UN-AUDITED & PROVISIONAL FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2026

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)
As at 30 September 2026

PARTICULARS	Notes	30 Sep 2026 Amount in Taka	30 June 2026 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	59,794,394	61,049,943
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**60,795,235**	**62,050,784**
Current assets:			
Inventories	24	263,057,668	266,644,311
Debtors	25	971,731	971,731
Advance, deposit and prepayments	26	90,006,068	90,220,247
Investment in FDR	27	290,694,478	285,887,459
Cash and cash equivalents	28	40,608,217	17,573,811
Total current assets (B)		**685,338,162**	**661,297,559**
Total assets (A+B)		**746,133,398**	**723,348,343**
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		6,773,251	6,875,111
Tax holiday reserve		-	-
Retained earnings		69,728,629	61,886,537
Total shareholders' equity (C)		**300,903,800**	**293,163,568**
Non-current liabilities:			
Long term loan	29	254,710,094	247,107,542
Deferred tax liability		2,289,187	2,353,314
Total non current liabilities (D)		**256,999,281**	**249,460,856**
Current liabilities and provisions:			
Advance against sales	30	3,081	2,997,813
Security and other deposits	31	19,822	19,822
Other current liabilities	32	14,665,764	12,655,831
Unpaid dividend		7,663,803	7,663,803
Provision for taxes	33	132,423,004	130,489,132
Provision for other liabilities and charges	34	14,141,635	8,064,810
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		541,127	60,628
Total current liabilities (E)		**188,230,316**	**180,723,919**
Total liabilities F=(D+E)		**445,229,597**	**430,184,775**
Total capital & liabilities G=(C+F)		**746,133,398**	**723,348,343**
Net assets value per share (NAVPS)	41	**13.49**	**13.15**
Number of shares		**22,298,549**	**22,298,549**

C.F.O(Acting) **Company Secretary(Acting)**

Managing Director & CEO(Acting) **Director** **Chairman(Acting)**

ALHAJ TEXTILE MILLS LIMITED
Comprehensive Income Statement (Un-Audited)
For the 1st Quarter ended 30 September 2026

PARTICULARS	Notes	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Revenue (Turnover)	36	154,788,578	61,137,173
Cost of Sales	37	(138,331,428)	(68,353,914)
Gross Profit		**16,457,150**	**(7,216,741)**
Operating Expenses:			
Administrative Expenses	38	(4,926,915)	(4,455,733)
Selling & Distribution Expenses	39	(198,495)	(175,395)
Total Operating Expenses		**(5,125,410)**	**(4,631,128)**
Operating Profit/Loss		**11,331,740**	**(11,847,869)**
Less:Financial Expenses			
Interest on Long Term Loan		(7,602,552)	(7,602,552)
Net Operating Profit / (Loss)		**3,729,188**	**(19,450,421)**
Interest on FDR		6,361,288	9,947,104
Total Non Operating Income		**6,361,288**	**9,947,104**
Net profit /(Loss) of the period		**10,090,476**	**(9,503,317)**
Less:Workers Profit Participation Fund @ 5%		(480,499)	-
Net profit / (Loss) before Tax		**9,609,978**	**(9,503,317)**
Provision for Income Tax :			
Current Tax		(1,933,872)	(2,254,802)
Deferred Tax		64,127	75,090
Net Profit/ (Loss) After Tax		**7,740,232**	**(11,683,029)**
Earnings per Share(EPS)	42	**0.35**	**(0.52)**
Number of Shares		**22,298,549**	**22,298,549**

C.F.O(Acting) **Company Secretary(Acting)**

Managing Director & CEO(Acting) **Director** **Chairman(Acting)**

ALHAJ TEXTILE MILLS LIMITED

Statement of Changes in Equity (Un-Audited)
For the 1st Quarter ended 30 September 2026

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2026:							
Retained Earnings	-	-	-	-	-	61,886,537	61,886,537
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve		-	-	-	-	-	-
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	6,875,111	-	6,875,111
Sub-Total	**222,985,490**	**-**	**21,350**	**1,395,080**	**6,875,111**	**61,886,537**	**293,163,568**
Net Profit after Tax during the period	-	-				7,740,232	7,740,232
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(101,860)	101,860	-
30 September 2026	**222,985,490**	**-**	**21,350**	**1,395,080**	**6,773,251**	**69,728,629**	**300,903,800**

