THE UN- AUDITED ACCOUNTS

OF

ENVOY TEXTILES LIMITED

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

ENVOY TEXTILES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT September 30, 2026

Particulars	Notes	TAKA Sept. 30, 2026	TAKA June 30, 2026
ASSETS:			
Non-Current Assets		**13,500,711,042**	**13,210,466,307**
Property, Plant & Equipment	**5.00**	13,008,250,147	12,730,895,602
Software and other Intangible Assets	**6.00**	43,554,416	43,815,675
Capital Work in Progress	**7.00**	14,202,149	-
Right of Use on Assets	**8.00**	44,447,428	47,168,699
Machinery in Transit	**9.00**	390,256,901	388,586,331
Current Assets		**12,477,378,797**	**11,989,727,421**
Inventories & Stores	**10.00**	4,480,528,323	4,467,893,087
Materials in Transit	**11.00**	499,695,097	837,731,839
Trade and Others Receivable	**12.00**	6,587,807,786	5,974,752,382
Advance, Deposits & Prepayments	**13.00**	580,848,256	538,230,185
Investment	**14.00**	29,644,827	29,368,483
Cash and Cash Equivalents	**15.00**	298,854,508	141,751,445
Total Assets		**25,978,089,839**	**25,200,193,728**
EQUITY & LIABILITIES:			
Shareholders' Equity		**10,650,108,836**	**10,119,604,994**
Paid up Share Capital (Common Share)	**16.00**	1,677,347,670	1,677,347,670
Share Premium	**17.00**	1,094,948,803	1,094,998,803
Revaluation Surplus	**18.00**	2,988,025,661	2,990,099,421
Retained Earnings	**19.00**	4,889,786,702	4,357,159,099
Non-Current Liabilities		**5,796,321,537**	**5,969,324,319**
Long Term Loan	**20.00**	4,065,316,461	4,069,820,245
Lease Liability	**21.00**	37,611,789	37,611,789
Bond & Preferential Share	**22.00**	269,194,470	424,071,089
LC Accepted Liability	**23.00**	536,199,639	546,562,754
Provision for Deferred Tax	**24.00**	887,999,179	891,258,443
Current Liabilities		**9,531,659,465**	**9,111,264,414**
Long Term Loan (Current Portion)	**25.00**	700,534,363	891,075,709
Lease Liability (Current Portion)	**26.00**	11,218,343	12,841,140
Short Term Liabilities	**27.00**	5,535,687,278	5,423,482,040
Trade and Other Payables	**28.00**	2,455,668,155	2,157,274,040
Provision for Expenses	**29.00**	605,998,234	472,665,806
Provision for Current Tax	**30.00**	222,553,093	153,925,679
Total Liabilities & Shareholders' Equity		**25,978,089,839**	**25,200,193,728**
NAV Per Share		63.49	60.33

Saiful Islam, FCMA
Chief Financial Officer

M. Saiful Islam Chowdhury FCS
Company Secretary

Fakhruddin Ahmed FCMA, FCA
Independent Director

Tanvir Ahmed
Managing Director

Kutubuddin Ahmed
Chairman

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

Dated: November 08, 2026
Dhaka

ENVOY TEXTILES LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Notes	TAKA Sept. 30, 2026	TAKA Sept. 30, 2025
Revenue	31.00	5,192,050,795	4,698,158,017
Less: Cost of Goods Sold		4,162,859,423	3,785,566,101
Gross Profit		**1,029,191,372**	**912,591,916**
Less: Operating Expenses		**163,515,280**	**136,153,700**
Administrative & General Expenses	32.00	101,676,628	82,632,476
Selling & Distribution Expenses	33.00	61,838,652	53,521,224
Profit/ (Loss) from Operation		**865,676,092**	**776,438,216**
Less: Financial Expenses	34.00	291,466,159	353,853,317
Profit/ (Loss) after Financial Expenses		**574,209,933**	**422,584,899**
Add: Other Income / (Expenses)	35.00	51,508,160	36,873,335
Net Profit/ (Loss) before WPPF		**625,718,092**	**459,458,235**
Less: Workers Profit Participation Fund Expenses		29,796,100	21,878,964
Net Profit before Tax		**595,921,993**	**437,579,271**
Current Tax Expenses		68,627,414	63,919,532
Deferred Tax Expenses/(Income)	24.01	(4,036,718)	(5,621,712)
Profit after Tax		**531,331,297**	**379,281,450**
Earnings Per Share (EPS)	36.00	3.17	2.26
Diluted Earnings Per Share		3.17	2.26

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Dated: November 08, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Share Capital Taka	Share Premium Taka	Revaluation Taka	Retained Earnings	Total Amount BDT
Balance as at 01 July 2026	**1,677,347,670**	**1,094,998,803**	**2,990,099,422**	**4,357,159,099**	**10,119,604,994**
Net Profit During the Period	-	-	-	531,331,297	**531,331,297**
Less: Zero Coupon Bond Issue Cost	-	(50,000)	-	-	**(50,000)**
Depreciation on Revaluation Surplus	-	-	(2,073,760)	2,073,760	-
Provision for Deferred Tax	-	-	-	(777,454)	**(777,454)**
Balance as at 30 September 2026	**1,677,347,670**	**1,094,948,803**	**2,988,025,662**	**4,889,786,702**	**10,650,108,836**

ENVOY TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEBBER 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**

