RING SHINE TEXTILES LIMITED

STATEMENT OF FINANCIAL POSITION (Un-Audited)
AS AT MARCH 31, 2025

Particulars	Notes	31-Mar-2025	30-Jun-2024
		Taka	Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2.0	1,442,984,452	1,537,522,059
Investment in FDR	3.0	61,636,013	60,365,668
Right of Use Assets	4.0	89,633,826	104,490,674
		1,594,254,291	**1,702,378,401**
Current Assets			
Inventories	5.0	1,491,565,648	1,389,948,842
Trade and Other Receivables	6.0	1,225,980,426	794,409,711
Advances, Deposits and Prepayments	7.0	362,383,757	337,516,789
Cash and Cash Equivalents	8.0	386,292,449	382,269,687
		3,466,222,279	**2,904,145,029**
TOTAL ASSETS		**5,060,476,570**	**4,606,523,429**
EQUITY AND LIABILITIES			
Equity			
Share Capital	9.0	5,003,130,430	5,003,130,430
Retained Earnings	10.0	(10,217,541,861)	(9,021,683,669)
		(5,214,411,431)	**(4,018,553,239)**
Non-Current Liabilities			
Loans and Borrowings - Net Off Current Maturity	11.0	2,948,340,979	3,286,532,285
Deferred Tax Liability	12.0	167,667,095	180,773,433
Lease Liabilities	13.0	122,908,830	116,615,321
		3,238,916,904	**3,583,921,039**
Current Liabilities and Provisions			
Loans and Borrowings - Current Maturity	14.0	904,547,797	702,315,793
Short Term Loans	15.0	2,771,235,664	1,695,608,170
Trade and other Payables	16.0	2,847,154,497	2,144,043,787
Employee Benefit Obligation	17.0	303,861,246	301,895,803
Current Tax Liabilities	18.0	209,171,893	197,292,076
		7,035,971,097	**5,041,155,629**
TOTAL EQUITY AND LIABILITIES		**5,060,476,570**	**4,606,523,429**
Net Asset Value Per Share (NAV)	28.0	**(10.42)**	**(8.03)**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

RING SHINE TEXTILES LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-Audited)
FOR THE 3RD QUARTER ENDED MARCH 31, 2025

Particulars	Notes	9 Months (Amount in Taka)		3rd Quarter Results	
		2024-25	2023-24	2024-25	2023-24
		July to Mar	July to Mar	Jan to Mar	Jan to Mar
Sales Revenue	**19.0**	2,408,950,745	924,281,093	1,090,522,595	394,041,495
Cost of Goods Sold	**20.0**	(2,775,709,744)	(1,564,119,744)	(1,233,120,205)	(702,308,643)
Gross Profit/(Loss)		**(366,758,999)**	**(639,838,651)**	**(142,597,610)**	**(308,267,148)**
Administrative Expenses	**21.0**	(104,895,799)	(73,580,582)	(45,312,057)	(23,788,084)
Selling and Distribution Expenses	**22.0**	(26,527,890)	(1,634,556)	(17,844,694)	(837,754)
Profit/(Loss) from Operations		**(498,182,688)**	**(715,053,789)**	**(205,754,361)**	**(332,892,985)**
Financial Expenses	**23.0**	(715,627,009)	(487,234,153)	(255,244,638)	(156,953,231)
Non-Operating Income	**24.0**	2,589,427	2,981,431	272,212	513,808
Profit Before Tax		**(1,211,220,270)**	**(1,199,306,511)**	**(460,726,787)**	**(489,332,409)**
Current Tax Expense	**25.0**	(11,879,817)	(9,009,461)	(4,029,026)	(1,512,829)
Deferred Tax Income	**12.1**	13,106,338	15,047,529	4,375,732	5,015,415
Income Tax Income/(Expense)		**1,226,521**	**6,038,068**	**346,706**	**3,502,586**
Profit After Tax		**(1,209,993,749)**	**(1,193,268,443)**	**(460,380,081)**	**(485,829,823)**
Earnings Per Share (EPS)	**26.0**	**(2.42)**	**(2.39)**	**(0.92)**	**(0.97)**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

