

**Financial Statements (Unaudited)
of
Stylecraft Limited**

As at and for the 1st Quarter Ended 30 September 2025

Stylecraft limited
 Statement of financial position
As at September 30, 2025

Notes	Amount in BDT	
	30-Sep-25	30-Jun-25
Assets		
Non-current assets:		
Property, plant and equipments-net	3.00	52,53,06,905
Investment in shares - long term	4.00	52,01,68,015 51,38,890
Current assets:		
Stock at stores	5.00	1,12,40,50,138
Export bills receivable	6.00	50,01,75,638 49,54,93,495
Advances, deposits & pre-payments	7.00	1,44,77,739
Advance income tax	8.00	7,34,03,489
Cash and cash equivalents	9.00	4,04,99,777
Total assets		1,64,93,57,043
Shareholders' equity and liabilities:		
Shareholders' equity:		
Share capital	10.00	6,43,17,238
Retained earnings	11.00	13,88,47,500 (7,45,30,262)
Non-current liabilities:		
Long term loan - secured	12.00	79,38,32,273
Deferred tax liability	13.00	75,68,17,449 3,33,29,616
Current liabilities:		
Import bills payable	14.00	79,12,07,532
Accounts payable	15.00	9,81,679
Advance Sales Against Sub-contract	15.01	-
Liabilities for expenses	16.00	64,94,100
Unpaid Dividend	16.01	2,30,827
Liabilities for tax	17.00	6,07,39,050
Long term loan - current portion	18.00	15,60,00,000
Short term loan-secured	19.00	56,67,61,876
Total shareholders' equity and liabilities		1,64,93,57,043
Net assets value (NAV) per share	30.00	4.63

The annexed notes 1 to 32 form an integral part of these financial statement.

SD/-
Shams Almas Rahman
 Managing Director & CEO

SD/-
Sharif Almas Rahman
 Chairman

SD/-
M.Fazlur Rahman
 Director

As per our report of same date.

Place: Dhaka
 November 13, 2025

SD/-
Edmund Guda
 Company Secretary

SD/-
ABM Lutfor Rahman
 Chief Financial Officer (CFO)

Stylecraft limited
Statement of profit or loss and other comprehensive income
For the period ended september 30, 2025

Particulars	Notes	Amount in BDT	
		30-Sep-25	30-Sep-24
Turnover	20.00	2,57,16,042	1,77,30,762
Cost of goods sold	21.00	(1,85,07,967)	(1,39,21,451)
Gross profit		72,08,075	38,09,311
Operating and financial expenses		(65,98,135)	(29,67,483)
Administrative expenses	22.00	(29,12,927)	(29,55,483)
Selling expenses	23.00	-	(12,000)
Financial expenses	24.00	(36,85,208)	-
Operating profit		6,09,941	8,41,828
Other income	25.00	1,68,037	1,56,507
Profit before contribution to WPPF		7,77,978	9,98,335
Contribution to WPPF	26.00	(77,798)	-
Profit before tax		7,00,180	9,98,335
Taxation		(5,51,889)	(6,51,124)
Current tax	27.00	(2,99,169)	(2,49,584)
Deferred tax	28.00	(2,52,720)	(4,01,540)
Net profit after tax for the period		1,48,291	3,47,211
Basic earning per share	29.00	0.01	0.03

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Stylecraft limited
Statement of changes in shareholders' equity
For the period ended september 30, 2025

Particulars	Amount in taka		
	Share capital	Retained earnings	Total
Opening balance as on 01 july 2025	13,88,47,500	(7,46,78,553)	6,41,68,947
Net profit/(loss) during the period	-	1,48,291	1,48,291
Balance as on September 30, 2025	13,88,47,500	(7,45,30,262)	6,43,17,238

Statement of changes in shareholders' equity
For the period ended september 30, 2024

Particulars	Amount in taka		
	Share capital	Retained earnings	Total
Opening balance as on 01 july 2024	13,88,47,500	(5,96,74,570)	7,91,72,930
Net profit/(loss) during the period	-	3,47,211	3,47,211
Balance as on September 30, 2024	13,88,47,500	(5,93,27,359)	7,95,20,141

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As per our report of same date.

