UN-AUDITED & PROVISIONAL FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2025

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 30 September 2025

PARTICULARS	Notes	30 Sep 2025 Amount in Taka	30 June 2025 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	59,002,766	54,710,676
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**60,003,607**	**55,711,517**
Current assets:			
Inventories	24	226,744,883	202,361,847
Debtors	25	522,091	522,091
Advance, deposit and prepayments	26	90,335,858	88,415,319
Investment in FDR	27	359,839,183	385,719,797
Cash and cash equivalents	28	51,306,027	41,290,305
Total current assets (B)		**728,748,042**	**718,309,359**
Total assets (A+B)		**788,751,649**	**774,020,876**
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		7,209,181	7,320,537
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		111,171,586	122,743,258
Total shareholders' equity (C)		**353,530,020**	**365,213,049**
Non-current liabilities:			
Long term loan	29	224,299,886	216,697,334
Deferred tax liability		3,215,089	3,290,179
Total non current liabilities (D)		**227,514,975**	**219,987,513**
Current liabilities and provisions:			
Advance against sales	30	2,704	2,597
Security and other deposits	31	19,822	19,822
Other current liabilities	32	11,943,711	10,665,840
Unpaid dividend		11,362,846	11,362,846
Provision for taxes	33	131,370,662	129,115,860
Provision for other liabilities and charges	34	19,161,216	3,807,655
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		15,073,614	15,073,614
Total current liabilities (E)		**207,706,654**	**188,820,314**
Total liabilities F=(D+E)		**435,221,629**	**408,807,827**
Total capital & liabilities G=(C+F)		**788,751,649**	**774,020,876**
Net assets value per share (NAVPS)	41	**15.85**	**16.38**
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 2025

PARTICULARS	Notes	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Revenue (Turnover)	36	61,137,173	100,225,147
Cost of Sales	37	(68,353,914)	(98,404,524)
Gross Profit		**(7,216,741)**	**1,820,623**
Operating Expenses:			
Administrative Expenses	38	(4,455,733)	(5,712,305)
Selling & Distribution Expenses	39	(175,395)	(184,855)
Total Operating Expenses		**(4,631,128)**	**(5,897,160)**
Operating Profit/Loss		**(11,847,869)**	**(4,076,537)**
Less:Financial Expenses			
Interest on Long Term Loan		(7,602,552)	(7,602,552)
Net Operating Profit / (Loss)		**(19,450,421)**	**(11,679,089)**
Interest on FDR		9,947,104	8,682,852
Total Non Operating Income		**9,947,104**	**8,682,852**
Net profit /(Loss) of the period		**(9,503,317)**	**(2,996,237)**
Less:Workers Profit Participation Fund @ 5%		-	-
Net profit / (Loss) before Tax		**(9,503,317)**	**(2,996,237)**
Provision for Income Tax :			
Current Tax		(2,254,802)	(1,971,913)
Deferred Tax		75,090	90,256
Net Profit/ (Loss) After Tax		**(11,683,029)**	**(4,877,894)**
Earnings per Share(EPS)	42	**(0.52)**	**(0.22)**
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 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 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**	**10,747,334**	**21,350**	**1,395,080**	**7,320,537**	**122,743,258**	**365,213,049**
Net Profit after Tax during the period	-	-				(11,683,029)	(11,683,029)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(111,356)	111,356	-
30 September 2025	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,209,181**	**111,171,586**	**353,530,020**

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	-	-	-	-	(164,854)	164,854	-
30 September 2024	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,642,930**	**165,193,376**	**407,985,560**

Chairman (Acting) 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 2025

PARTICULARS	Note No	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers		61,137,173	100,225,147
Cash paid to suppliers and employees		(78,522,372)	(94,540,437)
Advance income tax paid		(2,564,173)	(1,892,396)
Net Cash from Operating Activities A	40	**(19,949,372)**	**3,792,314**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property,Plant and Equipment		(5,529,245)	(4,109,225)
Investment in current assets (FDRs)		(107,468,547)	(6,790,456)
Received from encashment of FDR		133,015,782	-
Interest received		9,947,104	8,682,852
Net Cash used in Investing Activities B		**29,965,094**	**(2,216,829)**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		-	-
Net Cash used in Financing Activities C		**-**	**-**
Net increase in cash and cash equivalents		**10,015,722**	**1,575,485**
Cash and Cash Equivalents at beginning of the year		41,290,305	84,492,446
Cash and Cash Equivalents at end of the period		**51,306,027**	**86,067,931**
Net operating cash flow per share	43	**(0.89)**	**0.17**
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 2025.
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 30.09.2025

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 2025 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 2025, 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 2025-2026. **(IFRS)-7: Financial Instrument, Disclosurs:** We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2025-2026. **(IFRS)-8: Operating Segments.** We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2025-2026. **IFRS-9: Financial instruments.** We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2025-2026. **(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 2025-2026.

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,2025	As on 30 June, 2025
7	**Net Tangible Fixed Assets**	**59,002,766**	**54,710,676**
	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. 5,529,245for purchase of Auto machine tk.5,504,245/- and computer purchase TK.25,000/-.		

8	**Investment in Equity:**	**1,000,841**	**1,000,841**
	Investment in equity remaine same as before.		
9	**Current Assets**		
	Inventories [IAS-2]	226,744,883	202,361,847
	Debtors	522,091	522,091
	Advances, deposits and prepayments	90,335,858	88,415,319
	Investment in FDR	359,839,183	385,719,797
	Cash and cash equivalents (excluding bank overdrafts)	51,306,027	41,290,305
		728,748,042	**718,309,359**
	The growth of current assets compared to previous year has been increased by 1.45% due to mix of increase and decrease effect off.		

