



**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

*A member firm of Empacta*

*Berlin, Germany*

**SHYAMPUR SUGAR MILLS LTD.**

**Statement of Financial Position**

As at 30 June, 2025

Particulars	Notes	Amount in BDT	
		30.06.2025	30.06.2024
<b>Assets :</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment (Annexure -1)	4.00	45,650,097	49,092,142
<b>Current Assets</b>		<b>137,547,273</b>	<b>144,016,917</b>
Stock and Stores	5.00	34,548,838	36,125,461
Cash and Bank Balances	6.00	2,992,284	4,077,031
Current Account with BSFIC Enterprises	7.00	73,104,429	76,747,009
Loans & Advances	8.00	26,717,598	26,883,291
Deposits	9.00	184,125	184,125
<b>Total Assets</b>		<b>183,197,370</b>	<b>193,109,059</b>
<b>Equity &amp; Liabilities:</b>			
<b>Shareholders Equity</b>			
Share Capital	10.00	50,000,000	50,000,000
<b>Reserve and Surplus</b>			
Equity Fund	11.00	59,531,358	57,506,398
Grants Fund ( Phase- I & II )	12.00	454,269	1,253,079
Retained Earnings / ( Loss )		(6,662,204,100)	(6,408,350,687)
		<b>(6,552,218,473)</b>	<b>(6,299,591,210)</b>
<b>Non-Current Liabilities</b>			
Loan from Bank	13.00	2,481,968,696	2,286,136,346
Long Term Loan ( Secured )	14.00	524,845,549	425,593,588
		<b>3,006,814,245</b>	<b>2,711,729,934</b>
<b>Current Liabilities</b>			
Creditors	15.00	130,552,215	212,310,542
Current Account with BSFIC	16.00	3,202,585,063	3,193,705,677
Current Account with BSFIC Enterprises	17.00	62,040,971	57,076,155
Provision for Leave Pay and Gratuity	18.00	147,395,373	155,655,997
Provision for Income tax	19.00	6,393,465	6,430,956
Interest on Fund/Loan	20.00	179,634,511	155,791,008
<b>Total Current Liabilities</b>		<b>3,728,601,598</b>	<b>3,780,970,335</b>
<b>Total Equity and Liabilities</b>		<b>183,197,370</b>	<b>193,109,059</b>
<b>Net Asset Value (NAV) Per Share</b>	<b>24.00</b>	<b>(1,310.44)</b>	<b>(1,259.92)</b>

The annexed notes form an integral part of these accounts

Company Secretary

Managing Director

Director

Director

Signed in terms of our separate report of even date annexed



Suhrid Kumar Barua FCA  
Partner

Enrollment no. 0232

S.K. Barua & Co.

Chartered Accountants

Dated: Dhaka

October 26, 2025

DVC: 251026082206318125




**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

*A member firm of Empacta  
Berlin, Germany*

**SHYAMPUR SUGAR MILLS LTD.**  
**Statement of Profit and Loss and Other Comprehensive Income**  
For the year ended 30 June, 2025

Particulars	Notes	Amount of BDT	
		30.06.2025	30.06.2024
Sales	21.00	-	4,018,647
Less : Cost of Goods Sold	22.00	-	(3,637,835.00)
<b>Gross Profit / ( Loss ) for the year</b>		<b>-</b>	<b>380,812</b>
<b>Less : Operating Expenses</b>			
General Administrative Expenses	23.00	35,540,777	35,980,024
Financial Cost	24.00	219,625,853	212,981,544
<b>Net Operating Expense</b>		<b>255,166,630</b>	<b>248,961,568</b>
<b>Operating Profit / (Loss) for the year</b>		<b>(255,166,630)</b>	<b>(248,580,756)</b>
Add : Income from Experimental Farm	26.00	643,480	1,144,169
Add : Other Income	25.00	683,002	3,296,559
<b>Net Profit before Worker's Profit Participation Fund</b>		<b>(253,840,148)</b>	<b>(244,140,028)</b>
<b>Less : Worker's Profit Participation Fund</b>		<b>-</b>	<b>-</b>
<b>Net Profit / ( Loss ) for the Year</b>		<b>(253,840,148)</b>	<b>(244,140,028)</b>
Less: Minimum tax on turnover	27.00	(13,265)	(50,756)
<b>Net profit / (Loss) for the Year</b>		<b>(253,853,413)</b>	<b>(244,190,784)</b>
<b>Earning Per Share (EPS)</b>	35.00	<b>(50.77)</b>	<b>(48.84)</b>