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Chairman

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

Dated: November 08, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Notes	TAKA Sept. 30, 2026	TAKA Sept. 30, 2025
Cash Flow from Operating Activities: (A)			
Collection from Turnover and Others		4,619,129,263	5,571,118,452
Exchange Fluctuation Gain / (Loss)		11,823,151	4,256,680
Cash Payment to Creditors		(3,365,555,061)	(4,388,671,544)
Cash Payment for Operating Expenses		(80,457,309)	(162,407,263)
Income Tax Paid and Deducted at Source		(26,529,466)	(81,563,263)
Financial Expenses		(287,040,563)	(327,389,055)
Net Cash Provided by Operating Activities		**871,370,015**	**615,344,006**
Net Operating Cash Flow Per Share		**5.19**	**3.67**
Cash Flows from Investing Activities: (B)			
Acquisition of Fixed Assets		(447,880,756)	(261,703,199)
Investment		(276,344)	(238,418)
Machinery in Transit		(15,872,719)	(96,059,476)
Net Cash Used in Investing Activities		**(464,029,819)**	**(358,001,094)**
Cash Flows from Financing Activities: (C)			
Long Term Liabilities		(169,743,518)	(473,795,674)
Long Term Liabilities (Current Portion)		(192,164,143)	(171,177,438)
Short Term Liabilities		112,205,238	646,629,820
Preference Share and Bond Issue Cost		(50,000)	(50,000)
Payment of Cash Dividend		(35,845)	(6,705)
Net Cash Used in / Provided by Financing Activities		**(249,788,269)**	**1,600,002**
Net Increase / (Decrease) in Cash [A+B+C]		**157,551,927**	**258,942,914**
Net Effect of Foreign Currency Translation		(448,863)	(8,524,965)
Add: Cash at the Opening		141,751,445	185,868,372
Cash at end of the period		**298,854,508**	**436,286,321**

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

Dated: November 08, 2026
Dhaka

ENVOY TEXTILES LIMITED
STATEMENTS OF COST OF GOODS SOLD
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Notes	TAKA Sept. 30, 2026	TAKA Sept. 30, 2025
Opening Stock of Raw Material		**2,394,661,523**	**3,712,104,749**
a) Yarn		431,782,966	939,021,131
b) Cotton		1,750,199,473	2,243,837,404
c) Chemical		204,013,435	512,326,301
d) Packaging Materials		8,665,649	16,919,913
Add: Purchase During the period		**3,246,237,819**	**1,910,584,706**
a) Yarn		833,315,369	561,512,489
b) Cotton		1,809,663,244	982,659,029
c) Chemical		569,511,678	339,167,826
d) Packaging Materials		33,747,529	27,245,362
Raw Material Available for Use		**5,640,899,342**	**5,622,689,455**
Less: Closing Stock of Raw Material		**2,518,397,449**	**2,732,617,573**
a) Yarn		584,695,251	899,198,708
b) Cotton		1,621,997,066	1,385,067,821
c) Chemical		305,766,815	432,462,061
d) Packaging Materials		5,938,318	15,888,983
Direct Material Consumed		**3,122,501,893**	**2,890,071,882**
a) Yarn		680,403,084	601,334,912
b) Cotton		1,937,865,651	1,841,428,612
c) Chemical		467,758,298	419,032,066
d) Packaging Materials		36,474,860	28,276,292
Add: Direct Labor/ Wages		195,128,582	189,335,072
Prime Cost		**3,317,630,475**	**3,079,406,954**
Manufacturing Overhead			
Total Factory Overhead	**37.00**	**702,427,433**	**762,698,078**
Cost of production		**4,020,057,907**	**3,842,105,032**
Add: Opening Work in Process		602,744,616	725,683,844
Less: Closing Work in Process		656,141,987	710,903,095
Cost of Goods Manufactured		**3,966,660,537**	**3,856,885,782**
Add: Opening Stock of Finished Goods		1,224,874,156	1,173,628,297
Less: Closing Stock of Finished Goods		1,028,675,269	1,244,947,978
Total Cost of Goods Sold		**4,162,859,423**	**3,785,566,101**

ENVOY TEXTILES LIMITED

NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

1. Activities of the Company

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

2. Basis of preparation of the Interim Financial Statement

These are Interim Financial Statements of Envoy Textiles Limited for the first quarter ended September 30, 2026 prepared in accordance with International Accounting Standard (IAS 34). These financial statements should be read in conjunction with the Annual Financial Statements as of June 30, 2026. The accounting policies and presentations used are in consistent with those of the Annual Financial Statements.

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

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

3. Significant Event:

Revenue: During the first quarter ended September 30, 2026, the company's revenue increased by 10.51% compared to the corresponding period of the previous year. This growth was primarily attributable to an increase of BDT 49.38 crore in net export sales, even though decline of BDT 15.94 crore in yarn export sales compared to the corresponding period of the previous year.

Cost of Goods Sold (COGS): During the reporting period, the COGS-to-sales ratio decreased by 0.40% compared to the corresponding period of the previous year, mainly due to reductions in various components of factory overhead expenses, as detailed in Note No. 37. Resultantly, the company's gross profit margin improved by 0.40%.

Operating Expenses: Administrative expenses and selling and distribution expenses increased by 23.05% and 15.54%, respectively, compared to the corresponding period of the previous year. These increases were attributable to changes in various expense components, as detailed in Note Nos. 32 and 33.

Financial Expenses: During the reporting period, total financial expenses decreased by BDT 6.23 crore, representing a reduction of 17.63% compared to the corresponding period of the previous year. This significant reduction was primarily attributable to the replacement of relatively high-cost local borrowings with comparatively lower-cost financing from the Asian Development Bank (ADB).

Profit After Tax (PAT): Considering the combined effects of revenue growth, improvement in the gross profit margin, and a significant reduction in financial expenses, the company's net profit after tax increased by BDT 15.20 crore, representing a growth of 40.09% compared to the corresponding period of the previous year.

