Hoque Bhattacharjee Das & Co.
Chartered Accountants

Independent Auditor's Report
To the Shareholders of ALHAJ TEXTILE MILLS LIMITED
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **ALHAJ TEXTILE MILLS LIMITED** which comprise the statement of financial position as at June 30, 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and Notes to the financial statement including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at June 30, 2025, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

In our opinion, having reviewed the disclosures in the financial statements, we draw users' attention to Notes 14.00 and 22.00, which describe the Company's Long Term Loan Fund and Bank Overdraft with Agrani Bank Ltd. Agrani Bank Ltd. filed a case in the Artha Rin Adalat in 2013 that remained unresolved at the date of our audit. Our opinion is not modified in respect of this matter.

We further draw attention to Note No. 5.00 to the financial statements, which states that the external auditors were appointed on 8 February 2026 and were therefore unable to observe the physical inventory count at 30 June 2025. Accordingly, a physical verification of inventories was performed by the Company on 1 April 2026 in the presence of the auditors, and the results were found to be consistent with the inventory records after taking into account normal inventory movements between 30 June 2025 and 1 April 2026. Management has concluded that the inventories reported as at 30 June 2025 are fairly stated in accordance with IAS 2, based on the procedures performed, the operation of internal controls over inventories, and the judgment applied in extrapolating the 1 April 2026 count to the reporting date, as disclosed under IAS 1.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	How our audit addressed the matter
Revenue Recognition The Company has reported revenue of BDT 330,068,700 for the year ended 30 June 2025 as compared to BDT 309,442,422 in the previous year. Revenue is a key performance indicator of the Company and is subject to risk regarding its occurrence, accuracy, cut-off and proper recognition in accordance with IFRS 15. Considering the significance of revenue to the financial statements and the possibility of misstatement due to error or management override, revenue recognition was considered a key audit matter.	Our audit procedures included, among others: • Obtaining an understanding of the Company's revenue recognition process and relevant internal controls; • Reviewing the accounting policy for revenue recognition and assessing compliance with IFRS 15; • Testing sales transactions on a sample basis with supporting documents including invoices, challans, delivery documents, VAT records and ledger entries; • Performing cut-off testing around the year-end to verify that revenue was recorded in the correct accounting period; • Comparing revenue with production, sales records and related reconciliations; and • Assessing the adequacy of presentation and disclosure of revenue in the financial statements.
Recoverability and Valuation of Advances, Deposits and Prepayments The Company has reported Advances, Deposits and Prepayments	Our audit procedures included, among others:



Key Audit Matter	How our audit addressed the matter
amounting to BDT 88,415,319 as at 30 June 2025 compared to BDT 80,884,246 in the previous year. The balance is material and includes various advances and deposits requiring management judgment regarding recoverability, classification and appropriate presentation. Considering the materiality and nature of the balance, this area was considered a key audit matter.	• Obtaining the schedule of advances, deposits and prepayments and agreeing the balances with the general ledger; • Reviewing supporting documents on a sample basis to verify the nature and validity of the balances; • Assessing whether the balances were appropriately classified as current assets; • Reviewing subsequent adjustments, settlements or recoveries, where applicable; • Discussing long outstanding balances with management and evaluating whether any provision or adjustment was required; and • Assessing the adequacy of related disclosures in the financial statements.
Provision for Taxation The Company has reported Provision for Taxes amounting to BDT 129,115,860 as at 30 June 2025 and current tax expense of BDT 8,847,333 for the year. Provision for taxation involves management judgment in applying applicable tax laws, assessing taxable income, considering prior year tax positions and determining the completeness of tax liabilities. Due to the significance of the balance and judgment involved, taxation was considered a key audit matter.	Our audit procedures included, among others: • Obtaining and reviewing the tax computation prepared by management; • Checking the mathematical accuracy of the tax calculation; • Comparing the tax provision with the applicable requirements of tax laws and prior year assessments, where available; • Reviewing the movement of provision for taxation during the year; • Assessing whether current tax expense and year-end tax liabilities were appropriately recorded; and • Evaluating the adequacy of disclosure relating to taxation in the financial statements.
Going Concern Assessment The Company has incurred net loss after tax of BDT 36,501,131 during the year and reported negative gross profit of BDT 11,060,875. Further, the Company has significant loan-related liabilities and other financial obligations. These conditions require management to assess the Company's ability to continue as a going concern. Considering the significance of management judgment involved, going concern was considered a key audit matter.	Our audit procedures included, among others: • Discussing with management their assessment of the Company's ability to continue as a going concern; • Reviewing the financial performance, accumulated losses, liquidity position and available financial resources of the Company; • Considering the status of loan settlement and other significant liabilities; • Reviewing subsequent events and management's plans for future operations;



Key Audit Matter	How our audit addressed the matter
	• Evaluating whether the going concern basis of accounting remains appropriate; and • Assessing the adequacy of related disclosures in the financial statements.

Responsibilities of Management and those charged with governance for the Financial Statements and internal control

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 requires the management to ensure effective internal control and risk management functions of the Company.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

- In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books; and

- The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Signed for and on behalf of
Hoque Bhattacharjee Das & Co.
Chartered Accountants

Place: Dhaka, Bangladesh

Date: 26 JUL 2026

DVC: 2607260914AS333676

Shatadal Das, FCA
Engagement Partner
ICAB Enrollment Number: 914

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

ALHAJ TEXTILE MILLS LIMITED
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
ASSETS			
Property,Plant and Equipment	3.00	54,710,676	54,931,978
Investment in equity	4.00	1,000,841	1,000,841
Non-Current Assets		**55,711,517**	**55,932,819**
Inventories	5.00	202,361,847	214,450,852
Other Receivable's	6.00	522,091	-
Advances, Deposits and Prepayments	7.00	88,415,319	80,884,246
Investment in FDR	8.00	385,719,797	392,093,366
Cash and Cash Equivalents	9.00	41,290,305	84,492,446
Current Assets		**718,309,359**	**771,920,910**
Total Assets		**774,020,876**	**827,853,729**
EQUITY AND LIABILITIES			
Share Capital	10.00	222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve	11.00	7,320,537	7,807,784
Tax Holiday Reserve	12.00	10,747,334	10,747,334
Retained Earnings	13.00	122,743,258	169,906,416
Shareholders' Equity		**365,213,049**	**412,863,454**
Long Term Loan Fund	14.00	216,697,334	236,287,126
Deferred Tax Liability	15.00	3,290,179	3,704,228
Non-Current Liabilities		**219,987,513**	**239,991,354**
Advance Against Sales	16.00	2,597	3,802,147
Security and Other Deposits	17.00	19,822	19,822
Other Current Liabilities	18.00	10,665,840	9,326,756
Unpaid Dividend	19.00	11,362,846	213,571
Provision for Taxes	20.00	129,115,860	120,268,527
Provisions for other liabilities and charges	21.00	3,807,655	7,522,403
Bank Overdraft	22.00	18,772,080	18,772,080
Workers' Profit Participation Fund	23.00	15,073,615	15,073,615
Current Liabilities		**188,820,314**	**174,998,921**
Total Equity and Liabilities		**774,020,876**	**827,853,729**
Net Assets Value Per Share (NAVPS)	24.00	**16.38**	**18.52**

The annexed notes form an integral part of these financial statements

Company Secretary (Acting) **Managing Director & CEO (Acting)** **Director**

Signed in terms of our report of even date annexed

Signed for and on behalf of
Hoque Bhattacharjee Das & Co.
Chartered Accountants

Place: Dhaka, Bangladesh

Date: 26 JUL 2026

DVC: 2607260914AS333676

Shatadal Das, FCA
Engagement Partner
ICAB Enrollment Number: 914

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

ALHAJ TEXTILE MILLS LIMITED

Statement of Comprehensive Income

For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Income			
Revenue (Turnover)	25.00	330,068,700	309,442,422
Less : Cost of Sales	26.00	341,129,575	359,454,753
Gross Profit		**(11,060,875)**	**(50,012,331)**
Less: Operating Expenses:			
Administrative Expenses	27.00	25,068,227	29,600,123
Selling & Distribution Expenses	28.00	692,295	1,729,573
Total Operating Expenses		**25,760,522**	**31,329,696**
Operating Profit /(Loss)		**(36,821,397)**	**(81,342,027)**
Less: Financial Expenses			
Interest on Long Term Loan		30,410,208	30,410,208
Net Operating Profit /Loss		**(67,231,605)**	**(111,752,235)**
Add: Non Operating Income:			
Interest Income	29.00	36,302,837	426,012,062
Other Income	30.00	1,860,922	12,900
Dividend from CDBL		1,000,000	1,000,000
Total Non operating Income		**39,163,759**	**427,024,962**
Net Profit before W.P.P.F		**(28,067,846)**	**315,272,727**
Less: Workers Profit Participation Fund @ 5%		-	15,012,987
Net Profit before Tax		**(28,067,846)**	**300,259,740**
Provision for Tax:			
Current Tax	31.00	(8,847,333)	(76,156,432)
Deferred Tax	15.00	414,049	420,575
Net profit after Tax		**(36,501,131)**	**224,523,883**
Earning per share (EPS)	32.00	**(1.64)**	**10.07**

The annexed notes form an integral part of these financial statements

Company Secretary (Acting) **Managing Director & CEO (Acting)** **Director**

Signed in terms of our report of even date annexed

Signed for and on behalf of
Hoque Bhattacharjee Das & Co.
Chartered Accountants

Place: Dhaka, Bangladesh

Date: 26 JUL 2026

DVC: 260726091 4AS333676

Shatadal Das, FCA
Engagement Partner
ICAB Enrollment Number: 914

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

ALHAJ TEXTILE MILLS LIMITED
Statement of Changes in Equity
For the year ended 30 June 2025

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 1 July 2024:							
Retained Earnings	-	-	-	-	-	169,906,416	169,906,416
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	-	-	-	-	7,807,784	-	7,807,784
Sub-Total	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,807,784**	**169,906,416**	**412,863,454**
Net Profit during the year	-	-	-	-	-	(36,501,131)	(36,501,131)
Depreciation of Reserve on Revaluation of Fixed Assets (2024-25)	-	-	-	-	(487,247)	487,247	-
5% Cash Dividend for the year 2023-2024	-	-	-	-	-	(11,149,275)	(11,149,275)
Closing Balance as on 30 June 2025:	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,320,537**	**122,743,258**	**365,213,049**

ALHAJ TEXTILE MILLS LIMITED
Statement of Changes in Equity
For the year ended 30 June 2024

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 1 July 2023:							
Retained Earnings	-	-	-	-	-	(55,150,779)	(55,150,779)
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	-	-	-	-	8,341,096	-	8,341,096
Sub-Total	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**8,341,096**	**(55,150,779)**	**188,339,571**
Net Profit during the year	-	-	-	-	-	224,523,883	224,523,883
Depreciation of Reserve on Revaluation of Fixed Assets (2023-24)	-	-	-	-	(533,312)	533,312	-
Closing Balance as on 30 June 2024	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,807,784**	**169,906,416**	**412,863,454**

The annexed notes form an integral part of these financial statements

Company Secretary (Acting) **Managing Director & CEO (Acting)** **Director**

Hoque Bhattacharjee Das & Co. Chartered Accountants HBD Dhaka

ALHAJ TEXTILE MILLS LIMITED
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
CASH FLOWS FROM OPERATING ACTIVITIES :			
Cash receipts from customers and others		331,929,622	309,455,322
Cash paid to suppliers and employees		(408,589,232)	(353,940,168)
Advance Payment of tax as per section-64		(7,280,740)	(13,052,459)
Payment made to workers profit participation funds		-	
Net Cash from Operating Activities (A)	33.00	**(83,940,350)**	**(57,537,305)**
CASH FLOWS FROM INVESTING ACTIVITIES :			
Purchase of Property,Plant and Equipments		(5,128,382)	(153,202)
Investment in Current Assets (FDRs)		(25,449,809)	(22,772,375)
Received from Encashment of FDR		34,013,563	59,754,753
Interest Received		36,302,837	30,565,035
Dividend received		1,000,000	1,000,000
Net Cash used in Investing Activities (B)		**40,738,209**	**68,394,211**
CASH FLOWS FROM FINANCING ACTIVITIES :			
SOD Loan paid		-	-
Dividend Paid		-	-
Net Cash used in Financing Activities (C)		**-**	**-**
Net increase in cash and cash equivalents (A+B+C)		**(43,202,141)**	**10,856,906**
Cash and Cash Equivalents at beginning of the year		84,492,446	73,635,540
Cash and Cash Equivalents at end of the year		**41,290,305**	**84,492,446**
Net Operating Cash Flow per share	34.00	**(3.76)**	**(2.58)**

These financial statements should be read in conjunction with annexed notes

Company Secretary (Acting) **Managing Director & CEO (Acting)** **Director**

Hoque Bhattacharjee Das & Co HBD Dhaka Chartered Accountants

ALHAJ TEXTILE MILLS LIMITED

Notes to the financial statements

As at and for the year ended 30 June 2025

1.00 The Company and its Operations:

1.01 Legal form of the Company:

Alhaj Textile Mills Limited was incorporated on March 3, 1961 as 'Private' Company, limited by shares and registered with the Registrar of Joint Stock Companies & Firms under the Companies Act, 1913 (subsequently amended in the year 1994) vide its Registration No. 1517. Subsequently this Private Limited Company was converted into a Public Limited Company by shares on October 7, 1967. In the year 1972 the company was nationalized through the P.O-27 and the mill was operated under the management of Bangladesh Textile Mills Corporation. Thereafter on December 12, 1982 the company was denationalized and returned back to its previous owners.

1.02 Enlistment with the Stock Exchange

Company was listed with the Dhaka Stock Exchange Limited (DSE) in the year 1968.

1.03 Address of the Registered & Corporate Office:

The registered office and principal place of business of the company is located at 66, Dilkusha Commercial Area (4th Floor), Dhaka-1000 and its factory is situated at I.K. Road, Ishurdi, Pabna.

1.04 Nature of Business Activities:

The principal activities of the Company throughout the year are to manufacture cotton yarn and market its product in local and foreign markets.