	Decrease(%)	Increase(%)
Inventories		12.05
Advance,deposit and prepayment		2.17
Investment in FDR	6.71	
Cash and cash equivalent		24.26

10	**Current Liabilities and Provisions**		
	Advance against sales	2,704	2,597
	Security and other deposits	19,822	19,822
	Other current liabilities	11,943,711	10,665,840
	Unpaid dividend	11,362,846	11,362,846
	Provision for Taxes	131,370,662	129,115,860
	Provisions for other liabilities and charges	19,161,216	3,807,655
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	15,073,614	15,073,614
		207,706,654	**188,820,314**
	Current Liabilities and Provisions compared to previous year has been increased by 10%.Details of the same are as follows:-		

	Decrease(%)	Increase(%)
Advance against sales		0.04
Other current liabilities		11.98
Provision for Taxes		1.75
Provision for other liabilities and charges		403.23

11	**Non-current Liabilities**		
	Long term loan	224,299,886	216,697,334
	Deferred Tax liabilities	3,215,089	3,290,179
		227,514,975	**219,987,513**

As earlier mentioned in note 1.01 of audit report in the year 2018-2019 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791.Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001only 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.

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)	7,209,181	7,320,537
	Tax holiday reserve			10,747,334	10,747,334
	Retained earnings		B)	111,171,586	122,743,258
				353,530,020	**365,213,049**
	The growth rate of shareholders equity considered as follows:				
	A)Revaluation reserve:				
	Opening balance	7,320,537			
	Less.Dep.during the period	(111,356)			
		7,209,181			

B) Retained earnings:

Opening balance	122,743,258
Add.Profit (July,25 to Sep,25)	(11,683,029)
Depreciation of revaluation of fixed asset	111,356
	111,171,586

Retained earnings

Net loss recorded at Tk. (11,683,029/-) during 1st quarter ending Sep 30, 2025. as against loss of Tk. (4,877,894) 1st quarter ending Sep,30 2024. Which have been decreased by 139.51%

	Particulars	As on 30 Sep 2025	As on 30 Sep 2024
13	**Turnover** Compared to turnover of the same period of last year Tk. 100,225,147 with year-to-date 30 Sep 2024,turnover has decreased by 39%.	61,137,173	100,225,147
14	**Cost of Sales** Compared to cost of Sales of the same period of last year Tk. 98,404,524/- with year-to-date 30 Sep, 2024 cost of Sales has decreased by 30.54%.	68,353,914	98,404,524
15	**Non-operating Income** Compared to non-operating income of the same period of last year Tk.8,682,852/- with year-to-date 30 Sep 2024 non-operating Income has decreased by 14.56%.	9,947,104	8,682,852
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 32.45%	111,356	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 2023. This provision may be re-calculated latter in the light of actual to be required.	2,254,802	1,971,913

Income tax calculation are as follows:-

17.01	Operating Income		TK.	(19,450,421)	
	WPPF		TK.	-	
			TK.	**(19,450,421)**	
	Tax on operating income @ 15%	1	TK.		-
	Non operating income:-				
	Interest Received on Investment in FDR		TK.	9,947,104	
			TK.	**9,947,104**	
	Tax on non operating income @ 22.5%	2	TK.		2,238,098
	Dep. Of revaluation of Fixed Assets @ 15%			**111,356**	
		3			16,703
	Total Tax	**(1+2+3)**	TK.		**2,254,802**

17.02	**Deferred Tax Liability :**	**As on**
	Particulars	**30 Sep 25**
	Opening Balance	3,290,179
	Add: (Reduction)/Addition during the year (Note-A)	(75,090)
	Closing Balance	**3,215,089**

A)	**Calculation of Deferred Tax:**	**As on**
	Particulars	**30 Sep 25**
	Depreciable asset as per Financial Statements	50,318,080
	Depreciable asset as per tax base	(28,884,162)
	Temporary difference	21,433,918
	Applicable tax rate	15%
	Deferred tax liability as at end of the year	3,215,087.70
	Opening Balance	3,290,179
	Reduction during the year	**75,090**

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 2025	30 Sep 2024
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Bakhtiar Rahman	Chairman (Acting)	Honorarium	225,000	**315,000**
Md.Mizanur Rahman	Managing Director (Acting)	Remuneration	450,000	450,000
Md.Bakhtiar Rahman	Managing Director	Remuneration	-	-
		Sub-Total	**675,000**	**765,000**

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 2025	30 Sep 2024
1	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	-	270,000
2	Md.Akhtaruzzaman	DGM (Mechanical & Production)	425,787	394,819
3	Mr. Shuva Ray	Manager	240,000	240,000
4	Md.Jalal uddin	Chief Financial Officer (Acting)	211,680	165,165
5	Md.Khalilur Rahman	Head of Internal Audit	150,000	135,000
		Sub-Total	**1,027,467**	**1,204,984**

(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 2025	30 Sep 2024
1	Directors	Meeting Fees	110,000	88,000
2	Directors	Remuneration	675,000	765,000
3	Officers and Executives	Salary and other allowances	1,027,467	1,204,984
		Total	**1,812,467**	**2,057,984**

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 2025 Amount in Tk	30 June 2025 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 2025 Amount in Tk	30 June 2025 Amount in Tk
Raw Cotton	24.01	7,393,789	16,130,028
Work in Process	24.02	2,735,856	4,538,339
Finished Goods	24.03	193,450,009	158,957,852
Stores and Spares		21,773,540	21,614,984
Stock at Spinning (packing material)		595,365	595,365
Stock of Waste Cotton		796,324	525,279
Total		226,744,883	202,361,847

