

Rahim Textile Mills PLC.
Statement of Financial Position (Un-audited)
As at 31st March 2025

Particulars	Notes	Amount in Tk.	
		31.03.2025	30.06.2024
ASSETS:			
Non Current Assets:			
Property Plant & Equipment	2.00	919,378,627	620,375,915
Capital Work-In-Progress		3,783,945	56,785,546
Total Non Current Assets		923,162,572	677,161,461
Current Assets:			
Inventories	3.00	421,772,281	456,140,376
Accounts Receivable		324,404,962	593,153,658
Advances, Deposits & Pre-Payments		98,102,177	81,091,693
Cash & Bank Balances		30,883,224	32,521,624
Total Current Assets		875,162,644	1,162,907,351
TOTAL ASSETS		1,798,325,216	1,840,068,812
SHARE HOLDER'S EQUITY & LIABILITIES:			
Shareholder's Equity:			
Share Capital	4.00	94,596,830	94,596,830
Retained Earnings		72,686,046	67,449,186
Revaluation Surplus of Fixed Assets		72,302,520	72,758,538
Total Shareholder's Equity		239,585,396	234,804,554
Non-Current Liabilities:			
Long Term Loan	5.00	311,087,908	311,342,459
Deferred Tax Liabilities		46,052,339	43,762,172
Total Non-Current Liabilities		357,140,246	355,104,631
Current Liabilities:			
Accounts Payable	6.00	172,015,745	209,207,318
Current Portion of Long Term Loan		79,963,670	68,419,637
Short Term Loan From Bank		887,913,120	909,284,516
Un-Claimed Dividend		230,162	642,395
Others Provision & Liabilities		61,476,876	62,605,761
Total Current Liabilities		1,201,599,574	1,250,159,627
Total Liabilities		1,558,739,820	1,605,264,258
TOTAL SHARE HOLDER'S EQUITY & LIABILITIES:		1,798,325,216	1,840,068,812
Net Asset Value (NAV) per share	11.01	25.33	24.82
Par Value Tk. 10.			


Md. Kamruzzaman
Company Secretary


Amit Kumar Saha
Chief Financial Officer


A. Matin Chowdhury
Director


Dr. Shamim Matin Chowdhury
Managing Director


Dtdar A. Husain
Chairman

Rahim Textile Mills PLC.
Statement of Profit or Loss and other Comprehensive income (Un-audited)
For the period ended 31st March 2025

Particulars	Notes	Amount in Tk.		Amount in Tk.	
		01.07.2024 To 31.03.2025	01.07.2023 To 31.03.2024	01.01.2025 To 31.03.2025	01.01.2024 To 31.03.2024
Sales Revenue	7.01	811,919,134	1,110,047,394	277,312,120	397,832,800
Cost of Goods Sold	7.02	(691,316,245)	(1,002,761,381)	(235,968,204)	(356,208,570)
Gross Profit	7.03	120,602,889	107,286,013	41,343,917	41,624,230
Commercial Expenses:					
Administrative & Selling Expenses	7.04	(32,349,134)	(36,022,145)	(10,757,311)	(11,865,157)
Operating Profit Before Financial Expenses		88,253,755	71,263,868	30,586,606	29,759,073
Financial Expenses	8.00	(66,055,147)	(56,922,414)	(22,682,740)	(22,942,753)
Operating Profit before WPPF & WF and Tax		22,198,608	14,341,454	7,903,865	6,816,320
Non Operating Income/(Loss)	9.00	80,652	(330,599)	10,261	(72,122)
Net Profit before WPPF & WF and Tax		22,279,259	14,010,855	7,914,126	6,744,198
Contribution to WPPF & WF		(1,060,917)	(667,184)	(376,863)	(321,152)
Net Profit / (Loss) before Tax for the year		21,218,342	13,343,671	7,537,263	6,423,045
Income Tax Expenses:		(13,688,869)	(7,362,132)	(4,684,136)	(2,788,056)
Current Tax	14.00	(11,398,703)	(8,780,173)	(3,540,577)	(3,176,797)
Deferred Tax during the year	15.00	(2,290,167)	1,418,041	(1,143,559)	388,741
Net Profit / (Loss) for the year after tax		7,529,473	5,981,540	2,853,127	3,634,989
Other comprehensive income:		-	-	-	-
Total comprehensive income	10.00	7,529,473	5,981,540	2,853,127	3,634,989
Earning Per Share (EPS) Per Value Tk.10	11.02	0.80	0.63	0.30	0.38
Number of shares used to compute EPS		9,459,683	9,459,683	9,459,683	9,459,683