2.00 Summary of Significant Accounting Policies:

2.01 Basis of Preparation, Presentation and Disclosure of the Financial Statements:

The financial statements have been prepared and the disclosures of information are made in accordance with the requirements of the Companies Act, 1994, International Accounting Standard (IAS) and International Financial Reporting Standard (IFRS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). The Statement of Financial Position and Statement of Comprehensive Income have been prepared according to IAS-1 "Presentation of Financial Statements" based on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh and Statement of Cash Flows according to IAS-7 "Statement of Cash Flows".

2.02 Accounting Convention & Assumption:

The financial statements are prepared under the historical cost convention except property, plant and equipment which was taken as revalue in the year-1988 and at cost for addition after the year 1988.

2.03 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the Framework for preparation and presentation of the financial statements. Financial statements have been prepared and presented in compliance with IAS-1 "Presentation of Financial Statements". The previous year's figures were formulated according to the same accounting principles. Compared to the previous year, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per IAS-1.

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

2.04 Legal Compliance:

The financial statements have been prepared and the disclosures of information were made in accordance with the requirements of the Companies Act, 1994, Securities and Exchange Rules 2020, Listing Regulations of Dhaka Stock Exchange Limited (DSE) and other laws and regulations applicable in Bangladesh. On the basis of these regulations, International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS) were applied with the applicable standards.

2.05 Critical Accounting Estimates, Assumptions & Judgments:

The preparation of the financial statements is in conformity with IFRS that requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

2.06 Going Concern:

The Company has adequate resources to continue in operation for the foreseeable future. For this reason, going concern basis has been adopted in preparing the financial statements.

2.07 Components of the Financial Statements:

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components":

- Statement of Financial Position as at 30 June, 2025;
- Statement of Comprehensive Income for the year ended 30 June, 2025;
- Statement of Changes in Equity for the year ended 30 June, 2025;
- Statement of Cash Flows for the year ended 30 June, 2025 and
- Notes, comprising a summary of significant Accounting Policies and Other Explanatory Information.

2.08 Application of Standards:

The following IASs and IFRSs are applied for the financial statements of the year under review:

IAS -1	Presentation of Financial Statements;
IAS -2	Inventories;
IAS -7	Statement of Cash Flows;
IAS -8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS-10	Events after the Reporting Period;
IAS-12	Income Taxes;
IAS-16	Property, Plant & Equipment;
IAS-19	Employee Benefits;
IAS-21	The Effects of Changes in Foreign Exchange Rates;
IAS-23	Borrowing Costs;
IAS-24	Related Party Disclosures;
IAS-32	Financial Instruments Presentation;
IAS-33	Earnings 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 Instruments: Disclosures;
IFRS-9	Financial Instruments;
IFRS-15	Revenue from contracts with customers;

2.09 Property, Plant & Equipment:

a. Recognition and Measurement:

In compliance with IAS-16 (Property, Plant and Equipment) items of Property, Plant and Equipment (PPE), has been measured at revalue amount on 1988 and thereafter all additions at cost less accumulated depreciation excluding land. The cost of an item of PPE comprises its purchase price, import duties and non-refundable taxes after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.



b. Subsequent Costs:

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The day-to-day maintenance cost, on PPE, is recognized as expenses in the Statement of Comprehensive Income as incurred.

c. Depreciation:

No depreciation is charged on land.

Consistently, depreciation is provided on diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to taka one.

Depreciation has been charged on additions on the basis of when it is available for use and also depreciation has been charged on property plant and equipment in the year of disposal.

The rate of depreciation of property, plant and equipment are as follows:

SL	Name of the Assets	Rate (%)
A	**Land & Land Development**	
1	Land	-
2	Land & Land Development (Road and Culvert)	5%
B	**Building & Others Construction**	
1	Building & Construction	10%
2	Other Building, Construction & Installation and Generator House	10%
3	H/O Interior Decoration	10%
C	**Plant & Machineries:**	
1	Plant and Machinery, All Other Workshop, Power House, Fire Fighting, Office, Transport, Loose Tools, Laboratory & Appliance	10%
2	Air Compressor, Testing Lab, Grinding, Boiler Installation, Water Treatment Gas Pipeline, Fire Fighting, Humidification Plant, Gas Generator and Other Machines	10%
3	Laboratory Appliance & Cooling Tower	10%
4	Plant and Machinery (Evaluation Unit)	10%
5	Gas Generator Overhauling	10%
D	**Motor Car & Vehicle:**	
1	Motor Car, By-Cycle & Truck	10%
E	**Furniture & Fixture:**	
1	All Furniture	10%
2	Air Condition and Residential Furniture	10%
F	**Other Sundry Assets**	
1	Soft Furnish, Arms and Ammunition	10%
2	Books, Cookeries, Radio, TV, Interior, Telephone, Mobile, Mike, Fax, Sign Board, Refrigerator, Water Tank, Games & Sports and others.	10%
3	C.C. Camera	10%
4	Computer Machine	25%
5	Upgrading and Modernization of Carding Machine & Drawing Frame Machine	10%
6	Upgrading and Modernization of Carding Savio Auto Cone Machine	10%
G	**Major Machineries**	
1	Gas Generator Major Overhauling	10%
2	Carding Machine	10%
3	Drawing Frame Machine	10%
4	Savio Auto Cone Machine	10%

d. Retirements and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain or loss from disposal of asset under other income in the Statement of Comprehensive Income.

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2.10 Impairment of Assets:

All assets have been reviewed according to IAS-36 Impairment of Assets and it was confirmed that no such assets have been impaired during the year and for this reason no provision has been made for impairment of assets.

2.11 Inventories:

Inventories comprises of raw cotton, spare parts, packing materials, work in process, finished goods (yarn), store in transit, stock of waste cotton etc. Physical inventory has been taken at 1st April, 2026 along with the statutory auditor of the company Hoque Bhattacharjee Das & Co.

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost or net realizable value in compliance to the requirements of IAS-2. Costs including an appropriate portion of fixed and variable overhead expenses are assigned to inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale.

2.12 Cash & Cash Equivalents:

Cash & cash equivalents include cash in hand and cash at banks of the Company. There is an insignificant risk of change in value of the same.

2.13 Creditors & Accrued Expenses:

2.13.1 Trade & Other Payables:

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the Company. These include Advance against Sales, Security and Other Deposits and Other Current Liabilities.

2.13.2 Provisions:

Necessary provision for the current assets which are seems to be doubtful of recovery are made in the financial statements in conformity with International Accounting Standards.

2.14 Employees' Benefit:

Employees of the Company are entitled to get the following benefits from the Company:

a. Festival Bonus:

The Company gives two festival bonuses to its all-contractual employees each year.

b. Workers Profit Participation Fund:

This represents 5% of the net profit after charging as per provisions of Bangladesh Labour Law, 2006 (as amended in 2013) and is payable to the workers as defined under the said Law.

2.15 Income Tax:

2.15.1 Current Tax:

Provision for taxation has been made as per rates prescribed in the Finance Act, 2025 and the Income Tax Act, 2023 on profit made by the company. As per IAS-12 Income Tax Provision has been made during the year as the company earned taxable income.

2.15.2 Deferred Tax:

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.



2.16 Related Party Transactions:

Company is not connected to any related party transaction except Tk. 2,790,000/- as mentioned in Note -36 for Honorarium paid to the Chairman, Remuneration to the Managing Director & CEO.

2.17 Contingent Liabilities & Contingent Assets:

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the Company. In accordance with IAS-37 Provision, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

2.18 Revenue Recognition:

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates exclusive of VAT as per IFRS-15 Revenue is recognised when the significant risks and reward of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably and there is no continuing management involvement with the goods sold. Transfer of risk and rewards occurs for the sale of goods when the product is delivered along with dispatch documents and invoices to customers.

2.19 Foreign Currency Translation:

Transactions in foreign currencies are translated into Bangladesh Taka at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities are converted at the rates prevailing at the Statement of Balance Sheet date. Non-monetary assets and liabilities denominated in foreign currencies, stated at historical cost are translated into Bangladesh Taka at the exchange rate ruling at the date of transaction.

2.20 Statements of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7: Statement of Cash Flows and the cash flows from operating activities have been presented under direct method.

2.21 Earning per Share:

The Company calculates Earning Per Share (EPS) in accordance with IAS-33: "Earning Per Share", which has been shown on the face of Statement of Comprehensive Income, and the computation of EPS is stated in the note. Earnings Per Share has been calculated by dividing the profit attributable to ordinary equity holders of the company by the weighted average number of ordinary shares outstanding during the period and retrospective effect has also been given for calculation of previous year's earnings as well as to conform to the current year's presentation.

2.22 Segment Reporting:

No segmental reporting is applicable for the company as required by IFRS-8: "Operating Segments" as the company operates in a single industry segment and within a single geographical territory.

2.23 Comparative:

Financial statements are presented as IAS-1 "Presentation of Financial Statements" and previous year's figures have been reclassified, re-arranged and restated where found necessary to provide information that is reliable and more relevant and to conform to the current year's presentation due to changes accounting policies accounting estimates and errors as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

2.24 Reporting Period:

The financial statements cover one year from 01 July 2024 to 30 June 2025.

2.25 General:

Figures appearing in the financial statements have been rounded off to the nearest taka.



Notes to the financial Statements (continued)

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
3.00 Property, Plant and Equipment :		
The balance is made up as follows:		
Opening Balance of Property, Plant and Equipment	424,521,414	424,368,212
Add: Addition during the year	5,128,382	153,202
	429,649,796	**424,521,414**
Less: Adjustment during the year	-	-
	429,649,796	**424,521,414**
Less: Accumulated Depreciation	(382,259,657)	(377,397,221)
Net Written Down Value as on 30.06.2025 (A)	**47,390,139**	**47,124,193**
Increase in value on revaluation of fixed assets- opening balance	7,807,785	8,341,096
Less: Depreciation during the year	(487,247)	(533,311)
Net Increase in value on Revaluation as on 30.06.2025 (B)	**7,320,538**	**7,807,785**
Closing balance of Property, Plant and Equipment (A+B)	**54,710,677**	**54,931,978**

(Details of Fixed Assets has been shown in **Schedule-1 & 2)**

4.00 Investment in equity:

Details are stated below:		
Investment in Shares of Alhaj Jute Mills Ltd.	841	841
Investment in Shares of CDBL (Equity)	1,000,000	1,000,000
Total	**1,000,841**	**1,000,841**

The company hold 90 shares of the Alhaj Jute Mills Limited since long. The face value of the share is Tk. 10.00 each but in 1982 when the Jute Mill was De-Nationalized the Government fixed the price of per share at Tk. 9.34. Hence for 90 shares the Company paid Tk. 840.60 to the Government which is shown in the Statement of Financial Position. Investment in share of CDBL Tk. 1,000,000 represents 100,000 share of Tk. 10 each. Subsequently the company received 400,000 bonus share. So the total number of share in CDBL reaches to 500,000 shares.

5.00 Inventories:

Raw Cotton	(Note-5.01)	16,130,028	56,488
Work in Process	(Note-5.02)	4,538,339	272,633
Finished Goods	(Note-5.03)	158,957,852	191,919,188
Stores and Spares	(Note-5.04)	21,614,984	18,721,659
Stock at Spinning (Packing Material)		595,365	595,365
Stock of Waste Cotton		525,279	2,885,519
Total		**202,361,847**	**214,450,852**

The Company's inventories are measured at the lower of cost and net realisable value in accordance with IAS 2 – Inventories, using the weighted average cost formula. The financial statements relate to the year from 1 July 2024 to 30 June 2025. As the external auditors were appointed on 8 February 2026, we were unable to attend the physical inventory count as at 30 June 2025. Instead, a physical verification of inventories was conducted by the Company on 1 April 2026 in the presence of the auditor's.

5.01 Raw Cotton :

	30-Jun-25		30-Jun-24	
	Quantity (Kg)	Amount (Tk)	Quantity (Kg)	Amount (Tk)
Opening Stock of Raw Cotton	275	56,488	42,268	13,951,456
Add. Purchase during the year	883,648	218,980,758	806,472	200,262,030
Raw Cotton available for use	883,923	219,037,246	848,740	214,213,486
Less. Closing Stock	(57,936)	(16,130,028)	(275)	(56,488)
Consumption during the year	**825,987**	**202,907,218**	**848,465**	**214,156,998**



5.02 **Work in-Process:**

Sl No.	Particulars	Amount in Taka 30-Jun-25 Qty in (Kg.)	Amount in Taka 30-Jun-25 Total Value (Tk)	Amount in Taka 30-Jun-24 Qty in (Kg.)	Amount in Taka 30-Jun-24 Total Value (Tk)
1	80/1 Auto Cotton Yarn in Cone	300	88,134		
2	54/1 Auto Cone	-	-	371	94,481
3	50/1 Auto Cone	18,246	4,373,510	-	-
4	50/1 Auto Cone (Special)	-	-	205	49,138
5	20/1, Rotor Yarn in Cone	940	71,258	831	118,615
6	16/1, Rotor Yarn in Cone	66	5,437	212	10,399
	Total	**19,552**	**4,538,339**	**1,619**	**272,633**

Reconciliation of Work in Process:		30-Jun-25 Qty in Kg		30-Jun-24 Qty in Kg	
Opening Work In Process:	Spinning:	576		2,818	
	Rotor:	1,043	1,619	711	3,529
Input from store during the year:	Raw Cotton:		825,987		848,465
			827,606		**851,994**
Less:Closing Work in Process:	Spinning:	18,546		576	
	Rotor:	1,006	(19,552)	1,043	(1,619)
Quantity available for production			**808,054**		**850,375**
Production of Yarn during the year:	Spinning:	688,973		730,705	
	Rotor:	50,577	739,550	43,001	773,706
	Wastage/Normal Loss		68,504		76,669
			808,054		**850,375**
	% of wastage/Normal Loss		**8.48**		**9.02**

