UN-AUDITED & PROVISIONAL FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2024

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED
Statement of financial position (Un-Audited)
As at 30 September 2024

PARTICULARS	Notes	30 Sep 2024 Amount in Taka	30 June 2024 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	57,802,832	54,931,978
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**58,803,673**	**55,932,819**
Current assets:			
Inventories	24	210,187,070	214,450,852
Advance, deposit and prepayments	25	94,420,807	80,884,246
Investment in FDR	26	398,883,819	392,093,366
Cash and cash equivalents	27	86,067,931	84,492,446
Total current assets (B)		**789,559,627**	**771,920,910**
Total assets (A+B)		**848,363,300**	**827,853,729**
Equity & liabilities			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		7,685,973	7,807,784
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		165,150,334	169,906,416
Total shareholders' equity (C)		**407,985,561**	**412,863,454**
Non-current liabilities:			
Long term loan	28	243,889,678	236,287,126
Deferred tax liability		3,613,972	3,704,228
Total non current liabilities (D)		**247,503,650**	**239,991,354**
Current liabilities and provisions:			
Advance against sales	29	7,518,611	3,802,147
Security and other deposits	30	19,822	19,822
Other current liabilities	31	11,362,925	9,326,756
Unpaid dividend		213,571	213,571
Provision for taxes	32	122,240,440	120,268,527
Provision for other liabilities and charges	33	17,673,025	7,522,403
Bank overdraft	34	18,772,080	18,772,080
Workers' profit participation fund		15,073,615	15,073,615
Total current liabilities (E)		**192,874,089**	**174,998,921**
Total liabilities F=(D+E)		**440,377,739**	**414,990,275**
Total capital & liabilities G=(C+F)		**848,363,300**	**827,853,729**
Net assets value per share (NAVPS)	40	**18.30**	**18.52**
Number of shares		**22,298,549**	**22,298,549**

Managing Director & CEO(Acting) **Director** **C.F.O(Acting)** **Company Secretary(Acting)**

Chairman (Acting)
Alhaj Textile Mills Limited

ALHAJ TEXTILE MILLS LIMITED
Comprehensive Income Statement (Un-Audited)
For the 1st Quarter ended 30 September 2024

PARTICULARS	Notes	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Revenue (Turnover)	35	100,225,147	34,083,170
Cost of Sales	36	(98,404,524)	(57,765,271)
Gross Profit		**1,820,623**	**(23,682,101)**
Operating Expenses:			
Administrative Expenses	37	(5,712,305)	(6,395,341)
Selling & Distribution Expenses	38	(184,855)	(278,505)
Total Operating Expenses		**(5,897,160)**	**(6,673,846)**
Operating Profit/Loss		**(4,076,537)**	**(30,355,947)**
Less:Financial Expenses			
Interest on Long Term Loan		(7,602,552)	(7,602,552)
Net Operating Profit / (Loss)		**(11,679,089)**	**(37,958,499)**
Interest on FDR		8,682,852	7,870,815
Total Non Operating Income		**8,682,852**	**7,870,815**
Net profit /(Loss) of the period		**(2,996,237)**	**(30,087,684)**
Less:Workers Profit Participation Fund @ 5%		-	-
Net profit / (Loss) before Tax		**(2,996,237)**	**(30,087,684)**
Provision for Income Tax :			
Current Tax		(1,971,913)	(1,790,933)
Deferred Tax		90,256	96,552
Net Profit/ (Loss) After Tax		**(4,877,894)**	**(31,782,065)**
Earnings per Share(EPS)	41	**(0.22)**	**(1.43)**
Number of Shares		**22,298,549**	**22,298,549**

Managing Director & CEO(Acting) **Director** **C.F.O(Acting)** **Company Secretary(Acting)**

Chairman (Acting)
Alhaj Textile Mills Limited

ALHAJ TEXTILE MILLS LIMITED
Statement of Changes in Equity (Un-Audited)
For the 1st Quarter ended 30 September 2024

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 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 after Tax during the period	-	-				(4,877,894)	(4,877,894)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(121,812)	121,812	-
30 September 2024	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,685,972**	**165,150,334**	**407,985,560**

ALHAJ TEXTILE MILLS LIMITED
Statement of Changes in Equity (Un-Audited)
For the 1st Quarter ended 30 September 2023

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 2023:							
Retained Earnings	-	-	-	-	-	(55,150,779)	(55,150,779)
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve		10,747,334	-	-	-	-	10,747,334
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	8,341,096	-	8,341,096
Sub-Total	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**8,341,096**	**(55,150,779)**	**188,339,571**
Net Profit after Tax during the period	-	-	-	-	-	(31,782,065)	(31,782,065)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(164,854)	164,854	-
30 September 2023	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**8,176,242**	**(86,767,990)**	**156,557,506**

Managing Director & CEO(Acting) **Director** **C.F.O(Acting)** **Company Secretary(Acting)**

Chairman (Acting)
Alhaj Textile Mills Limited

ALHAJ TEXTILE MILLS LIMITED
Statement of Cash Flow (Un-Audited)
For the 1st quarter ended 30 September 2024

PARTICULARS	Note No	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers		100,225,147	34,083,170
Cash paid to suppliers and employees		(94,540,437)	(67,663,914)
Advance income tax paid		(1,892,396)	(1,487,646)
Net Cash from Operating Activities A	39	**3,792,314**	**(35,068,390)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property,Plant and Equipment		(4,109,225)	(15,272)
Investment in current assets (FDRs)		(6,790,456)	(5,997,578)
Received from encashment of FDR		-	58,195,026
Interest received		8,682,852	7,870,815
Net Cash used in Investing Activities B		**(2,216,829)**	**60,052,991**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		-	-
Net Cash used in Financing Activities C		**-**	**-**
Net increase in cash and cash equivalents		**1,575,485**	**24,984,601**
Cash and Cash Equivalents at beginning of the year		84,492,446	73,635,540
Cash and Cash Equivalents at end of the period		**86,067,931**	**98,620,141**
Net operating cash flow per share	42	**0.17**	**(1.57)**
Number of shares used		**22,298,549**	**22,298,549**

Managing Director & CEO(Acting) **Director** **C.F.O(Acting)** **Company Secretary(Acting)**

Chairman (Acting)
Alhaj Textile Mills Limited

Explanatory Notes:

1. These financial statements have been prepared under the historical cost convention and going concern basis.
2. No interim dividend has been declared during the interim period ended on 30 September 2024.
3. Last year's 1st quarter's figures were rearranged where considered necessary to conform with current 1st quarter's presentation.
4. Figures appearing in the financial statements have been rounded off to the nearest Taka.