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Rahim Textile Mills PLC.
Statement of Changes in Equity (Un-audited)
For the period ended 31st March 2025

Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1 st July, 2024	94,596,830	72,758,538	67,449,186	234,804,554
Net Profit this period	-	-	7,529,473	7,529,473
Stock Dividend	-	-	-	-
Cash Dividend	-	-	(2,748,631)	(2,748,631)
Transfer of Excess Depreciation of Revalued Assets	-	(456,018)	456,018	-
For the year ended 31st March 25	94,596,830	72,302,520	72,686,046	239,585,396

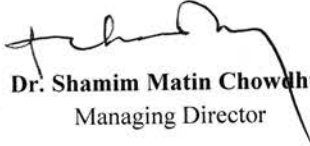
Rahim Textile Mills PLC.
Statement of Changes in Equity (Un-audited)
For the period ended 31st March 2024

Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1 st July, 2023	94,596,830	74,349,538	56,106,338	225,052,706
Net Profit this period	-	-	5,981,540	5,981,540
Transfer of Excess Depreciation of Revalued Assets	-	(567,855)	567,855	-
For the year ended 31st March 24	94,596,830	73,781,683	62,655,733	231,034,246


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Rahim Textile Mills PLC.
Statement of Cash Flows (Un-audited)
For the period ended 31st March 2025

Particulars	Notes	Amount in Tk.	
		31.03.2025	31.03.2024
Cash Flow From Operating Activities			
Collections from turnover, bills receivable and other receipts.		1,072,601,523	895,639,274
Payment for purchase of raw materials, accessories, creditors and other expenses		(690,489,934)	(992,519,321)
Financial Expenses Paid		(66,055,147)	(56,922,414)
Payment to Employee against contribution to WPPF & WF		(957,196)	-
Income Tax Paid		(11,398,703)	(8,780,173)
Net cash generated/(used) in operating activities		303,700,543	(162,582,634)
Cash Flow From Investing Activities			
Acquisition of Property Plant & Equipment		(353,485,712)	(7,513,907)
Payment against CWIP during this year.		53,001,601	-
Disposal of Non Current Assets		8,200,000	-
Net cash generated/(used) in investing activities		(292,284,112)	(7,513,907)
Cash Flow From Financing Activities			
Long Term Loan received/(repayment) from Bank		11,289,481	224,709,479
Short Term Loan received/(repayment) from Bank		(21,371,395)	(187,607,780)
Dividend disbursed to Shareholders		(2,636,394)	(583)
Dividend transferred to Capital Market Stabilization Fund		(524,470)	(347,962)
Net cash generated/(used) in financing activities		(13,242,778)	36,753,154
Net Cash Inflow / (Outflow)		(1,826,346)	(133,343,387)
Cash & Cash Equivalent as at July 01, 2024		32,521,624	151,463,739
Foreign Currency Translation Gain/(Loss)		187,946	(145,142)
Cash & Cash Equivalent as at March 31, 2025		30,883,224	17,975,210
Net Operating Cash Flow Per Share (NOCFPS)	11.03	32.10	(17.19)
Per Value Tk.10			
Number of shares used to compute NOCFPS		9,459,683	9,459,683



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Rahim Textile Mills PLC.
Explanatory notes on Un-Audited Financial Statements
For the period from July 01, 2024 to March 31, 2025