SD/-
Place: Dhaka
 November 13, 2025

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 Company Secretary

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ABM Lutfor Rahman
 Chief Financial Officer (CFO)

Stylecraft limited
Statement of cash flows
For the period ended september 30, 2025

	Notes	Amount in taka	Amount in taka
		September 30, 2025	September 30, 2024
A. Cash flows from operating activities			
Cash received from turnover and other income	31.01	4,17,74,042	1,77,30,762
Cash payments for costs & expenses	31.02	(1,91,35,424)	(1,76,35,838)
Net cash provided by/(used in) operating activities		2,26,38,618	94,924
B. Cash flows from investing activities			
Acquisition of tangible fixed assets		-	-
Net cash provided by/(used in) investing activities		-	-
C. Cash flows from financing activities			
Received/(payment) of long term loan		36,85,208	-
Received/(payment) of long term loan current portion		-	-
Received/(payment) of short term loan		-	(5,00,000)
Payment of bank interest		(36,85,208)	-
Net cash provided by/(used in) financing activities		-	(5,00,000)
D. Increase/(decrease) in cash and cash equivalents (a+b+c)		2,26,38,618	(4,05,076)
E. Cash and cash equivalents at the opening		1,76,93,122	1,51,55,437
F. Effects of exchange rate changes in foreign currency		1,68,037	1,56,507
Cash and cash equivalents at the closing		4,04,99,777	1,49,06,868
Net operating cash flow per share	31.00	1.63	0.01

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As per our report of same date.

SD/-
Place: Dhaka
 November 13, 2025

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Edmund Guda
 Company Secretary

SD/-
ABM Lutfor Rahman
 Chief Financial Officer (CFO)

		Amount in taka	
		Sept. 30, 2025	June 30, 2025
3.00	<u>Property, plant and equipments tk. 52,01,68,015</u>		
	A. Cost		
	Opening balance at cost	1,19,75,31,087	1,19,75,31,087
	Add: Addition during the period	-	-
	Less: Disposal during the period	1,19,75,31,087	1,19,75,31,087
	Closing balance at cost	<u>1,19,75,31,087</u>	<u>1,19,75,31,087</u>
	B. Depreciation		
	Opening balance	67,32,93,317	65,60,09,005
	Add: Charge during the period	40,69,756	1,72,84,312
	Less: Adjustment during the period	67,73,63,073	67,32,93,317
	Accumulated depreciation	<u>67,73,63,073</u>	<u>67,32,93,317</u>
	Carrying value (A-B)	<u>52,01,68,015</u>	<u>52,42,37,770</u>
	<i>(Schedule - A, may kindly be seen for details)</i>		
4.00	<u>Investment in shares - long term tk. 51,38,890</u>		
	11,42,361 Ordinary shares of tk.10/each including bonus share in central depository bangladesh limited (CDBL)	51,38,890	51,38,890
		<u>51,38,890</u>	<u>51,38,890</u>
5.00	<u>Stock at stores tk. 50,01,75,638</u>		
	Raw materials	34,79,47,508	34,79,47,508
	Work-in-process	5,65,46,650	5,65,46,650
	Finished goods	9,56,81,480	9,56,81,480
		<u>50,01,75,638</u>	<u>50,01,75,638</u>
6.00	<u>Export bills receivable tk. 49,54,93,495</u>		
	Bill receivable (note-6.01)	47,94,93,495	47,94,93,495
	Sub-contract Receivables	1,60,00,000	3,20,58,000
		<u>49,54,93,495</u>	<u>51,15,51,495</u>
6.01	<u>Details of export bills receivable tk. 47,94,93,495</u>		
	Not more than 3 months	-	-
	More than 3 months but not more than 6 months	-	-
	More than 6 months but not more than 1 year	-	-
	More than 1 year but not more than 5 years	47,94,93,495	47,94,93,495
	More than 5 years	-	-
		<u>47,94,93,495</u>	<u>47,94,93,495</u>
7.00	<u>Advances, deposits and pre-payments tk. 1,44,77,739</u>		
	Security deposit (Titas gas)	44,85,343	44,85,343
	Cash Security (DESA)	1,63,590	1,63,590
	Workers profit participation fund (WPPF)	44,95,009	44,95,009
	Security deposit for car fuel (Southern)	1,00,000	1,00,000
	Advance rent (kitchen)	-	-
	Advance Against FTT Services	16,65,148	16,65,148
	Prepaid fire insurance	10,00,000	10,00,000
	Advance to build- up margin-PBL	25,68,649	28,68,308
	Advance to build- up margin-ABL	-	-
		<u>1,44,77,739</u>	<u>1,47,77,398</u>
8.00	<u>Advance income tax tk. 7,34,03,489</u>		
	Opening Balance	7,33,24,882	7,00,17,798
	Add: Tax Pay order Assessment year	-	3,03,444
	Add: Tax deduction at source during the period (note- 8.01)	<u>7,33,24,882</u>	<u>7,03,21,242</u>
		78,607	30,03,640
		<u>7,34,03,489</u>	<u>7,33,24,882</u>
8.01	<u>Tax Deduction at source during the period tk. 78,607</u>		
	Tax deduction at source on motor vehicle	45,000	45,000
	Tax deduction at source on dividend income of cdbl	-	4,56,944
	Tax deduction at source on FDR Interest	33,607	1,27,946
	Tax deduction at source on cash incentive	-	23,73,750
	Tax deduction at source on export sales	-	-
		<u>78,607</u>	<u>30,03,640</u>
		Amount in taka	
9.00	<u>Cash and cash equivalents tk. 4,04,99,777</u>		
	Cash in hand	3,11,78,825	84,05,715
	Cash at bank (note - 09.01)	93,20,952	92,87,407
		<u>4,04,99,777</u>	<u>1,76,93,122</u>

