

Metro Spinning Limited


Statement of Financial Position

as at 30 June, 2025

Particulars	Notes	Amount in Tk.	
		30.06.2025	30.06.2024
Assets			
Non-Current Assets			
Property, Plant & Equipment	4.00	666,145,070	451,857,717
Right-of-Use Assets	5.00	3,627,649	5,658,017
Investment in Shares	6.00	68,334,635	137,527,319
		738,107,354	595,043,053
Current Assets			
Inventories	7.00	7,176,808	7,658,840
Trade and Others Receivable	8.00	212,752,536	308,805,857
Advances, Deposits & Pre-payments	9.00	162,026,236	156,323,244
Cash and Cash Equivalents	10.00	2,650,373	4,911,103
		384,605,954	477,699,044
Total Assets		1,122,713,308	1,072,742,097
Shareholders' Equity and Liabilities			
Shareholders' Equity			
Share Capital	11.00	616,982,750	616,982,750
Share Premium	12.00	103,500,000	103,500,000
Revaluation Reserve	13.00	219,774,709	219,774,709
Fair Value Reserve	14.00	(112,065,364)	(42,872,681)
Retained Earnings	15.00	(583,700,812)	(461,378,491)
		244,491,283	436,006,287
Non-Current Liabilities			
Non-Current Portion of Long Term Loan	16.00	474,130,779	433,965,665
Non-Current Portion of Lease Liability	17.00	381,762	2,482,937
Deferred Tax Liability	18.00	31,553,987	32,058,780
		506,066,528	468,507,382
Current Liabilities			
Current Portion of Long Term Loan	16.00	118,657,179	37,548,823
Current Portion of Lease Liability	17.00	2,286,374	2,128,238
Short Term Loan from Bank & Others	19.00	195,251,002	85,525,490
Dividend Payable/Unpaid Dividend	20.00	15,606,811	15,606,811
Trade and Other Payables	21.00	40,354,133	27,419,064
		372,155,498	168,228,428
Total Equity and Liabilities		1,122,713,308	1,072,742,097
Net Assets Value (NAV) per Share	31.00	3.96	7.07

The Accounting Policies and Other Notes form an Integral Part of these Financial Statements.

The Financial Statements were Approved and Authorized by the Board of Directors on November 11, 2025 and Signed for and on Behalf of the Board.



Chief Financial Officer



Company Secretary



Director



Managing Director

For and on behalf of:
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Dated: 11/11/2025
Place : Dhaka, Bangladesh
DVC: 2511110392AS676662



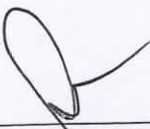

A.K. Gulam Kibria, FCA (#0392)
Engagement Partner

Metro Spinning Limited
Statement of Profit or Loss and Other Comprehensive Income
for the year ended 30 June, 2025


Particulars	Notes	Amount in Tk.	
		30.06.2025	30.06.2024
Sales (Net of VAT)	22.00	-	21,785,716
Less: Cost of Goods Sold	23.00	-	75,597,052
Gross Profit		-	(53,811,336)
Less: Operating Expenses		27,269,619	21,276,485
Administrative Expenses	24.00	27,269,619	20,780,755
Selling & Distribution Expenses	25.00	-	495,730
Operating Profit/(Loss) before Financial Expenses & WPPF		(27,269,619)	(75,087,821)
Less: Financial Expenses	26.00	93,660,906	74,751,524
Operating Profit/(Loss) before WPPF		(120,930,524)	(149,839,345)
Add: Non-operating Income/(Loss)	27.00	323,120	(331,540,418)
Net Profit/(Loss) before WPPF		(120,607,404)	(481,379,764)
Less: Contribution to Workers' Profit Participation Fund	28.00	-	-
Net Profit/(Loss) before Income Tax		(120,607,404)	(481,379,764)
Less: Income Tax Expenses		1,714,916	(20,042,593)
Provision for Current Tax (Dring the Year)	29.01	13,810	795,119
Provision for Current Tax (Prior Year)	29.00	2,205,899	-
Provision for Deferred Tax	29.02	(504,793)	(20,837,712)
Net Profit/(Loss) after Tax for the year		(122,322,321)	(461,337,169)
Add: Other Comprehensive Income		(69,192,684)	(143,417,563)
Gain/(Loss) on Marketable Securities (Unrealized)	6.01	(69,192,684)	(143,417,563)
Total Comprehensive Income/Loss for the year		(191,515,004)	(604,754,732)
Earnings per Share (EPS)	30.00	(1.98)	(7.48)