1.00 Accounting Policies & Methods Used For Preparation of Financial Statements:

- 1.01 Rahim Textile Mills PLC has followed the same accounting policies and methods for preparation and presentation of 3rd quarter Financial Statements of the company for the period from 1st July'2024 to 31st March' 2025 as compared to the previous Financial Statements.
- 1.02 The financial statements of the company for the reporting period have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) and practices in Bangladesh in compliance with the Companies Act, 1994, The Securities and Exchange Rules 1987, International Accounting Standard (IAS), so far adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), International Financial Reporting Standard (IFRS), Financial Reporting Act. 2015 and other applicable laws and regulations.
- 1.03 The Net Assets Value (NAV) per share in current period is Tk. 25.33 as against Tk. 24.82 compared to the corresponding period of June 30, 2024. The NAV has increased due to increase in Retained Earnings for making profit during the period (Please see note no 11.01).
- 1.04 The Earning per share (EPS) as on March 31, 2025 stood at Tk. 0.80 against Tk. 0.63 compared to March 31, 2024. The EPS has increased due to starting of new production facilities such as Knit Dyeing, Seamless Dyeing, Accessories & Garments Wash along with this, decrease in Cost of Goods Sold being efficient in raw material consumption and decrease in gas and electricity bill due to installation of new Gas Generator compared with previous period i.e. the period ended March, 2024. (Please see the note no.11.02).
- 1.05 The Net Operating Cash Flow Per Share (NOCFPS) as on March 31, 2025 has increased to Tk. 32.10 as against Tk. (17.19) per share for the previous period of March 31, 2024 due to increase of collection from customers, decrease of cost of goods sold as well as creditors payment for purchase and increase of turnover collection for the period. (Please see note no. 11.03).

2.00 Changes in Non-Current Assets:

During the period July 01, 2024 to March 31, 2025, a sum of Tk. 353.49 million has added to Non-Current Assets mainly for addition of Plant & Machinery, Utility Facility, Equipment & Installation and other assets. The WDV stood Tk. 919.38 million after charging depreciation amounting to Tk.54.48 million compare to June 30, 2024.

3.00 Changes in Current Assets:

The Current Assets consist of Inventory, Accounts Receivable, Advance & Pre-payment and Cash & Bank Balance. Out of these assets, Advance & Pre-payment has been increased. On the other hand, Inventories, Accounts Receivable, Cash & bank balance has decreased. As a result, total Current assets has decreased by Tk. 287.74 million during the period from 1st July'2024 to 31st March'2025 compared to June 30, 2024.

4.00 Changes in Shareholder's Equity:

Shareholder's Equity has increased by Tk. 4.78 million due to increase of Retained Earnings for making profit and adjustment of Revaluation Surplus of Fixed Assets accordingly.

5.00 Changes in Non-Current Liabilities:

The total amount of Non-Current Liabilities has increased by Tk. 2.04 million for increase of deferred tax liabilities.

Rahim Textile Mills PLC.
Explanatory notes on Un-Audited Financial Statements
For the period from July 01, 2024 to March 31, 2025

6.00 Changes in Current Liabilities:

The total Current liabilities consist of Accounts Payable; Current Portion of Long-Term Loan, Short Term Loan, Un-Claim Dividend and Others Liabilities. Total current liabilities has decreased by Tk. 48.56 million due to decrease of Accountys Payable, Short term loan and Others Liabilities.

7.00 Changes in Operating Income and Expenses:

7.01 Turnover:

The Turnover for the period July'2024 to March'2025 has decreased by Tk.298.13 million and the sales ratio has decreased by 26.86% compared to previous period of July'2023 to March'2024 due to changes in product mix such as sale with fabrics decreased and increased in new production line like Knit Dyeing, Seamless Dyeing, Accessories & Garments Wash.