9.01	<u>Cash at bank tk. 93,20,952</u>	
	Sonali bank Ltd. - A/c no. 3543	77,961
	Pubali bank Ltd. - A/c no. 34255	270
	Pubali bank Ltd. - A/c no. 910-901-37091	22,892
	Pubali bank Ltd. - F.C. account-11497	13,15,715
	Pubali bank Ltd. -Cash incentive A/c no. 7546	101
	Ncc bank limited -A/c no. 26133	5,946
	Pubali bank limited -A/c no. 914	1,10,871
	Agrani bank limited A/c no. 806	946
	Pubali bank Ltd.-Margin	1,554
	Pubali bank Ltd. (Local margin)	-
	Pubali bank Ltd.-(EDF margin)	341
	City bank Ltd - A/c no. 1101600201001	45,168
	Mercantile bank Ltd. - A/c no. 161774	2,32,748
	Agrani bank limited -A/c no. ERQ	-
	Agrani bank limited -A/c no. Margin	176
	FDR Account (Note-9.02)	75,06,263
		93,20,952
		92,87,407
9.02	<u>Cash at bank tk. 75,06,263</u>	
	Pubali bank limited -A/c no. 30135	59,59,940
	Pubali bank limited -A/c no. 12123	5,39,083
	Pubali bank limited -A/c no. 11761	2,10,620
	Pubali bank limited -A/c no. 28814	3,28,198
	Pubali bank limited -A/c no. 37574	4,68,422
		75,06,263
		73,71,833
10.00	<u>Share capital tk. 13,88,47,500</u>	
	Authorized share capital	
	(50,000,000 ordinary shares @ tk. 10 each)	50,00,00,000
	Issued, subscribed and paid-up capital	
	(1,38,84,750 ordinary shares @ tk. 10 each)	13,88,47,500
11.00	<u>Retained earnings Tk. -7,45,30,262</u>	
	Opening balance	(7,46,78,553)
	Less: Issue of cash dividend	(5,96,74,570)
		-
	Less: Adjustment in respect of previous year tax	(7,46,78,553)
		(5,96,74,570)
	Add: Net profit/(loss) during the period	1,48,291
		(1,50,03,983)
		(7,45,30,262)
		(7,46,78,553)
12.00	<u>Long term loan - secured tk. 76,05,02,657</u>	
	Pubali bank Ltd.	76,05,02,657
		76,05,02,657
		75,68,17,449
13.00	<u>Deferred tax liability tk. 3,33,29,616</u>	
	Opening balance	3,30,76,896
	Add: Deferred tax provision during the period	2,52,720
		3,33,29,616
	Less: Adjusted for during the period	3,30,76,896
		3,33,29,616
		3,30,76,896
14.00	<u>Import bills payable tk. Nil</u>	
	Bills payable (note-14.01)	-
		-
		-
14.01	<u>Details of import bills payable tk. Nil</u>	
	Not more than 3 months	-
	More than 3 months but not more than 6 months	-
	More than 6 months but not more than 1 year	-
	More than 1 year but not more than 5 years	-
	More than 5 years	-
		-
		-

