

UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 2nd quarter ended 31 December-2022

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 31 December 2022

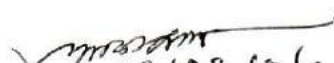
PARTICULARS	Notes	31 December 2022 Amount in Taka	30 June 2022 Amount in Taka
ASSETS:			
Non-current assets:			
Property, Plant and Equipment	Sch-A/1	61,209,887	67,157,818
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		62,210,728	68,158,659
Current assets:			
Inventories	24	170,785,105	203,222,070
Debtors	25	998,379	998,379
Advance, deposit and prepayments	26	110,663,352	105,865,714
Investment in FDR	27	469,400,607	527,369,474
Cash and cash equivalents	28	125,589,957	26,027,854
Total current assets (B)		877,437,400	863,483,491
Total assets (A+B)		939,648,128	931,642,150
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		8,710,463	9,079,807
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(32,621,317)	(31,868,574)
Total shareholders' equity (C)		211,238,400	212,360,487
Non-current liabilities:			
Long term loan	29	190,671,814	175,466,710
Deferred tax liability		4,369,852	4,879,505
Total non current liabilities (D)		195,041,666	180,346,215
Current liabilities and provisions:			
Advance against sales	30	100,383	100,000
Security and other deposits	31	19,822	19,822
Other current liabilities	32	447,369,392	447,197,576
Unpaid dividend		101,221	101,221
Provision for taxes	33	51,599,714	57,265,162
Provision for other liabilities and charges	34	13,148,356	13,314,537
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		2,257,094	2,165,050
Total current liabilities (E)		533,368,062	538,935,448
Total liabilities F=(D+E)		728,409,728	719,281,663
Total capital & liabilities G=(C+F)		939,648,128	931,642,150
Net assets value per share (NAVPS) Restated	41	9.47	9.52
Number of shares		22,298,549	22,298,549


Company Secretary


C.F.O.


Director


Managing Director & CEO


Chairman 09/02/26

ALHAJ TEXTILE MILLS LIMITED
Statement of Comprehensive Income (Un-Audited)
For the 2nd quarter ended 31 December 2022

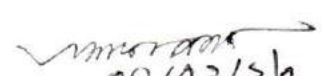
<u>PARTICULARS</u>	<u>Notes</u>	<u>2nd quarter ended July-Dec,2022</u>	<u>2nd quarter ended July-Dec,2021</u>	<u>Interim Period Oct-Dec,2022</u>	<u>Interim Period Oct-Dec,2021</u>
		<u>Amount in Taka</u>	<u>Amount in Taka</u>	<u>Amount in Taka</u>	<u>Amount in Taka</u>
Revenue (Turnover)	36	248,598,732	146,469,796	133,531,380	98,257,454
Cost of sales	37	(236,890,800)	(127,343,252)	(131,110,085)	(78,032,582)
Gross profit		11,707,932	19,126,544	2,421,295	20,224,872
Operating expenses:					
Administrative expenses	38	(9,354,476)	(8,067,809)	(5,885,659)	(3,992,315)
Selling & distribution expenses	39	(403,064)	(222,150)	(201,532)	(105,012)
Total operating expenses		(9,757,540)	(8,289,959)	(6,087,191)	(4,097,327)
Operating profit / (Loss)		1,950,392	10,836,585	(3,665,896)	16,127,545
Add. Financial expenses					
Interest on long term loan		(15,205,104)	(21,137,974)	(7,602,552)	(21,137,974)
Net Operating profit / (Loss)		(13,254,712)	(10,301,389)	(11,268,448)	(5,010,429)
Interest on STD A/C		425,008	212,966	390,563	212,966
Interest on FDR		14,753,628	16,207,850	7,888,322	8,819,561
Other Income		9,000	-	9,000	-
		15,187,636	16,420,816	8,287,885	9,032,527
Net profit before Tax & WPPF		1,932,924	6,119,427	(2,980,563)	4,022,098
Workers profit participation fund		(92,044)	(300,925)	141,931	(201,052)
Net Profit before Tax		1,840,880	5,818,502	(2,838,632)	3,821,046
Provision for income Tax :					
Current Tax	17.01	(3,472,620)	(3,756,829)	(1,892,475)	(2,063,392)
Deferred Tax		509,653	510,893	48,530	255,987
Net profit after Tax		(1,122,087)	2,572,566	(4,682,577)	2,013,641
Earning per share (EPS) -Restated	42	(0.05)	0.12	(0.21)	0.09
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 2022**

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 2022:							
Retained Earnings	-	-	-	-	-	(31,868,574)	(31,868,574)
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	-	-	-	-	9,079,807	-	9,079,807
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	9,079,807	(31,868,574)	212,360,487
Net Profit after Tax of 31-12-2022	-	-	-	-	-	(1,122,087)	(1,122,087)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(369,344)	369,344	-
31 December 2022	222,985,490	10,747,334	21,350	1,395,080	8,710,463	(32,621,317)	211,238,400

ALHAJ TEXTILE MILLS LIMITED**Statement of Changes in Equity (Un-Audited)****For the 2nd Quarter ended 31 December 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	-	-	-	-	-	(52,965,918)	(52,965,918)
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	-	-	-	-	9,908,433	-	9,908,433
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	9,908,433	(52,965,918)	192,091,769
Net Profit after Tax of 31-12-2020	-	-	-	-	-	2,572,566	2,572,566
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(414,302)	414,302	-
31 December 2020	222,985,490	10,747,334	21,350	1,395,080	9,494,131	(49,979,050)	194,664,335



Company Secretary



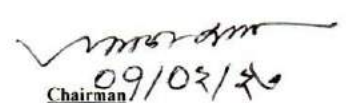
C.E.O.



