

ALHAJ TEXTILE MILLS LIMITED
66, Dilkusha C/A (4th Floor), Dhaka-1000
UN-AUDITED & PROVISIONAL FINANCIAL STATEMENTS
FOR THE 3RD QUARTER ENDED 31 MARCH 2021

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 3rd quarter ended March 31, 2021 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 MARCH 2021

Assets	Amount in '000 Taka	
	31 March'21 Taka	30 June 20 Taka
Non-Current Assets:		
Property, Plant and Equipment	76,923	86,659
Investment in Equity	1,001	1,001
Total Non Current Assets (A)	77,924	87,660
Current Assets:		
Inventories	97,720	194,155
Debtors	1,052	2,741
Advance, Deposit and Prepayments	99,731	95,026
Investment in FDR	539,878	485,178
Cash and Cash Equivalents	48,998	3,808
Total Current Assets (B)	787,379	780,908
Total Assets (A+B)	865,303	868,568
Equity & Liabilities	31 March'21 Taka	30 June 20 Taka
Shareholders' Equity:		
Share Capital	222,985	222,985
Capital Reserve	21	21
General Reserve	1,395	1,395
Revaluation Reserve	10,141	10,839
Tax Holiday Reserve	10,748	10,747
Retained Earnings	(50,584)	(57,502)
Total Shareholders' Equity (C)	194,706	188,485
Non-Current Liabilities:		
Long Term Loan	139,123	139,123
Deferred Tax Liability	6,233	6,928
Total Non Current Liabilities (D)	145,356	146,051
Current Liabilities and Provisions:		
Advance Against Sales	331	831
Security and Other Deposits	20	20
Other Current Liabilities	452,368	455,089
Current Tax Liability	1,684	1,684
Provision for Taxes	44,368	44,705
Provision for Other Liabilities and Charges	7,005	12,293
Bank Overdraft	18,772	18,772
Workers' Profit Participation Fund	693	638
Total Current Liabilities (E)	525,241	534,032
Total Liabilities F = (D+E)	670,597	680,083
Total Capital and Liabilities G=(C+F)	865,303	868,568
Net Assets Value Per Share (NAVPS)	8.73	8.45

** Calculation of Net Assets Value Per Share : Total Assets - Total Liabilities/No. of Shares.

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

PARTICULARS	Amount in '000 Taka			
	01/07/2020 To 31/03/2021	01/07/2019 To 31/03/2020	01/01/2021 To 31/03/2021	01/01/2020 To 31/03/2020
Revenue (Turnover)	118,952	86,792	59,449	51,881
Cost of Sales	(114,799)	(108,855)	(55,773)	(58,094)
Gross Profit	4,153	(22,063)	3,676	(6,213)
Operating Expenses:				
Administrative Expenses	(12,397)	(15,576)	(4,737)	(6,086)
Selling & Distribution Expenses	(1,323)	(1,092)	(423)	(410)
Total Operating Expenses	(13,720)	(16,668)	(5,160)	(6,496)
Operating Profit / (Loss)	(9,567)	(38,731)	(1,484)	(12,709)
Add. Financial Expenses	-	-	-	-
Interest on Bank Loan (SOD)	-	-	-	-
Net Operating Profit / (Loss)	(9,567)	(38,731)	(1,484)	(12,709)
Interest on STD A/C	40	60	-	-
Interest on FDR	23,020	26,914	7,406	11,427
Dividend from CDBL	750	1,250	750	1,250
Other income	300	-	150	-
	24,110	28,224	8,306	12,677
Net profit / (Loss) before Tax & WPPF	14,543	(10,507)	6,822	(32)
Workers Profit Participation Fund	(693)	-	(325)	-
Net Profit / (Loss) before Tax	13,850	(10,507)	6,497	(32)
Provision for Income Tax :				
Current Tax	(6,095)	(7,111)	(2,074)	(3,146)
Deferred Tax	695	564	112	188
Net Profit / (Loss) After Tax	8,450	(17,054)	4,535	(2,990)
Earning per Share (EPS)	0.38	(0.76)	0.20	(0.13)


Company Secretary

CFO

Director

Managing Director & CEO

Chairman

STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE 3RD QUARTER ENDED 31 MARCH 2021

PARTICULARS	Amount in '000 Taka	
	31 March,21 Taka	31 March,20 Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Collection from customers & others	118,952	88,143
Cash paid to suppliers and Employees	(38,328)	(33,216)
Advance payment of tax as per section-64	(2,535)	(3,368)
Net Cash from operating Activities A	78,089	51,559
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(22)	(19)
Investment in Current Assets (FDR's)	(360,537)	(335,717)
Received from encashment of (FDR's)	305,838	250,552
Interest Received	23,060	26,974
Dividend from CDBL	750	1,250
Net Cash Used in Investing Activities B	(30,911)	(56,960)
CASH FLOWS FROM FINANCING ACTIVITIES		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	(1,988)	-
Net Cash Used in Financing Activities C	(1,988)	-
Net Increase in Cash and Cash Equivalents	45,190	(5,401)
Cash and Cash Equivalents at beginning of the period	3,808	8,357
Cash and Cash Equivalents at end of the period	48,998	2,956
Net Operating Cash Flow per share	3.50	2.31

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 3RD QUARTER ENDED 31 MARCH 2021

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	-	10,748	-	-	-	-	10,748
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	10,839	-	10,839
Sub Total	222,985	10,748	21	1,395	10,839	(57,502)	188,486
Net Profit after Tax	-	-	-	-	-	8,450	8,450
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(698)	698	-
Interim Dividend Paid	-	-	-	-	-	(2,230)	(2,230)
31 March 2021	222,985	10,748	21	1,395	10,141	(50,584)	194,706

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 3RD QUARTER ENDED 31 MARCH 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 2019:							
Retained Earnings	-	-	-	-	-	(37,883)	(37,883)
Share Capital	222,985	-	-	-	-	-	222,985
Tax Holiday Reserve	-	10,748	-	-	-	-	10,748
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	11,886	-	11,886
Sub Total	222,985	10,748	21	1,395	11,886	(37,883)	209,152
Net Profit after Tax	-	-	-	-	-	(17,054)	(17,054)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of Fixed Assets	-	-	-	-	(785)	785	-
31 March 2020	222,985	10,748	21	1,395	11,101	(54,152)	192,098

The unaudited details 3rd quarter Financial Statements of 2020-2021 is available in the website of the company, www.alhajtextilemills.com.

UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 3rd quarter ended 31 March-2021

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 31 March 2021

PARTICULARS	Notes	31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
ASSETS:			
Non-current assets:			
Property, Plant and Equipment	Sch-A/1	76,922,800	86,658,710
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		77,923,641	87,659,551
Current assets:			
Inventories	24	97,720,416	194,155,044
Debtors	25	1,052,021	2,741,257
Advance, deposit and prepayments	26	99,730,978	95,025,808
Investment in FDR	27	539,877,556	485,178,627
Cash and cash equivalents	28	48,998,877	3,808,103
Total current assets (B)		787,379,848	780,908,839
Total assets (A+B)		865,303,489	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		10,141,113	10,839,153
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(50,583,938)	(57,502,617)
Total shareholders' equity (C)		194,706,429	188,485,790
Non-current liabilities:			
Long term loan	29	139,123,633	139,123,633
Deferred tax liability		6,233,301	6,928,220
Total non current liabilities (D)		145,356,934	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	452,367,846	455,088,599
Current tax liability		1,683,911	1,683,911
Provision for taxes	33	44,368,006	44,704,464
Provision for other liabilities and charges	34	7,005,140	12,292,885
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		692,522	638,189
Total current liabilities (E)		525,240,126	534,030,747
Total liabilities F=(D+E)		670,597,060	680,082,600
Total capital & liabilities G=(C+F)		865,303,489	868,568,390
Net assets value per share (NAVPS) Restated	41	8.73	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 3rd Quarter ended 31 March 2021

	9 months July,20-March,21 Amount in Taka	9 months July,19-March,20 Amount in Taka	3 rd quarter January,21-March,21 Amount in Taka	3 rd quarter January,20-March,20 Amount in Taka
Revenue (Turnover)	36 118,952,009	86,792,228	59,449,122	51,881,010
Cost of sales	37 (114,799,325)	(108,854,757)	(55,773,161)	(58,093,947)
Gross profit	4,152,684	(22,062,529)	3,675,961	(6,212,937)
Operating expenses:				
Administrative expenses	38 (12,397,230)	(15,576,033)	(4,737,128)	(6,085,449)
Selling & distribution expenses	39 (1,323,125)	(1,092,457)	(422,616)	(410,483)
Total operating expenses	(13,720,355)	(16,668,490)	(5,159,744)	(6,495,932)
Operating profit / (Loss)	(9,567,671)	(38,731,019)	(1,483,783)	(12,708,869)
Add. Financial expenses				
Interest on Bank Loan (SOD)	-	-	-	-
Net Operating profit / (Loss)	(9,567,671)	(38,731,019)	(1,483,783)	(12,708,869)
Interest on STD A/C	40,205	60,201	-	-
Interest on FDR	23,020,427	26,913,906	7,405,898	11,427,009
Other Income	300,000	-	150,000	-
Dividend from CDBL	750,000	1,250,000	750,000	1,250,000
	24,110,632	28,224,107	8,305,898	12,677,009
Net profit / (Loss) before Tax & WPPF	14,542,961	(10,506,912)	6,822,115	(31,860)
Workers profit participation fund	(692,522)	-	(324,863)	-
Net Profit / (Loss) before Tax	13,850,439	(10,506,912)	6,497,252	(31,860)
Provision for income Tax :				
Current Tax	(6,094,864)	(7,111,289)	(2,073,877)	(3,146,006)
Deferred Tax	694,919	564,051	112,411	188,014
Net profit / (Loss) after Tax	8,450,494	(17,054,150)	4,535,786	(2,989,852)
Earning per share (EPS) -Restated	42 0.38	(0.76)	0.20	(0.13)
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 3rd Quarter ended 31 March 2021

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 31-03-2021	-	-	-	-	-	8,450,494	8,450,494
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(698,040)	698,040	-
Interim Dividend Paid	-	-	-	-	-	(2,229,855)	(2,229,855)
31 March 2021	222,985,490	10,747,334	21,350	1,395,080	10,141,113	(50,583,938)	194,706,429

ALHAJ TEXTILE MILLS LIMITED

Statement of Changes in Equity (Un-Audited)

For the 3rd Quarter ended 31 March 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 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 31-03-2020	-	-	-	-	-	(17,054,150)	(17,054,150)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(785,082)	785,082	-
31 March 2020	222,985,490	10,747,334	21,350	1,395,080	11,100,847	(54,151,887)	192,098,214


Company Secretary

C.F.O.


Director


Managing Director & CEO


Chairman

ALHAJ TEXTILE MILLS LIMITED

Statement of Cash Flow (Un-Audited)

For the 3rd quarter ended 31 March 2021

PARTICULARS	31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	118,952,009	88,143,212
Cash paid to suppliers and employees	(38,327,713)	(33,216,237)
Advance payment of tax as per section-64	(2,534,545)	(3,367,997)
Net Cash from Operating Activities A (Note -40)	78,089,751	51,558,978
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(22,240)	(19,000)
Investment in current assets (FDRs)	(360,536,922)	(335,716,796)
Encashment in current assets (FDRs)	305,837,993	250,551,934
Interest received	23,060,632	26,974,107
Dividend received from CDBL	750,000	1,250,000
Net Cash used in Investing Activities B	(30,910,537)	(56,959,755)
CASH FLOWS FROM FINANCING ACTIVITIES:		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	(1,988,440)	-
Net Cash used in Financing Activities C	(1,988,440)	-
Net increase in cash and cash equivalents	45,190,774	(5,400,777)
Cash and Cash Equivalents at beginning of the year	3,808,103	8,356,701
Cash and Cash Equivalents at end for the period	48,998,877	2,955,924
Net operating cash flow per share (Restated) note-43	3.50	2.31
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 March 2021.
- 3 Last years 3rd quarter's figures were rearranged where considered necessary to conform to current 3rd 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 3rd 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 3RD QUARTER ENDED ON 31.03.21.