		Amount in taka	
		Sept. 30,2025	June 30, 2025
15.00	<u>Accounts payable tk. 9,81,679</u>		
	Speed star transport corporation (TKS)	6,06,057	3,24,075
	Paragon shipping agencies	3,75,622	3,75,622
		9,81,679	6,99,697
15.01	<u>Advance Sales Against Sub-contract tk. Nil</u>		
	Not more than 3 month	-	-
		<hr/>	<hr/>
16.00	<u>Liabilities for expenses tk. 64,94,100</u>		
	Liability for salary (H.O)	1,80,297	9,82,560
	Liability for salary & wages (Factory)	4,29,872	18,99,335
	Liability for postages & telephone	84,839	84,839
	Liability for gas charges	2,41,751	4,88,020
	Liability for internet bill	25,200	25,200
	Liability for insurance expenses	1,25,058	1,25,058
	Liability for WPPF (note-16.02)	42,87,157	42,87,157
	Liability for electricity bill	7,05,926	3,97,453
	Liability for audit fee	4,14,000	4,14,000
		64,94,100	87,03,622
16.01	<u>Unpaid dividend tk.2,30,827</u>		
	Opening Balance	2,30,827	2,34,827
	Add: Dividend provision during the year	-	-
		2,30,827	2,34,827
	Less: Dividend Paid during the year	-	4,000
		2,30,827	2,30,827
16.02	<u>Liability for WPPF tk. 42,87,157</u>		
	Opening balance	42,87,157	42,87,157
	Add: Provision for tax made during the period	-	-
		42,87,157	42,87,157
	Less: Distribution during the period	42,87,157	42,87,157
17.00	<u>Liabilities for tax tk. 6,07,39,050</u>		
	Opening balance	6,04,39,881	5,60,96,408
	Add: Adjustment in respect of previous year tax	-	-
		6,04,39,881	5,60,96,408
	Less: Adjustment with previous year advance income tax	6,04,39,881	5,60,96,408
	Less: Paid through pay order	6,04,39,881	5,60,96,408
	Add: Provision for tax made during the period (note-27.00)	2,99,169	43,43,473
		6,07,39,050	6,04,39,881
18.00	<u>Long term loan - current portion tk. 15,60,00,000</u>		
	This represents current portion of long term loans from financial institutions which are repayable within next 12 months and consists of as follows:		
	Pubali bank limited	15,60,00,000	15,60,00,000
		15,60,00,000	15,60,00,000
19.00	<u>Short term loan - secured tk. 56,67,61,876</u>		
	Pubali bank ltd.	26,12,37,560	26,12,37,560
	Agrani bank ltd.	30,55,24,316	30,55,24,316
		56,67,61,876	56,67,61,876