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Chief Financial Officer



Company Secretary



Director

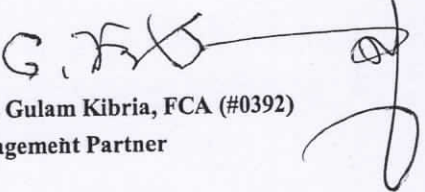


Managing Director

For and on behalf of:
G. Kibria & Co.
Chartered Accountants
Firm's FRC Enlistment No. CAF-001-030

Dated: 11/11/2025
Place : Dhaka, Bangladesh
DVC: 2511110392AS676662




A.K. Gulam Kibria, FCA (#0392)
Engagement Partner

Metro Spinning Limited

Statement of Changes in Equity
for the year ended 30 June, 2025

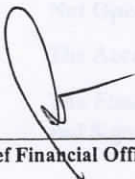
Amount in Tk.

Particulars	Share Capital	Share Premium	Revaluation Reserve	Loss on Marketable Securities (Unrealized)	Retained Earnings	Total
Balance as on 01-07-2024	616,982,750	103,500,000	219,774,709	(42,872,681)	(461,378,491)	436,006,287
Adjustment of Revaluation	-	-	-	-	-	-
Comprehensive Income for the year	-	-	-	(69,192,684)	(122,322,321)	(191,515,004)
Balance as on 30-06-2025	616,982,750	103,500,000	219,774,709	(112,065,364)	(583,700,812)	244,491,283

Particulars	Share Capital	Share Premium	Revaluation Reserve	Loss on Marketable Securities (Unrealized)	Retained Earnings	Total
Balance as on 01-07-2023	616,982,750	103,500,000	221,730,602	100,544,881	(1,997,215)	1,040,761,019
Adjustment of Revaluation	-	-	(1,955,893)	-	1,955,893	-
Comprehensive Income for the year	-	-	-	(143,417,563)	(461,337,169)	(604,754,732)
Balance as on 30-06-2024	616,982,750	103,500,000	219,774,709	(42,872,681)	(461,378,491)	436,006,287

The Accounting Policies and Other Notes form an Integral Part of these Financial Statements.

The Financial Statements were Approved and Authorized by the Board of Directors on November 11, 2025 and Signed for and on Behalf



Chief Financial Officer



Company Secretary



Director



Managing Director







Metro Spinning Limited

Statement of Cash Flows
for the year ended 30 June, 2025

Sl. No.	Particulars	Notes	Amount in Taka	
			30.06.2025	30.06.2024
A. CASH FLOWS FROM OPERATING ACTIVITIES				
	Cash Received from Turnover and Others		96,376,441	201,879,453
	Payment for Cost and Expenses		(20,655,919)	(64,471,537)
	Income Tax Paid		(1,295,119)	(10,089,852)
	Interest Paid		(93,397,760)	(74,360,975)
	Net Cash Inflow/(Outflow) from Operating Activities		(18,972,356)	52,957,089
B. CASH FLOWS FROM INVESTING ACTIVITIES				
	Acquisition of Fixed Assets		(214,287,354)	(77,145)
	Sale of Assets		-	85,000,000
	Net Cash Inflow/(Outflow) from Investing Activities		(214,287,354)	84,922,855
C. CASH FLOWS FROM FINANCING ACTIVITIES				
	Dividend Paid		-	(4,304,765)
	Long Term Loan		121,273,470	304,549,737
	Short Term Loan from Bank & Others		109,725,512	(441,273,018)
	Net Cash Inflow/(Outflow) from Financing Activities		230,998,981	(141,028,046)
D.	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(2,260,729)	(3,148,102)
E.	Unrealized Gain/(Loss) on Foreign Currency Fluctuation			
F.	Cash and Cash Equivalents at the beginning		4,911,103	8,059,201
G.	Cash and Cash Equivalents at the end (D+E+F)		2,650,373	4,911,103
Cash and Cash Equivalents as on June 30, 2025				
	Cash In Hand		6,951	93,063
	Cash at Bank		2,643,422	4,818,040
			2,650,373	4,911,103
	Net Operating Cash Flows Per Share (NOCFPS)	32.00	(0.31)	0.86

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 _____ Chief Financial Officer	 _____ Company Secretary	 _____ Director	 _____ Managing Director
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