# Auditor's Report
# and
# Audited Financial Statements
# of
# ALHAJ TEXTILE MILLS LIMITED
# FOR THE YEAR ENDED 30 JUNE 2026

**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, 2026 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, 2026, 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

We draw attention to Notes 14 and 22 to the financial statements, which describe the Company's Long Term Loan Fund and Bank Overdraft with Agrani Bank Ltd. and the related legal proceedings. As disclosed in those notes, Agrani Bank Ltd. filed a case against the Company in the Artha Rin Adalat in 2013, which remained pending as at the date of this auditor's report. Our opinion is not modified in respect of this matter.

## 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.



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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 301,323,805 for the year ended 30 June 2026 as compared to BDT 330,068,700 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:<br>• Obtaining an understanding of the Company's revenue recognition process and relevant internal controls;<br>• Reviewing the accounting policy for revenue recognition and assessing compliance with IFRS 15;<br>• Testing sales transactions on a sample basis with supporting documents including invoices, challans, delivery documents, VAT records and ledger entries;<br>• Performing cut-off testing around the year-end to verify that revenue was recorded in the correct accounting period;<br>• Comparing revenue with production, sales records and related reconciliations; and<br>• 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 amounting to BDT 90,220,247 as at 30 June 2026 compared to BDT 88,415,319 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. | Our audit procedures included, among others:<br>• Obtaining the schedule of advances, deposits and prepayments and agreeing the balances with the general ledger;<br>• Reviewing supporting documents on a sample basis to verify the nature and validity of the balances;<br>• Assessing whether the balances were appropriately classified as current assets;<br>• Reviewing subsequent adjustments, settlements or recoveries, where applicable; |



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| Key Audit Matter | How our audit addressed the matter |
|---|---|
| | • Discussing long outstanding balances with management and evaluating whether any provision or adjustment was required; and<br>• Assessing the adequacy of related disclosures in the financial statements. |
| **Provision for Taxation** The Company has reported Provision for Taxes amounting to BDT 130,489,133 as at 30 June 2026 and current tax expense of BDT 7,165,710 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:<br>• Obtaining and reviewing the tax computation prepared by management;<br>• Checking the mathematical accuracy of the tax calculation;<br>• Comparing the tax provision with the applicable requirements of tax laws and prior year assessments, where available;<br>• Reviewing the movement of provision for taxation during the year;<br>• Assessing whether current tax expense and year-end tax liabilities were appropriately recorded; and<br>• 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 63,562,520 during the year and reported negative gross profit of BDT 37,420,597. 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:<br>• Discussing with management their assessment of the Company's ability to continue as a going concern;<br>• Reviewing the financial performance, accumulated losses, liquidity position and available financial resources of the Company;<br>• Considering the status of loan settlement and other significant liabilities;<br>• Reviewing subsequent events and management's plans for future operations;<br>• Evaluating whether the going concern basis of accounting remains appropriate; and<br>• 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



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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;
- 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; and
- The expenditure incurred was for the purpose of the Company's business.

Signed for and on behalf of
**Hoque Bhattacharjee Das & Co.**
Chartered Accountants
FRC Enlistment No.: CAF-001-020

Place: Dhaka, Bangladesh

Date: 03 NOV 2026

DVC: 2611030914AS977671

**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 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30 June 2025 |
| **ASSETS** | | | |
| Property,Plant and Equipment | 3 | 61,049,943 | 54,710,676 |
| Investment in equity | 4 | 1,000,841 | 1,000,841 |
| **Non-Current Assets** | | **62,050,784** | **55,711,517** |
| Inventories | 5 | 266,644,311 | 202,361,847 |
| Other Receivable | 6 | 971,731 | 522,091 |
| Advances, Deposits and Prepayments | 7 | 90,220,247 | 88,415,319 |
| Investment in FDR | 8 | 285,887,459 | 385,719,797 |
| Cash and Cash Equivalents | 9 | 17,573,811 | 41,290,305 |
| **Current Assets** | | **661,297,559** | **718,309,359** |
| **Total Assets** | | **723,348,343** | **774,020,876** |
| **EQUITY AND LIABILITIES** | | | |
| Share Capital | 10 | 222,985,490 | 222,985,490 |
| Capital Reserve | | 21,350 | 21,350 |
| General Reserve | | 1,395,080 | 1,395,080 |
| Revaluation Reserve | 11 | 6,875,111 | 7,320,537 |
| Tax Holiday Reserve | 12 | - | 10,747,334 |
| Retained Earnings | 13 | 61,886,537 | 122,743,258 |
| **Shareholders' Equity** | | **293,163,568** | **365,213,049** |
| Long Term Loan Fund | 14 | 247,107,542 | 216,697,334 |
| Deferred Tax Liability | 15 | 2,353,314 | 3,290,179 |
| **Non-Current Liabilities** | | **249,460,856** | **219,987,513** |
| Advance Against Sales | 16 | 2,997,813 | 2,597 |
| Security and Other Deposits | 17 | 19,822 | 19,822 |
| Other Current Liabilities | 18 | 12,655,831 | 10,665,840 |
| Unpaid Dividend | 19 | 7,663,803 | 11,362,846 |
| Provision for Taxes | 20 | 130,489,132 | 129,115,860 |
| Provisions for other liabilities and charges | 21 | 8,064,810 | 3,807,655 |
| Bank Overdraft | 22 | 18,772,080 | 18,772,080 |
| Workers' Profit Participation Fund | 23 | 60,628 | 15,073,615 |
| **Current Liabilities** | | **180,723,919** | **188,820,314** |
| **Total Equity and Liabilities** | | **723,348,343** | **774,020,876** |
| **Net Assets Value Per Share (NAVPS)** | 24 | **13.15** | **16.38** |

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

Singed for and on behalf of
**Hoque Bhattacharjee Das & Co.**
Chartered Accountants
FRC Enlistment No.: CAF-001-020

**Shatadal Das, FCA**
Engagement Partner
ICAB Enrollment Number: 914

Place: Dhaka, Bangladesh

Date: 03 NOV 2026

DVC: 2611030914AS977671



Hoque Bhattacharjee Das & Co. Chartered Accountants Dhaka

**ALHAJ TEXTILE MILLS LIMITED**

**Statement of Comprehensive Income**

For the year ended 30 June 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 2025-2026 | 2024-2025 |
| **Income** | | | |
| Revenue | 25 | 301,323,805 | 330,068,700 |
| Less : Cost of Sales | 26 | 338,744,402 | 341,129,575 |
| **Gross Profit** | | **(37,420,597)** | **(11,060,875)** |
| **Less: Operating Expenses:** | | | |
| Administrative Expenses | 27 | 20,455,653 | 25,068,227 |
| Selling & Distribution Expenses | 28 | 720,090 | 692,295 |
| **Total Operating Expenses** | | **21,175,743** | **25,760,522** |
| **Operating Profit /(Loss)** | | **(58,596,340)** | **(36,821,397)** |
| **Less: Financial Expenses** | | | |
| Interest on Long Term Loan | | 30,410,208 | 30,410,208 |
| **Net Operating Profit /Loss** | | **(89,006,548)** | **(67,231,605)** |
| **Add:Non Operating Income:** | | | |
| Interest Income | 29 | 30,572,873 | 36,302,837 |
| Other Income | 30 | - | 1,860,922 |
| Dividend from CDBL | | 1,100,000 | 1,000,000 |
| **Total Non operating Income** | | **31,672,873** | **39,163,759** |
| **Net Profit before W.P.P.F** | | **(57,333,675)** | **(28,067,846)** |
| **Less: Workers Profit Participation Fund @ 5%** | | - | - |
| **Net Profit before Tax** | | **(57,333,675)** | **(28,067,846)** |
| **Provision for Tax:** | | | |
| Current Tax | 31 | (7,165,710) | (8,847,333) |
| Deferred Tax | 15 | 936,865 | 414,049 |
| **Net profit after Tax** | | **(63,562,520)** | **(36,501,131)** |
| **Earning per share (EPS)** | 32 | **(2.85)** | **(1.64)** |

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

Singed for and on behalf of
**Hoque Bhattacharjee Das & Co.**
Chartered Accountants
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**ALHAJ TEXTILE MILLS LIMITED**
**Statement of Changes in Equity**
For the year ended 30 June 2026

| Particulars | Share Capital [Tk.] | Tax Holiday Reserve [Tk.] | Capital Reserve [Tk.] | General Reserve [Tk.] | Revaluation Reserve [Tk.] | Retained Earnings [Tk.] | Total Equity [Tk.] |
|---|---|---|---|---|---|---|---|
| Opening Balance as on 1st July 2025: | | | | | | | |
| Retained Earnings | - | - | - | - | - | 122,743,258 | 122,743,258 |
| 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 | - | - | - | - | 7,320,537 | - | 7,320,537 |
| **Sub-Total** | **222,985,490** | **-** | **21,350** | **1,395,080** | **7,320,537** | **133,490,592** | **365,213,049** |
| Net Profit during the year | - | - | - | - | - | (63,562,520) | (63,562,520) |
| Prior year adjustment for Company Income Tax | | | | | | (1,797,396) | (1,797,396) |
| Depreciation of Reserve on Revaluation of Fixed Assets (2025-26) | - | - | - | - | (445,426) | 445,426 | - |
| 3% Cash Dividend | - | - | - | - | - | (6,689,565) | (6,689,565) |
| **Total Balance** | **222,985,490** | **-** | **21,350** | **1,395,080** | **6,875,111** | **61,886,537** | **293,163,568** |

**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 1st 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 | | | | | | (11,149,275) | (11,149,275) |
| **Total Balance** | **222,985,490** | **10,747,334** | **21,350** | **1,395,080** | **7,320,537** | **122,743,258** | **365,213,049** |

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 2026

| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 2025-2026 | 2024-2025 |
| **CASH FLOWS FROM OPERATING ACTIVITIES :** | | | |
| Cash receipts from customers and others | | 301,323,805 | 331,929,622 |
| Cash paid to suppliers and employees | | (445,413,077) | (408,589,232) |
| Advance Payment of tax as per section-64 | | 341,507 | (7,280,740) |
| **Net Cash from Operating Activities (A)** | 33 | **(143,747,765)** | **(83,940,350)** |
| **CASH FLOWS FROM INVESTING ACTIVITIES :** | | | |
| Purchase of Property,Plant and Equipments | | (11,474,440) | (5,128,382) |
| Investment in Current Assets (FDRs) | | (164,402,710) | (25,449,809) |
| Received from Encashment of FDR | | 264,235,548 | 34,013,563 |
| Interest Received | | 30,572,873 | 36,302,837 |
| Dividend received | | 1,100,000 | 1,000,000 |
| **Net Cash used in Investing Activities (B)** | | **120,031,271** | **40,738,209** |
| **CASH FLOWS FROM FINANCING ACTIVITIES :** | | | |
| **Net Cash used in Financing Activities ( C)** | | - | - |
| **Net increase in cash and cash equivalents (A+B+C)** | | **(23,716,494)** | **(43,202,141)** |
| Cash and Cash Equivalents at beginning of the year | | 41,290,305 | 84,492,446 |
| **Cash and Cash Equivalents at end of the year** | | **17,573,811** | **41,290,305** |
| **Net Operating Cash Flow per share (Restated)** | 34 | **(6.45)** | **(3.76)** |

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

**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 12 December 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 year1988.

