

**Auditor's report and
Audited Financial Statement of**
Rahim Textile Mills PLC.
As of June 30, 2025

Independent Auditors' Report
To the Shareholders of Rahim Textile Mills PLC
 Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Rahim Textile Mills PLC which comprise the financial position as at June 30, 2025, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at June 30, 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the company act 1994, the Securities and Exchange Rules, 2020 and other applicable law and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Risk	Our response
Revenue recognition At the year ended, the company's reported total revenue of Tk. 975,512,255. Revenue is measured net of trade discount and VAT. Time of revenue recognition is matter. The revenue may overstated for the early recognition of revenue to achieve the desire result.	We have tested the design and operating effectiveness of key controls focusing on the following: • Policy of revenue recognition; • Issuance of VAT challan; • Segregation of duties in invoice creation and modification; and • Timing of revenue recognition. Our substantive procedures in relation to the revenue recognition comprises the following: • Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period; • VAT is correctly dealt with; • Critically assessing manual journals posted to revenue to identify unusual or irregular items; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting Standards.
Please see the note 21 in this financial statements.	

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Risk	Our response
Valuation of inventory	
The balance of inventory of the Company at the year-end was Tk. 415,535,052 held in the company's warehouse. Inventories should be carried at the lower of cost and net realizable value. As a result, the management applies judgment in determining the appropriate values of inventory.	We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory and related provisions by: - evaluating the design and implementation of key inventory controls operating across the Company in respect of inventory management; - to attend the physical inventory counts and reconciling the count results to the inventory listings to test the completeness of data; - to review the inventory costing procedures and methodology. - comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete; - reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year; and - Challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow-moving/obsolete stock are valid and complete.
Please see the note 6 in this financial statements.	
Measurement and recognition of deferred tax	
The balance of reported deferred tax liability of the company was Tk. 36,367,681 as on June 30, 2025. The risk for the financial statements is that these provisions may not properly be measured for all types of temporary difference as per IAs 12: Income Tax.	We obtained an understanding, evaluated the design and tested the operational effectiveness of the Company's key controls over the recognition and measurement of deferred tax. We have assessed the appropriateness of the carrying amounts of net asset value as per tax base and accounting base. We have also assessed the rate of deferred for each temporary difference. Also, we examined the accounting treatment of deferred tax.
Please see the note 15 in this financial statements.	

Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report. Management is responsible for the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Our opinion on the financial statements does not cover other information and we do not express any form of assurance conclusion thereon.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other Legal and Regulatory Requirements:

In accordance with the Companies Act 1994, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position and Statement of profit and loss and other comprehensive Income, of the Company dealt with by the report are in agreement with the books of account and returns; and
- d) The expenditures incurred and payments made were for the purpose of the company's business.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022



Md. Waliullah, FCA
Enrolment No: 0247

Dated, Dhaka
October 28, 2025

Data Verification Code (DVC) No.

2510280247 AS 204137

Rahim Textile Mills PLC.
Statement of Financial Position
As at 30th June 2025



Particulars	Notes	Amount in Tk.	
		30.06.2025	30.06.2024
ASSETS:			
Non Current Assets:			
Property Plant & Equipment	4.00	703,386,076	620,375,915
Capital Work-In-Progress	5.00	8,622,440	56,785,546
Total Non Current Assets		712,008,516	677,161,461
Current Assets:			
Inventories	6.00	415,535,052	456,140,376
Accounts Receivable	7.00	322,325,842	593,153,658
Advances, Deposits & Pre-Payments	8.00	73,218,683	81,091,693
Cash & Bank Balances	9.00	5,856,442	32,521,624
Total Current Assets		816,936,018	1,162,907,351
Non-current Asset Held for Sale	10.00	123,054,634	-
TOTAL ASSETS		1,651,999,169	1,840,068,812
SHARE HOLDER'S EQUITY & LIABILITIES:			
Shareholder's Equity:			
Share Capital	11.00	94,596,830	94,596,830
Retained Earnings	12.00	79,656,195	67,449,186
Revaluation Surplus of Fixed Assets	13.00	70,046,152	72,758,538
Total Shareholder's Equity		244,299,177	234,804,554
Non-Current Liabilities:			
Long Term Loan	14.00	307,114,009	311,342,459
Deferred Tax Liabilities	15.00	36,367,681	43,762,172
Total Non-Current Liabilities		343,481,690	355,104,631
Current Liabilities:			
Accounts Payable	16.00	184,124,888	209,207,318
Current Portion of Long Term Loan	17.00	73,706,530	68,419,637
Short Term Loan From Bank	18.00	734,434,114	909,284,516
Un-Claimed Dividend	19.00	230,162	642,395
Others Provision & Liabilities	20.00	71,722,607	62,605,761
Total Current Liabilities		1,064,218,302	1,250,159,627
Total Liabilities		1,407,699,991	1,605,264,258
TOTAL SHARE HOLDER'S EQUITY & LIABILITIES:		1,651,999,169	1,840,068,812
Net Asset Value (NAV) per share	29.00	25.83	24.82
Par Value Tk. 10.			

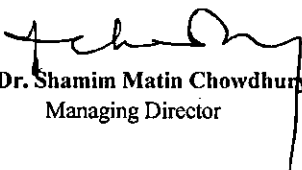
The annexed notes are integral part of these financial statements.

These financial statements were approved by the Board of Directors and were signed on it's behalf by.


Md. Kamruzzaman
Company Secretary


Amit Kumar Saha
Chief Financial Officer


A. Martin Chowdhury
Director


Dr. Shamim Martin Chowdhury
Managing Director

Signed in terms of our separate report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Place : Dhaka
Date : October 28, 2025
DVC:

2510280247 AS 204137


Md. Waliullah, FCA
Enrollment No: 0247

Rahim Textile Mills PLC.
Statement of Profit or Loss and other Comprehensive income
For the year ended 30th June 2025

Particulars	Notes	Dyeing & Washing	Accessories	Amount in Tk.	
		30.06.2025	30.06.2025	30.06.2025	30.06.2024
Sales Revenue	21.00	886,959,876	88,552,379	975,512,255	1,558,531,428
Cost of Goods Sold	22.00	(749,156,296)	(71,400,452)	(820,556,749)	(1,387,173,665)
Gross Profit		137,803,580	17,151,927	154,955,506	171,357,763
Commercial Expenses:					
Administrative & Selling Expenses	23.00	(37,288,811)	(3,722,844)	(41,011,655)	(49,583,623)
Operating Profit Before Financial Expenses		100,514,769	13,429,083	113,943,852	121,774,140
Financial Expenses	24.00	(74,323,939)	(7,420,360)	(81,744,299)	(94,779,892)
Operating Profit before WPPF & WF and Tax		26,190,829	6,008,723	32,199,552	26,994,248
Non Operating Income/(Loss)	25.00	(13,394,455)	-	(13,394,455)	(4,659,684)
Net Profit before WPPF & WF and Tax		12,796,374	6,008,723	18,805,097	22,334,564
Contribution to WPPF & WF	26.00	(609,351)	(286,130)	(895,481)	(1,063,551)
Net Profit / (Loss) before Tax for the year		12,187,023	5,722,593	17,909,616	21,271,014
Income Tax Expenses:		(4,376,512)	(1,289,849)	(5,666,361)	(11,519,166)
Current Tax	27.00	(11,875,250)	(1,185,602)	(13,060,852)	(14,357,875)
Prior years (under) / over provision				-	1,355,834
Deferred Tax during the year	15.00	7,498,738	(104,247)	7,394,491	1,482,875
Net Profit / (Loss) for the year after tax		7,810,511	4,432,744	12,243,255	9,751,848
Other comprehensive income:				-	-
Total comprehensive income		7,810,511	4,432,744	12,243,255	9,751,848
Earning Per Share (EPS)	28.00			1.29	1.03
Per Value Tk.10					
Number of shares used to compute EPS				9,459,683	9,459,683

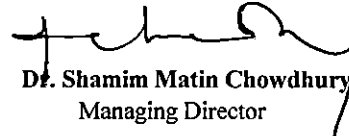
The annexed notes are integral part of these financial statements.

These financial statements were approved by the Board of Directors and were signed on it's behalf by.


Md. Kamruzzaman
Company Secretary


Anut Kumar Saha
Chief Financial Officer


A. Matin Chowdhury
Director


Dr. Shamim Matin Chowdhury
Managing Director

Signed in terms of our separate report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022


Md. Waliullah, FCA
Enrollment No: 0247

Place : Dhaka
Date : October 28, 2025
DVC:

2510280247 AS 204137

Rahim Textile Mills PLC.
Statement of Changes in Equity
For the year ended 30th June 2025

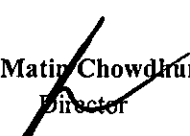
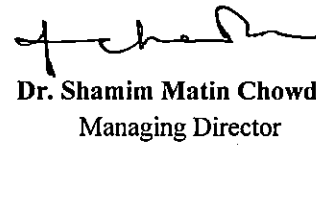
Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained Earnings	Total
As at 1 st July, 2024	94,596,830	72,758,538	67,449,186	234,804,554
Net Profit this period	-	-	12,243,255	12,243,255
Cash Dividend	-	-	(2,748,631)	(2,748,631)
Transfer for disposed Assets		(2,154,106)	2,154,106	
Transfer of Excess Depreciation of Revalued Assets	-	(558,279)	558,279	-
For the year ended 30th June 25	94,596,830	70,046,152	79,656,195	244,299,177

Rahim Textile Mills PLC.
Statement of Changes in Equity
For the year ended 30th June 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	-	-	9,751,848	9,751,848
Cash Dividend	-	-	-	-
Transfer for disposed Assets		(833,859)	833,859	
Transfer of Excess Depreciation of Revalued Assets	-	(757,141)	757,141	-
For the year ended 30th June 24	94,596,830	72,758,538	67,449,186	234,804,554

The annexed notes are integral part of these financial statements.

These financial statements were approved by the Board of Directors and were signed on it's behalf by.

 Md. Kamruzzaman Company Secretary	 Amit Kumar Saha Chief Financial Officer	 A. Matin Chowdhury Director	 Dr. Shamim Matin Chowdhury Managing Director
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Signed in terms of our separate report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022

Place : Dhaka
Date : October 28, 2025
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Md. Waliullah, FCA
 Enrollment No: 0247

Rahim Textile Mills PLC.

