THE UN- AUDITED ACCOUNTS

OF

ENVOY TEXTILES LIMITED

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

ENVOY TEXTILES LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2025

Particulars	Notes	TAKA Sept. 30, 2025	TAKA June 30, 2025
ASSETS:			
Non-Current Assets		**12,586,620,550**	**12,394,814,278**
Property, Plant & Equipment	**5.00**	12,387,529,879	12,288,669,716
Intangible Assets	**6.00**	38,472,567	38,864,663
Right of Use on Assets	**7.00**	55,332,513	58,053,784
Machinery in Transit	**8.00**	105,285,591	9,226,115
Current Assets		**12,843,837,625**	**14,454,011,066**
Inventories & Stores	**9.00**	4,933,455,805	5,855,123,047
Materials in Transit	**10.00**	662,660,468	885,550,784
Trade and Others Receivable	**11.00**	6,113,681,713	6,945,500,527
Advance, Deposits & Prepayments	**12.00**	669,644,445	554,097,883
Investment	**13.00**	28,108,873	27,870,454
Cash and Cash Equivalents	**14.00**	436,286,320	185,868,372
Total Assets		**25,430,458,176**	**26,848,825,344**
EQUITY & LIABILITIES:			
Shareholders' Equity		**10,161,542,019**	**9,782,622,326**
Paid up Share Capital (Common Share)	**15.00**	1,677,347,670	1,677,347,670
Share Premium	**16.00**	1,095,516,303	1,095,566,303
Revaluation Surplus	**17.00**	3,538,539,948	3,540,678,084
Retained Earnings	**18.00**	3,850,138,098	3,469,030,269
Non-Current Liabilities		**4,686,511,518**	**5,165,617,146**
Long Term Loan	**19.00**	2,749,821,790	3,014,139,179
Lease Liability	**20.00**	43,432,684	43,432,684
Bond & Preferential Share	**21.00**	907,162,603	1,108,595,598
LC Accepted Liability	**22.00**	584,383,449	592,428,739
Provision for Deferred Tax	**23.00**	401,710,992	407,020,945
Current Liabilities		**10,582,404,640**	**11,900,585,872**
Long Term Loan (Current Portion)	**24.00**	732,266,644	900,722,811
Lease Liability (Current Portion)	**25.00**	11,899,829	14,621,100
Short Term Liabilities	**26.00**	7,131,352,699	6,484,722,879
Accounts Payable	**27.00**	1,830,564,125	3,744,183,532
Provision for Expenses	**28.00**	586,738,611	530,672,350
Provision for Current Tax	**29.00**	289,582,732	225,663,200
Total Liabilities & Shareholders' Equity		**25,430,458,176**	**26,848,825,344**
NAV Per Share		60.58	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/-

Tanvir Ahmed
Managing Director

Sd/-

Kutubuddin Ahmed
Chairman

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

Dated: November 10, 2025
Dhaka

ENVOY TEXTILES LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

Particulars	Notes	Quarter 01 TAKA Sept. 30, 2025	Quarter 01 TAKA Sept. 30, 2024
Revenue	**30.00**	4,742,180,605	4,399,486,902
Less: Cost of Goods Sold		3,785,566,101	3,617,520,966
Gross Profit		**956,614,505**	**781,965,936**
Less: Operating Expenses		**137,087,704**	**97,752,233**
Administrative & General Expenses	**31.00**	82,632,476	73,540,496
Selling & Distribution Expenses	**32.00**	54,455,228	24,211,737
Profit/ (Loss) from Operation		**819,526,801**	**684,213,704**
Less: Financial Expenses	**33.00**	352,919,313	389,917,106
Profit/ (Loss) after Financial Expenses		**466,607,488**	**294,296,598**
Add: Other Income / (Expenses)	**34.00**	(7,149,253)	17,908,680
Net Profit/ (Loss) before WPPF		**459,458,235**	**312,205,278**
Less: Workers Profit Participation Fund Expenses		21,878,964	14,866,918
Net Profit before Tax		**437,579,272**	**297,338,360**
Current Tax Expenses		63,919,532	40,205,701
Deferred Tax Expenses/(Income)		(5,621,712)	3,793,570
Profit after Tax		**379,281,451**	**253,339,089**
Earnings Per Share (EPS)	**35.00**	2.26	1.51
Diluted Earnings Per Share		2.26	1.51

Sd/-

Saiful Islam, FCMA
Chief Financial Officer

Sd/-

M. Saiful Islam Chowdhury FCS
Company Secretary

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Tanvir Ahmed
Managing Director

Sd/-

Kutubuddin Ahmed
Chairman

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

Dated: November 10, 2025
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

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	-	-	-	379,281,451	**379,281,451**
Less: Zero Coupon Bond Issue Cost	-	(50,000)	-	-	**(50,000)**
Depreciation on Revaluation Surplus	-	-	(2,138,136)	2,138,136	-
Deferred Tax on Depreciation on Revaluation Surplus	-	-	-	(311,759)	**(311,759)**
Balance as at 30.09.2025	**1,677,347,670**	**1,095,516,303**	**3,538,539,948**	**3,850,138,098**	**10,161,542,019**

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2024

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**
Add: Revaluation During this Year	-	-	-	253,339,089	**253,339,089**
Depreciation on Revaluation Surplus	-	-	(2,204,770)	2,204,770	-
Deferred Tax on Depreciation on Revaluation Surplus	-	-	-	(264,572)	**(264,572)**
Balance as at 30.09.2024	**1,677,347,670**	**1,096,141,303**	**3,547,019,846**	**2,643,350,437**	**8,963,859,255**