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, Bangladesh.</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 09 May 2021.</p>
2	<p><u>Basis of preparation</u></p> <p>These condensed Interim Financial Statements for the 3rd quarter ended 31 March 2021 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></p> <p>We have complied IFRS-1 in preparation of 3rd quarter financial statements for the year 2020-2021.</p> <p><u>(IFRS)-7: Financial Instrument, Disclosures:</u></p> <p>We have complied IFRS-7 in preparation of 3rd quarter financial statements for the year 2020-2021.</p> <p><u>(IFRS)-8: Operating Segments.</u></p> <p>We have complied IFRS-8 in preparation of 3rd quarter financial statements for the year 2020-2021.</p> <p><u>IFRS-9: Financial instruments.</u></p> <p>We have complied IFRS-9 in preparation of 3rd quarter financial statements for the year 2020-2021.</p> <p><u>(IFRS)-12: Disclosure of Interests in other Entities.</u></p> <p>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></p> <p>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 2020-2021. Copy attached.</p>

	<p><u>IFRS-15: Revenue from contracts with customers.</u></p> <p>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.</p> <p>Those IAS and IFRS are followed in preparation of 1st 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-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. IFRS-7:- Financial Instrument: disclosure. IFRS-9 :-Financial Instruments. IFRS-15: Revenue from contracts with customers.</p>								
3	<p><u>Accounting policies</u></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><u>Measurement basis used in preparing the Financial Statements:</u></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><u>Estimates</u></p> <p><u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u></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>								
6	<p><u>Materiality and Aggregation:</u></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>								
	<table border="1"> <thead> <tr> <th data-bbox="108 1413 1093 1473" rowspan="2">Particulars</th> <th data-bbox="1093 1413 1289 1473">As on 31 March, 2021</th> <th data-bbox="1289 1413 1498 1473">As on 30 June, 2020</th> </tr> </thead> <tbody> <tr> <td data-bbox="108 1473 1093 1641"> <p>7 <u>Net Tangible Fixed Assets</u></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="1093 1473 1289 1641" rowspan="3" style="text-align: center; vertical-align: top;">76,922,800</td> <td data-bbox="1289 1473 1498 1641" rowspan="3" style="text-align: center; vertical-align: top;">86,658,710</td> </tr> <tr> <td data-bbox="108 1641 1093 1758"> <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> </tr> <tr> <td data-bbox="108 1758 1093 1796"> <p>During the period, fixed assets have been increased by Tk.22,240/- for Purchase of computer.</p> </td> </tr> </tbody> </table>	Particulars	As on 31 March, 2021	As on 30 June, 2020	<p>7 <u>Net Tangible Fixed Assets</u></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>	76,922,800	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 31 March, 2021		As on 30 June, 2020						
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8	Investment in Equity: Investment in equity remain same as before.	1,000,841	1,000,841																		
9	Current Assets Inventories [IAS-2] Debtors Advances, deposits and prepayments Investment in FDR Cash and cash equivalents (excluding bank overdrafts) The growth of current assets compared to previous year has been increased by 0.83% 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; border-bottom: 1px solid black;">Decrease</th> <th style="text-align: center; border-bottom: 1px solid black;">Increase</th> </tr> </thead> <tbody> <tr> <td>Inventories</td> <td style="text-align: center;">49.67%</td> <td></td> </tr> <tr> <td>Debtors</td> <td style="text-align: center;">61.62%</td> <td></td> </tr> <tr> <td>Advance, deposit and prepayment</td> <td></td> <td style="text-align: center;">4.95%</td> </tr> <tr> <td>Investment in FDR</td> <td></td> <td style="text-align: center;">11.27%</td> </tr> <tr> <td>Cash and cash equivalent</td> <td></td> <td style="text-align: center;">1186.70%</td> </tr> </tbody> </table>		Decrease	Increase	Inventories	49.67%		Debtors	61.62%		Advance, deposit and prepayment		4.95%	Investment in FDR		11.27%	Cash and cash equivalent		1186.70%	97,720,416 1,052,021 99,730,978 539,877,556 <u>48,998,877</u> 787,379,848	194,155,044 2,741,257 95,025,808 485,178,627 <u>3,808,103</u> 780,908,839
	Decrease	Increase																			
Inventories	49.67%																				
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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 1.65%. 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; border-bottom: 1px solid black;">Decrease</th> <th style="text-align: center; border-bottom: 1px solid black;">Increase</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;">0.60%</td> <td></td> </tr> <tr> <td>Provision for Taxes</td> <td style="text-align: center;">0.75%</td> <td></td> </tr> <tr> <td>Provision for other liabilities and charges</td> <td style="text-align: center;">43.01%</td> <td></td> </tr> <tr> <td>Worker's profit participation fund</td> <td></td> <td style="text-align: center;">8.51%</td> </tr> </tbody> </table>		Decrease	Increase	Advance against sales	60.18%		Other current liabilities	0.60%		Provision for Taxes	0.75%		Provision for other liabilities and charges	43.01%		Worker's profit participation fund		8.51%	330,799 19,822 452,367,846 1,683,911 44,368,006 7,005,140 18,772,080 <u>692,522</u> 525,240,126	830,797 19,822 455,088,599 1,683,911 44,704,464 12,292,885 18,772,080 <u>638,189</u> 534,030,747
	Decrease	Increase																			
Advance against sales	60.18%																				
Other current liabilities	0.60%																				
Provision for Taxes	0.75%																				
Provision for other liabilities and charges	43.01%																				
Worker's profit participation fund		8.51%																			
11	Non-current Liabilities Long term loan Deferred Tax liabilities	139,123,633 <u>6,233,301</u> 145,356,934	139,123,633 <u>6,928,220</u> 146,051,853																		

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 18'th 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	222,985,490
	Capital reserve		21,350	21,350
	General reserve		1,395,080	1,395,080
	Revaluation reserve		10,141,113	10,839,153
	Tax holiday reserve		10,747,334	10,747,334
	Retained earnings	B)	(50,583,938)	(57,502,617)
			194,706,429	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		(698,040)	
			10,141,113	
	B) Retained earnings:			
	Opening balance		(57,502,617)	
	Add.Profit (July,20 to March,21)		8,450,494	
	Depreciation of revaluation of fixed asset		698,040	
	Issue of bonus share		(2,229,855)	
			(50,583,938)	

	Retained earnings		
	Net profit recorded at Tk.8,450,494/- during 3rd quarter ending March 31, 2021. as against Tk. (17,054,150/-) on March,31 2020. Which have been increased by 149.55%.		
	Particulars	As on	As on
		31 March, 2021	31 March, 2020
13	Turnover	118,952,009	86,792,228
	Compared to turnover of the same period of last year (Tk. 86,792,228),year-to-date 31 March 2021,turnover has decreased by 37.05%.		
14	Cost of Sales	114,799,325	108,854,757
	Compared to cost of Sales of the same period of last year (Tk. 108,854,757), year-to-date 31 March, 2021 cost of Sales has increased by 5.46%.		
15	Non-operating Income	24,110,632	28,224,107
	Compared to non-operating income of the same period of last year (Tk. 28,224,107), year-to-date 31 March 2021 non-operating Income has decreased by 14.57%.		
16	Depreciation on revalued fixed asset.		
	Depreciation on revalued fixed asset of the same period of last year (Tk.785,082), year to date 31 March 2021,depreciation has decreased by 11.09%	698,040	785,082
17	Provision on income Tax	6,094,864	7,111,289
	Income Tax expense is recognized based upon 15% on operating income and 25% on interest of FDR and other income upto 31 March, 2021. This provision may be re-calculated latter in the light of actual to be required.		
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 March 2021	31 March 2020
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Talha	Managing Director	Remuneration	900,000	900,000
Md.Abdullah Bokhari	Chairman	Honorarium	315,000	405,000
Sub-Total			1,215,000	1,305,000