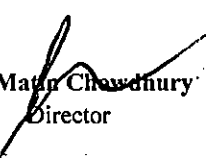
Statement of Cash Flows
For the year ended 30th June 2025

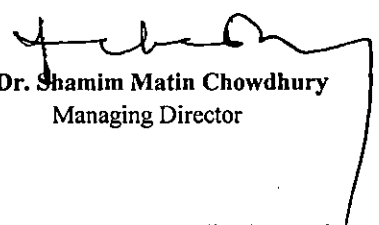
Particulars	Notes	Amount in Tk.	
		30.06.2025	30.06.2024
Cash Flow From Operating Activities			
Collections from turnover, bills receivable and other receipts.		1,238,379,149	1,372,125,218
Payment for purchase of raw materials, accessories, creditors and other expenses		(779,719,777)	(1,334,791,940)
Financial Expenses Paid	24.00	(81,744,299)	(94,779,892)
Payment to Employee against contribution to WPPF & WF	20.02	(957,196)	-
Income Tax Paid	8.03(i)	(13,060,852)	(14,357,875)
Net cash generated/(used) in operating activities		362,897,025	(71,804,489)
Cash Flow From Investing Activities			
Acquisition of Property Plant & Equipment		(309,987,798)	(136,108,101)
Disposal of Non Current Assets		97,350,000	2,300,000
Net cash generated/(used) in investing activities		(212,637,798)	(133,808,101)
Cash Flow From Financing Activities			
Long Term Loan received/(repayment) from Bank	14+17	1,058,443	156,911,718
Short Term Loan received/(repayment) from Bank	18.00	(174,850,402)	(68,426,729)
Dividend disbursed to Shareholders	19.00	(2,636,394)	(583)
Dividend transferred to Capital Market Stabilization Fund	19.00	(524,471)	(347,962)
Net cash generated/(used) in financing activities		(176,952,824)	88,136,444
Net Cash Inflow / (Outflow)		(26,693,596)	(117,476,146)
Cash & Cash Equivalent as at July 01, 2024		32,521,624	151,463,739
Foreign Currency Translation Gain/(Loss)	25.00	28,414	(1,465,970)
Cash & Cash Equivalent as at June 30, 2025		5,856,442	32,521,624
Net Operating Cash Flow Per Share (NOCFPS)	31.00	38.36	(7.59)
Per Value Tk.10			
Number of shares used to compute NOCFPS		9,459,683	9,459,683

The annexed notes are integral part of these financial statements:


Md. Kamruzzaman
Company Secretary


Amit Kumar Saha
Chief Financial Officer


A. Matin Chowdhury
Director


Dr. Shamim Matin Chowdhury
Managing Director

Signed in terms of our separate report of even date annexed.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022


Md. Waliullah, FCA
Enrollment No: 0247

Place : Dhaka
Date : October 28, 2025
DVC:

2510280247 AS 204137

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

1.0 Significant Accounting Policies and Relevant Information:

1.1 Legal form of the enterprise:

Rahim Textile Mills PLC. (RTMPLC) was incorporated as a Private Limited Company on 31st December 1981, under the Companies Act 1913 (Repealed in 1994) with Registrar of Joint Stock Companies and Firms, Bangladesh bearing Certificate of Incorporation # C - $\frac{9702}{528}$ of December 31, 1981. Subsequently the company was converted into Public Limited Company in the year of 1988. The Company was listed in the Dhaka Stock Exchange PLC. on 29th March 1988.

1.2 Address of registered office & factory:

The Registered office of the company is situated at "Tower One One Seven", 117/A, Tejgaon Industrial Area, Dhaka-1208 and its factory office is located at Shafipur, Kaliakoir, Gazipur, Bangladesh.

1.3 Nature of business activities:

Rahim Textile Mills PLC. is a 100% export-oriented industry of RMG sector engaged in Accessories, Seamless Dyeing facilities as well as knit Dyeing and Washing. These capacities are installed in the year of 2024-2025 at the existing factory premises at Shafipur, Kaliakoir, Gazipur as per Board of Directors decision and necessary price Sensitive Information's were disseminated on April 29, 2024 and November 07, 2024

Due to high energy cost, lower demand in international market, fall in selling price and increase in raw material price, the Board of Directors approved the proposal to close down technologically obsolete Woven Fabric Dyeing, Printing, All Over Print on Knit fabric and Finishing facilities of the existing factory in its meeting held on 28th April'2025 and disseminated price sensitive information accordingly.

Our product in the factory is Oeko-Tex ®Standard 100, Class 1 certified. We have also certified by Control Union for Organic Content Standard (OCS 100, blended) and proud member of Better Cotton Initiative (BCI). Our major customer includes H&M, Khols, Gymshark, Next, Womens best, Zalando, Kmart, Decathlon, Eddie Bauer, etc.

1.3 (a) Description of change of business operation:

From April 29, 2025, the company has updated its business operation in respect of knit garments & seamless dying, washing and installation of accessories business from grey fabric of woven garments dying and washing as part of strategic shifting. This strategic shifting was approved by the Board of Directors and related Price Sensitive Information (PSI) was published dated: April 29, 2025.

Investments: For the purposes of above strategic shifting, the company incurred total capital expenditure of Tk.35.81 crores for new machinery and facilities to support the new expansion. The details of the capital expenditure are given below:

SL	Particulars	Tk.(In crore)
01.	Civil Construction	-
02.	Machinery installation	34.38
03.	Others	1.43
	Total	35.81

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

The cost of investment has been capitalized as Property, Plant and Equipment under the guideline of IAS-16. All these machinery and other assets are installed at the company's existing business premises.

The new reportable segments are:

Knit Garments Dyeing: This segment now includes all operations related to the dyeing, and washing of knit garments, a strategic shift from the previous focus on woven garments dying, printing and washing.

Accessories Manufacturing: This new segment covers the manufacturing and sale of accessories. This represents a new product line and diversification of the company's revenue streams.

In conjunction with the business process changes, the company has also revised its internal reporting and measurement methodologies.

Allocation of expenses: The general Overhead and Administration Overhead are allocated among the reportable segment based on the production volume of products/Sales.

Non-current asset held for sales:

The part of old/existing machinery were disposed and rest of machinery were shown as "Non-Current Asset held for sales" as guided by IFRS 5. Please see note no. 10 of these financial statements for details disclosure.

2.0 Basis of preparation:

2.1 Statement of compliance:

The financial statements of the company under reporting have been prepared under historical cost convention other than land & building which stated at revalued amount as a going concern concept and on accrual basis in accordance with Generally Accepted Accounting Principles and practice in Bangladesh in compliance with the Companies Act, 1994, the Securities and Exchange Rules 1987, International Accounting Standards (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.

2.2 Responsibility for preparation and presentation of financial statements:

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standards Board (IASB) and completion with the requirement of Bangladesh Securities and Exchange Commission rules 1987 and International Accounting Standards (IAS).

2.3 Reporting period:

Financial statements of the company cover the period from 1st July 2024 to 30th June ,2025.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

2.4 Components of the financial statements:

Financial Statements includes the following components in accordance with the International Accounting Standard IAS-1 "Presentation of Financial Statements" the complete set of:

- i. Statement of Financial Position as on 30th June 2025;
- ii. Statement of Comprehensive Income for the year ended 30th June 2025;
- iii. Statement of Changes in Equity for the year ended 30th June 2025;
- iv. Statement of Cash Flows for the year ended 30th June 2025;
- v. Accounting Policies and Explanatory Notes.

2.5 Comparative information:

Comparative information has been provided in accordance with in respect of the year 2023-24 for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current period's financial statement.

2.6 Reporting currency and level of precision:

The figures in the financial statements are represents in Bangladesh currency (Taka) which has been rounded off to the nearest Bangladeshi Taka.

2.7 Going Concern:

The company has adequate resources to continue in operation for the foreseeable future for this reason the Management continue to adopt going concern basis in preparing the financial statements.

2.8 Foreign currency translation:

Transactions in foreign currencies are translated into Bangladeshi Taka at the exchange rate prevailing on the date of transactions in accordance with IAS- 21 "The Effects of Changes in Foreign Exchange Rate." Foreign Currency balance have been translated into taka at prevailing rate of cutoff date and the difference between translation value or realization value and initial recognition is recognized in the face in statement of comprehensive income.

2.9 Statement of cash flows:

Statement of Cash Flows is prepared principally 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 Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow from Operating Activities Using the Direct Method".

2.10 Net Asset Value (NAV) per share:

This has been calculated on the basis of available net worth. However, current year's NAV is also calculated considering the revaluation surplus of revalued assets.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

2.11 Earnings per share (EPS):

The company calculates earnings per share (EPS) are according with IAS 33 "Earnings per Share" which has been shown on face of profit and loss account and computation is stated in accounts. This has been arrived at on the basis of profit attributable ordinary shareholder divided by weighted average no of shares.

2.12 Risk and uncertainties for use of estimates in preparation of Financial Statement:

The Preparation of Financial Statement is Conformity with, the International Accounting Standards requires management to make estimates and assumption that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of effects Financial Statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for, accounting of certain items such as long-term contract, provision for doubtful accounts, depreciation and amortization, employees benefit plans, taxes, reserve and contingencies.

2.13 Compliance with local laws:

As required Rahim Textile Mills PLC. Comply with the following legal provisional in addition to the Companies Act 1994 and other applicable laws and regulations

- i. The Income Tax Act 2023
- ii. The Income Tax Rules 2023
- iii. The Value Added Tax Act 2012
- iv. The Value Added Tax Rules 2016
- v. The Custom act 1969
- vi. Bangladesh Labor law 2006 amend 2018.

2.14 Compliance with International Accounting Standard (IAS):

The financial statements have been prepared in compliance with requirements of IAS's adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh.

2.15 Current Tax:

Current tax is measured at the amount expected to be paid to (or receivable from) the taxation authorities based on taxable profit for the company, using the applicable tax rates as per ITA 2023 and considering the announcement applicable tax rate finance act or SRO, for the company at the end of the reporting period. The provision for the current tax for the year is recognized in profit or loss statement as income tax expenses along with corresponding credit entry of current tax liabilities.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.00 Significant accounting policies:

3.01 Principal accounting policies:

Specific accounting policies were selected and applied by the company's management for significant transactions and events that have a material effect within the framework of IAS-1 "Preparation of Financial Statement". The previous year's figures were presented following the same accounting principles.

3.02 Recognition of property, plant and equipment and depreciation:

Property Plant and Equipment's are stated at their historical cost less accumulated depreciation in accordance with IAS-16 "Property, Plant and Equipment". Cost represents cost of acquisition or construction and includes purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use.

Depreciation has been charged on assets including particular revalued assets, where applicable, at the rates varying from 10% to 15% applying reducing balance method irrespective which is allocated to Cost of Goods Sold and Administrative Overhead proportionately. No depreciation was charged on land and land development.