Director



Managing Director & CEO



Chairman 09/03/20

ALHAJ TEXTILE MILLS LIMITED
Statement of Cash Flow (Un-Audited)
For the 2nd quarter ended 31 December 2022

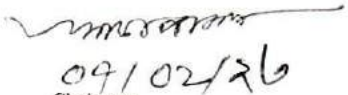
PARTICULARS	31 Dec 2022 Amount in Taka	31 Dec 2021 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	248,607,732	146,469,796
Cash paid to suppliers and employees	(257,507,913)	(123,632,101)
Advance income tax paid	(2,870,431)	(1,707,345)
Net Cash from Operating Activities A	(11,770,612)	21,130,350
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(210,088)	(5,919,530)
Investment in non-current assets (FDRs)	(40,030,830)	(297,726,350)
Encashment in non-current assets (FDRs)	136,394,997	283,309,981
Interest received	15,178,636	16,420,816
Net Cash used in Investing Activities B	111,332,715	(3,915,083)
CASH FLOWS FROM FINANCING ACTIVITIES:		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	-	(810,342)
Net Cash used in Financing Activities C	-	(810,342)
Net increase in cash and cash equivalents	99,562,103	16,404,925
Cash and Cash Equivalents at beginning of the year	26,027,854	8,353,743
Cash and Cash Equivalents at end for the period	125,589,957	24,758,668
Net operating cash flow per share (Restated) note-43	(0.53)	0.95
Number of shares	22,298,549	22,298,549


Company Secretary


C.F.O.


Director


Managing Director & CEO


Chairman
09/02/26

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 2022.
- 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 31.12.22.

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 February 07, 2023.</p>
2	<p><u>Basis of preparation</u></p> <p>These condensed Interim Financial Statements for the 2nd quarter ended 31 December 2022 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 unaudited financial position as of the year ended 30 June 2022, 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 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 2022-2023.</p> <p><u>(IFRS)-7: Financial Instrument, Disclosures:</u> We have complied IFRS-7 in preparation of 2nd quarter financial statements for the year 2022-2023.</p> <p><u>(IFRS)-8: Operating Segments.</u> We have complied IFRS-8 in preparation of 2nd quarter financial statements for the year 2022-2023.</p> <p><u>IFRS-9: Financial instruments.</u> We have complied IFRS-9 in preparation of 2nd quarter financial statements for the year 2022-2023.</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 2022-2023.</p>

	<p>Those IAS and IFRS are followed in preparation of 2nd quarter financial statements are as follows.</p> <p>IAS-1 :- Presentation of financial statements.</p> <p>IAS-2 :- Inventories.</p> <p>IAS-7 :- Statement of Cash flows.</p> <p>IAS -8:- Accounting policies, Changes in Accounting estimates & errors.</p> <p>IAS-10 :-Events after the balance sheet date.</p> <p>IAS-12 :-Income Taxes.</p> <p>IAS-16 :-Property plant and Equipment.</p> <p>IAS-19:- Employees benefits.</p> <p>IAS-21 :-The effects of changes in foreign Exchange rates.</p> <p>IAS-24:-Related party disclosures.</p> <p>IAS-32:-Financial Instrument Preparation</p> <p>IAS-33 :- Earning per share.</p> <p>IAS-34 :-Interim financial reporting.</p> <p>IAS-36 :-Impairment of assets.</p> <p>IAS-37 :-Provisions, contingent liabilities and contingent assets.</p> <p>IAS-38:- Intangible Assets.</p> <p>IFRS-7:- Financial Instrument: disclosure.</p> <p>IFRS-9 :-Financial Instruments.</p> <p>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>		
	Particulars	As on 31 Dec, 2022	As on 30 June, 2022
7	<p><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>	61,209,887	67,157,818
	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.		
	During the period, fixed assets have been increased by Tk.210,088/- for Purchase of fire fighting equipment tk.31,023/-, crockeries and cutleries tk 68,000/- mobile set tk.45,500/-and photocopy machine tk.65,565/-.		

As earlier mentioned in note 1.01 of audit report in the year 2018-2019 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. Necessary steps are being taken to settled the issue. 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	A) 8,710,463	9,079,807
	Tax holiday reserve	10,747,334	10,747,334
	Retained earnings	B) (32,621,317)	(31,868,574)
		211,238,400	212,360,487
	The growth rate of shareholders equity considered as follows:		
	A) Revaluation reserve:		
	Opening balance	9,079,807	
	Less. Dep. during the period	(369,344)	
		8,710,463	

