
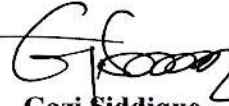


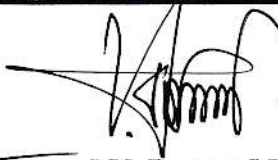
**Toyo Spinning Mills Limited**  
**Statement of Financial Position**  
As at 31st Dec , 2025

PARTICULARS	Notes	31 Dec, 2025 Taka	30 June, 2025 Taka
<b>NON CURRENT ASSETS:</b>			
Property, Plant and Equipments		2,572,426,190	2,622,069,727
Investment in Central Depository Bangladesh Limited		1,000,000	1,000,000
<b>Total Non-Current Assets</b>		<b>2,573,426,190</b>	<b>2,623,069,727</b>
<b>CURRENT ASSETS :</b>			
Inventories		539,018,754	517,342,186
Accounts Receivables		440,445,369	439,703,886
Advances, deposits and prepayments		146,616,170	162,788,166
Tax Deducted at Source		16,052,051	16,052,051
Cash and cash equivalents		589,052	669,246
<b>Total Current Assets</b>		<b>1,142,721,397</b>	<b>1,136,555,535</b>
<b>Total Assets</b>		<b>3,716,147,586</b>	<b>3,759,625,262</b>
<b>SHAREHOLDER'S EQUITY AND LIABILITIES</b>			
Share Capital		893,353,750	893,353,750
Retained Earnings		(1,736,022,225)	(1,677,274,877)
Revaluation Surplus		1,939,791,314	1,975,925,002
		<b>1,097,122,839</b>	<b>1,192,003,875</b>
<b>NON- CURRENT LIABILITIES :</b>			
Term Loan (Secured)		1,543,993,576	1,543,993,576
Deferred Tax Liability		179,423,805	179,423,805
<b>Total Non Current Liabilities</b>		<b>1,723,417,380</b>	<b>1,723,417,380</b>
<b>Current Liabilities:</b>			
Short Term Loan (Secured)		-	-
Creditors for Goods & Expenses (Unsecured)		15,599,287	9,249,301
Creditors for Other Finance		799,910,237	755,881,778
Income Tax Payable		80,097,842	79,072,927
<b>Total Current Liabilities</b>		<b>895,607,367</b>	<b>844,204,007</b>
<b>Total Shareholder's Equity and Liabilities</b>		<b>3,716,147,586</b>	<b>3,759,625,262</b>
<b>Net Asset Value Per Share</b>		<b>12.28</b>	<b>13.34</b>

  
**Md. Rafiqul Haque**  
Chairman

  
**Md. Atiqul Haque**  
Managing Director

  
**Gazi Siddique**  
Company Secretary

  
**Md. Rumon Mia**  
Chief Financial Officer

**Toyo Spinning Mills Limited**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
As at 31th Dec 2025

PARTICULARS	NOTES	July to Dec 2025	July to Dec 2024	Oct to Dec 2025	Oct to Dec 2024
		Taka	Taka	Taka	Taka
<b>Turnover</b>		102,491,500	100,758,750	52,586,592	51,033,397
Less: Cost of Goods sold		107,045,568	97,609,548	58,268,812	49,447,870
<b>GROSS PROFIT</b>		<b>(4,554,068)</b>	<b>3,149,202</b>	<b>(5,682,220)</b>	<b>1,585,527</b>
Less:					
Administrative expenses		5,192,066	5,953,010	2,469,748	4,806,553
Impairment Losses		-	-	-	-
Selling and Distribution Expenses		1,424,421	1,824,567	712,210	1,075,387
<b>Total Cost and Expense</b>		<b>6,616,486</b>	<b>7,777,577</b>	<b>3,181,958</b>	<b>5,881,940</b>
<b>OPERATING PROFIT/(LOSS)</b>		<b>(11,170,554)</b>	<b>(4,628,375)</b>	<b>(8,864,179)</b>	<b>(4,296,413)</b>
Financial Expenses		82,685,566	81,880,504	41,648,602	41,142,882
Add: Non-Operating Income		-	-	-	-
Less: Non-Operating Loss		-	-	-	-
<b>NET PROFIT/(LOSS) BEFORE WPPF</b>		<b>(93,856,120)</b>	<b>(86,508,879)</b>	<b>(50,512,781)</b>	<b>(45,439,295)</b>
Less: Allocation for WPPF				-	
<b>NET PROFIT/(LOSS) BEFORE TAX</b>		<b>(93,856,120)</b>	<b>(86,508,879)</b>	<b>(50,512,781)</b>	<b>(45,439,295)</b>
Less: Tax Expenses					
Current Tax		1,024,915	604,552	525,866	306,200
Deferred Tax Expenses/(Income)		-	-	-	-
<b>Total Tax Expenses</b>		<b>1,024,915</b>	<b>604,552</b>	<b>525,866</b>	<b>306,200</b>
<b>NET PROFIT/(LOSS) AFTER TAX</b>		<b>(94,881,035)</b>	<b>(87,113,431)</b>	<b>(51,038,647)</b>	<b>(45,745,495)</b>
<b>Earnings per Share</b>		<b>(1.06)</b>	<b>(0.98)</b>	<b>(0.57)</b>	<b>(0.51)</b>