		Amount in BDT	
		Sept. 30,2025	Sept. 30,2024
20.00	<u>Turnover (export of finished goods) tk. 2,57,16,042</u>	-	-
	Export Sales in taka	2,57,16,042	1,77,30,762
	Sub Contract Income	-	-
	Cash Incentive	-	-
		2,57,16,042	1,77,30,762
21.00	<u>Cost of Goods Sold Tk. 1,85,07,967</u>		
	Opening stock of raw materials	34,79,47,508	34,79,47,508
	Add: Raw materials purchased (Note-21.01)	1,46,340	41,308
	Raw materials available for consumsion	34,80,93,848	34,79,88,816
	Less: Closing stock of raw materials	34,79,47,508	34,79,47,508
	Raw materials consumed	1,46,340	41,308
	Add: Manufacturing overhead (Note-21.02)	1,83,61,627	1,38,80,143
	Cost of goods manufactured during the period	1,85,07,967	1,39,21,451
	Add: Opening work-in-process	5,65,46,650	5,65,46,650
	Manufacturing cost	7,50,54,617	7,04,68,101
	Less: Closing work-in-process	5,65,46,650	5,65,46,650
	Cost of goods manufactured	1,85,07,967	1,39,21,451
	Add: Opening stock of finished goods	9,56,81,480	9,56,81,480
	Cost of goods available for sales	11,41,89,447	10,96,02,931
	Less: Closing stock of finished goods	9,56,81,480	9,56,81,480
	Total cost of goods sold	1,85,07,967	1,39,21,451
21.01	<u>Raw materials purchased during the period tk. 1,46,340</u>		
	Purchase -Accessories	60,500	41,308
	Transportation expenses	85,840	-
		1,46,340	41,308
21.02	<u>Manufacturing overhead tk. 1,83,61,627</u>		
	Salary and wages	1,16,68,846	64,61,566
	Bonus	-	-
	Consumable stores	36,060	-
	Maintenance-car	-	24,100
	Gas charges	7,09,718	18,53,509
	Electricity charges	22,42,770	13,54,025
	Electrical expenses	33,330	25,252
	Generators oil & mobil	20,400	30,600
	Tiffin expenses	4,570	-
	Kitchen Rent	-	2,69,500
	Stationary	10,255	6,708
	Local conveyance	19,130	15,000
	Depreciation (production)	36,16,548	38,39,883
		1,83,61,627	1,38,80,143
22.00	<u>Administrative expenses tk. 29,12,927</u>		
	Salary & allowances	21,63,566	21,55,554
	Bonus	-	-
	Board meeting fees	5,000	15,000
	Stationery	18,133	13,138
	Staff welfare expenses	6,095	2,540
	Bank charges	2,385	3,049
	Maintenance-car	20,130	21,115
	Local conveyance	25,070	19,660
	Fuel and lubricants	59,952	75,264
	Registration & renewal fee	60,300	73,761
	Stamp charges	30,680	21,180
	Internet expenses	37,800	37,800
	Telephone bill	6,893	6,893
	Tiffin expenses-office	23,715	26,546
	Mobile bill	-	2,788
	Depreciation (administration)	4,53,208	4,81,195
		29,12,927	29,55,483

23.00	Selling expenses tk. 0		
	Terminal handling charges/BL	-	-
	Advertisement	-	12,000
	Forwarding charges	-	-
		-	12,000
24.00	Financial expenses tk. Nil		
	Interest on bank loan	36,85,208	-
		36,85,208	-
25.00	Other income tk. 1,68,037		
	FDR Interest Income	1,68,037	1,56,507
	Exchange gain/(loss)	-	-
		1,68,037	1,56,507
26.00	Contribution to WPPF tk. Nil		
	Expense for WPPF	77,798	-
		77,798	-
27.00	Current taxation tk. 2,99,169		
	(i) Tax on export business (note-27.01)	-	-
	(i) Tax on Sub-Contract (note-27.01B)	2,57,160	2,10,457
	(i) Tax on FDR Interest (note-27.01)	42,009	39,127
	(ii) Tax on exchange gain @ 22.5%	-	-
		2,99,169	2,49,584
27.01	Tax on export business tk. Nil		
	i) Tax on profit from export business@ 12% (note-27.01A)	-	-
	ii) Minimum tax as per section 163 (5)(E) (turnover tax 0.06%)	-	-
	iii) Tax on export business as per section 123	-	-
	Whichever is higher between (i), (ii) & (iii)	-	-
27.01A	Profit from export business tk.Nil		
	Net profit from before tax	-	-
	Less: Other income	-	-
		-	-
27.01B	Tax on Sub-Contract business tk. 2,57,160		
	i) Minimum Tax as per Section 163 (2) of ITA 2023	-	-
	i) Tax on Profit From Sub-contract Business 25% (note-27.01C)	1,33,036	2,10,457
	i) Minimum Tax as per Section 123 (Turnover tax 0.6%)	2,57,160	1,06,385
	Whichever is higher between (i), (ii) & (iii)	2,57,160	2,10,457
27.01C	Profit From Sub-Contract Business tk. 5,32,143		
	Net Profit Before Tax	7,00,180	9,98,335
	Less: Other income	1,68,037	1,56,507
		5,32,143	8,41,828
28.00	Deferred tax provision tk. 2,52,720		
	Depreciation charged as per 3rd schedule	61,75,745	76,67,239
	Depreciation charged as per financial statement	40,69,756	43,21,078
	Difference	21,05,990	33,46,161
	Current tax rate	12%	12%
	Deferred tax provision made during the period	2,52,720	4,01,540
29.00	Basic earning per share tk. 0.01		
	The computation of EPS is given below		
	a. Profits attributable to the ordinary shareholders (net profit after tax for the period)	1,48,291	3,47,211
	b. Number of ordinary shares	1,38,84,750	1,38,84,750
	c. Earning per share (EPS)		
	d. Basic earning per share (comparative restated)	0.01	0.03
30.00	Net assets value (NAV) per share tk. 4.63		
	Total assets	1,64,93,57,043	1,64,68,99,195
	Total liabilities	1,58,50,39,805	1,58,27,30,248
	Net assets value (NAV)	6,43,17,238	6,41,68,947
	Number of ordinary shares	1,38,84,750	1,38,84,750
	Net assets value (NAV per share)	4.63	4.62
	Net assets value (NAV) per share	4.63	4.62