24.01 **Raw Cotton :**

	30 Sep 2025		30 June 2025	
	Quantity (Kg)	Amount (Tk)	Quantity (Kg)	Amount (Tk)
Opening Stock of Raw Cotton	57,936	16,130,028	275	56,488
Add. Purchase during the period	231,485	56,795,157	883,648	218,980,758
Raw Cotton available for use	**289,421**	**72,925,185**	**883,923**	**219,037,246**
Less. Closing Stock	(20,527)	(7,393,789)	(57,936)	(16,130,028)
Consumption during the period	**268,894**	**65,531,396**	**825,987**	**202,907,218**

24.02 **Work in-Process:**

Sl No.	Particulars	30 Sep 2025 Amount in Taka		30 June 2025 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	80/1 Auto Cotton Yarn in Cone	3,281	880,827	300	88,134
2	50/1 Auto Cone	6,229	1,499,132	18,246	4,373,510
3	40/1 Auto Cone	1,250	326,032	-	-
4	20/1, Rotor Yarn in Cone	241	24,279	940	71,258
5	16/1, Rotor Yarn in Cone	92	5,586	66	5,437
	Total	**11,093**	**2,735,856**	**19,552**	**4,538,339**

24.03 **Closing stock of Finished Goods:**

Sl No.	Particulars	30 Sep 2025 Amount in Taka		30 June 2025 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	80/1 Auto Cotton Yarn in Cone	3,402	1,942,530	3,084	1,924,777
2	74/1 Auto Cotton Yarn in Cone	8,392	4,662,473	9,300	5,359,778
3	68/1 Auto Cotton Yarn in Cone	45	18,057	45	18,057
4	60/1 Auto Cotton Yarn in Cone	21,455	9,649,351	26,218	12,117,210
5	54/1 Auto Cotton Yarn in Cone	194,414	81,435,993	203,260	87,974,941
6	50/1 Auto Cotton Yarn in Cone	216,957	83,703,932	104,464	41,982,153
7	50/1 Auto Cotton Yarn in Cone (Special)	14,788	5,705,089	14,788	5,822,523
	40/1 Auto Cotton Yarn in Cone	3,311	1,270,220	-	-
8	20/1 Rotor Yarn in Cone	18,053	3,621,853	12,746	2,475,555
9	16/1 Rotor Yarn in Cone	9,752	1,440,511	9,027	1,282,858
	Total	**490,569**	**193,450,009**	**382,932**	**158,957,852**

	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk

25.00 Debtors

Accrued Income (Interest on FDR Lien with PGCL)	**522,091**	**522,091**
	522,091	**522,091**

26.00 Advance, deposits and prepayment :

	Note	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
Advances:			
Advance against TA/DA	**26.01**	16,335	24,000
Advance against purchase	**26.02**	175,073	103,600
Advance against company income tax		71,833,344	69,269,171
Other advances & prepayment	**26.03**	233,071	81,532
Advance against supply		-	2,400,000
Loan to Alhaj jute mills ltd.		1,151,728	1,151,728
		73,409,551	**73,030,031**
Deposits:			
Custom deposit		64,580	63,473
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
		15,386,395	**15,385,288**
Prepayment:			
Insurance premium		1,456,786	-
Prepaid expenses		83,126	-
		1,539,912	**-**
Total		**90,335,858**	**88,415,319**

26.01 Advance against TA/DA:

Sl No.	Particulars	Designation	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
1	Md.Mahbub Alam (Ripon)	Deputy Manager(Maintenance)	6,335	15,000
2	Md.Abu Kawser	Asst.comm. Officer	9,000	9,000
3	Md.Mokhlesur Rahman	Asst.manager (Admin)	1,000	-
	Total		**16,335**	**24,000**

26.02 Advance against Purchase:

Sl No.	Particulars	Designation	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
1	Md.Abir Hossain	Assist.Officer (Accounts & Statistics	175,073	103,600
	Total		**175,073**	**103,600**

26.03 Other advance & Prepayment:

Sl No.	Particulars		Designation	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
1	M/s. Alhaj Jute Mills Ltd.			1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)			90,000	-
3	Md. Akhtaruzzaman		D.G.M (P & M)	61,539	-
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			**233,071**	**81,532**

27 Investment in FDR:

Particulars			30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
Rupali Bank Ltd. (FDR)			231,200,791	226,566,349
Janata Bank Ltd. (FDR)			26,015,678	84,218,406
Bangladesh commerce bank ltd (FDR)			252,280	252,280
Bangladesh development bank ltd.(FDR)			-	74,533,812
BRAC Bank Ltd. (FDR)			25,645,434	148,950
City Bank Ltd. (FDR)			76,725,000	-
		Total	**359,839,183**	**385,719,797**

28.00 Cash & cash equivalents :

	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
Cash in Hand	18,605	195,152
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	1,850,336	1,850,336
Agrani Bank STD A/C No-4536	3,103,867	3,103,867
Bangladesh Commerce Bank AC NO-0105	5,699	375,699
BRAC Bank Ltd.A/C NO 2073444700001	500	-
City Bank Ltd.A/C NO 31546042610001	39,990,399	-
Prime Bank,Ishurdi,Pabna CD A/C 60008502	290	1,943
Dutch-Bangla Bank Ltd. CD A/C-5085	32,225	32,225
Mercantile Bank PLC AC NO-236204	21,008	12,041
Mercantile Bank PLC-SND 1131000065547	5,609,165	32,699,895
Prime Bank,IBB Dilkusha STD A/C 90036875	5,882	2,031,096
Prime Bank,IBB Dilkusha STD A/C -3108315011216	246,639	246,639
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,593	30,593
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	40,330	360,330
NRB Bank Ltd.A/C-1081030009018	350,489	350,489
Total cash at bank	**51,287,422**	**41,095,153**
Total	**51,306,027**	**41,290,305**