**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.

**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



Hoque Bhattacharjee Das & Co. AB1 Dhaka Chartered Accountants

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, 2026;
- Statement of Comprehensive Income for the year ended 30 June, 2026;
- Statement of Changes in Equity for the year ended 30 June, 2026;
- Statement of Cash Flows for the year ended 30 June, 2026 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 Cost; |
| IAS-24 | Related Party Disclosures; |
| IAS-32 | Financial Instrument Preparation; |
| 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 Instrument: Disclosure; |
| IFRS-9 | Financial Instrument; |
| 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.



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**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. No. | 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% |



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| | | |
|---|---|---|
| 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.

**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 July, 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.



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**2.15 Income Tax:**

**2.15.1 Current Tax:**

Provision for taxation has been made as per rates prescribed in the Finance Act, 2026 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. 3,120,000/- 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 Segment" as the company operates in a single industry segment and within a single geographical territory.



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**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 01July, 2025 to 30 June, 2026.

**2.25 General:**

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



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**Notes to the financial Statements (continued)**

| Particulars | Amount in Taka | |
|---|---|---|
| | 30-Jun-26 | 30-Jun-25 |
| **3 Property,Plant and Equipment :** | | |
| The balance is made up as follows: | | |
| Opening Balance | 429,649,794 | 424,521,414 |
| Add: Addition during the year | 11,474,440 | 5,128,382 |
| | **441,124,234** | **429,649,796** |
| Less:Adjustment during the year | - | - |
| | **441,124,234** | **429,649,796** |
| Less: Accumulated Depreciation | (386,949,402) | (382,259,657) |
| **Net Written Down Value as on 30.06.2026 (A)** | **54,174,832** | **47,390,139** |
| **Increase in value on revaluation of fixed assets- opening balance** | 7,320,537 | 7,807,784 |
| Less: Depreciation during the year | (445,426) | (487,247) |
| **Net Increase in value on Revaluation as on 30.06.2026 (B)** | **6,875,112** | **7,320,537** |
| **Closing balance of Property ,Plant and Equipment (A+B)** | **61,049,943** | **54,710,676** |

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

| | | |
|---|---|---|
| **4 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 Inventories:** | | | |
| Raw Cotton | (Note-5.01) | 14,682,010 | 16,130,028 |
| Work in Process | (Note-5.02) | 4,669,546 | 4,538,339 |
| Finished Goods | (Note-5.03) | 219,422,128 | 158,957,852 |
| Stores and Spares | (Note-5.04) | 25,012,303 | 21,614,984 |
| Stock at Spinning (Packing Material) | | 595,365 | 595,365 |
| Stock of Waste Cotton | | 2,262,959 | 525,279 |
| **Total** | | **266,644,311** | **202,361,847** |

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 2025 to 30 June 2026.

| **5.01 Raw Cotton :** | 2025-2026 | | 2024-2025 | |
|---|---|---|---|---|
| | Quantity (Kg) | Amount (Tk) | Amount (Tk) | Amount (Tk) |
| Opening Stock of Raw Cotton | 57,936 | 16,130,028 | 275 | 56,488 |
| Add. Purchase during the year | 1,084,012 | 260,611,749 | 883,648 | 218,980,758 |
| Raw Cotton available for use | 1,141,948 | 276,741,777 | 883,923 | 219,037,246 |
| Less. Closing Stock | (53,550) | (14,682,010) | (57,936) | (16,130,028) |
| **Consumption during the year** | **1,088,398** | **262,059,767** | **825,987** | **202,907,218** |



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**5.02 Work in-Process:**

| Sl No. | Particulars | Amount in Taka 2025-2026 Qty in (Kg.) | Amount in Taka 2025-2026 Total Value (Tk) | Amount in Taka 2024-2025 Qty in (Kg.) | Amount in Taka 2024-2025 Total Value (Tk) |
|---|---|---|---|---|---|
| 1 | 80/1 Auto Cotton Yarn in Cone | 4,276 | 1,214,463 | 300 | 88,134 |
| 2 | 50/1 Auto Cone | 10,085 | 2,539,158 | 18,246 | 4,373,510 |
| 3 | 40/1 Auto Cone | 2,951 | 739,825 | - | - |
| 4 | 20/1, Rotor Yarn in Cone | 1,778 | 176,100 | 940 | 71,258 |
| 5 | 16/1, Rotor Yarn in Cone | - | - | 66 | 5,437 |
| | **Total** | **19,090** | **4,669,546** | **19,552** | **4,538,339** |

| Reconciliation of Work in Process: | | 2025-2026 Qty in Kg | | 2024-2025 Qty in Kg | |
|---|---|---|---|---|---|
| Opening Work In Process: | Spinning: | 18,546 | | 576 | |
| | Rotor: | 1,006 | 19,552 | 1,043 | 1,619 |
| Input from store during the year: | Raw Cotton: | | 1,088,398 | | 825,987 |
| | | | **1,107,950** | | **827,606** |
| Less:Closing Work in Process: | Spinning: | 17,312 | | 18,546 | |
| | Rotor: | 1,778 | (19,090) | 1,006 | (19,552) |
| Quantity available for production | | | **1,088,860** | | **808,054** |
| Production of Yarn during the year: | Spinning: | 936,185 | | 688,973 | |
| | Rotor: | 74,571 | 1,010,756 | 50,577 | 739,550 |
| Wastage/Normal Loss | | | 78,104 | | 68,504 |
| | | | **1,088,860** | | **808,054** |
| % of wastage/Normal Loss | | | **7.17** | | **8.48** |

**5.03 Closing stock of Finished Goods:**

| Sl No. | Particulars | Amount in Taka 2025-2026 Qty in (Kg.) | Amount in Taka 2025-2026 Total Value (Tk) | Amount in Taka 2024-2025 Qty in (Kg.) | Amount in Taka 2024-2025 Total Value (Tk) |
|---|---|---|---|---|---|
| 1 | 80/1 Auto Cotton Yarn in Cone (Special) | 3221 | 2,023,808 | | |
| 2 | 80/1 Auto Cotton Yarn in Cone | 15,831 | 9,074,348 | 3,084 | 1,924,777 |
| 3 | 74/1 Auto Cotton Yarn in Cone | | - | 9,300 | 5,359,778 |
| 4 | 68/1 Auto Cotton Yarn in Cone | 45 | 18,057 | 45 | 18,057 |
| 5 | 60/1 Auto Cotton Yarn in Cone | 227 | 99,089 | 26,218 | 12,117,210 |
| 6 | 54/1 Auto Cotton Yarn in Cone | 166,971 | 66,995,584 | 203,260 | 87,974,941 |
| 7 | 50/1 Auto Cotton Yarn in Cone | 318,563 | 117,988,141 | 104,464 | 41,982,153 |
| 8 | 50/1 Auto Cotton Yarn in Cone (Special) | | - | 14,788 | 5,822,523 |
| 9 | 40/1 Auto Cotton Yarn in Cone | 34,111 | 11,881,883 | | |
| 10 | 40/1 Auto Cotton Yarn in Cone (100% Tencil) | 4,899 | 1,814,473 | | |
| 11 | 20/1 Rotor Yarn in Cone | 48,988 | 9,179,994 | 12,746 | 2,475,555 |
| 12 | 16/1 Rotor Yarn in Cone | 2,313 | 346,751 | 9,027 | 1,282,858 |
| | **Total** | **595,169** | **219,422,128** | **382,932** | **158,957,852** |

**5.04 Stores & Spares:**

| Sl. No. | Particulars | Amount in Taka 30 June 2026 | Amount in Taka 30 June 2025 |
|---|---|---|---|
| 1 | Iron & Steel | 226,988 | 192,297 |
| 2 | Pipes, Tube & Fitting | 1,213,596 | 1,166,322 |
| 3 | Fuel, Oil & Lubricants | 3,661,635 | 2,644,256 |
| 4 | Raw Materials & Chemicals | 52,632 | 8,212 |
| 5 | Paint and Varnish | 186,905 | 96,602 |
| 6 | General Hardwares | 186,307 | 171,127 |
| 7 | Loose Tools | 93,230 | 64,795 |
| 8 | Domestic Equipment | 16,158 | 7,498 |
| 9 | Furniture & Fixtures | 4,265 | 10,042 |
| 10 | Packing Materials | 3,824,471 | 2,543,179 |
| 11 | Laboratories Appliance | 114,763 | 114,763 |
| 12 | Mechanical Equipment & Spare parts | 11,716,448 | 11,442,271 |
| 13 | Electrical Equipment & Spares | 3,403,343 | 2,846,792 |
| 14 | Office Equipment | 108,101 | 86,413 |
| 15 | Miscellaneous Stock | 203,461 | 220,415 |
| | **Total** | **25,012,303** | **21,614,984** |



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| Particulars | Notes | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |
| **6 Other Receivable:** | | | |
| Accrued Income (Interest on FDR Lien with PGCL) | | 971,731 | 522,091 |
| **Total** | | **971,731** | **522,091** |
| **7 Advances, Deposits and Pre-payments:** | | | |
| **ADVANCES:** | | | |
| Advance against TA/DA | 7.01 | 21,792 | 24,000 |
| Advance against purchase | 7.02 | 188,031 | 103,600 |
| Advance Against Company Income Tax | 7.03 | 68,927,664 | 69,269,171 |
| Other Advances & Prepayments | 7.04 | 211,794 | 81,532 |
| Advance Against Supply | | 4,218,598 | 2,400,000 |
| Loan to Alhaj jute mills ltd.(AJML) | | 1,151,728 | 1,151,728 |
| **Total Advances** | | **74,719,607** | **73,030,031** |
| **DEPOSITS:** | | | |
| Custom Deposit | | 178,825 | 63,473 |
| 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** | | **15,500,640** | **15,385,288** |
| **PREPAYMENTS:** | | | |
| Prepayments | | - | - |
| **Total Pre-payments** | | **-** | **-** |
| **Total Advances, Deposits & Pre-Payments** | | **90,220,247** | **88,415,319** |

