand Total	3,925	26,467,056	264,670,560

11.00 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	(5,413,805)
Closing balance	324,196,797

This amount represents as per last years accounts



12.00 Long Term Loan (Not due secured) ;

This is made up as follows

BDBL Term Loan	303,425,627
MTBL-Term loan	1,203,225
Rupali Bank Loan account (Principal)	367,775,368
Grand Total (Unit 1+2+3)	672,404,220

These represent loan from Banks which do not provision any interest due to the ongoing litigation with the courts.

13.00 Deferred Tax Liabilities:

This is made up as follows

Opening balance	69,918,945
Adjusted Opening Balance	-
Add: Addition during the year	(538,728)
	69,380,217
Less: Adjustment during the year	-
Closing balance	69,380,217

14.00 Unclaimed /Unpaid Dividend from 2019, 2022**1,460,470**

This is made up as follows :

Balance as on 01.07.2024

1,460,470

Add: Addition during the period

-

Less: Adjustment during the period

1,460,470

Closing Balance**1,460,470****Ageing:**

For 2019

1,372,768

For 2022

87,702

1,460,470**15.00 Trade & Other Payables :**

This is made up as follows :

Accrued Expenses payable (Note 15.01)	14,365,380
Trade Payables (Note 15.02)	8,879,096
	23,244,476

15.01 Accrued Expenses payable

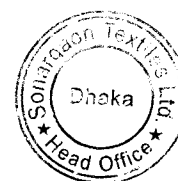
This is made up as follows :

Electricity bill (Factory)	9,513,160
Salary & Wages (Factory)	2,942,953
Salary & Allowance employees	1,859,266
Office Rent	50,000
	14,365,380



15.02 Schedule of Trade Payables

Name	Amount (Tk.)
P.N Enterprise (Raw cotton)	35,240
Ratan Enterprise (Raw cotton)	430,226
Master Yarn Trading (Raw cotton)	65,648
Salma Traders (Raw Cotton)	6,245
Hog Yarn Ltd. (Raw Cotton)	108,701
Tex trade (Raw cotton)	156,414
3 Star Technology	28,750
Adib Enterprise	72,576
AD Media Printers	134,039
Airtech Compressor	207,000
A.I.S. Enterprise	35,795
Axis Textile Engineering	27,700
Azad Store ,69,B.B Road,Ukil Para	84,983
Aziz Packaging Ltd.	270,000
Babul Khan Enterprise	55,000
Bengal Roots	5,450
Best Technology	60,000
Bijoytex Engineering	34,750
China Plastics BD. LTD.	200
Dawood Sultan & Co	140,000
Energy Control & Eng. Ltd	15,403
Euro Trade	140,120
Forman Enterprise	81,000
Friends Electric House	8,498
Gazi Tanks	8,200
Humayra Paper Cone & Packing	604,034
IC System & Service	23,000
ISRA Trade & Services Bangladesh	338,500
Jusna Enterprise	80,000
Khan Enterprise	253,250
Lipika	259,017
Maas Erectors Ltd	114,600
Madona Enterprise	36,450
Mahin Enterprise	95,563
Mashud International	139,000
Mask Engineering	30,500
Masum Enterprise	25,745
Meem Enterprise	97,875
Minha Tex International	53,400
M/S M Hossain Engineering Workshop	42,300
M/s Sajib Enterprise	129,210
New Bangla Technical Support Center.	157,000
Oishi Enterprise	212,600
Pacific Trading	150,337
P.N. International	110,000
Popular Traders (N.Gonj)	206,341
Power Tech Engineering Works	12,000
Prime Power Solution	9,400
Quality Traders	234,020
Ringtex Engineering	22,800
Riyad Light House	91,440
Rumman Spring & Eng. Works	85,245
Sail International Ltd	420,800
Sardar Corporation	1,375
Satata Enterprise	601,245
Shabbir Automation Technologies	66,000
Simul Traders	26,580
Sinobangla Industries Ltd	39,071
S M Paper Cone	238,000
S M Textech	1,780
Solution Technology	123,500
Southern Multi Pack	415,800
Standard Spring Industries	24,350
Sumon Joint Store	50,500
Sutex International	511,600



