

ALHAJ TEXTILE MILLS LIMITED
66, Dilkusha C/A (4th Floor), Dhaka-1000
UN-AUDITED & PROVISIONAL FINANCIAL STATEMENTS
FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

We forward herewith the Provisional & Un-Audited Financial Statement of the Company Containing the Statement of Financial Position, Comprehensive Income Statement, Statements of changes in equity and Cash Flow Statements for the 2nd quarter ended 31 Dec, 2020 as per Notification No- SEC/CMRRCD/2008-183/Admin/ 03-34, dated- 27 September, 2009 of the Securities and Exchange Commission Copies of the statements have also been dispatched to Securities & Exchange Commission and Dhaka Stock Exchange.

STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 DECEMBER 2020

Assets	Amount in '000 Taka	
	31 Dec 20	30 June 20
Non-Current Assets:		
Property, Plant and Equipment	79,367	86,659
Investment in Equity	1,001	1,001
Total Non Current Assets (A)	80,368	87,660
Current Assets:		
Inventories	148,190	194,155
Debtors	2,357	2,741
Advance, Deposit and Prepayments	99,953	95,026
Investment in FDR	492,034	485,178
Cash and Cash Equivalents	45,608	3,808
Total Current Assets (B)	788,142	780,908
Total Assets (A+B)	868,510	868,568

Equity & Liabilities	31 Dec 20		30 June 20	
	Taka	Taka	Taka	Taka
Shareholders' Equity:				
Share Capital	222,985	222,985		
Capital Reserve	21	21		
General Reserve	1,395	1,395		
Revaluation Reserve	10,374	10,839		
Tax Holiday Reserve	10,747	10,747		
Retained Earnings	(53,122)	(57,502)		
Total Shareholders' Equity (C)	192,400	188,485		

Non-Current Liabilities:		
Long Term Loan	139,123	139,123
Deferred Tax Liability	6,346	6,928
Total Non Current Liabilities (D)	145,469	146,051

Current Liabilities and Provisions:		
Advance Against Sales	331	831
Security and Other Deposits	20	20
Other Current Liabilities	452,817	455,089
Current Tax Liability	1,684	1,684
Provision for Taxes	48,726	44,705
Provision for Other Liabilities and Charges	7,891	12,293
Bank Overdraft	18,772	18,772
Workers' Profit Participation Fund	400	638
Total Current Liabilities (E)	530,641	534,032
Total Liabilities F = (D+E)	676,110	680,083
Total Capital and Liabilities G=(C+F)	868,510	868,568

Net Assets Value Per Share (NAVPS) -Restated	8.63	8.45
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** Calculation of Net Assets Value Per Share : Total Assets -Total Liabilities/No. of Shares.

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE 2ND QUARTER ENDED 31 DEC 2020

PARTICULARS	Amount in '000 Taka			
	01/07/2020 To 31/12/2020	01/07/2019 To 31/12/2019	01/10/2020 To 31/12/2020	01/10/2019 To 31/12/2019
Revenue (Turnover)	59,503	34,911	45,321	27,969
Cost of Sales	(59,026)	(50,761)	(38,435)	(34,811)
Gross Profit	477	(15,850)	6,886	(6,842)
Operating Expenses:				
Administrative Expenses	(7,660)	(9,490)	(4,047)	(4,287)
Selling & Distribution Expenses	(901)	(682)	(439)	(292)
Total Operating Expenses	(8,561)	(10,172)	(4,486)	(4,579)
Net Operating Profit / (Loss)	(8,084)	(26,022)	2,400	(11,421)
Interest on STD A/C	40	60	40	60
Interest on FDR	15,614	15,487	7,482	14,641
Other income	150	-	150	-
Net profit before Tax & WPPF	15,804	15,547	7,672	14,701
Workers Profit Participation Fund	(367)	-	(367)	-
Net Profit before Tax	7,353	(10,475)	9,705	3,280
Provision for Income Tax :				
Current Tax	(4,021)	(3,965)	(1,954)	(3,714)
Deferred Tax	583	376	292	188
Net Profit After Tax	3,915	(14,064)	8,043	(246)
Earning per Share (EPS)-Restated	0.18	(0.63)	0.36	(0.01)

STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

PARTICULARS	Amount in '000 Taka	
	31 Dec,20	31 Dec,19
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	60,120	35,406
Cash paid to suppliers and Employees	(25,470)	(23,578)
Advance payment tax paid	(1,592)	(1,570)
Net Cash from operating Activities A	33,058	10,258
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(22)	(19)
Investment in Non Current Assets (FDR's)	(157,306)	(164,512)
Encashment in Non Current Assets (FDR's)	150,450	142,192
Interest Received	15,655	15,547
Net Cash Used in Investing Activities B	8,777	(6,792)
CASH FLOWS FROM FINANCING ACTIVITIES		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	(35)	-
Net Cash Used in Financing Activities C	(35)	-
Net Increase in Cash and Cash Equivalents	41,800	3,466
Cash and Cash Equivalents at beginning of the period	3,808	8,357
Cash and Cash Equivalents at end of the period	45,608	11,823
Net Operating Cash Flow per share (Restated)	1.48	0.46

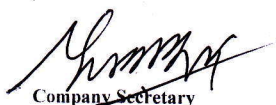
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 2ND QUARTER ENDED 31 DECEMBER 2020

Particulars	Amount in '000 Taka						
	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2020:							
Retained Earnings	-	-	-	-	-	(57,502)	(57,502)
Share Capital	222,985	-	-	-	-	-	222,985
Tax Holiday Reserve	-	10,747	-	-	-	-	10,747
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	10,839	-	10,839
Sub Total	222,985	10,747	21	1,395	10,839	(57,502)	188,485
Net Profit after Tax	-	-	-	-	-	3,915	3,915
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(465)	465	-
31 DECEMBER 2020	222,985	10,747	21	1,395	10,374	(53,122)	192,400

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 2ND QUARTER ENDED 31 DECEMBER 2019

Particulars	Amount in '000 Taka						
	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2019:							
Retained Earnings	-	-	-	-	-	(37,883)	(37,883)
Share Capital	222,985	-	-	-	-	-	222,985
Tax Holiday Reserve	-	10,747	-	-	-	-	10,747
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	11,886	-	11,886
Sub Total	222,985	10,747	21	1,395	11,886	(37,883)	209,151
Net Profit after Tax	-	-	-	-	-	-	-
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of Fixed Assets	-	-	-	-	(523)	523	-
31 DECEMBER 2019	222,985	10,747	21	1,395	11,363	(37,360)	209,151

The unaudited details 2nd quarter Financial Statements of 2020-2021 is available in the website of the company, www.alhajtextilemills.com.


Company Secretary

CFO

Director


Managing Director & CEO


Chairman

UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 2nd quarter ended 31 December-2020

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 31 December 2020

PARTICULARS	Notes	31 December 2020 Amount in Taka	30 June 2020 Amount in Taka
ASSETS:			
Non-current assets:			
Property, Plant and Equipment	Sch-A/1	79,367,536	86,658,710
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		80,368,377	87,659,551
Current assets:			
Inventories	24	148,189,716	194,155,044
Debtors	25	2,356,520	2,741,257
Advance, deposit and prepayments	26	99,953,244	95,025,808
Investment in FDR	27	492,034,459	485,178,627
Cash and cash equivalents	28	45,607,976	3,808,103
Total current assets (B)		788,141,915	780,908,839
Total assets (A+B)		868,510,292	868,568,390
Equity & liabilities			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		10,373,793	10,839,153
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(53,122,549)	(57,502,617)
Total shareholders' equity (C)		192,400,498	188,485,790
Non-current liabilities:			
Long term loan	29	139,123,633	139,123,633
Deferred tax liability		6,345,712	6,928,220
Total non current liabilities (D)		145,469,345	146,051,853
Current liabilities and provisions:			
Advance against sales	30	330,799	830,797
Security and other deposits	31	19,822	19,822
Other current liabilities	32	452,817,435	455,088,599
Current tax liability		1,683,911	1,683,911
Provision for taxes	33	48,725,451	44,704,464
Provision for other liabilities and charges	34	7,891,383	12,292,885
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		399,568	638,189
Total current liabilities (E)		530,640,449	534,030,747
Total liabilities F=(D+E)		676,109,794	680,082,600
Total capital & liabilities G=(C+F)		868,510,292	868,568,390
Net assets value per share (NAVPS) Restated	40	8.63	8.45
Number of shares		22,298,549	22,298,549


Company Secretary

C.F.O

Director


Managing Director & CEO


Chairman

ALHAJ TEXTILE MILLS LIMITED
Statement of Comprehensive Income (Un-Audited)
For the 2nd quarter ended 31 December 2020