Impairment test has been done at the end of reporting year and no impairment of assets were identified. Thus, the assets were depreciated as per regular policy of the company.

The annual depreciation rates are applied on principal category of assets as below:

Category of Property Plant & Equipment's	Rate	Category of Property Plant & Equipment's	Rate
Building and Civil Structure	10%	Utility Facility	15%
Plant and Machinery	10%	Transport Facility	15%
Equipment and Installation	15%	Other Assets	15%
Furniture and Fixtures	10%	Land and Land Development	0%

3.03 Revaluation of Property Plant & Equipment's:

When PPE are carried at revalued amount, The revalued statement arising on revaluation (difference between revalued amount and WDV of revalued asset at revaluation date) recognized in other comprehensive income and necessary deferred tax provision is recognized. The excess depreciation, net of deferred tax, are transferred from revaluation reserve to retained earnings through to statements of change in equity. It is relevant to note that some assets were revalued in June 30, 2007 by M/S. Asian Surveyors Limited.

3.04 Inventories:

Inventories comprise of Raw Materials, Dyes and Chemical, Grey Fabrics, Spare parts, Work in Progress and WIP Finished stage. They are stated at the lower of cost or net realizable value in accordance with the Para 21 and 25 of IAS-2 " Inventories" after making due allowance for any obsolete or slow-moving item. The cost of inventories is assigned by using average cost. Net realizable value is determined after deducting the estimated cost of completion and or cost to be incurred for the sale from sales price.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.05 Accounts receivables:

Receivables are recognized, when goods are sold to customers and subsequently account for at amortized cost under IFRS 9. These are carried at original at invoice amount, trade & other receivables are unsecured and considered goods and collectible. The credit period, under confirm LC, of sold goods is between 90 days to 120 days and at sight LC.

3.06 Cash and cash equivalent:

According to IAS-7 'Statement of Cash Flows' comprise of cash-in-hand and demand deposits and cash equivalents are short terms, highly liquid investments that are readily convertible to know amounts of cash and which are subject to and insignificant risk of changes in value, IAS-1. Presentation of Financial Statements' provides that cash and cash equivalents are not restricted in use. Considering the provisions of IAS-7 and IAS- 1, Cash in hand and Bank balances have been considered as cash and cash equivalents.

3.07 Accounts payable:

This has been recognized for the amounts to be paid in future for goods and services received, whether or not billed by the suppliers.

3.08 Others Liabilities:

This has been recognized for amounts to be paid within short time for expenses and utilities services etc.

3.09 Revenue Recognition:

In compliance with the requirements of IFRS 15: Revenue from contracts with customers, the Revenue is recognized when (or as) the company satisfies a performance obligation relating to sales contract with customers. Revenue is measured at the fair value of consideration received or receivable

3.10 Other Income and expenses:

Other income and expenses are recognized under accrual concept of International Accounting Standard (IAS)

3.11 Bad and doubtful debts:

No provision for bad and doubtful debt was made as the company's sales / export are based on 100% confirmed letter of credit with fixed maturity date.

3.12 Contribution to Workers' profit participation fund:

The company made provision for worker's profit participation fund at 5% of the net profit before tax as per provision of the complained profit and is payable to the workers as per law. Bangladesh Sromo Ain-2006 amend by 2018.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.13 Income tax provision:

This has been recognized in the profit or loss account except to the extent that it relates directly to equity and income tax provision is made in accordance with IAS-12 following the applicable tax rate 15 % for SRO No. 2021-22 SRO # 159-Ain/Income Tax/2022 U/S-44 textile sector industries in accordance with the provisions of Income Tax Ordinance 1984.

3.14 Deferred tax:

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the carrying amounts of said assets and liabilities at taxation purposes multiplied by applicable tax rate. The movement of deferred tax balance at the beginning and deferred tax balance at the period end is accounted for through the profit/loss statement or other comprehensive income or equity as appropriate.

3.15 Basic Earnings:

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

3.16 Basic earnings per share:

Basic Earnings per share is calculated by dividing the net profit or loss (earnings) for the year attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding.

3.17 Diluted earnings per share:

No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the year under review.

3.18 General Comments & Observations:

- a. All shares have been fully called and paid up. There were no preference shares issued by the company.
- b. There was no bank guarantee issued by the company on behalf of their directors or the company itself except bank loan.
- c. The company has not incurred any foreign currency against royalties, technical fees etc.
- d. Auditors are paid only statutory audit fee approved by the shareholders in the last AGM.
- e. There were no foreign exchanges remitted to the relevant shareholders during the year under audit.
- f. There has no claim against the company not acknowledged as debit at the date of Financial Statement.
- g. No amount of money was expended by the company for compensating any number of the board of special service.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.19 Application of Bangladesh Accounting Standards (IAS):

IAS-1	Presentation of Financial Statements	Complied with
IAS-2	Inventories	Complied with
IAS-7	Statement of Cash Flow	Complied with
IAS-8	Accounting Policies, Changes in Accounting Estimates and errors.	Complied with
IAS-10	Events after the Reporting Period	Complied with
IAS-12	Income Taxes	Complied with
IFRS-5	Non-Current Asset Held for Sale	Complied with
IFRS-8	Operating Segment	Complied with
IAS-16	Property, Plant and Equipment	Complied with
IFRS-15	Revenue from Contracts with Customers	Complied with
IFRS-16	Leases	Complied with
IAS-19	Employee Benefits	Complied with
IAS-21	The Effects of Changes in Foreign Exchange Rates	Complied with
IAS-23	Borrowing Costs	Complied with
IAS-24	Related Party Disclosures	Complied with
IAS-27	Separate Financial Statements	Complied with
IAS-28	Investment in Associates and Joint Venture	N/A
IAS-33	Earning Per Share	Complied with
IAS-36	Impairment of Assets	Complied with
IAS-37	Provisions, Contingent Liabilities and Contingent Assets	Complied with
IAS-38	Intangible Assets	N/A
IFRS-9	Financial Instruments:	Complied with
IAS-40	Investment Property	N/A

3.20 Retirement and other Benefit to the employees:

The Company has operated contributory provident fund @ 7% contribution of basic salary from each side and separately administered by the trusty of fund, Worker participation fund, life insurance and retirement benefit to its employees.

3.21 Event after the Reporting Period:

In compliance with the requirements of "IAS-10 Event after the reporting period" that provide additional information about the company's position at the date of the financial position are reflected in the financial statements and even after the reporting period that are not adjusting events are disclosed in the note-36.00 when materials.

3.22 Financial Risk Management:

The company management has overall responsibility for the establishment and oversight of the company's risk management framework. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the company's activities. The company has exposure to the following risks its use of financial instruments.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.22.1 Credit risk:

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the company's receivables. Management has a credit policy in place and exposure to credit risk is monitored on an ongoing basis. Risk exposures from other financial assets, i.e. Cash at bank and other external receivables are nominal.

3.22.2 Liquidity risk:

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. The company's approach to managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. In extreme stressed conditions, the company may get support from the related company in the form of short-term financing.

3.22.3 Market risk:

Market risk is the risk that any change in market prices such as foreign exchange rates and interest will affect the company's income or the value of its holdings financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

3.23 Currency risk:

The company is exposed to currency risk on certain purchases such as import of raw material, machineries and equipment. Majority of the company's foreign currency transactions are denominated in USD and relates to procurement of raw materials, machineries and equipment from abroad.

3.24 Interest rate risk:

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. There was no foreign currency loan which is subject to floating rates of interest. Local loans are, however, not significantly affected by fluctuations in interest rates. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

3.25 Impairment of Asset

Accounts receivable and other receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset, that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor or issuer will enter bankruptcy etc.

RAHIM TEXTILE MILLS PLC.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025

3.26 Operating Segment:

In the year of 2023-24, the company is prepared and reported its financial statement as single operating segment. However, as part of the strategic shifting, during the year the company is reporting two reportable segment under IFRS.8

3.27 Lease Accounting:

Changes to the company's accounting policies have been made as required, in accordance with the transitional provisions in the respective IFRS 16 Lease.

IFRS 16 supersedes IAS 17 *Leases*. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet.

The company adopted IFRS 16 using the modified retrospective method of adoption with the date of initial application of 1 January 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application. The company elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 1 January 2019. Instead, the company applied the standard only to contracts that were previously identified as leases applying IAS 17 at the date of initial application.

The IFRS 16 requires to recognise the present value of minimum lease payment under the lease agreement as asset and Liability namely "Right to Use of Asset" and "Lease Liability" respectively. However, IFRS 16 also allows the company to recognise the lease payment as expenses in respect of short-term lease agreement and lease for which the underlying asset is of short term (temporary) lease and low value. The head office lease agreement of the company is fallen in second category. As such, lease (rental) payment was recognised as expenses in the Profit or Loss statement, when they incurred, for short term (temporary) lease and low value lease agreement.

Subsequent Measurement:

The lease liability:

Upon initial recognition, the lease liability is being accounted for using amortised cost. Meaning that the initial liability is added by finance charge at company's incremental borrowing cost less subsequent rental payment on monthly basis.

Right to Use of assets:

The leased assets (Right to Use of Asset) are depreciated over its useful life on monthly basis using straight line depreciation method.

04.00 Property, Plant & Equipment :

Details of Property, Plant & Equipment and Depreciation as on 30th June, 2025 are shown in the Schedule A-I. This is arrived at as follows:

Cost :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	1,355,682,212	1,342,246,454
Add : Addition during the year	358,150,903	79,322,555
Less: Adjustment during the year	(552,981,882)	(65,886,796)
Closing balance	1,160,851,233	1,355,682,212

Accumulated Depreciation :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	821,051,728	819,825,292
Add : Depreciation during the year	72,509,110	53,589,695
Less: Adjustment during the year	(353,172,410)	(52,363,260)
Closing balance	540,388,427	821,051,727

Written Down Value of Cost at Reporting Date

620,462,807	534,630,485
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Revaluation of Property, Plant & Equipment :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	118,251,997	123,251,997
Addition during the year	-	-
Less: Adjustment during the year on Revaluation	(11,339,721)	(5,000,000)
Written Down Value at Reporting Date:	106,912,276	118,251,997

Accumulated Depreciation :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	32,506,567	35,781,954
Add : Depreciation during the year	656,799	890,754
Less: Adjustment during the year on Revaluation	(9,174,359)	(4,166,141)
Closing balance	23,989,007	32,506,567

Written Down Value at Reporting Date:

82,923,269	85,745,431
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Written Down Value of Property, Plant & Equipment at Reporting

703,386,076	620,375,915
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04.01 The factory land has charged to the Mutual Trust Bank PLC. and pariparsu agreement was also made with City Bank PLC. and Mutual Trust Bank PLC. for same properties against bank loan facilities.