Texlub Resource	118,900
Texmate Engineering	26,495
Trade Way International	35,400
United Trade Center	95,650
Yousuf Traders	3,290
ZerOne BD Ltd.	37,305
ZSZ Engineering	215,890
Total	8,879,096

16.00 **Workers Profit Participation and Welfare Fund**

This is made up as follows:

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

17.00 **Provision for Income Tax**

746,013

This is made up as follows:

Balance as on 01.07.2024	-
Add: during the period	746,013
Balance after addition	<u>746,013</u>
Less : Adjustment Previous year Advance Tax	-
Less : Adjustment During the year Advance Tax	-
	<u><u>746,013</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:

Net Income:	(5,531,801)
Minimum Tax as per Section 82/C: 0.3% of Revenue [B]:	746,013
Tax: Deducted at Source [C]	-
Tax Provision	<u><u>746,013</u></u>

18.00 **Turnover/Sales:**

This is made up as follows :

	Qty. Lbs	Taka
Local Sales of Yarn/Waste cotton	379,782	69,500,069
Less : Vat on Sales of Yarn / Waste cotton	-	225,000
	-	<u>69,275,069</u>
Export Sales of Yarn	45,635	7,980,000
Total turnover (Net)	425,417	<u>77,255,069</u>



19.00 Cost of Goods Sold :

This is made up as follows :

Particulars	Amount in BDT 31 Dec. 2024
WIP as on 01.10.2024	1,902,570
Add: Raw cotton input (Note- 19.01)	47,850,318
	49,752,888
Less :WIP as on 31.12.2024	2,035,780
Wastage recovery	659,740
Raw Material Consumed	47,057,368
Add: Factory Overhead (Note -23)	56,075,100
Cost of Production	103,132,469
Add : Stock of Yarn as on 01.10.2024	386,386,540
Stock of Yarn Available	489,519,009
Less: Stock of Yarn as on 31.12.2024	415,683,629
Cost of Goods Sold	73,835,380

19.01 Raw Cotton Input :

This amount comprises as follows :

Particulars	31-Dec-24	
		Value
Stock of Raw cotton as on 01.10.2024		142,775,140
Add : Raw cotton purchased during the period		35,708,894
		178,484,034
Less : Stock of raw cotton as on 31.12.2024		130,633,716
Input of Raw cotton during the period		47,850,318

20.00 Administrative Expenses:

This is made up as follows :

Particulars	December 31, 2024
Salary & allowances (Note -20.01)	5,577,799
Overtime	3,045
Board Meeting fee	67,500
Traveling & conveyance	102,974
Printing & Stationery	56,283
Vehicle Maintenance	337,659
Subscription (BTMA)	400
Subscription (BCI & BAPLC)	50,000
Postage	35,845
Entertainment	127,216
Fees & Renewal	26,307



Insurance Premium	548,185
Telephone & Mobile Bill	29,075
License & renewals	9,200
Advertisement	34,500
Internet connection (WiFi)	31,000
Cleaning Expenses	43,500
Computer & IT Exp.	20,000
Miscellaneous Expenses	272,470
Office expenses	5,996
Donation & others	53,825
Repairs & maintenance (Building)	44,530
Repairs & maintenance (Others)	360
AGM Expenses	208,390
Professional Fees & Others	265,200
Leave benefits	240,415
Yarn Test	3,305
Medical A/C	10,442
Depreciation (Schedule-4/A)	714,465
ROU Amortisation	253,130
Sundry expenses	1,905
Total	9,174,920

20.01 Salaries ,Allowances & Bonus:

This amount comprises as follows :

Particulars	December 31, 2024
a) Up to Tk. 3,000 Per Month	--
b) Above Tk. 3,000 Per Month	5,577,799
Total	5,577,799

21.00 Selling & Distribution Expenses:

Particulars	December 31, 2024
Carriage outward & Discount	274,405
Total	274,405

22.00 Financial Expenses:

This amount comprises as follows :