7.02 Cost of Goods Sold (COGS):

The COGS for the period July 2024 to March 2025 has decreased by Tk. 311.45 million as well as percentage on sales ratio has decreased by 5.19% due to starting of new production facilities such as Knit Dyeing, Seamless Dyeing, Accessories & Garments Wash along with this, being efficient in raw material consumption and decrease in gas and electricity consumption due to installation of new Gas Generator compared to previous period of July'2023 to March'2024.

7.03 Gross Profit (GP):

The GP stood at Tk. 120.60 million compared to Tk. 107.29 million during the previous period of July'2023 to March'2024. The GP amount has increased by Tk. 13.32 million due to decrease in COGS.

7.04 Operating Expenses:

The operating expense consist of administrative & selling expenses has decreased by Tk. 3.67 million due to decrease of selling expenses and traveling expense because of decrease of sales. But the operating expenses has increased by 0.74 % in respect of sales compared to the same period of previous year.

8.00 Financial Expenses:

Financial Expenses has increased by Tk. 9.13 million compared to the previous period from 1st July'2023 to 31st March'2024 for enjoying term loan.

9.00 Non-Operating Income/(loss):

The non-operating income/ (loss) represent gain or (loss) of foreign exchange rate on export & import. The non-operating income has increased by Tk.0.41 million compare to previous period July'2023 to March' 2024.

10.00 Net Profit/(Loss) After Tax:

The Net Profit/(Loss) after Tax stood at Tk. 7.53 million against Tk. 5.98 million compared with the previous period from July'2023 to March'2024. Net profit amount has increased due to decrease in cost of goods sold as well as operating expense, As a result, net profit ratio on sales has increased by 0.39% compared to the period from 1st July, 2023 to 31st March, 2024.

11.01 Disclosure of Net Asset Value Per Share as per clause 4 (4) b of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018).

Particulars	<u>31-Mar-25</u>	<u>30-Jun-24</u>
Total Assets	1,798,325,216	1,840,068,812
Total Liability	(1,558,739,820)	(1,605,264,258)
Net Assets (Total Assets Less Total Liabilities)	239,585,396	234,804,554
Weighted average number of shares	9,459,683	9,459,683
Net Assets Value Per Share (NAV) (A/B)	<u>25.33</u>	<u>24.82</u>

Rahim Textile Mills PLC.
Explanatory notes on Un-Audited Financial Statements
For the period from July 01, 2024 to March 31, 2025

11.02 Disclosure of Earnings Per Share as per clause 4 (4) c of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	<u>31-Mar-25</u>	<u>31-Mar-24</u>
Net Profit after tax for the period	7,529,473	5,981,540
Weighted average number of share	9,459,683	9,459,683
Earnings Per Share (EPS) (A/B) (Tk)	<u>0.80</u>	<u>0.63</u>

11.03 Disclosure of Net Operating Cash Flow Per Share as per clause 4 (4) d of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	<u>31-Mar-25</u>	<u>31-Mar-24</u>
Net Operating cash flow activities	303,700,543	(162,582,634)
Weighted average number of share	9,459,683	9,459,683
Net Operation Cash Flow Per Share (NOCFPS) (A/B) (Tk)	<u>32.10</u>	<u>(17.19)</u>

11.04 Disclosure of Reconciliation from net profit to net operating cash flow refer to clause 4 (4) e of the BSEC notification (No. BSEC/CMRR/2006-158/208/Admin/81 dated 20th June, 2018.

Particulars	<u>31-Mar-25</u>	<u>31-Mar-24</u>
Operating Profit/(Loss)	88,253,755	41,504,796
Depreciation	54,483,000	27,085,785
Financial Expenses	(66,055,147)	(33,979,661)
Non Operating Income/(Loss)	(107,294)	(197,960)
Accounts Receivable (Increase)/Decrease	260,548,696	(144,963,155)
Inventories (Increase)/Decrease	34,368,095	3,303,957
Advance, Deposit & Prepayment (Increase)/Decrease	(5,611,781)	1,791,764
Accounts Payable & Other Liability Increase/(Decrease)	(37,191,572)	20,246,038
Payment to Employee against Contribution to WPPF	(957,196)	-
Liability for Expenditure Increase/(Decrease)	(12,631,311)	2,681,989
Income Tax Paid	(11,398,703)	(5,603,376)
Total	<u>303,700,543</u>	<u>(88,129,823)</u>