29.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 30 Sep 2025	Amount in Tk 30 Sep 2025	Amount in Tk 30 Sep 2025	Amount in Tk 30 June 2025
Agrani Bank Ltd. Industrial loan-principal :	**1st BMRE**	**2nd BMRE**	**Total**	**Total**
Opening balance	36,340,940	50,471,371	36,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	(50,000,000)
Total:	**36,340,940**	**50,471,371**	**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	-	-	-	-
	39,538,958	**12,772,364**	**179,885,023**	**149,474,815**
Add: Provision for interest	-	-	7,602,552	30,410,208
Total:	**39,538,958**	**12,772,364**	**187,487,575**	**179,885,023**
Total long term loan fund Total: (A)	**75,879,898**	**63,243,735**	**224,299,886**	**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 30-09-2023.

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**	**(25,553,915)**

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party			30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
M/s.	Sarkar Traders		64	64
M/s.	Dalim Traders		109	140
M/s.	Pretom Traders		176	162
M/s.	Nishat Enterprise		800	800
	Others		1,555	1,431
		Total	**2,704**	**2,597**

31.00 Security and other deposites:

Particulars		30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
Homes Enterprise		10,000	10,000
Bhai Bhai Traders		5,000	5,000
Rubican Insect Control Co.		4,822	4,822
	Total	**19,822**	**19,822**

32.00 Other current liabilities :

		30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
Trade payables	**32.01**	6,170,870	5,483,175
Other payables	**32.02**	1,923,054	1,611,219
Liabilities for VAT		2,704,172	2,567,403
Unpaid salary & wages		95,422	95,422
Income tax deduction from parties		995,142	853,570
Sramik kallan tahabil		55,051	55,051
		11,943,711	**10,665,840**

32.01 Trade payables

Particulars		30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
M/s.	Bearing Palace	217,470	275,528
M/s.	Borak power engineers	65,127	65,127
M/s.	Dana Engineers International Ltd.	12,648	12,648
M/s.	K.S.Collection	486,126	543,023
M/s.	Lipika	693,556	623,488
M/s.	Macca Auto Paper Cone Product	1,748,670	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.	Rafi Engineering	115,354	7,600
M/s.	Rhyme Textile Fiber Innovation	2,882	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	298,968	345,046
M/s.	Sumaiya Enterprise	328,705	328,929
M/s.	Star Enterprise	2,720	2,720
M/s.	Tex spare corporation	142,216	142,216
Total		**6,170,870**	**5,483,175**

32.02 Other payables

Particulars		30 Sep 2025 Amount in Tk	30 June 2025 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.	Ad Point	3,325	-
M/s.	ASM Sayem Bhuiyan	94,500	94,500
M/s.	Arafat International	37,876	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)	281,880	148,770
M/s.	Favourite Security Service Ltd.	-	56,644
M/s.	FAMES & R	365,000	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	112,893	-
	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.Mizanur Rahman (Shahjadpur)	8,396	-
Md.	Obidur Rahman (Milon)	-	3,300
M/s.	Puji Bazar	5,000	5,000
M/s.	Popular Advertising Ltd.	14,646	14,646
M/s.	Techno Aliens	-	72,000
Total		**1,923,054**	**1,611,219**

33.00 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)	8,847,333	8,847,333
Provision for Accounting Year (2025-2026)	2,254,802	
Sub Total	**131,370,662**	**129,115,860**

	30 Sep 2025 Amount in Tk	30 June 2025 Amount in Tk
34.00 Prov. for other liabilities and charges :		
Salary & wages clearing account	4,590,128	1,661,397
Provision for other expenses	14,571,088	2,146,258
Total	**19,161,216**	**3,807,655**
35.00 Bank overdraft :		
Agrani Bank -cash credit (hypothecation) - A/C-60	37,032,249	37,032,249
Agrani Bank - cash credit (pledge) - A/C-07	(18,260,169)	(18,260,169)
Total	**18,772,080**	**18,772,080**

36.00 Turnover (Amount) :

Particulars	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Carded Spun Yarn	58,256,093	95,574,429
Open-End Yarn	2,881,080	4,650,718
Total	**61,137,173**	**100,225,147**

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	136,080	237,959
Open-End Yarn	15,513	27,125
Total	**151,593**	**265,084**

Turnover in quantity (Kg) :
01-07-2025 to 30-09-2025

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Damage (d)	Sales during the period (a+b-c-d)
Carded Spun Yarn	361,159	237,684	462,763	-	136,080
Open-End Yarn	21,773	21,318	27,578	-	15,513
Total	**382,932**	**259,002**	**490,341**	**-**	**151,593**

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**

37.00 Cost of Sales

PARTICULARS		30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Work in process (opening)		4,538,339	272,633
Raw materials consumed		65,531,396	61,000,625
Work in process (closing)		(2,735,856)	(3,091,438)
Wastage recoverable		(271,047)	(241,451)
Total consumption		**67,062,832**	**57,940,369**
Factory wages & allowances	**37.01**	10,005,797	6,360,267
Stores & spares	**37.02**	2,499,234	1,804,961
Other factory overhead	**37.03**	21,186,820	17,746,440
Factory salary & allowance	**37.04**	2,091,388	2,543,138
		35,783,239	**28,454,806**
Cost of production		**102,846,071**	**86,395,175**
Stock of Finished goods (opening)		158,957,852	191,919,188
		261,803,923	**278,314,363**
Stock of Finished goods (closing)		(193,450,009)	(179,909,839)
Total cost of Sales		**68,353,914**	**98,404,524**