B) Retained earnings:			
	Opening balance	(31,868,574)	
	Add: Profit (July, 22 to Dec, 22)	(1,122,087)	
	Depreciation of revaluation of fixed asset	369,344	
		(32,621,317)	
Retained earnings			
Net loss recorded at Tk. 1,122,087/- during 2nd quarter ending Dec 31, 2022, as against Tk. 2,572,566/- on Dec 31 2021. Which have been decreased by 143.62%.			
	Particulars	As on 31 Dec 2022	As on 31 Dec 2021
13	Turnover Compared to turnover of the same period of last year (Tk. 146,469,796), year-to-date 31 Dec 2022, turnover has increased by 69.73%.	248,598,732	146,469,796
14.00	Cost of Sales Compared to cost of Sales of the same period of last year (Tk. 127,343,252), year-to-date 31 Dec, 2022 cost of Sales has increased by 86.03%.	236,890,800	127,343,252
15	Non-operating Income Compared to non-operating income of the same period of last year (Tk. 16,420,816/-) year-to-date 31 Dec 2022 non-operating Income has decreased by 7.51%.	15,187,636	16,420,816
16	Depreciation on revalued fixed asset. Depreciation on revalued fixed asset of the same period of last year (Tk. 414,302/-), year to date 31 Dec 2022, depreciation has decreased by 10.85%	369,344	414,302
17	Provision on income Tax Income Tax expense is recognized based upon 15% on operating income and 22.50% on interest of FDR and other income upto 31 Dec, 2022. This provision may be re-calculated latter in the light of actual to be required.	3,472,620	3,756,829
17.01	Income tax calculation are as follows:-		
	Non operating income:-		
	Interest Received on STD A/C	425,008	
	Interest Received on Investment in FDR	TK 14,753,628	
	Other Income	TK 9,000	
		TK 15,187,636	
	Tax on non operating income @ 22.5%	1	TK
	Dep. Of revaluation of Fixed Assets @ 15%		TK
		369,344	
	Total Tax	(1+2)	TK
			55,402
			3,472,620
17.02	Deferred Tax Liability :		
	Particulars		As on
	Opening Balance		31 Dec 2022
	Add: (Reduction)/Addition during the year (Note-A)		4,879,505
	Closing Balance		(509,653)
			4,369,853
A)	Calculation of Deferred Tax:		As on
	Particulars		31 Dec 2022
	Depreciable asset as per Financial Statements		52,525,201
	Depreciable asset as per tax base		23,392,851
	Temporary difference		29,132,350
	Applicable tax rate		15%
	Deferred tax liability as at end of the year		4,369,852.50
	Opening Balance		4,879,505
	Reduction during the year		509,653
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 2022	31 Dec 2021
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Mizanur Rahman	Managing Director	Remuneration	900,000	600,000
Sub-Total			900,000	600,000

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 2022	31 Dec 2021
1	AKM Azharul Islam	DGM (Admin)	423,780	423,780
2	Md.Selim Parvez FCS	Company secretary	360,000	360,000
3	Md.Akhtaruzzaman	DGM (Mechanical & Production)	735,680	701,700
4	Md.Jalal uddin	Chief Financial Officer (Acting)	254,100	254,100
5	Md.Sharif Abu Bakar	Head of Internal Audit	-	206,664
6	Md.Khalilur Rahman	Head of Internal Audit	210,000	-
Sub-Total			1,983,560	1,946,244

(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 2022	31 Dec 2021
1	Directors	Board Meeting Fees	806,300	243,900
2	Directors	Remuneration	900,000	600,000
3	Officers and Executives	Salary and other allowances	1,983,560	1,946,244
Total			3,689,860	2,790,144

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.

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27 Investment in FDR:

Particulars			31 Dec 2022 Amount in Taka	30 June 2022 Amount in Taka
Rupali Bank Ltd. (FDR)			59,893,336	86,101,007
Janata Bank Ltd. (FDR)			38,395,299	-
First Security Islami Bank Ltd. (FDR)			57,984,222	116,497,840
BRAC Bank Ltd. (FDR)			145,470	145,470
Southeast Bank Ltd. (FDR)			139,511,096	142,261,423
Bangladesh development bank ltd.(FDR)			173,471,184	182,363,734
Total			469,400,607	527,369,474

28.00 Cash & cash equivalents :

	31 Dec 2022 Amount in Taka	30 June 2022 Amount in Taka
Cash in Hand	144,794	140,545
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	18,371,761	925
Agrani Bank, Ishwardi, Pabna. CD A/C No-1085	503	503
Agrani Bank, Ishwardi, Pabna. SNTD A/C No-02000194745	50,002,000	-
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	367,973	949
Dutch-Bangla Bank Ltd. CD A/C-5085	603,682	1,133,524
Prime Bank, IBB Dilkusha STD A/C 90036875	8,587,186	8,949,304
Prime Bank, IBB Dilkusha STD A/C -3108315011216	123,531	123,531
IFIC Bank Ltd. Stock Exchange Br. SND A/C -0180030890041	47,037,734	14,973,834
Al Arafah Islami Bank Ltd. Panthapath Br. SND A/C-0841020010647	3,108	3,108
NRB Bank Ltd. A/C-1081030009018	322,154	676,100
Total cash at bank	125,445,163	25,887,309
Total	125,589,957	26,027,854

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 2022	31 Dec 2022	31 Dec 2022	30 June 2022
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	88,654,399	52,311,322
Less: Payment	-	-	-	-
	39,538,958	12,772,364	88,654,399	52,311,322
Add: Provision for interest	-	-	15,205,104	36,343,077
Total:	39,538,958	12,772,364	103,859,503	88,654,399
Total long term loan fund Total: (A)	75,879,898	63,243,735	190,671,814	175,466,710

Total outstanding loan to Agrani Bank was Tk. 10,55,84,391 (Long term loan Tk.86,812,311+ Bank overdraft Tk.18,772,080/-) as of 13/4/2021. At present there is a money suit against the loan. For this reason, no interest was charged from financial year 2009-2010 to 2020-2021 Management Alhaj Textile Mills Limited tried to solve the matter on the basis negotiation according to prevailing law of the country.

According to ortha Rhin Adalat Agrani Bank can realize 3 times of the loan or amount settled by the honorable court. Management wrote a letter to Agrani Bank on 13-04-2021 stating that they will pay 3 times of the loan (Loan balance +interest as per book = Tk. 316,753,173/-) to avoid money suit.

Under the above circumstances management decided to provide interest on the above loan as per loan agreement. The above provision was made for the period from 1-07-2022 to 30-09-2022.