Particulars	December 31, 2024
Financial Expenses-IFRS 16 Lease Obligation	24,771
Bank charges & commission	19,378
Total	44,149



23.00 Factory Overhead:

This amount comprises as follows :

Particulars	December 31, 2024
Salary & allowance and wages (Note : 25.01)	11,528,860
Carriage Inward, Carrying & Handling	52,143
Electricity	32,589,480
Stores & Spares	2,899,216
Packing Materials	346,805
Raw Cotton Unloading	49,735
Oil & lubricant	203,519
Overtime expenses	39,360
Repair & Maintenance	149,635
Depreciation (Schedule-4/A)	8,216,347
Total	56,075,100

23.01 Salary , Allowances and Wages :

This amount comprises as follows :

Particulars	December 31, 2024
a) Up to Tk. 3,000 Per Month	-
b) Above Tk. 3,000 Per Month	11,528,860
	11,528,860

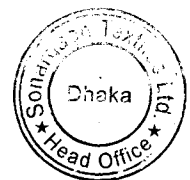
24.00 Non-Operating Income

This amount comprises as follows :

Dividend Received from CDBL	-
Interest Income	3,832
	3,832

25.00 Net Assets Value Per Share (NAVPS)	19.11
Net Assets	505,657,548
Number of Ordinary Shares	26,467,056
Net Assets Value Per Share (NAVPS)	19.11

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



26.00	Earning Per Share (EPS)	(0.21)
	Profit Attributable to Ordinary Shareholders	(5,531,801)
	Number of Ordinary Shares	26,467,056
	Earning Per Share (EPS)	(0.21)

Note: Earning per Share (EPS) has decreased compared with that of previous year because of decrease production and sales volume.

27.00	Net Operating Cash Flow Per Share (NOCFPS)	0.025
	Net Cash Generated /(Used) by operating Activities	665,164
	Number of Ordinary Shares	26,467,056
	Net Operating Cash Flow Per Share (NOCFPS)	0.025

Note: During the year Net Operating Cash Flows per share (NOCFPS) has been decrease due to decreased in lower collection from customers.

28.00 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	31-Dec.-2024
Net Income after Tax	(5,531,801)
Non-Cash Adjustments	
Add: Depreciation	17,861,625
Add: ROU Asset Depreciation	253,130
Add: ROU Liability Interest	(275,230)
Add: Damage of Stock	-
Add: Increase in Interest Payable	-
Less: Deffered Tax	(1,077,456)
Income Tax Paid	(1,156)
Income Tax Provision	746,013
Add: Loss on Sale of Waste Stock	-
Change in WPPF	-
	11,975,125
Working capital adjustments	
Change in Inventory (excluding Inv. Write off)	(13,091,040)
Change in Trade AR	3,088,696
Interest expenses	-
Change in Advance Deposit & Prepayment	542,179
Change in AP	(1,849,797)
Change in WPPF	-
	665,163
Less: Unrealized gain on exchange rate fluctuation	-
Net cash flow from Operating activities	665,164
Net Operating cash flow per Share	0.025



SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2024

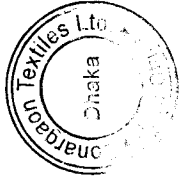
UNIT - 1

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 31-12-2024		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2024	As on 31-12-2024	As on 31-12-2024
1	Land & Land Development	103,803,963	-	-	103,803,963	-	-	-	-	-	-	103,803,963
2	Building & Construction	64,478,714	-	-	64,478,714	5%	810,962	-	33,115,632	-	-	31,363,082
3	Plant & Machinery	240,978,096	-	-	240,978,096	7%	2,862,236	-	162,728,838	-	-	78,249,258
4	Furniture & Fixture	1,152,613	-	-	1,152,613	15%	1,074	-	1,139,487	-	-	13,126
5	Motor Vehicles	5,019,620	-	-	5,019,620	20%	28,711	-	4,763,561	-	-	256,059
6	Sundry Assets	6,218,436	-	-	6,218,436	20%	5,379	-	6,170,463	-	-	47,973
	Total	421,651,442	-	-	421,651,442		3,708,362	-	207,917,981	-	-	213,733,461

SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2024

UNIT - 2

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 31-12-2024		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2024	As on 31-12-2024	As on 31-12-2024
1	Land & Land Development	29,806,774	-	-	29,806,774	-	-	-	-	-	-	29,806,774
2	Building & Construction	43,972,124	-	-	43,972,124	5%	549,188	-	22,732,886	-	-	21,239,238
3	Plant & Machinery	215,104,404	-	-	215,104,404	7%	2,469,558	-	147,590,380	-	-	67,514,024
4	Furniture & Fixture	5,377,188	-	-	5,377,188	15%	8,503	-	5,273,240	-	-	103,948
5	Motor Vehicles	12,813,366	-	-	12,813,366	20%	88,472	-	12,024,331	-	-	789,035
6	Sundry Assets	7,063,764	-	-	7,063,764	20%	6,997	-	7,001,360	-	-	62,404
	Total	314,137,620	-	-	314,137,620		3,122,718	-	194,622,197	-	-	119,515,423



SONARGAON TEXTILES LTD.
SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2024

UNIT-3

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value As on 31-12-2024
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-12-2024		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2024	
1	Land & Land Development	56,436,763	-	-	56,436,763	-	-	-	-	-	56,436,763
2	Building & Construction	77,717,462	-	-	77,717,462	5%	986,532	-	38,577,895	986,532	38,153,035
3	Plant & Machinery	597,634,046	-	-	597,634,016	7%	10,023,402	-	313,585,748	10,023,402	274,024,866
4	Furniture & Fixture	817,966	-	-	817,966	15%	3,229	-	775,270	3,229	39,468
5	Sundry Assets	7,149,229	-	-	7,149,229	20%	17,383	-	6,976,814	17,383	155,032
	Total	739,755,436	-	-	739,755,436		11,030,545	-	359,915,727	11,030,545	368,809,164

SONARGAON TEXTILES LTD.
CONSOLIDATED SCHEDULE OF PROPERTY PLANT AND EQUIPMENT
As at 31 December, 2024

SL. No.	PARTICULARS	COST				RATE OF DEP.	DEPRECIATION				Written Down Value As on 31-12-2024
		As on 01-07-2024	Additions during the year	Disposal/ Adjustment during the year	As on 31-12-2024		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2024	
1	Unit 1 (Sch-1)	421,651,442	-	-	421,651,442		3,708,362	-	204,209,619	3,708,362	213,733,461
2	Unit 2 (Sch-2)	314,137,620	-	-	314,137,620		3,122,718	-	191,499,479	3,122,718	119,515,423
3	Unit 3 (Sch-3)	739,755,436	-	-	739,755,436		11,030,545	-	359,915,727	11,030,545	368,809,164
	Grand Total	1,475,544,498	-	-	1,475,544,498		17,861,625	-	755,624,825	17,861,625	702,058,048

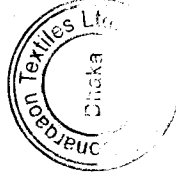
Apportionment of Depreciation :