37.01 Factory wages & allowances:

Wages and allowances	9,495,297	5,995,259
Bonus	510,500	365,008
Total	**10,005,797**	**6,360,267**

37.02 Store & spares:

Spare parts	1,165,810	334,241
Packing Materials	1,055,643	1,298,042
Lubricants	95,024	62,181
Electrical materials	178,557	105,844
Other maintenance materials	4,200	4,653
Total	**2,499,234**	**1,804,961**

37.03 Other factory overhead:

	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Electricity and power	2,993,212	1,888,701
Gas bill	16,007,416	13,523,450
Depreciation	1,063,942	1,039,144
Depreciation of cost of revalued assets	111,356	121,812
Rent,Rates and Taxes (Factory)	-	226,800
Printing and stationery	58,499	59,560
Labour bill	398400	356,735
Insurances premium	496,728	368,585
Postage & telephone	7,117	4,798
Repairs and maintenance of machinery	39,300	130,460
Repairs and maintenance of electric equipment	10,850	26,395
Total	**21,186,820**	**17,746,440**

37.04 Factory salary & allowances:

	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Salary and allowances	1,955,388	2,415,855
Bonus	136,000	127,283
Total	**2,091,388**	**2,543,138**

38.00 Administrative expensess:

	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Courier bill	16,320	13,108
Entertainment expenses	96,645	67,902
Advertisement expenses	11,700	5,600
Bank charges and excise duty	68,162	4,913
Board Advisor Honoraium	300,000	300,000
Board Meeting Fee	110,000	-
Bonus	109,055	181,627
Car parking expenses	-	10,500
Chairman's Honorarium	225,000	315,000
Corporate social responsibility exp.	1,000	-
Depreciation	61,857	77,415
Dish line connection exp.	6,000	400
Electricity & power	77,371	65,598
Executive committee Meeting Fee	-	88,000
Garage rent	9,000	9,000
Internet expenses	20,316	22,716
Leave Pay	-	61,044
Legal fees and expenses	63,000	203,090
Licence renewal fee	30,860	110,750
Managing Director & CEO salary	450,000	450,000
Miscellaneous expenses	33,015	8,825
Other servicing (office equipment)	32,371	22,247
Petrol for car	402,360	540,270
Printing and stationery	32,410	16,794
Rent, rates and taxes	469,800	579,188
Repairs of vehicles	35,980	63,700
Salary and allowances	1,256,774	1,802,264
Special Audit Fee	-	450,000
Telephone	37,200	36,016
Travelling and conveyances	116,220	58,291
Uniform	10,000	-
VAT expenses	373,317	76,047
Website installation expense	-	72,000
Total	**4,455,733**	**5,712,305**

39.00 Selling & distribution expenses:

Salary & allowances	159,450	159,450
Bonus	15,945	15,945
Sales promotion expenses	-	9,460
Total	**175,395**	**184,855**

40.00 Reconciliation of the statement of cash flows:

	Amount in Taka 30 Sep 2025	Amount in Taka 30 June 2025
Net Profit / Loss	(11,683,029)	(36,501,131)
Add : Depreciation	1,237,155	5,349,683
Add :Increase of current liability	18,886,341	13,821,393
Add: Increase of Non-current liability	7,602,552	(19,589,794)
Less: Non operating income	(9,947,104)	(39,163,759)
Less: Increase of current assets (Except investment)	(25,970,197)	(7,442,694)
Deferred tax	(75,090)	(414,049)
Net cash from operating activities	**(19,949,372)**	**(83,940,351)**

41.00 Calculation of NAVPS :

	Amount in Taka 30 Sep 2025	Amount in Taka 30 June 2025
Total assets & properties value	788,751,649	774,020,876
Less:Total liabilities	(435,221,629)	(408,807,827)
Total net assets	**353,530,020**	**365,213,050**
Total number of shares	22,298,549	**30,103,041**
Net assets value per share (NAVPS) Restated	**15.85**	**12.13**

42.00 Calculation of Earning Per Share:

	30 Sep 2025 Amount in Taka	30 Sep 2024 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(11,683,029)	(4,877,894)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
Earning per share (Restated)	**(0.52)**	**(0.22)**

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	(19,949,372)	3,792,314
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**(0.89)**	**0.17**

44 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'2025 was 151,593 kgs valued Tk. 61,137,173/- incomparison previous years same period sales of 265,084 kgs value Tk. 100,225,147/-.Sales for the reporting period has been decreased 42.81% in terms of quantity and 39% in terms of sales amount.

2) Factory wages and allowance has increased by	Tk.	3,645,530
3) Stores and spares has increased by	Tk.	694,273
4)Factory overhead expenses has increased by amount of	Tk.	3,440,380

Due to such negative effect in case of sales the company incurred Net loss of tk. 11,683,029-as against loss of tk. 4,877,894/- 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.

Alhaj Textile Mills Ltd.