Note: The details with selected notes of the published 1st quarter's financial statements can be available in the web-site of the Company www.alhajtextilemills.com

SELECTIVE NOTES TO THE FINANCIAL STATEMENTS FOR THE 1ST QUARTER ENDED ON 30.09.2024

Note No	
1	**General information** Alhaj Textile Mills Ltd. owns and operates a cotton yarn manufacturing plant and manufacture, distribute and sale its product (yarn), in local and foreign markets. It is a ‘company’ incorporated on March 3rd. 1961 under the Companies Act, 1913 (subsequently amended in 1994) as a private limited company and subsequently it was converted as a public limited company by share on October 7th. 1967. Its shares are listed in the Dhaka Stock Exchange Limited. Its registered office and principal place of business is situated at 66, Dilkusha Commercial Area, Dhaka-1000. The factory is located at Ishurdi, Pabna, Bangladesh. **Going Concern:** The Financial Statements of the Company have been prepared on the basis of going concern concept. These Interim Financial Statements were approved for issue on July 22, 2026.
2	**Basis of preparation** These condensed Interim Financial Statements for the 1st quarter ended 30 September 2024 have been prepared in accordance with IAS 34, ‘Interim Financial Reporting’. The condensed interim statement of financial position should be read in conjunction with the unaudited financial position as of the year ended 30 June 2024, which have been prepared in accordance with IFRS.The statements of profit or loss and other comprehensive income,the statement of changes in equity and the statement of cash flows have been reported for the current interim period with comparative statements for the comparable interim period. **(IFRS)-1: First time adoption of international financial reporting standards:** We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2024-2025. **(IFRS)-7: Financial Instrument, Disclosurs:** We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2024-2025. **(IFRS)-8: Operating Segments.** We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2024-2025. **IFRS-9: Financial instruments.** We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2024-2025. **(IFRS)-12: Disclosure of Interests in other Enteties.** The company have no any subsidiary company to obtain financial benefits.As a result IFRS-12 is not applicable for us. **IFRS-13: Fair value Measurement.** The management believe that the value of financial assets and liabilities have been apprises is nearable standard which presented to the financial statements for the year 2024-2025.

Those IAS and IFRS are followed in preparation of 1st quarter financial statements are as follows.

IAS-1 :- Presentation of financial statements.
IAS-2 :- Inventories.
IAS-7 :- Statement of Cash flows.
IAS -8:- Accounting policies, Changes in Accounting estimates & errors.
IAS-10 :-Events after the balance sheet date.
IAS-12 :-Income Taxes.
IAS-16 :-Property plant and Equipment.
IAS-19:- Employees benefits.
IAS-21 :-The effects of changes in foreign Exchange rates.
IAS-24:-Related party disclosures.
IAS-32:-Financial Instrument Preparation
IAS-33 :- Earning per share.
IAS-34 :-Interim financial reporting.
IAS-36 :-Impairment of assets.
IAS-37 :-Provisions, contingent liabilities and contingent assets.
IAS-38:- Intangible Assets.
IFRS-7:- Financial Instrument: disclosure.
IFRS-9 :-Financial Instruments.
IFRS-15: Revenue from contracts with customers.

3 Accounting policies

The accounting policies adopted are consistent with those of the previous financial year except as described below.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

4 Measurement basis used in preparing the Financial Statements:

Amounts in Financial Statements (except Fixed Assets) have been measured on "Historical Cost" basis, which are the most commonly adopted basis as provided in " The Framework for the preparation and presentation of financial statements" issued by the International Accounting Standards Committee (IASC-1)

5 Estimates

Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:

The Preparation of financial statements in conformity with the Bangladesh Accounting Standards (IAS) requires management to make estimates and assumptions for disclosure of provisions etc. at the date of the financial statements and revenues and expense during the period under report.Actual results may differ from those estimates.

6 Materiality and Aggregation:

Each material item has been presented separately in company's financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function.

	Particulars	As on 30 Sep,2024	As on 30 June, 2024
7	**Net Tangible Fixed Assets**	**57,802,832**	**54,931,978**
	Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.		
	Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.		
	During the period, fixed assets have been increased by Tk. 4,109,225/- for purchase of cooling tower tk.446,000/- ,gas generator major overhauling tk.3,598,025 and other assets purchase.		

8	**Investment in Equity:**	**1,000,841**	**1,000,841**
	Investment in equity remaine same as before.		
9	**Current Assets**		
	Inventories [IAS-2]	210,187,070	214,450,852
	Advances, deposits and prepayments	94,420,807	80,884,246
	Investment in FDR	398,883,819	392,093,366
	Cash and cash equivalents (excluding bank overdrafts)	86,067,931	84,492,446
		789,559,627	**771,920,910**
	The growth of current assets compared to previous year has been increased by 2.29% due to mix of increase and decrease effect off.		

	Decrease	Increase
Inventories	1.99%	
Advance,deposit and prepayment		16.74%
Investment in FDR		1.73%
Cash and cash equivalent		1.86%

10	**Current Liabilities and Provisions**		
	Advance against sales	7,518,611	3,802,147
	Security and other deposits	19,822	19,822
	Other current liabilities	11,362,925	9,326,756
	Unpaid dividend	213,571	213,571
	Provision for Taxes	122,240,440	120,268,527
	Provisions for other liabilities and charges	17,673,025	7,522,403
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	15,073,615	15,073,615
		192,874,089	**174,998,921**
	Current Liabilities and Provisions compared to previous year has been increased by 10.21%.Details of the same are as follows:-		

	Decrease	Increase
Advance against sales		0.98%
Other current liabilities		21.83%
Provision for Taxes		1.64%
Provision for other liabilities and charges		135%

11	**Non-current Liabilities**		
	Long term loan	243,889,678	236,287,126
	Deferred Tax liabilities	3,613,972	3,704,228
		247,503,650	**239,991,354**

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.

12	**Shareholders' Equity**			
	Ordinary share capital		222,985,490	222,985,490
	Capital reserve		21,350	21,350
	General reserve		1,395,080	1,395,080
	Revaluation reserve	A)	7,685,973	7,807,784
	Tax holiday reserve		10,747,334	10,747,334
	Retained earnings	B)	165,150,334	169,906,416
			407,985,561	**412,863,454**
	The growth rate of shareholders equity considered as follows:			
	A)Revaluation reserve:			
	Opening balance	7,807,784		
	Less.Dep.during the period	(121,812)		
		7,685,972		

B) Retained earnings:

Opening balance	169,906,416
Add.Profit (July,24 to Sep,24)	(4,877,894)
Depreciation of revaluation of fixed asset	121,812
	165,150,334

Retained earnings

Net loss recorded at Tk. (4,877,894) during 1st quarter ending Sep 30, 2024. as against loss of Tk. (31,782,065) 1st quarter ending Sep,30 2023. Which have been increased by 84.65%