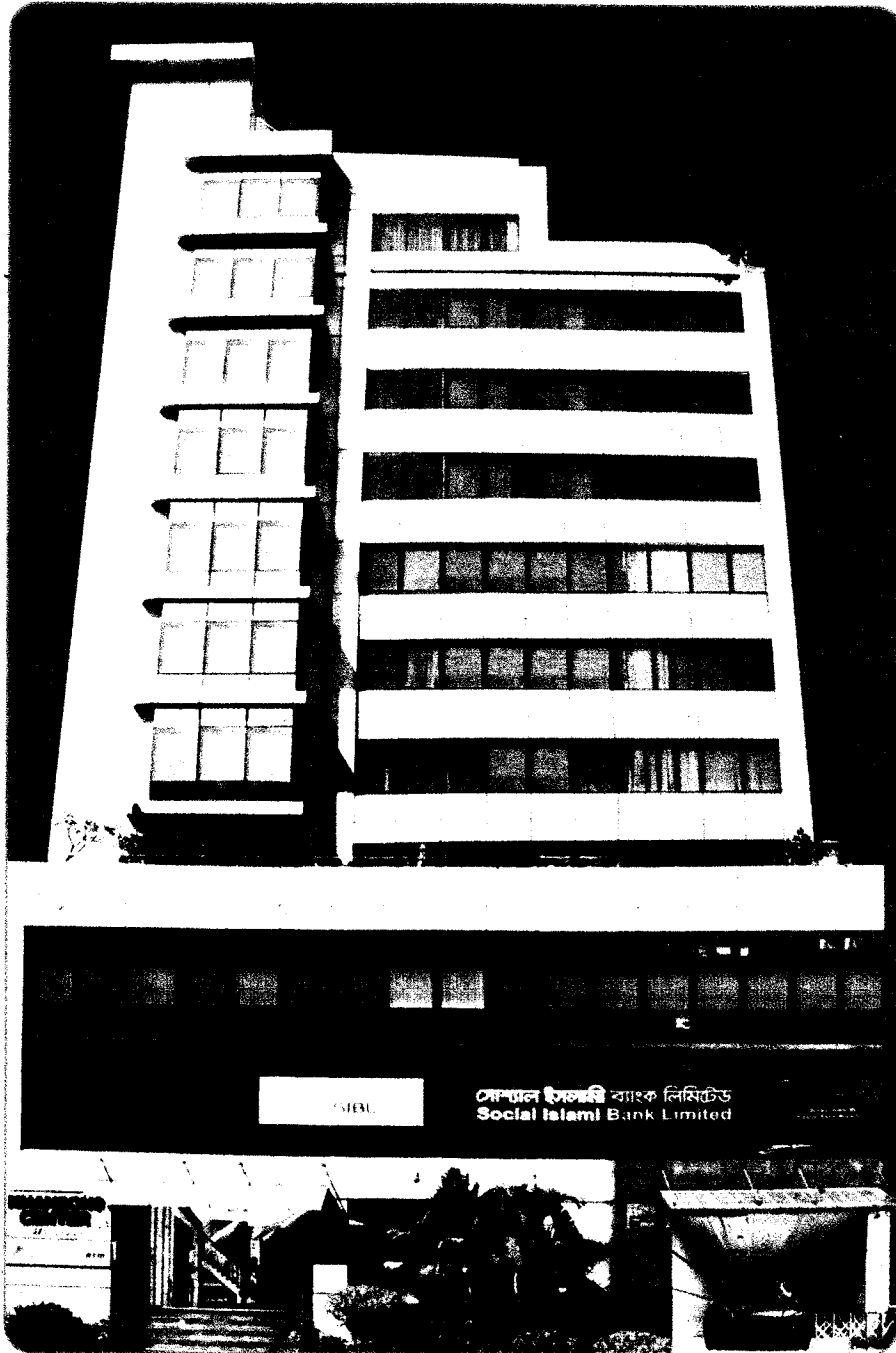
SL. No.	Unit/Division	December 31, 2024
1	Unit -1	3,411,693
2	Unit -2	2,872,900
3	Unit -3	10,148,102
	Total	16,432,695



Schedule of Revaluation Reserve :

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 31-12-2024		As on 01-07-2024	Charged During the period	Disposal/ Adjustment during the year	As on 31-12-2024	
1	Land & Land Development	178,869,655	-	-	178,869,655	-	-	-	-	-	178,869,655
2	Building & Construction	100,525,034	-	-	100,525,034	5%	1,393,573	-	46,630,119	-	53,894,915
3	Plant & Machinery	328,425,585	-	-	328,425,585	7%	4,975,610	-	192,399,828	-	136,025,757
	Total	607,820,274	-	-	607,820,274		6,369,183	-	239,029,947	-	368,790,327





Corporate Office



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