**7.01 Advances Against TA/DA:**

| | | |
|---|---|---|
| Md.Mahbub Alam (Ripon) | - | 15,000 |
| Md.Abu Kawser | 9,000 | 9,000 |
| Md.Mokhlesur Rahman | 12,792 | - |
| **Total** | **21,792** | **24,000** |

**7.02 Advances Against Purchase:**

| | | |
|---|---|---|
| Md.Abir Hossain | 159,563 | 103,600 |
| Md.Abu Kawser | 28,468 | - |
| **Total** | **188,031** | **103,600** |



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| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |

**7.03 Advances Against Company Income Tax:**

**Year wise details are as under**

| Accounting Year | Assessment Year | | |
|---|---|---|---|
| 2013-2014 | 2014-2015 | 2,989,346 | 2,989,346 |
| 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 |
| 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 | 7,280,740 |
| Add.Tax paid for the year 2013-2014 | | 6,000,000 | 6,000,000 |
| 2025-2026 | 2026-2027 | 7,248,326 | |
| **Total** | | **68,927,664** | **69,269,171** |

**7.04 Other Advances & Prepayment:**

| Particulars | Designation | | |
|---|---|---|---|
| M/S. Alhaj Jute Mills Ltd. | - | 1,408 | 1,408 |
| Bangladesh General Insurance Co. (BGIC) | - | 90,000 | - |
| Md. Khalilur Rahman | D.Manager (Cost and Audit) | 65,262 | - |
| Md.Mizanur Rahman (Shahjadpur) | S.R | 5,124 | 5,124 |
| SK Md.Murshed | - | 50,000 | 50,000 |
| Md.Abdus Salam | Advocate | - | 25,000 |
| **Total** | | **211,794** | **81,532** |

**8 Investment in FDR:**

Details are as under

| Particulars | Principal | Interest | | |
|---|---|---|---|---|
| Rupali Bank Ltd. (FDR) | 119,608,690 | 32,581,810 | 152,190,500 | 226,566,349 |
| Janata Bank Ltd (FDR) | - | - | - | 84,218,406 |
| Bangladesh Commerce Bank Ltd. (FDR) | - | - | - | 252,280 |
| Bangladesh Development Bank Ltd. (FDR) | - | - | - | 74,533,812 |
| City Bank Ltd. (FDR) | 99,980,000 | 6,782,888 | 106,762,888 | |
| BRAC Bank Ltd. (FDR) | 25,130,890 | 1,803,181 | 26,934,071 | 148,950 |
| **Total** | | | **285,887,459** | **385,719,797** |

**9 Cash and Cash Equivalents:**

The above balance is made up as follows:

| Particulars | | |
|---|---|---|
| Cash in Hand | 171,814 | 195,152 |
| **Cash at Bank** | | |
| Janata Bank, Local office, Dhaka. SND A/C0887 | 14,030 | 1,850,336 |
| Agrani Bank STD A/C No-4536 | 3,200,775 | 3,103,867 |
| Bangladesh Commerce Bank-105 | 1,175 | 375,699 |
| City Bank Ltd.AC NO-3154604261001 | 40,192 | - |
| Prime Bank,Ishurdi,Pabna CD A/C 60008502 | 85,535 | 1,943 |
| Dutch-Bangla Bank Ltd. Dilkusha,CD A/C-1011100055085 | 32,225 | 32,225 |
| Mercantile Bank PLC-1111001236204 | 9,398 | 12,041 |
| Mercantile Bank PLC-SND 1131000065547 | 12,554,982 | 32,699,895 |
| Prime Bank,IBB Dilkusha STD A/C 90036875 | 2,960 | 2,031,096 |
| Prime Bank,IBB Dilkusha STD A/C-3108315011216 | 1,065,305 | 246,639 |
| IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041 | 30,744 | 30,593 |
| Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647 | 9,095 | 360,330 |
| NRB Bank Ltd.Dilkusha Br. SND A/C -1081030009018 | 355,581 | 350,489 |
| **Total cash at bank** | **17,401,997** | **41,095,153** |
| **Total** | **17,573,811** | **41,290,305** |



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| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |
| **10.00** | **Share Capital:** | | |
| **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 | 2025-26 | | 2024-25 | |
|---|---|---|---|---|
| | Shareholdings | % | Shareholdings | % |
| 1) Government | 1,623 | 0.01% | 1,623 | 0.01% |
| 2) Foreigner | 10,200 | 0.05% | - | 0.00% |
| 3) Sponsors/Directors | 6,835,452 | 30.65% | 6,835,452 | 30.65% |
| 4) Financial Institutions | 2,019,909 | 9.06% | 2,842,724 | 12.75% |
| 5) General Public | 13,431,365 | 60.23% | 12,618,750 | 56.59% |
| **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 2025-2026 | % of Share Capital |
|---|---|---|---|---|
| 1 to 499 | 2295 | 48.68% | 284167 | 1.27% |
| 500 to 5000 | 1977 | 41.94% | 3323471 | 14.90% |
| 5001 to 10000 | 237 | 5.03% | 1742929 | 7.82% |
| 10001 to 20000 | 104 | 2.21% | 1487007 | 6.58% |
| 20001 to 30000 | 50 | 1.06% | 1234211 | 5.53% |
| 30001 to 40000 | 10 | 0.21% | 347663 | 1.56% |
| 40001 to 50000 | 5 | 0.11% | 232327 | 1.04% |
| 50001 to 100000 | 12 | 0.25% | 808768 | 3.63% |
| 100001 to above | 24 | 0.51% | 12838006 | 57.57% |
| **Total** | **4714** | **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. 103.50 per share in the Dhaka Stock Exchange Limited on 30 June, 2026. During the year 2025-2026 the low price and high price per share were Tk 94.90/- and Tk. 158.30/- respectively.

| | | | |
|---|---|---|---|
| **11** | **Revaluation Reserve:** | | |
| | The above balance is made up as follows: | | |
| | Opening Balance | 7,320,537 | 7,807,784 |
| | Less:Accumulated Depreciation | (445,426) | (487,247) |
| | **Closing Balance** | **6,875,111** | **7,320,537** |

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. 6,875,111/- and written down value of revaluation assets stand Tk. 6,875,111/- as on 30-06-2026. The detailed position as on June 30th, 2026 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 | 5,320,436 | 5,765,862 |
| **Total** | **6,875,111** | **7,320,537** |

| | | |
|---|---|---|
| **12** | **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.

| | | |
|---|---|---|
| Opening Balance | 10,747,334 | 10,747,334 |
| Current year | - | - |
| Adjustment during the year | (10,747,334) | |
| **Closing Balance** | **-** | **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 (2025-2026).



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| 13 | **Retained Earning:** | Amount in Taka | |
|---|---|---|---|
| | | **30-Jun-26** | **30-Jun-25** |
| | Opening Balance | 122,743,258 | 169,906,416 |
| | Dep.on Revaluation of Fixed Asset transferred to Retained Earnings | 445,426 | 487,247 |
| | Net Profit / Loss during the year | (63,562,520) | (36,501,131) |
| | **Prior year's adjustment for :** | | |
| | 3% Cash Dividend | (6,689,565) | - |
| | 5% Cash Dividend | - | (11,149,275) |
| | Company Income Tax | (1,797,396) | - |
| | Adjustment during the year | 10,747,334 | - |
| | **Closing balance** | **61,886,537** | **122,743,258** |

**14 Long Term Loan Fund:**

The above balance is made up as follows:

| Particulars | Amount in Taka 30 June 2026 | Amount in Taka 30 June 2026 | Amount in Taka 30 June 2026 | Amount in Taka 30 June 2025 |
|---|---|---|---|---|
| **Agrani Bank Ltd. Industrial Loan-Principal:** | **1st BMRE** | **2nd BMRE** | **Total** | **Total** |
| Opening Balance | 36,340,940 | 471,371 | 36,812,311 | 86,812,311 |
| Add: Received from Agrani Bank | - | - | - | - |
| Less: Payment | - | - | - | (50,000,000) |
| **Total:** | **36,340,940** | **471,371** | **36,812,311** | **36,812,311** |
| **Agrani Bank Ltd. Industrial Loan-Interest:** | | | | |
| Opening Balance | 39,538,958 | 12,772,364 | 179,885,023 | 149,474,815 |
| Less: Payment | - | - | - | - |
| **Sub-total** | **39,538,958** | **12,772,364** | **179,885,023** | **149,474,815** |
| Add: Provision for Interest ( Pls. refer to note no. 14.01) | - | - | 30,410,208 | 30,410,208 |
| **Total** | **39,538,958** | **12,772,364** | **210,295,231** | **179,885,023** |
| **Total** | **75,879,898** | **13,243,735** | **247,107,542** | **216,697,334** |

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

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

Under the above circumstances management decided to provide interest on the above loan as per loan agreement. The above provision was made for the period from 13-04-2021 to 30-06-2026.

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 Amount in Taka** | **2nd BMRE- 30 June, 2011 Amount in Taka** | **Total- 30 June, 2011 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.81,125,001only 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.