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	2nd BMRE	Total
	30 June, 2011 Amount in Tk	30 June, 2011 Amount in Tk	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	8,074,157

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party	Address	31 Dec 2022 Amount in Tk	30 June 2022 Amount in Tk
M/s. Banjjo Bitan	Pawra market,kumarkhali,kustia	100,007	100,000
M/s. Sagor Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	64	-
M/s. Sarkar Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	76	-
M/s. Dalim Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	154	-
M/s. Hashem Traders	Gopalpur,Beltola Bazar, Sirajgonj	82	-
Total		100,383	100,000

31.00 Security and other deposits:

Particulars	31 Dec 2022 Amount in Tk	30 June 2022 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 2022 Amount in Tk	30 June 2022 Amount in Tk
Trade creditors	4,845,838	5,297,927
Liabilities for VAT	1,998,483	1,566,845
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	887,638	695,371
Sramik kallon tahabil	55,051	55,051
Received against Legal claim (Agrani Bank)	439,516,459	439,516,459
	447,369,392	447,197,576

33.00 Provision for taxes :

Provision for Accounting Year (2003-2004)	40,961	40,961
Provision for Accounting Year (2007-2008)	199,502	199,502
Provision for Accounting Year (2007-2008) (Interest)	76,840	76,840
Provision for Accounting Year (2008-2009)	1,219,625	1,219,625
Provision for Accounting Year (2008-2009) (Interest)	182,944	182,944
Provision for Accounting Year (2009-2010)	5,000	5,000
Provision for Accounting Year (2010-2011)	-	2,506,258
Provision for Accounting Year (2011-2012)	-	1,631,810
Provision for Accounting Year (2012-2013)	1,712,130	2,712,130
Provision for Accounting Year (2013-2014)	800,176	800,176
Provision for Accounting Year (2014-2015)	1,792,437	5,792,437
Provision for Accounting Year (2015-2016)	6,353,096	6,353,096
Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
Provision for Accounting Year (2017-2018)	4,041,558	4,041,558
Provision for Accounting Year (2018-2019)	1,469,606	1,469,606
Provision for Accounting Year (2019-2020)	4,459,781	4,459,781
Provision for Accounting Year (2020-2021)	9,080,670	9,080,670
Provision for Accounting Year (2021-2022)	9,032,442	9,032,442
Balance of unadjusted deposited advance amount by party	15,968	15,968
Provision for Accounting Year (2022-2023)	3,472,620	-
Sub Total	51,599,714	57,265,162

34.00 Prov. for other liabilities and charges :

	31 Dec 2022	30 June 2022
Amount in Tk	Amount in Tk	Amount in Tk
Salary & wages clearing account	3,437,886	3,542,066
Provision for other expenses	5,683,000	5,745,001
Provision for doubtful assets	4,027,470	4,027,470
Total	13,148,356	13,314,537

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, 2022	31 Dec, 2021
	Amount in Taka	Amount in Taka
Carded Spun Yarn	241,301,325	145,689,711
Open-End Yarn	7,297,407	780,085
Total	248,598,732	146,469,796

Turnover :

	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	535,157	350,860
Open-End Yarn	52,436	4,309
Total	587,593	355,169

37.00 Cost of Sales

PARTICULARS		31 Dec, 2022 Amount in Taka	31 Dec, 2021 Amount in Taka
Work in process (opening)		4,752,027	2,499,629
Raw materials consumed		176,277,951	87,049,888
Waste cotton consumption		1,477	59,338
Work in process (closing)		(4,805,828)	(5,497,956)
Wastage recoverable		(545,273)	(119,996)
Total consumption		175,680,354	83,990,903
Factory wages & allowances	37.01	16,246,166	10,246,834
Stores & spares	37.02	6,261,210	1,949,667
Other factory overhead	37.03	31,729,988	21,308,562
Factory salary & allowance	37.04	4,080,135	3,779,002
Cost of production		233,997,853	121,274,968
Stock of Finished goods (opening)		67,716,572	32,670,512
		301,714,425	153,945,480
Stock of Finished goods (closing)		(64,823,625)	(26,602,228)
Total cost of Sales		236,890,800	127,343,252

37.01 Factory wages & allowances:

Wages and allowances	15,525,788	10,187,698
Bonus	720,378	59,136
Total	16,246,166	10,246,834

37.02 Store & spares:

Spare parts	2,740,165	66,588
Packing materials	2,949,498	1,637,799
Lubricants	77,757	109,750
Electrical materials	421,020	-
Building maintenance materials	30,304	123,697
Other maintenance materials	42,466	11,833
Total	6,261,210	1,949,667

37.03 Other factory overhead:

Electricity and power
Gas bill
Depreciation
Depreciation of cost of revalued assets
Repairs and Maintenance of Electric Equipment
Repairs and Maintenance of Boundary Wall
Repairs and Maintenance of Factory Roof
Repairs and Maintenance of Gas Line
Rent, Rates and Taxes (Factory)
Insurances Premium
Printing and Stationery
Postage & Telephone
Repairs and maintenance of machinery (outside parties)
Total

<u>31 Dec, 2022</u>	<u>31 Dec, 2021</u>
<u>Amount in Taka</u>	<u>Amount in Taka</u>
9,000,290	1,552,958
14,842,447	10,402,850
5,557,559	6,331,029
369,344	414,302
23,054	11,210
60,000	18,400
-	5,500
85,300	-
90,000	90,000
1,207,545	838,535
38,209	-
30,900	5,174
425,340	1,638,604
31,729,988	21,308,562