5.03 **Closing stock of Finished Goods:**

Sl No.	Particulars	Amount in Taka 30-Jun-25 Qty in (Kg.)	Amount in Taka 30-Jun-25 Total Value (Tk)	Amount in Taka 30-Jun-24 Qty in (Kg.)	Amount in Taka 30-Jun-24 Total Value (Tk)
1	80/1 Auto Cotton Yarn in Cone	3,084	1,924,777		
2	74/1 Auto Cotton Yarn in Cone	9,300	5,359,778	12111	6,243,908
3	68/1 Auto Cotton Yarn in Cone	45	18,057	45	18,057
4	60/1 Auto Cotton Yarn in Cone	26,218	12,117,210	54,114	24,675,984
5	54/1 Auto Cotton Yarn in Cone	203,260	87,974,941	302,778	131,405,652
6	50/1 Auto Cotton Yarn in Cone	104,464	41,982,153	34,383	13,374,987
7	50/1 Auto Cotton Yarn in Cone (Special)	14,788	5,822,523	33,430	13,238,280
8	20/1 Rotor Yarn in Cone	12,746	2,475,555	14,333	2,543,709
9	16/1 Rotor Yarn in Cone	9,027	1,282,858	6,849	418,611
	Total	**382,932**	**158,957,852**	**458,044**	**191,919,188**

5.04 **Closing Stock of Stores & Spares:**

Sl. No.	Particulars	Amount in Taka 30-Jun-25	Amount in Taka 30-Jun-24
1	Iron & Steel	192,297	176,824
2	Pipes, Tube & Fitting	1,166,322	801,363
3	Fuel, Oil & Lubricants	2,644,256	2,168,006
4	Raw Materials & Chemicals	8,212	5,793
5	Paint and Varnish	96,602	95,209
6	General Hardwares	171,127	157,784
7	Loose Tools	64,795	61,662
8	Domestic Equipment	7,498	4,008
9	Furniture & Fixtures	10,042	10,042
10	Packing Materials	2,543,179	2,544,026
11	Laboratories Appliance	114,763	114,763
12	Mechanical Equipment & Spare parts	11,442,271	10,065,042
13	Electrical Equipment & Spares	2,846,792	2,358,921
14	Office Equipment	86,413	55,219
15	Miscellaneous Stock	220,415	102,997
	Total	**21,614,984**	**18,721,659**



Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
6.00 Other Receivable's:			
Accrued Income (Interest on FDR Lien with PGCL)		522,091	-
Total		**522,091**	**-**
7.00 Advances, Deposits and Pre-payments:			
ADVANCES:			
Advance against salary	7.01	-	85,000
Advance against TA/DA	7.02	24,000	11,700
Advance against purchase	7.03	103,600	13,401
Advance Against Company Income Tax	7.04	69,269,171	61,988,431
Other Advances & Prepayments	7.05	81,532	186,032
Advance Against Supply		2,400,000	314,818
Loan to Alhaj jute mills ltd.(AJML)		1,151,728	1,151,728
Total Advances		**73,030,031**	**63,751,110**
DEPOSITS:			
Custom Deposit		63,473	107,470
Bank guarantee against custom deposit for Humidification Plant		34,290	34,290
Against Oxygen Cylinder		4,000	4,000
Security deposits against gas connection		15,283,525	15,283,525
Total Deposits		**15,385,288**	**15,429,285**
PREPAYMENTS:			
Insurance Premium	7.06	-	30,599
Prepaid expenses		-	1,673,252
Total Pre-payments		**-**	**1,703,851**
Total Advances, Deposits & Pre-Payments		**88,415,319**	**80,884,246**
7.01 Advances Against Salary:			
Md. Shamsul Huda		-	85,000
Total		**-**	**85,000**
7.02 Advances Against TA/DA:			
Md. Mahbub Alam (Ripon)		15,000	-
Md. Abu Kawser		9,000	9,000
Md. Jalal uddin		-	2,700
Total		**24,000**	**11,700**
7.03 Advances Against Purchase:			
Md. Abir Hossain		103,600	-
Md. Nazmul Hossain		-	2,149
BRB Cable Industries Ltd.		-	11,252
Total		**103,600**	**13,401**



7.04 Advances Against Company Income Tax:

Year wise details are as below

Accounting Year	Assessment Year		
2013-2014	2014-2015	8,989,346	8,989,346
2015-2016	2016-2017	4,274,118	4,274,118
2016-2017	2017-2018	8,205,042	8,205,042
2017-2018	2018-2019	7,589,833	7,589,833
2018-2019	2019-2020	1,292,777	1,292,777
2019-2020	2020-2021	4,302,765	4,302,765
2020-2021	2021-2022	3,756,149	3,756,149
2021-2022	2022-2023	3,877,994	3,877,994
2022-2023	2023-2024	6,647,948	6,647,948
2023-2024	2024-2025	13,052,459	13,052,459
2024-2025	2025-2026	7,280,740	-
Total		**69,269,171**	**61,988,431**

7.05 Other Advances & Prepayment:

Particulars	Designation	Amount in Taka	
		30-Jun-25	30-Jun-24
M/S. Alhaj Jute Mills Ltd.	-	1,408	1,408
Bangladesh General Insurance Co. (BGIC)	-	-	90,000
Md. Akhtaruzzaman	D.G.M (P & M)	-	14,500
Md. Mizanur Rahman (Shahjadpur)	S.R	5,124	5,124
SK Md. Murshed	-	50,000	50,000
Md. Abdus Salam	Advocate	25,000	25,000
Total		**81,532**	**186,032**

7.06 Insurance Premium:

Details are as under

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
BGIC/DZO/MV/PV/CERT-0088/01/2024	-	30,599
Total	-	**30,599**

8.00 Investment in FDR:

Details are as under

Particulars	Principal	Interest		
Rupali Bank Ltd. (FDR)	191,589,080	34,977,269	226,566,349	243,224,848
Janata Bank Ltd (FDR)	72,265,600	11,952,806	84,218,406	79,783,887
Bangladesh Commerce Bank Ltd. (FDR)	229,135	23,145	252,280	231,808
Bangladesh Development Bank Ltd. (FDR)	59,600,000	14,933,812	74,533,812	68,707,795
BRAC Bank Ltd. (FDR)	130,890	18,060	148,950	145,028
Total			**385,719,797**	**392,093,366**

As at the reporting date, the Company's fixed deposit investments with Janata Bank comprise nine (09) FDRs totaling BDT 84,218,406. Bank statements were available for all FDRs except FDR Nos. 0100235449263, 0100235449123, and 0100235448895, which together amount to BDT 26,015,678. These three FDRs were encashed on 27 August 2023 at the Company's request, with the proceeds initially transferred to Janata Bank's sundry account and subsequently settled via Pay Order No. 3868495 dated 12 November 2025, issued by the Gulshan Circle-2 Corporate Branch.

9.00 Cash and Cash Equivalents:

The above balance is made up as follows:	Amount in Taka	
Particulars	30-Jun-25	30-Jun-24
Cash in Hand	**195,152**	**1,086,198**
Cash at Bank		
Janata Bank, Local office, Dhaka. SND A/C0887	1,850,336	1,803,906
Agrani Bank, Ishwardi, Pabna. CD A/C No-1085	-	503
Agrani Bank CD A/C No-1773	-	5,685
Agrani Bank CD A/C No-1532	-	7,605
Agrani Bank STD A/C No-152	-	12,241
Agrani Bank STD A/C No-4536	3,103,867	52,253,649
Bangladesh Commerce Bank-105	375,699	18,105
Prime Bank,Ishurdi,Pabna CD A/C 60008502	1,943	388
Dutch-Bangla Bank Ltd. Dilkusha,CD A/C-1011100055085	32,225	33,605
Mercantile Bank PLC-1111001236204	12,041	8,229,702
Mercantile Bank PLC-SND 1131000065547	32,699,895	-
Prime Bank,IBB Dilkusha STD A/C 90036875	2,031,096	2,028,148
Prime Bank,IBB Dilkusha STD A/C-3108315011216	246,639	250,291
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,593	30,443
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	360,330	18,386,490
NRB Bank Ltd.Dilkusha Br. SND A/C -1081030009018	350,489	345,487
Total cash at bank	**41,095,153**	**83,406,248**
Total Cash & Cash Equivalents	**41,290,305**	**84,492,446**

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		Amount in Taka	
10.00	**Share Capital:**	**30-Jun-25**	**30-Jun-24**
10.01	**Authorized Capital : Tk. 500,000,000**		
	50,000,000 Ordinary Shares of Tk. 10/- each.	**500,000,000**	**500,000,000**
10.02	**Issued Subscribed and Paid up Capital: Tk. 222,985,490**		
a)	i) 590,165 Ordinary Shares of Tk. 10/- each.	5,901,650	5,901,650
	ii) 21,708,384 Bonus Shares of Tk. 10/- each.	217,083,840	217,083,840
	Total	**222,985,490**	**222,985,490**
b)	**Movement of share capital**		
	Opening balance	222,985,490	222,985,490
	Total	**222,985,490**	**222,985,490**

c) **Composition of Shareholding :**

Grouping of the shareholders	30-Jun-25		30-Jun-24	
	Shareholdings	%	Shareholdings	%
1) Government	1,623	0.01%	1,623	0.01%
2) Sponsors/Directors	6,835,452	30.65%	6,835,452	30.65%
3) Financial Institutions	2,842,724	12.75%	2,753,973	12.35%
4) General Public	12,618,750	56.59%	12,707,501	56.99%
Total	**22,298,549**	**100%**	**22,298,549**	**100%**

d) **Details of the Shareholding are given below:**

The distribution schedule showing the number of Shareholders and their shareholding in percentage has been disclosed below as the requirement of the "Listing Regulation" of Dhaka Stock Exchange Limited.

Range of Holdings in number of Shares	No.of Shareholders	% of Shareholders	No. of Shares 2023-2024	% of Share Capital
1 to 499	1277	52.77%	128823	0.58%
500 to 5000	756	31.24%	1391145	6.24%
5001 to 10000	174	7.19%	1262160	5.66%
10001 to 20000	84	3.47%	1227029	5.50%
20001 to 30000	38	1.57%	932826	4.18%
30001 to 40000	25	1.03%	869717	3.90%
40001 to 50000	9	0.37%	402520	1.81%
50001 to 100000	25	1.03%	1632596	7.32%
100001 to above	32	1.32%	14451733	64.81%
Total	**2420**	**100%**	**22298549**	**100%**

e) All shares have been fully called and paid up in cash. There was no preference shares issued by the company.

f) **Market Price:**

The shares of the Company are listed with the Dhaka Stock Exchange Limited and quoted market price was at Tk. 128.10 per share in the Dhaka Stock Exchange Limited on 30 June, 2025. During the year 2024-2025 the low price and high price per share were Tk 87/- and Tk. 162/- respectively.

11.00 **Revaluation Reserve:**

	Amount in Taka	
The above balance is made up as follows:	**30-Jun-25**	**30-Jun-24**
Opening Balance	7,807,784	8,341,096
Less:Accumulated Depreciation	(487,247)	(533,312)
Closing Balance	**7,320,537**	**7,807,784**

Fixed assets of the company were revalued on 30-06-1988 by M.A.Mallik & Co. Chartered Accountants. Book Value (Cost-Dep.) of assets was Tk.14,185,000 and were revalued at Tk.206,801,000 at the carrying depreciation the revaluation reserve stand Tk. 7,320,537/- and written down value of revaluation assets stand Tk. 7,320,537/- as on 30-06-2025. The detailed position as on June 30, 2025 is shown under Revaluation of Fixed Asset: Schedule-2, which is equal to above stated Reserve on Revaluation of Fixed Assets.

Land	1,554,675	1,554,675
Fixed Assets other than land	5,765,862	6,253,109
Total	**7,320,537**	**7,807,784**



12.00 Tax Holiday Reserve:

This represents reserve made on profit of the Unit No-02 of the company which enjoyed Tax holiday up to June, 30 2004 as per Tax law.

	Amount in Taka	
	30-Jun-25	30-Jun-24
Opening Balance	10,747,334	10,747,334
Current year	-	-
Closing Balance	**10,747,334**	**10,747,334**

Unit No-02 of the Company enjoyed Tax Holiday up to June 30, 2004. As such Tax Holiday Reserve has not been provided during the year under audit (2024-2025).

13.00 Retained Earning:

	Amount in Taka	
	30-Jun-25	30-Jun-24
Opening Balance	169,906,416	(55,150,779)
Dep.on Revaluation of Fixed Asset transferred to Retained Earnings	487,247	533,312
Net Profit / Loss during the year	(36,501,131)	224,523,883
Prior year's adjustment for :		
5% Cash Dividend	(11,149,275)	-
Closing balance	**122,743,258**	**169,906,416**

14.00 Long Term Loan Fund:

The above balance is made up as follows:

Particulars	Amount in Taka 30 June 2025	Amount in Taka 30 June 2025	Amount in Taka 30 June 2025	Amount in Taka 30 June 2024
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	-	(50,000,000)	(50,000,000)	-
Total:	**36,340,940**	**471,371**	**36,812,311**	**86,812,311**
Agrani Bank Ltd. Industrial Loan-Interest:				
Opening Balance	39,538,958	12,772,364	149,474,815	119,064,607
Less: Payment	-	-	-	-
Sub-total	**39,538,958**	**12,772,364**	**149,474,815**	**119,064,607**
Add: Provision for Interest (Pls. refer to note no. 14.01)	-	-	30,410,208	30,410,208
Total	**39,538,958**	**12,772,364**	**179,885,023**	**149,474,815**
Total	**75,879,898**	**13,243,735**	**216,697,334**	**236,287,126**

As of 13 April 2021, the total outstanding loan with Agrani Bank was Tk. 105,584,391, comprising a long-term loan of Tk. 86,812,311 and a bank overdraft of Tk. 18,772,080. A money suit is currently pending against this loan, and the management of Alhaj Textile Mills Limited has sought an amicable settlement through negotiation under applicable laws. Under the Artha Rin Adalat Act, Agrani Bank is entitled to realize up to three times the loan or the amount determined by the Hon'ble Court, and, accordingly, management wrote to Agrani Bank on 13 April 2021, offering to pay three times the loan (loan balance plus interest as per books amounting to Tk. 316,753,173). In view of these circumstances, management has decided to recognize interest on the loan in accordance with the loan agreement, and a provision has been made for the period from 13 April 2021 to 30 June 2025.