Sd/-
Saiful Islam, FCMA
Chief Financial Officer

Sd/-
M. Saiful Islam Chowdhury FCS
Company Secretary

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Fakhruddin Ahmed FCMA, FCA
Independent Director

Sd/-
Tanvir Ahmed
Managing Director

Sd/-
Kutubuddin Ahmed
Chairman

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

Dated: November 10, 2025
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CASH FLOWS
FOR THE FIRST QURTER ENDED SEPTEMBER 30, 2025

Particulars	Notes	TAKA Sept. 30, 2025	TAKA Sept. 30, 2024
Cash Flow from Operating Activities: (A)			
Collection from Turnover and Others		5,571,118,452	3,899,919,889
Exchange Fluctuation Gain / (Loss)		4,256,680	11,468,411
Cash Payment to Creditors		(4,388,671,544)	(3,309,912,482)
Cash Payment for Operating Expenses		(162,407,263)	(78,419,375)
Income Tax Paid and Deducted at Source		(81,563,263)	(52,997,094)
Financial Expenses		(327,389,055)	(389,917,106)
Net Cash Provided by Operating Activities		**615,344,006**	**80,142,243**
Net Operating Cash Flow Per Share		**3.67**	**0.48**
Cash Flows from Investing Activities: (B)			
Acquisition of Fixed Assets		(261,703,199)	(58,138,559)
Investment		(238,418)	(161,069)
Machinery in Transit		(96,059,476)	14,563
Net Cash Used in Investing Activities		**(358,001,094)**	**(58,285,065)**
Cash Flows from Financing Activities: (C)			
Long Term Liabilities		(473,795,674)	(126,590,746)
Long Term Liabilities (Current Portion)		(171,177,438)	(234,871,980)
Short Term Liabilities		646,629,820	(59,131,406)
Preference Share and Bond Issue Cost		(50,000)	-
Payment of Cash Dividend		(6,705)	-
Net Cash Used in / Provided by Financing Activities		**1,600,002**	**(420,594,133)**
Net Increase / (Decrease) in Cash [A+B+C]		**258,942,914**	**(398,736,955)**
Net Effect of Foreign Currency Translation		(8,524,965)	17,707,344
Add: Cash at the Opening		185,868,372	603,587,563
Cash at end of the period		**436,286,321**	**222,557,952**

Sd/-
Saiful Islam, FCMA
Chief Financial Officer

Sd/-
M. Saiful Islam Chowdhury FCS
Company Secretary

Sd/-
Fakhruddin Ahmed FCMA, FCA
Independent Director

Sd/-
Tanvir Ahmed
Managing Director

Sd/-
Kutubuddin Ahmed
Chairman

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

Dated: November 10, 2025
Dhaka

ENVOY TEXTILES LIMITED

STATEMENTS OF COST OF GOODS SOLD

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

Particulars	Notes	TAKA Sept. 30, 2025	TAKA Sept. 30, 2024
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		**1,910,584,706**	**1,881,405,454**
a) Yarn		561,512,489	195,977,990
b) Cotton		982,659,029	1,331,417,248
c) Chemical		339,167,826	320,517,004
d) Packaging Materials		27,245,362	33,493,213
Raw Material Available for Use		**5,622,689,455**	**4,796,709,169**
Less: Closing Stock of Raw Material		**2,732,617,573**	**2,095,589,819**
a) Yarn		899,198,708	104,297,788
b) Cotton		1,385,067,821	1,472,427,174
c) Chemical		432,462,061	497,546,171
d) Packaging Materials		15,888,983	21,318,687
Direct Material Consumed		**2,890,071,882**	**2,701,119,350**
a) Yarn		601,334,912	375,625,959
b) Cotton		1,841,428,612	1,969,348,797
c) Chemical		419,032,066	319,753,712
d) Packaging Materials		28,276,292	36,390,882
Add: Direct Labor/ Wages		189,335,072	157,218,792
Prime Cost		**3,079,406,954**	**2,858,338,142**
Manufacturing Overhead			
Total Factory Overhead	**36.00**	**762,698,078**	**582,964,165**
Cost of production		**3,842,105,032**	**3,441,302,307**
Add: Opening Work in Process		725,683,844	574,062,768
Less: Closing Work in Process		710,903,095	551,631,898
Cost of Goods Manufactured		**3,856,885,782**	**3,463,733,177**
Add: Opening Stock of Finished Goods		1,173,628,297	1,193,842,570
Less: Closing Stock of Finished Goods		1,244,947,978	1,040,054,781
Total Cost of Goods Sold		**3,785,566,101**	**3,617,520,966**

ENVOY TEXTILES LIMITED

NOTES TO THE INTERIM FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

1. Activities of the Company

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

2. Basis of preparation of the Interim Financial Statement

These are Interim Financial Statements of Envoy Textiles Limited for the first quarter ended September 30, 2025 prepared in accordance with International Accounting Standard (IAS 34). These financial statements should be read in conjunction with the Annual Financial Statements as of 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, 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 first quarter ended September 30, 2025 the revenue of the company increased by 7.79% due to increase in quantity of production and sales of Denim Fabrics as compared to the same period of the previous year.
During this period reduction of cost of raw materials specially Cotton & Yarn cost reduced by around 2% as compared to the same period of the previous year, resultantly the gross profit and net profit on sales increased by 22.33% and 49.71% respectively.

At the end of the reporting period net operating cash flow per share increased from taka 0.48 to taka 3.67 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 Securities and Exchange Commissions Rules 1987.

3.4 Earnings per Share

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

3.5 Basic Earnings

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

3.6 Workers Profit Participation Fund

The company has charged @ 5.00% of net profit to workers profit participation fund for the the first quarter ended September 30, 2025.

