

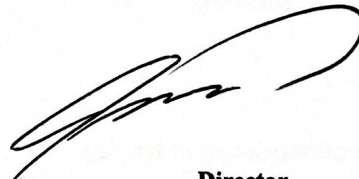
ZEAL BANGLA SUGAR MILLS LIMITED
Statement of Financial Position
As at 30 June 2025

PARTICULARS	Notes	Amount in BDT	
		June 30, 2025	June 30, 2024
ASSETS:		155,271,644	147,245,048
<u>Non-Current Assets</u>		155,271,644	147,245,048
Property, Plant & Equipment	4.00		
<u>Current Assets</u>		865,397,697	515,694,104
Inventories	5.00	681,984,666	319,054,503
Trade & Other Receivables	6.00	15,755,717	899,237
Loans & Advances	7.00	87,973,737	89,073,937
Advance Income Tax	8.00	6,478,320	6,159,881
Advance Deposits & pre-payment	9.00	856,311	856,311
Current Account with BSFIC Enterprises	10.00	18,218,676	12,556,039
Cash & Cash Equivalents	11.00	54,130,270	87,094,196
Total Assets		1,020,669,341	662,939,152
EQUITY & LIABILITIES:		(6,835,157,581)	(6,380,366,668)
<u>Shareholder's Equity :</u>			
Share Capital	12.00	60,000,000	60,000,000
Capital Reserve	13.00	1,815,056	1,815,056
Equity Fund	14.00	90,725,636	90,725,636
Grants (Phase - I & II)	15.00	53,000,005	34,600,005
Retained Earnings	16.00	(7,040,698,278)	(6,567,507,365)
<u>Non-current Liabilities</u>		4,633,214,809	3,906,188,944
Bank loan (Agriculture)	17.00	2,779,834,424	2,539,156,644
Long Term Loan (Secured)	18.00	1,839,954,954	1,353,261,753
Deferred Tax Liability	Annexure - I	13,425,431	13,770,547
<u>Current Liabilities</u>		3,222,612,113	3,137,116,876
Creditors	19.00	253,826,688	233,321,130
Current Account with BSFIC	20.00	2,440,527,139	2,392,840,428
Current Account with BSFIC Enterprises (Payable)	21.00	12,975,330	23,171,001
Provision for Leave Pay & Gratuity	22.00	454,944,981	427,446,342
Provision for Doubtful Advances	23.00	783,879	783,879
Short Term Loan	24.00	59,554,097	59,554,097
Total Liabilities		7,855,826,922	7,043,305,820
Total Shareholder's Equity & Liabilities:		1,020,669,341	662,939,152
Net Asset Value (NAV) Per Share		(1,139.19)	(1,063.39)

The annexed notes form an integral part of these financial statements


Company Secretary


Managing Director



Director


Director

Subject to our separate report of even date.

Dated, Dhaka 22 OCT 2025




Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Abu Sina FCA
Senior Partner
Enrolement No.: 619
Firm's Registration No.: 11970 E.P.
DVC:

2510220619 572800

ZEAL BANGLA SUGAR MILLS LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

PARTICULARS	Notes	Amount in BDT	
		June 30, 2025	June 30, 2024
Sales	25.00	289,598,399	243,106,470
Less: Cost of Goods Sold	26.00	(367,264,810)	(355,386,608)
Gross Profit / Loss for the Year		(77,666,411)	(112,280,138)
Less: Operating Expenses			
Salaries and Allowances (Adm) Annexure-B		67,251,483	69,580,103
Administrative Expenses	27.00	11,242,645	10,427,312
Selling and Distribution Expenses	28.00	2,063,690	988,041
Audit Fees		200,000	150,000
Interest on Loan	29.00	323,030,675	260,852,961
Depreciation Annexure-C		604,261	533,488
		404,392,754	342,531,905
Operating Profit / Loss for the Year		(482,059,165)	(454,812,043)
Add : Income from Experimental Farm		2,254,883	2,519,451
Add : Miscellaneous Income	30.00	12,479,466	9,948,719
Less : Worker's Profit Participation Fund		-	-
Profit Before Tax		(467,324,816)	(442,343,873)
Less: Current Tax	31.00	6,211,213	4,263,977
Less: Deffered Tax Expense/(Income) Annexure-I		(345,116)	(288,085)
Net profit/Loss for the Year		(473,190,913)	(446,319,766)
Other comprehensive income		-	-
Total comprehensive income for the year		(473,190,913)	(446,319,766)
Earnings Per Share (EPS)		(78.87)	(74.39)

The annexed notes form an integral part of these financial statements


Company Secretary



Managing Director


Director


Director

Subject to our separate report of even date.

Dated, Dhaka 22 OCT 2025


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Md. Abu Sina FCA
Senior Partner
Enrolement No.: 619
Firm's Registration No.: 11970 E.P.
DVC: 2510220619-572800



ZEAL BANGLA SUGAR MILLS LTD

Statement of Changes in Equity

For the year ended 30 June 2025

Particulars	Paid up Capital Taka	Capital Reserve Taka	Equity Fund Taka	Grants Taka	Accumulated Losses Taka
Balance as on 1st July 2024	60,000,000	1,815,056	90,725,636	34,600,005	(6,567,507,365)
Net profit/loss for the year	-	-	-	-	(473,190,913)
Addition during the year				18,400,000	
Balance as on 30 June 2025	60,000,000	1,815,056	90,725,636	53,000,005	(7,040,698,278)

Statement of Changes in Equity

For the year ended 30 June 2024

Particulars	Paid up Capital Taka	Capital Reserve Taka	Equity Fund Taka	Grants Taka	Accumulated Losses Taka
Balance as on 1st July 2023	60,000,000	1,815,056	90,725,636	16,200,005	(6,121,187,599)
Net profit/loss for the year	-	-	-	-	(446,319,766)
Government Grants received during the year				18,400,000	
Balance as on 30 June 2024	60,000,000	1,815,056	90,725,636	34,600,005	(6,567,507,365)


Company Secretary


Managing Director


Director


Director



ZEAL BANGLA SUGER MILLS LIMITED**Statement of Cash Flows**

For the year ended 30 June 2025

PARTICULARS	Amount in BDT	
	June 30, 2025	June 30, 2024
A. Cash Flows From Operating Activities:		
Cash received from customers and others	274,741,919	243,205,308
Cash paid to suppliers and other exp.	(1,090,443,735)	(620,145,864)
Cash paid for Bank Interest	-	-
Income tax paid	-	-
Net Cash (Used In)/Generated By Operating Activities	(815,701,816)	(376,940,556)
B. Cash Flows From Investing Activities		
Loan to cane growers, net	8,540,582	(21,725,755)
Acquisition of Fixed Assets	(19,260,384)	(16,344,177)
Net Cash (Used In)/Generated By Investing Activities	(10,719,802)	(38,069,932)
C. Cash Flows From Financing Activities		
Long Term Loan Net	727,370,981	507,765,368
Short Term Loan	-	-
Grant received	18,400,000	18,400,000
Current Account with BSFIC, net	47,686,711	(110,035,097)
Net Cash (Used In)/Generated By Financing Activities	793,457,692	416,130,271
D. Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(32,963,926)	1,119,783
Opening Cash and Cash Equivalents	87,094,196	85,974,413
Exchange Gain or Loss	-	-
Closing Cash & Cash Equivalents	54,130,270	87,094,196
Net Operating Cash Flow Per Share (NOCFPS)	(135.95)	(62.82)

Company Secretary

Managing Director

Director

Director