Agrani Bank Ltd. Ishurdi Branch, Pabna in its bank account statement has shown the following balances as on 30. 06. 2011. Thereafter the company has received neither any bank statement nor any bank advice in this respect.

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	2nd BMRE 30 June, 2011	Total 30 June, 2011
		Amount in Taka	Amount in Taka	Amount in Taka
Principal		46,002,622	36,796,719	82,799,341
Principal		-	14,024,652	14,024,652
Total Principal		**46,002,622**	**50,821,371**	**96,823,993**
Interest	Grace period	7,812,145	8,023,302	15,835,447
Interest	Monitorial period	34,792,408	15,145,272	49,937,680
Interest	General period	36,148,851	-	36,148,851
Total Interest		**78,753,404**	**23,168,574**	**101,921,978**
Total (Principal & Interest)		**124,756,026**	**73,989,945**	**198,745,971**
Excess shown by the bank		**48,876,128**	**60,746,210**	**109,622,338**

Land, Building, Plant and Machinery etc of the company has been mortgaged with Agrani Bank Ltd. Ishurdi Branch, Pabna against loan.

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14.01 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. 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.The stay order has been vacated by the Hon'ble Court on 09-11-2021. The Board decided the amount BDT. 43,95,16,459.00 (forty-three crore ninety-five lac sixteen thousand four hundred fifty-nine) received from FDR investment with Agrani Bank Limited should remaining in as liability until the settlement of Artha Rin Adalat case no. 89/2013, Pabna. The amount has been adjusted during the year debiting Liability account and crediting Interest account as per board resolution dated December 28, 2025.



15.00 Deferred Tax Liability :

	Amount in Taka	
	30-Jun-25	30-Jun-24
Opening Balance	3,704,228	4,124,803
Add: (Reduction)/Addition during the year (Note-15.01)	(414,049)	(420,575)
Closing Balance	**3,290,179**	**3,704,228**

15.01 Calculation of Deferred Tax:

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
Depreciable asset as per Financial Statements (excluding land value)	50,825,990	46,247,292
Depreciable asset as per tax base (excluding land value)	(28,891,461)	(21,552,438)
Temporary difference	**21,934,529**	**24,694,854**
Applicable tax rate	15%	15%
Deferred tax liability as at end of the year	3,290,179	3,704,228
Opening Balance	3,704,228	4,124,803
Reduction during the year	**414,049**	**420,575**

16.00 Advance Against Sales:

The above balance is made up as follows:

SL NO	Name of the party	Address	30-Jun-25	30-Jun-24
1	Banijjo bitan	Pawra market, kumarkhali, kushtia	-	100,026
2	M/S Sarkar Traders		64	1,262
3	M/S Dalim Traders		140	3,699,984
4	M/S Pretom Traders		162	75
5	M/S Nishat Enterprise		800	800
6	Others		1,431	-
	Total		**2,597**	**3,802,147**

17.00 Security and Other Deposits:

	Amount in Taka	
	30-Jun-25	30-Jun-24
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**

18.00 Other Current Liabilities :

Trade Payables	18.01	5,483,175	5,066,373
Other Payables	18.02	1,611,219	1,571,674
Liabilities for VAT		2,567,403	2,044,795
Unpaid salary & wages		95,422	95,422
Income Tax Deduction from Parties		853,570	493,441
Sramik Kallan Tahabil		55,051	55,051
Total		**10,665,840**	**9,326,756**



Particulars		Amount in Taka	
		30-Jun-25	30-Jun-24

18.01 Trade Payables:

M/s.	Bearing Palace	275,528	193,908
M/s.	Borak power engineers	65,127	-
M/s.	Dana Engineers International Ltd.	12,648	-
M/s.	K.S.Collection	543,023	486,126
M/s.	Lipika	623,488	512,801
M/s.	Macca Auto Paper Cone Product	1,077,540	1,077,540
M/s.	Mozaddedia Tarikat Mission Press	21,331	21,331
M/s.	Monaj Air Technology Ltd.	2,476	2,476
M/s.	M Hossain & Sons	99,180	99,180
M/s.	M M Enterprise	304,810	304,810
M/s.	Paper Cone Industries	1,569,358	1,569,358
M/s.	Rafi Engineering	7,600	-
M/s.	Rhyme Textile Fiber Innovation	2,882	-
M/s.	Saba Enterprise	6,500	-
M/s.	Saba machinery store	49,063	49,063
M/s.	Shah Paran Auto Mobile	3,710	3,710
M/s.	Standard Spring Industries	345,046	272,205
M/s.	Sumaiya Enterprise	328,929	328,929
M/s.	Star Enterprise	2,720	2,720
M/s.	Tex spare corporation	142,216	142,216
Total		**5,483,175**	**5,066,373**

18.02 Other Payables:

M/s.	A. Salam Engineering Works	56,853	56,853
M/s.	Alhaj Jute Mills Limited	333,274	333,274
M/s.	Ayan Mill Store	-	40,848
M/s.	Ad Point	-	2,340
M/s.	ASM Sayem Bhuiyan	94,500	94,500
M/s.	Arafat International	37,876	-
M/s.	BDCOM Online Ltd.	8,304	8,304
M/s.	Cargo Control Bangladesh Ltd.	167,632	167,632
M/s.	Chand mansion (H/O rent)	148,770	-
M/s.	Favourite Security Service Ltd.	56,644	195,412
M/s.	FAMES & R	185,000	180,000
M/s.	Green Trade International	28,807	28,807
M/s.	Hasnat Quaiyum (Advocate)	356,500	356,500
M/s.	Industrial Electronic Service Center	30,000	-
M/s.	Jannat corporation	9,513	
M/s.	Jisan Sound & Lighting	2,600	
M/s.	Kalam Traders	-	47,958
M/s.	Md. Bakhtiar Rahman chairman (Acting)	-	9,900
M/s.	Md. Harunoor Rashid Director	-	9,900
M/s.	Md. Joynul Abedin Chowdhury Director	-	9,900
M/s.	MS Khodeza Khatoon Director	-	9,900
M/s.	Obidur Rahman (Milon)	3,300	
M/s.	Puji Bazar	5,000	5,000
M/s.	Popular Advertising Ltd.	14,646	14,646
M/s.	Techno Aliens	72,000	
Total		**1,611,219**	**1,571,674**



	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
19.00	**Unpaid Dividend :**		
	Opening balance	213,571	231,756
	Add. Dividend declared for the year 2023-24.	11,149,275	-
		11,362,846	**231,756**
	Less: Paid to Shareholders	-	(18,185)
	Less : Transferred to Capital Market Stabilization Fund	-	-
	Closing balance	**11,362,846**	**213,571**
20.00	**Provision for Taxes:**		
	The above balance is made up as follows:		
	Provision for Accounting Year (2013-2014)	800,176	800,176
	Provision for Accounting Year (2014-2015)	5,792,437	5,792,437
	Provision for Accounting Year (2015-2016)	1,904,846	1,904,846
	Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
	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)	9,048,410	9,048,410
	Provision for Accounting year (2022-2023)	7,356,364	7,356,364
	Provision for Accounting year (2023-2024)	72,711,879	72,711,879
	Provision for Accounting year (2024-2025)	8,847,333	-
	Sub Total	**129,115,860**	**120,268,527**
21.00	**Provisions for Other Liabilities and Charges:**		
	Salary & wages clearing account (Note-21.01)	1,661,397	2,428,472
	Provision for other expenses (Note-21.02)	2,146,258	5,093,931
	Total	**3,807,655**	**7,522,403**
21.01	**Salary and Wages Clearing Account:**		
	Salary of Staff & Officers :		
	For Head office	464,439	554,661
	For Factory	479,624	435,785
	Wages	717,334	1,438,026
	Total	**1,661,397**	**2,428,472**
21.02	**Provisions for Other Expenses:**		
	MD'S Remuneration	141,000	141,000
	Honorarium of Chairman	67,500	243,000
	Board Advisor Honorarium	90,000	263,333
	Audit Fee	200,000	200,000
	AGM Expenses	47,068	47,068
	Annual Subscription of BAPLC for Membership	50,000	
	CDBL (annual fee)	95,400	212,000
	CDBL (bonus share transfer fee)	50,765	50,765
	Gas Bill	623,556	1,428,099
	Head office electric Bill	17,357	19,580
	Legal Fee and Expenses	190,000	190,000
	Mill Electricity Bill	404,082	1,841,630
	Mill Internet Bill	2,400	2,400
	Petrol for Vehicle	88,330	425,056
	Petrol for Vehicle (Car No-0953)	48,800	-
	VAT on Audit Fee	30,000	30,000
	Total	**2,146,258**	**5,093,931**

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22.00 Bank Overdraft:		Amount in Taka	
		30-Jun-25	30-Jun-24
Agrani Bank - Cash Credit (Hypothecation) -	22.01	37,032,249	37,032,249
Agrani Bank - Cash Credit (Pledge) - A/C-	22.02	(18,260,169)	(18,260,169)
Total Cash Credit / Bank Overdraft		**18,772,080**	**18,772,080**

Agrani Bank Ltd. Ishurdi Branch, Pabna in its bank account statement has shown the following balances as on 30. 06. 2011. Thereafter company has not received neither any bank statement nor any bank advice in this respect.

Bank balance position of these short term loans as per Bank Statement as on 30th. June 2012 was as follows:

Particulars	CC-Hypo
Balance of CC-(Hypo)	53,455,913
Balance of CC-(Pledge)	-
Total	**53,455,913**
Excess shown by the bank	**53,455,913**

22.01 No provision had been made by the company for the excess amount claimed above by the bank as per Bank Statement.

22.02 This is to disclose here that Agrani Bank Ltd, Ishardi Branch, Pabna filed the Case no. 89/13 dated 28-11- 2013 against Alhaj Textile Mills Ltd. together with its Chairman and Directors as defaulter for payment of interest on above CC (Hypo) total due of Tk 77,674,358.80 as on 20.11.2013 plus interest upto the date of payment to be received.

22.03 Company feels that its claim referred under note No. 14.01 is more than sufficient to cover its bank overdraft and long term loan liabilities if any arise under the judgment.

23.00 Worker's Profit Participation Fund:	Amount in Taka	
	30-Jun-25	30-Jun-24
Opening balance	15,073,615	60,628
Add. Provision for the year	-	15,012,987
Closing Balance	**15,073,615**	**15,073,615**

24.00 Net Asset Value Per Share (NAVPS):		
Total Assets & Properties Value	774,020,876	827,853,729
Less Total Liabilities	408,807,827	414,990,275
Total Net Assets	**365,213,049**	**412,863,454**
Total number of Share	**22,298,549**	**22,298,549**
Net Assets Value Per Share (NAVPS)	**16.38**	**18.52**



25.00 Turnover (Amount) :

Particulars	30-Jun-25		30-Jun-24	
	Qty(Kg)	Amount in Taka	Qty(Kg)	Amount in Taka
Carded Spun Yarn	764,679	321,576,125	771,571	303,600,625
Open-End Yarn	49,760	8,492,575	49,488	5,841,797
Total	**814,439**	**330,068,700**	**821,059**	**309,442,422**

25.01 Turnover in quantity (Kg) : 2024-2025

Production type	Opening (a)	Production (b)	Closing Stock (c)	Loss/Damage (d)	Sales during the year (a+b-c-d)
Carded Spun Yarn	436,865	**688,973**	361,159	-	764,679
Open-End Yarn	21,183	**50,577**	22,000	-	49,760
Total	**458,048**	**739,550**	**383,159**	**-**	**814,439**

25.02 Turnover in quantity (Kg) : 2023-2024

Production type	Opening (a)	Production (b)	Closing Stock (c)	Loss/Damage (d)	Sales during the year (a+b-c-d)
Carded Spun Yarn	477,732	730,704	436,865	-	771,571
Open-End Yarn	27,670	43,002	21,183	-	49,488
Total	**505,401**	**773,706**	**458,048**	**-**	**821,059**

26.00 Cost of Sales :

		Amount in Taka	
		30-Jun-25	30-Jun-24
Opening work-in-process		272,633	972,991
Raw Materials Consumption	5.01	202,907,218	214,156,998
		203,179,851	**215,129,989**
(-) Closing Work-in-Process		(4,538,339)	(272,633)
(-) Wastage Recoverable		(1,027,346)	(1,024,054)
Total Consumption (a)		**197,614,166**	**213,833,302**
Factory Wages and Allowances	26.01	24,782,135	29,817,786
Factory Salary and Allowances	26.02	9,626,355	9,135,361
Store and Spares	26.03	9,468,997	7,260,639
Other Factory Overhead	26.04	66,676,586	67,083,096
Total cost (b)		**110,554,073**	**113,296,882**
COST OF PRODUCTION (a+b)		**308,168,239**	**327,130,184**
Opening Stock of Finished Goods		191,919,188	224,243,757
Closing Stock of Finished Goods		(158,957,852)	(191,919,188)
Total Cost of Sales		**341,129,575**	**359,454,753**

26.01 Factory Wages and Allowances:

Wages and allowances	23,322,102	28,192,970
Bonus	1,460,033	1,624,816
Total	**24,782,135**	**29,817,786**

26.02 Factory Salary and Allowances:

Salary and allowances	9,117,225	8,410,492
Bonus	509,130	724,869
Total	**9,626,355**	**9,135,361**