Net Operating Cash Flow Per Share (NOCFPS): NOCFPS improved from BDT 3.67 to BDT 5.19 compared to the corresponding period of the previous year. This increase was mainly attributable to movements in trade and other payables and materials in transit. This increase for reducing the trade and others payable and material in transit.

3.1 Taxation

The provision for current income tax has been determined in accordance with the applicable tax rates and the relevant provisions of the Finance Act, 2026. Deferred tax assets and liabilities have been recognized and measured by management in accordance with IAS 12, Income Taxes. The related computations and disclosures are presented in the respective notes to the financial statements.

3.2 Related Party Transactions

During the period, the Company carried out transactions with Sheltech Engineering Limited for rental purposes. Sheltech Engineering Limited is identified as a related party of the Company by virtue of a common director.

3.3 Cash Flow Statement

The Statement of Cash Flows has been prepared in accordance with IAS 7, Statement of Cash Flows. Cash flows from operating activities are presented using the direct method in accordance with the applicable requirements of the Bangladesh Securities and Exchange Commission (BSEC) Rules, 2020. In addition, a reconciliation of operating cash flows using the indirect method is presented in Note No. 4.50.

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 period 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 first quarter ended September 30, 2026.

4.00 Related party Disclosure under IAS-24: During the reporting period from 01 July 2026 to 30 September 2026

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

4.10 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

4.20 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	833,315,369
(b) Cotton	1,809,663,244
(c) Dyes & Chemicals	569,511,678
2. Accessories / Spare Parts	41,652,290
3. Capital Machinery	280,575,235
Total CIF value of import:	**3,534,717,815**
FOB value of Export	**5,180,227,644**

	Amount (Tk.)	
	Sept. 30, 2026	**June 30, 2026**
4.30 Net Asset Value (NAV) Per Share:		
Total Assets	25,978,089,839	25,200,193,728
Less: Total Liabilities	15,327,981,003	15,080,588,734
A. Net Assets Value	**10,650,108,836**	**10,119,604,994**
B. Total Number of Share Outstanding	167,734,767	167,734,767
Net Asset Value (NAV) Per Share (A/B):	**63.49**	**60.33**

	Amount (Tk.)	
	Sept. 30, 2026	**Sept. 30, 2025**
4.40 Earnings Per Share (ESP):		
Profit After Tax	531,331,297	379,281,450
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	3.17	2.26
Diluted Earnings Per Share	3.17	2.26

4.50 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, 2026	TAKA Sept. 30, 2025
Net Profit after TAX	**531,331,297**	**379,281,451**
Depreciation	173,508,741	165,956,406
Increase/(Decrease) of Account Payable	298,394,114	(1,913,619,407)
Increase/(Decrease) Provision for Expenses	133,368,273	56,072,966
Increase/(Decrease) of Provision for Tax	64,590,696	58,297,821
(Increase)/Decrease of Inventory	(12,635,236)	921,667,242
(Increase)/Decrease of Transit	338,036,743	222,890,316
(Increase)/Decrease of A/R	(613,055,404)	831,818,813
(Increase)/Decrease Advance, Deposits & Prepayments	(42,618,071)	(115,546,562)
Unrealized Foreign Currency Translation Loss	448,863	8,524,965
Net Cash Provided by Operation Activities	**871,370,015**	**615,344,011**
Net Operating Cash Flow Per Share	**5.19**	**3.67**

4.60 Authorized Capital:

	Sept. 30, 2026	June 30, 2026
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**

4.70 Composition of Shareholding (Issued, Subscribed and Paid up Share Capital): 167,734,767 Ordinary Shares of Tk.10/= each.

Particulars	Sept. 30, 2026		June 30, 2026	
	Number of Share	Taka	Number of Share	Taka
Sponsors/Directors	109,719,677	1,097,196,770	109,719,677	1,097,196,770
General Shareholders (Individual)	24,887,082	248,870,820	17,838,886	178,388,860
General Shareholders (Institution)	32,881,671	328,816,710	39,784,278	397,842,780
Foreign Shareholders	246,337	2,463,370	391,926	3,919,260
Total	**167,734,767**	**1,677,347,670**	**167,734,767**	**1,677,347,670**

4.80 Computation of Tax Payable on Profit:

Particulars	Amount	TAKA Sept. 30, 2026
Net Profit Before Tax		**595,921,993**
ADD:		171,434,981
Less: Depreciation as per 3rd Schedule		(145,174,164)
Taxable Operating Profit		622,182,810
(Add)/Less: Other Income		
Interest Income	332,047	
Income from Office Rent	1,931,569	
Stock / Wastage Fabric Sales	48,700	
Export Incentive	49,644,707	
Total	-	51,957,022
Add: Unrealized Currency Fluctuation (Gain) / Loss		448,863
Taxable Operating Income		**570,674,651**
Tax Payable on Operating Income @ 10.00% - as per SRO No. 44/2024, Date: March 4, 2024.		57,067,465
Tax Payable on other Income @ 22.5%		11,255,727
Tax Payable on Rental Income @ 22.5%		304,222
Total Income Tax payable		**68,627,414**