11.05 Significant deviation in EPS refer to clause 4(2) of the BSEC notification(No.BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018:

The Earning per share (EPS) has significantly increased from Tk. 0.63 to Tk. 0.80 per share compared to preceding period March 31, 2024 due to starting of new production facilities such as Knit Dyeing, Seamless Dyeing, Accessories & Garments Wash along with this, decrease in cost of goods sold for being efficient in raw material consumption and decrease in gas and electricity bill due to installation of new Gas Generator respectively.

11.06 Significant deviation in NOCFPS as clause 4(2) of the BSEC notification (No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June, 2018:

Particulars	<u>31-Mar-25</u>	<u>31-Mar-24</u>	<u>Deference</u>
Collections from turnover, bills receivable & other receipts.	1,072,601,523	895,639,274	176,962,249
Payment for raw materials, creditors and other expenses	(690,489,934)	(992,519,321)	302,029,387
Payment of financial cost	(66,055,147)	(56,922,414)	(9,132,733)
Payment of WPPF	(957,196)	-	(957,196)
Payment of tax	(11,398,703)	(8,780,173)	(2,618,530)
Net cash generation in operating activities	<u>303,700,543</u>	<u>(162,582,634)</u>	<u>466,283,177</u>

Rahim Textile Mills PLC.
Explanatory notes on Un-Audited Financial Statements
For the period from July 01, 2024 to March 31, 2025

Cash flow from operating activities has increased due to increase of collection against accounts receivables by Tk. 176.96 million and decrease of payment to creditors by Tk. 302.03, on the other hand payment of financial cost and income tax has increased. As a result, cumulative receipt has increased by Tk. 466.28 million from previous reporting period March 31, 2024 as resulting NOCFPS has increased from Tk.(17.19) to Tk. 32.10 per share.

12.00 Related Party Transactions (Paragraph 18 of IAS 24) :

Sister Concern	Opening Balance 01.07.24	Debit	Credit	Receivable- 31.03.25
J.M. Fabrics Ltd.	-	276,975,840	276,975,840	-
Knit Asia Ltd.	13,049,645	144,285,690	148,852,294	8,483,041
Salek Textile Ltd.	-	-	-	-
Hajaz Publication Ltd.	-	4,904,658	4,904,658	-
TOTAL	13,049,645	426,166,188	430,732,792	8,483,041

All transactions arose for normal course of business conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties

13.00 Key Management personnel compensation as per paragraph 18 of IAS 24 amount in thousand figure:

Compensation	Type of Benefits	Amount in Tk.
Short term employees' benefit	Monthly salary	Tk 7.14 Million
	Festival bonus	Tk. Nil
Post employees' benefits	Provident fund	Tk. 0.31 Million
	Final Settlement	Tk. Nil
Other long-term benefits	Life Insurance	Tk. Nil
Termination benefits	As per company policy	Tk. Nil

14.00 Current Tax Calculation as per paragraph 46 of IAS 12 :

			<u>31-Mar-25</u>
(Higher of i,ii,iii)			<u>11,398,703</u>
Calculation of current tax are as follows:			
i) Regular Tax	<u>Amount in Tk.</u>	<u>Tax rate</u>	<u>Amount in Tk.</u>
Operating Profit before WPPF & WF and Tax			22,198,608
Add depreciation as per accounting based			54,483,000
Less depreciation as per tax based			(48,487,919)
Income/(Loss) from business			<u>28,193,689</u>
Tax rate on business income		15.00%	<u>4,229,053</u>
Tax on non operating income:		20.00%	-
Tax on FDR and bank interest		20.00%	26,738.65
Tax on other income			<u>26,738.65</u>
Total tax liability			<u>4,255,792</u>
ii) Minimum tax U/S-163			
Tax deducted at source			<u>11,398,703</u>
iii) Minimum tax U/S-82C(4)			
On turnover	811,919,134	0.60%	4,871,515
Other income	133,693	0.60%	802.16
Total tax liability	<u>812,052,827</u>		<u>4,872,317</u>