	Particulars	As on 30 Sep 2024	As on 30 Sep 2023
13	**Turnover** Compared to turnover of the same period of last year Tk. 34,083,170 with year-to-date 30 Sep 2024,turnover has increased by 194.08%.	100,225,147	34,083,170
14	**Cost of Sales** Compared to cost of Sales of the same period of last year Tk.57,765,271 with year-to-date 30 Sep, 2024 cost of Sales has increased by 70.35%.	98,404,524	57,765,271
15	**Non-operating Income** Compared to non-operating income of the same period of last year Tk.7,870,815 with year-to-date 30 Sep 2024 non-operating Income has decreased by 10.32%.	8,682,852	7,870,815
16	**Depreciation on revalued fixed asset.** Depreciation on revalued fixed asset of the same period of last year Tk. 164,854 with year to date 30 Sep 2024,depreciation has decreased by 26.11%	121,812	164,854
17	**Provision on income Tax** Income Tax expense is recognized based upon 15% on operating income and 22.50 % on interest of FDR and other income upto 30 Sep 2024. This provision may be re-calculated latter in the light of actual to be required.	1,971,913	1,790,933

Income tax calculation are as follows:-

17.01	Operating Income		TK.	(11,679,089)	
	WPPF		TK.	-	
			TK.	**(11,679,089)**	
	Tax on operating income @ 15%	**1**	TK.		-
	Non operating income:-				
	Interest Received on Investment in FDR		TK.	8,682,852	
			TK.	**8,682,852**	
	Tax on non operating income @ 22.5%	**2**	TK.		1,953,642
	Dep. Of revaluation of Fixed Assets @ 15%			**121,812**	
		3			18,272
	Total Tax	**(1+2+3)**	TK.		**1,971,913**

17.02	**Deferred Tax Liability :**	**As on**
	Particulars	**30 Sep 24**
	Opening Balance	3,704,228
	Add: (Reduction)/Addition during the year (Note-A)	(90,256)
	Closing Balance	**3,613,972**
A)	**Calculation of Deferred Tax:**	**As on**
	Particulars	**30 Sep 24**
	Depreciable asset as per Financial Statements	49,107,820
	Depreciable asset as per tax base	(25,014,683)
	Temporary difference	24,093,137
	Applicable tax rate	15%
	Deferred tax liability as at end of the year	3,613,971
	Opening Balance	3,704,228
	Reduction during the year	**90,256**
18	**Seasonal or cyclical variations in total sales** The company operates the industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.	

19 **Segment reporting**

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

20 **Events after the Balance Sheet Date**

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

21 **Related party transaction**

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

Particulars			30 Sep 2024	30 Sep 2023
Name of the party	**Relationship with the company**	**Nature of transaction**	**Transacted amount**	**Transacted amount**
Md.Bakhtiar Rahman	Chairman (Acting)	Honorarium	315,000	-
Md.Mizanur Rahman	Managing Director (Acting)	Remuneration	450,000	450,000
Md.Bakhtiar Rahman	Managing Director	Remuneration	-	450,000
		Sub-Total	**765,000**	**900,000**

B) Disclosure of Managerial Remuneration

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

SL No	Name	Designation	30 Sep 2024	30 Sep 2023
1	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	270,000	60,000
2	Md.Selim parvez ACS	Company Secretary	-	420,000
3	Md.Akhtaruzzaman	DGM (Mechanical & Production)	394,819	379,335
4	Mr. Shuva Ray	Manager	240,000	165,000
5	Md.Jalal uddin	Chief Financial Officer (Acting)	165,165	127,050
6	Md.Khalilur Rahman	Head of Internal Audit	135,000	135,000
		Sub-Total	**1,204,984**	**1,286,385**

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

SL No	Particulars	Nature of payment	30 Sep 2024	30 Sep 2023
1	Directors	Meeting Fees	88,000	100,000
2	Directors	Remuneration	765,000	900,000
3	Officers and Executives	Salary and other allowances	1,204,984	1,286,385
		Total	**2,057,984**	**2,286,385**

22 **Contingent Liabilities:**

Contingent Liability and Contingent Assets

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

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

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

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

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

23.00 Investment :

	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Investment in shares of AJML	841	841
Investment in share of CDBL -equity	1,000,000	1,000,000
Total	**1,000,841**	**1,000,841**

24.00 Inventories :

		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Raw Cotton	24.01	4,985,172	56,488
Work in Process	24.02	3,091,439	272,633
Finished Goods	24.03	179,909,839	191,919,188
Stores and Spares		18,478,283	18,721,659
Stock at Spinning (packing material)		595,365	595,365
Stock of Waste Cotton		3,126,972	2,885,519
Total		**210,187,070**	**214,450,852**

24.01 **Raw Cotton :**

	30 Sep 2024		30 June 2024	
	Quantity (Kg)	Amount (Tk)	Quantity (Kg)	Amount (Tk)
Opening Stock of Raw Cotton	275	56,488	42,268	13,951,456
Add. Purchase during the period	267,118	65,929,309	806,472	200,262,030
Raw Cotton available for use	**267,393**	**65,985,797**	**848,740**	**214,213,486**
Less. Closing Stock	(20,295)	(4,985,172)	(275)	(56,488)
Consumption during the period	**247,098**	**61,000,625**	**848,465**	**214,156,998**

24.02 **Work in-Process:**

Sl No.	Particulars	30 Sep 2024 Amount in Taka		30 June 2024 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	54/1 Auto Cone	1,569	393,377	371	94,481
2	50/1 Auto Cone	10,305	2,554,342	-	-
3	50/1 Auto Cone (special)	264	61,555	205	49,138
4	20/1, Rotor Yarn in Cone	457	61,834	831	118,615
5	16/1, Rotor Yarn in Cone	421	20,331	212	10,399
	Total	**13,016**	**3,091,439**	**1,619**	**272,633**

24.03 **Closing stock of Finished Goods:**

Sl No.	Particulars	30 Sep 2024 Amount in Taka		30 June 2024 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	74/1 Auto Cotton Yarn in Cone	12,111	6,906,171	12,111	6,243,908
2	68/1 Auto Cotton Yarn in Cone	45	18,057	45	18,057
3	60/1 Auto Cotton Yarn in Cone	50,939	23,205,898	54,114	24,675,984
4	54/1 Auto Cotton Yarn in Cone	287,356	128,057,916	302,778	131,405,652
5	50/1 Auto Cotton Yarn in Cone	44,499	17,887,944	34,383	13,374,987
6	50/1 Auto Cotton Yarn in Cone (Special)	5,806	2,337,818	33,430	13,238,280
7	20/1 Rotor Yarn in Cone	6,213	1,200,665	14,333	2,543,709
8	16/1 Rotor Yarn in Cone	2,041	295,370	6,849	418,611
	Total	**409,010**	**179,909,839**	**458,044**	**191,919,188**