31.00 Net operating cash flow (NOCFPS) per share tk. 1.63

Cash received from turnover and other income (note-31.01)
 Cash payments for costs & expenses (note-31.02)
Net operating cash flow (NOCFPS)
 Number of ordinary shares
Net operating cash flow (NOCFPS) per share
Net operating cash flow (NOCFPS) per share restated

4,17,74,042	1,77,30,762
1,91,35,424	1,76,35,838
2,26,38,618	94,924
1,38,84,750	1,38,84,750
1.63	0.01
1.63	0.01

N.B: Nocfps is negative because of excess payment compare to collection and such excess fund raises through loan.

31.01 Cash received from turnover and other income tk. 4,17,74,042

Sales during the period
Add: Opening export bills receivable
Less: Closing export bills receivable
Add: Other income

2,57,16,042	1,77,30,762
51,15,51,495	47,94,93,495
49,54,93,495	47,94,93,495
4,17,74,042	1,77,30,762
4,17,74,042	1,77,30,762

31.02 Cash payments for costs & expenses tk. 1,91,35,424

Cost of goods sold
Add: Administrative expenses
Add: Provision for tax
Add: Selling expenses
Add: Contribution to WPPF
Less: Depreciation charge
Add: Opening current liabilities
Less: Closing current liabilities
Add: Opening deferred tax liability
Less: Closing deferred tax liability
Less: Opening current assets
Add: Closing current assets

1,85,07,967	1,39,21,451
29,12,927	29,55,483
5,51,889	6,51,124
-	12,000
77,798	-
2,20,50,580	1,75,40,058
40,69,756	43,21,078
1,79,80,825	1,32,18,980
7,00,74,027	7,20,79,700
8,80,54,852	8,52,98,680
6,84,45,656	6,67,68,444
1,96,09,196	1,85,30,236
3,30,76,896	3,14,70,739
5,26,86,092	5,00,00,975
3,33,29,616	3,18,72,279
1,93,56,476	1,81,28,696
58,82,77,918	58,35,75,186
(56,89,21,442)	(56,54,46,490)
58,80,56,866	58,30,82,328
1,91,35,424	1,76,35,838

31.03 Net operating cash flow (indirect method) tk. 2,26,38,618

Net income
 Depreciation expenses
 (Increase)/decrease in stock at stores
 (Increase)/Decrease in Export Bills Receivable
 (Increase)/Decrease in Advance Income Tax
 (Increase)/decrease in financial expense
 (Increase)/decrease in advances, deposits and pre-payments
 (Increase)/decrease in advances against Sales
 Increase/(decrease) in accounts payable
 Increase/(Decrease) in Import Bill Payable
 Increase/(decrease) in liabilities for expenses
 Increase/(decrease) in liability for tax
 Increase/(decrease) in deferred tax liability