SD/-  
**Md. Rafiqul Haque**  
Chairman





  
**Md. Atiqul Haque**  
Managing Director

  
**Gazi Siddique**  
Company Secretary

  
**Md. Rumon Mia**  
Chief Financial Officer

**Toyo Spinning Mills Limited**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED DEC, 2025**

Description	Note	Dec-25	Dec-24
		Taka	Taka
<b>Cash Flow From Operating Activities</b>			
Collection from Turnover and other Income		71,044,877	68441267
Payments for Cost and Expenses		11,560,496	14,276,315
Payments for Financial Expenses		(82,685,566)	(81,880,504)
Tax Paid and / or Deducted (Note-19)			
<b>Total Cash Flow from Operating Activities</b>		<b>(80,194)</b>	<b>837,078</b>
<b>Cash Flow From Investing Activities</b>			
Revaluation Surplus		-	
Purchases of Fixed Assets (Sch A,B,C & D)		-	
<b>Total Cash Flow from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>Cash Flow From Financing Activities</b>			
Long Term Obligation Increased/ (Decreased), (Note-14 & 16)		-	
Short Term Obligation Increased/ (Decreased), (Note-15)		-	
<b>Total Cash Flow Financing Activities</b>		<b>-</b>	<b>-</b>
Net Cash inflow/(outflow) for the period		(80,194)	837,078
Opening cash & Cash Equivalents		669,246	3,408,096
<b>Closing cash &amp; Cash Equivalents</b>		<b>589,052</b>	<b>4,245,174</b>
<b>Net Operating Cash Flow Per Share</b>		<b>(0.001)</b>	<b>0.01</b>

 <b>Md. Rafiqul Haque</b> Chairman	 <b>Md. Atiqul Haque</b> Managing Director	 <b>Gazi Siddique</b> Company Secretary	 <b>Md. Rumon Mia</b> Chief Financial Officer
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**Toyo Spinning Mills Limited**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE YEAR ENDED DEC 31, 2025**

PARTICULARS	SHARE CAPITAL	ASSETS REVALUATION RESERVE	RETAINED EARNINGS	TOTAL
	TAKA	TAKA	TAKA	TAKA
Balance as on June 30, 2025	893,353,750	1,975,925,002	(1,677,274,877)	1,192,003,875
Net Profit/(Loss) for the year After Tax			(94,881,035)	(94,881,035)
Revaluation Surplus/Deficit during the year				-
Depreciation Charge on Revaluation Surplus		(36,133,687)	36,133,687	-
Issue of Bonus Share	-	-	-	-
<b>Balance as on Dec 31, 2025</b>	<b>893,353,750</b>	<b>1,939,791,314</b>	<b>(1,736,022,225)</b>	<b>1,097,122,839</b>

**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE YEAR ENDED JUNE 30, 2025**

PARTICULARS	SHARE CAPITAL	ASSETS REVALUATION	RETAINED EARNING	TOTAL
	TAKA	TAKA	TAKA	TAKA
Balance as on June 30, 2024	893,353,750	2,049,344,167	(1,501,222,763)	1,441,475,155
Net Profit/(Loss) for the year After Tax			(249,471,280)	(249,471,280)
Revaluation Surplus/Deficit during the year				-
Depreciation Charge on Revaluation Surplus		(73,419,166)	73,419,166	-
Issue of Bonus Share	-	-	-	-
<b>Balance as on June 30, 2023</b>	<b>893,353,750</b>	<b>1,975,925,002</b>	<b>(1,677,274,877)</b>	<b>1,192,003,875</b>

 <b>Md. Rafiqul Haque</b> Chairman	 <b>Md. Atiqul Haque</b> Managing Director	 <b>Gazi Siddique</b> Company Secretary	 <b>Md. Rumon Mia</b> Chief Financial Officer
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1.00

The computation of EPS is given below:

	Dec 31 2025
Surplus for the year attributable to Shareholders Net Profit/(Loss)	(94,881,035)
Weighted average number of Shares outstanding during the year	89,335,375
<b>Earnings per Share</b>	<b>(1.06)</b>

2.00

The computation of NAVPS is given below:

	Dec 31 2025
Total Shareholder Equity	1,097,122,839
Weighted average number of Shares outstanding during the year	89,335,375
<b>Net Assets Value per Share</b>	<b>12.28</b>

3.00

The computation of NOCFPS is given below:

	Dec 31 2025
Total Cash Flow from Operating Activities	(80,194)
Weighted average number of Shares outstanding during the year	89,335,375
<b>Net Operating Cash Flow Per Share</b>	<b>(0.001)</b>

4.00

Net profit after Tax	(94,881,035)
Depreciation	49,643,537
Operating Profit Before Working Capital Changes	(45,237,499)
(Increase)/Decrease in Closing Stock	(21,676,568)
(Increase)/Decrease in Accounts Receivables	(741,483)
(Increase)/Decrease in Advances, Deposits & Pre-payments	16,171,996
(Increase)/Decrease Tax Deducted at Source	-
Increase/(Decrease) Creditors for Goods & Expenses (Unsecured)	6,349,986
Increase/(Decrease) Creditors for Other Finance (Unsecured)	44,028,459
Increase/(Decrease) Income Tax Payable	1,024,915
Increase/(Decrease) Deferred Tax Liability	-
<b>Net Cash Generated From Operating Activities</b>	<b>(80,194)</b>



A large, stylized handwritten signature in black ink, appearing to read 'G. S. Jones', is written across the bottom of the page.