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		Amount in Taka	
		30-Jun-25	30-Jun-24
26.03	**Stores and Spares:**		
	Spare Parts	3,232,470	2,072,995
	Packing Materials	4,665,704	4,603,633
	Lubricants	589,004	233,674
	Electrical Materials	609,084	291,708
	Building Maintenance Materials	24,300	6,248
	Other Maintenance Materials	348,435	52,381
	Total	**9,468,997**	**7,260,639**
26.04	**Other Factory Overhead:**		
	Depreciation	4,629,246	4,421,652
	Depreciation on re-valuation.of Fixed Assets	487,247	533,312
	Electricity and Power	9,125,220	13,846,374
	Gas Bill	48,399,595	45,026,263
	Labour bill	1,368,067	207,570
	Insurance Premium	1,457,927	578,115
	Postage & Telephone	32,371	47,628
	Printing and Stationery	132,508	162,517
	Internet Expenses	28,800	28,800
	Rent,Rate and Taxes - Factory	226,800	180,000
	Repairs and Maintenance of Electric Equipment	69,787	20,595
	Repairs and Maintenance of Boundary Wall	2,850	263,765
	Repairs and Maintenance of Machinery	716,168	1,766,505
	Total	**66,676,586**	**67,083,096**
27	**Administrative Expenses:**		
	Statutory audit fee	200,000	200,000
	Special audit fee	450,000	-
	Advertisement Expenses	119,775	120,402
	Annual Fee for CDBL	106,000	106,000
	Annual General Meeting expenses	277,050	-
	Annual Subscription	161,493	444,136
	Audit Committee Meeting fee	-	33,000
	Executive Committee Meeting fee	88,000	
	Bank Charges and Excise Duty	374,159	491,617
	Board Meeting Fee	242,000	331,000
	Bonus	726,507	1,068,188
	Car Parking Expenses	42,260	51,400
	Chairman's Honorarium	990,000	1,163,960
	Board Advisor Honoraium	1,200,000	393,333
	Conveyance	120,840	-
	Corporate Social Responsibility Exp.	231,777	114,840
	Courier Bill	51,093	10,034
	Depreciation	233,190	290,099
	Dish Line Communication Exp.	6,000	10,000
	Electricity and Power	206,583	202,584
	Garage Rent	36,000	84,000
	Internet Expenses	140,084	59,964
	Leave Pay	213,993	99,749
	Legal Fees and Expenses	2,152,176	4,056,850
	Licence Renewal Fees	355,084	840,167
	MD's Remuneration	1,800,000	3,300,000
	Repair & Maint of office Equipment	353,294	127,110
	Miscellaneous Expenses	82,648	57,660
	Mobile bill	143,820	168,597
	NRC Meeting Fee	-	33,000
	Office Entertainment	330,986	435,050
	Other Servicing (Office equipment)	18,760	125,911
	Petrol for Car	1,797,300	2,228,246

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	Printing and Stationery		292,021	134,557
	Rent,Rates and Taxes		2,605,760	2,628,593
	Repairs of Vehicals		263,087	160,711
	Salary and allowances		6,677,958	6,960,210
	Telephone		15,065	18,015
	Training expense		71,856	20,388
	Travelling and Conveyances		411,984	287,479
	Uniform		-	6,500
	VAT Expenses		741,431	870,954
	Head office security salary		-	1,365,819
	Write off expenses	27.01	-	500,000
	Tax Expense		738,193	-
	Total		**25,068,227**	**29,600,123**
27.01	**Write off expenses**			
	Trade & Other Receivables:		-	998,379
	Provision for debtors (as per last)		-	(498,379)
	Total		**-**	**500,000**
28.00	**Selling and Distribution Expenses:**			
	Salary and allowances		637,800	1,114,020
	Bonus		31,890	63,780
	Sales Promotion Expenses		22,605	546,048
	Other expenses		-	5,725
	Total		**692,295**	**1,729,573**
29.00	**Interest Income:**			
	Interest on STD A/C		1,190,593	2,301,706
	Interest on FDR		35,112,244	28,263,329
	Sub-Total		**36,302,837**	**30,565,035**
	Interest on FDR (Agrani Bank PLC)	29.01	-	**395,447,027**
	Total		**36,302,837**	**426,012,062**
29.01	**Interest on FDR (Agrani Bank PLC)**			
	Total Received Amount		-	439,516,459
	Less: Principal Amount		-	20,900,000
			-	**418,616,459**
	Less : Interest accounted for in the year 2001-2002		-	8,552,093
	Less : Interest accounted for in the year 2008-2009		-	21,309,000
			-	**388,755,366**
	Add : Advance Income Tax deducted (02-02-14 & 25-02-14)		-	6,691,661
	Total		-	**395,447,027**
30.00	**Other Income:**			
	Details are as under			
	Waste cotton and scrape sale		1,804,922	-
	Tender Schedule sale		56,000	12,900
	Total		**1,860,922**	**12,900**



31.00	**Income Tax Expense:**		**Amount in Taka**	
	Operating Income:		**30-Jun-25**	**30-Jun-24**
	Total Loss		(67,231,605)	(111,752,235)
	WPPF		-	-
	Income after WPPF		(67,231,605)	(111,752,235)
	Tax on operating income @ 15%	**(A)**	-	-
	Interest Income		36,302,837	30,565,035
	Total Non-Operating Income:		**36,302,837**	**30,565,035**
	Tax on interest income@ 22.50%	**(B)**	**8,168,138**	**6,877,133**
	Waste cotton and scrape sale		1,804,922	-
	Interest Income		-	395,447,027
	Tax on interest income**@ 22.50%**		-	88,975,581
	Previous year tax adjustment (2013-2014)		-	(23,420,832)
	Net Tax on Interest Incomem	**(C)**	-	**65,554,749**
	Total Other Income		**1,804,922**	-
	Tax on other income@ 22.5%	**(D)**	**406,107**	-
	Income from Investment in Shares (Dividend)		1,000,000	1,000,000
	Tax on Dividend Income @ 20%	**(E)**	**200,000**	200,000
	Tax on depreciation of Revaluation	**(F)**	**73,087**	79,997
	Provision for Income Tax		**8,847,333**	**7,157,130**
	Adjustment for current tax of prior periods		-	3,444,553
	Income tax expense		**8,847,333**	**76,156,432**

Tax has been provided applying the tax rates as per prevailing income tax law and rules.

32.00	**Basic Earning Per Share (EPS) - Disclosure.**		
	Earning attributable to the Ordinary Shareholders [Net Profit/(Loss) after tax]	(36,501,131)	224,523,883
	Number of Ordinary Shares outstanding during the year	22,298,549	22,298,549
	Basic EPS	**(1.64)**	**10.07**

The Company has incurred a net loss before tax for the year ended 30 June 2025, primarily due to a significant reduction in non-operating income. Interest income decreased from BDT 426,012,062 in 2024 to BDT 36,302,837 in 2025, which materially affected the profit before tax for the current year. As a result, basic earnings per share (EPS) for the year ended 30 June 2025 stands at BDT (1.64), compared to the previous year's positive EPS of BDT. 10.07.

33.00	**Reconciliation of net profit with cash flows from operating activities.**		
	Net Profit	(36,501,131)	224,523,883
	Add: Depreciation	5,349,683	5,245,063
	Add: Increase of current liability (except Loan)	13,821,393	(372,746,570)
	Add: Increase of Non-current liability	(19,589,792)	30,410,208
	Less: Non operating income	(39,163,759)	(31,577,935)
	Less : Increase of Current Assets (except investment)	(7,442,697)	87,028,620
	Less : Deferred Tax	(414,049)	(420,575)
	Net cash from operating activities	**(83,940,351)**	**(57,537,305)**

34.00	**Calculation of net operating cash flow Per Share:**		
	Net cash from operating activities	(83,940,350)	(57,537,305)
	Total number of shares	**22,298,549**	**22,298,549**
	Net operating cash flow per share	**(3.76)**	**(2.58)**

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

35.00 Financial Instruments and Related Disclosures Under IAS 32 "Financial Instruments Presentation"

Set out below is a year-end balance of carrying amounts (book value) of all financial assets & liabilities (financial instruments):

Particulars	Interest Bearing		Non Interest Bearing Taka	Total Taka
	Maturity within One year	Maturity after One year		
Financial Assets				
Investment in FDR	385,719,797	-	-	385,719,797
Cash & Cash Equivalents	-	-	41,290,305	41,290,305
Total Financial Assets	**385,719,797**	**-**	**41,290,305**	**427,010,102**
Financial Liabilities				
Advance against Sales	-	-	2,597	2,597
Security and Other Deposits	-	-	19,822	19,822
Other Current Liabilities	-	-	10,665,840	10,665,840
Unpaid Dividend			11,362,846	11,362,846
Provision for Taxes	-	-	129,115,860	129,115,860
Worker's Profit Participation Fund	-	-	15,073,615	15,073,615
Bank Overdraft	18,772,080	-	-	18,772,080
Long Term Bank Loan	-		216,697,334	216,697,334
Total Financial Liabilities	**18,772,080**	**-**	**382,937,913**	**401,709,993**
Net Financial Assets/(Liabilities):	**366,947,717**	**-**	**(341,647,608)**	**25,300,109**

Carrying Amounts (Book Value)

The basis of carrying amounts have been stated in accounting policies (Note-2)

Fair Value

Management believes that the fair value of all financial assets and liabilities approximate their carrying value.

Market Value

The market value of all financial instruments are not available as these are not traded on organized markets in standardized form.

Interest Rate Risk Exposure

Company's borrowings are subject to market rate fluctuations which are reviewed with lenders on an ongoing basis.

Concentration on Credit Risk

The company's management believe that there was no significant concentration of credit risk in trade debtors.

Foreign Currency Risk

The company is subject to foreign currency fluctuations as the local currency (Taka) varies with US Dollars and other foreign currencies.

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36.00 Related party disclosure

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

Particulars			30 June 2025	30 June 2024
Name of the party	Relationship with the company	Nature of transaction	Transacted amount Tk.	Transacted amount Tk.
Md.Mizanur Rahman	Managing Director & CEO	Remuneration	1,800,000	2,100,000
Md. Bakhtiar Rahman	Managing Director & CEO	Remuneration	-	1,200,000
Md. Bakhtiar Rahman	Chairman	Honorarium	900,000	300,000
A M M Nasir Uddin	Chairman	Honorarium	-	341,379
Syed Tariquzzaman	Chairman	Honorarium	90,000	522,581
		Sub-Total	**2,790,000**	**4,463,960**

37.00 Disclosure of Managerial Remuneration

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

SL No	Name	Designation	30 June 2025	30 June 2024
1	Md.Selim Parvez,L.L.B,FCS	Company Secretary till 28th February, 2024	-	1,120,000
2	Mr. Shuva Ray	Company Secretary (Acting) from 01 April, 2024	960,000	240,000
3	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	990,000	780,000
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	1,672,180	1,517,340
5	Mr. Shuva Ray	Manager Till 30 March,2024		520,000
6	Md.Jalal Uddin	CFO-Acting	758,185	584,430
7	Md.Khalilur Rahman	Head of Internal Audit-Acting	575,000	540,000
		Sub-Total	**4,955,365**	**5,301,770**

38.00 Plant Installed Capacity and Capacity Utilization

Figure in MT

Particulars	Capacity of Production		Achievement	
	2024-2025	2023-2024	2024-2025	2023-2024
Spinning (Ring Frame)	2443.88	2443.88	1,354.00	1,397.11
Rotor	96.62	96.62	28.00	23.98

39.00 Capital Expenditure Commitment

There was no capital expenditure commitment as on June 30, 2025

40.00 Contingent Liability and Contingent Assets

40.01 A court case (Artha Rin Case No. 89/13) has been filed against Alhaj Textile Mills Ltd. at Artha Rin Adalat, Pabna by Agrani Bank Ltd., Ishardi Branch, claiming BDT 367,521,859.44. The outcome of this case is uncertain and, due to the significant time elapsed between the filing date and the reporting date, together with the possibility of penal/additional interest being imposed for the intervening period, the amount of any potential obligation cannot be measured reliably.

In accordance with IAS 37 – Provisions, Contingent Liabilities and Contingent Assets, the case has therefore been disclosed as a contingent liability, as there is a possible obligation whose existence will be confirmed only by the outcome of future court decisions, and the financial effect, including any penal/additional interest, cannot be reliably estimated at this stage.

40.02 Income tax demands relating to assessment years 2014–2015, 2016–2017, 2018–2019, 2019–2020 and 2020–2021 arising from the Deputy Commissioner of Taxes' assessment orders are currently under appeal before the tax authorities. Pending final resolution of these appeals, and as the ultimate outcome and additional tax liability, if any, cannot be determined with certainty at this stage, no further tax provision in respect of these years has been recognised in this year.

SL No.	Assessment Year	Claim Amount (BDT)	Remarks
1	2014-2015	31,715,620	Application for rectification of Tax
2	2016-2017	12,974	Under process for finalization
3	2018-2019	2,395,409	Tribunal Submitted
4	2019-2020	257,395	Tribunal Submitted
5	2020-2021	468,984	Tribunal Submitted



41.00 There was no bank guarantee issued by the company on behalf of their directors or the company itself except bank loan.

42.00 a) No expenses were incurred or paid in foreign currencies.
b) No other income was earned or received in foreign currencies except as stated above.

43.00 Commission, Brokerage or Discount against Sales
No commission, brokerage and discount was incurred or paid to the sales agent.

44.00 Events after Reporting Period:

44.01 Subsequent to the Statement of Financial Position date, the Board of Directors recommended in its meeting held on 22.7.2026 for payment of 3% Cash Dividend for the year end 2025 which is subject to the approval of the shareholders ensuing 43rd Annual General Meeting of the company.

44.02 The Company received Pay Order No. 3868495 dated 12 November 2025 from Janata Bank, Gulshan Circle-2 Corporate Branch, amounting to Tk. 26,015,678 in respect of FDRs encashed on 27 August 2023 and temporarily kept in the bank's sundry account.

45.00 Approval of the financial statements:
The Board of Directors take the responsibility for the preparation and presentation of the financial statements. Accordingly, it has been approved on 22.07.2026.

46.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994 and DSE's requirement under Annexure 10 of Schedule A-Para-18 of The Dhaka Stock Exchange (Listing) Regulations, 2015
Compliances are shown in **Annexure-1 & 2** herewith this report.

These financial statements were approved by the Board of Directors on 22.07.2026 and were signed on its behalf by:

Company Secretary (Acting)	Managing Director & CEO (Acting)	Director

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

Alhaj Textile Mills Ltd.