(19,746)	1,90,704
40,69,756	43,21,078
-	-
1,60,58,000	-
(78,607)	(76,301)
36,85,208	-
2,99,659	5,69,159
-	(25,89,594)
2,81,982	-
-	(34,73,127)
(22,09,522)	5,01,881
2,99,169	2,49,584
2,52,720	4,01,540
2,26,38,618	94,924

32.00 Other disclosures

a) Staff welfare expenses

Staff welfare expenses comprise mainly of tiffin expenses for providing tiffin to employees (working beyond 7.00 p.m.), health care expenses, annual picnic expenses and child care expenses, etc.

b) Royalty, technical experts & professional advisory fees

Expenses such as royalty, technical experts & professional advisory fee were not incurred in foreign exchange during the year.

c) Brokerage or discount

No brokerage or discount against sales has been paid during the period.

d) Non-resident shareholder

There was no non-resident shareholder at the period end September 30, 2025

e) Capital expenditure commitment

There is no ongoing capital expenditure which has remained undisclosed.

f) Reconciliation

All bank balances shown in the accounts are as per bank statements and the amount is matched with the bank statements and amounts are reconciled where necessary.

g) Director's interest in contracts with the company / transaction with related parties

There is no amount due to the company by the directors, officers and associates of the company.

h) General

- i) All shares have been fully called up and paid up
- ii) Bank balances shown in the accounts are duly reconciled

SD/-

Shams Almas Rahman
Managing Director & CEO

SD/-

Sharif Alams Rahman
Chairman

SD/-

M. Fazlur Rahman
Director

Stylecraft Limited
Schedule of property, plant and equipments
As on 30 September 2025

Schedule - A

Name of assets	Cost				Rate of dep.	Depreciation				Written down value as at 30.09.2025
	Balance as on 01.07.2025	Addition during the period	Disposal during the Period	Balance as on 30.09.2025		Balance as on 01.07.2025	Charged during the period	Disposal during the period	Balance as on 30.09.2025	
Land & land development	11,65,73,345	-	-	11,65,73,345	0.0%	-	-	-	-	11,65,73,345
Building & civil construction	41,48,42,528	-	-	41,48,42,528	2.5%	15,81,52,889	16,04,310	-	15,97,57,199	25,50,85,329
Machineries	37,49,54,804	-	-	37,49,54,804	5.0%	29,67,21,454	9,77,917	-	29,76,99,371	7,72,55,433
De-humidifier machine installation	21,49,075	-	-	21,49,075	10.0%	13,89,868	18,980	-	14,08,848	7,40,227
Electrical installation	8,53,88,425	-	-	8,53,88,425	5.0%	5,42,45,121	3,89,291	-	5,46,34,412	3,07,54,013
Tools & equipment	1,51,42,180	-	-	1,51,42,180	10.0%	1,11,35,634	1,00,164	-	1,12,35,798	39,06,382
Motor vehicles	4,55,71,375	-	-	4,55,71,375	20.0%	4,32,46,103	1,16,264	-	4,33,62,367	22,09,009
Factory furniture	2,73,17,236	-	-	2,73,17,236	10.0%	2,08,90,507	1,60,668	-	2,10,51,175	62,66,061
Office furniture	1,54,93,837	-	-	1,54,93,837	10.0%	1,31,27,656	59,155	-	1,31,86,811	23,07,027
Crockeries & utensils	3,40,447	-	-	3,40,447	25.0%	3,37,067	211	-	3,37,278	3,169
Telephone & intercom installation	24,24,485	-	-	24,24,485	10.0%	19,39,513	12,124	-	19,51,637	4,72,848
Iron & boiler	33,34,475	-	-	33,34,475	10.0%	29,62,754	9,293	-	29,72,047	3,62,428
Transformer installation	23,90,579	-	-	23,90,579	10.0%	19,98,361	9,806	-	20,08,167	3,82,413
Embroidery machine	28,74,993	-	-	28,74,993	20.0%	28,73,993	50	-	28,74,043	950
Computer installation	2,21,40,856	-	-	2,21,40,856	10.0%	1,64,11,934	1,43,223	-	1,65,55,157	55,85,699
Software installation	40,26,258	-	-	40,26,258	10.0%	24,28,992	39,932	-	24,68,924	15,57,334
Fire door	27,05,708	-	-	27,05,708	10.0%	15,57,312	28,710	-	15,86,022	11,19,686
Fire hydrant & detection system	1,97,34,345	-	-	1,97,34,345	10.0%	1,19,73,172	1,94,029	-	1,21,67,201	75,67,144
CC camera installation	39,81,810	-	-	39,81,810	10.0%	24,39,177	38,566	-	24,77,743	15,04,067
Gas line installation	41,61,000	-	-	41,61,000	10.0%	25,48,943	40,302	-	25,89,245	15,71,756
Generator	76,51,567	-	-	76,51,567	10.0%	64,03,911	31,192	-	64,35,103	12,16,465
Gas generator	2,43,31,759	-	-	2,43,31,759	10.0%	2,05,08,956	95,570	-	2,06,04,526	37,27,233
Total	1,19,75,31,087	-	-	1,19,75,31,087		67,32,93,317	40,69,756	-	67,73,63,073	52,01,68,015