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 March 2021	31 March 2020
1	Md.Showkat Ali	Chief Financial Officer	-	1,030,240
2	AKM Azharul Islam	Company Secretary	601,512	655,000
3	Md.Abdur Rashid	DGM (Commerce)	-	612,986
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	998,750	1,063,000
5	Md.Sharif Abu Bakar	Head of Internal Audit	277,664	292,564
Sub-Total			1,877,926	3,653,790

(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 March 2021	31 March 2020
1	Directors	Board Meeting Fees	210,000	110,000
2	Directors	Remuneration	1,215,000	1,305,000
3	Officers and Executives	Salary and other allowances	1,877,926	3,653,790
Total			3,302,926	5,068,790

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 below.

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 March 2021	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 March 2021	30 June 2020
Amount in Tk	Amount in Tk
11,513,636	11,513,636
9,200	9,200
70,450,324	167,146,951
10,646,795	10,426,850
3,529,091	3,529,091
595,365	595,365
976,005	933,951
97,720,416	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 March,2021	
Quantity (Kg)	Amount (Tk)
62,050	11,513,636
-	-
62,050	11,513,636
(62,050)	(11,513,636)
-	-

24.02 **Work in-Process:**

SI No.	PARTICULARS	31 March,2021		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:**

SI No.	PARTICULARS	31 March,2021		30 June 2020	
		Amount in Taka		Amount in Taka	
		Qty in	Total	Qty in	Total
		(Kg.)	Value (Tk)	(Kg.)	Value (Tk)
1	80/1 Auto Cotton Yarn in Cone Corn Br	6,972	3,579,887	20,790	8,986,843
2	74/1 Auto Cotton Yarn in Cone Corn Br	1,950	805,860	11,567	4,182,606
3	68/1 Auto Cotton Yarn in Cone Corn Br	22,766	10,385,478	29,484	10,368,166
4	60/1 Auto Cotton Yarn in Cone Corn Br	18,441	7,047,119	118,752	37,888,149
5	58/1 Auto Cotton Yarn in Cone Corn Br	-	-	1,157	385,319
6	54/1 Auto Cotton Yarn in Cone (Solar Br)	147,754	48,631,980	356,938	100,561,947
7	50/1 Auto Cotton Yarn in Cone (Solar Br)	-	-	15,014	3,963,005
8	50/1 Auto Cotton Yarn in Cone (Special)	-	-	2,684	704,564
9	45/1 Super Cotton Yarn Corn	-	-	454	106,351
	Total	197,883	70,450,324	556,840	167,146,951

25.00 Debtors :	<u>Notes</u>	31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
Trade debtors :			
Amount receivable against export sale	25.01	998,379	998,379
Sundry Debtors:			
Accrued income (Interest in FDR lien with PGCL)		53,642	1,742,878
Total		1,052,021	2,741,257

25.01 Trade Debtors:	<u>PARTICULARS</u>	31 March 2021 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	41,452	120,952
Advance against TA/DA	26.02	28,603	13,000
Advance against purchase	26.03	155,578	23,454
Advance against company income tax		39,289,281	36,754,736
Other advances & prepayment	26.04	272,243	260,043
Advance against supply		45,750	45,750
		39,832,907	37,217,935
Deposits:			
Custom deposit		247,339	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.		6,775,682	4,776,593
Security deposits against sales center rent		1,150,000	1,150,000
		58,972,404	56,924,045
Prepayment:			
Insurance premium		698,758	356,431
Bonus for the year-2020-2021		226,909	527,397
		925,667	883,828
Total		99,730,978	95,025,808

26.01 Advance against Salary:				31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
SI No.	Particulars	Designation			
1	Md. Akhtaruzzaman	D.G.M (P & M)	35,952	80,952	
2	Md.Sharif Abu Bakar	Audit Officer	5,500	-	
3	Md.Shamsul Haque	Officer (Despatch)	-	39,000	
4	Md. Golger Hossain	Peon	-	1,000	
	Total		41,452	120,952	

26.02 Advance against TA/DA:				31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
SI No.	Particulars	Designation			
	Md. Akhtaruzzaman	D.G.M (P & M)	8,603	-	
	Md.Jalal uddin	Sr.A. Officer	6,000	-	
1	Md.Sharif Abu Bakar	Audit Officer	6,000	13,000	
	Md.Abu kawser	S.R.	8,000	-	
	Total		28,603	13,000	

26.03 Advance against Purchase:				31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
SI No.	Particulars	Designation			
1	Md. Akhtaruzzaman	D.G.M (P & M)	153,993	21,869	
2	Md. Abul Hossain	Manager (Com.)	1,585	1,585	
	Total		155,578	23,454	

26.04 Other advance & Prepayment:

SI No.	Particulars	Designation	31 March 2021	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)	29,155	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		39,600	19,800
Total			272,243	260,043

27.00

Investment in FDR:	Principal	Interest	31 March 2021	30 June 2020
			Amount in Taka	Amount in Taka
Al-Arafah Islami Bank Ltd.	44,902,905	2,801,959	47,704,864	94,741,421
The City Bank Ltd.	-	-	-	8,310,700
BRAC Bank Ltd.(FDR)	138,069	-	138,069	150,206,855
UNION Bank Ltd.(FDR)	50,000,000	7,453,025	57,453,025	54,579,549
Southeast Bank Ltd.(FDR)	123,113,786	9,309,321	132,423,107	87,123,878
Jamuna Bank Ltd.(FDR)	-	-	-	32,398,017
NRB Bank Ltd.(FDR)	77,205,540	1,059,646	78,265,186	57,818,207
IFIC Bank Ltd. (FDR)	37,993,730	397,575	38,391,305	-
National Bank Ltd. (FDR)	58,000,000	-	58,000,000	-
Rupali Bank Ltd. (FDR)	100,002,000	-	100,002,000	-
First Security Islami Bank Ltd. (FDR)	27,500,000	-	27,500,000	-
	Total		539,877,556	485,178,627