4.00 Related party Disclosure under IAS-24:

4.10 During the reporting period from 01 July 2025 to 30 September 2025 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	1,566,138	1,566,138	1,566,138
Total-	**1,566,138**	**1,566,138**	**1,566,138**	**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	561,512,489
(b) Cotton	982,659,029
(c) Dyes & Chemicals	339,167,826
2. Accessories / Spare Parts	77,625,189
3. Capital Machinery	168,042,198
Total CIF value of import:	**2,129,006,731**
FOB value of Export	**4,693,901,338**

4.40 Net Asset Value (NAV) Per Share:

	Amount (Tk.) Sept. 30, 2025	Amount (Tk.) June 30, 2025
Total Assets	25,430,458,176	26,848,825,344
Less: Total Liabilities	15,268,916,158	17,066,203,018
A. Net Assets Value	**10,161,542,018**	**9,782,622,326**
B. Total Number of Share Outstanding	167,734,767	167,734,767
Net Asset Value (NAV) Per Share (A/B):	**60.58**	**58.32**

4.50 Earnings Per Share (ESP):

	Amount (Tk.) Sept. 30, 2025	Amount (Tk.) Sept. 30, 2024
Profit After Tax	379,281,451	253,339,089
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	2.26	1.51
Diluted Earnings Per Share	2.26	1.51

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 Sept. 30, 2025	TAKA
Net Profit after TAX	**379,281,451**	**253,339,089**
Depreciation	165,956,406	171,083,806
Increase of Account Payable	(1,913,619,407)	(898,341,119)
Increase Provision for Expenses	56,072,966	22,625,015
Decrease of Provision for Tax	58,297,821	(95,461,436)
Increase of Inventory	921,667,242	995,932,554
Decrease of Transit	222,890,316	38,933,242
Increase of A/R	831,818,813	(488,299,939)
Advance, Deposits & Prepayments	(115,546,562)	98,038,375
Unrealized Foreign Currency Translation Loss	8,524,965	(17,707,344)
Net Cash Provided by Operation Activities	**615,344,011**	**80,142,243**
Net Operating Cash Flow Per Share	**3.67**	**0.48**

4.70 Authorized Capital:

	Amount (Tk.) Sept. 30, 2025	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	Sept. 30, 2025		June 30, 2025	
	Number of Share	Taka	Number of Share	Taka
Sponsors/Directors	109,317,677	1,093,176,770	109,317,677	1,093,176,770
General Shareholders (Individual)	19,635,952	196,359,520	14,515,685	145,156,850
General Shareholders (Institution)	38,638,224	386,382,240	43,791,809	437,918,090
Foreign Shareholders	142,914	1,429,140	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 Sept. 30, 2025
Net Profit Before Tax		437,579,272
Add: Unrealized Currency Fluctuation Loss		43,160,905
Less: Other Income:		
Interest and Rent Income	1,375,713	1,375,713
Taxable Operating Income		**393,042,654**
Tax Payable on Operating Income @ 10.00% - as per SRO No. 44/2024, Date: March 4, 2024.		39,304,265
Tax Payable on other Income @ 25.00%		343,928
Tax Payable On Export Incentive @ 10.00%		3,248,250
Total Income Tax payable		**42,896,444**

Average tax rate	**14.58%**

4.10 Calculation of Current Income Tax:

Amount of Source tax paid during the reporting period from 01.07.25 to 30.09.2025	**63,919,532**
Total	**63,919,532**
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	12,426,002,446
Add: Written Down Value on RoU	55,332,513
Less: Lease Liability	(55,332,513)
Written Down Value as per Tax Base	9,673,082,757
Amount of Temporary Difference-	**2,752,919,690**
Average Tax rate	14.58%
Total Provision for deferred Income Tax-	**401,399,233**
Less: Opening Provision for deferred Income Tax-	407,020,945
Provision for deferred Tax during this period-	**(5,621,712)**