37.04 Factory salary & allowances:

Salary and allowances
Bonus
Total

<u>31 Dec, 2022</u>	<u>31 Dec, 2021</u>
<u>Amount in Taka</u>	<u>Amount in Taka</u>
3,720,048	3,643,277
360,087	135,725
4,080,135	3,779,002

38.00 Administrative expensess:

Salary and allowances
Bonus
Leave pay
Managing Director & CEO Salary
Board Meeting Fee
Audit Committee Meeting Fee
Purchase Committee Meeting Fee
NRC Committee Meeting Fee
Repairs of vehicles
Printing and stationery
Uniform
Medical Expenses
Rent, rates and taxes
Travelling and conveyances
Petrol for car
Electricity & power
Depreciation
Courier bill
Internet expenses
Telephone
Entertainment expenses
Legal fees and expenses
Licence renewal fee
Inventory Audit Fee
Accounts Audit Fee
Audit Fee for compliance certification
Annual subscription
Bank charges
Advertisement expenses
Annual fee for CDBL
Water and gas supplies expenses
Petrol for head office generator
Sanitation expenses
Corporate Social Responsibility exp.
Repairs and Main. for Machinery (outside Party)
Car parking expenses
VAT expenses
Service charge of head office
Other servicing (office equipment)
Dish line connection exp.
Garage rent
Information technology service
Miscellaneous expense
Website installation expenses
Celebrating expenses of Victory day
Total

<u>31 Dec, 2022</u>	<u>31 Dec, 2021</u>
<u>Amount in Taka</u>	<u>Amount in Taka</u>
2,605,467	2,705,373
196,136	168,508
41,564	76,180
900,000	600,000
638,000	159,200
110,000	50,400
-	34,300
58,300	-
82,130	23,135
177,233	149,853
8,000	4,000
-	2,456
527,400	527,400
235,127	59,490
461,574	195,520
47,455	42,872
231,116	223,158
20,052	33,752
46,617	27,675
36,228	31,041
239,809	184,902
1,103,000	1,194,000
134,754	64,251
-	35,000
100,000	100,000
40,000	-
125,098	125,099
244,607	211,665
56,465	263,290
53,000	26,500
48,600	48,600
7,950	-
-	-
143,612	82,500
-	-
28,000	17,500
227,430	386,597
113,400	113,400
91,065	67,992
2,400	4,200
-	18,000
42,000	-
36,287	-
94,600	-
-	10,000
9,354,476	8,067,809

39.00 Selling & distribution expenses:

Salary & allowances	374,304	173,417
Bonus	28,760	21,410
Rent for Godown and shop	-	17,000
Excise Duty	-	192
Other expenses	-	10,131
Total	403,064	222,150

40.00 Reconciliation of the statement of cash flows:

	<u>Amount in Taka</u> <u>31 Dec, 2022</u>	<u>Amount in Taka</u> <u>30 June 2022</u>
Net Profit	(1,122,087)	20,268,718
Add : Depreciation	6,158,019	13,173,321
Add :Increase of current liability	(5,567,386)	3,965,764
Add :Increase of non current liability	14,695,451	36,343,077
Less: Non operating income	(15,187,636)	(39,730,657)
Add Financial expense	15,205,104	-
Less: Increase of current assets (Except investment)	(25,442,424)	(114,585,412)
Deferred tax	(509,653)	(1,120,521)
Net cash from operating activities	(11,770,612)	(81,685,710)

41.00 Calculation of NAVPS :

	<u>Amount in Taka</u> <u>31 Dec, 2022</u>	<u>Amount in Taka</u> <u>30 June 2022</u>
Total assets & properties value	939,648,128	931,642,150
Less: Total liabilities	(728,409,728)	(719,281,663)
Total net assets	211,238,400	212,360,487
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	9.47	9.52

42.00 Calculation of Earning Per Share:

	<u>Amount in Taka</u> <u>31 Dec, 2022</u>	<u>Amount in Taka</u> <u>31 Dec, 2021</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(1,122,087)	2,572,566
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	(0.05)	0.12

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	(11,770,612)	21,130,350
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	(0.53)	0.95

44.00 Gross profit, Net Profit, EPS and NOCFPS

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

1) Sales of the company for the period from July to Dec'2022 was 587,593 kgs valued Tk. 248,598,732/- in comparison previous years same period sales of 355,169 kgs value Tk. 146,469,796/- Sales for the reporting period has been increased 65.44% in terms of quantity and 69.73% 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 increased by	Tk.	5,999,332
3) Stores and spares has increased by	Tk.	4,311,543
4) Factory overhead expenses has increased by amount of Tk.		10,421,426