28.00 Cash & cash equivalents :

	31 March 2021	30 June 2020
	Amount in Taka	Amount in Taka
Cash in Hand	31,156	16,304
Janata Bank, Local office, Dhaka. STD A/C0887	66,811	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	209	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	1,009,887	859,727
Standard Chartered Bank, CD A/C-01-1149595-01	100,000	100,000
Union Bank Ltd., STD A/C-003-121-000298	3,464	6,531
Prime Bank, IBB Dilkusha STD A/C -3108315011216	1,253,327	944,581
IFIC Bank Ltd. Stock Exchange Br. SND A/C -0180030890041	46,493,979	-
	48,998,877	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 March 2021	31 March 2021	31 March 2021	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
<u>Agrani Bank Ltd. industrial loan-interest</u>				
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 March 2021 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 March 2021 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 March 2021 Amount in Tk	30 June 2020 Amount in Tk
Trade creditors	5,249,354	8,536,629
Liabilities for VAT	1,527,056	1,420,307
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	520,723	368,782
Sramik kallan 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	1,238,283	930,451
	452,367,846	455,088,599

32.01 Trade Creditors:

Particulars		31 March 2021 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)	-	17,573
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.	Doyel advertising	70,560	-
M/s.	Eden Trade Concern	25,840	25,840
M/s.	Favourite Security Serviec Ltd.	117,387	130,300
M/s.	Fast Tech Engineering Ltd.	-	317,582
M/s.	G.Q.Industries Ltd.	-	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.	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	453,402	860,958
M/s.	Liberal Trade Link Ltd.	-	87,429
M/s.	Macca Auto Paper Cone Product	1,605,202	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
Md.	Mizanur Rahman (shahjadpur)	13,409	4,526
M/s.	Nahid Enterprise	-	19,714
M/s.	The New nation	74,880	-
M/s.	One Inspection and Surveyors Ltd.	-	20,000
M/s.	Puji Bazar	5,000	5,000
M/s.	Paper Cone Industries	531,937	979,266
M/s.	Popular Advertising Ltd.	14,646	14,646
M/s.	Rupali Cargo Service Ltd.	-	91,214
M/s.	Shah Paran Auto Mobile	3,710	3,710
M/s.	Share Biz	-	20,160
M/s.	Share Bazar News.Com	7,680	12,150
M/s.	Standard Spring Industries	187,335	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		5,249,354	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	1,469,606	2,992,720
Prov. for accounting year 2019-2020	4,459,781	9,367,989
Prov. For Accounting Year 2020-2021	6,094,864	-
Total	44,368,006	44,704,464

34.00 Prov. for other liabilities and charges :

	31 March 2021 Amount in Tk	30 June 2020 Amount in Tk
Salary & wages clearing account	1,025,900	1,066,611
Provision for other expenses	1,951,770	7,198,804
Provision for doubtful assets	4,027,470	4,027,470
Total	7,005,140	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 March 2021	31 March 2020
	Amount in Taka	Amount in Taka
Carded Spun Yarn	118,952,009	83,059,006
Open-End Yarn	-	3,733,222
Total	118,952,009	86,792,228

Turnover :

	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	358,957	298,451
Open-End Yarn	-	39,917
Total	358,957	338,368

Turnover in quantity (Kg) :

01-07-2020 to 31-03-2021

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	556,840	-	197,883	358,957
Open-End Yarn	-	-	-	-
Total	556,840	-	197,883	358,957

Turnover in quantity (Kg) :

01-07-2019 to 31-03-2020

Production type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	878,832	-	580,381	298,451
Open-End Yarn	39,917	-	-	39,917
Total	918,749	-	580,381	338,368

37.00 Cost of Sales

PARTICULARS		31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
	Work in process (opening)	-	-
	Raw materials consumed	-	-
	Waste Cotton Consumption	-	-
	Work in process (closing)	-	-
	Wastage recoverable	-	-
	Total consumption	-	-
	Factory wages & allowances	1,800,385	4,036,833
37.01	Stores & spares	257,431	580,915
37.02	Other factory overhead	12,737,366	14,935,832
37.03	Factory salary & allowance	3,307,516	4,185,004
		18,102,698	23,738,584
	Cost of production	18,102,698	23,738,584
	Stock of Finished goods (opening)	167,146,951	259,010,586
		185,249,649	282,749,170
	Stock of Finished goods (closing)	(70,450,324)	(173,894,413)
	Total cost of Sales	114,799,325	108,854,757

37.01 Factory wages & allowances:

Wages and allowances	1,747,690	3,303,948
Bonus	52,695	732,885
Total	1,800,385	4,036,833

37.02 Store & spares:

Spare parts	149,573	451,607
Packing materials	45,440	-
Lubricants	18,338	53,504
Electrical materials	34,230	65,812
Other maintenance materials	9,850	9,992
Total	257,431	580,915

37.03 Other factory overhead:

Carriage inward	-	420
Electricity and power	1,645,902	1,369,561
Gas bill	145,991	126,473
Sur charge on gas bill	-	485,727
Depreciation	8,662,443	9,774,269
Depreciation of cost of revalued assets	698,040	523,388
Repairs and Maintenance of Electric Equipment	1,850	-
Repairs and Maintenance of Boundary Wall	6,260	8,528
Repairs and Maintenance of Factory Roof	2,430	254,088
Rent, rate and taxes (Factory)	135,000	125,000
Insurances premium	1,423,051	1,961,556
Printing and stationery	3,645	22,915
Postage & telephone	12,754	10,651
Gas generator operating expenses	-	1,200
Canteen subsidy	-	13,000
Repairs and maintenance of machinery (outside parties)	-	3,959
Chemical for water treatment plant for cooling tower	-	255,097
Total	12,737,366	14,935,832

37.04 Factory salary & allowances:

	31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
Salary and allowances	3,115,690	3,996,854
Bonus	191,826	188,150
Total	3,307,516	4,185,004

38.00 Administrative expenses:

	31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
Salary and allowances	3,569,083	5,372,130
Bonus	390,681	608,233
Leave pay	93,555	173,527
Directors remuneration	900,000	900,000
Chairman's honorarium	315,000	405,000
Board Meeting Fee	210,000	110,000
Audit Committee Meeting Fee	80,000	90,000
Purchase Committee Meeting Fee	90,000	250,000
NRC Meeting Fee	-	30,000
Repairs of vehicles	58,289	34,700
Printing and stationery	92,610	159,832
Uniform	4,000	1,467
Rent, rates and taxes	791,100	791,100
Travelling and conveyances	114,180	35,946
Petrol for car	375,006	509,935
Electricity & power	51,504	62,759
Depreciation	397,667	492,637
Courier bill	31,324	20,862
Internet expenses	74,380	64,790
Telephone	53,906	71,812
Entertainment expenses	151,076	128,560
Legal fees and expenses	796,922	2,882,986
Inventory Audit Fee	52,500	52,500
Accounts Audit Fee	146,250	146,250
Audit fee for Compliance Certification	90,500	-
Annual subscription	194,935	194,938
Bank charges	892,337	444,059
Miscellaneous Expenses	-	70
Advertisement expenses	1,035,442	126,162
Annual fee for CDBL	79,500	96,422
Water and gas supplies expenses	72,900	72,900
Sanitation expenses	1,675	3,568
Annual General Meeting Expenses	157,740	157,740

