

**Desh Garments Limited**  
**Statement of Comprehensive Income**  
**For the Second Quarter ended 31 December, 2025**  
**(Unaudited)**

Particulars	Notes	Jul'25 to	Jul'24 to	Oct'25 to	BDT'000
		Dec'25	Dec'24	Dec'25	Oct'24 to Dec'24
Turnover	0.00	456,598	411,383	239,741	250,286
Cost of Goods Sold	0.00	(421,418)	(377,621)	(224,239)	(232,988)
<b>Gross Profit</b>		<b>35,179</b>	<b>33,762</b>	<b>15,502</b>	<b>17,298</b>
Administrative & Selling Expenses		(12,136)	(10,803)	(5,631)	(5,942)
<b>Operating Profit before Financial Expenses</b>		<b>23,043</b>	<b>22,959</b>	<b>9,871</b>	<b>11,357</b>
Financial Expenses		(20,904)	(19,097)	(10,857)	(10,525)
<b>Profit before Other Income</b>		<b>2,139</b>	<b>3,863</b>	<b>(987)</b>	<b>832</b>
Other Income		5,669	1,142	5,669	1,142
Exchange Rate Fluctuation Gain		-	-	-	-
<b>Profit before WPPF</b>		<b>7,808</b>	<b>5,005</b>	<b>4,683</b>	<b>1,975</b>
Contribution to Worker's Profit Participation & Welfare Fund		(372)	(293)	(223)	(148)
<b>Net Profit before Tax</b>		<b>7,436</b>	<b>4,712</b>	<b>4,460</b>	<b>1,826</b>
Income Tax Expenses		(5,247)	(4,120)	(3,079)	(2,509)
Deferred Tax		(303)	184	143	664
<b>Net Profit after Tax</b>		<b>1,887</b>	<b>775</b>	<b>1,524</b>	<b>(19)</b>
<b>Other Comprehensive Income/(Loss)</b>					
Gain/(loss) on Marketable Securities (Unrealized)		-	(279)	-	(205)
Revaluation Gain on Land					-
Deferred Tax					-
<b>Other Comprehensive Income</b>		<b>-</b>	<b>(279)</b>	<b>-</b>	<b>(205)</b>
<b>Total Comprehensive Income</b>		<b>1,887</b>	<b>496</b>	<b>1,524</b>	<b>(224)</b>
<b>Earnings Per Share (EPS)</b>	0.00	<b>0.23</b>	<b>0.09</b>	<b>0.18</b>	<b>(0.002)</b>

  
**Chairman**  
**Chief Financial Officer**

  
**Managing Director**

  
**Deputy Managing Director**

  
**Company Secretary**