	2nd quarter ended July-Dec,2020	2nd quarter ended July-Dec,2019	Interim Period Oct-Dec,2020	Interim Period Oct-Dec,2019
	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Revenue (Turnover)	36 59,502,887	34,911,218	45,321,358	27,969,513
Cost of sales	37 (59,026,164)	(50,760,810)	(38,435,039)	(34,810,324)
Gross profit	476,723	(15,849,592)	6,886,319	(6,840,811)
Operating expenses:				
Administrative expenses	38 (7,660,102)	(9,490,584)	(4,047,558)	(4,287,331)
Selling & distribution expenses	39 (900,509)	(681,974)	(437,991)	(292,004)
Total operating expenses	(8,560,611)	(10,172,558)	(4,485,549)	(4,579,335)
Operating profit / (Loss)	(8,083,888)	(26,022,150)	2,400,770	(11,420,146)
Add. Financial expenses				
Interest on Bank Loan (SOD)	-	-	-	-
Net Operating profit / (Loss)	(8,083,888)	(26,022,150)	2,400,770	(11,420,146)
Interest on STD A/C	40,205	60,201	40,205	60,201
Interest on FDR	15,614,529	15,486,897	7,482,296	14,640,960
Other Income	150,000	-	150,000	-
Net profit before Tax & WPPF	7,720,846	(10,475,052)	10,073,271	3,281,015
Workers profit participation fund	(367,659)	-	(367,659)	-
Net Profit before Tax	7,353,187	(10,475,052)	9,705,612	3,281,015
Provision for income Tax :				
Current Tax	(4,020,987)	(3,965,283)	(1,953,027)	(3,714,545)
Deferred Tax	582,508	376,037	291,116	187,947
Net profit after Tax	3,914,708	(14,064,298)	8,043,701	(245,583)
Earning per share (EPS) -Restated	40 0.18	(0.63)	0.36	(0.01)
Number of shares	22,298,549	22,298,549	22,298,549	22,298,549


Company Secretary

C.F.O

Director


Managing Director & CEO

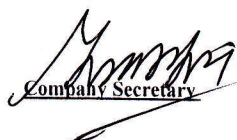

Chairman

ALHAJ TEXTILE MILLS LIMITED**Statement of Changes in Equity (Un-Audited)****For the 2nd Quarter ended 31 December 2020**

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2020:							
Retained Earnings	-	-	-	-	-	(57,502,617)	(57,502,617)
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve	-	10,747,334	-	-	-	-	10,747,334
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	10,839,153	-	10,839,153
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	10,839,153	(57,502,617)	188,485,790
Net Profit after Tax of 31-12-2020	-	-	-	-	-	3,914,708	3,914,708
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(465,360)	465,360	-
31 December 2020	222,985,490	10,747,334	21,350	1,395,080	10,373,793	(53,122,549)	192,400,498

ALHAJ TEXTILE MILLS LIMITED**Statement of Changes in Equity (Un-Audited)****For the 2nd Quarter ended 31 December 2019**


Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2019:							
Retained Earnings	-	-	-	-	-	(37,882,819)	(37,882,819)
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve	-	10,747,334	-	-	-	-	10,747,334
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	11,885,929	-	11,885,929
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	11,885,929	(37,882,819)	209,152,364
Net Profit after Tax of 31-12-2019	-	-	-	-	-	(14,064,298)	(14,064,298)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(523,388)	523,388	-
31 December 2019	222,985,490	10,747,334	21,350	1,395,080	11,362,541	(51,423,729)	195,088,066



Company Secretary

C.F.O

Director



Managing Director & CEO



Chairman

ALHAJ TEXTILE MILLS LIMITED

Statement of Cash Flow (Un-Audited)

For the 2nd quarter ended 31 December 2020

PARTICULARS	31 Dec 2020 Amount in Taka	31 Dec 2019 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	60,120,306	35,406,168
Cash paid to suppliers and employees	(25,469,852)	(23,578,194)
Advance income tax paid	(1,591,657)	(1,569,708)
Net Cash from Operating Activities A	33,058,797	10,258,266
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(22,240)	(19,000)
Investment in non-current assets (FDRs)	(157,305,808)	(164,511,886)
Encashment in non-current assets (FDRs)	150,449,976	142,192,111
Interest received	15,654,734	15,547,098
Net Cash used in Investing Activities B	8,776,662	(6,791,677)
CASH FLOWS FROM FINANCING ACTIVITIES:		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	(35,586)	-
Net Cash used in Financing Activities C	(35,586)	-
Net increase in cash and cash equivalents	41,799,873	3,466,589
Cash and Cash Equivalents at beginning of the year	3,808,103	8,356,701
Cash and Cash Equivalents at end for the period	45,607,976	11,823,290
Net operating cash flow per share (Restated) note-40	1.48	0.46
Number of shares	22,298,549	22,298,549


Company Secretary

C.F.O

Director


Managing Director & CEO


Chairman

Explanatory Notes:

- 1 These financial statements have been prepared under the historical cost convention and going concern basis.
- 2 No interim dividend has been declared during the interim period ended on 31 December 2020.
- 3 Last year's 2nd quarter's figures were rearranged where considered necessary to conform with current 2nd quarter's presentation.
- 4 Figures appearing in the financial statements have been rounded off to the nearest Taka.

Note: The details with selected notes of the published 2nd quarter's financial statements can be available in the web-site of the Company www.alhajtextilemills.com

SELECTIVE NOTES TO THE FINANCIAL STATEMENTS FOR THE 2ND QUARTER ENDED ON 31.12.20.

Note No

1	<p><u>General information</u></p> <p>Alhaj Textile Mills Ltd. owns and operates a cotton yarn manufacturing plant and manufacture, distribute and sale its product (yarn), in local and foreign markets.</p> <p>It is a 'company' incorporated on March 3rd. 1961 under the Companies Act, 1913 (subsequently amended in 1994) as a private limited company and subsequently it was converted as a public limited company by share on October 7th. 1967. Its shares are listed in the Dhaka Stock Exchange Limited.</p> <p>Its registered office and principal place of business is situated at 66, Dilkusha Commercial Area, Dhaka-1000. The factory is located at Ishurdi, Pabna,</p> <p><u>Going Concern:</u></p> <p>The Financial Statements of the Company have been prepared on the basis of going concern concept.</p> <p>These Interim Financial Statements were approved for issue on January 28, 2021.</p>
2	<p><u>Basis of preparation</u></p> <p>These condensed Interim Financial Statements for the 2nd quarter ended 31 December 2020 have been prepared in accordance with IAS 34, 'Interim Financial Reporting'. The condensed interim statement of financial position should be read in conjunction with the financial position as of the year ended 30 June 2020, which have been prepared in accordance with IFRS. The statements of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows have been reported for the current interim period cumulatively for the current financial year to date with comparative statements for the comparable interim period.</p> <p><u>(IFRS)-1: First time adoption of international financial reporting standards:</u> We have complied IFRS-1 in preparation of 2nd quarter financial statements for the year 2020-2021.</p> <p><u>(IFRS)-7: Financial Instrument, Disclosures:</u> We have complied IFRS-7 in preparation of 2nd quarter financial statements for the year 2020-2021.</p> <p><u>(IFRS)-8: Operating Segments.</u> We have complied IFRS-8 in preparation of 2nd quarter financial statements for the year 2020-2021.</p> <p><u>IFRS-9: Financial instruments.</u> We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2019-2020.</p> <p><u>(IFRS)-12: Disclosure of Interests in other Entities.</u> The company have no any subsidiary company to obtain financial benefits. As a result IFRS-12 is not applicable for us.</p> <p><u>IFRS-13: Fair value Measurement.</u> The management believe that the value of financial assets and liabilities have been appraised is nearable standard which presented to the financial statements for the year 2019-2020. Copy attached.</p>

	<p>IFRS-15: Revenue from contracts with customers. Purchase and sale is not occur by contractual system in our company. As a result there is no income from contract with customer. So IFRS-15 is not applicable for us. Those IAS and IFRS are followed in preparation of 2nd quarter financial statements are as follows.</p> <p>IAS-1 :- Presentation of financial statements. IAS-2 :- Inventories. IAS-7 :- Statement of Cash flows. IAS -8:- Accounting policies, Changes in Accounting estimates & errors. IAS-10 :-Events after the balance sheet date. IAS-12 :-Income Taxes. IAS-16 :-Property plant and Equipment. IAS-18 :-Revenues. IAS-19:- Employees benefits. IAS-21 :-The effects of changes in foreign Exchange rates. IAS-24:-Related party disclosures. IAS-33 :- Earning per share. IAS-34 :-Interim financial reporting. IAS-36 :-Impairment of assets. IAS-37 :-Provisions, contingent liabilities and contingent assets. IAS-38:- Intangible Assets. IAS-39 :-Financial instrument: Recognition and measurement. IFRS-7:- Financial Instrument: disclosure. IFRS-9 :-Financial Instruments.</p>															
3	<p>Accounting policies</p> <p>The accounting policies adopted are consistent with those of the previous financial year except as described below.</p> <p>Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.</p>															
4	<p>Measurement basis used in preparing the Financial Statements:</p> <p>Amounts in Financial Statements (except Fixed Assets) have been measured on "Historical Cost" basis, which are the most commonly adopted basis as provided in " The Framework for the preparation and presentation of financial statements" issued by the International Accounting Standards Committee (IASC-1)</p>															
5	<p>Estimates</p> <p>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</p> <p>The Preparation of financial statements in conformity with the International Accounting Standards (IAS) requires management to make estimates and assumptions for disclosure of provisions etc. at the date of the financial statements and revenues and expense during the period under report. Actual results may differ from those estimates.</p>															
	<p>Materiality and Aggregation:</p> <p>Each material item has been presented separately in company's financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function.</p>															
7	<table border="1"> <thead> <tr> <th data-bbox="159 1570 1122 1626" rowspan="2">Particulars</th> <th data-bbox="1122 1570 1312 1626">As on</th> <th data-bbox="1312 1570 1534 1626">As on</th> </tr> <tr> <th data-bbox="1122 1626 1312 1671">31 Dec, 2020</th> <th data-bbox="1312 1626 1534 1671">30 June, 2020</th> </tr> </thead> <tbody> <tr> <td data-bbox="159 1671 1122 1805"> <p>Net Tangible Fixed Assets</p> <p>Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.</p> </td> <td data-bbox="1122 1671 1312 1805" style="text-align: center;">79,367,536</td> <td data-bbox="1312 1671 1534 1805" style="text-align: center;">86,658,710</td> </tr> <tr> <td data-bbox="159 1805 1122 1917"> <p>Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.</p> </td> <td data-bbox="1122 1805 1312 1917"></td> <td data-bbox="1312 1805 1534 1917"></td> </tr> <tr> <td data-bbox="159 1917 1122 1980"> <p>During the period, fixed assets have been increased by Tk.22,240/- for Purchase of computer.</p> </td> <td data-bbox="1122 1917 1312 1980"></td> <td data-bbox="1312 1917 1534 1980"></td> </tr> </tbody> </table>	Particulars	As on	As on	31 Dec, 2020	30 June, 2020	<p>Net Tangible Fixed Assets</p> <p>Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.</p>	79,367,536	86,658,710	<p>Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.</p>			<p>During the period, fixed assets have been increased by Tk.22,240/- for Purchase of computer.</p>			
Particulars	As on		As on													
	31 Dec, 2020	30 June, 2020														
<p>Net Tangible Fixed Assets</p> <p>Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.</p>	79,367,536	86,658,710														
<p>Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.</p>																
<p>During the period, fixed assets have been increased by Tk.22,240/- for Purchase of computer.</p>																