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Explanatory notes on Un-Audited Financial Statements
For the period from July 01, 2024 to March 31, 2025

15.00 Calculation of Deferred Tax as per paragraph 81 of IAS 12 :		<u>31-Mar-25</u>	<u>31-Mar-24</u>
Deferred tax liability as on Mar 31, 2025		46,052,339	44,215,747
Deferred tax liability as on June 30, 2024		43,762,172	45,245,047
Deferred tax increased/(decreased) during the period		<u>2,290,167</u>	<u>(1,029,300)</u>

Deferred tax liability for the year is arrived as follows:

A. Calculation of deferred tax of tangible temporary difference of property, plant and equipment

Particulars		<u>31-Mar-25</u>	<u>31-Mar-24</u>
WDV of Proerty, plant and equipment as account base		819,824,316	488,296,141
WDV of Proerty, plant and equipment as tax base		598,017,664	280,549,159
Taxable temporary difference		<u>221,806,652</u>	<u>207,746,982</u>
Tax rate		15.00%	15.00%
Deferred tax liability		<u>33,270,998</u>	<u>31,162,047</u>

B. Calculation of deferred tax of tangible temporary difference on revaluation of property, plant and equipment

Particulars		<u>31-Mar-25</u>	<u>31-Mar-24</u>
Revalued value of land and land development		78,760,479	78,760,479
WDV of Revalued value of other than land and land development		6,448,460	8,264,187
Taxable value temporary difference		<u>85,208,939</u>	<u>87,024,666</u>
Tax rate		15.00%	15.00%
Deferred tax liability			
On land and land development		11,814,072	11,814,072
On other than land and land development		967,269	1,239,628
Deferred tax liability on revalued assets		<u>12,781,341</u>	<u>13,053,700</u>

Total deferred tax liability (A+B)	<u>46,052,339</u>	<u>44,215,747</u>
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Deferred tax expenses:

A. Calculation of deferred tax expenses of property, plant and equipment

Particulars		<u>31-Mar-25</u>	<u>31-Mar-24</u>
Deferred tax liability other than revalued assets as at Mar 31, 2025		33,270,998	31,162,047
Deferred tax liability other than revalued assets as at June 30, 2024		30,900,357	32,124,540
Adjustment in deferred tax expenses other than revalued assets		<u>2,370,641</u>	<u>(962,493)</u>

B. Adjustment of revaluation surplus for deferred tax

Particulars		<u>31-Mar-25</u>	<u>31-Mar-24</u>
Deferred tax liability for revalued assets as at Mar 31, 2025		12,781,341	13,053,700
Deferred tax liability for revalued assets as at June 30, 2024		12,861,815	13,120,507
Adjustment of revaluation surplus for deferred tax		<u>(80,474)</u>	<u>(66,807)</u>

Net deferred tax expenses during the year (A+B)	<u>2,290,167</u>	<u>(1,029,300)</u>
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16.00 Disclosure of Unclaimed Dividend:

Particulars	<u>31-Mar-25</u>	<u>30-Jun-24</u>
Unclaimed dividend as on 30 th June 2024	642,395	990,940
Add : Cash Dividend during this year	2,748,631	
Paid to Capital Market Stabilization Fund.	<u>(524,470.00)</u>	<u>(347,962.00)</u>
Balance after distribution of (CMSF)	2,866,556	642,978
Dividend paid to the shareholders during the period	<u>(2,636,394)</u>	<u>(582.93)</u>
Unclaimed dividend balance as on 31st March 2025	<u>230,162</u>	<u>642,395</u>


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