		30 Sep 2024	30 June 2024
		Amount in Tk	Amount in Tk

25.00 Advance, deposits and prepayment :

Advances:			
Advance against salary	**25.01**	50,000	85,000
Advance against TA/DA	**25.02**	11,700	11,700
Advance against purchase	**25.03**	13,401	13,401
Advance against company income tax		63,880,827	61,988,431
Other advances & prepayment	**25.04**	186,032	186,032
Advance against supply		12,420,023	314,818
Loan to Alhaj jute mills ltd.		1,151,728	1,151,728
		77,713,711	**63,751,110**
Deposits:			
Custom deposit		211,538	107,470
Bank guarantee of Agrani Bank ltd		34,290	34,290
Against oxygen cylinder		4,000	4,000
Security deposits against gas connection.		15,283,525	15,283,525
		15,533,353	**15,429,285**
Prepayment:			
Insurance premium		1,072,143	30,599
Prepaid expenses		101,600	1,673,252
		1,173,743	**1,703,851**
Total		**94,420,807**	**80,884,246**

25.01 Advance against salary

				30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Md.Shamsul Huda	DGM (Admin,Accounts and Legal affairs)			50,000	85,000
	Total			**50,000**	**85,000**

25.02 Advance against TA/DA:

Sl No.	Particulars		Designation	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
1	Md.Jalal uddin		Sr. accounts officer	2,700	2,700
2	Md.Abu Kawser		Asst.comm. Officer	9,000	9,000
Total				**11,700**	**11,700**

25.03 Advance against Purchase:

Sl No.	Particulars		Designation	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
1	Md.Nazmul Hossain		Asst.manager (Share)	2,149	2,149
2	BRB Cable Industries Ltd			11,252	11,252
	Total			**13,401**	**13,401**

25.04 Other advance & Prepayment:

Sl No.	Particulars		Designation	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
1	M/s. Alhaj Jute Mills Ltd.			1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)			90,000	90,000
3	Md. Akhtaruzzaman		D.G.M (P & M)	14,500	14,500
4	Md.Mizanur Rahman (Shahjadpur)		S.R	5,124	5,124
5	SK Md.Murshed			50,000	50,000
6	Md.Abdus Salam		Advocate	25,000	25,000
	Total			**186,032**	**186,032**

26 Investment in FDR:

Particulars			30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Rupali Bank Ltd. (FDR)			246,806,037	243,224,848
Janata Bank Ltd. (FDR)			80,884,811	79,783,887
Bangladesh commerce bank ltd (FDR)			237,603	231,808
Bangladesh development bank ltd.(FDR)			70,808,890	68,707,795
BRAC Bank Ltd. (FDR)			146,478	145,028
		Total	**398,883,819**	**392,093,366**

27 Cash & cash equivalents :

	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Cash in Hand	286,737	1,086,198
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	1,803,906	1,803,906
Agrani Bank, Ishurdi, Pabna. CD A/C No-1085	503	503
Agrani Bank CD A/C No-1773	5,685	5,685
Agrani Bank CD A/C No-1532	7,605	7,605
Agrani Bank STD A/C No-152	12,241	12,241
Agrani Bank STD A/C No-4536	52,253,649	52,253,649
Bangladesh Commerce Bank AC NO-0105	4,347,315	18,105
Prime Bank,Ishurdi,Pabna CD A/C 60008502	2,620	388
Dutch-Bangla Bank Ltd. CD A/C-5085	33,605	33,605
Mercantile Bank PLC AC NO-236204	6,273,206	8,229,702
Prime Bank,IBB Dilkusha STD A/C 90036875	2,028,149	2,028,148
Prime Bank,IBB Dilkusha STD A/C -3108315011216	250,290	250,291
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,443	30,443
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	18,386,490	18,386,490
NRB Bank Ltd.A/C-1081030009018	345,487	345,487
Total cash at bank	**85,781,194**	**83,406,248**
Total	**86,067,931**	**84,492,446**

28.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 30 Sep 2024	Amount in Tk 30 Sep 2024	Amount in Tk 30 Sep 2024	Amount in Tk 30 June 2024
Agrani Bank Ltd. Industrial loan-principal :	**1st BMRE**	**2nd BMRE**	**Total**	**Total**
Opening balance	36,340,940	50,471,371	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	-
Total:	**36,340,940**	**50,471,371**	**86,812,311**	**86,812,311**
Agrani Bank Ltd. industrial loan-interest				
Opening balance	39,538,958	12,772,364	149,474,815	119,064,607
Less: Payment	-	-	-	-
	39,538,958	**12,772,364**	**149,474,815**	**119,064,607**
Add: Provision for interest	-	-	7,602,552	30,410,208
Total:	**39,538,958**	**12,772,364**	**157,077,367**	**149,474,815**
Total long term loan fund Total: (A)	**75,879,898**	**63,243,735**	**243,889,678**	**236,287,126**

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 30-09-2023.

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

Agrani Bank Ltd. Industrial loan-principal :		1st BMRE 30 June, 2011 Amount in Tk	2nd BMRE 30 June, 2011 Amount in Tk	Total 30 June, 2011 Amount in Tk
Principal		46,002,622	50,821,371	96,823,993
Interest		78,753,404	23,168,574	101,921,978
Total	**(B)**	**124,756,026**	**73,989,945**	**198,745,971**
Excess shown by the bank	**C=(B-A)**	**48,876,128**	**10,746,210**	**(45,143,707)**

29.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
M/s. Banijjo Bitan		-	100,026
M/s. Sarkar Traders		4,028,147	1,262
M/s. Dalim Traders		1,288,417	3,699,984
M/s. Pretom Traders		2,200,095	75
M/s. Nishat Enterprise		800	800
Others		1,152	
	Total	**7,518,611**	**3,802,147**

30.00 Security and other deposites:

Particulars		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Homes Enterprise		10,000	10,000
Bhai Bhai Traders		5,000	5,000
Rubican Insect Control Co.		4,822	4,822
	Total	**19,822**	**19,822**

31.00 Other current liabilities :

		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Trade payables	**31.01**	5,876,636	5,066,373
Other payables	**31.02**	2,106,929	1,571,674
Liabilities for VAT		2,240,115	2,044,795
Unpaid salary & wages		95,422	95,422
Income tax deduction from parties		988,772	493,441
Sramik kallan tahabil		55,051	55,051
		11,362,925	**9,326,756**