Adjustment of Deferred Tax on Depreciation of Revaluation Surplus	**311,759**

Notes to the Accounts forming integral parts of the Financial Statements

			Amount (Tk.)	
			Sept. 30, 2025	**June 30, 2025**
5.00	**Property, Plant & Equipment (WDV):**			
	Details have been shown in Schedule "A"		**12,387,529,879**	**12,288,669,716**
6.00	**Intangible Assets (Details have been shown in Schedule "A")**		**38,472,567**	**38,864,663**
7.00	**Right of Use on Assets (Details have been shown in Schedule "B")**		**55,332,513**	**58,053,784**
8.00	**Machinery in Transit**			
	Capital Machinery		105,285,591	9,226,115
	Total		**105,285,591**	**9,226,115**
9.00	**Inventories & Stores:**			
9.01	**Inventories:**			
	Packaging Material		15,888,983	16,919,913
	Raw Materials-Yarn		899,198,708	939,021,131
	Raw Materials-Cotton		1,385,067,821	2,243,837,404
	Raw Materials-Chemicals		432,462,061	512,326,301
	Finished Goods- Fabrics		884,917,769	757,440,022
	Finished Goods- Yarn		360,030,209	416,188,275
	Work in Process		710,903,095	725,683,844
	Sub Total		**4,688,468,646**	**5,611,416,891**
9.02	**Stores:**			
	Spare Parts & Accessories		244,987,159	243,706,157
	Sub Total		**244,987,159**	**243,706,157**
	Total		**4,933,455,805**	**5,855,123,047**
10.00	**Material in Transit:**			
	Dyes & Chemical		11,464,243	56,055,736
	Raw Yarn		157,025,978	383,286,729
	Spare Parts		50,738,863	28,872,059
	Raw Cotton		443,431,384	417,336,259
	Total		**662,660,468**	**885,550,784**
11.00	**Trade and Other Receivables**			
	Accounts Receivable	11.01	5,444,487,678	6,286,976,132
	Export Incentive Receivable	11.02	668,931,077	658,252,672
	Interest Receivable on FDR	11.03	262,959	271,723
	Total		**6,113,681,713**	**6,945,500,527**
11.01	**Accounts Receivable**			
	Opening Balance		6,286,976,132	4,712,729,110
	Add: Addition During the Period		4,693,901,338	18,538,139,345
			10,980,877,470	**23,250,868,455**
	Less: Realized During the Period		5,536,389,792	16,963,892,323
	Closing Balance		**5,444,487,678**	**6,286,976,132**
11.02	**Export Incentive Receivable:**			
	Opening Balance		658,252,672	710,092,172
	Add: Addition During the Period		43,160,905	55,024,200
			701,413,577	**765,116,372**
	Less: Realized During the Period		32,482,500	106,863,700
	Closing Balance		**668,931,077**	**658,252,672**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Sept. 30, 2025	June 30, 2025
11.03	**Interest Receivable on FDR**	**262,959**	**271,723**
12.00	**Advance, Deposits & Prepayments:**		
12.01	**Advance:**		
	Advance Office Rent	6,601,520	7,046,510
	Advance to Driver against Fuel	222,000	202,000
	Advance to Employees	4,522,431	3,645,197
	Advance to Suppliers	46,143,234	33,966,856
	Advance- to Department for Expenses	740,000	540,000
	Advance Against Purchase	20,863,395	13,504,104
	Sub Total	**79,092,580**	**58,904,667**
12.02	**Advance Tax and VAT:**		
	Advance Income Tax-Export	274,681,470	214,354,116
	Advance to Income Tax-Import	13,323,517	9,264,391
	Advance Income Tax-Incentive	13,934,619	10,686,369
	Advance Income Tax-Vehicle	1,780,000	1,607,500
	Advance Tax FDR	448,689	346,722
	Advance Tax STD/ Other Accounts	26,453	32,420
	Advance Tax against Office Rent	182,716	104,409
	Income Tax Paid in Advance	28,945,646	28,945,646
	Advance Payment of VAT- Import	143,132,323	129,550,602
	Sub Total	**476,455,433**	**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	5,952,052	5,775,574
	LC Margin-Machinery	1,314,550	1,734,550
	Security Deposits	1,618,142	1,618,142
	Sub Total	**114,096,433**	**100,301,041**
	Total	**669,644,445**	**554,097,883**
13.00	**Investment:**		
	Fixed Deposit (FDR)	28,108,873	27,870,454
	Total	**28,108,873**	**27,870,454**
	Breakup of Investment:		
	Pubali Bank PLC	5,338,979	5,337,782
	International Leasing and Financial Service Limited	10,209,481	10,209,481
	Sounteast Bank PLC	12,560,412	12,323,190
		28,108,873	**27,870,453**
14.00	**Cash and Cash Equivalents**		
	a) Cash in Hand	**13,874,450**	**6,160,005**
	b) Cash at Bank:		
	Bank of Ceylon ERQ-7459	4,732,042	10,842
	Bank of Ceylon CD- 16947	65,743,468	8,794,343
	Dutch Bangla Bank Ltd ERQ. 044	14,602,867	8,940,922
	Dutch Bangla Bank Ltd ERQ. 124	10,037,705	7,229,705
	Dutch Bangla Bank Ltd. SND- 842	4,601,915	38,095
	Dutch Bangla Bank Ltd. 14502	282,261	213,231
	Dutch Bangla Bank Ltd.- Dividend- 2022	343,481	343,251
	Dutch Bangla Bank Ltd.- Dividend- 2023	569,548	569,088
	Dutch Bangla Bank Dividend 2024	703,911	710,617
	Citi Bank-6882579452	103,621	209,008
	HSBC Dividend- 2015	351	351
	HSBC ERQ- 047	17,114,791	9,649,834
	The Hongkong Shanghai Bank-801446626201	2,358,878	3,249,949
	Midland Bank- 2291	6,899	6,899
	Modhumoti Bank ERQ- 30	4,196,252	1,073,318
	Modhumoti Bank 832	3,168,659	6,323,274

Notes to the Accounts forming integral parts of the Financial Statements

	Amount (Tk.)	
	Sept. 30, 2025	June 30, 2025
Mutual Trust Bank- CD- 6095	144,480	144,480
Mutual Trust Bank ERQ-699	60,489,511	-
Mutual Trust Bank- 1293	96,272	96,272
Pubali Bank SND- 1901	41,991	42,091
Premier Bank-000002	57,369	2,153,812
Premier Bank Dividend- 2021	3,773	4,019
Pubali Bank EFCR AC-38	5,654,792	507,737
Pubali Bank -CD-999	8,218,198	622,610
Pubali Bank Ltd STD-1275	14,438	14,438
SBAC Bank Ac No #0050130000256	4,091	4,091
Southeast Bank-11073	11,087	366,224
Southeast Bank-ERQ 1381	56,124,340	34,316,939
Southeast Bank-ERQ 13	20,150,144	66,157,088
Margin Account HSBC- 091	142,791,390	17,351,315
Margin Accounts Pubali Bank	6,377	6,377
Trust Bank 261	322	322
Uttara Bank Ltd. ERQ	50	10,513,644
Uttara Bank Ltd. CD- 3004	36,595	44,182
Sub Total	**422,411,870**	**179,708,367**
Total	**436,286,320**	**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	109,317,677	1,093,176,770	1,093,176,770
General Shareholders (Individual)	19,635,952	196,359,520	145,156,850
General Shareholders (Institution)	38,638,224	386,382,240	437,918,090
Foreign Shareholders	142,914	1,429,140	1,095,960
Total	**167,734,767**	**1,677,347,670**	**1,677,347,670**