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| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |

**15 Deferred Tax Liability :**

| | | |
|---|---|---|
| Opening Balance | 3,290,179 | 3,704,228 |
| Add: (Reduction)/Addition during the year (Note-15.01) | (936,865) | (414,049) |
| **Closing Balance** | **2,353,314** | **3,290,179** |

**15.01 Calculation of Deferred Tax:**

| **Particulars** | | |
|---|---|---|
| Depreciable asset as per Financial Statements(excluding land value) | 47,626,757 | 50,825,990 |
| Depreciable asset as per tax base (excluding land value) | (31,937,997) | (28,891,461) |
| Temporary difference | **15,688,760** | **21,934,529** |
| Applicable tax rate | 15% | 15% |
| Deferred tax liability as at end of the year | 2,353,314 | 3,290,179 |
| Opening Balance | 3,290,179 | 3,704,228 |
| Reduction during the year | **936,865** | **414,049** |

**16 Advance Against Sales:**

The above balance is made up as follows:

| SL NO | Name of the party | Address | | |
|---|---|---|---|---|
| 1 | Banijjo bitan | Pawra market,kumarkhali,kushtia | 65 | - |
| 2 | M/S sarkar Traders | | 694,002 | 64 |
| 3 | M/S Dalim Traders | | 130 | 140 |
| 4 | M/S Pretom Traders | | 291 | 162 |
| 5 | M/S Nishat Enterprise | | 800 | 800 |
| 6 | M/S Partha Yarn Trading | | 100,910 | - |
| 7 | M/S Rasel Mashraising House | | 2,200,261 | - |
| 8 | Others | | 1,354 | 1,431 |
| | **Total** | | **2,997,813** | **2,597** |

**17 Security and Other Deposits:**

| | | |
|---|---|---|
| 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 Other Current Liabilities :**

| | | | |
|---|---|---|---|
| Trade Payables | 18.01 | 6,129,137 | 5,483,175 |
| Other Payables | 18.02 | 1,356,725 | 1,611,219 |
| Liabilities for VAT | | 2,773,351 | 2,567,403 |
| Unpaid salary & wages | | 95,422 | 95,422 |
| Income Tax Deduction from Parties | | 2,246,145 | 853,570 |
| Sramik Kallan Tahabil | | 55,051 | 55,051 |
| **Total** | | **12,655,831** | **10,665,840** |



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| Particulars | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |

**18.01 Trade Payables:**

| | | | |
|---|---|---|---|
| M/s. | Bearing Palace | 193,908 | 275,528 |
| M/s. | Borak power engineers | 65,127 | 65,127 |
| M/s. | Bismillah Textile Engineering | 208,557 | - |
| M/s. | Dana Engineers International Ltd. | 12,648 | 12,648 |
| M/s. | K.S.Collection | 486,126 | 543,023 |
| M/s. | Lipika | 843,684 | 623,488 |
| M/s. | Macca Auto Paper Cone Product | 1,760,839 | 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 |
| Md. | M M Enterprise | 304,810 | 304,810 |
| M/s. | NS Computers & Engineering | 5,800 | - |
| M/s. | Nyes Power Solutions | 78,525 | - |
| M/s. | Paper Cone Industries | 1,569,358 | 1,569,358 |
| M/s. | Rafi Engineering | - | 7,600 |
| M/s. | Rhyme Textile Fiber Innovation | 3,074 | 2,882 |
| M/s. | Saba Enterprise | 6,500 | 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 | 272,205 | 345,046 |
| M/s. | Sumaiya Enterprise | - | 328,929 |
| M/s. | Star Enterprise | - | 2,720 |
| M/s. | Tex spare corporation | 142,216 | 142,216 |
| **Total** | | **6,129,137** | **5,483,175** |

**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. | ASM Sayem Bhuiyan | 94,500 | 94,500 |
| M/s. | Arafat International | - | 37,876 |
| M/s. | BDCOM Online Ltd. | 4,372 | 8,304 |
| M/s. | Cargo Control Bangladesh Ltd. | 167,632 | 167,632 |
| M/s. | Chand mansion (H/O rent) | 140,940 | 148,770 |
| M/s. | Favourite Security Service Ltd. | - | 56,644 |
| M/s. | FAMES & R | - | 185,000 |
| M/s. | Green Trade International | 28,807 | 28,807 |
| Md. | Hasnat Quaiyum (Advocate) | 356,500 | 356,500 |
| | Industrial Electronic Service Center | - | 30,000 |
| M/s. | Jannat corporation | - | 9,513 |
| M/s. | Jisan Sound & Lighting | 2,600 | 2,600 |
| M/s. | Kalam Traders | 47,451 | - |
| | Md.Bakhtiar Rahman chairman (Acting) | 9,900 | - |
| | Md.Harunoor Rashid Director | 9,900 | - |
| | Md.Joynul Abedin Chowdhury Director | 9,900 | - |
| | MS Khodeza Khatoon Director | 9,900 | - |
| | Md.Saidul Islam Director | 9,900 | - |
| | Md.Monirul Islam (Independent Director) | 9,900 | - |
| | Md.Faizul Matin (Independent Director) | 9,900 | - |
| Md. | Obidur Rahman (Milon) | - | 3,300 |
| M/s. | Puji Bazar | 5,000 | 5,000 |
| M/s. | Popular Advertising Ltd. | 14,646 | 14,646 |
| | R S Printing | 23,800 | - |
| Md. | Kazi Saidur Rahman (Pabna) | 11,050 | - |
| M/s. | Techno Aliens | - | 72,000 |
| **Total** | | **1,356,725** | **1,611,219** |



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| | Particulars | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |
| **19** | **Unpaid Dividend :** | | |
| | Opening balance | 11,362,846 | 213,571 |
| | Add: refunded | 690,014 | - |
| | Add.Dividend declared | 6,689,565 | 11,149,275 |
| | | **18,742,425** | **11,362,846** |
| | Less: Paid to Shareholders | (11,078,622) | - |
| | Less : Transferred to Capital Market Stabilization Fund | - | - |
| | **Closing balance** | **7,663,803** | **11,362,846** |

As per the BSEC directive No-BSEC/CMRRCD/2021-386/03 dated 14 January 2021 we transferred the undistributed amount Tk.617,501 to the Capital Market Stabilization Fund dated 19-09-2021.

**Unpaid dividend break up year wise**

| | | |
|---|---|---|
| 2024-2025 | 6,689,565 | - |
| 2023-2024 | 807,412 | 11,149,275 |
| 2021-2022 | 74,580 | 121,325 |
| 2020-2021 | 77,000 | 77,000 |
| 2017-2018 | 15,246 | 15,246 |
| **Total** | **7,663,803** | **11,362,846** |

| | | | |
|---|---|---|---|
| **20** | **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 |
| | 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) | 8,847,332 | 8,847,333 |
| | Provision for Accounting year (2025-2026) | 7,165,710 | - |
| | **Sub Total** | **130,489,132** | **129,115,860** |

| | | | | |
|---|---|---|---|---|
| **21** | **Provisions for Other Liabilities and Charges:** | | | |
| | Salary & wages clearing account | (Note-21.01) | 2,752,495 | 1,661,397 |
| | Provision for other expenses | (Note-21.02) | 5,312,315 | 2,146,258 |
| | **Total** | | **8,064,810** | **3,807,655** |

| | | | |
|---|---|---|---|
| **21.01** | **Salary and Wages Clearing Account:** | | |
| | **Salary of Staff & Officers :** | | |
| | For Head office | 399,764 | 464,439 |
| | For Factory | 796,255 | 479,624 |
| | Wages | 1,556,476 | 717,334 |
| | **Total** | **2,752,495** | **1,661,397** |

| | | | |
|---|---|---|---|
| **21.02** | **Provisions for Other Expenses:** | | |
| | MD'S Remuneration | 146,000 | 141,000 |
| | Honorarium of Chairman | 67,500 | 67,500 |
| | Board Advisor Honorarium | - | 90,000 |
| | Audit Fee | 471,500 | 230,000 |
| | AGM Expenses | 47,068 | 47,068 |
| | Annual Subscription of BAPLC for Membership | - | 50,000 |
| | CDBL (annual fee) | 95,400 | 95,400 |
| | CDBL (bonus share transfer fee) | 50,765 | 50,765 |
| | Gas Bill | 3,522,336 | 623,556 |
| | Head office electric Bill | 26,304 | 17,357 |
| | Legal Fee and Expenses | 190,000 | 190,000 |
| | Mill Electricity Bill | 567,762 | 404,082 |
| | Mill Internet Bill | 2,400 | 2,400 |
| | Petrol for Vehicle | 67,280 | 88,330 |
| | Petrol for Vehicle (Car No-0953) | 58,000 | 48,800 |
| | **Total** | **5,312,315** | **2,146,258** |



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| | | Amount in Taka | |
|---|---|---|---|
| | | 30-Jun-26 | 30-Jun-25 |

**22 Bank Overdraft:**

| | | | |
|---|---|---|---|
| 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 Worker's Profit Participation Fund:**

| | | |
|---|---|---|
| Opening balance | 15,073,615 | 15,073,615 |
| Provision for the year | - | - |
| Paid during the year | (15,012,987) | - |
| **Closing Balance** | **60,628** | **15,073,615** |

**24 Net Asset Value Per Share (NAVPS):**

| | | |
|---|---|---|
| Total Assets & Properties Value | 723,348,343 | 774,020,876 |
| Less Total Liabilities | 430,184,775 | 408,807,827 |
| **Total Net Assets** | **293,163,569** | **365,213,049** |
| **Total number of Share** | **22,298,549** | **22,298,549** |
| Net Assets Value Per Share (NAVPS) | **13.15** | **16.38** |



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**25 Turnover (Amount) :**

| Particulars | 2025-2026 | | 2024-2025 | |
|---|---|---|---|---|
| | Qty(Kg) | Amount in Taka | Qty(Kg) | Amount in Taka |
| Carded Spun Yarn | 753,475 | 293,235,222 | 764,679 | 321,576,125 |
| Open-End Yarn | 45,269 | 8,088,583 | 49,760 | 8,492,575 |
| **Total** | **798,744** | **301,323,805** | **814,439** | **330,068,700** |

**25.01 Turnover in quantity (Kg) : 2025-2026**

| Production type | Opening (a) | Production (b) | Closing Stock (c) | Loss/Damage (d) | Sales during the year (a+b-c-d) |
|---|---|---|---|---|---|
| Carded Spun Yarn | 361,159 | 936,185 | 543,869 | - | 753,475 |
| Open-End Yarn | 22,000 | 74,571 | 51,302 | - | 45,269 |
| **Total** | **383,159** | **1,010,756** | **595,171** | **-** | **798,744** |