Allocation of depreciation for the period:

(1) Depreciation (production)
 (2) Depreciation (administration)

Total

36,16,548
4,53,208
40,69,756

Stylecraft Limited
Statement of deferred tax calculation
For the period ended September 30, 2025

Year	Carrying amount of fixed assets as per accounts	Carrying amount of fixed assets as per tax base	T.T.D	Tax rate 12% up to year ending	Deferred tax (asset)/ liability during the year
Year 2024	40,35,94,670	12,58,47,878	27,77,46,792	3,33,29,615	3,33,29,615

Deferred tax liability

Opening balance	3,30,76,896
Deferred tax provision made during the year	2,52,720
Closing balance	<u>3,33,29,616</u>

Deferred tax

Depreciation charged as per 3rd schedule of income tax ordinance-1984	61,75,745
Depreciation charged as per financial statement	40,69,756
T.T.D	21,05,990
Deferred tax provision made during the period	2,52,719

Stylecraft Limited
Statement of deferred tax calculation
For the period ended September 30, 2025

Calculation of tax base carrying value june 30, 2025

Particulars	Opening Balance 01.07.2025	Addition	Total	Rate of depreciation	Depreciation	Carrying value 30.09.2025
Land & land development	11,65,73,345	-	11,65,73,345	0%	-	11,65,73,345
Building & civil construction	7,29,04,770	-	7,29,04,770	20%	36,45,239	6,92,59,532
Machineries	2,53,09,587	-	2,53,09,587	20%	12,65,479	2,40,44,108
De-humidifier machine installation.	2,88,444	-	2,88,444	20%	14,422	2,74,022
Electrical installation	83,70,878	-	83,70,878	20%	4,18,544	79,52,334
Tools & equipment	12,27,966	-	12,27,966	20%	61,398	11,66,568
Motor vehicles	23,25,272	-	23,25,272	20%	1,16,264	22,09,009
Factory furniture	64,14,700	-	64,14,700	10%	1,60,368	62,54,333
Office furniture	23,66,182	-	23,66,182	10%	59,155	23,07,028
Crockeries & utensils	6,498	-	6,498	20%	325	6,173
Telephone & intercom installation	3,88,379	-	3,88,379	20%	19,419	3,68,960
Iron & boiler	1,11,534	-	1,11,534	20%	5,577	1,05,957
Transformer installation	1,17,685	-	1,17,685	20%	5,884	1,11,801
Embroidery machine	1,000	-	1,000	20%	50	950
Computer installation	4,92,425	-	4,92,425	30%	36,932	4,55,493
Software installation	1,77,504	-	1,77,504	30%	13,313	1,64,191
Fire door	11,48,396	-	11,48,396	10%	28,710	11,19,686
Fire hydrant & detection system	77,58,101		77,58,101	10%	1,93,953	75,64,149
CC camera installation	5,34,430	-	5,34,430	20%	26,722	5,07,709
Gas line installation	5,58,481	-	5,58,481	20%	27,924	5,30,557
Generator	3,74,359	-	3,74,359	20%	18,718	3,55,641
Gas generator	11,47,032	-	11,47,032	20%	57,352	10,89,681
	24,85,96,968	-	24,85,96,968		61,75,745	24,24,21,223