Due to negative effect in case of sales price decreased and increase in cost of production and administrative expense Net loss of tk. 1,122,087/- has been shown during the period as against profit of tk.2,572,566/- for corresponding same period of previous year. Consequential effect of such net loss the EPS, NOCFPS and NAVPS has decreased 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-I			Schedule of Fixed Assets as on 31 Dec.2022											
SL No	Name of Assets	COST						DEPRECIATION						
		Cost as on 1/7/2022	W.D.V as on 1/7/2022	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 31/12/22	Dep. up to 1/7/2022	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 31/12/22	W.D.V as on 31/12/22
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	46,552	-	-	-	794,616	748,064	-	46,552	7	1,629	749,693	44,923
	Sub total - A	9,479,302	8,731,238	-	-	-	9,479,302	748,064	-	8,731,238		1,629	749,693	8,729,609
B	Building & Other Const.													
1	Factory building (1st class)	482,437	591	-	-	-	482,437	481,844	-	593	10	29	481,871	564
2	Factory building (2nd class)	1,014,386	795	-	-	-	1,014,386	1,013,591	-	795	10	39	1,013,630	756
3	Residential Building(Officer)	2,121,402	29,098	-	-	-	2,121,402	2,092,304	-	29,098	10	1,454	2,093,758	27,644
4	Residential Building(Worker)	1,267,965	227,418	-	-	-	1,267,965	1,040,547	-	227,418	10	11,370	1,051,917	216,048
5	Officer Building	705,329	7,349	-	-	-	705,329	697,980	-	7,349	10	367	698,347	6,982
6	Other Buildings	1,445,802	2,260	-	-	-	1,445,802	1,443,542	-	2,260	10	113	1,443,655	2,147
7	Water Installation	144,752	3,363	-	-	-	144,752	141,389	-	3,363	10	108	141,557	3,195
8	Electric Installation	298,311	3,593	-	-	-	298,311	294,718	-	3,593	10	179	294,897	3,414
9	Other Construction(1st class)	352,962	7,331	-	-	-	352,962	345,629	-	7,333	10	366	345,995	6,967
10	Other Construction(Temp.)	293,262	708	-	-	-	293,262	292,554	-	708	10	35	292,589	673
11	Ceiling and Partition (Fact U-1)	267,050	12,236	-	-	-	267,050	254,814	-	12,236	10	611	255,425	11,625
12	Staff Quarter (2nd Class)	296,261	13,421	-	-	-	296,261	282,840	-	13,421	10	671	283,511	12,750
13	Central Godown	897,532	42,944	-	-	-	897,532	854,588	-	42,944	10	2,147	856,735	40,797
14	Building & Other Construction	27,251,239	3,763,021	-	-	-	27,251,239	18,488,218	-	8,763,021	5	219,075	18,707,293	8,543,946
15	Generator House	3,782,922	768,222	-	-	-	3,782,922	3,014,700	-	768,222	10	38,411	3,053,111	729,811
16	Pump Installation	672,206	112,013	-	-	-	672,206	560,193	-	112,013	10	5,600	565,793	106,413
17	Distribution Panel Board	1,700,568	236,180	-	-	-	1,700,568	1,464,388	-	236,180	10	11,809	1,476,197	224,371
18	Cable Installation	3,016,014	445,069	-	-	-	3,016,014	2,570,945	-	445,069	10	22,253	2,593,198	422,816
19	Electric Digital Meter Room	1,080,253	465,014	-	-	-	1,080,253	615,239	-	465,014	10	23,250	638,489	441,764
20	Staff Quarter	369,471	38,358	-	-	-	369,471	331,113	-	38,358	10	1,917	333,030	36,441
21	Electrical Installation	287,523	62,972	-	-	-	287,523	224,551	-	62,972	10	3,148	227,699	59,824
22	Electric Sub Station	5,371,588	531,923	-	-	-	5,371,588	4,839,665	-	531,923	10	26,596	4,866,261	505,327
23	Other Cons (Ducting)	91,915	43,382	-	-	-	91,915	48,533	-	43,382	5	1,084	49,617	42,298
24	Ceiling and Partition (Fact U-2)	1,907,838	212,241	-	-	-	1,907,838	1,695,597	-	212,241	10	10,612	1,706,209	201,629
25	Humidification Plant	10,222,371	1,175,875	-	-	-	10,222,371	9,046,496	-	1,175,875	10	58,793	9,105,289	1,117,082
26	Scale	444,228	54,672	-	-	-	444,228	389,556	-	54,672	10	2,733	392,289	51,939
27	Switch Board Room	221,010	88,003	-	-	-	221,010	133,007	-	88,003	10	4,400	137,407	83,603
28	H/O Interior Decoration	1,235,075	52,164	-	-	-	1,235,075	1,182,911	-	52,164	25	6,520	1,189,431	45,644
	Sub Total B	67,241,672	13,400,220	-	-	-	67,241,672	53,841,452	-	13,400,220		453,750	54,295,202	12,946,470
C	Plant & Machinery													
1	Plant and Machinery	2,265,254	5,869	-	-	-	2,265,254	2,259,385	-	5,869	15	440	2,259,825	5,429
2	Evaluation Unit	400,000	16,895	-	-	-	400,000	383,105	-	16,895	25	2,111	385,216	14,784
3	Workshop Mach Equipment	5,825	27	-	-	-	5,825	5,798	-	27	15	2	5,800	25
4	Power House Machinery	538,778	18,620	-	-	-	538,778	520,158	-	18,620	15	1,396	521,554	17,224
5	Fire Fighting Equipment	58,345	2,219	-	31,023.00	-	89,368	56,126	-	33,242	15	554	56,680	32,688
6	Office equipment	506,875	1,940	-	-	-	506,875	504,935	-	1,940	15	145	505,080	1,795
7	Transport equipment	1,630	15	-	-	-	1,630	1,615	-	15	15	-	1,615	15
8	Loose Tools	291,356	6,261	-	-	-	291,356	285,095	-	6,261	15	469	285,564	5,792
9	Laboratory Appliances	617,946	17,454	-	-	-	617,946	600,492	-	17,454	15	1,309	601,801	16,145
10	Electronic Twist Tester	190,000	95,463	-	-	-	190,000	94,537	-	95,463	15	7,159	101,696	88,304
11	Plant & Machinery	234,648,024	17,519,823	-	-	-	234,648,024	217,128,201	-	17,519,823	15	1,313,986	218,442,187	16,205,837
12	Gas Generator	23,304,127	3,374,994	-	-	-	23,304,127	19,929,133	-	3,374,994	10	168,749	20,097,882	3,206,245
13	Gas Generator Overhauling	10,195,347	287,994	-	-	-	10,195,347	9,907,353	-	287,994	30	43,199	9,950,552	244,795
14	Cooling Tower	1,188,843	188,945	-	-	-	1,188,843	999,898	-	188,945	20	18,894	1,018,792	170,051
15	Air Compressor Machine	3,439,493	1,564,337	-	-	-	3,439,493	1,875,156	-	1,564,337	10	78,216	1,953,372	1,486,121
16	Grinding Machine	1,649,034	191,304	-	-	-	1,649,034	1,457,730	-	191,304	10	9,565	1,467,295	181,739
17	Boiler Installation	886,365	92,394	-	-	-	886,365	793,971	-	92,394	10	4,619	798,590	87,775
18	Laboratory Appliances	250,410	12,496	-	-	-	250,410	237,914	-	12,496	20	1,249	239,163	11,247