**25.02 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** |

| | | Amount in Taka | |
|---|---|---|---|
| | | 2025-2026 | 2024-2025 |
| **26 Cost of Sales :** | | | |
| Opening work-in-process | | 4,538,339 | 272,633 |
| **Raw Materials Consumption** | 5.01 | 262,059,767 | 202,907,218 |
| | | **266,598,106** | **203,179,851** |
| (-) Closing Work-in-Process | | (4,669,546) | (4,538,339) |
| (-) Wastage Recoverable | | (1,582,455) | (1,027,346) |
| **Total Consumption (a)** | | **260,346,105** | **197,614,166** |
| Factory Wages and Allowances | 26.01 | 36,135,708 | 24,782,135 |
| Factory Salary and Allowances | 26.02 | 9,906,656 | 9,626,355 |
| Store and Spares | 26.03 | 10,807,680 | 9,468,997 |
| Other Factory Overhead | 26.04 | 82,012,530 | 66,676,586 |
| **Total cost (b)** | | **138,862,574** | **110,554,073** |
| **COST OF PRODUCTION (a+b)** | | **399,208,679** | **308,168,239** |
| Opening Stock of Finished Goods | | 158,957,852 | 191,919,188 |
| Closing Stock of Finished Goods | | (219,422,128) | (158,957,852) |
| **Total Cost of Sales** | | **338,744,402** | **341,129,575** |
| **26.01 Factory Wages and Allowances:** | | | |
| Wages and allowances | | 34,221,439 | 23,322,102 |
| Bonus | | 1,914,269 | 1,460,033 |
| **Total** | | **36,135,708** | **24,782,135** |
| **26.02 Factory Salary and Allowances:** | | | |
| Salary and allowances | | 9,254,138 | 9,117,225 |
| Bonus | | 652,518 | 509,130 |
| **Total** | | **9,906,656** | **9,626,355** |
| **26.03 Stores and Spares:** | | | |
| Spare Parts | | 3,007,973 | 3,232,470 |
| Packing Materials | | 5,386,902 | 4,665,704 |
| Lubricants | | 891,349 | 589,004 |
| Electrical Materials | | 1,316,693 | 609,084 |
| Building Maintenance Materials | | 24,190 | 24,300 |
| Other Maintenance Materials | | 180,573 | 348,435 |
| **Total** | | **10,807,680** | **9,468,997** |



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| | | Amount in Taka | |
|---|---|---|---|
| | | 2025-2026 | 2024-2025 |
| 26.04 | **Other Factory Overhead:** | | |
| | Depreciation | 4,423,493 | 4,629,246 |
| | Depreciation on re-valuation.of Fixed Assets | 445,426 | 487,247 |
| | Electricity and Power | 14,168,412 | 9,125,220 |
| | Gas Bill | 59,217,569 | 48,399,595 |
| | Labour bill | 1,649,550 | 1,368,067 |
| | Insurance Premium | 1,986,334 | 1,457,927 |
| | Postage & Telephone | 44,798 | 32,371 |
| | Printing and Stationery | 12,528 | 132,508 |
| | Internet Expenses | - | 28,800 |
| | Rent,Rate and Taxes - Factory | - | 226,800 |
| | Repairs and Maintenance of Electric Equipment | 6,150 | 69,787 |
| | Repairs and Maintenance of Boundary Wall | - | 2,850 |
| | Repairs and Maintenance of Machinery | 58,270 | 716,168 |
| | **Total** | **82,012,530** | **66,676,586** |
| 27 | **Administrative Expenses:** | | |
| | Accounts audit fee | 210,000 | 200,000 |
| | Accounts audit fee (Special) | - | 450,000 |
| | Advertisement Expenses | 174,860 | 119,775 |
| | Annual Fee for CDBL | 106,000 | 106,000 |
| | Annual General Meeting expenses | 326,817 | 277,050 |
| | Annual Subscription | 209,653 | 161,493 |
| | Audit Committee Meeting fee | 44,000 | - |
| | Executive Committee Meeting fee | - | 88,000 |
| | Bank Charges and Excise Duty | 417,661 | 374,159 |
| | Board Meeting Fee | 704,000 | 242,000 |
| | Bonus | 664,026 | 726,507 |
| | Car Parking Expenses | 42,000 | 42,260 |
| | Chairman's Honorarium | 900,000 | 990,000 |
| | Board Advisor Honoraium | 800,000 | 1,200,000 |
| | Conveyance | - | 120,840 |
| | Corporate Social Responsibility Exp. | 293,660 | 231,777 |
| | Courier Bill | 45,611 | 51,093 |
| | Depreciation | 266,253 | 233,190 |
| | Dish Line Communication Exp. | 11,200 | 6,000 |
| | Electricity and Power | 211,929 | 206,583 |
| | Garage Rent | 36,000 | 36,000 |
| | Internet Expenses | 78,864 | 140,084 |
| | Leave Pay | 131,438 | 213,993 |
| | Legal Fees and Expenses | 883,013 | 2,152,176 |
| | Licence Renewal Fees | 30,860 | 355,084 |



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| | | | |
|---|---|---|---|
| | MD's Remuneration | 2,220,000 | 1,800,000 |
| | Repair & Maint of office Equipment | 51,751 | 353,294 |
| | Miscellaneous Expenses | 139,940 | 82,648 |
| | Mobile bill | 132,250 | 143,820 |
| | NRC Meeting Fee | 88,000 | - |
| | Office Entertainment | 328,463 | 330,986 |
| | Other Servicing (Office equipment) | 22,800 | 18,760 |
| | Petrol for Car | 1,559,310 | 1,797,300 |
| | Printing and Stationery | 216,940 | 292,021 |
| | Rent,Rates and Taxes | 2,502,832 | 2,605,760 |
| | Repairs of Vehicals | 192,492 | 263,087 |
| | Salary and allowances | 4,779,478 | 6,677,958 |
| | Telephone | 15,941 | 15,065 |
| | Training expense | - | 71,856 |
| | Travelling and Conveyances | 412,468 | 411,984 |
| | Uniform | 34,280 | - |
| | VAT Expenses(Including Audit Fee) | 1,152,863 | 741,431 |
| | Tax Expense | 18,000 | 738,193 |
| | **Total** | **20,455,653** | **25,068,227** |
| **28** | **Selling and Distribution Expenses:** | | |
| | Salary and allowances | 679,800 | 637,800 |
| | Bonus | 40,290 | 31,890 |
| | Sales Promotion Expenses | - | 22,605 |
| | **Total** | **720,090** | **692,295** |
| **29** | **Interest Income:** | | |
| | Interest on STD A/C | 438,059 | 1,190,593 |
| | Interest on FDR | 30,134,814 | 35,112,244 |
| | **Total** | **30,572,873** | **36,302,837** |
| | **Total** | **30,572,873** | **36,302,837** |
| **30** | **Other Income:** | | |
| | Details are as under | | |
| | Waste cotton and scrape sale | - | 1,804,922 |
| | Tender Schedule sale | - | 56,000 |
| | **Total** | **-** | **1,860,922** |
| **31** | **Income Tax Expense:** | | |
| | **Operating Income:** | | |
| | Total Loss | (89,006,548) | (67,231,605) |
| | WPPF | - | - |
| | Income after WPPF | (89,006,548) | (67,231,605) |
| | **Tax on operating income @ 15%** **(A)** | **-** | **-** |
| | Interest Income | 30,572,873 | 36,302,837 |
| | **Total Non-Operating Income:** | **30,572,873** | **36,302,837** |
| | **Tax on interest income@ 22.50%** **(B)** | **6,878,896** | **8,168,138** |
| | Waste cotton and scrape sale | - | 1,804,922 |
| | Tax on interest income**@ 22.50%** | - | - |
| | Previous year tax adjustment (2013-2014) | - | - |
| | **(C)** | - | - |
| | **Total Other Income** | **-** | **1,804,922** |
| | Tax on other income@ 22.5% | **-** | **406,107** |
| | Income from Investment in Shares (Dividend) | 1,100,000 | 1,000,000 |
| | Tax on Dividend Income @ 20% **(D)** | **220,000** | 200,000 |
| | Tax on depreciation of Revaluation **(E)** | **66,814** | 73,087 |
| | **Total Income Tax** | **7,165,710** | **8,847,333** |
| | Adjustment for current tax of prior periods | **-** | - |
| | **Income tax expense** | **7,165,710** | **8,847,333** |

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





**32 Basic Earning Per Share (EPS) - Disclosure Under IAS 33 "Earning Per Share"**

| | | |
|---|---|---|
| Earning attributable to the Ordinary Shareholders [Net Profit/(Loss) after tax] | (63,562,520) | (36,501,131) |
| Number of Ordinary Shares outstanding during the year | 22,298,549 | 22,298,549 |
| **Basic EPS** | **(2.85)** | **(1.64)** |

The Company has incurred a net loss before tax for the year ended 30 June 2026, primarily due to a significant reduction in non-operating income. Interest income decreased from BDT 36,302,837 in 2025 to BDT 30,572,873 in 2026, 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 2026 stands at BDT (2.85), compared to the previous year's negative EPS of BDT. (1.64)

**33 Reconciliation of net profit with cash flows from operating activities.**

| | | |
|---|---|---|
| Net Profit | (63,562,520) | (36,501,131) |
| Add: Depreciation | 5,135,171 | 5,349,683 |
| Add: Increase of current liability (except Loan) | (14,785,960) | 13,821,393 |
| Add: Increase of Non-current liability | 30,410,208 | (19,589,792) |
| Less: Non operating | (31,672,873) | (39,163,759) |
| Less : Increase of Current Assets (except investment) | (68,334,926) | (7,442,697) |
| Less : Deferred Tax | (936,865) | (414,049) |
| **Net cash from operating activities** | **(143,747,765)** | **(83,940,351)** |

During the financial year our sales price of the product have been decreased, for this reason operating cash flows has also been decreased.

**34 Calculation of net operating cash flow Per Share:**

| | | |
|---|---|---|
| Net cash from operating activities | (143,747,765) | (83,940,350) |
| Total number of shares | **22,298,549** | **22,298,549** |
| **Net operating cash flow per share** | **(6.45)** | **(3.76)** |

**35 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 | 285,887,459 | - | - | 285,887,459 |
| Cash & Cash Equivalents | - | - | 17,573,811 | 17,573,811 |
| **Total Financial Assets** | **285,887,459** | **-** | **17,573,811** | **303,461,270** |
| **Financial Liabilities** | | | | |
| Advance against Sales | - | - | 2,997,813 | 2,997,813 |
| Security and Other Deposits | - | - | 19,822 | 19,822 |
| Other Current Liabilities | - | - | 12,655,831 | 12,655,831 |
| Unpaid Dividend | | | 7,663,803 | 7,663,803 |
| Provision for Taxes | - | - | 130,489,132 | 130,489,132 |
| Worker's Profit Participation Fund | - | - | 60,628 | 60,628 |
| Bank Overdraft | 18,772,080 | - | - | 18,772,080 |
| Long Term Bank Loan | - | | 247,107,542 | 247,107,542 |
| **Total Financial Liabilities** | **18,772,080** | **-** | **400,994,571** | **419,766,651** |
| **Net Financial Assets/(Liabilities):** | **267,115,379** | **-** | **(383,420,760)** | **(116,305,381)** |

**Carrying Amounts (Book Value)**

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

**Fair Value**

Management believe 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.