8	Investment in Equity: Investment in equity remaine same as before.	1,000,841	1,000,841																		
9	Current Assets Inventories [BAS-2] Debtors Advances, deposits and prepayments Investment in FDR Cash and cash equivalentents (excluding bank overdrafts) The growth of current assets compared to previous year has been increased by 0.93% due to mix of increase and decrease effect off. <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>Decrease</u></th> <th style="text-align: center;"><u>Increase</u></th> </tr> </thead> <tbody> <tr> <td>Inventories</td> <td style="text-align: center;">23.67%</td> <td></td> </tr> <tr> <td>Debtors</td> <td style="text-align: center;">14.03%</td> <td></td> </tr> <tr> <td>Advance,deposit and prepayment</td> <td></td> <td style="text-align: center;">5.19%</td> </tr> <tr> <td>Investment in FDR</td> <td></td> <td style="text-align: center;">1.41 %</td> </tr> <tr> <td>Cash and cash equivalent</td> <td></td> <td style="text-align: center;">1097.66%</td> </tr> </tbody> </table>		<u>Decrease</u>	<u>Increase</u>	Inventories	23.67%		Debtors	14.03%		Advance,deposit and prepayment		5.19%	Investment in FDR		1.41 %	Cash and cash equivalent		1097.66%	148,189,716 2,356,520 99,953,244 492,034,459 <u>45,607,976</u> <u>788,141,915</u>	194,155,044 2,741,257 95,025,808 485,178,627 <u>3,808,103</u> <u>780,908,839</u>
	<u>Decrease</u>	<u>Increase</u>																			
Inventories	23.67%																				
Debtors	14.03%																				
Advance,deposit and prepayment		5.19%																			
Investment in FDR		1.41 %																			
Cash and cash equivalent		1097.66%																			
10	Current Liabilities and Provisions Advance against sales Security and other deposits Other current liabilities Current tax liability Provision for Taxes Provisions for other liabilities and charges Bank overdraft Worker's profit participation fund Current Liabilities and Provisions compared to previous year has been decreased by 0.63%.Details of the same are as follows:- <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;"><u>Decrease</u></th> <th style="text-align: center;"><u>Increase</u></th> </tr> </thead> <tbody> <tr> <td>Advance against sales</td> <td style="text-align: center;">60.18%</td> <td></td> </tr> <tr> <td>Other current liabilities</td> <td style="text-align: center;">0.50%</td> <td></td> </tr> <tr> <td>Provision for Taxes</td> <td></td> <td style="text-align: center;">8.99%</td> </tr> <tr> <td>Provision for other liabilities and charges</td> <td style="text-align: center;">35.81%</td> <td></td> </tr> <tr> <td>WPPF</td> <td style="text-align: center;">37.39%</td> <td></td> </tr> </tbody> </table>		<u>Decrease</u>	<u>Increase</u>	Advance against sales	60.18%		Other current liabilities	0.50%		Provision for Taxes		8.99%	Provision for other liabilities and charges	35.81%		WPPF	37.39%		330,799 19,822 452,817,435 1,683,911 48,725,451 7,891,383 18,772,080 <u>399,568</u> <u>530,640,449</u>	830,797 19,822 455,088,599 1,683,911 44,704,464 12,292,885 18,772,080 <u>638,189</u> <u>534,030,747</u>
	<u>Decrease</u>	<u>Increase</u>																			
Advance against sales	60.18%																				
Other current liabilities	0.50%																				
Provision for Taxes		8.99%																			
Provision for other liabilities and charges	35.81%																				
WPPF	37.39%																				
11	Non-current Liabilities Long term loan Deferred Tax liabilities	139,123,633 <u>6,345,712</u> <u>145,469,345</u>	139,123,633 <u>6,928,220</u> <u>146,051,853</u>																		

As earlier mentioned in note 1.01 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791. Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001 only again a demand of Tk.544,513,560.32 (Tk.481,311,503.17 + Tk.63,202,057.15) for payment of special fund amount remained deposited with Agrani Bank Limited, Ishwardi Branch, Pabna, and interest thereon at the rate of interest of Long Term FDR from the date of deposit to 31-08-2015, inclusive of interest of Tk.63,202,057.15 for the period from 01.03.2014 to 31.08.2015. This amount after deducting Tk.81,125,002.00, already received by the company, stands at Tk.463,388,558.32. The supreme court of Bangladesh, Appellate Division has disposed of civil petition for leave to Appeal No. 405 of 2019 submitted by Agrani Bank Ltd. on appeal from the impugned order dated 14.01.2019 passed by the High Court Division in contempt petition no. 151 of 2013 that referring with petition no. 5129 of 2009 and contempt petition no. 151 of 2013 Agrani Bank Ltd. paid to Alhaj Textile Mills Ltd. Tk. 8,11,25,002 on 25.02.2014 which has been mentioned earlier. On 5th March 2019 the bank was directed to ensure immediate payment of Tk. 25,00,00,000 and accordingly payment was made. Again on 7th May 2019 the bank was directed to pay amounting to Tk. 108,391,457 and accordingly payment was made. So, total Tk. 439,516,459 was received by the company and the instant civil petition for leave to appeal is disposed of. In this connection Agrani bank Ltd, Ishwardi Branch, Pabna filed the Case no. 89/13 dated 28-11-2013 against the company (Alhaj Textile Mills Ltd.) together with its Chairman and Directors as defaulter for payment of dues on long term loan against 1st. BMRE & 2nd. BMRE for Tk.289,847,500.64 and Short term Loans claiming for Tk.77,674,358.80 being total as Tk.367,521,859.44 as on 20.11.2013 plus interest upto the date of payment to be received instead of book balance of Tk.139,123,633 and Tk.18,772,080 respectively. Through writ petition no: 6799 of 2014 of the 18th day of July 2016 the Honorable High Court Division has granted stay of Artha Rin Case no; 89 of 2013. It is worthwhile to disclose that in the prayer for staying the Artha Rin case it was mentioned that it is established upto the Apex Court of the country that the respond Bank did not pay the dues of the petitioner and the matter is now for the disposal before the contempt court and keeping petitioners money in their hand filing Artha Rin case for realization of their loan is against the spirit of the Artha Rin Adalat Ain 2003. As certified by the legal advisor of the company that since the further proceedings of the Artha Rin case has been stayed by the Hon'ble court as such any transaction in connection with the loan amount including charging interest upon the loan without prior permission of the Hon'ble court is amount to violation of the court order and as such illegal. Under the above circumstance firstly since the interest cannot be charged on loan due to having stay order as certified by the legal advisor, secondly due to having various method to determine the amount for settling the old outstanding loan so at this stage it is not possible to ascertain the amount reliably which is essential for accounting the expenses and liability as per International Accounting Standard, thirdly since the disposal of contempt petition No. 151 of 2013 is connected with the repayment of loan and finally the bank has submitted review petition for review the judgment of the Honorable Supreme Court therefor the whole amount as received by the order of the Honorable Supreme Court of Bangladesh Appellate Division Tk. 439,516,459 has been considered as liability.