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	50,000	575,000
Closing Balance	**1,095,516,303**	**1,095,566,303**

17.00 Revaluation Surplus

Opening Balance	3,540,678,084	3,549,224,616
Less: Depreciation on Revaluation Surplus	2,138,136	8,546,532
Closing Balance	**3,538,539,948**	**3,540,678,084**

18.00 Retained Earnings:

Opening Balance	3,469,030,269	2,388,071,150
Add: Profit during the Period	379,281,451	1,408,895,471
Less: Declaration of Final Dividend	-	(335,469,534)
Add: Depreciation on Revaluation Surplus of Assets	2,138,136	8,819,079
Less: Adjustment of Deferred Tax on Depreciation on Revaluation Surplus	(311,759)	(1,285,897)
Closing Balance	**3,850,138,098**	**3,469,030,269**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Sept. 30, 2025	**June 30, 2025**
19.00	**Secured Loan:**		
	ADB Term Loan	816,968,250	816,968,250
	DBBL Term Loan	30,019,086	41,297,708
	IDCOL Term Loan	235,961,265	235,961,265
	Modhumoti Bank - Term Loan	87,012,307	91,455,045
	Pubali Bank Ltd. Project Loan	278,393,585	143,317,009
	Southeast Bank Ltd.-Term Loan	156,078,137	156,078,138
	United Finance Term Loan	91,028,320	91,161,797
	HSBC- OD Account- 011	34,428,947	3,355,347
	DBBL CC- 043	159,055,184	176,244,954
	Modhumoti Bank -CC-022	52,683,513	102,105,434
	Modhumoti Bank RSTL	323,689,444	419,798,950
	MTBL SOD- 0084	15,790,902	15,248,316
	Premier Bank Ltd CC 144-760-00000051	142,027,423	-
	Pubali Bank Ltd. -CC-371	293,729,272	484,808,644
	Southeast Bank CC-538	32,956,153	236,338,323
	Total	**2,749,821,790**	**3,014,139,179**
20.00	**Lease Liability:**	**43,432,684**	**43,432,684**
21.00	**Bond & Preferential Share**		
	Preference Share	261,000,000	348,000,000
	Series Zero Coupon Bond	646,162,603	760,595,598
	Total	**907,162,603**	**1,108,595,598**
22.00	**LC Accepted Liability :**		
	Pubali Bank Ltd. -DPLC	584,383,449	592,428,739
	Total	**584,383,449**	**592,428,739**
23.00	**Provision for Deferred Tax:**		
	Opening Balance	407,020,945	463,438,526
	Less: Adjustment during the Perid	(5,621,712)	(57,703,477)
	Adjustment of Deferred Tax on Depreciation of Revaluation Surplus	311,759	1,285,897
	Closing Balance	**401,710,992**	**407,020,945**
24.00	**Secured Loan (Current Portion):**		
	ADB Term Loan	204,242,063	204,242,063
	DBBL Term Loan	30,973,281	41,297,708
	IDCOL Term Loan	45,415,457	58,990,316
	Modhumoti Bank - Term Loan	68,591,284	91,455,045
	Pubali Bank Ltd. Project Loan	107,487,757	143,317,009
	Southeast Bank Ltd.-Term Loan	121,549,903	156,078,138
	United Finance Term Loan	11,395,225	15,193,633
	Series Zero Coupon Bond	142,611,675	190,148,900
	Total	**732,266,644**	**900,722,811**
25.00	**Lease Liability (Current Portion):**	**11,899,829**	**14,621,100**

Notes to the Accounts forming integral parts of the Financial Statements

			Amount (Tk.)	
			Sept. 30, 2025	**June 30, 2025**
26.00	**Short Term Liabilities:**			
	Commercial Bank of Ceylon-STL		1,100,000,000	1,100,000,000
	DBBL-STL		802,778,780	808,222,489
	EDF - DBBL		267,727,004	111,139,025
	EDF - HSBC		10,589,545	104,186,142
	EDF- Modhumoti Bank Ltd.		109,789,080	109,789,080
	EDF - MTB		106,853,365	272,713,430
	EDF - Pubali Bank Ltd.		1,711,485,020	1,866,596,935
	EDF - Southeast Bank Ltd.		467,833,277	547,868,551
	HSBC- IBP		115,357,198	54,083,981
	DBBL- UPAS		57,304,672	123,297,370
	HSBC - UPAS		1,369,158,899	-
	MTBL STL		157,909,960	152,643,750
	MTBL -UPAS		106,819,603	221,159,520
	Pubali Bank Ltd.- STL/TOD		249,998,657	250,000,000
	Pubali Bank Ltd.- IBP		70,560,000	46,680,000
	Southeast Bank RSTL		418,662,674	625,978,553
	Southeast Bank IBP		-	70,627,800
	Net Effect of Foreign Currency Translation (gain)		8,524,965	19,736,253
	Total		**7,131,352,699**	**6,484,722,879**
27.00	**Trade and Other Payables**			
	Other Payables:			
	Opening Balance		697,150	7,698,232
	Add: Purchase during the Period		-	2,776,590
			697,150	**10,474,822**
	Less: Payment During the Period		-	9,777,672
	Closing Balance		**697,150**	**697,150**
	Add: Trade Payables:			
	HSBC - DPLC		-	1,081,383,095
	Pubali Bank- DPLC		-	641,797,801
	Southeast Bank- DPLC		864,182,610	932,961,846
	Commercial Bank of Ceylon- DPLC		422,928,631	543,424,352
	Modhumoti Bank Ltd.-DPLC		542,755,734	543,919,289
	Sub Total-		**1,829,866,975**	**3,743,486,382**
	Total-		**1,830,564,125**	**3,744,183,532**
28.00	**Provision for Expenses:**			
	This consists of as follows:			
	Liabilities for Expenses	28.01	546,603,558	521,909,156
	Liabilities for Other Finance	28.02	38,414,527	7,035,962
	Unclaimed / Dividend Payable	28.03	1,720,526	1,727,231
			586,738,611	**530,672,350**
28.01	**Liabilities for Expenses:**			
	Gas Bill Payable		107,280,425	104,402,093
	Audit Fees Payable		546,250	546,250
	Liability Against Advance Rental Income		1,566,138	1,566,138
	Payable against Employee Provident Fund		13,769,611	7,146,445
	Payable against Employee Service Benefit		285,570,188	285,570,188
	Provision for Earned Leave expenses		6,600,000	-
	Provision against ILFSL FDR		10,209,482	10,209,482
	Workers Welfare Foundation Fund		39,969,720	37,781,823
	WPPF Payable- 2023-24		5,789,913	10,479,423
	WPPF Payable- 2024-25		55,610,764	64,207,314
	WPPF Payable- Current Period		19,691,067	-
	Total		**546,603,558**	**521,909,156**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.) Sept. 30, 2025	Amount (Tk.) June 30, 2025
28.02	**Liabilities for Other Finance:**		
	TDS Payable Salary	2,289,087	-
	With holding Tax Payable	3,780,864	-
	With holding VAT Payable	1,025,479	-
	Interest Payable on Bank Loan	25,530,258	-
	Advance against Sales	5,788,839	7,035,962
	Total	**38,414,527**	**7,035,962**