31.01 Trade payables

Particulars		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
M/s.	Bearing Palace	193,908	193,908
M/s.	Borak Power Engineers	897,615	
M/s.	Dana Engineers International Ltd.	12,648	-
M/s.	K.S.Collection	486,126	486,126
M/s.	Lipika	512,801	512,801
M/s.	Macca Auto Paper Cone Product	1,077,540	1,077,540
M/s.	Mozaddedia Tarikat Mission Press	21,331	21,331
M/s.	Monaj Air Technology Ltd.	2,476	2,476
M/s.	M .Hossain & Sons	99,180	99,180
Md.	M M Enterprise	304,810	304,810
M/s.	Paper Cone Industries	1,569,358	1,569,358
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	272,205
M/s.	Sumaiya Enterprise	328,929	328,929
M/s.	Star Enterprise	2,720	2,720
M/s.	Tex spare corporation	42,216	142,216
Total		**5,876,636**	**5,066,373**

31.02 Other payables

Particulars		30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
M/s.	A. Salam Engineering Works	56,853	56,853
M/s.	Alhaj Jute Mills Limited	333,274	333,274
M/s.	Ayan Mill Store	40,848	40,848
M/s.	Ad Point	2,340	2,340
M/s.	ASM Sayem Bhuiyan	94,500	94,500
M/s.	BDCOM Online Ltd.	12,456	8,304
M/s.	Cargo Control Bangladesh Ltd.	167,632	167,632
M/s.	Chand mansion (H/O rent)	297,540	-
M/s.	Favourite Security Service Ltd.	209,720	195,412
M/s.	FAMES & R	185,000	180,000
M/s.	Green Trade International	28,807	28,807
Md.	Hasnat Quaiyum (Advocate)	356,500	356,500
M/s.	Kalam Traders	96,613	47,958
	Md.Bakhtiar Rahman chairman (Acting)	19,800	9,900
	Md.Harunoor Rashid Director	19,800	9,900
	Md.Joynul Abedin Chowdhury Director	19,800	9,900
	MS Khodeza Khatoon Director	19,800	9,900
M/s.	Puji Bazar	5,000	5,000
M/s.	Popular Advertising Ltd.	14,646	14,646
	Adv.Syed Mahbub hossain	54,000	-
M/s.	TechnoAliens	72,000	-
Total		**2,106,929**	**1,571,674**

32.00 Provision for taxes :

Provision for Accounting Year (2013-2014)	800,176	800,176
Provision for Accounting Year (2014-2015)	5,792,437	5,792,437
Provision for Accounting Year (2015-2016)	1,904,846	1,904,846
Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
Provision for Accounting Year (2018-2019)	1,469,606	1,469,606
Provision for Accounting Year (2019-2020)	4,459,781	4,459,781
Provision for Accounting Year (2020-2021)	9,080,670	9,080,670
Provision for Accounting Year (2021-2022)	9,032,442	9,032,442
Balance of unadjusted deposited advance amount by party	15,968	15,968
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)	1,971,913	-
Total	**122,240,440**	**120,268,527**

33.00 Prov. for other liabilities and charges :	30 Sep 2024 Amount in Tk	30 June 2024 Amount in Tk
Salary & wages clearing account	4,321,545	2,428,472
Provision for other expenses	13,351,480	5,093,931
Total	**17,673,025**	**7,522,403**

34.00 Bank overdraft :

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

35.00 Turnover (Amount) :

Particulars	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Carded Spun Yarn	95,574,429	33,570,054
Open-End Yarn	4,650,718	513,116
Total	**100,225,147**	**34,083,170**

Turnover :	**Qty (Kg)**	**Qty (Kg)**
Carded Spun Yarn	237,959	84,820
Open-End Yarn	27,125	3,493
Total	**265,084**	**88,313**

Turnover in quantity (Kg) :
01-07-2024 to 30-09-2024

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Damage (d)	Sales during the period (a+b-c-d)
Carded Spun Yarn	436,862	201,855	400,758	-	237,959
Open-End Yarn	21,182	14,153	8,210	-	27,125
Total	**458,044**	**216,008**	**408,968**	**-**	**265,084**

Turnover in quantity (Kg) :
01-07-2023 to 30-09-2023

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Damage (d)	Sales during the period (a+b-c-d)
Carded Spun Yarn	477,732	186,698	579,610	-	84,820
Open-End Yarn	27,669	11,975	36,151	-	3,493
Total	**505,401**	**198,673**	**615,761**	**-**	**88,313**

36.00 Cost of Sales

PARTICULARS		30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Work in process (opening)		272,633	972,991
Raw materials consumed		61,000,625	57,442,155
Work in process (closing)		(3,091,438)	(1,337,401)
Wastage recoverable		(241,451)	(289,627)
Total consumption		**57,940,369**	**56,788,118**
Factory wages & allowances	**36.01**	6,360,267	6,588,363
Stores & spares	**36.02**	1,804,961	1,322,304
Other factory overhead	**36.03**	17,746,440	15,538,955
Factory salary & allowance	**36.04**	2,543,138	2,384,332
		28,454,806	**25,833,954**
Cost of production		**86,395,175**	**82,622,072**
Stock of Finished goods (opening)		191,919,188	224,243,757
		278,314,363	**306,865,829**
Stock of Finished goods (closing)		(179,909,839)	(249,100,558)
Total cost of Sales		**98,404,524**	**57,765,271**

36.01 Factory wages & allowances:

Wages and allowances	5,995,259	6,182,159
Bonus	365,008	406,204
Total	**6,360,267**	**6,588,363**

36.02 Store & spares:

Spare parts	334,241	249,974
Packing Materials	1,298,042	1,000,125
Lubricants	62,181	33,072
Electrical materials	105,844	39,133
Other maintenance materials	4,653	-
Total	**1,804,961**	**1,322,304**

36.03 Other factory overhead:

	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Electricity and power	1,888,701	2,637,191
Gas bill	13,523,450	11,088,908
Depreciation	1,039,144	1,053,432
Depreciation of cost of revalued assets	121,812	133,328
Rent,Rates and Taxes (Factory)	226,800	-
Printing and stationery	59,560	
Labour bill	356,735	3,678
Insurances premium	368,585	280,935
Postage & telephone	4,798	4,156
Repairs and maintenance of machinery	130,460	337,327
Repairs and maintenance of electric equipment	26,395	
Total	**17,746,440**	**15,538,955**

36.04 Factory salary & allowances:

	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Salary and allowances	2,415,855	2,203,115
Bonus	127,283	181,217
Total	**2,543,138**	**2,384,332**