SL No	Name of Assets	Cost as on 1/7/2022	W.D.V as on 1/7/2022	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 31/12/22	Dep. up to 1/7/2022	Adjustment	Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 31/12/22	W.D.V as on 31/12/22
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab Machine	1,586,188	321,354	-	-	-	1,586,188	1,264,834	-	321,354	10	16,067	1,280,901	305,287
20	Water Treatment Plant	1,000,000	132,795	-	-	-	1,000,000	867,205	-	132,795	10	6,639	873,844	126,156
21	Gas Pipe line with station	3,526,003	394,423	-	-	-	3,526,003	3,131,580	-	394,423	10	19,721	3,151,301	374,702
22	Installation of EVC meter	380,314	245,606	-	-	-	380,314	134,708	-	245,606	10	12,280	146,988	233,326
23	Fire Fighting Equipment	287,295	62,902	-	-	-	287,295	224,393	-	62,902	10	3,145	227,538	59,757
24	Other Machinery	334,603	55,215	-	-	-	334,603	279,388	-	55,215	10	2,760	282,148	52,455
	Sub Total C	287,552,055	24,609,345	-	31,023	-	287,583,078	262,942,710	-	24,640,368		1,712,674	264,655,384	22,927,694
D	Motor Vehicles													
1	Motor Car	3,698,097	1,138,478	-	-	-	3,698,097	2,559,619	-	1,138,478	20	113,847	2,673,466	1,024,631
	Sub Total - D	3,698,097	1,138,478	-	-	-	3,698,097	2,559,619	-	1,138,478		113,847	2,673,466	1,024,631
E	Furniture & Fixtures													
1	Furniture (Factory)	148,622	47,736	-	-	-	148,622	100,886	-	47,736	10	2,386	103,272	45,350
2	Furniture (Office)	1,102,849	188,539	-	-	-	1,102,849	914,310	-	188,539	10	9,426	923,736	179,113
3	School Furniture	9,509	269	-	-	-	9,509	9,240	-	269	10	13	9,253	256
4	Iron Safe	21,900	13,907	-	-	-	21,900	7,993	-	13,907	10	695	8,688	13,212
5	Air Conditioner	841,923	38,518	-	-	-	841,923	803,405	-	38,518	20	3,851	807,256	34,667
6	Office Equipment	129,106	41,894	-	-	-	129,106	87,212	-	41,894	10	2,094	89,306	39,800
7	Furniture (Residential)	149,597	10,148	-	-	-	149,597	139,449	-	10,148	20	1,014	140,463	9,134
	Sub Total - E	2,403,506	341,011	-	-	-	2,403,506	2,062,495	-	341,011		19,479	2,081,974	321,532
F	Sundry Assets													
1	Books	38,784	4,634	-	-	-	38,784	34,150	-	4,634	20	463	34,613	4,171
2	Crockeries & Cutleries	105,745	2,824	-	68,000.00	-	173,745	102,921	-	70,824	20	282	103,203	70,542
3	Soft Furnishing	73,036	5,760	-	-	-	73,036	67,276	-	5,760	15	432	67,708	5,328
4	Radio, Transistor, T.V & Dish	228,218	4,439	-	-	-	228,218	223,779	-	4,439	20	443	224,222	3,996
5	Intercom system	556,025	11,707	-	-	-	556,025	544,318	-	11,707	20	1,170	545,488	10,537
6	Other Sundry Assets	333,797	71,984	-	-	-	333,797	261,813	-	71,984	10	3,599	265,412	68,385
7	Computer	1,836,431	267,224	-	-	-	1,836,431	1,569,207	-	267,224	30	40,083	1,609,290	227,141
8	Fax Machine	92,000	1,562	-	-	-	92,000	90,438	-	1,562	20	156	90,594	1,406
9	Refrigerator	58,715	3,253	-	-	-	58,715	55,462	-	3,253	20	325	55,787	2,928
10	Virtual meeting equipment	151,000	135,900	-	-	-	151,000	15,100	-	135,900	20	13,590	28,690	122,310
11	Water Tank	11,020	116	-	-	-	11,020	10,904	-	116	20	11	10,915	105
12	Telephone Installation	86,330	22,408	-	-	-	86,330	63,922	-	22,408	20	2,240	66,162	20,168
13	C.C. Camera	451,383	170,133	-	-	-	451,383	281,250	-	170,133	25	21,266	302,516	148,867
14	Router	26,750	17,315	-	-	-	26,750	9,435	-	17,315	25	2,164	11,599	15,151
15	Mobile Set	608,205	217,919	-	45,500	-	653,705	390,286	-	263,419	20	25,584	415,870	237,835
16	Photocopy machine	-	-	-	65,565	-	65,565	-	-	65,565	20	5,476	5,476	60,089
17	Computer Printer	54,250	52,820	-	-	-	54,250	1,430	-	52,820	20	5,282	6,712	47,538
18	Maiko	6,958	58	-	-	-	6,958	6,900	-	58	20	5	6,905	53
19	Tally Software	109,524	109,524	-	-	-	109,524	-	-	109,524	10	5,476	5,476	104,048
	Overhauling for:-													
1	Carding Machine	2,255,679	114,625	-	-	-	2,255,679	2,141,054	-	114,625	40	22,925	2,163,979	91,700
2	Drawing Frame Machine	1,571,952	105,827	-	-	-	1,571,952	1,466,125	-	105,827	40	21,165	1,487,290	84,662
3	Savio Auto Cone Machine	13,503,841	3,791,000	-	-	-	13,503,841	9,712,841	-	3,791,000	35	663,425	10,376,266	3,127,575
4	Gas Generator	3,211,031	1,119,387	-	-	-	3,211,031	2,091,644	-	1,119,387	40	223,877	2,315,521	895,510
5	Simplex Machine	255,816	19,229	-	-	-	255,816	236,587	-	19,229	40	3,845	240,432	15,384
	Sub Total - F	25,626,490	6,249,648	-	179,065	-	25,805,555	19,376,842	-	6,428,713		1,063,284	20,440,126	5,365,429
6	Gas Generator Major Overhauling	14,981,141	1,603,153	-	-	-	14,981,141	13,377,988	-	1,603,153	6m.slm	1,543,614	14,921,602	59,539
7	Carding Machine	451,444	67,720	-	-	-	451,444	383,724	-	67,720	20	45,144	428,868	22,576
8	Drawing Frame Machine	1,257,961	649,947	-	-	-	1,257,961	608,014	-	649,947	10	62,898	670,912	587,049
9	Savio Auto Cone Machine	7,723,551	1,287,251	-	-	-	7,723,551	6,436,300	-	1,287,251	20	772,356	7,208,656	514,895
	Sub Total - G	24,414,097	3,608,071	-	-	-	24,414,097	20,806,026	-	3,608,071		2,424,012	23,230,038	1,184,059
	Total	420,415,219	58,078,011	-	210,088	-	420,625,307	362,337,208	-	58,288,099		6,158,019	368,125,883	52,499,424
	Rev. on Reserve of Fixed asset	-	-	9,079,807	-	-	-	-	-	-		369,344	-	8,710,463
	Total	420,415,219	58,078,011	9,079,807	210,088	-	420,625,307	362,337,208	-	58,288,099		6,158,019	368,125,883	61,209,887