05.00 Capital Work-In-Progress :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	56,785,546	-
Add : Payment during this year	291,655,605	133,176,496
Less : Capital working progress transfer to CAPEX	(339,818,711)	(76,390,951)
Closing Balance	8,622,440	56,785,546

06.00 Inventories :

The total amount is arrived as follows :

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Dyes & Chemicals	06.01	225,331,470	107,943,895
Grey Fabrics/Yarn	06.02	123,258,947	208,387,105
Printing, Design & Packing Material	06.03	9,689,659	9,913,773
Spares & Stores	06.03	24,417,894	18,271,352
Work in Process	06.04	9,897,194	43,599,604
Work in Process (Finished Stage)	06.05	22,939,888	68,024,647
Closing Balance		415,535,052	456,140,376

06.01 Dyes & Chemicals :

Items	30.06.2025		30.06.2024	
	Qty. (Kg)	Tk.	Qty. (Kg)	Tk.
Dyes	67,125	96,134,444	37,259	53,525,462
Chemicals	440,947	129,197,026	198,644	54,418,433
Closing Balance	508,073	225,331,470	235,903	107,943,895

06.02 Grey Fabrics/Yarn :

Items	30.06.2025		30.06.2024	
	Qty. (yards)	Tk.	Qty. (yards)	Tk.
Grey Fabrics/Yarn	332,942	123,258,947	1,700,069	208,387,105

06.03 Printing & Design Materials & Spares Accessories :

Items	30.06.2025	30.06.2024
	Tk.	Tk.
Printing, Design & Packing Materials	9,689,659	9,913,773
Spare Parts & Stores	24,417,894	18,271,352
Closing Balance	34,107,553	28,185,125

06.04 Work-In-Process :

Items	30.06.2025		30.06.2024	
	Qty. (yards)	Tk.	Qty. (yards)	Tk.
Work-In-Process	108,195	9,897,194	569,133	43,599,604

06.05 Work in Process (Finished Stage) :

Items	30.06.2025		30.06.2024	
	Qty. (yards)	Tk.	Qty. (yards)	Tk.
Work in Process (Finished Stage)	196,568	22,939,888	756,815	68,024,647

06.06 Physical counting of the stock was carried out at the year end.

06.07 Inventories are valued at lower of average cost and net realizable value

06.08 The inventories are collateralised against short term loan.

07.00 Accounts Receivable:

The total amount is arrived as follows :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	593,153,658	398,479,883
Add: Addition During the Year	975,579,631	1,566,731,428
Less :Collection During the Year	(1,246,407,447)	(1,372,057,653)
Closing Balance	322,325,842	593,153,658

07.01 Receivable on operational activity:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	584,953,658	398,479,883
Add : Sales During the Year	975,512,255	1,558,531,428
Less : Realized During the Year	(1,238,207,447)	(1,372,057,653)
Closing Balance	322,258,466	584,953,658

Trade receivable are considered fully secured and guaranteed by Bank against letter of credit (L/C) within 120 days from the date of acceptance. Classification schedule as required by Schedule XI, Part-I of Companies Act 1994 are as follows :

07.02 Aging of the Receivable :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Below 30 days	99,241,238	148,565,779
Within 31-60 days	60,309,707	104,737,027
Within 61-90 days	57,863,647	106,230,768
Within 91 -120 days	57,733,427	118,548,490
Within 121 -180 days	47,110,447	106,871,594
Within 181 -365 days	-	-
Total	322,258,466	584,953,658

07.03 The above amount is receivable from debtors against confirm export L/C & credit sales. It considered as good.

07.04 Machine Disposal Receivable :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	8,200,000	-
Add: Addition During the Year	-	8,200,000
Less :Collection During the Year	(8,200,000)	-
Closing Balance	-	8,200,000

07.05 Other Receivable :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
FDRs Interest Receivable	56,176	-
PF laps receivable (employer portion)	11,200	-
Total	67,376	-

FDR's interest receivable represents the provision of interest receivable on FDR's up to 30.06.2025.

07.06 Disclosure as per paragraph (CHA) (4 and 5) of Schedule 11 of companies Act 1994.

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Related Party	32.01	45,110,712	13,049,645
Other Parties		277,147,754	571,904,013
Total		322,258,466	584,953,658

08.00 Advance Deposit & Pre-payments :

This consists as follows:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Security Deposits for long Term	08.01	19,914,568	18,993,662
Advance & Prepayments	08.02	25,885,388	30,310,370
Advance Income Tax	08.03	27,418,726	31,787,661
Closing Balance		73,218,683	81,091,693

08.01 Security Deposit for Long Term :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Security Deposit to CDBL	100,000	100,000
Security Deposit to Titas Gas	7,144,487	7,144,487
Security Deposit to Grameen Phone	5,616	5,616
Security Deposit to REB	2,795,580	2,795,580
Security Margin Against Bank Guarantee	9,818,885	8,897,979
Deposit to DGGP (Army) for Sales Contract	50,000	50,000
Closing Balance	19,914,568	18,993,662

08.02 Advance & Prepayments :

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Advance for Local Procurement		2,441,015	3,768,200
Advance to Office Work & Others		323,086	849,750
Advance to United Insurance Company Ltd.		1,597,756	1,680,257
Material in Transit	08.02.A.	21,523,531	24,012,163
Closing Balance		25,885,388	30,310,370

08.02.A. Material in Transit :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	24,012,163	5,843,774
Add : Payment during this year	279,583,029	852,736,955
Less : Transfer to purchase A/C	(282,071,661)	(834,568,566)
Closing Balance	21,523,531	24,012,163

08.03 Advance Income Tax :

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Advance Income Tax -Export	Note 08.03-A	25,925,936	29,269,995
Advance Income Tax -Vehicle	Note 08.03-B	490,000	514,500
Advance Income Tax -Import & Others	Note 08.03-C	956,824	1,985,259
Advance Income Tax -FDR	Note 08.03-D	45,966	17,907
Closing Balance		27,418,726	31,787,661

08.03 (i) Advance Income Tax Deducted at Source :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	31,787,661	26,638,660
Add : Addition during this year	13,060,852	14,357,875
Less : Tax adjustment	(17,429,787)	(9,208,874)
Closing Balance	27,418,726	31,787,661

08.03-A Advance Income Tax -Export

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	29,269,995	23,830,328
Add: Addition during the year	12,403,559	13,522,379
Less: Adjustments	(15,747,617)	(8,082,712)
Closing Balance	25,925,936	29,269,995

08.03-B Advance Income Tax -Vehicle

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	514,500	348,000
Add: Addition during the year	146,500	343,500
Less: Adjustments	(171,000)	(177,000)
Closing Balance	490,000	514,500

08.03-C Advance Income Tax -Import & Others

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	1,985,259	2,437,086
Add: Addition during the year	477,278	479,546
Less: Adjustments	(1,505,713)	(931,373)
Closing Balance	956,824	1,985,259

08.03-D Advance Income Tax -FDR

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	17,907	23,246
Add: Addition during the year	33,515	12,451
Less: Adjustments	(5,456)	(17,789)
Closing Balance	45,966	17,907

08.04 Security deposit are made to statutory authorities and it will be realized when the service received from government authority will discontinue.

08.05 In the opinion of the Directors, all of the current assets , loans and advances considered goods and realizable in the ordinary course of business , at a value at least equal to the amount at which they are stated in the Financial Position.

08.06 There was no outstanding balance due to Directors.

08.07 Guarantee Margin includes Guarantee issued to Titus gas.

08.08 Maturity Analysis of Advance :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Advance adjustable/realizable within 1 (one) year	53,304,114	62,098,031
Advance adjustable/realizable above 1 (one) year	19,914,568	18,993,662
Total :	73,218,683	81,091,693

09.00 Cash and Bank Balance:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Cash in Hand	09.01	185,592	79,758
Cash at Bank	09.02	5,670,850	32,441,866
Closing Balance		5,856,442	32,521,624

09.01 Cash in Hand :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Cash in hand - (Head Office)	42,495	41,360
Cash in hand - (Factory)	143,097	38,398
Closing Balance	185,592	79,758

09.02 Cash at Bank Balance:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
AB Bank PLC.	09.02 (i)	29,218	30,249
City Bank PLC	09.02 (ii)	2,148,132	7,697,333
IFIC Bank PLC.	09.02 (iii)	458,188	458,188
Mutual Trust Bank PLC.	09.02 (iv)	3,035,312	24,256,096
Closing Balance		5,670,850	32,441,866

09.02 (i) AB Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Current Account-4005 240125 001	28,500	29,535
Current Account-4005 240125 002	148	143
Current Account-4005 240125 003	55	55
DAD Account-4005 240125 251	516	516
Closing Balance	29,218	30,249

09.02 (ii) City Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Current Account-1101 06862 6001	137,805	52,822
Current Account-3101 06862 6002	410	524,325
Current Account-3101 06862 6004	113,439	
ERQ Account- 5121 06862 6001	1,889,123	6,305,445
FBPAR Account-1000 24100 1071	7,355	814,741
Closing Balance	2,148,132	7,697,333

09.02 (iii) IFIC Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Current Account- 1001 113304 001	458,188	458,188
Closing Balance	458,188	458,188

09.02 (iv) Mutual Trust Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Current Account- 0046 021000 9262	(1,199,839)	8,751,189
FDR Account- 1306 0001 45389	1,486,766	1,426,979
FDR Account- 1306 0111 16934	2,118,271	
ERQ Account- 0046 026000 0882	163,250	8,041,631
Current Account- 1301 01017 9267	104,696	105,996
FBPAR Account- 0108 026000 2189	84	81
FBPAR Account- 1302 00000 2572	362,084	5,930,220
Closing Balance	3,035,312	24,256,096

09.03 Cash in hand was physically counted at the end of the year and found in order.

09.04 The Bank Balances were confirmed and reconciled with Bank statements and found in order.

09.05 It includes foreign currency available balance USD \$ 19,894.14 as on 30th June 2025 (2024 USD \$ 180,427.81) equivalent of Tk. 2,421,895.68 as on 30th June 2025 (2024 Tk. 21,092,118.04).