37.00 Administrative expensess:

	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Courier bill	13,108	1,063
Entertainment expenses	67,902	108,219
Advertisement expenses	5,600	31,464
Bank charges and excise duty	4,913	71,620
Board Advisor Honoraium	300,000	-
Board Meeting Fee	-	100,000
Bonus	181,627	267,047
Car parking expenses	10,500	-
Chairman's Honorarium	315,000	-
Corporate social responsibility exp.	-	14,700
Depreciation	77,415	67,360
Dish line connection exp.	400	800
Electricity & power	65,598	53,839
Executive committee Meeting Fee	88,000	-
Garage rent	9,000	-
Internet expenses	22,716	17,916
Leave Pay	61,044	30,400
Legal fees and expenses	203,090	1,473,000
Licence renewal fee	110,750	42,045
Managing Director & CEO salary	450,000	900,000
Miscellaneous expenses	8,825	1,822
Other servicing (office equipment)	22,247	99,940
Petrol for car	540,270	475,620
Printing and stationery	16,794	44,632
Rent, rates and taxes	579,188	388,800
Repairs of vehicles	63,700	15,550
Salary and allowances	1,802,264	1,697,471
Service charge of head office	-	56,700
Special Audit Fee	450,000	-
Telephone	36,016	32,971
Travelling and conveyances	58,291	72,545
VAT expenses	76,047	305,517
Water and gas supplies expenses	-	24,300
Website installation expense	72,000	-
Total	**5,712,305**	**6,395,341**

38.00 Selling & distribution expenses:

Salary & allowances	159,450	262,560
Bonus	15,945	15,945
Sales promotion expenses	9,460	-
Total	**184,855**	**278,505**

39.00 Reconciliation of the statement of cash flows:

	Amount in Taka 30 Sep 2024	Amount in Taka 30 June 2024
Net Profit / Loss	(4,877,894)	224,523,883
Add : Depreciation	1,238,371	5,245,063
Add :Increase of current liability	17,875,168	(372,746,569)
Add: Increase of Non-current liability	7,602,552	30,410,208
Less: Non operating income	(8,682,852)	(31,577,935)
Less: Increase of current assets (Except investment)	(9,272,775)	87,028,620
Deferred tax	(90,256)	(420,575)
Net cash from operating activities	**3,792,314**	**(57,537,305)**

40.00 Calculation of NAVPS :

	Amount in Taka 30 Sep 2024	Amount in Taka 30 June 2024
Total assets & properties value	848,363,300	827,853,729
Less:Total liabilities	(440,377,739)	(414,990,275)
Total net assets	**407,985,561**	**412,863,454**
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	**18.30**	**18.52**

41.00 Calculation of Earning Per Share:

	30 Sep 2024 Amount in Taka	30 Sep 2023 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(4,877,894)	(31,782,065)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
Earning per share (Restated)	**(0.22)**	**(1.43)**

42.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	3,792,314	(35,068,390)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**0.17**	**(1.57)**

43 Gross profit, Net Profit, EPS and NOCFPS

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

1) Sales of the company for the period from July to Sep’2024 was 265,084 kgs valued Tk. 100,225,147/- incomparison previous years same period sales of 88,313 kgs value Tk. 34,083,170/-.Sales for the reporting period has been increased 200.16% in terms of quantity and 194.06% in terms of sales amount.

2) Factory wages and allowance has	Tk.	(228,096)
3) Stores and spares has increased by	Tk.	482,657
4)Factory overhead expenses has	Tk.	2,207,485

Due to such positive effect in case of sales the company incurred Net loss of tk. (4,877,894)-as against loss of tk. (31,782,065)/- for corresponding same period of previous year. Consequential effect of such operating loss and net loss decreased, NOCFPS increased and NAVPS have decreased substantially compared with that of the corresponding previous period. Management is well aware about of the situation and also steps are being taken to improve the overall operational performance.

SL No	Name of Assets	Cost as on 07-01-24	W.D.V as on 07-01-24	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30-9-24	Dep. up to 07-01-24	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30-9-24	W.D.V as on 30-9-24
Alhaj Textile Mills Ltd.														
Schedule-1					**Schedule of Fixed Assets as on 30 SEP,24**									
					COST					**DEPRECIATION**				
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	514	754,001	40,615
	Sub total - A	**9,479,302**	**8,725,815**	**-**	**-**	**-**	**9,479,302**	**753,487**	**-**	**8,725,815**		**514**	**754,001**	**8,725,301**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	481	-	-	-	482,437	481,956	-	481	10	12	481,968	469
2	Factory building (2nd class)	1,014,386	644	-	-	-	1,014,386	1,013,742	-	644	10	16	1,013,758	628
3	Residential Building(Officer)	2,121,402	23,570	-		-	2,121,402	2,097,832	-	23,570	10	589	2,098,421	22,981
4	Residential Building(Worker)	1,267,965	184,209	-		-	1,267,965	1,083,756	-	184,209	10	4,605	1,088,361	179,604
5	Officer Building	705,329	5,954	-		-	705,329	699,376	-	5,954	10	149	699,524	5,805
6	Other Buildings	1,515,802	60,106	-		-	1,515,802	1,455,696	-	60,106	10	1,503	1,457,199	58,603
7	Water Installation	144,752	2,724	-		-	144,752	142,028	-	2,724	10	68	142,096	2,656
8	Electric Installation	298,311	2,911	-		-	298,311	295,400	-	2,911	10	73	295,473	2,838
9	Other Construction(1st class)	352,962	5,940	-		-	352,962	347,022	-	5,940	10	149	347,171	5,792
10	Other Construction(Temp.)	293,262	574	-		-	293,262	292,688	-	574	10	14	292,702	560
11	Ceiling and Partition (Fact. U-1)	267,050	9,912	-		-	267,050	257,138	-	9,912	10	248	257,386	9,664
12	Staff Quarter (2nd Class)	380,571	82,957	-		-	380,571	297,614	-	82,957	10	2,074	299,688	80,883
13	Central Godown	897,532	34,785	-		-	897,532	862,747	-	34,785	10	870	863,617	33,915
14	Building & Other Construction	27,251,239	7,492,383	-		-	27,251,239	19,758,856	-	7,492,383	10	187,310	19,946,166	7,305,073
15	Generator House	3,782,922	622,260	-	-	-	3,782,922	3,160,662	-	622,260	10	15,557	3,176,219	606,704
16	Pump Installation	672,206	90,731	-	-	-	672,206	581,475	-	90,731	10	2,268	583,743	88,463
17	Distribution Panel Board	1,700,568	191,306	-	-	-	1,700,568	1,509,262	-	191,306	10	4,783	1,514,045	186,523
18	Cable Installation	3,016,014	360,507	-	-	-	3,016,014	2,655,507	-	360,507	10	9,013	2,664,520	351,494
19	Electric Digital Meter Room	1,080,253	376,662	-	-		1,080,253	703,591	-	376,662	10	9,417	713,008	367,245
20	Staff Quarter	369,471	31,071	-	-	-	369,471	338,400	-	31,071	10	777	339,177	30,294
21	Electrical Installation	287,523	51,008	-	-	-	287,523	236,516	-	51,008	10	1,275	237,791	49,732
22	Electric Sub Station	5,371,588	430,858	-	-	-	5,371,588	4,940,730	-	430,858	10	10,771	4,951,502	420,086
23	Other Cons.(Ducting)	91,915	37,092	-		-	91,915	54,823	-	37,092	10	927	55,751	36,164
24	Celling and Partition (Fact.U-2)	1,907,838	171,915	-		-	1,907,838	1,735,923	-	171,915	10	4,298	1,740,221	167,617
25	Humidification Plant	10,222,371	952,459	-		-	10,222,371	9,269,912	-	952,459	10	23,811	9,293,723	928,648
26	Scale	589,228	168,260	-		-	589,228	420,969	-	168,260	10	4,206	425,175	164,053
27	Switch Board Room	221,010	71,283	-	-	-	221,010	149,727	-	71,283	10	1,782	151,509	69,501
28	H/O Interior Decoration	1,235,075	35,211	-	-	-	1,235,075	1,199,864	-	35,211	10	880	1,200,745	34,330
	Sub Total B	**67,540,982**	**11,497,769**	**-**	**-**	**-**	**67,540,982**	**56,043,213**	**-**	**11,497,769**		**287,444**	**56,330,657**	**11,210,325**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,490	-	-	-	2,265,254	2,260,764	-	4,490	10	112	2,260,876	4,378
2	Evaluation Unit	400,000	11,405	-	-	-	400,000	388,595	-	11,405	10	285	388,880	11,120
3	Workshop Mach.Equipment	5,825	21	-		-	5,825	5,804	-	21	10	1	5,805	20
4	Power House Machinery	538,778	14,244	-		-	538,778	524,534	-	14,244	10	356	524,890	13,888
5	Fire Fighting Equipment	89,368	27,176	-		-	89,368	62,193	-	27,176	10	679	62,872	26,496
6	Office equipment	506,875	1,484	-		-	506,875	505,391	-	1,484	10	37	505,428	1,447
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	120	286,686	4,670
9	Laboratory Appliances	617,946	13,352	-		-	617,946	604,594	-	13,352	10	334	604,927	13,019
10	Electronic Twist Tester	190,000	73,030	-		-	190,000	116,970		73,030	10	1,826	118,796	71,204
11	Plant & Machinery	234,677,024	13,428,439	-		-	234,677,024	221,248,585	-	13,428,439	10	335,711	221,584,296	13,092,728
12	Gas Generator	23,304,127	2,733,746	-		-	23,304,127	20,570,382	-	2,733,746	10	68,344	20,638,725	2,665,402
13	Gas Generator Overhauling	10,195,347	181,436	-		-	10,195,347	10,013,911	-	181,436	10	4,536	10,018,447	176,900
14	Cooling Tower	1,188,843	136,040	-	446,000	-	1,634,843	1,052,803	-	582,040	10	13,479	1,066,282	568,561
15	Air Compressor Machine	3,439,493	1,267,114	-	-	-	3,439,493	2,172,379	-	1,267,114	10	31,678	2,204,057	1,235,436
16	Grinding Machine	1,649,034	154,957	-	-	-	1,649,034	1,494,077	-	154,957	10	3,874	1,497,951	151,083
17	Boiler Installation	886,365	74,840	-	-	-	886,365	811,526	-	74,840	10	1,871	813,396	72,969
18	Laboratory Appliances	250,410	8,997	-	-	-	250,410	241,413	-	8,997	10	225	241,638	8,772