12	Shareholders' Equity		
	Ordinary share capital		222,985,490
	Capital reserve		21,350
	General reserve		1,395,080
	Revaluation reserve	A)	10,373,793
	Tax holiday reserve		10,747,334
	Retained earnings	B)	(53,122,549)
			192,400,498
			188,485,790
	The growth rate of shareholders equity considered as follows:		
	A) Revaluation reserve:		
	Opening balance	10,839,153	
	Less.Dep.during the period	(465,360)	
		10,373,793	
	B) Retained earnings:		
	Opening balance	(57,502,617)	
	Add.Profit (July,19 to Dec,19)	3,914,708	
	Depreciation of revaluation of fixed asset	465,360	
		(53,122,549)	

	Retained earnings		
	Net profit recorded at Tk.3,914,708/- during 2nd quarter ending Dec 31, 2020. as against Tk. (14,064,298/- on Dec,31 2019. Which have been increased by 127.83%.		
	Particulars	As on 31 Dec 2020	As on 31 Dec 2019
13	Turnover Compared to turnover of the same period of last year (Tk. 34,911,218),year-to-date 31 Dec 2020,turnover has increased by 70.44%.	59,502,887	34,911,218
14.00	Cost of Sales Compared to cost of Sales of the same period of last year (Tk. 50,760,810), year-to-date 31 Dec, 2020 cost of Sales has increased by 16.28%.	59,026,164	50,760,810
15	Non-operating Income Compared to non-operating income of the same period of last year (Tk. 15,547,098/-) year-to-date 31 Dec 2020 non-operating Income has increased by 1.66%.	15,804,734	15,547,098
16	Depreciation on revalued fixed asset. Depreciation on revalued fixed asset of the same period of last year (Tk.523,388/-) year to date 31 Dec 2020,depreciation has decreased by 11.09%	465,360	523,388
	Provision on income Tax Income Tax expense is recognized based upon 15% on operating income and 25% on interest of FDR and other income upto 31 Dec, 2020. This provision may be re-calculated latter in the light of actual to be required.	4,020,987	3,965,283
18	Seasonal or cyclical variations in total sales The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.		

19 **Segment reporting**

The company has no reportable segments as per requirement of IAS-14.

20 **Events after the Balance Sheet Date**

There is no significant event to the end of the interim period that has to be reflected in the financial statements for the interim period.

21 **Related party transaction**

A) The details of related party transactions during the year along with the relationship is illustrated below in accordance of IAS-24:

Particulars			31 Dec 2020	31 Dec 2019
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Talha	Managing Director	Remuneration	600,000	600,000
Md.Abdullah Bokhari	Chairman	Honorarium	270,000	270,000
Sub-Total			870,000	870,000

B) Disclosure of Managerial Remuneration

The total amount of remuneration paid to the top five salaried officers of the company in the accounting year is as follows:

SL No	Name	Designation	31 Dec 2020	31 Dec 2019
1	Md.Showkat Ali	Chief Financial Officer	-	703,880
2	AKM Azharul Islam	Company Secretary	399,714	446,744
3	Md.Abdur Rashid	DGM (Commerce)	-	405,817
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	647,900	691,250
5	Md.Sharif Abu Bakar	Head of Internal Audit	181,832	209,168
Sub-Total			1,229,446	2,456,859

(A+B) Aggregated amount of remuneration paid to all Directors and Officers during the accounting year is as follows:

SL No	Particulars	Nature of payment	31 Dec 2020	31 Dec 2019
1	Directors	Board Meeting Fees	230,000	330,000
2	Directors	Remuneration	870,000	870,000
3	Officers and Executives	Salary and other allowances	1,229,446	2,456,859
Total			2,329,446	3,656,859

22 **Contingent Liabilities:**

Contingent Liability and Contingent Assets

Contingent liability are existing in relation to interest on unsettled Long Term Loan, Bank Overdraft and Special Fund Deposit with Agrani Bank Ltd., Ishurdi Branch, Pabna, as stated bellow.

Position of these liabilities/assets as per claims raised both by Agrani Bank Ltd. and by the company.

Particulars	Contingent Liabilities plus interest (Claimed by the Bank) (Tk.)
1 Claim lodged by Agrani Bank Ltd. for Long term loan	289,847,501
Less Long term loan liability acknowledged by company	(139,123,633)
Sub-total	150,723,868
2 Claim lodged by Agrani Bank Ltd. for Short term loan	77,674,359
Less Short term loan liability acknowledged by company	(18,772,080)
Sub-total	58,902,279
Total Contingent Liability	209,626,147

The claimed amount as mentioned above had been fixed as on 20 November 2013. However the claimed amount lodged by the bank as on balance sheet date may be enhanced by interest.

It is mentionable that there was another claim of the Company with Janata Insurance Company Ltd. for Tk.2,000,329 since 1998 which has been settled on receipt of payment as on 5-4-2017 and duly accounted for.

23.00 **Investment :**

Investment in shares of AJML
Investment in share of CDBL -equity

Total

31 Dec 2020	30 June 2020
Amount in Tk	Amount in Tk
841	841
1,000,000	1,000,000
1,000,841	1,000,841

24.00 **Inventories :**

Raw Cotton
Work in Process
Finished Goods
Stores and Spares
Store in Transit
Stock at Spinning (packing material)
Stock of Waste Cotton

Total

31 Dec 2020	30 June 2020
Amount in Tk	Amount in Tk
11,513,636	11,513,636
9,200	9,200
121,002,319	167,146,951
10,606,154	10,426,850
3,529,091	3,529,091
595,365	595,365
933,951	933,951
148,189,716	194,155,044

24.01 **Raw Cotton :**

Opening Stock of Raw Cotton
Add. Purchase during the period
Raw Cotton available for use
Less. Closing Stock
Consumption during the period

31 Dec,2020	
Quantity (Kg)	Amount (Tk)
62,050	11,513,636
-	-
62,050	11,513,636
(62,050)	(11,513,636)
-	-

24.02 **Work in-Process:**

Sl No.	PARTICULARS	31 Dec 2020		30 June 2020	
		Amount in Taka		Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	45/1 Polyester Cone	920	9,200	920	9,200
	Total	920	9,200	920	9,200

24.03 **Closing stock of Finished Goods:**

Sl No.	PARTICULARS	31 Dec 2020		30 June 2020	
		Amount in Taka		Amount in Taka	
		Qty in (Kg.)	Total Value (Tk)	Qty in (Kg.)	Total Value (Tk)
1	80/1 Auto Cotton Yarn in Cone Corn Br	19,856	9,192,732	20,790	8,986,843
2	74/1 Auto Cotton Yarn in Cone Corn Br	9,662	3,876,764	11,567	4,182,606
3	68/1 Auto Cotton Yarn in Cone Corn Br	28,078	10,956,099	29,484	10,368,166
4	60/1 Auto Cotton Yarn in Cone Corn Br	61,327	21,644,743	118,752	37,888,149
5	58/1 Auto Cotton Yarn in Cone Corn Br	1,157	385,151	1,157	385,319
6	54/1 Auto Cotton Yarn in Cone (Solar Br)	237,004	73,874,923	356,938	100,561,947
7	50/1 Auto Cotton Yarn in Cone (Solar Br)	953	184,797	15,014	3,963,005
8	50/1 Auto Cotton Yarn in Cone (Special)	2,684	780,945	2,684	704,564
9	45/1 Super Cotton Yarn Corn	454	106,165	454	106,351
	Total	361,175	121,002,319	556,840	167,146,951

25.00 Debtors :**Trade debtors :**

Amount receivable against export sale	25.01	998,379	998,379
Sundry Debtors:			
Accrued income (Interest in FDR lien with PGCL)		1,358,141	1,742,878
Total		2,356,520	2,741,257

Notes

	31 Dec 2020 Amount in Taka	30 June 2020 Amount in Taka
Amount receivable against export sale	998,379	998,379
Accrued income (Interest in FDR lien with PGCL)	1,358,141	1,742,878
Total	2,356,520	2,741,257

25.01 Trade Debtors:

PARTICULARS			
Mrs Tarunno Check Fabrics		744,303	744,303
Mrs. Suhi Industrial Park Ltd		254,076	254,076
Total		998,379	998,379

	31 Dec 2020 Amount in Taka	30 June 2020 Amount in Taka
Mrs Tarunno Check Fabrics	744,303	744,303
Mrs. Suhi Industrial Park Ltd	254,076	254,076
Total	998,379	998,379

26.00 Advance, deposits and prepayment :**Advances:**

Advance against Salary	26.01	60,952	120,952
Advance against TA/DA	26.02	14,000	13,000
Advance against purchase	26.03	36,388	23,454
Advance against company income tax		38,346,393	36,754,736
Other advances & prepayment	26.04	278,831	260,043
Advance against supply		45,750	45,750
Total		38,782,314	37,217,935

Deposits:

Custom deposit		185,082	198,069
Deposit at Agrani bank against BTMC liabilities(Principal)		50,761,093	50,761,093
Bank guarantee of Agrani Bank ltd		34,290	34,290
Against oxygen cylinder		4,000	4,000
Security deposits against gas connection.		7,971,139	4,776,593
Security deposits against sales center rent		1,150,000	1,150,000
Total		60,105,604	56,924,045

Prepayment:

Insurance premium		611,512	356,431
Bonus for the year-2020-2021		453,814	527,397
Total		1,065,326	883,828
Total		99,953,244	95,025,808

26.01 Advance against Salary:

SI No.	Particulars	Designation	31 Dec 2020 Amount in Taka	30 June 2020 Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	40,952	80,952
2	Md.Sharif Abu Bakar	Audit Officer	14,000	-
3	Md.Shamsul Haque	Officer (Despatch)	5,000	39,000
4	Md. Golger Hossain	Peon	1,000	1,000
	Total		60,952	120,952

26.02 Advance against TA/DA:

SI No.	Particulars	Designation	31 Dec 2020 Amount in Taka	30 June 2020 Amount in Taka
	Md. Akhtaruzzaman	D.G.M (P & M)	6,000	
1	Md.Sharif Abu Bakar	Audit Officer	-	13,000
	Md.Abu kawser	S .R.	8,000	
	Total		14,000	13,000