Notes to the Accounts forming integral parts of the Financial Statements		Amount (Tk.)	
		Sept. 30, 2026	June 30, 2026
5.00 Property, Plant & Equipment (WDV):			
Details have been shown in Schedule "A"		**13,008,250,147**	**12,730,895,602**
6.00 Intangible Assets (Details have been shown in Schedule "A")		**43,554,416**	**43,815,675**
7.00 Capital Work in Progress:			
Construction WIP- New Spinning Unit		14,202,149	-
Total		**14,202,149**	-
8.00 Right of Use on Assets (Details have been shown in Schedule "B")		**44,447,428**	**47,168,699**
9.00 Machinery in Transit			
Capital Machinery		390,256,901	388,586,331
Total		**390,256,901**	**388,586,331**
10.00 Inventories & Stores:			
10.01 Inventories:			
Packaging Material		5,938,318	8,665,649
Raw Materials-Yarn		584,695,251	431,782,966
Raw Materials-Cotton		1,621,997,066	1,750,199,473
Raw Materials-Chemicals		305,766,815	204,013,435
Finished Goods- Fabrics		800,479,078	929,556,639
Finished Goods- Yarn		228,196,191	295,317,517
Work in Process		656,141,987	602,744,616
Sub Total		**4,203,214,705**	**4,222,280,295**
10.02 Stores:			
Spare Parts & Accessories		277,313,618	245,612,792
Sub Total		**277,313,618**	**245,612,792**
Total		**4,480,528,323**	**4,467,893,087**
11.00 Material in Transit:			
Dyes & Chemical		94,677,216	61,175,242
Raw Yarn		70,802,310	89,868,749
Spare Parts		53,560,077	16,760,564
Raw Cotton		280,655,493	669,927,285
Total		**499,695,097**	**837,731,839**
12.00 Trade and Other Receivables			
Accounts Receivable	12.01	5,978,732,070	5,407,842,790
Export Incentive Receivable	12.02	608,785,326	566,605,819
Interest Receivable on FDR	12.03	290,390	303,773
Total		**6,587,807,786**	**5,974,752,382**
12.01 Accounts Receivable			
Opening Balance		5,407,842,790	6,286,976,132
Add: Addition During the Period		5,180,227,644	17,242,982,239
		10,588,070,434	**23,529,958,370**
Less: Realized During the Period		4,609,338,364	18,122,115,580
Closing Balance		**5,978,732,070**	**5,407,842,790**
12.02 Export Incentive Receivable:			
Opening Balance		566,605,819	658,252,672
Add: Addition During the Period		49,644,707	180,417,070
		616,250,526	**838,669,742**
Less: Realized During the Period		7,465,200	272,063,923
Closing Balance		**608,785,326**	**566,605,819**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	June 30, 2026
12.03 Others Receivable	**290,390**	**303,773**
Interest Receivable on FDR	290,390	303,773
	290,390	**303,773**
13.00 Advance, Deposits & Prepayments:		
13.01 Advance:		
Advance Against Salary	6,000,000	-
Advance Office Rent	4,393,270	2,893,270
Advance to Driver against Fuel	237,000	222,000
Advance to Employees	4,691,036	5,739,571
Advance against Fair Price Shop	1,331,155	1,339,178
Advance to Suppliers	23,575,738	15,270,634
Advance- to Department for Expenses	760,000	760,000
Advance Against Purchase	5,864,636	1,977,835
Sub Total	**46,852,835**	**28,202,488**
13.02 Advance Tax and VAT:		
Advance Income Tax-Export	192,065,409	157,622,051
Advance to Income Tax-Import	13,498,180	11,326,330
Advance Income Tax-Incentive	27,516,209	27,179,219
Advance Income Tax-Vehicle	1,315,000	1,000,000
Advance Tax FDR	446,970	377,883
Advance Tax STD/ Other Accounts	90,420	90,420
Advance Tax against Office Rent	600,357	548,152
Income Tax Paid in Advance	23,472,124	39,013,675
Advance Payment of VAT- Import	165,779,852	161,097,324
Sub Total	**424,784,520**	**398,255,054**
13.03 Deposits:		
Bank Guaranty Margin	12,701,017	13,410,557
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	3,377,794	5,229,996
LC Margin-Machinery	2,206,466	2,206,466
Security Deposits	1,644,142	1,644,142
Sub Total	**109,210,900**	**111,772,643**
Total	**580,848,256**	**538,230,185**
14.00 Investment:		
Fixed Deposit (FDR)	29,644,827	29,368,483
Total	**29,644,827**	**29,368,483**
Breakup of Investment:		
Pubali Bank PLC	5,735,528	5,734,389
Southeast Bank PLC	13,699,817	13,424,613
FDR (ILFSL)	10,209,481	10,209,481
	29,644,827	**29,368,483**
15.00 Cash and Cash Equivalents		
a) Cash in Hand	**4,815,310**	**4,626,488**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	June 30, 2026
b) Cash at Bank:		
Bank of Ceylon ERQ-7459	153,383	113,872
Dutch Bangla Bank Ltd ERQ. 044	27,563,534	17,760,880
Dutch Bangla Bank Ltd ERQ. 124	9,348,240	1,804,678
Dutch Bangla Bank Ltd. SND- 842	4,342,047	124,938
Dutch Bangla Bank Ltd. 14502	989,088	674,826
Dutch Bangla Bank Ltd.- Dividend- 2022	1,426	1,656
Dutch Bangla Bank Ltd.- Dividend- 2023	566,682	568,128
Dutch Bangla Bank Dividend 2024	698,058	699,991
Citi Bank-6882579452 (USA)	83,040	82,365
HSBC ERQ- 047	20,107,701	11,141,737
HSBC Bank-801446626201 (Hong Kong)	521,166	516,929
Midland Bank- 2291	6,899	6,899
Modhumoti Bank ERQ- 30	1,072,406	1,063,688
Modhumoti Bank 832	234,893	2,908,493
Mutual Trust Bank- CD- 6095	66,969	66,969
Pubali Bank SND- 1901	40,344	40,364
Premier Bank-000002	9,674,909	28,231
Premier Bank PLC Dividend Account- 2025	915,750	948,222
Pubali Bank EFCR AC-38	22,496,727	48,629,395
Pubali Bank -CD-999	743,226	2,603,074
Pubali Bank Ltd STD-1275	13,515	13,515
Southeast Bank-11073	78,079	3,972,954
Southeast Bank-ERQ 1381	44,425,397	16,865,647
Southeast Bank-ERQ 13	21,533,059	15,553,730
Margin Account HSBC- 091	126,057,322	8,795,678
Margin Accounts Pubali Bank	2,120,551	2,103,311
Trust Bank 261	322	322
Uttara Bank Ltd. CD- 3004	184,467	34,467
Sub Total	**294,039,198**	**137,124,957**
Total	**298,854,508**	**141,751,445**
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**