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**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.



## 36 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 2026 | 30 June 2025 |
|---|---|---|---|---|
| Name of the party | Relationship with the company | Nature of transaction | Transacted amount Tk. | Transacted amount Tk. |
| Md.Mizanur Rahman | Managing Director & CEO | Remuneration | 2,220,000 | 1,800,000 |
| Md. Bakhtiar Rahman | Chairman | Honorarium | 900,000 | 900,000 |
| Syed Tariquzzaman | Chairman | Honorarium | - | 90,000 |
| | | **Sub-Total** | **3,120,000** | **2,790,000** |

## 37 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 2026 | 30 June 2025 |
|---|---|---|---|---|
| 1 | Mr.Amit Kumar Dey,FCS | Company Secretary (Acting ) and DGM (Admin & Corporate Affairs) | 12,000 | - |
| 2 | Mr. Shuva Ray | Company Secretary (Acting) from 01 April,2024 | 720,000 | 960,000 |
| 3 | Md.Shamsul Huda | DGM (Admin,Accounts & Law Affairs) | - | 990,000 |
| 4 | Md.Akhtaruzzaman | DGM (Mechanical & Production) | 1,703,148 | 1,672,180 |
| 5 | Md.Jalal Uddin | CFO-Acting | 846,720 | 758,185 |
| 6 | Md.Khalilur Rahman | Head of Internal Audit-Acting | 627,000 | 575,000 |
| | | **Sub-Total** | **3,908,868** | **4,955,365** |

## 38 Plant Installed Capacity and Capacity Utilization

**Figure in MT**

| Particulars | Capacity of Production | | Achievement | |
|---|---|---|---|---|
| | 2025-2026 | 2024-2025 | 2025-2026 | 2024-2025 |
| Spinning (Ring Frame) | 2443.88 | 2443.88 | 1,822.00 | 1,354.00 |
| Rotor | 96.62 | 96.62 | 46.00 | 28.00 |

## 39 Capital Expenditure Commitment

There was no capital expenditure commitment as on June 30, 2026

## 40 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, 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 | 18,715,620 | Application for rectification of Tax |
| 2 | 2016-2017 | 12,974 | Under process for finalization |
| 3 | 2019-2020 | 257,395 | Tribunal Submitted |
| 4 | 2020-2021 | 468,984 | Tribunal Submitted |



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

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

44 **Events after Reporting Period:**
Subsequent to the Statement of Financial Position date, the Board of Directors recommended in its meeting held on 27.10.2026 for payment of 1% Cash Dividend for distribution at the end of the year 2026 which is subject to the approval of the shareholders ensuing 44rd Annual General Meeting of the company. The Financial Statement was approved by the Board of Directors of the company in its Board Meeting held on 27.10.2026.

45 **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 27.10.2026 and were signed on its behalf by:

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

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## Alhaj Textile Mills Ltd.

**Schedule-1** — **Schedule of Fixed Assets as on 30 June 2026**

| | | COST | | | | | | DEPRECIATION | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SL No | Name of Assets | Cost as on 7/1/2025 | W.D.V as on 7/1/2025 | Rev. of Fixed Assets | Add. during the year | Adjustment the year | Total Cost 30-6-26 | Dep. up to 7/1/2025 | Adjustment | Amount on which Dep. to be calculated | Rate (%) | Dep.during the year | Accu.dep. up to 30-6-26 | W.D.V as on 30-6-26 |
| 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 | 39,073 | - | - | - | 794,616 | 755,543 | - | 39,073 | 5 | 1,954 | 757,497 | 37,119 |
| | **Sub total - A** | **9,479,302** | **8,723,759** | **-** | **-** | **-** | **9,479,302** | **755,543** | **-** | **8,723,759** | | **1,954** | **757,497** | **8,721,805** |
| B | **Building & Other Const.** | | | | | | | | | | | | | |
| 1 | Factory building (1st class) | 482,437 | 433 | - | - | - | 482,437 | 482,004 | - | 433 | 10 | 43 | 482,048 | 389 |
| 2 | Factory building (2nd class) | 1,014,386 | 580 | - | - | - | 1,014,386 | 1,013,806 | - | 580 | 10 | 58 | 1,013,864 | 522 |
| 3 | Residential Building(Officer) | 2,121,402 | 21,213 | - | | - | 2,121,402 | 2,100,189 | - | 21,213 | 10 | 2,121 | 2,102,310 | 19,092 |
| 4 | Residential Building(Worker) | 1,267,965 | 165,788 | - | | - | 1,267,965 | 1,102,177 | - | 165,788 | 10 | 16,579 | 1,118,755 | 149,210 |
| 5 | Officer Building | 705,329 | 5,358 | - | | - | 705,329 | 699,971 | - | 5,358 | 10 | 536 | 700,507 | 4,822 |
| 6 | Other Buildings | 1,515,802 | 54,095 | - | | - | 1,515,802 | 1,461,707 | - | 54,095 | 10 | 5,410 | 1,467,116 | 48,686 |
| 7 | Water Installation | 144,752 | 2,452 | - | | - | 144,752 | 142,300 | - | 2,452 | 10 | 245 | 142,545 | 2,207 |
| 8 | Electric Installation | 298,311 | 2,620 | - | | - | 298,311 | 295,691 | - | 2,620 | 10 | 262 | 295,953 | 2,358 |
| 9 | Other Construction(1st class) | 352,962 | 5,346 | - | | - | 352,962 | 347,616 | - | 5,346 | 10 | 535 | 348,151 | 4,811 |
| 10 | Other Construction(Temp.) | 293,262 | 517 | - | | - | 293,262 | 292,745 | - | 517 | 10 | 52 | 292,797 | 465 |
| 11 | Ceiling and Partition (Fact. U-1) | 267,050 | 8,921 | - | | - | 267,050 | 258,129 | - | 8,921 | 10 | 892 | 259,022 | 8,028 |
| 12 | Staff Quarter ( 2nd Class) | 380,571 | 74,661 | - | | - | 380,571 | 305,910 | - | 74,661 | 10 | 7,466 | 313,376 | 67,195 |
| 13 | Central Godown | 897,532 | 31,307 | - | | - | 897,532 | 866,226 | - | 31,307 | 10 | 3,131 | 869,356 | 28,176 |
| 14 | Building & Other Construction | 27,251,239 | 6,743,145 | - | | - | 27,251,239 | 20,508,094 | - | 6,743,145 | 10 | 674,314 | 21,182,409 | 6,068,830 |
| 15 | Generator House | 3,782,922 | 560,034 | - | - | - | 3,782,922 | 3,222,888 | - | 560,034 | 10 | 56,003 | 3,278,891 | 504,031 |
| 16 | Pump Installation | 672,206 | 81,658 | - | - | - | 672,206 | 590,548 | - | 81,658 | 10 | 8,166 | 598,714 | 73,492 |
| 17 | Distribution Panel Board | 1,700,568 | 172,175 | - | - | - | 1,700,568 | 1,528,393 | - | 172,175 | 10 | 17,218 | 1,545,610 | 154,958 |
| 18 | Cable Installation | 3,016,014 | 324,456 | - | - | - | 3,016,014 | 2,691,558 | - | 324,456 | 10 | 32,446 | 2,724,004 | 292,010 |
| 19 | Electric Digital Meter Room | 1,080,253 | 338,996 | - | - | | 1,080,253 | 741,257 | - | 338,996 | 10 | 33,900 | 775,157 | 305,096 |
| 20 | Staff Quarter | 369,471 | 27,964 | - | - | - | 369,471 | 341,507 | - | 27,964 | 10 | 2,796 | 344,304 | 25,167 |
| 21 | Electrical Installation | 287,523 | 45,907 | - | - | - | 287,523 | 241,616 | - | 45,907 | 10 | 4,591 | 246,207 | 41,316 |
| 22 | Electric Sub Station | 5,371,588 | 387,772 | - | - | - | 5,371,588 | 4,983,816 | - | 387,772 | 10 | 38,777 | 5,022,593 | 348,995 |
| 23 | Other Cons.(Ducting) | 91,915 | 33,383 | - | | - | 91,915 | 58,532 | - | 33,383 | 10 | 3,338 | 61,871 | 30,044 |
| 24 | Celling and Partition (Fact.U-2) | 1,907,838 | 154,724 | - | | - | 1,907,838 | 1,753,114 | - | 154,724 | 10 | 15,472 | 1,768,587 | 139,251 |
| 25 | Humidification Plant | 10,222,371 | 857,213 | - | | - | 10,222,371 | 9,365,158 | - | 857,213 | 10 | 85,721 | 9,450,879 | 771,492 |
| 26 | Scale | 589,228 | 151,434 | - | | - | 589,228 | 437,794 | - | 151,434 | 10 | 15,143 | 452,938 | 136,290 |
| 27 | Switch Board Room | 221,010 | 64,154 | - | - | - | 221,010 | 156,856 | - | 64,154 | 10 | 6,415 | 163,271 | 57,739 |
| 28 | H/O Interior Decoration | 1,235,075 | 31,690 | - | - | - | 1,235,075 | 1,203,385 | - | 31,690 | 10 | 3,169 | 1,206,554 | 28,521 |
| | **Sub Total B** | **67,540,982** | **10,347,992** | **-** | **-** | **-** | **67,540,982** | **57,192,990** | **-** | **10,347,992** | | **1,034,799** | **58,227,789** | **9,313,193** |
| C | Plant & Machinery: | | | | | | | | | | | | | |
| 1 | Plant and Machinery | 2,265,254 | 4,041 | - | - | - | 2,265,254 | 2,261,213 | - | 4,041 | 10 | 404 | 2,261,617 | 3,637 |
| 2 | Evaluation Unit | 400,000 | 10,264 | - | - | - | 400,000 | 389,736 | - | 10,264 | 10 | 1,026 | 390,762 | 9,238 |
| 3 | Workshop Mach.Equipment | 5,825 | 19 | - | | - | 5,825 | 5,806 | - | 19 | 10 | 2 | 5,808 | 17 |
| 4 | Power House Machinery | 538,778 | 12,820 | - | | - | 538,778 | 525,958 | - | 12,820 | 10 | 1,282 | 527,240 | 11,538 |
| 5 | Fire Fighting Equipment | 89,368 | 24,458 | - | | - | 89,368 | 64,910 | - | 24,458 | 10 | 2,446 | 67,356 | 22,012 |
| 6 | Office equipment | 506,875 | 1,336 | - | | - | 506,875 | 505,539 | - | 1,336 | 10 | 134 | 505,673 | 1,202 |
| 7 | Transport equipment | 1,630 | - | - | | - | 1,630 | 1,630 | - | - | 10 | - | 1,630 | - |
| 8 | Loose Tools | 291,356 | 4,311 | - | | - | 291,356 | 287,045 | - | 4,311 | 10 | 431 | 287,476 | 3,880 |
| 9 | Laboratory Appliances | 617,946 | 12,017 | - | | - | 617,946 | 605,929 | - | 12,017 | 10 | 1,202 | 607,131 | 10,815 |
| 10 | Electronic Twist Tester | 190,000 | 65,727 | - | | - | 190,000 | 124,273 | | 65,727 | 10 | 6,573 | 130,846 | 59,154 |
| 11 | Plant & Machinery | 235,393,071 | 12,242,124 | - | 5,513,941 | - | 240,907,012 | 223,150,947 | - | 17,756,065 | 10 | 1,381,082 | 224,532,029 | 16,374,983 |
| 12 | Gas Generator | 23,304,127 | 2,460,371 | - | | - | 23,304,127 | 20,843,756 | - | 2,460,371 | 10 | 246,037 | 21,089,793 | 2,214,334 |
| 13 | Gas Generator Overhauling | 10,195,347 | 163,293 | - | | - | 10,195,347 | 10,032,054 | - | 163,293 | 10 | 16,329 | 10,048,384 | 146,963 |
| 14 | Cooling Tower | 1,634,843 | 542,988 | - | - | - | 1,634,843 | 1,091,855 | - | 542,988 | 10 | 54,299 | 1,146,153 | 488,690 |
| 15 | Air Compressor Machine | 3,439,493 | 1,140,402 | - | - | - | 3,439,493 | 2,299,091 | - | 1,140,402 | 10 | 114,040 | 2,413,131 | 1,026,362 |
| 16 | Grinding Machine | 1,649,034 | 139,461 | - | - | - | 1,649,034 | 1,509,573 | - | 139,461 | 10 | 13,946 | 1,523,519 | 125,515 |
| 17 | Boiler Installation | 886,365 | 67,356 | - | - | - | 886,365 | 819,009 | - | 67,356 | 10 | 6,736 | 825,745 | 60,620 |
| 18 | Laboratory Appliances | 250,410 | 8,098 | - | - | - | 250,410 | 242,312 | - | 8,098 | 10 | 810 | 243,122 | 7,288 |