26.03 Advance against Purchase:

SI No.	Particulars	Designation	31 Dec 2020 Amount in Taka	30 June 2020 Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	34,803	21,869
2	Md. Abul Hossain	Manager (Com.)	1,585	1,585
	Total		36,388	23,454

26.04 Other advance & Prepayment:

SI No.	Particulars	Designation	31 Dec 2020	30 June 2020
			Amount in Taka	Amount in Taka
1	M/s. Alhaj Jute Mills Ltd.		1,408	1,408
2	Md. Akhtaruzzaman	D.G.M (P & M)	52,543	36,755
3	M/s.Arbour Enterprise		4,663	4,663
4	Md.Abdullah Al-Mamun (Belkuchi)	S.R	26,300	26,300
5	Bangladesh General Insurance Co. (BGIC)		90,000	90,000
6	Md. Golam Murshed	A.O	12,584	12,584
7	Md.Mizanur Rahman (Shahjadpur)	S.R	18,533	18,533
8	SK Md.Murshed		50,000	50,000
9	M/s. Techno Aliens		19,800	19,800
10	Md.Sharif Abu Bakar	Audit Officer	3,000.00	-
	Total		278,831	260,043

27.00

Investment in FDR:	Principal	Interest	31 Dec 2020	30 June 2020
			Amount in Taka	Amount in Taka
Al-Arafah Islami Bank Ltd.	74,902,905	3,727,040	78,629,945	94,741,421
The City Bank Ltd.	-	-	-	8,310,700
BRAC Bank Ltd.(FDR)	58,500,000	4,454,779	62,954,779	150,206,855
UNION Bank Ltd.(FDR)	50,000,000	6,562,025	56,562,025	54,579,549
Southeast Bank Ltd.(FDR)	123,113,786	7,522,181	130,635,967	87,123,878
Jamuna Bank Ltd.(FDR)	-	-	-	32,398,017
NRB Bank Ltd.(FDR)	131,144,290	5,613,723	136,758,013	57,818,207
IFIC Bank Ltd. (FDR)	26,493,730		26,493,730	-
	Total		492,034,459	485,178,627

28.00 Cash & cash equivalents :

	31 Dec 2020	30 June 2020
	Amount in Taka	Amount in Taka
Cash in Hand	52,905	16,304
Janata Bank, Local office, Dhaka. STD A/C0887	362,067	1,840,352
Janata Bank, Ishurdi, Pabna, CD A/C No-373	1,511	1,511
Janata Bank A/C CD 33066246	782	782
Sonali Bank, Dhaka, CD A/C No-242(33000969)	3,519	3,519
Agrani Bank, Ishurdi, Pabna. CD A/C No-1085	503	503
Agrani Bank CD A/C No-1773	5,685	5,685
Agrani Bank CD A/C No-1532	7,605	7,605
Agrani Bank STD A/C No-152	12,241	12,241
Prime Bank,Ishurdi,Pabna CD A/C 60008502	709	564
Eastern Bank Ltd.STD A/C 20314258	3,134	3,134
Dutch-Bangla Bank Ltd. STD A/C-5122	4,404	4,404
City Bank Ltd. CD A/C-7001	660	660
Prime Bank,IBB Dilkusha STD A/C 90036875	4,912,870	859,727
Standard Chartered Bank,CD A/C-01-1149595-01	100,000	100,000
Union Bank Ltd.,STD A/C-003-121-000298	6,531	6,531
Prime Bank,IBB Dilkusha STD A/C -3108315011216	910,759	944,581
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	39,222,091	-
	45,607,976	3,808,103

29.00 **Long term loan fund:**

The above balance is made of the following:

Particulars	Amount in Tk	Amount in Tk	Amount in Tk	Amount in Tk
	31 Dec 2020	31 Dec 2020	31 Dec 2020	30 June 2020
Agrani Bank Ltd. Industrial loan-principal :				
	1st BMRE	2nd BMRE	Total	Total
Opening balance	36,340,940	50,471,371	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	-
Total:	36,340,940	50,471,371	86,812,311	86,812,311
Agrani Bank Ltd. industrial loan-interest				
Opening balance	39,538,958	12,772,364	52,311,322	52,311,322
Less: Payment	-	-	-	-
	39,538,958	12,772,364	52,311,322	52,311,322
Add: Provision for interest	-	-	-	-
Total:	39,538,958	12,772,364	52,311,322	52,311,322
Total long term loan fund Total: (A)	75,879,898	63,243,735	139,123,633	139,123,633

Bank balance position of these long term loans as per Bank Statement as on 30th June 2011 is as follows.

Agrani Bank Ltd. Industrial loan-principal :	1st BMRE 30 June, 2011 Amount in Tk	2nd BMRE 30 June, 2011 Amount in Tk	Total 30 June, 2011 Amount in Tk
Principal	46,002,622	50,821,371	96,823,993
Interest	78,753,404	23,168,574	101,921,978
Total (B)	124,756,026	73,989,945	198,745,971
Excess shown by the bank C=(B-A)	48,876,128	10,746,210	59,622,338

30.00 **Advance Against Sales:**

The above balance is made up as follows:

Name of the Party	Address	31 Dec 2020 Amount in Tk	30 June 2020 Amount in Tk
M/s.Jony Enterprise	Dariapur Bazar, Shahjadpur, Sirajgonj.	32,513	32,513
M/s.Babul Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	6,208	6,208
M/s.Abul Keshem	Hajee Market Pabna.	16,664	16,664
M/s.Abdullah Textile Mills Ltd.	House No-376, Road-28, Dosh, Dhaka.	11,250	11,250
M/s.Shahidullah Hossain	Bank Road, Pabna.	6,307	6,307
M/s.Uzzal Traders	Shibrampur, Pabna.	249,924	249,924
M/s.Markjerry Ltd.	677 & 678 Ashulia Savar, Dhaka.	7,717	7,717
M/s. Partha yarn trading	S.M Maleh Road, Tanbazar, Narayangonj	112	500,010
M/s.Diganta Enterprise	Danga Bazar Palash, Narsingdi	2	2
M/s.Hashem Traders	Gopalpur,Beltola Bazar, Sirajgonj	102	102
M/s.Anika Traders	Mukondogati Bazar, Belkuchi, Sirajgonj	-	100
	Total	330,799	830,797

31.00 **Security and other deposits:**

Particulars	31 Dec 2020 Amount in Tk	30 June 2020 Amount in Tk
Homes Enterprise	10,000	10,000
Bhai Bhai Traders	5,000	5,000
Rubican Insect Control Co.	4,822	4,822
Total	19,822	19,822

32.00 **Other current liabilities :**

	31 Dec 2020 Amount in Tk	30 June 2020 Amount in Tk
Trade creditors	6,363,354	8,536,629
Liabilities for VAT	1,294,755	1,420,307
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	432,031	368,782
Sramik kallon tahabil	55,051	55,051
Other sundry creditors	4,194,997	4,194,997
Received against Legal claim (Agrani Bank)	439,516,459	439,516,459
Unpaid dividend	894,865	930,451
	452,817,435	455,088,599

32.01 Trade Creditors:

Particulars		31 Dec 2020 Amount in Tk	30 June 2020 Amount in Tk
M/s.	A. Salam Engineering works	56,853	56,853
M/s.	Alhaj Jute Mills Limited	333,274	333,274
M/s.	Asif Trading Agency		115,717
M/s.	Asia Jute Manufacturing	195,084	195,082
Md.	Abul Hossain (Manager Comm.)	9,950	9,950
M/s.	Ayan Mill Store	40,848	40,848
Md.	Abdullah Al Mamun (Belkuchi Sales Center)	2,766	17,573
M/s.	Arbour Enterprise	46,555	-
M/s.	Bieco International	358,865	358,865
M/s.	Bearing Palace	51,641	84,574
M/s.	Cargo Control Bangladesh Ltd.	167,632	167,632
M/s.	Chand Mansion (H/O Rent)	71,887	143,774
M/s.	Eden Trade Concern	25,840	25,840
M/s.	Favourite Security Serviec Ltd.	150,968	130,300
M/s.	Fast Tech Engineering Ltd.	200,000	317,582
M/s.	Favourite Security Serviec Ltd.		-
M/s.	G.Q.Industries Ltd.	100,000	138,915
Md.	Hasnat Quaiyum (Advocate)	356,500	356,500
Md.	Haydar Ali	8,550	11,400
M/s.	Janata Insurance Co. Ltd	342,881	342,881
M/s.	JAGO CORPORATION		-
M/s.	J.S.Advertising Ltd.		11,829
M/s.	Kalam Traders	50,281	50,281
M/s.	K.S.Collection	600	44,829
M/s.	The Law Counsel		35,000
M/s.	Lipika	658,231	860,958
M/s.	Liberal Trade Link Ltd.	29,143	87,429
M/s.	Macca Auto Paper Cone Product	1,658,149	1,858,149
M/s.	Mozaddedia Tarikat Mission Press	451	34,994
M/s.	Modern Machinery Store		842,750
M/s.	Monaj Air Technology	2,476	2,476
Md.	Hazi Mozammel Pramanik	25,650	34,200
M/s.	MABS & J PARTNERS	52,500	-
Md.	Mizanur Rahman (shahjadpur)	41,081	4,526
M/s.	Nahid Enterprise		19,714
M/s.	One Inspection and Surveyors Ltd.		20,000
M/s.	Puji Bazar	5,000	5,000
M/s.	Paper Cone Industries	798,562	979,266
M/s.	Popular Advertising Ltd.	14,646	14,646
M/s.	Rupali Cargo Service Ltd.	91,214	91,214
M/s.	Shah Paran Auto Mobile	3,710	3,710
M/s.	Share Biz.		20,160
M/s.	Share Bazar News.Com		12,150
M/s.	Standard Spring Industries	346,623	549,428
M/s.	Star Enterprise	2,720	2,720
Dr.	Md.Shafiqul Islam Shamim	46,173	46,173
Mr.	Sree Shebesh Kumar Sarker	14,250	19,000
M/s.	T.Corporation	1,800	1,800
M/s.	Zakir Hossain		36,667
	Total	6,363,354	8,536,629