SL No	Name of Assets	Cost as on 07-01-24	W.D.V as on 07-01-24	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30-9-24	Dep. up to 07-01-24	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30-9-24	W.D.V as on 30-9-24
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	6,507	1,332,398	253,790
20	Water Treatment Plant	1,000,000	107,564	-	-	-	1,000,000	892,436	-	107,564	10	2,689	895,125	104,875
21	Gas Pipe line with station	3,526,003	319,483	-	-	-	3,526,003	3,206,520	-	319,483	10	7,987	3,214,507	311,496
22	Installation of EVC meter	380,314	198,941		-		380,314	181,373	-	198,941	10	4,974	186,346	193,968
23	Fire Fighting Equipment	371,725	131,863	-		-	371,725	239,862	-	131,863	10	3,297	243,159	128,566
24	Other Machinery	334,603	44,725	-	-	-	334,603	289,878	-	44,725	10	1,118	290,997	43,606
	Sub Total C	**287,696,508**	**19,198,433**	**-**	**446,000**	**-**	**288,142,508**	**268,498,075**	**-**	**19,644,433**		**490,039**	**268,988,114**	**19,154,394**
D	Motor Vehicles:													
1	Motor Car	3,698,097	819,705	-	-	-	3,698,097	2,878,392	-	819,705	10	20,493	2,898,885	799,212
	Sub Total - D	**3,698,097**	**819,705**	**-**	**-**	**-**	**3,698,097**	**2,878,392**	**-**	**819,705**		**20,493**	**2,898,885**	**799,212**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	38,667	-	-	-	148,622	109,955	-	38,667	10	967	110,922	37,700
2	Furniture (Office)	1,102,849	152,717	-	-	-	1,102,849	950,132	-	152,717	10	3,818	953,950	148,899
3	School Furniture	9,509	219	-	-	-	9,509	9,290	-	219	10	5	9,296	213
4	Iron Safe	21,900	11,265	-		-	21,900	10,635	-	11,265	10	282	10,916	10,984
5	Air Conditioner	841,923	27,734	-	-	-	841,923	814,190	-	27,734	10	693	814,883	27,040
6	Office Equipment	129,106	33,935	-	-	-	129,106	95,172	-	33,935	10	848	96,020	33,086
7	Furniture (Residential)	149,597	7,307	-	-	-	149,597	142,290	-	7,307	10	183	142,473	7,124
	Sub Total - E	**2,403,506**	**271,843**	**-**	**-**	**-**	**2,403,506**	**2,131,663**	**-**	**271,843**		**6,796**	**2,138,459**	**265,047**
F	**Sundry Assets**													
1	Books	38,784	3,337	-		-	38,784	35,447	-	3,337	10	83	35,530	3,254
2	Crockeries & Cutleries	173,745	57,114	-		-	173,745	116,631	-	57,114	10	1,428	118,059	55,686
3	Soft Furnishing	73,036	4,406	-		-	73,036	68,630	-	4,406	10	110	68,740	4,296
4	Radio,Transistor,T.V & Dish	228,218	3,197	-	24,400	-	252,618	225,021	-	27,597	10	955	225,976	26,642
5	Intercom system	556,025	8,429	-		-	556,025	547,596	-	8,429	10	211	547,806	8,219
6	Other Sundry Assets	402,597	125,004	-		-	402,597	277,593	-	125,004	10	3,125	280,718	121,879
7	Computer	1,942,341	217,740	-	-	-	1,942,341	1,724,601	-	217,740	25	15,241	1,739,842	202,499
8	Fax Machine	92,000	938	-		-	92,000	91,063	-	938	25	59	91,121	879
9	Refrigerator	58,715	2,343	-		-	58,715	56,372	-	2,343	10	59	56,431	2,284
10	Virtual meeting equipment	151,000	97,848	-		-	151,000	53,152		97,848	10	2,446	55,598	95,402
11	Water Tank	11,020	84	-		-	11,020	10,936	-	84	10	2	10,938	82
12	Telephone Installation	86,330	16,134	-			86,330	70,196	-	16,134	10	403	70,599	15,731
13	C.C.Camera	451,383	114,840	-		-	451,383	336,543	-	114,840	10	2,871	339,414	111,969
14	Router	26,750	11,688	-		-	26,750	15,062	-	11,688	10	292	15,354	11,396
15	Mobile Set	660,405	153,629	-	-	-	660,405	506,776	-	153,629	10	25,483	532,259	128,146
16	Photocopy machine	65,565	40,159				65,565	25,406		40,159	25	2,510	27,916	37,649
17	Computer Printer	54,250	31,692	-	40,800	-	95,050	22,558		72,492	25	2,370	24,928	70,122
18	Maike	6,958	42	-		-	6,958	6,916	-	42	10	1	6,917	41
19	Surver Installation	343,275	270,383				343,275	72,892		270,383	10	6,760	79,652	263,623
20	Tally Software	109,524	88,715	-			109,524	20,809		88,715	10	2,218	23,027	86,497
	Overhauling for:-											-		
1	Carding Machine	4,600,361	1,820,409	-		-	4,600,361	2,779,952	-	1,820,409	10	45,510	2,825,462	1,774,899
2	Drawing Frame Machine	1,571,952	57,147	-		-	1,571,952	1,514,805	-	57,147	10	1,429	1,516,233	55,719
3	Savio Auto Cone Machine	14,117,841	2,673,630	-		-	14,117,841	11,444,211	-	2,673,630	10	65,974	11,510,185	2,607,656
4	Gas Generator	3,211,031	402,980	-		-	3,211,031	2,808,051	-	402,980	10	10,075	2,818,126	392,906
5	Simplex Machine	255,816	10,384	-	-	-	255,816	245,432	-	10,384	10	260	245,691	10,125
	Sub Total - F	**29,288,922**	**6,212,273**	**-**	**65,200**	**-**	**29,354,122**	**23,076,649**	**-**	**6,277,473**		**189,873**	**23,266,523**	**6,087,599**
6	Gas Generator Major Overhauling	14,981,141	-	-	3,598,025		18,579,166	14,981,141	-	3,598,025	10	89,951	15,071,092	3,508,074
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	31,449	891,055	366,906
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**	**10**	**121,400**	**24,137,142**	**3,874,980**
	Total	**424,521,414**	**47,124,193**	**-**	**4,109,225**	**-**	**428,630,639**	**377,397,221**	**-**	**51,233,418**	**10**	**1,116,559**	**378,513,780**	**50,116,859**
	Rev. on Reserve of Fixed asset	**-**	**-**	**7,807,784**	**-**	**-**	**-**	**-**		**-**		**121,812**	**-**	**7,685,973**
	Total	**424,521,414**	**47,124,193**	**7,807,784**	**4,109,225**	**-**	**428,630,639**	**377,397,221**	**-**	**51,233,418**		**1,238,371**	**378,513,780**	**57,802,832**