Schedule-1

Schedule of Fixed Assets as on 30 June 2025

		COST						DEPRECIATION						
SL No	Name of Assets	Cost as on 1/7/2024	W.D.V as on 1/7/2024	Rev. of Fixed Assets	Add. during the year	Adjustment the year	Total Cost 30-06-25	Dep. up to 7/1/2024	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the year	Accu.dep. up to 30-06-25	W.D.V as on 30-06-25
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	41,129	-	-	-	794,616	753,487	-	41,129	5	2,056	755,543	39,073
	Sub total - A	**9,479,302**	**8,725,815**	-	-	-	**9,479,302**	**753,487**	-	**8,725,815**		**2,056**	**755,543**	**8,723,759**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	481	-	-	-	482,437	481,956	-	481	10	48	482,004	433
2	Factory building (2nd class)	1,014,386	644	-	-	-	1,014,386	1,013,742	-	644	10	64	1,013,806	580
3	Residential Building(Officer)	2,121,402	23,570	-		-	2,121,402	2,097,832	-	23,570	10	2,357	2,100,189	21,213
4	Residential Building(Worker)	1,267,965	184,209	-		-	1,267,965	1,083,756	-	184,209	10	18,421	1,102,177	165,788
5	Officer Building	705,329	5,954	-		-	705,329	699,376	-	5,954	10	595	699,971	5,358
6	Other Buildings	1,515,802	60,106	-		-	1,515,802	1,455,696	-	60,106	10	6,011	1,461,707	54,095
7	Water Installation	144,752	2,724	-		-	144,752	142,028	-	2,724	10	272	142,300	2,452
8	Electric Installation	298,311	2,911	-		-	298,311	295,400	-	2,911	10	291	295,691	2,620
9	Other Construction(1st class)	352,962	5,940	-		-	352,962	347,022	-	5,940	10	594	347,616	5,346
10	Other Construction(Temp.)	293,262	574	-		-	293,262	292,688	-	574	10	57	292,745	517
11	Ceiling and Partition (Fact. U-1)	267,050	9,912	-		-	267,050	257,138	-	9,912	10	991	258,129	8,921
12	Staff Quarter (2nd Class)	380,571	82,957	-		-	380,571	297,614	-	82,957	10	8,296	305,910	74,661
13	Central Godown	897,532	34,785	-		-	897,532	862,747	-	34,785	10	3,479	866,226	31,307
14	Building & Other Construction	27,251,239	7,492,383	-		-	27,251,239	19,758,856	-	7,492,383	10	749,238	20,508,094	6,743,145
15	Generator House	3,782,922	622,260	-	-	-	3,782,922	3,160,662	-	622,260	10	62,226	3,222,888	560,034
16	Pump Installation	672,206	90,731	-	-	-	672,206	581,475	-	90,731	10	9,073	590,548	81,658
17	Distribution Panel Board	1,700,568	191,306	-	-	-	1,700,568	1,509,262	-	191,306	10	19,131	1,528,393	172,175
18	Cable Installation	3,016,014	360,507	-	-	-	3,016,014	2,655,507	-	360,507	10	36,051	2,691,558	324,456
19	Electric Digital Meter Room	1,080,253	376,662	-	-		1,080,253	703,591	-	376,662	10	37,666	741,257	338,996
20	Staff Quarter	369,471	31,071	-	-	-	369,471	338,400	-	31,071	10	3,107	341,507	27,964
21	Electrical Installation	287,523	51,008	-	-	-	287,523	236,516	-	51,008	10	5,101	241,616	45,907
22	Electric Sub Station	5,371,588	430,858	-	-	-	5,371,588	4,940,730	-	430,858	10	43,086	4,983,816	387,772
23	Other Cons.(Ducting)	91,915	37,092	-		-	91,915	54,823	-	37,092	10	3,709	58,532	33,383
24	Celling and Partition (Fact.U-2)	1,907,838	171,915	-		-	1,907,838	1,735,923	-	171,915	10	17,192	1,753,114	154,724
25	Humidification Plant	10,222,371	952,459	-		-	10,222,371	9,269,912	-	952,459	10	95,246	9,365,158	857,213
26	Scale	589,228	168,260	-		-	589,228	420,969	-	168,260	10	16,826	437,794	151,434
27	Switch Board Room	221,010	71,283	-	-	-	221,010	149,727	-	71,283	10	7,128	156,856	64,154
28	H/O Interior Decoration	1,235,075	35,211	-	-	-	1,235,075	1,199,864	-	35,211	10	3,521	1,203,385	31,690
	Sub Total B	**67,540,982**	**11,497,769**	-	-	-	**67,540,982**	**56,043,213**	-	**11,497,769**		**1,149,777**	**57,192,990**	**10,347,992**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,490	-	-	-	2,265,254	2,260,764	-	4,490	10	449	2,261,213	4,041
2	Evaluation Unit	400,000	11,405	-	-	-	400,000	388,595	-	11,405	10	1,140	389,736	10,264
3	Workshop Mach.Equipment	5,825	21	-		-	5,825	5,804	-	21	10	2	5,806	19
4	Power House Machinery	538,778	14,244	-		-	538,778	524,534	-	14,244	10	1,424	525,958	12,820
5	Fire Fighting Equipment	89,368	27,176	-		-	89,368	62,193	-	27,176	10	2,718	64,910	24,458
6	Office equipment	506,875	1,484	-		-	506,875	505,391	-	1,484	10	148	505,539	1,336
7	Transport equipment	1,630	-	-		-	1,630	1,630	-	-	10	-	1,630	-
8	Loose Tools	291,356	4,790	-		-	291,356	286,566	-	4,790	10	479	287,045	4,311
9	Laboratory Appliances	617,946	13,352	-		-	617,946	604,594	-	13,352	10	1,335	605,929	12,017
10	Electronic Twist Tester	190,000	73,030	-		-	190,000	116,970		73,030	10	7,303	124,273	65,727
11	Plant & Machinery	234,677,024	13,428,439	-	716,047	-	235,393,071	221,248,585	-	14,144,486	10	1,902,362	223,150,947	12,242,124
12	Gas Generator	23,304,127	2,733,746	-		-	23,304,127	20,570,382	-	2,733,746	10	273,375	20,843,756	2,460,371
13	Gas Generator Overhauling	10,195,347	181,436	-		-	10,195,347	10,013,911	-	181,436	10	18,144	10,032,054	163,293
14	Cooling Tower	1,188,843	136,040	-	446,000	-	1,634,843	1,052,803	-	582,040	10	39,052	1,091,855	542,988
15	Air Compressor Machine	3,439,493	1,267,114	-	-	-	3,439,493	2,172,379	-	1,267,114	10	126,711	2,299,091	1,140,402
16	Grinding Machine	1,649,034	154,957	-	-	-	1,649,034	1,494,077	-	154,957	10	15,496	1,509,573	139,461
17	Boiler Installation	886,365	74,840	-	-	-	886,365	811,526	-	74,840	10	7,484	819,009	67,356
18	Laboratory Appliances	250,410	8,997	-	-	-	250,410	241,413	-	8,997	10	900	242,312	8,098



SL No	Name of Assets	Cost as on 1/7/2024	W.D.V as on 1/7/2024	Rev. of Fixed Assets	Add. during the year	Adjustment the year	Total Cost 30-06-25	Dep. up to 1/7/2024	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the year	Accu.dep. up to 30-06-25	W.D.V as on 30-06-25
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,586,188	260,297	-	-	-	1,586,188	1,325,891	-	260,297	10	26,030	1,351,921	234,267
20	Water Treatment Plant	1,000,000	107,564	-	-	-	1,000,000	892,436	-	107,564	10	10,756	903,192	96,808
21	Gas Pipe line with station	3,526,003	319,483	-	-	-	3,526,003	3,206,520	-	319,483	10	31,948	3,238,468	287,535
22	Installation of EVC meter	380,314	198,941		-		380,314	181,373	-	198,941	10	19,894	201,267	179,047
23	Fire Fighting Equipment	371,725	131,863	-		-	371,725	239,862	-	131,863	10	13,186	253,048	118,677
24	Other Machinery	334,603	44,725	-	-	-	334,603	289,878	-	44,725	10	4,472	294,351	40,252
	Sub Total C	**287,696,508**	**19,198,433**	-	**1,162,047**	-	**288,858,555**	**268,498,075**	-	**20,360,480**		**2,504,809**	**271,002,884**	**17,855,671**
D	Motor Vehicles:													
1	Motor Car	3,698,097	819,705	-	-	-	3,698,097	2,878,392	-	819,705	10	81,970	2,960,363	737,734
	Sub Total - D	**3,698,097**	**819,705**	-	-	-	**3,698,097**	**2,878,392**	-	**819,705**		**81,970**	**2,960,363**	**737,734**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	38,667	-	-	-	148,622	109,955	-	38,667	10	3,867	113,822	34,800
2	Furniture (Office)	1,102,849	152,717	-	-	-	1,102,849	950,132	-	152,717	10	15,272	965,403	137,446
3	School Furniture	9,509	219	-	-	-	9,509	9,290	-	219	10	22	9,312	197
4	Iron Safe	21,900	11,265	-		-	21,900	10,635	-	11,265	10	1,127	11,761	10,139
5	Air Conditioner	841,923	27,734	-	-	-	841,923	814,190	-	27,734	10	2,773	816,963	24,960
6	Office Equipment	129,106	33,935	-	-	-	129,106	95,172	-	33,935	10	3,393	98,565	30,541
7	Furniture (Residential)	149,597	7,307	-	-	-	149,597	142,290	-	7,307	10	731	143,021	6,576
	Sub Total - E	**2,403,506**	**271,843**	-	-	-	**2,403,506**	**2,131,663**	-	**271,843**		**27,184**	**2,158,847**	**244,659**
F	**Sundry Assets**													
1	Books	38,784	3,337	-		-	38,784	35,447	-	3,337	10	334	35,781	3,003
2	Crockeries & Cutleries	173,745	57,114	-		-	173,745	116,631	-	57,114	10	5,711	122,342	51,403
3	Soft Furnishing	73,036	4,406	-		-	73,036	68,630	-	4,406	10	441	69,070	3,966
4	Radio,Transistor,T.V & Dish	228,218	3,197	-	24,400	-	252,618	225,021	-	27,597	10	975	225,996	26,622
5	Intercom system	556,025	8,429	-		-	556,025	547,596	-	8,429	10	843	548,439	7,586
6	Other Sundry Assets	402,597	125,004	-	11,930	-	414,527	277,593	-	136,934	10	13,693	291,286	123,241
7	Computer	1,942,341	217,740	-	234,980	-	2,177,321	1,724,601	-	452,720	25	72,716	1,797,317	380,004
8	Fax Machine	92,000	938	-		-	92,000	91,063	-	938	25	234	91,297	703
9	Refrigerator	58,715	2,343	-		-	58,715	56,372	-	2,343	10	234	56,607	2,108
10	Virtual meeting equipment	151,000	97,848	-		-	151,000	53,152		97,848	10	9,785	62,937	88,063
11	Water Tank	11,020	84	-		-	11,020	10,936	-	84	10	8	10,945	75
12	Telephone Installation	86,330	16,134	-			86,330	70,196	-	16,134	10	1,613	71,809	14,521
13	C.C.Camera	451,383	114,840	-		-	451,383	336,543	-	114,840	10	11,484	348,027	103,356
14	Router	26,750	11,688	-		-	26,750	15,062	-	11,688	10	1,169	16,231	10,519
15	Mobile Set	660,405	153,629	-	-	-	660,405	506,776	-	153,629	10	15,363	522,139	138,266
16	Photocopy machine	65,565	40,159		22,000		87,565	25,406		62,159	25	10,767	36,173	51,392
17	Computer Printer	54,250	31,692	-	75,000	-	129,250	22,558		106,692	25	19,261	41,819	87,431
18	Maike	6,958	42	-		-	6,958	6,916	-	42	10	4	6,920	38
19	Surver Installation	343,275	270,383				343,275	72,892		270,383	10	27,038	99,930	243,345
20	Tally Software	109,524	88,715	-			109,524	20,809		88,715	10	8,871	29,681	79,843
	Overhauling for:-										10	-		
1	Carding Machine	4,600,361	1,820,409	-		-	4,600,361	2,779,952	-	1,820,409	10	182,041	2,961,993	1,638,368
2	Drawing Frame Machine	1,571,952	57,147	-		-	1,571,952	1,514,805	-	57,147	10	5,715	1,520,519	51,433
3	Savio Auto Cone Machine	14,117,841	2,673,630	-		-	14,117,841	11,444,211	-	2,673,630	10	267,363	11,711,574	2,406,267
4	Gas Generator	3,211,031	402,980	-		-	3,211,031	2,808,051	-	402,980	10	40,298	2,848,349	362,682
5	Simplex Machine	255,816	10,384	-	-	-	255,816	245,432	-	10,384	10	1,038	246,470	9,346
	Sub Total - F	**29,288,922**	**6,212,273**	-	**368,310**	-	**29,657,232**	**23,076,649**	-	**6,580,583**		**697,001**	**23,773,650**	**5,883,582**
6	Gas Generator Major Overhauling	14,981,141	-	-	3,598,025		18,579,166	14,981,141	-	3,598,025	10	359,803	15,340,944	3,238,223
7	Carding Machine	451,444	-	-	-		451,444	451,444	-	-	10	-	451,444	-
8	Drawing Frame Machine	1,257,961	398,355	-	-		1,257,961	859,606	-	398,355	10	39,836	899,442	358,520
9	Savio Auto Cone Machine	7,723,551	-	-	-		7,723,551	7,723,551	-	-	10	-	7,723,551	-
	Sub Total - G	**24,414,097**	**398,355**	-	**3,598,025**	-	**28,012,122**	**24,015,742**	-	**3,996,380**		**399,638**	**24,415,380**	**3,596,742**
	Total	**424,521,414**	**47,124,193**	-	**5,128,382**	-	**429,649,796**	**377,397,221**	-	**52,252,575**		**4,862,436**	**382,259,657**	**47,390,139**
	Rev. on Reserve of Fixed asset	-	-	**7,807,784**	-	-	-	-		-		**487,247**	-	**7,320,537**
	Total	**424,521,414**	**47,124,193**	**7,807,784**	**5,128,382**	-	**429,649,796**	**377,397,221**	-	**52,252,575**		**5,349,683**	**382,259,657**	**54,710,676**