33.00 Provision for taxes :

Provision for accounting year 2012 -2013	2,712,130	2,712,130
Prov. for accounting year 2013 -2014	4,800,176	4,800,176
Prov. for accounting year 2014 -2015	6,792,437	6,792,437
Prov. for accounting year 2015-2016	6,353,096	6,353,096
Prov. for accounting year 2016-2017	7,644,358	7,644,358
Prov. for accounting year 2017-2018	4,041,558	4,041,558
Prov. for accounting year 2018-2019	2,992,720	2,992,720
Prov. for accounting year 2019-2020	9,367,989	9,367,989
Prov. For Accounting Year 2020-2021	4,020,987	-
Total	48,725,451	44,704,464

34.00 Prov. for other liabilities and charges :

	31 Dec 2020 Amount in Tk	30 June 2020 Amount in Tk
Salary & wages clearing account	965,196	1,066,611
Provision for-other expenses	2,898,717	7,198,804
Provision for doubtful assets	4,027,470	4,027,470
Total	7,891,383	12,292,885

35.00 Bank overdraft :

Agrani Bank -cash credit (hypothecation) - A/C-60	37,032,249	37,032,249
Agrani Bank - cash credit (pledge) - A/C-07	(18,260,169)	(18,260,169)
Total	18,772,080	18,772,080

36.00 Turnover (Amount) :

Particulars	31 Dec,2020 Amount in Tk.	31 Dec,2019 Amount in Tk.
Carded Spun Yarn	59,502,887	34,415,591
Open-End Yarn	-	495,627
Total	59,502,887	34,911,218

Turnover :

	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	195,665	121,910
Open-End Yarn	-	3,946
Total	195,665	125,856

Turnover in quantity (Kg) :

01-07-2020 to 31-12-2020

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	556,840	-	361,175	195,665
Open-End Yarn	-	-	-	-
Total	556,840	-	361,175	195,665

Turnover in quantity (Kg) :

01-07-2019 to 31-12-2019

Production type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	878,832	-	756,922	121,910
Open-End Yarn	39,917	-	35,971	3,946
Total	918,749	-	792,893	125,856

37.00 Cost of Sales

PARTICULARS	31 Dec,2020 Amount in Taka	31 Dec,2019 Amount in Taka
Work in process (opening)	-	-
Raw materials consumed	-	-
Work in process (closing)	-	-
Wastage recoverable	-	-
Total consumption	-	-
Factory wages & allowances	1,270,377	3,298,827
Stores & spares	81,676	572,317
Other factory overhead	9,303,799	10,363,409
Factory salary & allowance	2,225,680	3,017,487
Cost of production	12,881,532	17,252,040
Stock of Finished goods (opening)	167,146,951	259,010,586
Stock of Finished goods (closing)	180,028,483	276,262,626
	(121,002,319)	(225,501,816)
Total cost of Sales	59,026,164	50,760,810

37.01 Factory wages & allowances:

Wages and allowances	1,235,247	2,810,237
Bonus	35,130	488,590
Total	1,270,377	3,298,827

37.02 Store & spares:

Spare parts	34,647	450,379
Packing materials	-	-
Lubricants	14,302	51,066
Electrical materials	24,178	60,880
Building maintenance materials	-	-
Other maintenance materials	8,549	9,992
Bobbin & Shuttle Expenses	-	-
Total	81,676	572,317

37.03 Other factory overhead:

Carriage inward	-	420
Electricity and power	1,096,028	907,503
Gas bill	77,074	83,392
Sur charge on gas bill	-	485,727
Depreciation	6,582,943	6,516,191
Depreciation of cost of revalued assets	465,360	523,388
Repairs and Maintenance of Electric Equipment	400	-
Repairs and Maintenance of Boundary Wall	1,060	5,700
Repairs and Maintenance of Factory Roof	-	254,088
Repairs and Maintenance of Gas Line	-	-
Rent,Rates and Taxes (Factory)	90,000	70,000
Insurances Premium	978,077	1,302,799
Printing and Stationery	2,552	15,399
Postage & Telephone	10,305	10,651
Gas generator operating expenses	-	1,200
Canteen subsidy	-	13,000
Repairs and maintenance of machinery (outside parties)	-	3,419
Maternity allowance	-	-
Chemical for water treatment plant for cooling tower	-	170,532
Total	9,303,799	10,363,409

37.04 Factory salary & allowances:

	31 Dec,2020 Amount in Taka	31 Dec,2019 Amount in Taka
Salary and allowances	2,097,796	2,829,337
Bonus	127,884	188,150
Total	2,225,680	3,017,487

38.00 Administrative expenses:

	31 Dec,2020 Amount in Taka	31 Dec,2019 Amount in Taka
Salary and allowances	2,503,062	3,493,072
Bonus	260,454	335,658
Leave pay	64,675	-
Directors remuneration	600,000	600,000
Chairman's honorarium	270,000	270,000
Board Meeting Fee	80,000	60,000
Audit Committee Meeting Fee	60,000	60,000
Purchase Committee Meeting Fee	90,000	180,000
NRC Meeting Fee	-	30,000
Repairs of vehicles	13,785	30,125
Printing and stationery	68,917	99,996
Uniform	4,000	1,467
Medical Expenses	-	-
Rent, rates and taxes	527,400	527,400
Travelling and conveyances	68,556	31,311
Petrol for car	262,580	366,731
Electricity & power	46,435	53,782
Depreciation	265,111	328,431
Courier bill	18,722	16,974
Internet expenses	52,495	49,400
Telephone	30,942	50,099
Entertainment expenses	82,631	104,443
Legal fees and expenses	377,994	1,148,123
Inventory Audit Fee	35,000	35,000
Accounts Audit Fee	97,500	97,500
Audit fee for Compliance Certification	-	-
Annual subscription	129,956	129,959
Newspaper and Magazine	-	-
Bank charges	427,233	261,710
Advertisement expenses	349,840	101,162
Annual fee for CDBL	53,000	69,922
Water and gas supplies expenses	48,600	48,600
Sanitation expenses	1,675	2,225
Annual General Meeting Expenses	105,160	105,160
Annual religious festival expenses	56,090	56,201
Repairs and Main. for Machinery (outside Party)	10,180	-
Car parking expenses	21,000	21,000
VAT expenses	267,669	538,288
Service charge of head office	113,400	113,400
Other servicing (office equipment)	49,240	21,575
Dish line connection exp.	10,800	6,800
Garage rent	36000	18,000

Donation to trust	100000	
Website expenses	-	17,000
Celebrating expenses of Victory day	-	10,000
Miscellaneous Expenses	-	70
Total	7,660,102	9,490,584

39.00 Selling & distribution expenses:

Salary & allowances	338,233	340,020
Bonus	30,342	21,342
Rent for Godown and shop	102,000	102,000
Excise Duty	314,752	141,687
Sales promotion expenses	-	4,670
Sales and Display center expenses	-	-
Other expenses	115,182	72,255
Total	900,509	681,974

40.00 Reconciliation of the statement of cash flows:

	<u>Amount in Taka</u> <u>31 Dec, 2020</u>	<u>Amount in Taka</u> <u>30 June 2020</u>
Net Loss	3,914,708	(20,666,574)
Add : Depreciation	7,313,414	14,736,025
Add :Increase of current liability (except loan)	(3,390,298)	6,797,494
Less: Non operating income	(15,804,734)	(37,093,891)
Less: Increase of current assets (Except investment)	41,608,215	88,342,047
Deferred tax	(582,508)	(752,074)
Net cash from operating activities	33,058,797	51,363,027

41.00 Calculation of NAVPS :

	<u>Amount in Taka</u> <u>31 Dec, 2020</u>	<u>Amount in Taka</u> <u>30 June 2020</u>
Total assets & properties value	868,510,292	868,568,390
Less:Total liabilities	(676,109,794)	(680,082,600)
Total net assets	192,400,498	188,485,790
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	8.63	8.45

42.00 Calculation of Earning Per Share:

	<u>31 Dec, 2020</u> <u>Amount in Taka</u>	<u>31 Dec, 2019</u> <u>Amount in Taka</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	3,914,708	(14,064,298)
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	0.18	(0.63)

43.00 Calculation of net operating cash flow Per Share:

	<u>31 Dec, 2020</u> <u>Amount in Taka</u>	<u>31 Dec, 2019</u> <u>Amount in Taka</u>
Net cash from operating activities	33,058,797	10,258,266
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	1.48	0.46

44.00 Gross profit, Net Profit, EPS and NOCFPS

During the period ,EPS, NOCFPS and NAVPS have increased due to following reasons:

- 1) Sales of the company for the period from July to Dec'2020 was 195,665 kgs valued Tk. 59,502,887/- in comparison previous years same period sales of 125,856 kgs value Tk. 34,911,218/- .Sales for the reporting period has been increased 55.47% in terms of quantity and 70.44% in terms of sales amount. Reasons behind such increase of sales are increasing demand as well as price of the product compared with the same period of previous year.
- 2) Factory wages and allowance has decreased by Tk.2,028,450/-/-
- 3) Stores and spares has decreased by Tk.490,641/-/-
- 4) Factory overhead expenses has decreased by amount of Tk. 1,059,610/-.