16.00 Paid up Share Capital (Common Share):

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

Particulars	Number of	Amount in Taka	Amount in Taka
Sponsors/Directors	109,719,677	1,097,196,770	1,097,196,770
General Shareholders (Individual)	24,887,082	248,870,820	178,388,860
General Shareholders (Institution)	32,881,671	328,816,710	397,842,780
Foreign Shareholders	246,337	2,463,370	3,919,260
Total	**167,734,767**	**1,677,347,670**	**1,677,347,670**

17.00 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 30.06.26	25,001,197	24,433,697
Zero Coupon Bond Issue Cost	50,000	567,500
Closing Balance	**1,094,948,803**	**1,094,998,803**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	June 30, 2026

18.00 Revaluation Surplus

Opening Balance	2,990,099,421	3,540,678,084
Less: Provision for Deferred Tax	-	(542,026,118)
Less: Depreciation on Revaluation Surplus	(2,073,760)	(8,552,544)
Closing Balance	**2,988,025,661**	**2,990,099,421**

19.00 Retained Earnings:

Opening Balance	4,357,159,099	3,469,030,269
Add: Profit during the Period	531,331,297	1,381,754,282
Less: Declaration of Final Dividend	-	(503,204,301)
Add: Depreciation on Revaluation Surplus of Assets	2,073,760	8,552,544
Less: Deferred Tax on Depreciation on Revaluation Surplus	(777,454)	1,026,305
Closing Balance	**4,889,786,702**	**4,357,159,099**

20.00 Secured Loan:

ADB EURO Term Loan	675,675,000	675,675,000
ADB USD Term Loan	3,113,450,309	3,117,954,094
IDCOL Term Loan	181,460,007	181,460,007
Southeast Bank Ltd.-Term Loan	94,731,144	94,731,144
Total	**4,065,316,461**	**4,069,820,245**

21.00 Lease Liability:	**37,611,789**	**37,611,789**

22.00 Bond & Preferential Share

Preference Share	87,000,000	174,000,000
Series Zero Coupon Bond	182,194,470	250,071,089
Total	**269,194,470**	**424,071,089**

23.00 LC Accepted Liability :

Pubali Bank Ltd. -DPLC	536,199,639	546,562,754
Total	**536,199,639**	**546,562,754**

24.00 Provision for Deferred Tax:

Deferred Tax Relating to Cost Base	346,221,912	350,258,630
Deferred Tax Relating to Revaluation Base	541,777,267	540,999,813
Total	**887,999,179**	**891,258,443**

24.01 Deferred Tax Calculation:

Particulars	Carrying Amount	Tax Base	Taxable/(Deductible) Temporary Difference
Balance as at 30 September 2026			
Fixed assets without revaluation	9,521,752,782	6,632,187,480	2,889,565,302
ROU Asset	44,447,428	-	44,447,428
Lease liability	(48,830,132)	-	(48,830,132)
Net deferred tax asset at 30 June 2026			2,885,182,598
Applicable Tax Rate			12.00%
Deferred Tax Relating to Cost Base			**346,221,912**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	June 30, 2026

24.02 Deferred Tax Calculation:

Particulars	Carrying Amount	Tax Base	Taxable/(Deductible) Temporary Difference
Balance as at 30 September 2026			
Revaluation reserve on PPE other than Land	467,874,923	-	467,874,923
Applicable Tax Rate			12.00%
Deferred Tax Liability on PPE other than Land			**56,144,991**
Revaluation reserve on Land	3,239,207,518	-	3,239,207,518
Applicable Tax Rate			15.00%
Deferred Tax Liability on Land			**485,881,128**
Adjustment of Depreciation on Revaluation Surplus			(2,073,760)
Applicable Tax Rate			12.00%
			(248,851)
Deferred Tax Relating to Revaluation Base			**541,777,267**

25.00 Secured Loan (Current Portion):		
ADB EURO Term Loan	225,225,000	225,225,000
IDCOL Term Loan	43,891,814	58,161,189
Modhumoti Bank - Term Loan	35,783,782	67,467,174
Pubali Bank Ltd. Project Loan	66,943,332	75,237,042
Southeast Bank Ltd.-Term Loan	65,746,645	94,731,144
Series Zero Coupon Bond	262,943,789	370,254,160
Total	**700,534,363**	**891,075,709**
26.00 Lease Liability (Current Portion):	**11,218,343**	**12,841,140**
27.00 Short Term Liabilities:		
Commercial Bank of Ceylon-STL	1,350,000,000	1,600,000,000
Bank of Ceylon OD- 16947	8,009,605	13,778,397
DBBL-STL	793,592,081	809,659,189
EDF - DBBL	435,941,954	147,132,373
EDF - HSBC	341,373,906	52,120,967
EDF - Pubali Bank Ltd.	1,376,395,138	931,920,094
EDF - Southeast Bank Ltd.	101,368,195	105,839,319
HSBC- IBP	-	27,748,574
HSBC - RSTL	361,481,437	441,488,694
DBBL- UPAS	19,713,530	268,417,875
Premier Bank Ltd CC 144-760-00000051	66,468,935	70,378,263
Pubali Bank Ltd.- STL/TOD	198,888,051	-
Pubali Bank Ltd.- IBP	-	26,132,400
Southeast Bank STL	-	211,866,359
HSBC- OD Account- 011	21,367,255	10,627,737
DBBL CC- 043	49,531,679	195,870,591
Modhumoti Bank -CC-022	34,814,442	94,628
Modhumoti Bank RSTL	-	105,935,829
Pubali Bank Ltd. -CC-371	338,109,727	352,287,002
Southeast Bank CC-538	38,631,342	52,183,749
Total	**5,535,687,278**	**5,423,482,040**