10.00 Non-current Asset Held for Sale:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Non Current Asset Held for Sale (Carrying Value)	136,727,371	-
Less: Impairment Loss on Non Current Assets held for Sale	(13,672,737)	-
Non Current Asset Held for Sale (Recoverable Value)	123,054,634	-

In reference to the board of directors meeting dated 28.04.2025 the company has decided to dispose old machinery used in dyeing operation and the said assets were accounted for under IFRS-5 and disclosed as 'non- current asset held for sale' in current assets section of the Statement of Financial Position. The IFRS-5 requires to measure the Non-current assets held for sale to accounted at lower of carrying value (WDV) and net selling price and the company has accounted for accordingly.

Provision disclosure

During the year, the machineries which were sold, it was observed that the average sales price exceed the written -down value. But during the period from July"25 to Sep"25 few machines were sold and incurred loss average 9.52% on written down value. We anticipate 10% loss may be incurred for the remaining machinery held for sale. Therefore, we are considering 10% loss of the written- down value for the remaining assets.

11.00 Share Capital :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
a) Authorized Capital :		
50,000,000 Ordinary Shares of Tk. 10/- each	500,000,000	500,000,000
b) Issued, Called & Paid up Capital :Tk. 94,596,830		
9,459,683 Ordinary shares of Tk. 10/- each fully paid up	94,596,830	94,596,830

(i) Composition of Shareholding :

Particulars	30.06.2025		30.06.2024	
	No. of Share	%	No. of Share	%
Sponsors & Directors	6,711,052	70.94%	6,711,052	70.94%
Government	-	0.00%	-	0.00%
Institutions	698,402	7.39%	694,909	7.35%
Foreign Investors	-	0.00%	-	0.00%
General Investors /Public	2,050,229	21.67%	2,053,722	21.71%
Closing Balance	9,459,683	100.00%	9,459,683	100.00%

Details of Sponsors & Directors Share Capital are as Follows :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
01. A.Matin Chowdhury	16,330,460	16,330,460
02. Dr. Shamim Matin Chowdhury	11,693,590	11,693,590
03. Didar A. Husain	17,892,230	17,892,230
04. Saima Matin Chowdhury	17,771,680	17,771,680
05. Azizur Rahim Chowdhury	3,422,560	3,422,560
06. Maj. Gen Muhammed Masudur Rahman Bir Protik nwc. Psc (Retd.) (Independent Director)	-	-
07. Lt. Col Serajul Islam, Bir Protik (BAR) Retd.(Independent Director)	-	-
	67,110,520	67,110,520

Lt. Col Serajul Islam resigned from the post of Independent Director for his personal reason with effect from 13.04.2025

Details of the Share holding as on 30.06.2025 are given below :

Holding Range	No. of Holders	No. of Share	Percentage
1 - 50	1,109	39,019	0.41%
51-500	1,402	318,646	3.37%
501-5,000	685	883,913	9.34%
5,001-10,000	33	239,704	2.53%
10,001-20,000	19	263,909	2.79%
20,001-30,000	7	178,545	1.89%
30,001-40,000	1	35,000	0.37%
40,001-50,000	-	-	-
50,001-100,000	-	-	-
100,001-1,000,000	4	1,132,151	11.97%
1,000,000 to above	4	6,368,796	67.33%
Total:	3,264	9,459,683	100.00%

11.01 The total number of share holding by Sponsors & Directors and others same as on 30th June 2025 from that of 30th June 2024 due to no declaration and allotment of Stock Dividend for the year of 2023-2024.

11.02 Detailed Break-up of paid up capital :

Bangladesh Securities and Exchange Commission notification no BSEC/CMRRCD/2006-158/208/Admin/81 dated June 20, 2018, 5(2) (a)

Year	Status	% of Bonus Share	Addition of Share	Paid up Share	Paid up Capital Amount
1988	After IPO	-	-	1,820,000	18,200,000
2010-11	Bonus	10%	182,000	2,002,000	20,020,000
2011-12	Bonus	10%	200,200	2,202,200	22,022,000
2012-13	Bonus	25%	550,550	2,752,750	27,527,500
2013-14	Bonus	26%	715,715	3,468,465	34,684,650
2014-15	Bonus	40%	1,387,386	4,855,851	48,558,510
2015-16	Bonus	40%	1,942,340	6,798,191	67,981,910
2016-17	Bonus	15%	1,019,729	7,817,920	78,179,200
2017-18	Bonus	10%	781,792	8,599,712	85,997,120
2018-19	Bonus	10%	859,971	9,459,683	94,596,830

12.00 Retained Earnings:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	67,449,186	56,106,338
Transfer from disposed Assets	2,154,106	833,859
	69,603,292	56,940,197
Add : Profit during this year	12,243,255	9,751,848
Less : Declaration & payment of cash Dividend	(2,748,631)	-
Add : Excess Depreciation on Revaluation Assets Adjustments	558,279	757,141
Closing Balance	79,656,195	67,449,186

13.00 Revaluation Surplus of Fixed Assets :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	72,758,538	74,349,538
Less: Adjustment of cost during the year	(2,154,106)	(833,859)
	70,604,432	73,515,679
Less: Excess Depreciation Adjustment during the year	(558,279)	(757,141)
Closing Balance	70,046,152	72,758,538

13.01 Land, Building, Plant & Machinery were revalued on 30.07.2007 by M/S Asian Surveyors Ltd. 28 dilkhusha C/A, 12th floor, Suite No.1203, Dhaka-1000 a firm of professional valuer on the basis of present market price prevailing in the country. The valuation of land was assessed on the basis of market price prevailing in the locality, Valuation of Building were assessed on the basis of present construction cost, Present market value of plant & Machinery has been estimated on the basis of devaluation of Bangladesh currency, inflation over the years, Increase of price level in international market.

14.00 Long Term Loan :

The consists of the above head as follows :

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Long Term loan from Mutual Trust Bank PLC.		380,820,539	379,762,096
Total Loan Amount		380,820,539	379,762,096
Less: Current portion of Long Term Loan	17.00	(73,706,530)	(68,419,637)
Closing Balance		307,114,009	311,342,459

14.01	Name of Bank	Sanction Limit	Outstanding Amount	Terms and conditions of sanction letter
	Mutual Trust Bank PLC.	408.00	380.82 Million	Purpose : Imported capital machinery and new construction. Tenor : 6 Years from the date of 1st disbursement and 1 year moratorium period. Repayment : 20 (Twenty) quarterly installment Installment Size : Tk. 30,935,710/= Per Quarter Rate of Interest : 12.00 % PA. Date of maturity : June 2030 Corporate Guarantee: JM Fabrics Ltd. Security agreement : Personal gurantee of all the Directors of Rahim Textile Mills PLC. The factory land has charged to the Mutual Trust Bank PLC. and pariparsu agreement was also made with City Bank PLC. for same properties against bank loan facilities.

15.00 Deferred Tax Liabilities :

Particulars	Note	Dyeing & Washing	Accessories	Amount in Tk.	
				30.06.2025	30.06.2024
Deferred tax liability as on June 30, 2025	15.01			36,367,681	43,762,172
Deferred tax liability as on June 30, 2024				43,762,172	45,245,047
Deferred tax increased/(decreased) during the period		(7,498,738)	104,247	(7,394,491)	(1,482,875)

15.01 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	Note	Amount in Tk.	
		30.06.2025	30.06.2024
WDV of Property, plant and equipment as account base		729,172,068	520,285,112
WDV of Property, plant and equipment as tax base		569,745,221	314,282,732
Taxable temporary difference		159,426,847	206,002,380
Tax rate		15.00%	15.00%
Deferred tax liability		23,914,027	30,900,357

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

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Revalued value of land and land development		78,760,479	78,760,479
WDV of Revalued value of other than land and land development		4,174,046	6,984,952
Taxable value temporary difference		82,934,525	85,745,431
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		626,107	1,047,743
Deferred tax liability on revalued assets		12,440,179	12,861,815

C. Calculation of deferred tax of tangible temporary difference on Unrealized FDR interest

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Unrealised Bank Interest on FDRs		56,176	-
Taxable value temporary difference		56,176	-
Tax rate		20.00%	-
Deferred tax liability		11,235	-

D. Calculation of deferred tax of tangible temporary difference on PF laps receivable

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
PF laps receivable (employer portion)		11,200	-
Taxable value temporary difference		11,200	-
Tax rate		20.00%	-
Deferred tax liability		2,240	-
Total deferred tax liability (A+B+C+D)		36,367,681	43,762,172

15.02 Deferred tax expenses:

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

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Deferred tax liability other than revalued assets as at June 30, 2025		23,914,027	30,900,357
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		(6,986,330)	(1,224,183)

B. Adjustment of revaluation surplus for deferred tax

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Deferred tax liability for revalued assets as at Jun 30, 2025		12,440,179	12,861,815
Deferred tax liability for revalued assets as at June 30, 2024		12,861,815	13,120,507
Adjustment of revaluation surplus for deferred tax		(421,636)	(258,692)

C. Calculation of deferred tax expenses of Unrealised Bank Interest on FDRs

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Deferred tax liability of Unrealised Bank Interest on FDRs as at June 30, 2025		11,235	-
Deferred tax liability of Unrealised Bank Interest on FDRs as at June 30, 2024		-	-
Adjustment in deferred tax expenses on FDR interest		11,235	-

D. Calculation of deferred tax expenses of PF laps receivable

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Deferred tax liability of PF laps receivable as at June 30, 2025		2,240	-
Deferred tax liability of PF laps receivable as at June 30, 2024		-	-
Adjustment in deferred tax expenses on FDR interest		2,240	-
Net deferred tax expenses during the year (A+B+C+D)		(7,394,491)	(1,482,875)

16.00 Accounts Payable:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Below 30 days	57,553,310	62,759,024
Within 31-60 days	32,333,860	28,568,870
Within 61-90 days	35,192,520	45,014,230
Within 91 -120 days	31,839,432	34,222,326
Within 121 -180 days	27,205,766	38,642,868
Within 181 -365 days	-	-
Closing Balance	184,124,888	209,207,318

16.01 Trade Creditors for supply of fabrics, chemicals, spare parts of machineries & service charges are the regular suppliers of the Company and the amount are due on account. Most of the bills have been paid within 180 days.