Allocation of Depreciation

Dep.of Fixed Assets	**4,629,246**
Dep.on Rev. Of Fixed Assets	**487,247**
Administrative	**233,190**
Total	**5,349,683**



ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the year ended 30 June 2025

Schedule-2

		COST			Depreciation					
SL No	Particulars	Revaluation of Fixed Assets	W.D.V. as on 1/7/2024	Total Cost 1/7/2024	Dep. Up to 1/7/2024	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the year	Accum.Dep. 30-06-25	W.D.V 30-06-25
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	2,761,278	8,028,325	5,267,047	2,761,278	5	138,064	5,405,111	2,623,214
	Sub total - A	**9,583,000**	**4,315,953**	**9,583,000**	**5,267,047**	**4,315,953**		**138,064**	**5,405,111**	**4,177,889**
1	Factory building (1st class)	579,852	106,122	579,852	473,730	106,122	10	10,612	484,342	95,510
2	Factory building (2nd class)	779,355	142,634	779,355	636,721	142,634	10	14,263	650,985	128,370
3	Residential Building(Officers)	3,705,574	762,946	3,705,574	2,942,628	762,946	10	76,295	3,018,922	686,652
4	Residential Building(Workers)	1,730,289	356,252	1,730,289	1,374,037	356,252	10	35,625	1,409,662	320,627
5	Officers Building	1,231,725	253,602	1,231,725	978,123	253,602	10	25,360	1,003,483	228,242
6	Other Buildings	2,654,889	485,884	2,654,889	2,169,005	485,884	10	48,588	2,217,593	437,296
7	Water Installation	81,511	16,781	81,511	64,730	16,781	10	1,678	66,408	15,103
8	Electric Installation	316,492	65,164	316,492	251,328	65,164	10	6,516	257,845	58,647
9	Other Construction(1st class)	429,117	78,535	429,117	350,582	78,535	10	7,853	358,436	70,681
10	Other Construction(Tem)	2,196	403	2,196	1,793	403	10	40	1,833	363
	Sub Total - B	**11,511,000**	**2,268,323**	**11,511,000**	**9,242,677**	**2,268,323**		**226,832**	**9,469,509**	**2,041,491**
1	Plant and Machinery	3,811,231	331,775	3,811,231	3,479,456	331,775	10	33,178	3,512,633	298,598
2	Workshop Mach.Equipment	343,159	31,631	343,159	311,529	31,631	10	3,163	314,692	28,467
3	Power House Machinery	4,697,905	433,019	4,697,905	4,264,886	433,019	10	43,302	4,308,188	389,717
4	Fire Fighting Equipment	127,507	12,488	127,507	115,020	12,488	10	1,249	116,268	11,239
5	Medical & Office equipment	3,908,372	340,233	3,908,372	3,568,139	340,233	10	34,023	3,602,162	306,210
6	Transport equipment	8,367	772	8,367	7,595	772	10	77	7,672	695
7	Loose Tools	958,061	73,591	958,061	884,470	73,591	10	7,359	891,829	66,232
	Sub Total - C	**13,854,602**	**1,223,509**	**13,854,602**	**12,631,093**	**1,223,509**		**122,351**	**12,753,444**	**1,101,158**
	Total (A+B+C)	**34,948,602**	**7,807,784**	**34,948,602**	**27,140,818**	**7,807,784**		**487,247**	**27,628,065**	**7,320,537**



Alhaj Textile Mills Ltd.
Schedule of Fixed Assets as on 30 June 24

Schedule-1

		COST						DEPRECIATION						
SL No	Name of Assets	Cost as on 1/7/2023	W.D.V as on 1/7/2023	Rev. of Fixed Assets	Add. during the year	Adjustment the year	Total Cost 30 June,24	Dep. up to 1/7/2023	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the year	Accu.dep. up to 30 June,24	W.D.V as on 30 June,24
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	43,294	-	-	-	794,616	751,322	-	43,294	5	2,165	753,487	41,129
	Sub total - A	**9,479,302**	**8,727,980**	-	-	-	**9,479,302**	**751,322**	-	**8,727,980**		**2,165**	**753,487**	**8,725,815**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	534	-	-	-	482,437	481,903	-	534	10	53	481,956	481
2	Factory building (2nd class)	1,014,386	716	-	-	-	1,014,386	1,013,670	-	716	10	72	1,013,742	644
3	Residential Building(Officer)	2,121,402	26,189	-		-	2,121,402	2,095,213	-	26,189	10	2,619	2,097,832	23,570
4	Residential Building(Worker)	1,267,965	204,677	-		-	1,267,965	1,063,288	-	204,677	10	20,468	1,083,756	184,209
5	Officer Building	705,329	6,615	-		-	705,329	698,714	-	6,615	10	662	699,376	5,954
6	Other Buildings	1,515,802	66,784	-		-	1,515,802	1,449,018	-	66,784	10	6,678	1,455,696	60,106
7	Water Installation	144,752	3,027	-		-	144,752	141,725	-	3,027	10	303	142,028	2,724
8	Electric Installation	298,311	3,234	-		-	298,311	295,077	-	3,234	10	323	295,400	2,911
9	Other Construction(1st class)	352,962	6,600	-		-	352,962	346,362	-	6,600	10	660	347,022	5,940
10	Other Construction(Temp.)	293,262	638	-		-	293,262	292,624	-	638	10	64	292,688	574
11	Ceiling and Partition (Fact. U-1)	267,050	11,013	-		-	267,050	256,037	-	11,013	10	1,101	257,138	9,912
12	Staff Quarter (2nd Class)	380,571	92,174	-		-	380,571	288,397	-	92,174	10	9,217	297,614	82,957
13	Central Godown	897,532	38,650	-		-	897,532	858,882	-	38,650	10	3,865	862,747	34,785
14	Building & Other Construction	27,251,239	8,324,870	-		-	27,251,239	18,926,369	-	8,324,870	10	832,487	19,758,856	7,492,383
15	Generator House	3,782,922	691,400	-	-	-	3,782,922	3,091,522	-	691,400	10	69,140	3,160,662	622,260
16	Pump Installation	672,206	100,812	-	-	-	672,206	571,394	-	100,812	10	10,081	581,475	90,731
17	Distribution Panel Board	1,700,568	212,562	-	-	-	1,700,568	1,488,006	-	212,562	10	21,256	1,509,262	191,306
18	Cable Installation	3,016,014	400,563	-	-	-	3,016,014	2,615,451	-	400,563	10	40,056	2,655,507	360,507
19	Electric Digital Meter Room	1,080,253	418,513	-	-		1,080,253	661,740	-	418,513	10	41,851	703,591	376,662
20	Staff Quarter	369,471	34,523	-	-	-	369,471	334,948	-	34,523	10	3,452	338,400	31,071
21	Electrical Installation	287,523	56,675	-	-	-	287,523	230,848	-	56,675	10	5,668	236,516	51,008
22	Electric Sub Station	5,371,588	478,731	-	-	-	5,371,588	4,892,857	-	478,731	10	47,873	4,940,730	430,858
23	Other Cons.(Ducting)	91,915	41,213	-		-	91,915	50,702	-	41,213	10	4,121	54,823	37,092
24	Celling and Partition (Fact.U-2)	1,907,838	191,017	-		-	1,907,838	1,716,821	-	191,017	10	19,102	1,735,923	171,915
25	Humidification Plant	10,222,371	1,058,288	-		-	10,222,371	9,164,083	-	1,058,288	10	105,829	9,269,912	952,459
26	Scale	589,228	186,955	-		-	589,228	402,273	-	186,955	10	18,696	420,969	168,260
27	Switch Board Room	221,010	79,203	-	-	-	221,010	141,807	-	79,203	10	7,920	149,727	71,283
28	H/O Interior Decoration	1,235,075	39,123	-	-	-	1,235,075	1,195,952	-	39,123	10	3,912	1,199,864	35,211
	Sub Total B	**67,540,982**	**12,775,299**	-	-	-	**67,540,982**	**54,765,683**	-	**12,775,299**		**1,277,530**	**56,043,213**	**11,497,769**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,989	-	-	-	2,265,254	2,260,265	-	4,989	10	499	2,260,764	4,490
2	Evaluation Unit	400,000	12,672	-	-	-	400,000	387,328	-	12,672	10	1,267	388,595	11,405
3	Workshop Mach.Equipment	5,825	23	-		-	5,825	5,802	-	23	10	2	5,804	21
4	Power House Machinery	538,778	15,827	-		-	538,778	522,951	-	15,827	10	1,583	524,534	14,244
5	Fire Fighting Equipment	89,368	30,195	-		-	89,368	59,173	-	30,195	10	3,020	62,193	27,176
6	Office equipment	506,875	1,649	-		-	506,875	505,226	-	1,649	10	165	505,391	1,484
7	Transport equipment	1,630	-	-		-	1,630	1,630	-	-	10	-	1,630	-
8	Loose Tools	291,356	5,322	-		-	291,356	286,034	-	5,322	10	532	286,566	4,790



Alhaj Textile Mills Ltd.
Schedule of Fixed Assets as on 30 June 24

Schedule-1

		COST						DEPRECIATION						
SL No	Name of Assets	Cost as on 1/7/2023	W.D.V as on 1/7/2023	Rev. of Fixed Assets	Add. during the year	Adjustment the year	Total Cost 30 June,24	Dep. up to 1/7/2023	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the year	Accu.dep. up to 30 June,24	W.D.V as on 30 June,24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
9	Laboratory Appliances	617,946	14,836	-		-	617,946	603,110	-	14,836	10	1,484	604,594	13,352
10	Electronic Twist Tester	190,000	81,144	-		-	190,000	108,856		81,144	10	8,114	116,970	73,030
11	Plant & Machinery	234,677,024	14,920,488	-		-	234,677,024	219,756,536	-	14,920,488	10	1,492,049	221,248,585	13,428,439
12	Gas Generator	23,304,127	3,037,495	-		-	23,304,127	20,266,632	-	3,037,495	10	303,750	20,570,382	2,733,746
13	Gas Generator Overhauling	10,195,347	201,596	-		-	10,195,347	9,993,751	-	201,596	10	20,160	10,013,911	181,436
14	Cooling Tower	1,188,843	151,156	-	-	-	1,188,843	1,037,687	-	151,156	10	15,116	1,052,803	136,040
15	Air Compressor Machine	3,439,493	1,407,904	-	-	-	3,439,493	2,031,589	-	1,407,904	10	140,790	2,172,379	1,267,114
16	Grinding Machine	1,649,034	172,174	-	-	-	1,649,034	1,476,860	-	172,174	10	17,217	1,494,077	154,957
17	Boiler Installation	886,365	83,155	-	-	-	886,365	803,210	-	83,155	10	8,316	811,526	74,840
18	Laboratory Appliances	250,410	9,997	-	-	-	250,410	240,413	-	9,997	10	1,000	241,413	8,997
19	Testing Lab. Machine	1,586,188	289,219	-	-	-	1,586,188	1,296,969	-	289,219	10	28,922	1,325,891	260,297
20	Water Treatment Plant	1,000,000	119,516	-	-	-	1,000,000	880,484	-	119,516	10	11,952	892,436	107,564
21	Gas Pipe line with station	3,526,003	354,981	-	-	-	3,526,003	3,171,022	-	354,981	10	35,498	3,206,520	319,483
22	Installation of EVC meter	380,314	221,046		-		380,314	159,268	-	221,046	10	22,105	181,373	198,941
23	Fire Fighting Equipment	287,295	56,612	-	84,430	-	371,725	230,683	-	141,042	10	9,179	239,862	131,863
24	Other Machinery	334,603	49,694	-	-	-	334,603	284,909	-	49,694	10	4,969	289,878	44,725
	Sub Total C	**287,612,078**	**21,241,690**	**-**	**84,430**	**-**	**287,696,508**	**266,370,388**	**-**	**21,326,120**		**2,127,687**	**268,498,075**	**19,198,433**
D	Motor Vehicles:													
1	Motor Car	3,698,097	910,783	-	-	-	3,698,097	2,787,314	-	910,783	10	91,078	2,878,392	819,705
	Sub Total - D	**3,698,097**	**910,783**	**-**	**-**	**-**	**3,698,097**	**2,787,314**	**-**	**910,783**		**91,078**	**2,878,392**	**819,705**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	42,963	-	-	-	148,622	105,659	-	42,963	10	4,296	109,955	38,667
2	Furniture (Office)	1,102,849	169,686	-	-	-	1,102,849	933,163	-	169,686	10	16,969	950,132	152,717
3	School Furniture	9,509	243	-	-	-	9,509	9,266	-	243	10	24	9,290	219
4	Iron Safe	21,900	12,517	-		-	21,900	9,383	-	12,517	10	1,252	10,635	11,265
5	Air Conditioner	841,923	30,815	-	-	-	841,923	811,108	-	30,815	10	3,082	814,190	27,734
6	Office Equipment	129,106	37,705	-	-	-	129,106	91,401	-	37,705	10	3,771	95,172	33,935
7	Furniture (Residential)	149,597	8,119	-	-	-	149,597	141,478	-	8,119	10	812	142,290	7,307
	Sub Total - E	**2,403,506**	**302,048**	**-**	**-**	**-**	**2,403,506**	**2,101,458**	**-**	**302,048**		**30,205**	**2,131,663**	**271,843**
F	**Sundry Assets**													
1	Books	38,784	3,708	-		-	38,784	35,076	-	3,708	10	371	35,447	3,337
2	Crockeries & Cutleries	173,745	63,460	-		-	173,745	110,285	-	63,460	10	6,346	116,631	57,114
3	Soft Furnishing	73,036	4,896	-		-	73,036	68,140	-	4,896	10	490	68,630	4,406
4	Radio,Transistor,T.V & Dish	228,218	3,552	-		-	228,218	224,666	-	3,552	10	355	225,021	3,197
5	Intercom system	556,025	9,366	-		-	556,025	546,659	-	9,366	10	937	547,596	8,429
6	Other Sundry Assets	349,097	79,449	-	53,500	-	402,597	269,648	-	132,949	10	7,945	277,593	125,004
7	Computer	1,942,341	290,320	-		-	1,942,341	1,652,021	-	290,320	25	72,580	1,724,601	217,740
8	Fax Machine	92,000	1,250	-		-	92,000	90,750	-	1,250	25	313	91,063	938
9	Refrigerator	58,715	2,603	-		-	58,715	56,112	-	2,603	10	260	56,372	2,343
10	Virtual meeting equipment	151,000	108,720	-		-	151,000	42,280		108,720	10	10,872	53,152	97,848
11	Water Tank	11,020	93	-		-	11,020	10,927	-	93	10	9	10,936	84
12	Telephone Installation	86,330	17,927	-			86,330	68,403	-	17,927	10	1,793	70,196	16,134