	31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
Annual religious festival expenses	84,135	108,002
Repairs and Main. for Machinery (outside Party)	61,546	
Car parking expenses	28,000	31,500
VAT expenses	443,954	678,331
Service charge of head office	170,100	170,100
Other servicing (office equipment)	62,233	28,715
Celebrating expenses of Independence day	10,000	-
Website expenses	19,800	17,000
Dish line connection exp.	14,400	8,000
Garage rent	36,000	27,000
Training Expenses	3,000	-
Celebrating expenses of Victory day	-	10,000
Welfare expenses	-	6,500
Donation to trust	100,000	-
Total	12,397,230	15,576,033
39.00 Selling & distribution expenses:		
Salary & allowances	489,172	510,030
Bonus	45,513	21,342
Rent for Godown and shop	153,000	102,000
Delivery & Distribution Expenses	58,940	-
Excise Duty	454,227	141,687
Loading and unloading expenses	21,400	-
Sales Promotion Expenses	-	4,810
Other expenses	100,873	312,588
Total	1,323,125	1,092,457

40 Reconciliation of the statement of cash flows:

	31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
Net Loss	8,450,494	(20,666,574)
Add : Depreciation	9,758,150	14,736,025
Add :Increase of current liability (except loan)	(8,790,621)	6,797,494
Less: Non operating income	(24,110,632)	(37,093,891)
Less: Increase of current assets (Except investment)	93,477,279	88,342,047
Deferred tax	(694,919)	(752,074)
Net cash from operating activities	78,089,751	51,363,027

41 Calculation of NAVPS :

	31 March 2021 Amount in Taka	30 June 2020 Amount in Taka
Total assets & properties value	865,303,489	868,568,390
Less:Total liabilities	(670,597,060)	(680,082,600)
Total net assets	194,706,429	188,485,790
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	8.73	8.45

42 Calculation of Earning Per Share:

	31 March 2021 Amount in Taka	31 March 2020 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	8,450,494	(17,054,150)
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	0.38	(0.76)

43 Calculation of net operating cash flow Per Share:

	31 March 2021	31 March 2020
Net cash from operating activities	78,089,751	51,558,978
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	3.50	2.31

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,20 to March,21 was 358,957 kgs valued Tk. 118,952,009 incomparision previous years same period sales of 338,368 kgs value Tk. 86,792,228. Though sales for the reporting period has been increased 6.08% in terms of quantity and 37.05% in terms of sales amount.

2) Factory wages and allowance has decreased by Tk. 2,236,448/- due to laid off.

3) Stores and spares has decreased by Tk. 323,484/- due to laid off.

4) Factory overhead expenses has decreased by amount of Tk. 2,198,466/- due to laid off mainly for decrease in depreciation by Tk. 937,174/- and insurance premium Tk. 538,505/-.

Due to such positive effect in case of sales, and overhead expense, the company incurred Net profit of Tk. 8,450,494/- as against loss of tk. 17,054,150/- for corresponding same period of previous year. Consequential effect of such net profit the EPS, NOCFPS and NAVPS have increased substantially compared with that of the corresponding previous period. Management is well aware and steps are being taken to more improve the overall operational performance.

Alhaj Textile Mills Ltd.