		Sept. 30, 2025	June 30, 2025
28.03	**Unclaimed Dividend:**		
	Unclaimed Dividend- 2022	389,757	389,757
	Unclaimed Dividend- 2023	674,585	674,585
	Unclaimed Dividend- 2024	656,183	662,889
	Unclaimed Dividend- 2025	-	-
	Total	**1,720,526**	**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	Sept. 30, 2025	June 30, 2025
Unclaimed IPO Subscription Amount	141	894,381	894,381
Unclaimed Dividend- 2011	11	124,171	124,171
Unclaimed Dividend- 2012	2,365	1,603,005	1,603,005
Unclaimed Dividend- 2013	2,829	1,211,571	1,211,571
Unclaimed Dividend- 2014	3,461	1,733,834	1,733,834
Unclaimed Dividend- 2015	1,933	1,552,238	1,552,238
Unclaimed Dividend- 2016	645	546,787	546,787
Unclaimed Dividend- 2017	1,222	551,432	551,432
Unclaimed Dividend- 2018	1,358	492,545	492,545
Unclaimed Dividend- 2019	1,845	634,793	634,793
Unclaimed Dividend- 2020	1,942	191,864	191,864
Unclaimed Dividend- 2021	3,530	409,215	409,215
Total amount Transferred to CMSF		**9,945,836**	**9,945,836**

		Sept. 30, 2025	June 30, 2025
29.00	**Provision for Current Tax:**		
	Opening Balance	225,663,200	221,814,068
	Add: Additional Tax paid for Assessment 2022-23, 23-24 & 24-25	-	28,327,657
	Add: Addition during the Period	63,919,532	225,663,200
		289,582,732	**475,804,925**
	Less: Assessment Cleared up to Income Year 2023-24	-	250,141,725
	Closing Balance	**289,582,732**	**225,663,200**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Sept. 30, 2025	Sept. 30, 2024
30.00	**Revenue:**		
	Export Sale of Fabrics	4,316,090,463	3,513,667,850
	Export Sale of Cotton Yarn	359,353,291	859,368,459
	Export Sale of Dyed Yarn	18,457,584	14,688,763
	Foreign Exchange Fluctuation Gain / (Loss)	4,256,680	11,468,411
	Sample sales	861,683	293,420
	Export Incentive	43,160,905	-
	Total	**4,742,180,605**	**4,399,486,902**
31.00	**Administrative & General Expenses:**		
	AGM Expenses	-	200,000
	Annual Subscription	-	70,000
	Audit & Consultancy Fees	907,924	678,986
	Bank Charges and Commission	8,217,235	9,991,534
	Bank Excise Duty	970,088	1,032,891
	BTMA Certification Expenses	355,000	170,625
	CSR Expenses	1,253,927	1,899,102
	Directors' Meeting, Attendances fees	1,029,250	797,500
	Directors' Remuneration	3,000,000	3,000,000
	Electricity	1,299,607	1,447,852
	Employee Retirement Benefit	3,642,856	14,468,957
	Entertainment Expenses	811,096	747,988
	Fuel Expenses	809,040	1,013,690
	Insurance Premium	737,526	576,446
	License and Renewal fees	760,989	728,353
	Medical Bill- HO	687,027	422,366
	Miscellaneous-Admin	-	21,300
	Office Expenses	3,029,536	2,742,566
	Employee Other Benefit	121,294	573,724
	Printing & Stationery	321,560	702,433
	Provident Fund Expenses	11,087,285	-
	Refreshment H/O	409,470	285,005
	Rent Rate & Taxes	1,097,239	873,275
	Repair & Maintenance Admin	478,066	340,864
	Salary, Allowance and Bonus	26,814,514	16,280,755
	Share Management Expenses	63,000	63,425
	Software Maintenance	676,500	595,000
	Sports & Recreation	229,137	478,170
	Stamp, Postage & Courier	2,012,282	1,657,567
	Telephone, Mobile and Internet Bill	1,189,848	864,167
	Travelling & Conveyance Expenses	1,172,255	845,155
	Vehicle Maintenance Expenses	612,840	782,280
	Visa Processing Fees	-	51,867
	Wasa Bill	106,955	238,078
	Depreciation	8,729,131	8,898,575
	Total	**82,632,476**	**73,540,496**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2025	Sept. 30, 2024