17.00 Current Portion of Long Term Loan:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Long Term loan from Mutual Trust Bank PLC.	73,706,530	68,419,637
Total	73,706,530	68,419,637

18.00 Short Term Loan from Bank :

The consists of this head as follows:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
AB Bank PLC.	18.01	(70,690)	(72,225)
City Bank PLC.	18.02	288,270,933	347,748,524
Mutual Trust Bank PLC.	18.03	446,233,871	561,608,217
Total		734,434,114	909,284,516

18.01 AB Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Cash Credit Account- 4005240125000	(70,690)	(72,225)
Total	(70,690)	(72,225)

18.02 City Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Cash Credit Account- 6331068626001	(57,941)	8,670,387
Inland Document Bill Purchase A/C- 6581 06862 6001 & 9911	-	45,640,094
EDF/BTB/UPAS Liability	288,328,874	293,438,043
Total	288,270,933	347,748,524

18.03 Mutual Trust Bank PLC.

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Cash Credit Account- 00460134000129	21,812,904	12,184,306
Short Term Loan A/C-2403 0001 5742-Salary	5,993,029	-
Inland Document Bill Purchase A/C	-	35,691,236
Deferred/UPAS/BTB Liability	17,643,450	-
EDF Liability	400,784,488	513,732,675
Total	446,233,871	561,608,217

18.04

Particulars	City Bank PLC.	Mutual Trust Bank PLC.
Sanction Facility	80.00 Crore	129.87 Crore
Tenor	1 year renewable	1 year renewable
Repayment Terms	N/A	N/A
Installment Size	N/A	N/A
Interest Rate	13.00%	12.50%
Security	Pari-Passue security of Stock & Book Debts sharing agreement.	

19.00 Unclaimed Dividend :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening Balance	642,395	990,940
Add : Cash Dividend during this year	2,748,631	-
Total Unclaimed Dividend	3,391,026	990,940
Less : Dividend disbursed during this year	(2,636,394)	(583)
Less : Dividend transferred to Capital Market Stabilization Fund	(524,471)	(347,962)
Closing Balance	230,162	642,395

As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021 and Letter No. SEC/SRMIC/165-2020/part-1/182 dated 19 July 2021 the company transferred Un-claimed cash dividend Tk. 524,471 up to 30th June 2021 to the Capital Market Stabilization Fund(CMSF) on 5th february 2025.

19.01 Unclaimed Dividend :

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Unclaimed Dividend -2020-21	-	524,470
Unclaimed Dividend -2021-22	117,925	117,925
Unclaimed Dividend -2023-24	112,237	-
Total	230,163	642,395

19.02 This is the amount which represents dividend warrant issued but not presented to the bank for payment.

20.00 Others Provision & Liabilities :

The consists of this head as follows:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Liability for Expenditure	20.01	19,502,046	29,754,550
Provision For WPPF & WF	20.02	1,001,836	1,063,551
Provision For Income Tax	20.03	27,418,725	31,787,661
Advance deposit against Machinery Sale	20.04	23,800,000	-
Total		71,722,607	62,605,761

20.01 Liability for Expenditure :

The consists of this head as follows:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Salary Payable	5,980,140	9,092,025
Wages Payable	3,748,096	4,242,870
Overtime Payable	821,538	649,952
Electricity Bills Payable	245,713	1,106,769
Audit fees	172,500	161,000
Gas Bill Payable	7,813,561	13,695,372
Cell Phone & Telephone Bill Payable	-	71,638
Payable to PF Employees' contribution	126,372	261,842
Payable to PF Employer's Contribution	126,372	261,842
Leave Encashment payable	467,754	-
Employees Income Tax Against Salary	-	211,240
Total	19,502,046	29,754,550

20.02 Provision For WPPF & WF:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Opening balance	1,063,551	-
Less: Paid to WPPF & WF Members A/C	(957,196)	-
Add: Provided this year @ 5% (Note-25)	895,481	1,063,551
Closing balance	1,001,836	1,063,551

a) The company established a separate trustee board for maintenance of WPPF as per Labour Law, 2006 and all payments of WPPF are administer by this board of trustee.

20.03 Provision For Income Tax:

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Opening Balance		31,787,661	27,994,493
Add: Income Tax for the current year	27.00	13,060,852	14,357,875
Less: Adjustment during the year		(17,429,787)	(10,564,708)
Closing Balance		27,418,725	31,787,661

a).A liability adjustment has been made for the Financial Year 2024–2025 to reflect the completion of the company tax assessment for the financial year 2022–23

20.04 Advance deposit Against Machinery Sale

Particulars	Note	Amount in Tk.	
		30.06.2025	30.06.2024
Opening Balance		-	-
Add: Advance deposit against Machinery Sale		23,800,000	-
Less: Adjustment during the year		-	-
Closing Balance		23,800,000	-

21.00 Sales Revenue :

Particulars	Amount in Tk.			
	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Sales to Customers	384,559,584	-	384,559,584	1,181,872,579
Sales to Related Parties	502,400,292	88,552,379	590,952,671	376,658,849
Total Sales Revenue :	886,959,876	88,552,379	975,512,255	1,558,531,428

Due to change of business pattern, the sales revenue has been fallen during the year from Tk. 155.85 to Tk.97.55 crore. Previously, the company was involved to dyeing, printing and washing of own grey fabric and selling those products. Those business earn more revenue but less profit. During the year, the company introduce new product like Knit Dyeing, Seamless Dyeing, Accessories & Garments wash capacity utilized for half year only. The new business operation reduce sales value but better profitability.

22.00 Cost of Goods Sold :
Raw Material Consumed :

Particulars	Note	Dyeing & Washing	Accessories	30.06.2025	Percentage	30.06.2024
				Amount in Tk.		Amount in Tk.
Grey Fabrics/Yarn	22.01	120,427,072	35,183,564	155,610,636	49.12%	550,358,277
Dyes & Chemicals	22.02	149,927,299	-	149,927,299	47.33%	230,511,549
Printing & Design Materials	22.03	10,415,972	836,795	11,252,767	3.54%	48,704,108
Raw Material Consumed / Used		280,770,343	36,020,359	316,790,702	100%	829,573,934
Add: Direct Wages & Salaries including bonus		151,849,216	15,160,335	167,009,551		182,637,310
Prime Cost		432,619,559	51,180,694	483,800,253		1,012,211,244
Factory Overhead	22.04	234,552,093	23,417,233	257,969,326		340,822,537
Total Manufacturing Cost	Qty. (yards)	667,171,652	74,597,927	741,769,580	Qty. (yards)	1,353,033,781
Add: Opening Work in Process	569,133	43,599,604	-	43,599,604	710,221	62,087,093
Cost of Goods Available for Use	569,133	710,771,256	74,597,927	785,369,184	710,221	1,415,120,874
Less: Closing Work in process	108,195	8,319,594	1,577,600	9,897,194	569,133	43,599,604
Cost of Goods Production	Qty. (yards)	702,451,662	73,020,327	775,471,990	Qty. (yards)	1,371,521,270
Add: Opening Finished Goods	756,815	68,024,647	-	68,024,647	784,878	83,677,042
Cost of Goods Available for Sales	756,815	770,476,309	73,020,327	843,496,637	784,878	1,455,198,312
Less: Closing Finished Goods	196,568	21,320,013	1,619,875	22,939,888	756,815	68,024,647
Cost of Goods Sold :		749,156,296	71,400,452	820,556,749		1,387,173,665

22.01 Grey Fabrics/Yarn Consumed :

Name of Products:	Qty. (yards)	Dyeing & Washing	Accessories	30.06.2025	30.06.2024	
				Amount in TK.	Qty. (yards)	Amount in TK.
Opening Stock	1,700,069	208,387,105	-	208,387,105	1,430,245	162,339,608
Purchase During the year (A)	326,694	8,236,724	62,245,754	70,482,478	5,012,333	596,405,774
Raw materials available for use	2,026,763	216,623,829	62,245,754	278,869,583	6,442,578	758,745,382
Less : Closing Stock	(332,942)	(96,196,757)	(27,062,190)	(123,258,947)	(1,700,069)	(208,387,105)
Raw Materials used/Consumed	1,693,821	120,427,072	35,183,564	155,610,636	4,742,509	550,358,277

22.02 Dyes & Chemicals Consumed :

Name of Products:	Qty. (kgs)	Dyeing & Washing	Accessories Unit	30.06.2025	30.06.2024	
				Amount in TK.	Qty. (kgs)	Amount in TK.
Opening Stock	235,903	107,943,895	-	107,943,895	273,629	109,993,059
Purchase during the year (B)	957,262	267,314,874	-	267,314,874	790,347	228,462,385
Raw materials available for use	1,193,165	375,258,769	-	375,258,769	1,063,976	338,455,444
Less : Closing Stock	(508,073)	(225,331,470)	-	(225,331,470)	(235,903)	(107,943,895)
Raw Materials used/Consumed	685,092	149,927,299	-	149,927,299	828,073	230,511,549

22.03 Printing & Design and Other Materials, Spares & Accessories Consumed :

Name of Products:	Qty. (kgs)	Dyeing & Washing	Accessories	30.06.2025	30.06.2024	
				Amount in TK.	Qty. (kgs)	Amount in TK.
Opening Stock	Uncountable	28,185,125	-	28,185,125	Uncountable	33,798,808
Purchase during the year (C)	Uncountable	14,504,880	2,670,315	17,175,195	Uncountable	43,090,425
Design & Spares available for use	-	42,690,005	2,670,315	45,360,320	-	76,889,233
Less : Closing Stock	Uncountable	(32,274,033)	(1,833,520)	(34,107,553)	Uncountable	(28,185,125)
Design & Spares used/Consumed		10,415,972	836,795	11,252,767		48,704,108

(A) Procurement / Supplied by Raw Materials :

Name of Products:	Qty. (yards)	Dyeing & Washing	Accessories	30.06.2025	Qty. (yards)	30.06.2024
				Amount in Tk.		Amount in Tk.
Grey Fab/Yarn Import	301,297	7,908,723	59,018,184	66,926,907	5,012,333	596,405,774
Grey Fab/Yarn Local import	25,397	328,001	3,227,570	3,555,571	-	-
Purchased during the year	326,694	8,236,724	62,245,754	70,482,478	5,012,333	596,405,774

(B) Dyes & Chemicals :

Name of Products:	Qty. (Kgs)	Dyeing & Washing	Accessories	30.06.2025	Qty. (Kgs)	30.06.2024
				Amount in Tk.		Amount in Tk.
Dyes & Chemical Import	457,955	183,131,822	-	183,131,822	790,347	228,462,385
Local Import	499,306	84,183,053	-	84,183,053	-	-
Purchased during the year	957,262	267,314,874	-	267,314,874	790,347	228,462,385

(C) Printing & Design and Other Material, Spares & Accessories :

Name of Products:	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
			Amount in Tk.	Amount in Tk.
Imported	10,527,631	-	10,527,631	9,700,407
Local Purchase	3,977,249	2,670,315	6,647,564	33,390,018
Purchased during the year	14,504,880	2,670,315	17,175,195	43,090,425