Schedule-1 — **Schedule of Fixed Assets as on 30 Sep,25**

		COST						DEPRECIATION						
SL No	**Name of Assets**	**Cost as on 07-01-25**	**W.D.V as on 07-01-25**	**Rev. of Fixed Assets**	**Add. during the period**	**Adjustment the period**	**Total Cost 30-09-25**	**Dep. up to 07-01-25**	**Adjustment**	**Amount on which Dep. to be calculated**	**Rate (%)**	**Dep.during the period**	**Accu.dep. up to 30-09-25**	**W.D.V as on 30-09-25**
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	39,073	-	-	-	794,616	755,543	-	39,073	5	488	756,032	38,584
	Sub total - A	**9,479,302**	**8,723,759**	**-**	**-**	**-**	**9,479,302**	**755,543**	**-**	**8,723,759**		**488**	**756,032**	**8,723,270**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	433	-	-	-	482,437	482,004	-	433	10	11	482,015	422
2	Factory building (2nd class)	1,014,386	580	-	-	-	1,014,386	1,013,806	-	580	10	14	1,013,821	565
3	Residential Building(Officer)	2,121,402	21,213	-		-	2,121,402	2,100,189	-	21,213	10	530	2,100,719	20,683
4	Residential Building(Worker)	1,267,965	165,788	-		-	1,267,965	1,102,177	-	165,788	10	4,145	1,106,321	161,644
5	Officer Building	705,329	5,358	-		-	705,329	699,971	-	5,358	10	134	700,105	5,224
6	Other Buildings	1,515,802	54,095	-		-	1,515,802	1,461,707	-	54,095	10	1,352	1,463,059	52,743
7	Water Installation	144,752	2,452	-		-	144,752	142,300	-	2,452	10	61	142,361	2,391
8	Electric Installation	298,311	2,620	-		-	298,311	295,691	-	2,620	10	65	295,757	2,554
9	Other Construction(1st class)	352,962	5,346	-		-	352,962	347,616	-	5,346	10	134	347,750	5,212
10	Other Construction(Temp.)	293,262	517	-		-	293,262	292,745	-	517	10	13	292,758	504
11	Ceiling and Partition (Fact. U-1)	267,050	8,921	-		-	267,050	258,129	-	8,921	10	223	258,352	8,698
12	Staff Quarter (2nd Class)	380,571	74,661	-		-	380,571	305,910	-	74,661	10	1,867	307,777	72,794
13	Central Godown	897,532	31,307	-		-	897,532	866,226	-	31,307	10	783	867,008	30,524
14	Building & Other Construction	27,251,239	6,743,145	-		-	27,251,239	20,508,094	-	6,743,145	10	168,579	20,676,673	6,574,566
15	Generator House	3,782,922	560,034	-	-	-	3,782,922	3,222,888	-	560,034	10	14,001	3,236,889	546,033
16	Pump Installation	672,206	81,658	-	-	-	672,206	590,548	-	81,658	10	2,041	592,590	79,616
17	Distribution Panel Board	1,700,568	172,175	-	-	-	1,700,568	1,528,393	-	172,175	10	4,304	1,532,697	167,871
18	Cable Installation	3,016,014	324,456	-	-	-	3,016,014	2,691,558	-	324,456	10	8,111	2,699,669	316,345
19	Electric Digital Meter Room	1,080,253	338,996	-	-		1,080,253	741,257	-	338,996	10	8,475	749,732	330,521
20	Staff Quarter	369,471	27,964	-	-	-	369,471	341,507	-	27,964	10	699	342,206	27,265
21	Electrical Installation	287,523	45,907	-	-	-	287,523	241,616	-	45,907	10	1,148	242,764	44,759
22	Electric Sub Station	5,371,588	387,772	-	-	-	5,371,588	4,983,816	-	387,772	10	9,694	4,993,510	378,078
23	Other Cons.(Ducting)	91,915	33,383	-		-	91,915	58,532	-	33,383	10	835	59,367	32,548
24	Celling and Partition (Fact.U-2)	1,907,838	154,724	-		-	1,907,838	1,753,114	-	154,724	10	3,868	1,756,982	150,856
25	Humidification Plant	10,222,371	857,213	-		-	10,222,371	9,365,158	-	857,213	10	21,430	9,386,588	835,783
26	Scale	589,228	151,434	-		-	589,228	437,794	-	151,434	10	3,786	441,580	147,648
27	Switch Board Room	221,010	64,154	-	-	-	221,010	156,856	-	64,154	10	1,604	158,459	62,551
28	H/O Interior Decoration	1,235,075	31,690	-	-	-	1,235,075	1,203,385	-	31,690	10	792	1,204,178	30,897
	Sub Total B	**67,540,982**	**10,347,992**	**-**	**-**	**-**	**67,540,982**	**57,192,990**	**-**	**10,347,992**		**258,700**	**57,451,690**	**10,089,292**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,041	-	-	-	2,265,254	2,261,213	-	4,041	10	101	2,261,314	3,940
2	Evaluation Unit	400,000	10,264	-	-	-	400,000	389,736	-	10,264	10	257	389,992	10,008
3	Workshop Mach.Equipment	5,825	19	-		-	5,825	5,806	-	19	10	0	5,807	18
4	Power House Machinery	538,778	12,820	-		-	538,778	525,958	-	12,820	10	320	526,279	12,499
5	Fire Fighting Equipment	89,368	24,458	-		-	89,368	64,910	-	24,458	10	611	65,521	23,847
6	Office equipment	506,875	1,336	-		-	506,875	505,539	-	1,336	10	33	505,573	1,302
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	108	287,153	4,203
9	Laboratory Appliances	617,946	12,017	-		-	617,946	605,929	-	12,017	10	300	606,229	11,717
10	Electronic Twist Tester	190,000	65,727	-		-	190,000	124,273		65,727	10	1,643	125,917	64,083
11	Plant & Machinery	235,393,071	12,242,124	-		-	235,393,071	223,150,947	-	12,242,124	10	306,053	223,457,000	11,936,071
12	Gas Generator	23,304,127	2,460,371	-		-	23,304,127	20,843,756	-	2,460,371	10	61,509	20,905,265	2,398,862
13	Gas Generator Overhauling	10,195,347	163,293	-		-	10,195,347	10,032,054	-	163,293	10	4,082	10,036,137	159,210
14	Cooling Tower	1,634,843	542,988	-		-	1,634,843	1,091,855	-	542,988	10	13,575	1,105,429	529,414
15	Air Compressor Machine	3,439,493	1,140,402	-	-	-	3,439,493	2,299,091	-	1,140,402	10	28,510	2,327,601	1,111,892
16	Grinding Machine	1,649,034	139,461	-	-	-	1,649,034	1,509,573	-	139,461	10	3,487	1,513,060	135,974
17	Boiler Installation	886,365	67,356	-	-	-	886,365	819,009	-	67,356	10	1,684	820,693	65,672
18	Laboratory Appliances	250,410	8,098	-	-	-	250,410	242,312	-	8,098	10	202	242,515	7,895