RING SHINE TEXTILES LIMITED
STATEMENT OF CHANGES IN EQUITY (Un-Audited)

FOR THE 3RD QUARTER ENDED MARCH 31, 2025

Amount in Taka

Particulars	Share Capital	Retained Earnings	Total
Balance as at June 30, 2024	5,003,130,430	(9,021,683,668)	(4,018,553,238)
IFRS-16 Adjustment	-	-	-
Expected Credit Loss	-	14,135,556	14,135,556
Net Profit for 3rd Quarter ended Mar 31, 2025	-	(1,209,993,749)	(1,209,993,749)
Balance as at Mar 31, 2025	**5,003,130,430**	**(10,217,541,861)**	**(5,214,411,431)**

FOR THE 3RD QUARTER ENDED MARCH 31, 2024

Amount in Taka

Particulars	Share Capital	Retained Earnings	Total
Balance as at June 30, 2023	5,003,130,430	(7,488,820,184)	(2,485,689,754)
Expected Credit Loss		219,000	
IFRS-16 Adjustment	-	21,525,144	21,525,144
Net Profit for 3rd Quarter ended Mar 31, 2024	-	(1,193,268,443)	(1,193,268,443)
Balance as at Mar 31, 2024	**5,003,130,430**	**(8,660,344,483)**	**(3,657,433,053)**

Sd/- Chairman	Sd/- Managing Director	Sd/- Director
Sd/- Company Secretary		Sd/- Chief Financial Officer

RING SHINE TEXTILES LIMITED

STATEMENT OF CASH FLOWS (Un-Audited)
FOR THE 3RD QUARTER ENDED MARCH 31, 2025

Particulars	Notes	Amount in Taka	
		2024-25	2023-24
		July to Mar	July to Mar
Cash Flow from Operating Activities :			
Collection from Customers		1,977,380,030	1,496,256,532
Collection from Other		2,589,427	2,981,431
Total Receipts		**1,979,969,457**	**1,499,237,963**
Payment to Suppliers, Employees and others		(2,046,407,570)	(1,724,878,298)
Payment for Operating Expenses		(130,584,238)	(73,938,631)
Income Tax Deducted at Source		(11,879,817)	(9,009,461)
Payment for Financial Expenses		(564,736,667)	(376,151,689)
Total Payments		**(2,753,608,292)**	**(2,183,978,079)**
Net Cash Generated (Used in) from Operating Activities		**(773,638,835)**	**(684,740,116)**
Cash Flow from Investing Activities :			
Acquisition of Property, Plant and Equipment		(17,489,417)	(220,668)
(Increase)/Decrease in FDR Investment		(1,270,345)	12,117,177
Net Cash Generated (Used in) from Investing Activities		**(18,759,762)**	**11,896,509**
Cash Flow from Financing Activities :			
Increase/(Decrease) in Bank Overdraft		106,418,232	63,822,522
Increase/(Decrease) in Short Term Bank Loan		628,305,832	1,032,615,451
Increase/(Decrease) in Long Term Bank Loan		(135,959,302)	124,982,945
Increase/(Decrease) in Bill Discount		340,903,430	(476,583,456)
Net Cash Generated (Used in) from Financing Activities		**939,668,192**	**744,837,462**
Increase/(Decrease) in Cash and Cash Equivalents		147,269,595	71,993,855
Net Effect of Foreign Currency Translation		(143,246,833)	(101,305,914)
Opening Cash and Cash Equivalents		382,269,687	380,123,401
Closing Cash and Cash Equivalents		**386,292,449**	**350,811,342**
Net Operating Cash Flows Per Share (NOCFPS)	**28.0**	**(1.55)**	**(1.37)**

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Sd/-
Chief Financial Officer