Allocation of Depreciation

Dep.of Fixed Assets	**1,039,144**
Dep.on Rev. Of Fixed Assets	**121,812**
Administrative	**77,415**
Total	**1,238,371**

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the year ended 30 Sep,2024

Schedule-2

		COST			Depreciation					
SL No	**Particulars**	**Revaluation of Fixed Assets**	**W.D.V. as on 07-01-24**	**Total Cost 07-01-24**	**Dep. Up to 07-01-24**	**Dep. To be Calculated**	**Rate of Dep.(%)**	**Dep.during the period**	**Accum.Dep. 30-9-24**	**W.D.V 30-9-24**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	2,761,278	8,028,325	5,267,047	2,761,278	5	34,516	5,301,563	2,726,762
	Sub total - A	**9,583,000**	**4,315,953**	**9,583,000**	**5,267,047**	**4,315,953**		**34,516**	**5,301,563**	**4,281,437**
1	Factory building (1st class)	579,852	106,122	579,852	473,730	106,122	10	2,653	476,383	103,469
2	Factory building (2nd class)	779,355	142,634	779,355	636,721	142,634	10	3,566	640,287	139,068
3	Residential Building(Officers)	3,705,574	762,946	3,705,574	2,942,628	762,946	10	19,074	2,961,701	743,873
4	Residential Building(Workers)	1,730,289	356,252	1,730,289	1,374,037	356,252	10	8,906	1,382,943	347,346
5	Officers Building	1,231,725	253,602	1,231,725	978,123	253,602	10	6,340	984,463	247,262
6	Other Buildings	2,654,889	485,884	2,654,889	2,169,005	485,884	10	12,147	2,181,152	473,737
7	Water Installation	81,511	16,781	81,511	64,730	16,781	10	420	65,149	16,362
8	Electric Installation	316,492	65,164	316,492	251,328	65,164	10	1,629	252,957	63,535
9	Other Construction(1st class)	429,117	78,535	429,117	350,582	78,535	10	1,963	352,545	76,572
10	Other Construction(Tem)	2,196	403	2,196	1,793	403	10	10	1,803	393
	Sub Total - B	**11,511,000**	**2,268,323**	**11,511,000**	**9,242,677**	**2,268,323**		**56,708**	**9,299,385**	**2,211,615**
1	Plant and Machinery	3,811,231	331,775	3,811,231	3,479,456	331,775	10	8,294	3,487,750	323,481
2	Workshop Mach.Equipment	343,159	31,631	343,159	311,529	31,631	10	791	312,319	30,840
3	Power House Machinery	4,697,905	433,019	4,697,905	4,264,886	433,019	10	10,825	4,275,712	422,193
4	Fire Fighting Equipment	127,507	12,488	127,507	115,020	12,488	10	312	115,332	12,175
5	Medical & Office equipment	3,908,372	340,233	3,908,372	3,568,139	340,233	10	8,506	3,576,645	331,727
6	Transport equipment	8,367	772	8,367	7,595	772	10	19	7,614	753
7	Loose Tools	958,061	73,591	958,061	884,470	73,591	10	1,840	886,310	71,751
	Sub Total - C	**13,854,602**	**1,223,509**	**13,854,602**	**12,631,093**	**1,223,509**		**30,588**	**12,661,681**	**1,192,921**
	Total (A+B+C)	**34,948,602**	**7,807,784**	**34,948,602**	**27,140,818**	**7,807,784**		**121,812**	**27,262,629**	**7,685,973**