Due to such positive effect in case of sales, and overhead expense, the company has been able to reduce operating loss and earned Net profit of tk. 3,914,708/- as against loss of tk. 14,064,298 for corresponding same period of previous year. Consequential effect of such net profit the EPS, NOCFPS and NAVPS have improved increased substantially compared with that of the corresponding previous period. Management is well aware about of the situation and steps are being taken to improve the overall operational performance.

Alhaj Textile Mills Ltd.

Schedule of Fixed Assets as on 31 December,20

Schedule-1

SL No	Name of Assets	Cost as on 1/7/2020	W.D.V as on 1/7/2020	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost as on 31/12/20	DEPRECIATION						
								Dep. up to 1/7/2020	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 31/12/20	W.D.V as on 31/12/20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Land	8,684,686	8,684,686	-	-	-	8,684,686	-	-	8,684,686	-	-	-	8,684,686
2	Land & Land Development	794,616	53,822	-	-	-	794,616	740,794	-	53,822	7	1,883	-	8,684,686
	Sub total - A	9,479,302	8,738,508	-	-	-	9,479,302	740,794	-	8,738,508	-	1,883	742,677	51,939
B	Building & Other Const.													
1	Factory building (1st class)	482,437	731	-	-	-	482,437	481,706	-	731	10	36	481,742	695
2	Factory building (2nd class)	1,014,386	981	-	-	-	1,014,386	1,013,405	-	981	10	49	1,013,454	932
3	Residential Building(Officer)	2,135,817	51,940	-	-	-	2,135,817	2,083,877	-	51,940	10	2,597	2,086,474	49,343
4	Residential Building(Worker)	1,054,347	24,253	-	-	-	1,054,347	1,030,094	-	24,253	10	1,212	1,031,306	23,041
5	Officer Building	712,703	17,265	-	-	-	712,703	695,438	-	17,265	10	863	696,301	16,402
6	Other Buildings	1,476,783	37,213	-	-	-	1,476,783	1,439,570	-	37,213	10	1,860	1,441,430	35,353
7	Water Installation	144,752	4,151	-	-	-	144,752	140,601	-	4,151	10	207	140,808	3,944
8	Electric Installation	298,311	4,436	-	-	-	298,311	293,875	-	4,436	10	221	294,096	4,215
9	Other Construction(1st class)	352,962	9,052	-	-	-	352,962	343,910	-	9,052	10	452	344,362	8,600
10	Other Construction(Temp.)	302,960	11,649	-	-	-	302,960	291,311	-	11,649	10	582	291,893	11,067
11	Ceiling and Partition (Fact. U-1)	267,050	15,105	-	-	-	267,050	251,945	-	15,105	10	755	252,700	14,350
12	Staff Quarter (2nd Class)	296,261	16,569	-	-	-	296,261	279,692	-	16,569	10	828	280,520	15,741
13	Central Godown	897,532	53,017	-	-	-	897,532	844,515	-	53,017	10	2,650	847,165	50,367
14	Building & Other Construction	27,251,239	9,709,718	-	-	-	27,251,239	17,541,521	-	9,709,718	5	242,742	17,784,263	9,466,976
15	Generator House	3,782,922	948,422	-	-	-	3,782,922	2,834,500	-	948,422	10	47,421	2,881,921	901,001
16	Pump Installation	672,206	138,287	-	-	-	672,206	533,919	-	138,287	10	6,914	540,833	131,373
17	Distribution Panel Board	1,700,568	291,580	-	-	-	1,700,568	1,408,988	-	291,580	10	14,579	1,423,567	277,001
18	Cable Installation	3,016,014	549,468	-	-	-	3,016,014	2,466,546	-	549,468	10	27,473	2,494,019	521,995
19	Electric Digital Meter Room	1,080,253	574,091	-	-	-	1,080,253	506,162	-	574,091	10	28,704	534,866	545,387
20	Staff Quarter	369,471	47,354	-	-	-	369,471	322,117	-	47,354	10	2,367	324,484	44,987
21	Electrical Installation	287,523	77,742	-	-	-	287,523	209,781	-	77,742	10	3,887	213,668	73,855
22	Electric Sub Station	5,371,588	656,694	-	-	-	5,371,588	4,714,894	-	656,694	10	32,834	4,747,728	623,860
23	Other Cons.(Ducting)	91,915	48,068	-	-	-	91,915	43,847	-	48,068	5	1,201	45,048	46,867
24	Ceiling and Partition (Fact.U-2)	1,907,838	262,026	-	-	-	1,907,838	1,645,812	-	262,026	10	13,101	1,658,913	248,925
25	Humidification Plant	10,222,371	1,451,696	-	-	-	10,222,371	8,770,675	-	1,451,696	10	72,584	8,843,259	1,379,112
26	Scale	444,228	67,496	-	-	-	444,228	376,732	-	67,496	10	3,374	380,106	64,122
27	Switch Board Room	221,010	108,645	-	-	-	221,010	112,365	-	108,645	10	5,432	117,797	103,213
28	H/O Interior Decoration	1,235,075	92,735	-	-	-	1,235,075	1,142,340	-	92,735	25	11,591	1,153,931	81,144
	Sub Total B	67,090,522	15,270,384	-	-	-	67,090,522	51,820,138	-	15,270,384	-	526,516	52,346,654	14,743,868
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	8,122	-	-	-	2,265,254	2,257,132	-	8,122	15	609	2,257,741	7,513
2	Evaluation Unit	400,000	30,034	-	-	-	400,000	369,966	-	30,034	25	3,754	373,720	26,280
3	Workshop Mach.Equipment	5,825	37	-	-	-	5,825	5,788	-	37	15	2	5,790	35
4	Power House Machinery	538,778	25,770	-	-	-	538,778	513,008	-	25,770	15	1,932	514,940	23,838
5	Fire Fighting Equipment	58,345	3,070	-	-	-	58,345	55,275	-	3,070	15	230	55,505	2,840
6	Office equipment	506,875	2,685	-	-	-	506,875	504,190	-	2,685	15	201	504,391	2,484
7	Transport equipment	1,630	21	-	-	-	1,630	1,609	-	21	15	2	1,611	19
8	Loose Tools	291,356	8,665	-	-	-	291,356	282,691	-	8,665	15	649	283,340	8,016
9	Laboratory Appliances	617,946	24,156	-	-	-	617,946	593,790	-	24,156	15	1,811	595,601	22,345
10	Electronic Twist Tester	190,000	132,128	-	-	-	190,000	57,872	-	132,128	15	9,909	67,781	122,219
11	Plant & Machinery	234,549,024	24,111,864	-	-	-	234,549,024	210,437,160	-	24,111,864	15	1,808,389	212,245,549	22,303,475
12	Gas Generator	23,304,127	4,166,659	-	-	-	23,304,127	19,137,468	-	4,166,659	10	208,332	19,345,800	3,958,327
13	Gas Generator Overhauling	10,195,347	587,741	-	-	-	10,195,347	9,607,606	-	587,741	30	88,161	9,695,767	499,580
14	Cooling Tower	1,188,843	295,226	-	-	-	1,188,843	893,617	-	295,226	20	29,522	923,139	265,704
15	Air Compressor Machine	3,427,993	1,917,674	-	-	-	3,427,993	1,510,319	-	1,917,674	10	95,883	1,606,202	1,821,791
16	Grinding Machine	1,649,034	236,177	-	-	-	1,649,034	1,412,857	-	236,177	10	11,808	1,424,665	224,369
17	Boiler Installation	886,365	114,065	-	-	-	886,365	772,300	-	114,065	10	5,703	778,003	108,362
18	Laboratory Appliances	250,410	19,523	-	-	-	250,410	230,887	-	19,523	20	1,952	232,839	17,571