22.04 Factory Overhead :

Particulars	Amount in Tk.			
	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Gas Charges	139,690,305	13,946,413	153,636,718	233,061,691
Electricity Charges	5,581,609	557,257	6,138,866	17,418,417
Insurance Premium	1,527,732	152,526	1,680,257	1,769,402
Uniform & Liveries	-	-	-	39,860
Repairs & Maintenance	2,633,164	262,890	2,896,054	2,859,316
Telephone Charges	348,490	34,793	383,283	939,452
Travelling & Conveyance	3,807,148	380,098	4,187,246	6,403,779
Fees, Forms & Stamps	2,619,800	261,556	2,881,356	2,687,404
Fuel Lubricant	4,844,662	483,682	5,328,344	12,349,640
Medical expenses	59,648	5,955	65,603	191,908
Contribution to P.F.	1,731,466	172,866	1,904,332	2,478,965
Entertainment	560,131	55,922	616,053	891,709
Stationery	982,823	98,123	1,080,946	1,165,559
Testing Charges	493,721	49,292	543,013	689,693
Rent, Rates & Taxes	528,239	52,738	580,977	33,750
Back Processing Charges	807,951	80,664	888,615	1,207,965
Compliance Expenses	457,273	45,653	502,926	754,592
Service Expenses & VAT expense	637,412	63,638	701,050	-
Food & Refreshment Expenses for Staff & Workers.	673,925	67,283	741,208	710,394
Lab Expenses	42,343	4,227	46,570	268,592
Survey & Inspection Expenses	-	-	-	420,000
Depreciation	66,524,255	6,641,654	73,165,909	54,480,449
Total Factory Overhead	234,552,093	23,417,233	257,969,326	340,822,537

23.00 Administrative & Selling Expenses :

Particulars	Note	Amount in Tk.			
		Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Director's Remuneration		-	-	-	-
Salary & Allowances		22,548,768	2,251,226	24,799,994	32,392,822
Festival Bonus		1,877,050	187,401	2,064,451	2,298,456
Electricity Charges		1,594,949	159,237	1,754,186	1,275,569
Stationery		251,172	25,076	276,248	236,610
Advertisement		417,803	41,713	459,516	408,381
Insurance Premium		61,795	6,170	67,965	62,100
Telephone Charges		210,557	21,022	231,579	237,371
Travelling & Conveyance		597,560	59,659	657,219	1,070,616
Fees, Forms & Stamps		613,536	61,254	674,790	995,622
Donation & Subscription		54,553	5,447	60,000	60,000
Selling & Distribution Expenses		1,150,164	114,830	1,264,994	1,827,014
Cleaning Services		540,279	53,940	594,219	512,890
Newspaper, Books & Periodicals		546	54	600	2,480
Postage & Courier		3,128	312	3,440	3,940
Repairs & Maintenance		2,437	243	2,680	83,650
Head Office Rent		5,945,915	593,629	6,539,544	6,539,544
Annual General Meeting Expenses		140,248	14,002	154,250	123,450
Entertainment		16,549	1,652	18,201	14,504
Contribution to P.F.		452,112	45,138	497,250	546,694
Audit Fees	23.01	240,490	24,010	264,500	253,000
Board Meeting Fees		39,450	3,939	43,389	60,000
Food & Refreshment Expenses for Staff		529,751	52,889	582,640	578,910
Total		37,288,811	3,722,844	41,011,655	49,583,623

23.01 Audit Fees :

Particulars	Amount in Tk.			
	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Statutory Audit Fee-Malek Siddiqui Wali	156,841	15,659	172,500	161,000
Provident Fund Audit Fee-Malek Siddiqui Wali	31,368	3,132	34,500	34,500
Corporate Governance Compliance Audit Fee	26,140	2,610	28,750	28,750
AGM Scrutinizer's report Fees-Das Chowdhury Dutta & Co.	26,140	2,610	28,750	28,750
Total	240,490	24,010	264,500	253,000

24.00 Financial Expenses :

Particulars	Amount in Tk.			
	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Bank Charges & Commission	645,331	64,429	709,760	916,606
Excise Duty	313,501	31,299	344,800	491,179
Bank Interest on Overdraft	3,076,398	307,142	3,383,539	3,064,939
Bank Interest on STL	1,350,494	134,831	1,485,325	5,821,709
Bank Interest on IDBP Loan	1,083,973	108,222	1,192,195	3,706,539
Bank Interest on EDF & UPAS	23,951,852	2,391,307	26,343,159	36,622,188
Bank Interest on Long Term Loan	43,902,390	4,383,131	48,285,521	44,156,732
Total	74,323,939	7,420,360	81,744,299	94,779,892

25.00 Non Operating Income/(Loss) :

Particulars	Note-10	Amount in Tk.			
		Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Interest received on FDR & Dividend Account		227,880	-	227,880	67,565
Other Income from PF Laps (employer portion)		11,200	-	11,200	-
Revenue Gain/(loss) on Sale of Non Current Assets.		102,538	-	102,538	(3,857,395)
Foreign Currency Translation Gain/(Loss)		28,414	-	28,414	(1,465,970)
Gain/(Loss) on Foreign Currency Exchange rate		(91,750)	-	(91,750)	596,116
Impairment Loss on Non Current Held for Sale		(13,672,737)	-	(13,672,737)	-
Total		(13,394,455)	-	(13,394,455)	(4,659,684)

25.01 Gain/(Loss) on Disposal of Non Current Assets:

Particulars	Amount in Tk.			
	Dyeing & Washing	Accessories	30.06.2025	30.06.2024
Cost Value on sale of Machinery	227,534,285	-	227,534,285	65,886,796
Revaluation of sale of Machinery	11,266,775	-	11,266,775	5,000,000
Less :Accumulated depreciation of disposal machine	(173,553,598)	-	(173,553,598)	(56,529,401)
Written Down Value	65,247,462	-	65,247,462	14,357,395
Sale Proceeds from disposal of Machineries.	65,350,000	-	65,350,000	10,500,000
Profit/(Loss) on sale of Non Current Assets.	102,538	-	102,538	(3,857,395)

26.00 Provision for WPPF & WF

Particulars	Dyeing & Washing	Accessories	Amount in Tk.	
			30.06.2025	30.06.2024
Contribution this year @ 5% (Net profit before WPPF & WF)	609,351	286,130	895,481	1,063,551
	609,351	286,130	895,481	1,063,551

27.00 Income Tax Provision (Current Tax)

Particulars	Dyeing & Washing	Accessories	Amount in Tk.	
			30.06.2025	30.06.2024
Current tax provision	11,875,250	1,185,602	13,060,852	14,357,875
	11,875,250	1,185,602	13,060,852	14,357,875

Current Tax :
(Higher of i,ii,iii)

Particulars		Rate of tax	Amount in Tk.	
			30.06.2025	30.06.2024
i) Regular Tax				
Operating Profit before WPPF & WF and Tax			32,199,552	26,994,248
Add depreciation as per accounting based			73,165,909	54,480,449
Less depreciation as per tax based			(63,305,025)	(47,328,198)
Income/(Loss) from business			42,060,437	34,146,499
Tax rate on business income		15.00%	6,309,066	5,121,975
Tax on non operating Income:				
Tax on FDR and bank interest	227,880	20.00%	45,576	13,513
Tax on PF Laps (employer portion)	11,200	20.00%	2,240	-
Tax on Sale of Non-current Asset	102,538	20.00%	20,508	
Total tax liability			6,377,389	5,135,488
ii) Minimum tax U/S-163				
Tax deducted at source			13,060,852	14,357,875
iii) Minimum tax U/S-163(4)				
	Amount	Rate of tax	30.06.2025	30.06.2024
On turnover	975,512,255	1.00%	9,755,123	9,351,189
Other income	341,618	1.00%	3,416	405
	975,853,873		9,758,539	9,351,594

27.01 Calculation of effective tax rate calculation

Particulars	Based Amount	Effective Tax Rate	30.06.2025	30.06.2024
			Tax Amount	Tax Amount
Business Income	42,060,437	15.00%	6,309,066	5,121,975
Other Income	227,880	20.00%	45,576	13,513
	42,288,317	15.03%	6,354,642	5,135,488
Deductable Temporary difference		-17.49%	(7,394,491)	(1,482,875)
Prior Year adjustment		0.00%	-	(1,355,834)
Effect of Minimum Tax		15.86%	6,706,211	9,222,387
		13.40%	5,666,361	11,519,166

28.00 Earnings Per Share (EPS):

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Basic Earnings Per Share (EPS)		
A. Net Profit/ (Loss) after Tax for this year	12,243,255	9,751,848
B. Weighted average Number of Share	9,459,683	9,459,683
Earning per share (EPS). (A/B)	1.29	1.03

28.01 Disclosure of EPS : as per clause 5(2)c of the BSEC notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June,2018 :

Earning Per Share (EPS) has been increased from Tk.1.03 per share to Tk. 1.29 per share during the financial year 2024-25 due to changing of new product facilities by installation of Accessories and Seamless Dyeing facility and Knit Dyeing and washing facilities resulting increase of net profit.

28.02 Computation of Number of Shares after reporting date:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Number of Shares Outstanding (Opening Balance)	9,459,683	9,459,683
Declaration of Stock Dividend	-	-
Number of Shares Outstanding as at 30.06.2025	9,459,683	9,459,683

29.00 Net Assets Value (NAV) Per Share:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Total Assets	1,651,999,169	1,840,068,812
Less : Total Liability	(1,407,699,992)	(1,605,264,258)
A. Net Assets	244,299,178	234,804,554
B. Total Number of Share outstanding at the year end	9,459,683	9,459,683
Net Assets Value (NAV) Per Share (A/B)	25.83	24.82

29.01 Disclosure of NAV : as per clause 5(2)b of the BSEC notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June,2018 :

Net Assets Value per share (NAV) has been increased compared to financial year 2023-24 due to increase of retained earnings.