Hoque Bhattacharjee Das & Co. Chartered Accountants HBD Dhaka

Alhaj Textile Mills Ltd.
Schedule of Fixed Assets as on 30 June 24

Schedule-1

		COST						DEPRECIATION						
SL No	Name of Assets	Cost as on 1/7/2023	W.D.V as on 1/7/2023	Rev. of Fixed Assets	Add. during the year	Adjustment the year	Total Cost 30 June,24	Dep. up to 1/7/2023	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the year	Accu.dep. up to 30 June,24	W.D.V as on 30 June,24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
13	C.C.Camera	451,383	127,600	-		-	451,383	323,783	-	127,600	10	12,760	336,543	114,840
14	Router	26,750	12,987	-		-	26,750	13,763	-	12,987	10	1,299	15,062	11,688
15	Mobile Set	660,405	217,859	-	-	-	660,405	442,546	-	217,859	10	64,230	506,776	153,629
16	Photocopy machine	65,565	53,545				65,565	12,020		53,545	25	13,386	25,406	40,159
17	Computer Printer	54,250	42,256	-		-	54,250	11,994		42,256	25	10,564	22,558	31,692
18	Maike	6,958	47	-		-	6,958	6,911	-	47	10	5	6,916	42
19	Surver Installation	328,003	322,537		15,272		343,275	5,466		337,809	10	67,426	72,892	270,383
20	Tally Software	109,524	98,572	-			109,524	10,952		98,572	10	9,857	20,809	88,715
	Overhauling for:-											-		
1	Carding Machine	4,600,361	2,022,677	-		-	4,600,361	2,577,684	-	2,022,677	10	202,268	2,779,952	1,820,409
2	Drawing Frame Machine	1,571,952	63,497	-		-	1,571,952	1,508,455	-	63,497	10	6,350	1,514,805	57,147
3	Savio Auto Cone Machine	14,117,841	2,970,700	-		-	14,117,841	11,147,141	-	2,970,700	10	297,070	11,444,211	2,673,630
4	Gas Generator	3,211,031	671,633	-	-	-	3,211,031	2,539,398	-	671,633	10	268,653	2,808,051	402,980
5	Simplex Machine	255,816	11,538	-	-	-	255,816	244,278	-	11,538	10	1,154	245,432	10,384
	Sub Total - F	**29,220,150**	**7,200,792**	-	**68,772**	-	**29,288,922**	**22,019,358**	-	**7,269,564**		**1,057,291**	**23,076,649**	**6,212,273**
6	Gas Generator Major Overhauling	14,981,141	-	-	-		14,981,141	14,981,141	-	-	Slm 20		14,981,141	-
7	Carding Machine	451,444	-	-	-		451,444	451,444	-	-	20		451,444	-
8	Drawing Frame Machine	1,257,961	524,151	-	-		1,257,961	733,810	-	524,151	10	125,796	859,606	398,355
9	Savio Auto Cone Machine	7,723,551	-	-	-		7,723,551	7,723,551	-	-	20		7,723,551	-
	Sub Total - G	**24,414,097**	**524,151**	-	-	-	**24,414,097**	**23,889,946**	-	**524,151**	-	**125,796**	**24,015,742**	**398,355**
	Total	**424,368,212**	**51,682,743**	-	**153,202**	-	**424,521,414**	**372,685,469**	-	**51,835,945**	-	**4,711,752**	**377,397,221**	**47,124,193**
	Rev. on Reserve of Fixed asset	-	-	8,341,096	-	-	-	-		-		**533,312**	-	**7,807,784**
	Total	**424,368,212**	**51,682,743**	**8,341,096**	**153,202**	-	**424,521,414**	**372,685,469**	-	**51,835,945**		**5,245,063**	**377,397,221**	**54,931,978**

Allocation of Depreciation

Dep.of Fixed Assets	**4,421,652**
Dep.on Rev. Of Fixed Assets	**533,312**
Administrative	**290,099**
Total	**5,245,063**

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ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the year ended 30 June,2024

Schedule-2

		COST			Depreciation					
SL No	Particulars	Revaluation of Fixed Assets	W.D.V. as on 1/7/2023	Total Cost 1/7/2023	Dep. Up to 1/7/2023	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the year	Accum.Dep. 30 June,24	W.D.V 30 June,24
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	2,906,608	8,028,325	5,121,717	2,906,608	5	145,330	5,267,047	2,761,278
	Sub total - A	**9,583,000**	**4,461,283**	**9,583,000**	**5,121,717**	**4,461,283**		**145,330**	**5,267,047**	**4,315,953**
1	Factory building (1st class)	579,852	117,913	579,852	461,939	117,913	10	11,791	473,730	106,122
2	Factory building (2nd class)	779,355	158,482	779,355	620,873	158,482	10	15,848	636,721	142,634
3	Residential Building(Officers)	3,705,574	847,718	3,705,574	2,857,856	847,718	10	84,772	2,942,628	762,946
4	Residential Building(Workers)	1,730,289	395,836	1,730,289	1,334,453	395,836	10	39,584	1,374,037	356,252
5	Officers Building	1,231,725	281,780	1,231,725	949,945	281,780	10	28,178	978,123	253,602
6	Other Buildings	2,654,889	539,871	2,654,889	2,115,018	539,871	10	53,987	2,169,005	485,884
7	Water Installation	81,511	18,646	81,511	62,865	18,646	10	1,865	64,730	16,781
8	Electric Installation	316,492	72,404	316,492	244,088	72,404	10	7,240	251,328	65,164
9	Other Construction(1st class)	429,117	87,261	429,117	341,856	87,261	10	8,726	350,582	78,535
10	Other Construction(Tem)	2,196	448	2,196	1,748	448	10	45	1,793	403
	Sub Total - B	**11,511,000**	**2,520,359**	**11,511,000**	**8,990,641**	**2,520,359**		**252,036**	**9,242,677**	**2,268,323**
1	Plant and Machinery	3,811,231	368,639	3,811,231	3,442,592	368,639	10	36,864	3,479,456	331,775
2	Workshop Mach.Equipment	343,159	35,145	343,159	308,014	35,145	10	3,515	311,529	31,631
3	Power House Machinery	4,697,905	481,132	4,697,905	4,216,773	481,132	10	48,113	4,264,886	433,019
4	Fire Fighting Equipment	127,507	13,875	127,507	113,632	13,875	10	1,388	115,020	12,488
5	Medical & Office equipment	3,908,372	378,037	3,908,372	3,530,335	378,037	10	37,804	3,568,139	340,233
6	Transport equipment	8,367	858	8,367	7,509	858	10	86	7,595	772
7	Loose Tools	958,061	81,768	958,061	876,293	81,768	10	8,177	884,470	73,591
	Sub Total - C	**13,854,602**	**1,359,454**	**13,854,602**	**12,495,148**	**1,359,454**		**135,945**	**12,631,093**	**1,223,509**
	Total (A+B+C)	**34,948,602**	**8,341,096**	**34,948,602**	**26,607,506**	**8,341,096**		**533,312**	**27,140,818**	**7,807,784**

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ANNEXURE-1

Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:

A. Disclosure as per requirement of Schedule XI, Part II, Para-3, Note 4 (i) and (ii)
Employees position of the company as at 30 June, 2025:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Aggregate remuneration for the year Tk. 36,000/- and above.	1	4	-	5
Aggregate remuneration for the year below Tk. 36,000/-	24	11	195	230
Total	**25**	**15**	**195**	**235**

Disclosure as per requirement of Schedule XI, Part II, Para 3:

Para		Compliance status of disclosure of Schedule XI, Part II, Para 3
3(i)(a)	The turnover	Complied -Disclosed in Note No- 25
3 (i)(b) t	Commission paid to the selling agent	Not Applicable
3(i)(c)	Brokerage and discount on sales, other than the usual trade discount.	Not Applicable
3(i)(d)(i)	The value of the raw materials consumed, giving item wise breakup as possible.	Complied -Disclosed in Note No- 5.01
3(i)(d)(ii)	The opening and closing stocks of goods produced.	Complied -Disclosed in Note No- 5.03
3(i)(e)	In the case of trading companies, the purchase made and the opening and closing stocks.	Not applicable
3(i)(f)	In the case of companies rendering or supplying services, the gross income derived from services rendered or supplied.	Not Applicable
3(i)(g)	Opening and closing stocks, purchases and sales and consumption of raw materials with value and quantity break-up for the company, which falls under one or more categories i.e. manufacturing and/or trading.	Complied -Disclosed in Note No- 5.01
3(i)(h)	In the case of other companies, the gross income derived under different heads.	Not Applicable
3(i)(i)	Work-in-progress, which have been completed at the commencement and at the end of the accounting period.	Complied- Disclosed in Note No- 5.02
3(i)(j)	Provision for depreciation, renewals or diminution in value of fixed assets.	Complied -Disclosed in Schedule No- 1-2
3(i)(k)	Interest on the debenture paid or payable to the Managing Director, Managing Agent and Manager.	Not Applicable
3(i)(l)	Charge of income tax and other taxation on profits.	Complied -Disclosed in Note No- 31
3(i)(m)	Revised for repayment of share capital and repayment of loans	Not Applicable
3(i)(n)(i)	Amount set aside or proposed to be set aside, to reserve, but not including provisions made to meet any specific liability, contingency or commitment, know to exist at the date as at which the balance sheet is made up.	Not Applicable
3(i)(n)(ii)	Amount withdrawn from above mentioned reserve	Not Applicable
3(i)(o)(i)	Amount set aside to provisions made for meeting specific liabilities, contingencies of commitments.	Not Applicable

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3(i)(o)(ii)	Amount withdrawn from above mentioned provisions, as no longer required.	Not Applicable
3(i)(p)	Expenditure incurred on each of the following items, separately for each item: (i) Consumption of stores and spare parts (ii) Power and Fuel (iii) Rent (iv) Repairs of Buildings (v) Repairs of Machinery (vi) (1) Salaries, wages and bonous (2) Contribution to provident and other funds (3) Worksmen and staff welfare expenses to the extent not adjusted from any previous provision or reserve.	Complied -Disclosed in Note From 26.01 to 26.04, 27, 28 and in Income Statement

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Payment/Perquisites to Directors & Managers

Complied and Disclosed in Schedule 36 and 38.

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

2024-2025

Particulars		License Capacity (In MT)	Installed Capacity (In MT)	Actual Production (In MT)	Capacity Utilization
Annual production capacity in MT (Average 32/1 count)	Spinning (R/Frame)	2,282.28	2,443.88	1,354	55.40%
	Rotor	258.19	96.62	28	28.98%

2023-2024

Particulars		License Capacity (In MT)	Installed Capacity (In MT)	Actual Production (In MT)	Capacity Utilization
Annual production capacity in MT (Average 32/1 count)	Spinning (R/Frame)	2,282.28	2,443.88	1,397.11	57.17%
	Rotor	258.19	96.62	23.98	24.82%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8 (C) :

Raw materials, spare parts, packing materials and capital machinery:

Items	Total Purchase (BDT)	Consumption (BDT)	% of consumption of total purchase
Raw materials	218,980,758	202,907,218	92.66%
Spare parts	7,697,465	4,803,293	62.40%
Packing materials	4,664,857	4,665,704	100.02%
Total	**231,343,080**	**212,376,215**	

Value of export:

Particulars	In foreign currencies (US$)	In BDT
Export	NIL	NIL
Total	-	-

Not applicable as the Company has not exported any comodities.

i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2024 to 30 June, 2025 on account of royalty, know-how, professional fees, consultancy fees and interest;

ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;

iii) The Company has not remitted any foreign currencies on account of dividend.



Annexure-2

Disclosure as per DSE's requirement of Annexure-10 of Schedule-A, Para-18

Ratio Analysis

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
A)	**Liquidity/Solvency Ratios:**					
1)	Current ratio	1.49:1	1.60:1	1.62:1	4.41:1	3.80:1
2)	Quick ratio	1.32:1	1.22:1	1.13.1	3.18.1	2.73.1
3)	Times Interest Earned Ratio	NA	NA	NA	NA	NA
4)	Debt to Equity Ratio	3.54:1	3.39:1	7.23:1	1.01:1	1.12:1
5)	Bad debt Ratio	NA	NA	NA	NA	NA
B)	**Operating Ratios:**					
1)	Accounts receivable Turnover Ratio	NA	NA	NA	NA	NA
2)	Inventory Turnover Ratio	1.14:1	2.11:1	1.43:1	1.50:1	1.64;1
3)	Asset Turn over Ratio	0.45	0.89	0.89	0.47	0.56
C)	**Profitability Ratios:**					
1)	Gross Margin Ratio	(5.63)%	12.13%	4.24%	(16.16)%	(3.35)%
2)	Operating Income Ratio	(16.54)%	7.45%	(2.18)%	(26.29)%	(11.16)%
3)	Net Income Ratio	3.78%	5.77%	(5.44)%	72.56%	(11.06)%
4)	Return on Assets Ratio	0.66%	2.18%	(1.83%)	27.12%	(4.72)%
5)	Return on Equity Ratio	3.00%	9.54%	(9.20%)	54.38%	(9.99)%
6)	Net Operating cash flow to Net Profit Ratio	1434.44%	(403.01)%	415.84%	(25.63)%	229.97%
7)	Earning per Share	0.26	0.91	(0.78)	10.07	(1.64)
D)	**Stockholder Ratios:**					
1)	Price/Earnings (P/E) Ratio	166.21	131.36	(220.90)	14.87	(91.45)
2)	Dividend yield Ratio	-	-	-	0.33%	-
3)	Dividend Payout Ratio	-	-	-	4.97%	-

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