Sl No	Name of Assets	Cost as on 1/7/2020	W.D.V as on 1/7/2020	Rev. of Fixed Assets	Adj. during period	Adjustment the period	Total Cost as on 31/12/20	Dep. up to 1/7/2020	Adjustment	Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 31/12/20	W.D.V as on 31/12/20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,572,488	381,088	-	-	-	1,572,488	1,191,400	-	381,088	10	19,054	1,210,454	362,034
20	Water Treatment Plant	1,000,000	163,943	-	-	-	1,000,000	836,057	-	163,943	10	8,197	844,254	155,746
21	Gas Pipe line with station	3,526,003	486,941	-	-	-	3,526,003	3,039,062	-	486,941	10	24,347	3,063,409	462,594
22	Installation of EVC meter	380,314	303,217	-	-	-	380,314	77,097	-	303,217	10	15,160	92,257	288,057
23	Fire Fighting Equipment	287,295	77,657	-	-	-	287,295	209,638	-	77,657	10	3,882	213,520	73,775
24	Other Machinery	334,603	68,167	-	-	-	334,603	266,436	-	68,167	10	3,408	269,844	64,759
	Sub Total C	287,427,855	33,164,630	-	-	-	287,427,855	254,263,225	-	33,164,630	-	2,342,897	256,606,122	30,821,733
D	Motor Vehicles:													
1	Motor Car	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871	20	177,887	2,097,113	1,600,984
	Sub Total - D	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871	-	177,887	2,097,113	1,600,984
E	Furniture & Fixtures:													
1	Furniture (Factory)	123,622	29,869	-	-	-	123,622	93,753	-	29,869	10	1,493	95,246	28,376
2	Furniture (Office)	1,102,849	232,763	-	-	-	1,102,849	870,086	-	232,763	10	11,638	881,724	221,125
3	School Furniture	9,509	331	-	-	-	9,509	9,178	-	331	10	16	9,194	315
4	Iron Safe	21,900	17,169	-	-	-	21,900	4,731	-	17,169	10	858	5,589	16,311
5	Air Conditioner	841,923	60,183	-	-	-	841,923	781,740	-	60,183	20	6,018	787,758	54,165
6	Office Equipment	129,106	51,720	-	-	-	129,106	77,386	-	51,720	10	2,586	79,972	49,134
7	Furniture (Residential)	149,597	15,856	-	-	-	149,597	133,741	-	15,856	20	1,585	135,326	14,271
	Sub Total - E	2,378,506	407,891	-	-	-	2,378,506	1,970,615	-	407,891	-	24,194	1,994,809	383,697
F	Sundry Assets													
1	Books	38,784	7,240	-	-	-	38,784	31,544	-	7,240	20	724	32,268	6,516
2	Crockeries & Cutleries	105,745	4,411	-	-	-	105,745	101,334	-	4,411	20	441	101,775	3,970
3	Soft Furnishing	73,036	7,971	-	-	-	73,036	65,065	-	7,971	15	597	65,662	7,374
4	Arms and Ammunition	6,991	8	-	-	-	6,991	6,983	-	8	15	-	6,983	8
5	Radio, Transistor, T.V & Dish	228,218	6,935	-	-	-	228,218	221,283	-	6,935	20	693	221,976	6,242
6	Games & Sports Equipment	5,072	-	-	-	-	5,072	5,072	-	-	20	-	5,072	-
7	Intercom system	556,025	18,291	-	-	-	556,025	537,734	-	18,291	20	1,829	539,563	16,462
8	Other Sundry Assets	333,797	88,869	-	-	-	333,797	244,928	-	88,869	10	4,443	249,371	84,426
9	Bi-Cycle	6,486	-	-	-	-	6,486	6,486	-	-	20	-	6,486	-
10	Computer	1,578,810	83,330	-	22,240.00	-	1,601,050	1,495,480	-	105,570	30	15,835	1,511,315	89,735
11	Fax Machine	92,000	2,440	-	-	-	92,000	89,560	-	2,440	20	244	89,804	2,196
12	Sign Board	2,108	-	-	-	-	2,108	2,108	-	-	20	-	2,108	-
13	Refrigerator	58,715	5,083	-	-	-	58,715	53,632	-	5,083	20	508	54,140	4,575
14	Water Tank	11,020	181	-	-	-	11,020	10,839	-	181	20	18	10,857	163
15	Telephone Installation	86,330	35,012	-	-	-	86,330	51,318	-	35,012	20	3,501	54,819	31,511
16	C.C.Camera	389,183	212,607	-	-	-	389,183	176,576	-	212,607	25	26,575	203,151	186,032
17	Router	6,750	1,152	-	-	-	6,750	5,598	-	1,152	25	144	5,742	1,008
18	Mobile Set	412,135	53,171	-	-	-	412,135	358,964	-	53,171	20	5,317	364,281	47,854
19	Maike	6,958	91	-	-	-	6,958	6,867	-	91	20	9	6,876	82
	Overhauling for:-													
20	Carding Machine	2,255,679	318,402	-	-	-	2,255,679	1,937,277	-	318,402	40	63,680	2,000,957	254,722
21	Drawing Frame Machine	1,571,952	293,963	-	-	-	1,571,952	1,277,989	-	293,963	40	58,792	1,336,781	235,171
22	Savio Auto Cone Machine	10,454,532	1,755,482	-	-	-	10,454,532	8,699,050	-	1,755,482	35	307,209	9,006,259	1,448,273
23	Gas Generator	730,268	207,101	-	-	-	730,268	523,167	-	207,101	40	41,420	564,587	165,681
24	Simplex Machine	255,816	53,414	-	-	-	255,816	202,402	-	53,414	40	10,682	213,084	42,732
	Sub Total - F	19,266,410	3,155,154	-	22,240	-	19,288,650	16,111,256	-	3,177,394	-	542,661	16,653,917	2,634,733
25	Gas Generator Major Overhauling	14,981,141	7,777,609	-	-	-	14,981,141	7,203,532	-	7,777,609	3m.slm	2,058,152	9,261,684	5,719,457
26	Carding Machine	451,444	248,296	-	-	-	451,444	203,148	-	248,296	20	60,192	263,340	188,104
27	Drawing Frame Machine	1,257,961	901,539	-	-	-	1,257,961	356,422	-	901,539	10	83,864	440,286	817,675
28	Savio Auto Cone Machine	7,723,551	4,376,675	-	-	-	7,723,551	3,346,876	-	4,376,675	20	1,029,808	4,376,684	3,346,867
	Sub Total - G	24,414,097	13,304,119	-	-	-	24,414,097	11,109,978	-	13,304,119	-	3,232,016	14,341,994	10,072,103
	Total	413,754,789	75,819,557	-	22,240	-	413,777,029	337,935,232	-	75,841,797	-	6,848,054	344,783,286	68,993,743
	Rev. on Reserve of Fixed asset	-	-	10,839,153	-	-	-	-	-	-	-	465,360	-	10,373,793
	Total	413,754,789	75,819,557	10,839,153	22,240	-	413,777,029	337,935,232	-	75,841,797	-	7,313,414	344,783,286	79,367,536

Allocation of Depreciation

Factory Overhead:	
Dep. of Fixed Assets	6,582,943
Dep. on Rev. Of Fixed Assets	465,360
Administrative	265,111
Total	7,313,414

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 31 December,2020

Schedule-2										
SL No	Particulars	COST			Depreciation					
		Revaluation of Fixed Assets	W.D.V. as on 1/7/2020	Total Cost as on 1/7/2020	Dep. Up to 1/7/2020	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 31/12/2020	W.D.V 31/12/2020
1	2	3	4	5	6	7	8	9	10	11
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	3,613,578	8,028,325	4,414,747	3,613,578	7	126,475	4,541,222	3,487,103
	Sub total - A	9,583,000	5,168,253	9,583,000	4,414,747	5,168,253		126,475	4,541,222	5,041,778
1	Factory building (1st class)	579,852	161,746	579,852	418,106	161,746	10	8,087	426,193	153,659
2	Factory building (2nd class)	779,355	217,395	779,355	561,960	217,395	10	10,869	572,829	206,526
3	Residential Building(Officers)	3,705,574	1,162,849	3,705,574	2,542,725	1,162,849	10	58,142	2,600,867	1,104,707
4	Residential Building(Workers)	1,730,289	542,983	1,730,289	1,187,306	542,983	10	27,149	1,214,455	515,834
5	Officers Building	1,231,725	386,528	1,231,725	845,197	386,528	10	19,326	864,523	367,202
6	Other Buildings	2,654,889	740,562	2,654,889	1,914,327	740,562	10	37,028	1,951,355	703,534
7	Water Installation	81,511	25,575	81,511	55,936	25,575	10	1,278	57,214	24,297
8	Electric Installation	316,492	99,318	316,492	217,174	99,318	10	4,965	222,139	94,353
9	Other Construction(1st class)	429,117	119,698	429,117	309,419	119,698	10	5,984	315,403	113,714
10	Other Construction(Tem)	2,196	613	2,196	1,583	613	10	30	1,613	583
	Sub Total - B	11,511,000	3,457,267	11,511,000	8,053,733	3,457,267		172,858	8,226,591	3,284,409
1	Plant and Machinery	3,811,231	600,267	3,811,231	3,210,964	600,267	15	45,020	3,255,984	555,247
2	Workshop Mach.Equipment	343,159	57,227	343,159	285,932	57,227	15	4,292	290,224	52,935
3	Power House Machinery	4,697,905	783,441	4,697,905	3,914,464	783,441	15	58,758	3,973,222	724,683
4	Fire Fighting Equipment	127,507	22,592	127,507	104,915	22,592	15	1,694	106,609	20,898
5	Medical & Office equipment	3,908,372	615,568	3,908,372	3,292,804	615,568	15	46,174	3,338,978	569,394
6	Transport equipment	8,367	1,395	8,367	6,972	1,395	15	104	7,076	1,291
7	Loose Tools	958,061	133,143	958,061	824,918	133,143	15	9,985	834,903	123,158
	Sub Total - C	13,854,602	2,213,633	13,854,602	11,640,969	2,213,633		166,027	11,806,996	2,047,606
	Total (A+B+C)	34,948,602	10,839,153	34,948,602	24,109,449	10,839,153		465,360	24,574,809	10,373,793