Allocation of Depreciation

Dep. of Fixed Assets	5,557,559
Dep. on Rev. Of Fixed Assets	369,344
Administrative	231,116
Total	6,158,019

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 31 Dec,2022

Schedule-2										
SL No	Particulars	COST			Depreciation					
		Revaluation of Fixed Assets	W.D.V. as on 1/7/2022	Total Cost 1/7/2022	Dep. Up to 1/7/2022	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 31-12-2022	W.D.V 31-12-2022
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	3,125,385	8,028,325	4,902,940	3,125,385	7	109,388	5,012,328	3,015,997
	Sub total - A	9,583,000	4,680,060	9,583,000	4,902,940	4,680,060		109,388	5,012,328	4,570,672
1	Factory building (1st class)	579,852	131,014	579,852	448,838	131,014	10	6,550	455,388	124,464
2	Factory building (2nd class)	779,355	176,091	779,355	603,264	176,091	10	8,804	612,068	167,287
3	Residential Building(Officers)	3,705,574	941,908	3,705,574	2,763,666	941,908	10	47,095	2,810,761	894,813
4	Residential Building(Workers)	1,730,289	439,817	1,730,289	1,290,472	439,817	10	21,990	1,312,462	417,827
5	Officers Building	1,231,725	313,088	1,231,725	918,637	313,088	10	15,654	934,291	297,434
6	Other Buildings	2,654,889	599,856	2,654,889	2,055,033	599,856	10	29,992	2,085,025	569,864
7	Water Installation	81,511	20,717	81,511	60,794	20,717	10	1,035	61,829	19,682
8	Electric Installation	316,492	80,448	316,492	236,044	80,448	10	4,022	240,066	76,426
9	Other Construction(1st class)	429,117	96,956	429,117	332,161	96,956	10	4,847	337,008	92,109
10	Other Construction(Tem)	2,196	497	2,196	1,699	497	10	24	1,723	473
	Sub Total - B	11,511,000	2,800,392	11,511,000	8,710,608	2,800,392		140,013	8,850,621	2,660,379
1	Plant and Machinery	3,811,231	433,693	3,811,231	3,377,538	433,693	15	32,526	3,410,064	401,167
2	Workshop Mach.Equipment	343,159	41,347	343,159	301,812	41,347	15	3,101	304,913	38,246
3	Power House Machinery	4,697,905	566,037	4,697,905	4,131,868	566,037	15	42,452	4,174,320	523,585
4	Fire Fighting Equipment	127,507	16,323	127,507	111,184	16,323	15	1,224	112,408	15,099
5	Medical & Office equipment	3,908,372	444,749	3,908,372	3,463,623	444,749	15	33,351	3,496,974	411,398
6	Transport equipment	8,367	1,009	8,367	7,358	1,009	15	75	7,433	934
7	Loose Tools	958,061	96,197	958,061	861,864	96,197	15	7,214	869,078	88,983
	Sub Total - C	13,854,602	1,599,355	13,854,602	12,255,247	1,599,355		119,943	12,375,190	1,479,412
	Total (A+B+C)	34,948,602	9,079,807	34,948,602	25,868,795	9,079,807		369,344	26,238,139	8,710,463