

ZEAL BANGLA SUGAR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST. JAMALPUR.

Dear Shareholders,

We are pleased to furnish the 2nd quarter unaudited financial statements for the period of 1st July 2025 to 31 December, 2025 for your kind information.

BALANCE SHEET (UN-AUDITED) AS At 31st December 2025.

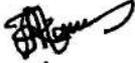
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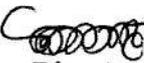
Particulars	31st December, 2025	30th June, 2025
Assets:		
Non current Assets	1,496.49	1,552.71
Current Assets :	8,672.01	8,653.98
Stock and stores	5,008.14	6,819.85
Trade & Other Receivables	2,243.49	157.56
Loans & advance	827.95	879.74
Advance income tax	61.60	64.78
Deposit & prepayments	8.56	8.56
Current A/C with BSFIC Enterprises	129.75	182.19
Cash & Bank balance	392.52	541.30
Total Assets	10,168.50	10,206.69
Equities & Liabilities:		
Paid up Capital	600.00	600.00
Capital Reserve	18.15	18.15
Equity Fund	907.26	907.26
Grants	530.00	530.00
Retained Earnings	(73,343.21)	(70,406.98)
Total Equity	(71,287.80)	(68,351.57)
Long Term Liabilities:	47,597.03	46,332.14
Loan from Bank	28,775.34	27,798.34
Long Term Loan (Secured)	18,690.39	18,399.55
Deffered Tax Liability	131.30	134.25
Current Liabilities:	33,859.27	32,226.12
Creditors	2,968.59	2,538.27
Current A/C with BSFIC	25,373.27	24,405.27
Current A/C with BSFIC Enterprises	167.18	129.75
Provision for leave pay & gratuity	4,746.85	4,549.45
Provision for doubtful advance	7.84	7.84
Long term loan(Current portion)	595.54	595.54
Total Liabilities	81,456.30	78,558.26
Total Equities & Liabilites	10,168.50	10,206.69

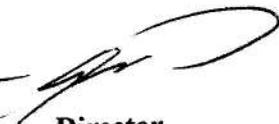
Net Assets Value Per Share (NAV) (TK.)	(1,188.13)	(1,139.19)
Number of Shares used to compute NAV	6,000,000.00	6,000,000.00


GM(Fin.)


Comp. Secretary


Managing Director


Director


Director

ZEAL BANGLA SUGAR MILLS LTD.
P.O. DEWANGANJ CHNIKAL, DIST: JAMALPUR.
PROFIT & LOSS ACCOUNT (UN-AUDITED)
For the period ended 31st December, 2025.

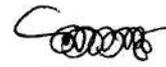
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Particulars	July to December	July to December	October to December	October to December
	2025	2024	2025	2024
Sales (Note-14)	3,603.64	317.82	2,767.72	236.65
Less : Cost of Goods Sold (Note -13)	5,167.00	1,207.31	3,310.74	467.55
Gross Profit / (Loss)	(1,563.36)	(889.48)	(543.03)	(230.90)
Less : Operating Expenses :				
General Administrative Expenses (Note-17)	26.93	26.85	14.86	14.59
Selling & distribution expenses (Note 18)	3.66	2.93	2.45	2.25
Interest on Loan (Note-15)	1,267.84	1,249.00	662.85	737.70
Depreciation expenses	55.77	49.58	27.66	27.66
	1,354.20	1,328.36	707.82	782.20
Operating Profit/(Loss) for the period	(2,917.56)	(2,217.84)	(1,250.85)	(1,013.10)
Add : Income from Experimental Farm	-	-	-	-
Add : Other Income	-	-	-	-
Net Profit before WPPF & Tax	(2,917.56)	(2,217.84)	(1,250.85)	(1,013.10)
Less: WPPF	-	-	-	-
Net Profit/(Loss) before Tax	(2,917.56)	(2,217.84)	(1,250.85)	(1,013.10)
Less: Prov. for turnover tax (Minimum Tax)	21.62	1.91	16.61	1.42
Less:- Deferred tax expenses/(Income)	(2.95)	(2.51)	(2.26)	(1.96)
Net Profit/(Loss) for the period	(2,936.23)	(2,217.24)	(1,265.19)	(1,012.56)
Earning per share (TK.)	(48.94)	(36.95)	(21.09)	(16.88)
Number of Shares used to compute EPS	6,000,000	6,000,000	6,000,000	6,000,000


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Director


Director

ZEAL BANGLA SUGAR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST. JAMALPUR

STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)

for the period ended 31st December,2025.

(Figur in lakh TK)

Particulars	Paid up-Capital	Capital Reserve	Equity fund	Grants	Accumulated Loss	Total
Balance as on 1 st July,2025	600.00	18.15	907.26	530.00	(70,406.98)	(68,351.57)
Adjustment during the period	-	-	-	-	(2,936.23)	(2,936.23)
Net loss for the period	-	-	-	-	(73,343.21)	(71,287.80)
Balance as on 31st December ,2025	600.00	18.15	907.26	530.00	(73,343.21)	(71,287.80)

ZEAL BANGLA SUGAR MILLS LTD

P.O. DEWANGANJ CHINIKAL, DIST. JAMALPUR

STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)

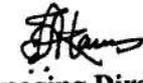
for the period ended 31st December,2024.

(Figur in lakh TK)

Particulars	Paid up-Capital	Capital Reserve	Equity fund	Grants	Accumulated Loss	Total
Balance as on 1 st July,2024	600.00	18.15	907.26	438.00	(65,675.07)	(63,711.66)
Adjustment during the period	-	-	-	-	(2,217.24)	(2,217.24)
Net loss for the period	-	-	-	-	(67,892.31)	(65,928.90)
Balance as on 31st December ,2024	600.00	18.15	907.26	438.00	(67,892.31)	(65,928.90)


GM(Fin.)


Company Secretary


Managing Director


Director


Director

ZEAL BANGLA SUGAR MILLS LTD.

P.O. DEWANGANJ CHINIKAL, DIST. JAMALPUR

CASH FLOW STATEMENT(UN-AUDITED)

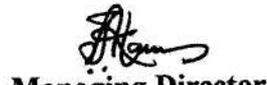
For the 2nd quarter ended 31st December,2025.

(Figure in lac Taka)

Particulars	Current 2nd quarter ended 31 st December	Previous 2nd quarter ended 31 st December
	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES		
Collection from turnover and other income(note-II)	1,517.71	317.82
Payment for cost & expenses	(2,634.49)	(3,244.08)
Income tax paid or deducted	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES-	(1,116.78)	(2,926.26)
CASH FLOW FROM INVESTMENT ACTIVITIES:		
Acquisition of fixed assets		
Acquisition of long term/short term assets		
Sale proceeds of long term assets		
NET CASH FLOW FROM INVESTMENT ACTIVITIES:-	-	-
CASH FLOW FROM FINANCIAL ACTIVITIES		
Income of share at per/Premium		
Loan received	968.00	2,328.42
Loan re-paid		
Dividend paid		
Govt. Grants		92.00
NET CASH FLOW FROM FINANCIAL ACTIVITIES:-	968.00	2,420.42
NET Cash inflow/(out flow) for the period	(148.78)	(505.84)
Opening cash & Bank balance	541.30	870.94
Closing cash & bank balance	392.52	365.10
Net Operating Cash Flow(NOCFS)Per Share (TK.)	(18.61)	(48.77)
Number of Shares used to compute NOCFS	6,000,000.00	6,000,000.00


GM(Fin.)


Comp. Secretary


Managing Director


Director

Director