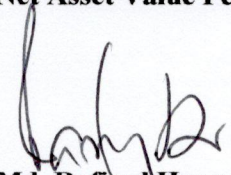
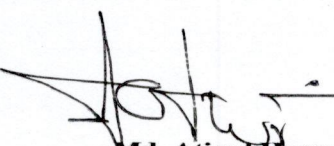
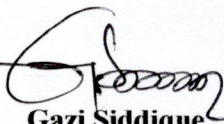


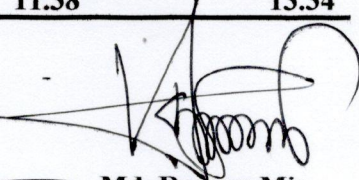
Toyo Spinning Mills Limited
Statement of Financial Position
As at 31st Mar , 2026

PARTICULARS	Notes	31 Mar, 2026 Taka	30 June, 2025 Taka
NON CURRENT ASSETS:			
Property, Plant and Equipments		2,549,738,618	2,622,069,727
Investment in Central Depository Bangladesh Limited		1,000,000	1,000,000
Total Non-Current Assets		2,550,738,618	2,623,069,727
CURRENT ASSETS :			
Inventories		545,380,244	517,342,186
Accounts Receivables		420,574,269	439,703,886
Advances, deposits and prepayments		137,846,372	162,788,166
Tax Deducted at Source		16,052,051	16,052,051
Cash and cash equivalents		1,371,313	669,246
Total Current Assets		1,121,224,250	1,136,555,535
Total Assets		3,671,962,867	3,759,625,262
SHAREHOLDER'S EQUITY AND LIABILITIES			
Share Capital		893,353,750	893,353,750
Retained Earnings		(1,800,702,921)	(1,677,274,877)
Revaluation Surplus		1,923,858,667	1,975,925,002
		1,016,509,496	1,192,003,875
NON- CURRENT LIABILITIES :			
Term Loan (Secured)		1,543,993,576	1,543,993,576
Deferred Tax Liability		179,423,805	179,423,805
Total Non Current Liabilities		1,723,417,380	1,723,417,380
Current Liabilities:			
Short Term Loan (Secured)		-	-
Creditors for Goods & Expenses (Unsecured)		14,811,257	9,249,301
Creditors for Other Finance		836,606,716	755,881,778
Income Tax Payable		80,618,019	79,072,927
Total Current Liabilities		932,035,991	844,204,007
Total Shareholder's Equity and Liabilities		3,671,962,867	3,759,625,262
Net Asset Value Per Share		11.38	13.34


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 March 2026

PARTICULARS	NOTES	July 2025 to	July 2024 to	January to	January to
		March 2026	March 2025	March 2026	March 2025
		Taka	Taka	Taka	Taka
Turnover	26	154,509,116	171,086,710	52,017,616	121,361,357
Less: Cost of Goods sold	27	173,271,052	165,734,510	66,225,484	117,572,831
GROSS PROFIT		(18,761,936)	5,352,200	(14,207,868)	3,788,526
Less:					
Administrative expenses	29	21,038,099	6,252,002	15,846,033	5,105,545
Impairment Losses	11	-	-	-	-
Selling and Distribution Expenses	30	2,113,160	2,008,317	688,740	1,259,137
Total Cost and Expense		23,151,259	8,260,319	16,534,772	6,364,682
OPERATING PROFIT/(LOSS)		(41,913,195)	(2,908,119)	(30,742,640)	(2,576,156)
Financial Expenses	31	132,036,093	123,423,582	49,350,527	82,685,959
Add: Non-Operating Income	32	-	-	-	-
Less: Non-Operating Loss	-	-	-	-	-
NET PROFIT/(LOSS) BEFORE WPPF		(173,949,288)	(126,331,701)	(80,093,167)	(85,262,115)
Less: Allocation for WPPF				-	
NET PROFIT/(LOSS) BEFORE TAX		(173,949,288)	(126,331,701)	(80,093,167)	(85,262,115)
Less: Tax Expenses					
Current Tax		1,545,091	1,026,520	520,176	728,168
Deferred Tax Expenses/(Income)	25	-	-	-	-
Total Tax Expenses		1,545,091	1,026,520	520,176	728,168
NET PROFIT/(LOSS) AFTER TAX		(175,494,379)	(127,358,221)	(80,613,343)	(85,990,283)
Earnings per Share	34	(1.96)	(1.43)	(0.90)	(0.96)