SL No	Name of Assets	Cost as on 07-01-25	W.D.V as on 07-01-25	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30-09-25	Dep. up to 07-01-25	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30-09-25	W.D.V as on 30-09-25
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	5,857	1,357,777	228,411
20	Water Treatment Plant	1,000,000	96,808	-	-	-	1,000,000	903,192	-	96,808	10	2,420	905,612	94,388
21	Gas Pipe line with station	3,526,003	287,535	-	-	-	3,526,003	3,238,468	-	287,535	10	7,188	3,245,657	280,346
22	Installation of EVC meter	380,314	179,047		-		380,314	201,267	-	179,047	10	4,476	205,743	174,571
23	Fire Fighting Equipment	371,725	118,677	-		-	371,725	253,048	-	118,677	10	2,967	256,015	115,710
24	Other Machinery	334,603	40,252	-	-	-	334,603	294,351	-	40,252	10	1,006	295,357	39,246
	Sub Total C	**288,858,555**	**17,855,671**	**-**	**-**	**-**	**288,858,555**	**271,002,884**	**-**	**17,855,671**		**446,392**	**271,449,276**	**17,409,279**
D	Motor Vehicles:													
1	Motor Car	3,698,097	737,734	-	-	-	3,698,097	2,960,363	-	737,734	10	18,443	2,978,806	719,291
	Sub Total - D	**3,698,097**	**737,734**	**-**	**-**	**-**	**3,698,097**	**2,960,363**	**-**	**737,734**		**18,443**	**2,978,806**	**719,291**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	34,800	-	-	-	148,622	113,822	-	34,800	10	870	114,692	33,930
2	Furniture (Office)	1,102,849	137,446	-	-	-	1,102,849	965,403	-	137,446	10	3,436	968,839	134,010
3	School Furniture	9,509	197	-	-	-	9,509	9,312	-	197	10	5	9,317	192
4	Iron Safe	21,900	10,139	-		-	21,900	11,761	-	10,139	10	253	12,015	9,885
5	Air Conditioner	841,923	24,960	-	-	-	841,923	816,963	-	24,960	10	624	817,587	24,336
6	Office Equipment	129,106	30,541	-	-	-	129,106	98,565	-	30,541	10	764	99,328	29,778
7	Furniture (Residential)	149,597	6,576	-	-	-	149,597	143,021	-	6,576	10	164	143,185	6,412
	Sub Total - E	**2,403,506**	**244,659**	**-**	**-**	**-**	**2,403,506**	**2,158,847**	**-**	**244,659**		**6,116**	**2,164,964**	**238,542**
F	**Sundry Assets**													
1	Books	38,784	3,003	-		-	38,784	35,781	-	3,003	10	75	35,856	2,928
2	Crockeries & Cutleries	173,745	51,403	-		-	173,745	122,342	-	51,403	10	1,285	123,627	50,118
3	Soft Furnishing	73,036	3,966	-		-	73,036	69,070	-	3,966	10	99	69,169	3,867
4	Radio,Transistor,T.V & Dish	252,618	26,622	-		-	252,618	225,996	-	26,622	10	666	226,662	25,956
5	Intercom system	556,025	7,586	-		-	556,025	548,439	-	7,586	10	190	548,628	7,397
6	Other Sundry Assets	414,527	123,241	-		-	414,527	291,286	-	123,241	10	3,081	294,367	120,160
7	Computer	2,177,321	380,004	-	25,000	-	2,202,321	1,797,317	-	405,004	25	25,313	1,822,630	379,691
8	Fax Machine	92,000	703	-		-	92,000	91,297	-	703	25	44	91,341	659
9	Refrigerator	58,715	2,108	-		-	58,715	56,607	-	2,108	10	53	56,659	2,056
10	Virtual meeting equipment	151,000	88,063	-		-	151,000	62,937		88,063	10	2,202	65,138	85,862
11	Water Tank	11,020	75	-		-	11,020	10,945	-	75	10	2	10,947	73
12	Telephone Installation	86,330	14,521	-			86,330	71,809	-	14,521	10	363	72,172	14,158
13	C.C.Camera	451,383	103,356	-		-	451,383	348,027	-	103,356	10	2,584	350,611	100,772
14	Router	26,750	10,519	-		-	26,750	16,231	-	10,519	10	263	16,494	10,256
15	Mobile Set	660,405	138,266	-		-	660,405	522,139	-	138,266	10	3,457	525,596	134,809
16	Photocopy machine	87,565	51,392				87,565	36,173		51,392	25	3,212	39,385	48,180
17	Computer Printer	129,250	87,431	-		-	129,250	41,819		87,431	25	5,464	47,283	81,967
18	Maike	6,958	38	-		-	6,958	6,920	-	38	10	1	6,921	37
19	Surver Installation	343,275	243,345				343,275	99,930		243,345	10	6,084	106,014	237,261
20	Tally Software	109,524	79,843	-			109,524	29,681		79,843	10	1,996	31,677	77,847
	Overhauling for:-										10	-		
1	Carding Machine	4,600,361	1,638,368	-		-	4,600,361	2,961,993	-	1,638,368	10	40,959	3,002,952	1,597,409
2	Drawing Frame Machine	1,571,952	51,433	-		-	1,571,952	1,520,519	-	51,433	10	1,286	1,521,805	50,147
3	Savio Auto Cone Machine	14,117,841	2,406,267	-		-	14,117,841	11,711,574	-	2,406,267	10	60,157	11,771,731	2,346,110
4	Gas Generator	3,211,031	362,682	-		-	3,211,031	2,848,349	-	362,682	10	9,067	2,857,416	353,615
5	Simplex Machine	255,816	9,346	-	-	-	255,816	246,470	-	9,346	10	234	246,704	9,112
	Sub Total - F	**29,657,232**	**5,883,582**	**-**	**25,000**	**-**	**29,682,232**	**23,773,650**	**-**	**5,908,582**		**168,134**	**23,941,784**	**5,740,448**
6	Gas Generator Major Overhauling	18,579,166	3,238,223	-	-		18,579,166	15,340,944	-	3,238,223	10	80,956	15,421,899	3,157,267
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	8,963	908,404	349,557
9	Savio Auto Cone Machine	12,523,551	-	-	5,504,245		18,027,796	12,523,551	-	5,504,245	10	137,606	12,661,157	5,366,639
	Sub Total - G	**32,812,122**	**3,596,742**	**-**	**5,504,245**	**-**	**38,316,367**	**29,215,380**	**-**	**9,100,987**	**10**	**227,525**	**29,442,905**	**8,873,462**
	Total	**434,449,796**	**47,390,139**	**-**	**5,529,245**	**-**	**439,979,041**	**387,059,657**	**-**	**52,919,384**	**10**	**1,125,799**	**388,185,456**	**51,793,585**
	Rev. on Reserve of Fixed asset	**-**	**-**	**7,320,537**	**-**	**-**	**-**	**-**		**-**		**111,356**	**-**	**7,209,181**
	Total	**434,449,796**	**47,390,139**	**7,320,537**	**5,529,245**	**-**	**439,979,041**	**387,059,657**	**-**	**52,919,384**		**1,237,155**	**388,185,456**	**59,002,766**