Notes to the Accounts forming integral parts of the Financial Statements		Amount (Tk.)	
		Sept. 30, 2026	June 30, 2026
28.00 Trade and Other Payables			
Opening Balance		25,001,448	697,150
Add: Purchase during the Period		3,246,237,819	8,978,909,941
		3,271,239,267	**8,979,607,091**
Less: Payment During the Period		3,185,754,267	8,954,605,643
Closing Balance		**85,485,000**	**25,001,448**
Add: Trade Payables:			
HSBC - DPLC		1,734,211,526	1,148,506,759
Pubali Bank- DPLC		357,466,426	-
Southeast Bank- DPLC		21,960,000	727,220,630
Commercial Bank of Ceylon- DPLC		211,844,794	211,844,794
Modhumoti Bank Ltd.-DPLC		44,700,408	44,700,408
Sub Total-		**2,370,183,155**	**2,132,272,592**
Total		**2,455,668,155**	**2,157,274,040**
29.00 Provision for Expenses:			
This consists of as follows:			
Liabilities for Expenses	29.01	551,959,118	438,188,877
Liabilities for Other Finance	29.02	51,941,538	32,343,507
Unclaimed / Dividend Payable	29.03	2,097,577	2,133,422
		605,998,234	**472,665,806**
29.01 Liabilities for Expenses:			
Gas Bill Payable		95,577,225	86,590,151
Audit Fees Payable		655,500	655,500
Liability Against Advance Rental Income		-	1,566,138
Payable against Employee Provident Fund		9,102,807	-
Payable against Employee Service Benefit		269,638,351	269,638,351
Provision against ILFSL FDR		10,209,482	10,209,482
Workers Welfare Foundation Fund		7,392,912	10,350,962
Provision for Bonus		70,408,448	-
WPPF Payable- 2025-26		59,178,294	59,178,294
WPPF Payable- Current Period		29,796,100	-
Total		**551,959,118**	**438,188,877**
29.02 Liabilities for Other Finance:			
TDS Payable Salary		2,590,930	-
With holding Tax Payable		4,513,948	-
With holding VAT Payable		133,497	-
Interest Payable on Bank Loan		33,515,362	29,089,765
Advance Against Sales		11,187,801	3,253,742
Total		**51,941,538**	**32,343,507**
29.03 Unclaimed Dividend:			
Unclaimed Dividend- 2023		673,139	674,585
Unclaimed Dividend- 2024		654,256	656,183
Unclaimed Dividend- 2025		770,182	802,653
Total		**2,097,577**	**2,133,422**

Notes to the Accounts forming integral parts of the Financial Statements		Amount (Tk.)	
		Sept. 30, 2026	June 30, 2026

29.04 Amount Transferred to Capital Market Stabilization Fund:

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

	No. of Recipients		
Unclaimed IPO Subscription Amount	141	894,381	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
Unclaimed Dividend- 2022	1,316	375,550	375,550
Total amount Transferred to CMSF		**10,321,385**	**10,321,385**

30.00 Provision for Current Tax:

Opening Balance	153,925,679	225,663,200
Add: Additional Tax paid for Assessment	-	664,699
Add: Addition during the Period	68,627,414	153,925,679
	222,553,093	**380,253,578**
Less: Assessment Cleared up to Income Year 20225-26	-	226,327,899
Closing Balance	**222,553,093**	**153,925,679**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	Sept. 30, 2025

31.00 Revenue:

Export Sale of Fabrics	4,964,470,675	4,316,090,463
Export Sale of Cotton Yarn	199,872,554	359,353,291
Export Sale of Dyed Yarn	15,884,415	18,457,584
Foreign Exchange Fluctuation Gain / (Loss)	11,823,151	4,256,680
Total	**5,192,050,795**	**4,698,158,017**

32.00 Administrative & General Expenses:

Audit & Consultancy Fees	333,500	907,924
Bank Charges and Commission	14,132,469	9,187,323
BTMA Certification Expenses	444,626	355,000
CSR Expenses	2,358,162	1,375,221
Directors' Meeting, Attendances fees	1,213,750	1,029,250
Directors' Remuneration	3,000,000	3,000,000
Electricity	1,583,494	1,299,607
Employee Retirement Benefit	6,408,397	3,642,856
Entertainment Expenses	1,737,309	1,220,566
Fuel Expenses	729,191	809,040
Insurance Premium	449,503	737,526
License and Renewal fees	1,876,533	1,858,228
Maternity Leave	104,735	-
Medical Bill- HO	776,283	687,027
Office Expenses	3,102,717	3,029,536
Printing & Stationery	220,952	321,560
Provident Fund Expenses	14,992,474	11,087,285
Repair & Maintenance Admin	780,959	478,066
Salary, Allowance and Bonus	31,566,865	26,814,514
Share Management Expenses	42,000	63,000
Software Maintenance	1,184,145	676,500
Sports & Recreation	-	229,137
Stamp, Postage & Courier	2,314,320	2,012,282
Telephone, Mobile and Internet Bill	1,213,215	1,189,848
Training & Development Expenses	60,000	-
Travelling & Conveyance Expenses	1,394,737	1,172,255
Vehicle Maintenance Expenses	680,003	612,840
Wasa Bill	109,570	106,955
Depreciation	8,866,719	8,729,131
Total	**101,676,628**	**82,632,476**