| SL No | Name of Assets | Cost as on 7/1/2025 | W.D.V as on 7/1/2025 | Rev. of Fixed Assets | Add. during the year | Adjustment the year | Total Cost 30-6-26 | Dep. up to 7/1/2025 | Adjustment | Amount on which Dep. to be calculated | Rate (%) | Dep.during the year | Accu.dep. up to 30-6-26 | W.D.V as on 30-6-26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 19 | Testing Lab. Machine | 1,586,188 | 234,267 | - | - | - | 1,586,188 | 1,351,921 | - | 234,267 | 10 | 23,427 | 1,375,347 | 210,841 |
| 20 | Water Treatment Plant | 1,000,000 | 96,808 | - | - | - | 1,000,000 | 903,192 | - | 96,808 | 10 | 9,681 | 912,873 | 87,127 |
| 21 | Gas Pipe line with station | 3,526,003 | 287,535 | - | - | - | 3,526,003 | 3,238,468 | - | 287,535 | 10 | 28,753 | 3,267,222 | 258,781 |
| 22 | Installation of EVC meter | 380,314 | 179,047 | | - | | 380,314 | 201,267 | - | 179,047 | 10 | 17,905 | 219,171 | 161,143 |
| 23 | Fire Fighting Equipment | 371,725 | 118,677 | - | | - | 371,725 | 253,048 | - | 118,677 | 10 | 11,868 | 264,916 | 106,809 |
| 24 | Other Machinery | 334,603 | 40,252 | - | - | - | 334,603 | 294,351 | - | 40,252 | 10 | 4,025 | 298,376 | 36,227 |
| | **Sub Total C** | **288,858,555** | **17,855,671** | **-** | **5,513,941** | **-** | **294,372,496** | **271,002,884** | **-** | **23,369,612** | | **1,942,437** | **272,945,321** | **21,427,175** |
| D | Motor Vehicles: | | | | | | | | | | | | | |
| 1 | Motor Car | 3,698,097 | 737,734 | - | - | - | 3,698,097 | 2,960,363 | - | 737,734 | 10 | 73,773 | 3,034,136 | 663,961 |
| | **Sub Total - D** | **3,698,097** | **737,734** | **-** | **-** | **-** | **3,698,097** | **2,960,363** | **-** | **737,734** | | **73,773** | **3,034,136** | **663,961** |
| E | Furniture & Fixtures: | | | | | | | | | | | | | |
| 1 | Furniture (Factory ) | 148,622 | 34,800 | - | - | - | 148,622 | 113,822 | - | 34,800 | 10 | 3,480 | 117,302 | 31,320 |
| 2 | Furniture (Office ) | 1,102,849 | 137,446 | - | - | - | 1,102,849 | 965,403 | - | 137,446 | 10 | 13,745 | 979,148 | 123,701 |
| 3 | School Furniture | 9,509 | 197 | - | - | - | 9,509 | 9,312 | - | 197 | 10 | 20 | 9,332 | 177 |
| 4 | Iron Safe | 21,900 | 10,139 | - | | - | 21,900 | 11,761 | - | 10,139 | 10 | 1,014 | 12,775 | 9,125 |
| 5 | Air Conditioner | 841,923 | 24,960 | - | - | - | 841,923 | 816,963 | - | 24,960 | 10 | 2,496 | 819,459 | 22,464 |
| 6 | Office Equipment | 129,106 | 30,541 | - | - | - | 129,106 | 98,565 | - | 30,541 | 10 | 3,054 | 101,619 | 27,487 |
| 7 | Furniture (Residential) | 149,597 | 6,576 | - | - | - | 149,597 | 143,021 | - | 6,576 | 10 | 658 | 143,678 | 5,919 |
| | **Sub Total - E** | **2,403,506** | **244,659** | **-** | **-** | **-** | **2,403,506** | **2,158,847** | **-** | **244,659** | | **24,466** | **2,183,313** | **220,193** |
| F | **Sundry Assets** | | | | | | | | | | | | | |
| 1 | Books | 38,784 | 3,003 | - | | - | 38,784 | 35,781 | - | 3,003 | 10 | 300 | 36,081 | 2,703 |
| 2 | Crockeries & Cutleries | 173,745 | 51,403 | - | | - | 173,745 | 122,342 | - | 51,403 | 10 | 5,140 | 127,483 | 46,262 |
| 3 | Soft Furnishing | 73,036 | 3,966 | - | | - | 73,036 | 69,070 | - | 3,966 | 10 | 397 | 69,467 | 3,569 |
| 4 | Radio,Transistor,T.V & Dish | 252,618 | 26,622 | - | - | - | 252,618 | 225,996 | - | 26,622 | 10 | 2,662 | 228,658 | 23,960 |
| 5 | Intercom system | 556,025 | 7,586 | - | | - | 556,025 | 548,439 | - | 7,586 | 10 | 759 | 549,197 | 6,828 |
| 6 | Other Sundry Assets | 414,527 | 123,241 | - | 236,317 | - | 650,844 | 291,286 | - | 359,558 | 10 | 23,337 | 314,623 | 336,221 |
| 7 | Computer | 2,177,321 | 380,004 | - | 75,000 | - | 2,252,321 | 1,797,317 | - | 455,004 | 25 | 109,063 | 1,906,380 | 345,941 |
| 8 | Fax Machine | 92,000 | 703 | - | | - | 92,000 | 91,297 | - | 703 | 25 | 176 | 91,473 | 527 |
| 9 | Refrigerator | 58,715 | 2,108 | - | | - | 58,715 | 56,607 | - | 2,108 | 10 | 211 | 56,817 | 1,898 |
| 10 | Virtual meeting equipment | 151,000 | 88,063 | - | | - | 151,000 | 62,937 | | 88,063 | 10 | 8,806 | 71,743 | 79,257 |
| 11 | Water Tank | 11,020 | 75 | - | | - | 11,020 | 10,945 | - | 75 | 10 | 8 | 10,952 | 68 |
| 12 | Telephone Installation | 86,330 | 14,521 | - | | | 86,330 | 71,809 | - | 14,521 | 10 | 1,452 | 73,261 | 13,069 |
| 13 | C.C.Camera | 451,383 | 103,356 | - | | - | 451,383 | 348,027 | - | 103,356 | 10 | 10,336 | 358,363 | 93,020 |
| 14 | Router | 26,750 | 10,519 | - | | - | 26,750 | 16,231 | - | 10,519 | 10 | 1,052 | 17,282 | 9,468 |
| 15 | Mobile Set | 660,405 | 138,266 | - | - | - | 660,405 | 522,139 | - | 138,266 | 10 | 13,827 | 535,966 | 124,439 |
| 16 | Photocopy machine | 87,565 | 51,392 | | | | 87,565 | 36,173 | | 51,392 | 25 | 12,848 | 49,021 | 38,544 |
| 17 | Computer Printer | 129,250 | 87,431 | - | - | - | 129,250 | 41,819 | | 87,431 | 25 | 21,858 | 63,677 | 65,573 |
| 18 | Maike | 6,958 | 38 | - | | - | 6,958 | 6,920 | - | 38 | 10 | 4 | 6,924 | 34 |
| 19 | Surver Installation | 343,275 | 243,345 | | | | 343,275 | 99,930 | | 243,345 | 10 | 24,334 | 124,265 | 219,010 |
| 20 | Tally Software | 109,524 | 79,843 | - | | | 109,524 | 29,681 | | 79,843 | 10 | 7,984 | 37,665 | 71,859 |
| | **Overhauling for:-** | | | | | | | | | | | - | | |
| 1 | Carding Machine | 4,600,361 | 1,638,368 | - | | - | 4,600,361 | 2,961,993 | - | 1,638,368 | 10 | 163,837 | 3,125,829 | 1,474,532 |
| 2 | Drawing Frame Machine | 1,571,952 | 51,433 | - | | - | 1,571,952 | 1,520,519 | - | 51,433 | 10 | 5,143 | 1,525,663 | 46,289 |
| 3 | Savio Auto Cone Machine | 14,117,841 | 2,406,267 | - | | - | 14,117,841 | 11,711,574 | - | 2,406,267 | 10 | 240,627 | 11,952,201 | 2,165,640 |
| 4 | Gas Generator | 3,211,031 | 362,682 | - | | - | 3,211,031 | 2,848,349 | - | 362,682 | 10 | 36,268 | 2,884,617 | 326,412 |
| 5 | Simplex Machine | 255,816 | 9,346 | - | - | - | 255,816 | 246,470 | - | 9,346 | 10 | 935 | 247,405 | 8,411 |
| | **Sub Total - F** | **29,657,232** | **5,883,582** | **-** | **311,317** | **-** | **29,968,549** | **23,773,650** | **-** | **6,194,899** | | **691,363** | **24,465,012** | **5,503,535** |
| 6 | Gas Generator Major Overhauling | 18,579,166 | 3,238,223 | - | - | | 18,579,166 | 15,340,944 | - | 3,238,223 | 10 | 323,822 | 15,664,766 | 2,914,400 |
| 7 | Carding Machine | 451,444 | - | - | - | | 451,444 | 451,444 | - | - | 10 | - | 451,444 | - |
| 8 | Drawing Frame Machine | 1,257,961 | 358,520 | - | - | | 1,257,961 | 899,442 | - | 358,520 | 10 | 35,852 | 935,293 | 322,668 |
| 9 | Savio Auto Cone Machine | 7,723,551 | - | - | 5,649,182 | | 13,372,733 | 7,723,551 | - | 5,649,182 | 10 | 561,280 | 8,284,831 | 5,087,902 |
| | **Sub Total - G** | **28,012,122** | **3,596,742** | **-** | **5,649,182** | **-** | **33,661,304** | **24,415,380** | **-** | **9,245,924** | **10** | **920,954** | **25,336,334** | **8,324,970** |
| | **Total** | **429,649,796** | **47,390,139** | **-** | **11,474,440** | **-** | **441,124,236** | **382,259,657** | **-** | **58,864,579** | **10** | **4,689,746** | **386,949,402** | **54,174,832** |
| | **Rev. on Reserve of Fixed asset** | **-** | **-** | **7,320,537** | **-** | **-** | **-** | **-** | | **-** | | **445,426** | **-** | **6,875,112** |
| | **Total** | **429,649,796** | **47,390,139** | **7,320,537** | **11,474,440** | **-** | **441,124,236** | **382,259,657** | **-** | **58,864,579** | | **5,135,171** | **386,949,402** | **61,049,943** |