32.00 Selling & Distribution Expenses:

	Sept. 30, 2025	Sept. 30, 2024
Advertisement	155,466	138,980
Business Promotion	1,447,609	2,377,074
Conveyance Marketing	194,722	204,777
Office Expenses	1,041,204	-
Entertainment-MKT	229,943	191,548
Freight Charge- Direct Export	-	289,569
Fuel Expenses-MKT	329,230	240,524
Hong Kong Office Expenses	3,377,071	1,020,568
USA Office Expenses	15,591,387	-
Salary, Allowance and Bonus	27,886,705	18,945,800
Sample Production Expenses	369,120	280,789
Vehicle Maintenance-Distribution	177,496	522,108
Expenses on Lease Liability-RoU	934,004	-
Depreciation on RoU	2,721,271	-
Total	**54,455,228**	**24,211,737**

33.00 Financial Expenses:

	Sept. 30, 2025	Sept. 30, 2024
Interest on Preference Share	12,180,000	18,270,000
Interest on ADB Term Loan	25,530,258	-
Interest on Bank of Cylon CC	1,150	256,522
Interest on DBBL-CC	4,944,353	5,012,142
Interest on DBBL Term Loan	2,165,235	4,431,570
Interest on HSBC-CC	428,827	1,528,797
Interest on IDCOL-Long Term	3,709,912	4,483,634
Interest on IDLC	-	228,432
Interest on Modhumati CC	-	3,502,850
Interest on Modhumoti Term Loan	6,264,020	10,021,522
Interest on -Pubali Bank Ltd- CC-37	8,711,571	14,335,808
Interest on Pubali Bank Ltd.- Term Loan	11,769,737	8,275,815
Interest on -Premier Bank Ltd- CC	1,867,784	6,665,302
Interest on Series JCB	38,029,780	50,249,426
Interest on Southeast Bank- Term Loan	11,267,848	16,418,233
Interest on Southeast Bank-CC	7,124,980	8,437,674
Interest on IBP	5,291,588	7,022,891
Interest on MTBL- SOD	542,586	226,136
Interest on United Finance PLC	3,865,594	-
Interest on Uttara Bank- CC	-	9,706,017
Interest on EDF Loan	49,320,513	49,964,700
Interest on UPAS Loan	38,339,947	59,765,313
Interest on STL	121,563,630	111,114,320
Total	**352,919,313**	**389,917,106**

34.00 Other Income and Expenses:

	Sept. 30, 2025	Sept. 30, 2024
Interest Income	331,621	201,336
Unrealized Currency Fluctuation Gain / (Loss)	(8,524,965)	17,707,344
Income from Office Rent	1,044,092	-
	(7,149,253)	**17,908,680**

Notes to the Accounts forming integral parts of the Financial Statements

		Amount (Tk.)	
		Sept. 30, 2025	Sept. 30, 2024
35.00	**Basic Earnings Per Share (ESP):**		
	Profit After Tax	379,281,451	253,339,089
	Number of Shares Outstanding	167,734,767	167,734,767
	Earnings Per Share (EPS)	2.26	1.51
	Diluted Earnings Per Share	2.26	1.51
36.00	**Factory Overhead:**		
	C & F expenses	1,169,875	1,302,510
	Conveyance-Factory	67,241	45,912
	Carriage Outward	-	-
	Electricity Expenses	7,978,847	5,981,424
	Entertainment	1,206,815	1,167,264
	EMS Software Maintenance	-	316,396
	Factory Maintenance Expenses	17,039,849	16,304,223
	Fire Fighting Expenses	602,908	1,206,062
	Fuel Expenses	3,481,120	3,774,177
	Gas Bill	339,921,823	257,806,313
	Medical & Medicine Expenses	2,381,633	2,452,135
	Other Benefit	35,768	108,784
	Painting Expenses	635,444	806,257
	Port Demurrage (Import Raw Materials)	29,556,380	-
	Salary, Allowance and Bonus	98,603,878	70,505,122
	Sample Washing and Making Cost	1,081,947	921,677
	Spare Parts- Generator	4,872,489	2,679,909
	Spare Parts Production Machinery	72,752,700	43,296,307
	Stationery-Factory	642,479	701,229
	Telephone, Mobile and Internet Bill Factory	897,583	840,000
	Test and Examination	1,291,520	915,094
	Travelling & Conveyance	7,231,450	1,051,107
	Uniform	217,960	1,326,328
	Vehicle Maintenance Expenses	1,077,807	1,040,369
	Weaving Expenses	3,735,610	-
	Worker Free Fooding	8,942,141	6,204,736
	Worker Free Tiffin	45,536	25,600
	Depreciation	157,227,276	162,185,231
	Total	**762,698,078**	**582,964,165**

ENVOY TEXTILES LIMITED
Property, Plant & Equipment
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