Md. Rafiqul Haque
Chairman


Md. Atiqul Haque
Managing Director


Gazi Siddique
Company Secretary

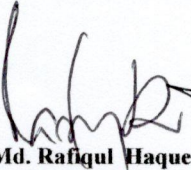
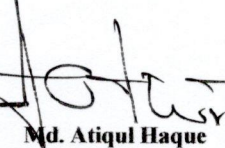
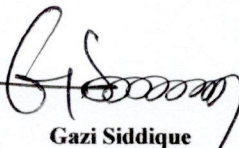
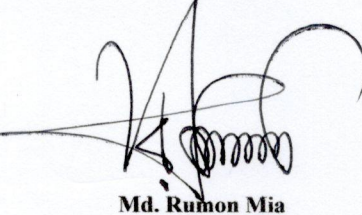

Md. Rubon Mia
Chief Financial Officer

Toyo Spinning Mills Limited
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
 FOR THE YEAR ENDED MAR 31, 2026

PARTICULARS	SHARE CAPITAL TAKA	ASSETS REVALUATION RESERVE TAKA	RETAINED EARNINGS TAKA	TOTAL 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			(175,494,379)	(175,494,379)
Revaluation Surplus/Deficit during the year				-
Depreciation Charge on Revaluation Surplus		(52,066,334)	52,066,334	-
Issue of Bonus Share	-	-	-	-
Balance as on Mar 31, 2026	893,353,750	1,923,858,667	(1,800,702,921)	1,016,509,496

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

PARTICULARS	SHARE CAPITAL TAKA	ASSETS REVALUATION TAKA	RETAINED EARNING TAKA	TOTAL 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	-	-	-	-
Balance as on June 30, 2023	893,353,750	1,975,925,002	(1,677,274,877)	1,192,003,875

 Md. Rafiqul Haque Chairman	 Md. Atiqul Haque Managing Director	 Gazi Siddique Company Secretary	 Md. Rumon Mia Chief Financial Officer
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Toyo Spinning Mills Limited
CASH FLOW STATEMENT
FOR THE YEAR ENDED MAR, 2026

Description	Note	Mar-26	Mar-25
		Taka	Taka
Cash Flow From Operating Activities			
Collection from Turnover and other Income		142,933,592	114,595,823
Payments for Cost and Expenses		(10,195,432)	9,864,668
Payments for Financial Expenses		(132,036,093)	(123,423,582)
Tax Paid and / or Deducted (Note-19)			
Total Cash Flow from Operating Activities		702,067	1,036,909
Cash Flow From Investing Activities			
Revaluation Surplus		-	
Purchases of Fixed Assets (Sch A,B,C & D)		-	
Total Cash Flow from Investing Activities		-	-
Cash Flow From Financing Activities			
Long Term Obligation Increased/ (Decreased), (Note-14 & 16)		-	
Short Term Obligation Increased/ (Decreased), (Note-15)		-	
Total Cash Flow Financing Activities		-	-
Net Cash inflow/(outflow) for the period		702,067	1,036,909
Opening cash & Cash Equivalents		669,246	3,408,096
Closing cash & Cash Equivalents		1,371,313	4,445,005
Net Operating Cash Flow Per Share		0.008	0.01

 Md. Rafiqul Haque Chairman	 Md. Atiqul Haque Managing Director	 Gazi Siddique Company Secretary	 ⁽⁰⁾ Md. Rumon Mia Chief Financial Officer
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1.00

The computation of EPS is given below:

	Mar 31 2026
Surplus for the year attributable to Shareholders Net Profit/(Loss)	(175,494,379)
Weighted average number of Shares outstanding during the year	89,335,375
Earnings per Share	(1.96)

2.00

The computation of NAVPS is given below:

	Mar 31 2026
Total Shareholder Equity	1,016,509,496
Weighted average number of Shares outstanding during the year	89,335,375
Net Assets Value per Share	11.38

3.00

The computation of NOCFPS is given below:

	Mar 31 2026
Total Cash Flow from Operating Activities	702,067
Weighted average number of Shares outstanding during the year	89,335,375
Net Operating Cash Flow Per Share	0.008

4.00

Net profit after Tax	(175,494,379)
Depreciation	72,331,109
Operating Profit Before Working Capital Changes	(103,163,270)
(Increase)/Decrease in Closing Stock	(28,038,058)
(Increase)/Decrease in Accounts Receivables	19,129,617
(Increase)/Decrease in Advances, Deposits & Pre-payments	24,941,794
(Increase)/Decrease Tax Deducted at Source	-
Increase/(Decrease) Creditors for Goods & Expenses (Unsecured)	5,561,956
Increase/(Decrease) Creditors for Other Finance (Unsecured)	80,724,937
Increase/(Decrease) Income Tax Payable	1,545,091
Increase/(Decrease) Deferred Tax Liability	-
Net Cash Generated From Operating Activities	702,067