**Allocation of Depreciation**

| | | |
|---|---|---|
| **Dep.of Fixed Assets** | | **4,423,493** |
| **Dep.on Rev. Of Fixed Assets** | | **445,426** |
| **Administrative** | | **266,253** |
| **Total** | | **5,135,171** |

Hoque Bhattacharjee Das & Co. HBD Dhaka Chartered Accountants

**ALHAJ TEXTILE MILLS LTD.**

**Ishurdi - Pabna**

**Depreciation Schedule of Revaluation of Fixed Asset**

**For the year ended 30 June,26**

**Schedule-2**

| | | COST | | | Depreciation | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| SL No | Particulars | Revaluation of Fixed Assets | W.D.V. as on 7/1/2025 | Total Cost 7/1/2025 | Dep. Up to 7/1/2025 | Dep. To be Calculated | Rate of Dep.(%) | Dep.during the year | Accum.Dep. 6/30/2026 | W.D.V 6/30/2026 |
| 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 | 2,623,214 | 8,028,325 | 5,405,111 | 2,623,214 | 5 | 131,161 | 5,536,272 | 2,492,053 |
| | **Sub total - A** | **9,583,000** | **4,177,889** | **9,583,000** | **5,405,111** | **4,177,889** | | **131,161** | **5,536,272** | **4,046,728** |
| 1 | Factory building (1st class) | 579,852 | 95,510 | 579,852 | 484,342 | 95,510 | 10 | 9,551 | 493,893 | 85,959 |
| 2 | Factory building (2nd class) | 779,355 | 128,370 | 779,355 | 650,985 | 128,370 | 10 | 12,837 | 663,822 | 115,533 |
| 3 | Residential Building(Officers) | 3,705,574 | 686,652 | 3,705,574 | 3,018,922 | 686,652 | 10 | 68,665 | 3,087,588 | 617,986 |
| 4 | Residential Building(Workers) | 1,730,289 | 320,627 | 1,730,289 | 1,409,662 | 320,627 | 10 | 32,063 | 1,441,725 | 288,564 |
| 5 | Officers Building | 1,231,725 | 228,242 | 1,231,725 | 1,003,483 | 228,242 | 10 | 22,824 | 1,026,307 | 205,418 |
| 6 | Other Buildings | 2,654,889 | 437,296 | 2,654,889 | 2,217,593 | 437,296 | 10 | 43,730 | 2,261,323 | 393,566 |
| 7 | Water Installation | 81,511 | 15,103 | 81,511 | 66,408 | 15,103 | 10 | 1,510 | 67,918 | 13,593 |
| 8 | Electric Installation | 316,492 | 58,647 | 316,492 | 257,845 | 58,647 | 10 | 5,865 | 263,709 | 52,783 |
| 9 | Other Construction(1st class) | 429,117 | 70,681 | 429,117 | 358,436 | 70,681 | 10 | 7,068 | 365,504 | 63,613 |
| 10 | Other Construction(Tem) | 2,196 | 363 | 2,196 | 1,833 | 363 | 10 | 36 | 1,869 | 327 |
| | **Sub Total - B** | **11,511,000** | **2,041,491** | **11,511,000** | **9,469,509** | **2,041,491** | | **204,149** | **9,673,658** | **1,837,342** |
| 1 | Plant and Machinery | 3,811,231 | 298,598 | 3,811,231 | 3,512,633 | 298,598 | 10 | 29,860 | 3,542,493 | 268,738 |
| 2 | Workshop Mach.Equipment | 343,159 | 28,467 | 343,159 | 314,692 | 28,467 | 10 | 2,847 | 317,538 | 25,621 |
| 3 | Power House Machinery | 4,697,905 | 389,717 | 4,697,905 | 4,308,188 | 389,717 | 10 | 38,972 | 4,347,160 | 350,745 |
| 4 | Fire Fighting Equipment | 127,507 | 11,239 | 127,507 | 116,268 | 11,239 | 10 | 1,124 | 117,392 | 10,115 |
| 5 | Medical & Office equipment | 3,908,372 | 306,210 | 3,908,372 | 3,602,162 | 306,210 | 10 | 30,621 | 3,632,783 | 275,589 |
| 6 | Transport equipment | 8,367 | 695 | 8,367 | 7,672 | 695 | 10 | 69 | 7,742 | 625 |
| 7 | Loose Tools | 958,061 | 66,232 | 958,061 | 891,829 | 66,232 | 10 | 6,623 | 898,452 | 59,609 |
| | **Sub Total - C** | **13,854,602** | **1,101,158** | **13,854,602** | **12,753,444** | **1,101,158** | | **110,116** | **12,863,560** | **991,042** |
| | **Total (A+B+C)** | **34,948,602** | **7,320,537** | **34,948,602** | **27,628,065** | **7,320,537** | | **445,426** | **28,073,490** | **6,875,112** |

Hoque Bhattacharjee Das & Co 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 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 |
| 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 |

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| 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** |

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**ALHAJ TEXTILE MILLS LTD.**

**Ishurdi - Pabna**

**Depreciation Schedule of Revaluation of Fixed Asset**

**For the period 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** |

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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, 2026:

| 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 |
| 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 |



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

**Payment/Perquisites to Directors & Managers**

Complied and Disclosed in Schedule 36 and 37.

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

Details of production capacity utilization:

**2025-2026**

| 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 | 1,822 | 74.55% |
| | Rotor | 258.19 | 96.62 | 46 | 47.61% |

**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 | 1,354.00 | 55.40% |
| | Rotor | 258.19 | 96.62 | 28.00 | 28.98% |

**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 | 260,611,749 | 262,059,767 | 100.56% |
| Spare parts | 7,536,805 | 5,420,778 | 71.92% |
| Packing materials | 6,668,194 | 5,386,902 | 80.79% |
| **Total** | **274,816,748** | **272,867,447** | |

**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, 2025 to 30 June, 2026 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**

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|---|---|---|---|---|---|
| **A)** | **Liquidity/Solvency Ratios:** | | | | | |
| 1) | Current ratio | 1.60:1 | 1.62:1 | 4.41:1 | 3.80:1 | 3.66:1 |
| 2) | Quick ratio | 1.22:1 | 1.13:1 | 3.18:1 | 2.73:1 | 2.18:1 |
| 3) | Times Interest Earned Ratio | NA | NA | NA | NA | NA |
| 4) | Debt to Equity Ratio | 3.39:1 | 7.23:1 | 1.01:1 | 1.12:1 | 1.47:1 |
| 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 | 2.11:1 | 1.43:1 | 1.50:1 | 1.64:1 | 1.44:1 |
| 3) | Asset Turn over Ratio | 0.89 | 0.89 | 0.47 | 0.56 | 0.56 |
| **C)** | **Profitability Ratios:** | | | | | |
| 1) | Gross Margin Ratio | 12.13% | 4.24% | (16.16)% | (3.35)% | (12.42)% |
| 2) | Operating Income Ratio | 7.45% | (2.18)% | (26.29)% | (11.16)% | (19.45)% |
| 3) | Net Income Ratio | 5.77% | (5.44)% | 72.56% | (11.06)% | (21.09)% |
| 4) | Return on Assets Ratio | 2.18% | (1.83%) | 27.12% | (4.72)% | (8.79)% |
| 5) | Return on Equity Ratio | 9.54% | (9.20%) | 54.38% | (9.99)% | (21.68)% |
| 6) | Net Operating cash flow to Net Profit Ratio | (403.01)% | 415.84% | (25.63)% | 229.97% | 226.15% |
| 7) | Earning per Share | 0.91 | (0.78) | 10.07 | (1.64) | (2.85) |
| **D)** | **Stockholder Ratios:** | | | | | |
| 1) | Price/Earnings (P/E) Ratio | 131.36 | (220.90) | 14.87 | 91.45) | (52.52) |
| 2) | Dividend yield Ratio | - | - | 0.33% | - | - |
| 3) | Dividend Payout Ratio | - | - | 4.97% | - | - |



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