Schedule A

Sl.	Particulars	COST				REVALUATION				DEPRECIATION/AMORTIZATION						Written down Value			Written down Value
										On Cost			On Revaluation Surplus						
		Balance as at 01.07.25	Addition During the Year	Addition Against Unit-2&3	Total as at 30.09.25	Revaluation Surplus 30.06.25	Total as at 30.06.25	Total Cost as at 30.09.25	Rate %	Balance as at 01.07.25	Charged during the year	Accumulated Depreciation 30.09.25	Balance as at 01.07.25	Charged during the year	Accumulated Depreciation 30.09.25	Original Cost as at 30.09.25	Revaluation Surplus as at 30.09.25	Total as at 30.09.25	30.06.25
		1	2		3	4	5	6=3+5	7	8	9	10	11	12	13	14=3-10	15=5-13	16=14+15	16
1	Building Factory	2,317,309,219	2,882,546	23,633,977	2,343,825,742	126,551,138	126,551,138	2,470,376,880	3%	515,931,015	13,609,773	529,540,788	46,398,538	601,144	46,999,682	1,814,284,954	79,551,455	1,893,836,409	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	2,382,468	107,141,630	24,678,268	348,695	25,026,963	474,111,110	69,390,356	543,501,467	546,232,629
3	Building Corporate Office	365,098,224	1,862,121	-	366,960,345	228,246,975	228,246,975	595,207,320	3%	108,058,465	1,934,781	109,993,246	83,684,162	1,084,221	84,768,383	256,967,099	143,478,592	400,445,691	401,602,572
4	Factory Equipment	336,240,223	3,034,364	1,168,868	340,443,455	-	-	340,443,455	10%	188,434,507	3,747,683	192,182,190	-	-	-	148,261,265	-	148,261,265	147,805,715
5	Furniture and Fixture	107,514,250	701,707	172,677	108,388,634	-	-	108,388,634	10%	68,113,062	995,960	69,109,022	-	-	-	39,279,613	-	39,279,613	39,401,188
6	Land and Land Development	391,983,033	58,349,006	-	450,332,039	3,238,934,970	3,238,934,970	3,689,267,009	0%	-	-	-	-	-	-	450,332,039	3,238,934,970	3,689,267,009	3,630,918,003
7	Machinery & Equipment	11,063,470,385	157,156,816	10,885,382	11,231,512,583	-	-	11,231,512,583	10%	5,924,270,884	130,580,515	6,054,851,399	-	-	-	5,176,661,184	-	5,176,661,184	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	831,272	63,946,081	5,039,016	32,748	5,071,764	32,419,611	1,277,164	33,696,775	34,560,794
9	Office Equipment	146,927,034	325,100	-	147,252,134	-	-	147,252,134	10%	69,923,840	1,929,144	71,852,984	-	-	-	75,399,150	-	75,399,150	77,003,193
10	Motor Vehicle	136,143,983	-	-	136,143,983	-	-	136,143,983	20%	109,526,031	1,330,898	110,856,929	-	-	-	25,287,054	-	25,287,054	26,617,952
11	Other Construction	257,160,733	2,011,695	-	259,172,428	12,310,563	12,310,563	271,482,991	5%	90,921,284	2,090,566	93,011,851	6,604,373	71,327	6,675,700	166,160,577	5,634,863	171,795,440	171,945,639
12	Others Assets	306,482,433	649,303	-	307,131,736	-	-	307,131,736	5%	114,630,708	2,402,205	117,032,913	-	-	-	190,098,823	-	190,098,823	191,851,725
	Sub Total	**16,105,947,949**	**226,972,658**	**35,860,904**	**16,368,781,511**	**3,706,809,893**	**3,706,809,893**	**20,075,591,404**		**7,357,683,768**	**161,835,265**	**7,519,519,032**	**166,404,357**	**2,138,136**	**168,542,493**	**8,849,262,479**	**3,538,267,400**	**12,387,529,879**	**12,288,669,716**
13	Software and other Intangible	120,740,464	1,590,909	-	122,331,373	-	-	122,331,373	20%	81,875,800	1,983,006	83,858,806	-	-	-	38,472,567	-	38,472,567	38,864,663
	Sub Total	**120,740,464**	**1,590,909**	**-**	**122,331,373**	**-**	**-**	**122,331,373**		**81,875,800**	**1,983,006**	**83,858,806**	**-**	**-**	**-**	**38,472,567**	**-**	**38,472,567**	**38,864,663**
	Total	**16,226,688,411**	**228,563,567**	**35,860,904**	**16,491,112,884**	**3,706,809,893**	**3,706,809,893**	**20,197,922,777**		**7,439,559,568**	**163,818,270**	**7,603,377,838**	**166,404,357**	**2,138,136**	**168,542,493**	**8,887,735,046**	**3,538,267,400**	**12,426,002,446**	**12,327,534,380**

Depreciation Allocation	**On Cost**	**Revaluation**	**Total**
Factory Overhead	**156,522,056**	**705,220**	**157,227,276**
Administrative & General Expenses	**7,296,214**	**1,432,916**	**8,729,131**
Rest house, Officer & Staff quarter	2,382,468	348,695	2,731,163
Building Corporate Office	1,934,781	1,084,221	3,019,002
Furniture and Fixture	995,960	-	995,960
Software	1,983,006	-	1,983,006
Total	**163,818,270**	**2,138,136**	**165,956,406**

ENVOY TEXTILES LIMITED
Leasehold Property Schedule
FOR THE FIRST QURTER ENDED SEPTEMBER 30, 2025

Schedule B

Particulars	Assets Portion			Rate	Depreciation Portion			Written Down Value as at 30.09.25	Written Down Value as at 30.06.25
	Balance as at 01.07.25	Addition During the Year	Total as at 30.09.25	%	Balance as at 01.07.25	Charged during the year	Total as at 30.09.25		
1 Right of Use on Assets	64,856,962	-	64,856,962	16.67%	6,803,178	2,721,271	9,524,449	55,332,513	58,053,784
Total	64,856,962	-	**64,856,962**		6,803,178	2,721,271	**9,524,449**	**55,332,513**	**58,053,784**