Allocation of Depreciation

Dep.of Fixed Assets	**1,063,942**
Dep.on Rev. Of Fixed Assets	**111,356**
Administrative	**61,857**
Total	**1,237,155**

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 30 Sep,2025

Schedule-2

		COST			Depreciation					
SL No	**Particulars**	**Revaluation of Fixed Assets**	**W.D.V. as on 07-01-25**	**Total Cost 07-01-25**	**Dep. Up to 07-01-25**	**Dep. To be Calculated**	**Rate of Dep.(%)**	**Dep.during the period**	**Accum.Dep. 30-09-25**	**W.D.V 30-09-25**
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	2,623,214	8,028,325	5,405,111	2,623,214	5	32,790	5,437,901	2,590,424
	Sub total - A	**9,583,000**	**4,177,889**	**9,583,000**	**5,405,111**	**4,177,889**		**32,790**	**5,437,901**	**4,145,099**
1	Factory building (1st class)	579,852	95,510	579,852	484,342	95,510	10	2,388	486,730	93,122
2	Factory building (2nd class)	779,355	128,370	779,355	650,985	128,370	10	3,209	654,194	125,161
3	Residential Building(Officers)	3,705,574	686,652	3,705,574	3,018,922	686,652	10	17,166	3,036,089	669,485
4	Residential Building(Workers)	1,730,289	320,627	1,730,289	1,409,662	320,627	10	8,016	1,417,678	312,611
5	Officers Building	1,231,725	228,242	1,231,725	1,003,483	228,242	10	5,706	1,009,189	222,536
6	Other Buildings	2,654,889	437,296	2,654,889	2,217,593	437,296	10	10,932	2,228,526	426,363
7	Water Installation	81,511	15,103	81,511	66,408	15,103	10	378	66,785	14,726
8	Electric Installation	316,492	58,647	316,492	257,845	58,647	10	1,466	259,311	57,181
9	Other Construction(1st class)	429,117	70,681	429,117	358,436	70,681	10	1,767	360,203	68,914
10	Other Construction(Tem)	2,196	363	2,196	1,833	363	10	9	1,842	354
	Sub Total - B	**11,511,000**	**2,041,491**	**11,511,000**	**9,469,509**	**2,041,491**		**51,037**	**9,520,546**	**1,990,454**
1	Plant and Machinery	3,811,231	298,598	3,811,231	3,512,633	298,598	10	7,465	3,520,098	291,133
2	Workshop Mach.Equipment	343,159	28,467	343,159	314,692	28,467	10	712	315,403	27,756
3	Power House Machinery	4,697,905	389,717	4,697,905	4,308,188	389,717	10	9,743	4,317,931	379,974
4	Fire Fighting Equipment	127,507	11,239	127,507	116,268	11,239	10	281	116,549	10,958
5	Medical & Office equipment	3,908,372	306,210	3,908,372	3,602,162	306,210	10	7,655	3,609,817	298,555
6	Transport equipment	8,367	695	8,367	7,672	695	10	17	7,689	678
7	Loose Tools	958,061	66,232	958,061	891,829	66,232	10	1,656	893,485	64,576
	Sub Total - C	**13,854,602**	**1,101,158**	**13,854,602**	**12,753,444**	**1,101,158**		**27,529**	**12,780,973**	**1,073,629**
	Total (A+B+C)	**34,948,602**	**7,320,537**	**34,948,602**	**27,628,065**	**7,320,537**		**111,356**	**27,739,421**	**7,209,181**