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Company Secretary

  
Managing Director

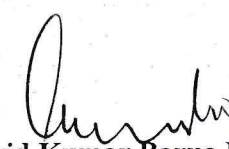
  
Director

  
Director

Signed in terms of our separate report of even date annexed

Dated: Dhaka  
October 26, 2025



  
**Suhrid Kumar Barua FCA**  
Partner  
Enrollment no. 0232  
S.K.Barua & Co.  
Chartered Accountants

DVC:2510260232 AS 218635





**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

*A member firm of Empacta  
Berlin, Germany*

**SHYAMPUR SUGAR MILLS LTD.**

**Statement of Changes in Equity**

For the year ended 30 June, 2025

Particulars	Paid up Capital BDT	Equity Fund BDT	Grants BDT	Accumulated Losses BDT	Total BDT
Balance as on 1st July 2024	50,000,000	57,506,398	1,253,079	(6,408,350,687)	(6,299,591,210)
Prior year Adjustment	-	-	(700,000)	-	(700,000)
Addition (Adjustments) during the year	-	2,024,960	-	-	2,024,960
Net profit/Loss for the year	-	-	(98,810)	(253,853,413)	(253,952,223)
Balance as on 30 June 2025	50,000,000	59,531,358	454,269	(6,662,204,100)	(6,552,218,473)

For the year ended 30 June, 2024


Particulars	Paid up Capital BDT	Equity Fund BDT	Grants BDT	Accumulated Losses BDT	Total BDT
Balance as on 1st July 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,601)
Prior year Adjustment	-	-	-	-	-
Addition (Adjustments) during the year	-	-	700,000	-	700,000
Net profit/Loss for the year	-	-	(67,825)	(244,190,784)	(244,258,609)
Balance as on 30 June 2024	50,000,000	57,506,398	1,253,079	(6,408,350,687)	(6,299,591,210)

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Company Secretary


  
Managing Director

  
Director

  
Director

Signed in terms of our separate report of even date annexed



  
Suhrid Kumar Barua FCA  
Partner  
Enrollment no. 0232  
S.K.Barua & Co.  
Chartered Accountants

Dated: Dhaka  
October 26, 2025

DVC: 251026 0232 AS 218635



**S.K. BARUA & CO.**  
CHARTERED ACCOUNTANTS

*A member firm of Empacta  
Berlin, Germany*

**SHYAMPUR SUGAR MILLS LTD.**  
**Statement of Cash Flows (Direct Method)**  
For the year ended June 30, 2025

Particulars	Amount in BDT	
	30.06.2025	30.06.2024
<b>A. Cash Flows from Operating Activities</b>		
Cash received from customers	5,756,964	9,145,486
Cash paid to Suppliers and other exp.	(118,002,803)	(107,736,772)
Cash paid for Bank Interest	-	(177,505,464)
<b>Net Cash Generated from Operating Activities</b>	<b>(112,245,839)</b>	<b>(276,096,750)</b>
<b>B. Cash Flows From Investing Activities</b>		
Purchase of Fixed Assets	-	-
<b>Net Cash used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C. Cash Flows from Financing Activities</b>		
Cash received from Short Term Loan	65,658,092	(82,825,715)
Cash received from Other Liabilities	45,503,000	359,377,982
Grants	-	700,000
<b>Net Cash Generated from Financing Activities</b>	<b>111,161,092</b>	<b>277,252,267</b>
<b>Net Cash Increase/ Decrease (A+B+C)</b>	<b>(1,084,747)</b>	<b>1,155,517</b>
Cash and Cash Equivalents at Beginning of period	4,077,031	2,921,514
<b>Cash and Cash Equivalents at end of period</b>	<b>2,992,284</b>	<b>4,077,031</b>
<b>Net operating cash flow per share (NOCFPS)</b>	<b>36.00</b>	<b>(22.45)</b>
		<b>(55.22)</b>

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Company Secretary



Managing Director

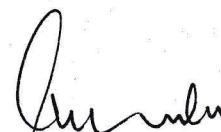


Director



Director

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Suhrid Kumar Barua FCA

Partner

Enrollment no. 0232

S.K.Barua & Co.

Chartered Accountants

Dated: Dhaka  
October 26, 2025



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