Schedule-1														
Schedule of Fixed Assets as on 31 March,21														
SL No	Name of Assets	COST						DEPRECIATION						
		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 31/03/21	Dep. up to 1/7/2020	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep. during the period	Accu.dep. up to 31/03/21	W.D.V as on 31/03/21
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	2,825	743,619	50,997
	Sub total - A	9,479,302	8,738,508	-	-	-	9,479,302	740,794	-	8,738,508	-	2,825	743,619	8,735,683
B	Building & Other Const.													
1	Factory building (1st class)	482,437	731	-	-	-	482,437	481,706	-	731	10	54	481,760	677
2	Factory building (2nd class)	1,014,386	981	-	-	-	1,014,386	1,013,405	-	981	10	73	1,013,478	908
3	Residential Building(Officer)	2,135,817	51,940	-	-	-	2,135,817	2,083,877	-	51,940	10	3,895	2,087,772	48,045
4	Residential Building(Worker)	1,054,347	24,253	-	-	-	1,054,347	1,030,094	-	24,253	10	1,818	1,031,912	22,435
5	Officer Building	712,703	17,265	-	-	-	712,703	695,438	-	17,265	10	1,294	696,732	15,971
6	Other Buildings	1,476,783	37,213	-	-	-	1,476,783	1,439,570	-	37,213	10	2,790	1,442,360	34,423
7	Water Installation	144,752	4,151	-	-	-	144,752	140,601	-	4,151	10	311	140,912	3,840
8	Electric Installation	298,311	4,436	-	-	-	298,311	293,875	-	4,436	10	332	294,207	4,104
9	Other Construction(1st class)	352,962	9,052	-	-	-	352,962	343,910	-	9,052	10	678	344,588	8,374
10	Other Construction(Temp.)	302,960	11,649	-	-	-	302,960	291,311	-	11,649	10	873	292,184	10,776
11	Ceiling and Partition (Fact. U-1)	267,050	15,105	-	-	-	267,050	251,945	-	15,105	10	1,132	253,077	13,973
12	Staff Quarter (2nd Class)	296,261	16,569	-	-	-	296,261	279,692	-	16,569	10	1,242	280,934	15,327
13	Central Godown	897,532	53,017	-	-	-	897,532	844,515	-	53,017	10	3,976	848,491	49,041
14	Building & Other Construction	27,251,239	9,709,718	-	-	-	27,251,239	17,541,521	-	9,709,718	5	364,114	17,905,635	9,345,604
15	Generator House	3,782,922	948,422	-	-	-	3,782,922	2,834,500	-	948,422	10	71,131	2,905,631	877,291
16	Pump Installation	672,206	138,287	-	-	-	672,206	533,919	-	138,287	10	10,371	544,290	127,916
17	Distribution Panel Board	1,700,568	291,580	-	-	-	1,700,568	1,408,988	-	291,580	10	21,868	1,430,856	269,712
18	Cable Installation	3,016,014	549,468	-	-	-	3,016,014	2,466,546	-	549,468	10	41,210	2,507,756	508,258
19	Electric Digital Meter Room	1,080,253	574,091	-	-	-	1,080,253	506,162	-	574,091	10	43,056	549,218	531,035
20	Staff Quarter	369,471	47,354	-	-	-	369,471	322,117	-	47,354	10	3,551	325,668	43,803
21	Electrical Installation	287,523	77,742	-	-	-	287,523	209,781	-	77,742	10	5,830	215,611	71,912
22	Electric Sub Station	5,371,588	656,694	-	-	-	5,371,588	4,714,894	-	656,694	10	49,252	4,764,146	607,442
23	Other Cons.(Ducting)	91,915	48,068	-	-	-	91,915	43,847	-	48,068	5	1,802	45,649	46,266
24	Ceiling and Partition (Fact.U-2)	1,907,838	262,026	-	-	-	1,907,838	1,645,812	-	262,026	10	19,651	1,665,463	242,375
25	Humidification Plant	10,222,371	1,451,696	-	-	-	10,222,371	8,770,675	-	1,451,696	10	108,877	8,879,552	1,342,819
26	Scale	444,228	67,496	-	-	-	444,228	376,732	-	67,496	10	5,062	381,794	62,434
27	Switch Board Room	221,010	108,645	-	-	-	221,010	112,365	-	108,645	10	8,148	120,513	100,497
28	H/O Interior Decoration	1,235,075	92,735	-	-	-	1,235,075	1,142,340	-	92,735	25	17,387	1,159,727	75,348
	Sub Total B	67,090,522	15,270,384	-	-	-	67,090,522	51,820,138	-	15,270,384	-	789,778	52,609,916	14,480,606
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	8,122	-	-	-	2,265,254	2,257,132	-	8,122	15	913	2,258,045	7,209
2	Evaluation Unit	400,000	30,034	-	-	-	400,000	369,966	-	30,034	25	5,631	375,597	24,403
3	Workshop Mach Equipment	5,825	37	-	-	-	5,825	5,788	-	37	15	4	5,792	33
4	Power House Machinery	538,778	25,770	-	-	-	538,778	513,008	-	25,770	15	2,899	515,907	22,871
5	Fire Fighting Equipment	58,345	3,070	-	-	-	58,345	55,275	-	3,070	15	345	55,620	2,725
6	Office equipment	506,875	2,685	-	-	-	506,875	504,190	-	2,685	15	302	504,492	2,383
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	974	288,665	7,691
9	Laboratory Appliances	617,946	24,156	-	-	-	617,946	593,790	-	24,156	15	2,717	596,507	21,439
10	Electronic Twist Tester	190,000	132,128	-	-	-	190,000	57,872	-	132,128	15	14,864	72,736	117,264
11	Plant & Machinery	234,549,024	24,111,864	-	-	-	234,549,024	210,437,160	-	24,111,864	15	2,712,584	213,149,744	21,399,280
12	Gas Generator	23,304,127	4,166,659	-	-	-	23,304,127	19,137,468	-	4,166,659	10	312,499	19,449,967	3,854,160
13	Gas Generator Overhauling	10,195,347	587,741	-	-	-	10,195,347	9,607,606	-	587,741	30	132,241	9,739,847	455,500
14	Cooling Tower	1,188,843	295,226	-	-	-	1,188,843	893,617	-	295,226	20	44,283	937,900	250,943
15	Air Compressor Machine	3,427,993	1,917,674	-	-	-	3,427,993	1,510,319	-	1,917,674	10	143,825	1,654,144	1,773,849
16	Grinding Machine	1,649,034	236,177	-	-	-	1,649,034	1,412,857	-	236,177	10	17,713	1,430,570	218,464
17	Boiler Installation	886,365	114,065	-	-	-	886,365	772,300	-	114,065	10	8,554	780,854	105,511
18	Laboratory Appliances	250,410	19,523	-	-	-	250,410	230,887	-	19,523	20	2,928	233,815	16,595