30.00 Reconciliation from net profit to net operating cash flow :

Disclosure with calculation: as per clause 5(2)e of the BSEC notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated: 20 June, 2018:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Operating Profit/(Loss)	113,943,852	121,774,140
Depreciation	73,165,909	54,480,449
Financial Expenses	(81,744,299)	(94,779,892)
Non Operating Income/(Loss)	147,330	663,681
Accounts Receivable (Increase)/Decrease	262,627,816	(186,473,775)
Inventories (Increase)/Decrease	40,605,324	(4,244,766)
Advance,Deposit & Prepayment (Increase)/Decrease	3,504,075	(29,705,931)
Accounts Payable & Other Liability Increase/(Decrease)	(25,082,430)	88,785,529
Payment to Employee against Contribution to WPPF	(957,196)	-
Liability for Expenditure Increase/(Decrease)	(10,252,504)	(7,946,049)
Income Tax Paid	(13,060,852)	(14,357,875)
Total	362,897,025	(71,804,489)

31.00 Net Operating Cash Flow Per Share (NOCFPS)

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
A. Net Operating Cash Flow	362,897,025	(71,804,489)
B. Number of Shares outstanding at the year end	9,459,683	9,459,683
Net Operating Cash Flow Per Share (NOCFPS) (A/B)	38.36	(7.59)

31.01 Disclosure of NOCFPS : as per clause 5(2)d of the BSEC notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated: 20 June, 2018:

Net Operating cash flow per share (NOCFPS) has been increased significantly compared to financial year June 30, 2024 due to reduction of investment in working capital namely- decrease of receivable significantly, decrease of inventory. Please see the detail calculation of operating cash flow in the note no.30

32.00 Related Party Disclosure Under IAS-24

32.01 Related Party Transaction :

Related parties disclosure : As per IAS 24 Para 21 in the from sales of finished goods against export L/C.

The company, in normal course of business carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24. Related Party Disclosures. All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates on the same terms and conditions as applicable to the third parties. Details of transactions with related parties and business with them as at 30 June 2025 were as follows :

Name of Sister Concern	Nature of Relationship	Nature of Business	Opening Balance	Transition		Closing Balance
				Dr./ Sales	Cr./ Realization	
J.M. Fabrics Limited	Common Director	Sales	-	313,756,150	313,756,150	-
Knit Asia Limited	Common Director	Sales	13,049,645	277,196,521	245,135,455	45,110,712
Hejaz Publications Ltd.	Common Director	Office Rent	-	6,539,544	6,539,544	-
Total Amount			13,049,645	597,492,215	565,431,148	45,110,712

Particular transaction with the related party (JM Fabrics Ltd & Knit Asia Ltd) was exceeded ten percent of revenue of the company for the immediate preceding financial year. As such, we will place the matter for approval in respect of related party transaction from the honorable shareholders of the company as required by BSEC directive.

32.02 Related party disclosure as per IAS-24 Para 17 regarding key management personnel compensation :

Short term employees benefits	Monthly Salary Two Festival Bonus Medical Assistance Profit Participant
Post Employment Benefits	Provident Fund Retirement benefits
Other long term benefits	Life insurance
Termination Benefits	As per company policy
Share Based payment	Company does not provided any share based payment

32.03 Disclosure of director remuneration and attendance fees under para - 4 of schedule XI part II of the companies act 1994 :

Name	Position	2024-2025	2023-2024
Mr. Didar A. Husain	Chairman	Nil	Nil
Dr. Shamim Matin Chowdhury	Managing Director	Nil	Nil
Mr. A. Matin Chowdhury	Director	Nil	Nil
Ms. Saima Matin Chowdhury	Director	Nil	Nil
Mr. Azizur Rahim Chowdhury	Director	Nil	Nil

In the financial year 2024-25 none of the Director had taken salary and festival bonus for the greater interest of the company.

32.04 Remuneration to Directors and Executives :

Particulars	2024-2025		2023-2024	
	Directors	Executive	Directors	Executive
Basic Salary	-	4,034,949	-	3,186,207
House Rent Allowance	-	2,017,474	-	1,593,103
Festival Bonus	-	330,903	-	350,000
Conveyance Allowance	-	605,242	-	477,931
Medical Allowance	-	403,495	-	318,621
Total	-	7,392,063	-	5,925,862
Number of person	-	5	-	2

No meeting fee has been paid to the sponsor Directors during the year.

32.05 Independent director have received the following meeting attendance fees :

Name	Position	2024-2025	2023-2024
Maj. Gen Muhammed Masudur Rahman Bir Protik nwc. Psc (Retd.)	Independent Director	24,889	30,000
Lt. Col Serajul Islam, Bir Protik (BAR) Retd.	Independent Director	18,500	30,000

32.06 Disclosure under para 3 of the schedule XI para II of the companies act 1994 :

Particulars	Range	No of employees		Worker	Total
		Head Office	Factory		
Salary	-	Nil	Nil		-
Salary	10,001	3	7		10
Salary	15,000	8	44		52
Salary	30,000	7	30		37
Salary	60,000	7	8		15
Salary	100,000	1	3		4
Wages	-			Nil	-
Wages	10,001			55	55
Wages	13,001			43	43
Wages	15,001			128	128
Total		26	92	226	344

32.07 Disclosure of Remuneration for External Auditors under para b of schedule XI part II of the Companies Act 1994 :

Malek Siddique Wali has been appointed as a statutory auditor and fixes their remuneration of Tk. 150,000+VAT by the honorable shareholder of the company in the last AGM (43rd AGM). No other fees was paid to the auditor for any other services.

33.00 Disclosure of production shortfall and achievement under para 7 schedule XI Para II of the Companies Act 1994 :

Particulars	Unit Measurement	Quantity	
		30.06.2025	30.06.2024
Production Capacity of Dyeing, Printing & Finishing	Yard/Kg	39,368,820	30,000,000
Production Capacity of Washing	Pcs	5,850,000	-
Production Capacity of Accessories	Yard/Cones/Pcs	14,492,400	-
Total Production Capacity	Yard/Cones/Pcs/Kg	59,711,220	30,000,000
Actual Production	Yard/Cones/Pcs/Kg	25,617,623	20,266,897
% Achievement	%	42.90%	67.56%
Short Fall	Yard/Cones/Pcs/Kg	34,093,597	9,733,103

The utilization of production capacity percentage decreased due to change of business as well production pattern. During the year, The company introduce new production line knit dyeing, seamless dyeing, accessories & garments wash capacity utilized for half year only, hence the production achievement has decreased from 67.56% to 42.90% compared to the last financial year 2023-24.

34.00 Disclosure of Imported and Local raw material consumption under para 8 schedule XI part II of Companies Act 1994 :

Value of Dyes & Chemical, Design & Spare parts, Packing Materials and Capital Machinery (BDT) :

Particulars	Local Purchase	Import	Total Import & Purchase	Consumed
Grey Fab/Yarn	3,555,571	66,926,907	70,482,478	155,610,636
Dyes & Chemical	84,183,053	183,131,822	267,314,874	149,927,299
Printing, Design & Spare Parts & Packing etc.	6,647,564	10,527,631	17,175,195	11,252,767
Total	94,386,188	260,586,360	354,972,548	316,790,702

35.00 Contingent Liabilities :

The company has Tk. 54,836,187 contingent liabilities against Letter of Credit (EDF & UPAS Liability) and Bank Guarantee for the year ended 30th June, 2025. The break up of the amount is as follows:

Particulars	Amount in Tk.	
	30.06.2025	30.06.2024
Letter of Credit (City Bank PLC.)	24,230,432	92,441,046
Letter of Credit (Mutual Trust Bank PLC.)	10,601,621	162,733,541
Bank Guarantee (AB Bank PLC.)	1,971,911	1,971,911
Bank Guarantee (Mutual Trust Bank PLC.)	18,032,223	16,012,611
TOTAL	54,836,187	273,159,109

36.00 Events after the reporting period :

The Board of Directors of the company has approved the financial statements as on October 26, 2025 and they recom-mended 10% cash dividend for the financial year 30th June 2025.

Except the fact stated above, on circum-stances have arisen that to be disclosed as note or adjusted in the financial statements.

Rahim Textile Mills PLC.
Property, Plant & Equipment
As at 30th June 2025

Particulars	Cost				Rate (%)	Depreciation				Written down value as on 30.06.2025
	Balance as on 01.07.2024	Addition During the Year	Adjustment During the Year	Total as On 30.06.25		Balances as On 01.07.24	Charges During the Year	Adjustment During the Year	Total as On 30.06.25	
Land & Land Development	14,345,373	-	-	14,345,373	-	-	-	-	-	14,345,373
Building And Civil Structure	348,564,276	-	-	348,564,276	10%	208,955,855	13,960,842	-	222,916,697	125,647,579
Plant & Machinery	779,227,523	343,803,372	552,981,882	570,049,013	10%	515,570,461	40,004,349	353,172,410	202,402,400	367,646,613
Equipement And Installation	52,990,759	1,665,608	-	54,656,367	15%	37,619,463	2,463,095	-	40,082,558	14,573,809
Furniture & Fixtures	14,118,077	381,341	-	14,499,418	10%	7,681,753	677,442	-	8,359,195	6,140,223
Utility Facility	111,596,645	12,300,582	-	123,897,227	15%	25,366,221	14,056,144	-	39,422,365	84,474,862
Transport Facility	12,863,931	-	-	12,863,931	15%	9,608,937	488,249	-	10,097,186	2,766,745
Other Assets	21,975,628	-	-	21,975,628	15%	16,249,038	858,988	-	17,108,027	4,867,601
As at 30th Jun 2025	1,355,682,212	358,150,903	552,981,882	1,160,851,233		821,051,728	72,509,110	353,172,410	540,388,427	620,462,807

Revalued Property Plant & Equipments As on 30th June 2025

Particulars	Cost				Rate %	Depreciation				Written down value as on 30.06.2025
	Balance as on 01.07.2024	Addition During the Year	Adjustment During the Year	Total as On 30.06.25		Balances as On 01.07.24	Charges During the Year	Adjustment During the Year	Total as On 30.06.25	
Land & Land Development	78,760,479	-	-	78,760,479	-	-	-	-	-	78,760,479
Building And Civil Structure	24,745,906	-	-	24,745,906	10%	20,438,437	430,747	-	20,869,184	3,876,722
Plant & Machinery	11,339,721	-	11,339,721	0.00	10%	8,998,790	175,570	9,174,359	0	(0)
Utility Facility	3,405,891	-	-	3,405,891	15%	3,069,340	50,483	-	3,119,823	286,068
Sub Total as at 30.06.25	118,251,997	-	11,339,721	106,912,276		32,506,567	656,799	9,174,359	23,989,007	82,923,269
Grand Total as at 30.06.25	1,473,934,209	358,150,903	564,321,603	1,267,763,509		853,558,295	73,165,909	362,346,770	564,377,434	703,386,076
Total as at 30.06.24	1,465,498,451	79,322,555	70,886,796	1,473,934,209		855,607,246	54,480,449	56,529,401	853,558,295	620,375,914

Depreciation charged to :

- A i) Depreciation of Cost Of Goods Sold.
B) Depreciation of Administrative & Selling Expenses.

73,165,909

73,165,909