



SHYAMPUR SUGAR MILLS LTD.

Statement of Financial Position

As at 30 June, 2025

Particulars	Notes	Amount in BDT		
		30.06.2025	30.06.2024	
Assets :				
Non-Current Assets				
Property, Plant & Equipment (Annexure -1)	4.00	45,650,097	49,092,142	
Current Assets		137,547,273	144,016,917	
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	
Total Assets		183,197,370	193,109,059	
Equity & Liabilities:				
Shareholders Equity				
Share Capital	10.00	50,000,000	50,000,000	
Reserve and Surplus				
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)	
		(6,552,218,473)	(6,299,591,210)	
Non-Current Liabilities				
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	
		3,006,814,245	2,711,729,934	
Current Liabilities				
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	
Total Current Liabilities		3,728,601,598	3,780,970,335	
Total Equity and Liabilities		183,197,370	193,109,059	
Net Asset Value (NAV) Per Share	34.00	(1,310.44)	(1,259.92)	

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



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

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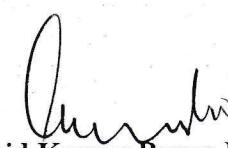

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Suhrid Kumar Barua FCA
Partner
Enrollment no. 0232
S.K. Barua & Co.
Chartered Accountants



Dated: Dhaka
October 26, 2025

DVC: 2510260232 AS 218635



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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Managing 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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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	
A. Cash Flows from Operating Activities			
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)	
Net Cash Generated from Operating Activities	(112,245,839)	(276,096,750)	
B. Cash Flows From Investing Activities			
Purchase of Fixed Assets	-	-	
Net Cash used in Investing Activities	-	-	
C. Cash Flows from Financing Activities			
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	
Net Cash Generated from Financing Activities	111,161,092	277,252,267	
Net Gash Increase/ Decrease (A+B+C)			
Cash and Cash Equivalents at Beginning of period	(1,084,747)	1,155,517	
Cash and Cash Equivalents at end of period	4,077,031	2,921,514	
	2,992,284	4,077,031	
Net operating cash flow per share (NOCFPS)	36.00	(22.45)	(55.22)

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