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 31/03/21	Dep. up to 1/7/2020	Adjustment	Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 31/03/21	W.D.V as on 31/03/21
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	28,581	1,219,981	352,507
20	Water Treatment Plant	1,000,000	163,943	-	-	-	1,000,000	836,057	-	163,943	10	12,295	848,352	151,648
21	Gas Pipe line with station	3,526,003	486,941	-	-	-	3,526,003	3,039,062	-	486,941	10	36,520	3,075,582	450,421
22	Installation of EVC meter	380,314	303,217	-	-	-	380,314	77,097	-	303,217	10	22,741	99,838	280,476
23	Fire Fighting Equipment	287,295	77,657	-	-	-	287,295	209,638	-	77,657	10	5,824	215,462	71,833
24	Other Machinery	334,603	68,167	-	-	-	334,603	266,436	-	68,167	10	5,112	271,548	63,055
	Sub Total C	287,427,855	33,164,630	-	-	-	287,427,855	254,263,225	-	33,164,630	-	3,514,351	257,777,576	29,650,279
D	Motor Vehicles:													
1	Motor Car	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871	20	266,830	2,186,056	1,512,041
	Sub Total - D	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871	-	266,830	2,186,056	1,512,041
E	Furniture & Fixtures:													
1	Furniture (Factory)	123,622	29,869	-	-	-	123,622	93,753	-	29,869	10	2,240	95,993	27,629
2	Furniture (Office)	1,102,849	232,763	-	-	-	1,102,849	870,086	-	232,763	10	17,457	887,543	215,306
3	School Furniture	9,509	331	-	-	-	9,509	9,178	-	331	10	24	9,202	307
4	Iron Safe	21,900	17,169	-	-	-	21,900	4,731	-	17,169	10	1,287	6,018	15,882
5	Air Conditioner	841,923	60,183	-	-	-	841,923	781,740	-	60,183	20	9,027	790,767	51,156
6	Office Equipment	129,106	51,720	-	-	-	129,106	77,386	-	51,720	10	3,879	81,265	47,841
7	Furniture (Residential)	149,597	15,856	-	-	-	149,597	133,741	-	15,856	20	2,378	136,119	13,478
	Sub Total - E	2,378,506	407,891	-	-	-	2,378,506	1,970,615	-	407,891	-	36,292	2,006,907	371,599
F	Sundry Assets													
1	Books	38,784	7,240	-	-	-	38,784	31,544	-	7,240	20	1,086	32,630	6,154
2	Crockeries & Cutleries	105,745	4,411	-	-	-	105,745	101,334	-	4,411	20	661	101,995	3,750
3	Soft Furnishing	73,036	7,971	-	-	-	73,036	65,065	-	7,971	15	896	65,961	7,075
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	1,040	222,323	5,895
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	2,743	540,477	15,548
8	Other Sundry Assets	333,797	88,869	-	-	-	333,797	244,928	-	88,869	10	6,665	251,593	82,204
9	Bi-Cycle	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	23,753	1,519,233	81,817
11	Fax Machine	92,000	2,440	-	-	-	92,000	89,560	-	2,440	20	366	89,926	2,074
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	762	54,394	4,321
14	Water Tank	11,020	181	-	-	-	11,020	10,839	-	181	20	27	10,866	154
15	Telephone Installation	86,330	35,012	-	-	-	86,330	51,318	-	35,012	20	5,251	56,569	29,761
16	C.C Camera	389,183	212,607	-	-	-	389,183	176,576	-	212,607	25	39,863	216,439	172,744
17	Router	6,750	1,152	-	-	-	6,750	5,598	-	1,152	25	216	5,814	936
18	Mobile Set	412,135	53,171	-	-	-	412,135	358,964	-	53,171	20	7,975	366,939	45,196
19	Maik	6,958	91	-	-	-	6,958	6,867	-	91	20	14	6,881	77
	Overhauling for:-													
20	Carding Machine	2,255,679	318,402	-	-	-	2,255,679	1,937,277	-	318,402	40	95,520	2,032,797	222,882
21	Drawing Frame Machine	1,571,952	293,963	-	-	-	1,571,952	1,277,989	-	293,963	40	88,198	1,366,187	205,765
22	Savio Auto Cone Machine	10,454,532	1,755,482	-	-	-	10,454,532	8,699,050	-	1,755,482	35	460,826	9,159,876	1,294,656
23	Gas Generator	730,268	207,101	-	-	-	730,268	523,167	-	207,101	40	62,130	585,297	144,971
24	Simplex Machine	255,816	53,414	-	-	-	255,816	202,402	-	53,414	40	16,024	218,426	37,390
	Sub Total - F	19,266,410	3,155,154	-	22,240	-	19,288,650	16,111,256	-	3,177,394	-	814,016	16,925,272	2,363,378
25	Gas Generator Major Overhauling	14,981,141	7,777,609	-	-	-	14,981,141	7,203,532	-	7,777,609	3m. slm	2,315,421	9,518,953	5,462,188
26	Carding Machine	451,444	248,296	-	-	-	451,444	203,148	-	248,296	20	67,716	270,864	180,580
27	Drawing Frame Machine	1,257,961	901,539	-	-	-	1,257,961	356,422	-	901,539	10	94,347	450,769	807,192
28	Savio Auto Cone Machine	7,723,551	4,376,675	-	-	-	7,723,551	3,346,876	-	4,376,675	20	1,158,534	4,505,410	3,218,141
	Sub Total - G	24,414,097	13,304,119	-	-	-	24,414,097	11,109,978	-	13,304,119	-	3,636,018	14,745,996	9,668,101
	Total	413,754,789	75,819,557	-	22,240	-	413,777,029	337,935,232	-	75,841,797	-	9,060,110	346,995,342	66,781,687
	Rev. on Reserve of Fixed asset	-	-	10,839,153	-	-	-	-	-	-	-	698,040	-	10,141,113
	Total	413,754,789	75,819,557	10,839,153	22,240	-	413,777,029	337,935,232	-	75,841,797	-	9,758,150	346,995,342	76,922,800

Allocation of Depreciation

Factory Overhead:

Dep. of Fixed Assets	8,662,443
Dep. on Rev. Of Fixed Assets	698,040
Administrative	397,667
Total	9,758,150

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 31 March,2021

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. 31/03/2021	W.D.V 31/03/2021
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	189,712	4,604,459	3,423,866
	Sub total - A	9,583,000	5,168,253	9,583,000	4,414,747	5,168,253		189,712	4,604,459	4,978,541
1	Factory building (1st class)	579,852	161,746	579,852	418,106	161,746	10	12,130	430,236	149,616
2	Factory building (2nd class)	779,355	217,395	779,355	561,960	217,395	10	16,304	578,264	201,091
3	Residential Building(Officers)	3,705,574	1,162,849	3,705,574	2,542,725	1,162,849	10	87,213	2,629,938	1,075,636
4	Residential Building(Workers)	1,730,289	542,983	1,730,289	1,187,306	542,983	10	40,723	1,228,029	502,260
5	Officers Building	1,231,725	386,528	1,231,725	845,197	386,528	10	28,989	874,186	357,539
6	Other Buildings	2,654,889	740,562	2,654,889	1,914,327	740,562	10	55,542	1,969,869	685,020
7	Water Installation	81,511	25,575	81,511	55,936	25,575	10	1,918	57,854	23,657
8	Electric Installation	316,492	99,318	316,492	217,174	99,318	10	7,448	224,622	91,870
9	Other Construction(1st class)	429,117	119,698	429,117	309,419	119,698	10	8,977	318,396	110,721
10	Other Construction(Tem)	2,196	613	2,196	1,583	613	10	45	1,628	568
	Sub Total - B	11,511,000	3,457,267	11,511,000	8,053,733	3,457,267		259,289	8,313,022	3,197,978
1	Plant and Machinery	3,811,231	600,267	3,811,231	3,210,964	600,267	15	67,530	3,278,494	532,737
2	Workshop Mach.Equipment	343,159	57,227	343,159	285,932	57,227	15	6,438	292,370	50,789
3	Power House Machinery	4,697,905	783,441	4,697,905	3,914,464	783,441	15	88,141	4,002,605	695,300
4	Fire Fighting Equipment	127,507	22,592	127,507	104,915	22,592	15	2,545	107,460	20,047
5	Medical & Office equipment	3,908,372	615,568	3,908,372	3,292,804	615,568	15	69,251	3,362,055	546,317
6	Transport equipment	8,367	1,395	8,367	6,972	1,395	15	156	7,128	1,239
7	Loose Tools	958,061	133,143	958,061	824,918	133,143	15	14,978	839,896	118,165
	Sub Total - C	13,854,602	2,213,633	13,854,602	11,640,969	2,213,633		249,039	11,890,008	1,964,594
	Total (A+B+C)	34,948,602	10,839,153	34,948,602	24,109,449	10,839,153		698,040	24,807,489	10,141,113