



DULAMIA COTTON SPINNING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

Particulars	Notes	31-12-2025	30-06-2025
ASSETS:			
Non-Current Assets:		62,357,889	60,081,715
Property, Plant & Equipment		61,757,889	59,481,715
Deferred Tax		600,000	600,000
Current Assets:		22,902,981	22,820,902
Inventories		1,492,732	1,492,732
Advances, Deposits & Pre-payments		20,617,437	20,426,788
Advance Income Tax		669,666	787,142
Cash & Cash Equivalents		123,146	114,240
Total Assets		85,260,870	82,902,617
EQUITY AND LIABILITIES:			
Share holders Equity & Capital :		(298,780,394)	(300,998,852)
Share Capital		75,566,000	75,566,000
Tax Holiday Reserve		180,146	180,146
Retained Earnings		(374,526,540)	(376,744,998)
Non-Current Liabilities:		65,735,089	69,187,036
Long Term Loan (Secured)		65,735,089	69,187,036
Current Liabilities:		318,306,176	314,714,432
Creditors for Goods		18,270,073	16,430,249
Creditor for Expenses		6,612,832	6,737,482
Creditors for Other Finance		987,576	987,576
Unclaimed Dividend		693,950	693,950
Workers Participation and welfare Fund		694,010	694,010
Provision for Income Tax		3,903,827	3,543,922
Associates/Others Loan		287,143,907	285,627,243
Total EQUITY AND LIABILITIES		85,260,870	82,902,617
Net Assets Value per share		(39.54)	(39.83)


Managing Director

Director

Chief Financial Officer

Company Secretary (Acting)



DULAMIA COTTON SPINNING MILLS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2025

Particulars	Notes	1st Jul' 25- 31st Dec'25	1st Jul' 24- 31st Dec'24	1st Oct'25 - 31st Dec'25	1st Oct'24 - 31st Dec'24
Net Sales		-	-	-	-
Less: Cost of Goods Sold		1,826,228	2,284,815	570,411	612,387
Gross Profit/(Loss)		(1,826,228)	(2,284,815)	(570,411)	(612,387)
Less: Operating Expenses:					
Administrative Expenses		191,007	254,238	110,000	173,231
Financial Charge and Depreciation		(174)	-	-	-
		190,833	254,238	110,000	173,231
Profit / (Loss) from Operation		(2,017,061)	(2,539,053)	(680,411)	(785,618)
Add: Other Income/(Loss)		4,942,219	4,942,219	1,208,400	1,208,400
Net Profit / (Loss) before Tax		2,925,158	2,403,166	527,989	422,782
Less: Income tax Provision		706,700	667,967	211,100	271,890
Net Profit / (Loss) After Tax		2,218,458	1,735,199	316,889	150,892
Earning Per Share (EPS)		0.29	0.23	0.04	0.02

Managing Director

Director

Chief Financial Officer

Company Secretary



**DULAMIA COTTON SPINNING MILLS LIMITED
 STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED DECEMBER 31, 2025**

Particulars	Share Capital	Tax holiday Reserve	Retained Earning	Total
Balance as on July 1, 2025	75,566,000	180,146	(376,744,998)	(300,998,852)
Net Profit /(Loss) for the Period	-	-	2,218,458	2,218,458
Balance as on December 31, 2025	75,566,000	180,146	(374,526,540)	(298,780,394)

**STATEMENT OF CHANGES IN EQUITY
 FOR THE YEAR ENDED December 31, 2024**

Particulars	Share Capital	Tax holiday Reserve	Retained Earning	Total
Balance as on July 1, 2024	75,566,000	180,146	(378,613,406)	(302,867,260)
Net Profit /(Loss) for the Period	-	-	1,735,199	1,735,199
Balance as on December 31, 2024	75,566,000	180,146	(376,878,207)	(301,132,061)

**DULAMIA COTTON SPINNING MILLS LIMITED
 STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED December 31, 2025**

Sl. No.	Particulars	1st Jul' 25- 31st Dec'25	1st Jul' 24- 31st Dec'24	1st Oct'25 - 31st Dec'25	1st Oct'24 - 31st Dec'24
A.	Cash flows from operating activities: Cash receipts from customers Cash paid to supplier & Others Insurance Claim Receipts	4,942,219 (2,431,828)	4,942,219 (2,121,190)	1,208,400 (680,411)	1,208,400 (642,555)
	Cash generated from operation	2,510,391	2,821,029	527,989	565,845
B.	Cash flows from investing activities: Proceed from Advance for Work & Others	-	(2,379,727)	-	305,840
	Net cash from / (used in) operating activities	-	(2,379,727)	-	305,840
C.	Cash flows from financing activities: Financial Payment Proceeds from short term Loan & Associate Loan Net cash (used in) / from financing activities	(3,451,947) 950,462	(294,445)	(3,451,947) 2,952,864	- (736,379)
	Net increase/decrease in cash & cash equivalents (A+B+C)	(2,501,485)	(294,445)	(499,083)	(736,379)
	Cash & cash equivalents at beginning of the period	8,906	146,857	28,906	135,306
	Cash & cash equivalents at end of the year	114,240	46,289	94,240	57,840
	Net operating Cash Flow Per Share Tk.	123,146	193,146	123,146	193,146

Managing Director

Director

Chief Financial Officer

Company Secretary