33.00 Selling & Distribution Expenses:

Business Promotion	1,729,682	1,972,195
Travelling & Conveyance-Marketing	289,610	194,722
Office Expenses	675,352	1,041,204
Entertainment-MKT	652,256	229,943
Freight Charge- Direct Export	171,161	-
Fuel Expenses-MKT	358,701	329,230
Hong Kong Office Expenses	3,648,000	3,377,071
USA Office Expenses	15,873,000	15,591,387
Salary, Allowance and Bonus	35,499,864	27,886,705
Vehicle Maintenance-Distribution	219,755	177,496
Depreciation on RoU	2,721,271	2,721,271
Total	**61,838,652**	**53,521,224**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	Sept. 30, 2025
34.00 Financial Expenses:		
Interest on Preference Share	6,090,000	12,180,000
Interest on ADB Term Loan	13,629,616	25,530,258
Interest on ADB USD- Long Term Loan	65,743,111	-
Expenses on Lease Liability-RoU	1,587,488	934,004
Interest on Commercial Bank of Ceylon PLC CC	388,115	1,150
Interest on Dutch Bangla Bank PLC-CC	4,991,769	4,944,353
Interest on Dutch Bangla Bank PLC Term Loan	-	2,165,235
Interest on HSBC-CC	2,341,386	428,827
Interest on IDCOL-Long Term	2,999,237	3,709,912
Interest on Modhumati Bank PLC. CC	419,815	-
Interest on Modhumoti Bank PLC Term Loan	1,887,127	6,264,020
Interest on -Pubali Bank PLC- CC-37	12,379,894	8,711,571
Interest on Pubali Bank PLC.- Term Loan	2,241,282	11,769,737
Interest on -Premier Bank PLC- CC	2,369,084	1,867,784
Interest on Series JCB	34,813,010	38,029,780
Interest on Southeast Bank PLC.- Term Loan	6,106,583	11,267,848
Interest on Southeast Bank PLC.-CC	1,247,910	7,124,980
Interest on IBP	803,970	5,291,588
Interest on Mutual Trust Bank PLC- SOD	-	542,586
Interest on United Finance PLC	-	3,865,594
Interest on EDF Loan	25,023,746	49,320,513
Interest on UPAS Loan	30,430,878	38,339,947
Interest on STL	75,972,139	121,563,630
Total	**291,466,159**	**353,853,317**
35.00 Other Income and Expenses:		
Interest Income	332,047	331,621
Unrealized Currency Fluctuation Gain / (Loss)	(448,863)	(8,524,965)
Income from Office Rent	1,931,569	1,044,092
Stock / Wastage Fabric Sales	48,700	861,683
Export Incentive	49,644,707	43,160,905
	51,508,160	**36,873,335**

Notes to the Accounts forming integral parts of the Financial Statements	Amount (Tk.)	
	Sept. 30, 2026	Sept. 30, 2025
36.00 Basic Earnings Per Share (EPS):		
Profit After Tax	531,331,297	379,281,450
Number of Shares Outstanding	167,734,767	167,734,767
Earnings Per Share (EPS)	3.17	2.26
Diluted Earnings Per Share	3.17	2.26
37.00 Factory Overhead:		
C & F expenses	1,120,569	1,169,875
Electricity Expenses	6,200,975	7,978,847
Entertainment	10,351,299	10,194,492
Factory Maintenance Expenses	18,328,327	17,675,293
Fire Fighting Expenses	649,180	602,908
Fuel Expenses	3,645,562	3,481,120
Gas Bill	308,811,284	339,921,823
Insurance Premium	4,742,627	-
Medical & Medicine Expenses	2,473,163	2,417,401
Port Demurrage (Import Raw Materials)	4,467,023	29,556,380
Salary, Allowance and Bonus	119,667,133	98,603,878
Sample Washing and Making Cost	2,035,128	1,081,947
Spare Parts- Generator	1,328,331	4,872,489
Spare Parts Production Machinery	40,323,959	72,752,700
Stationery-Factory	759,326	642,479
Telephone, Mobile and Internet Bill Factory	1,000,439	897,583
Test and Examination	1,387,434	1,291,520
Travelling & Conveyance	7,359,686	7,298,691
Uniform	490,255	217,960
Vehicle Maintenance Expenses	1,136,817	1,077,807
Weaving Expenses	1,506,894	3,735,610
Depreciation	164,642,022	157,227,276
Total	**702,427,433**	**762,698,078**

ENVOY TEXTILES LIMITED
Property, Plant & Equipment
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Schedule "A"

Sl.	Particulars	COST			REVALUATION			Total	Rate	DEPRECIATION/AMORTIZATION						Written Down Value			Written Down Value
										On Cost			On Revaluation Surplus						
		Balance as at 01.07.26	Addition During the Period	Total as at 30.09.26	Revaluation Surplus	Addition During the Year	Total as at 30.09.26	as at 30.09.26	%	Balance as at 01.07.26	Charged During the Period	Accumulated Depreciation 30.09.26	Balance as at 01.07.26	Charged During the Period	Accumulated Depreciation 30.09.26	Original Cost as at 30.09.26	Revaluation Surplus as at 30.09.26	Total as at 30.09.26	30.06.26
		1	2	3=1+2	4	5	6=4+5	7=3+6	8	9	10	11=9+10	12	13	14=12+13	15=3-11	16=6-14	17=15+16	18
1	Building Factory	2,449,620,282	89,376,199	2,538,996,481	126,551,138	-	126,551,138	2,665,547,619	3%	571,495,537	14,421,096	585,916,633	48,803,116	583,110	49,386,226	1,953,079,848	77,164,912	2,030,244,760	1,955,872,767
2	Rest house, Officer & Staff quarter	581,252,740	-	581,252,740	94,417,320	-	94,417,320	675,670,060	2%	114,289,034	2,334,819	116,623,852	26,073,049	341,721	26,414,770	464,628,888	68,002,549	532,631,437	535,307,977
3	Building Corporate Office	370,095,883	767,263	370,863,146	228,246,975	-	228,246,975	599,110,121	3%	115,859,062	1,909,653	117,768,716	88,021,046	1,051,694	89,072,741	253,094,430	139,174,234	392,268,664	394,462,749
4	Factory Equipment	356,225,106	8,722,494	364,947,600	-	-	-	364,947,600	10%	204,224,334	3,909,050	208,133,384	-	-	-	156,814,216	-	156,814,216	152,000,772
5	Furniture and Fixture	110,054,996	3,368,442	113,423,438	-	-	-	113,423,438	10%	72,196,330	988,572	73,184,902	-	-	-	40,238,536	-	40,238,536	37,858,666
6	Land and Land Development	563,636,176	52,490,498	616,126,674	3,239,207,518	-	3,239,207,518	3,855,334,192	0%	-	-	-	-	-	-	616,126,674	3,239,207,518	3,855,334,192	3,802,843,694
7	Machinery & Equipment	11,686,942,565	280,575,235	11,967,517,799	-	-	-	11,967,517,799	10%	6,341,193,141	137,150,926	6,478,344,067	-	-	-	5,489,173,732	-	5,489,173,732	5,345,749,423
8	ETP Cost	96,365,692	-	96,365,692	6,348,928	-	6,348,928	102,714,620	10%	66,439,897	748,145	67,188,042	5,170,007	29,473	5,199,480	29,177,650	1,149,448	30,327,098	31,104,716
9	Office Equipment	150,682,993	1,418,339	152,101,332	-	-	-	152,101,332	10%	77,759,618	1,840,814	79,600,431	-	-	-	72,500,901	-	72,500,901	72,923,375
10	Motor Vehicle	136,143,983	2,763,863	138,907,846	-	-	-	138,907,846	20%	114,849,621	1,133,815	115,983,436	-	-	-	22,924,410	-	22,924,410	21,294,362
11	Other Construction	274,053,673	4,800,546	278,854,219	12,310,564	-	12,310,564	291,164,783	5%	99,652,344	2,210,020	101,862,364	6,889,683	67,761	6,957,444	176,991,855	5,353,120	182,344,975	179,822,210
12	Others Assets	326,173,855	4,340,148	330,514,003	-	-	-	330,514,003	5%	124,518,965	2,547,812	127,066,777	-	-	-	203,447,226	-	203,447,226	201,654,890
	Sub Total	**17,101,247,944**	**448,623,027**	**17,549,870,971**	**3,707,082,443**	**-**	**3,707,082,443**	**21,256,953,414**		**7,902,477,883**	**169,194,722**	**8,071,672,605**	**174,956,901**	**2,073,760**	**177,030,661**	**9,478,198,366**	**3,530,051,781**	**13,008,250,147**	**12,730,895,602**
13	Software and other Intangible	135,026,791	1,979,000	137,005,791	-	-	-	137,005,791	20%	91,211,116	2,240,259	93,451,375	-	-	-	43,554,416	-	43,554,416	43,815,675
	Sub Total	**135,026,791**	**1,979,000**	**137,005,791**	**-**	**-**	**-**	**137,005,791**		**91,211,116**	**2,240,259**	**93,451,375**	**-**	**-**	**-**	**43,554,416**	**-**	**43,554,416**	**43,815,675**
	Total	**17,236,274,733**	**450,602,027**	**17,686,876,760**	**3,707,082,441**	**-**	**3,707,082,441**	**21,393,959,203**		**7,993,688,999**	**171,434,981**	**8,165,123,980**	**174,956,901**	**2,073,760**	**177,030,661**	**9,521,752,782**	**3,530,051,781**	**13,051,804,564**	**12,774,711,277**

Depreciation Allocation	On Cost	Revaluation	Total
Factory Overhead	**163,961,678**	**680,344**	**164,642,022**
Administrative & General Expenses	**7,473,303**	**1,393,416**	**8,866,719**
Rest house, Officer & Staff quarter	2,334,819	341,721	2,676,540
Building Corporate Office	1,909,653	1,051,694	2,961,348
Furniture and Fixture	988,572	-	988,572
Software	2,240,259	-	2,240,259
Total	**171,434,981**	**2,073,760**	**173,508,741**

ENVOY TEXTILES LIMITED
Leasehold Property Schedule
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Schedule "B"

	Particulars	Assets Portion			Rate	Depreciation Portion			Written Down Value as at 30.09.26	Written Down Value as at 30.06.26
		Balance as at 01.07.26	Addition	Total as at 30.09.26	%	Balance as at 01.07.26	Charged During the Period	Total as at 30.09.26		
1	Right of Use on Assets	64,856,962	-	64,856,962	16.67%	17,688,262	2,721,271	20,409,533	44,447,428	47,168,699
	Total	64,856,962	-	**64,856,962**		17,688,262	2,721,271	**20,409,533**	**44,447,428**	**47,168,699**