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**

C.F.O(Acting) **Company Secretary(Acting)**

Managing Director & CEO(Acting) **Director** **Chairman(Acting)**

ALHAJ TEXTILE MILLS LIMITED

Statement of Cash Flow (Un-Audited)

For the 1st quarter ended 30 September 2026

PARTICULARS	Note No	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers		154,788,578	61,137,173
Cash paid to suppliers and employees		(131,729,174)	(78,522,372)
Advance income tax paid		(1,579,263)	(2,564,173)
Net Cash from Operating Activities A	40	**21,480,141**	**(19,949,372)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property,Plant and Equipment		-	(5,529,245)
Investment in current assets (FDRs)		(4,807,023)	(107,468,547)
Received from encashment of FDR		-	133,015,782
Interest received		6,361,288	9,947,104
Net Cash used in Investing Activities B		**1,554,265**	**29,965,094**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		-	-
Net Cash used in Financing Activities C		-	-
Net increase in cash and cash equivalents		**23,034,406**	**10,015,722**
Cash and Cash Equivalents at beginning of the year		17,573,811	41,290,305
Cash and Cash Equivalents at end of the period		**40,608,217**	**51,306,027**
Net operating cash flow per share	43	**0.96**	**(0.89)**
Number of shares used		**22,298,549**	**22,298,549**

C.F.O(Acting) **Company Secretary(Acting)**

Managing Director & CEO(Acting) **Director** **Chairman(Acting)**

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 2026.

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 30.09.2026

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 November 11, 2026.
2	**Basis of preparation** These condensed Interim Financial Statements for the 1st quarter ended 30 September 2026 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 2026, 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 2026-2027. **(IFRS)-7: Financial Instrument, Disclosurs:** We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2026-2027. **(IFRS)-8: Operating Segments.** We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2026-2027. **IFRS-9: Financial instruments.** We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2026-2027. **(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 2026-2027.

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,2026	As on 30 June, 2026
7	**Net Tangible Fixed Assets** 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.	**59,794,394**	**61,049,943**
	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.		

8	**Investment in Equity:**			**1,000,841**	**1,000,841**
	Investment in equity remaine same as before.				
9	**Current Assets**				
	Inventories [IAS-2]			263,057,668	266,644,311
	Debtors			971,731	971,731
	Advances, deposits and prepayments			90,006,068	90,220,247
	Investment in FDR			290,694,478	285,887,459
	Cash and cash equivalents (excluding bank overdrafts)			40,608,217	17,573,811
				685,338,162	**661,297,559**
	The growth of current assets compared to previous year has been increased by 3.64% due to mix of increase and decrease effect off.				
		Decrease(%)	**Increase(%)**		
	Inventories	(1.35)			
	Advance,deposit and prepayment	(0.24)			
	Investment in FDR		1.68		
	Cash and cash equivalent		131.07		
10	**Current Liabilities and Provisions**				
	Advance against sales			3,081	2,997,813
	Security and other deposits			19,822	19,822
	Other current liabilities			14,665,764	12,655,831
	Unpaid dividend			7,663,803	7,663,803
	Provision for Taxes			132,423,004	130,489,132
	Provisions for other liabilities and charges			14,141,635	8,064,810
	Bank overdraft			18,772,080	18,772,080
	Worker's profit participation fund			541,127	60,628
				188,230,316	**180,723,919**
	Current Liabilities and Provisions compared to previous year has been increased by 4.15%.Details of the same are as follows:-				
		Decrease(%)	**Increase(%)**		
	Advance against sales	**(1.00)**			
	Other current liabilities		15.88		
	Provision for Taxes		1.48		
	Provision for other liabilities and charges		75.35		
11	**Non-current Liabilities**				
	Long term loan			254,710,094	247,107,542
	Deferred Tax liabilities			2,289,187	2,353,314
				256,999,281	**249,460,856**

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)	6,773,251	6,875,111
	Tax holiday reserve			-	-
	Retained earnings		B)	69,728,629	61,886,537
				300,903,800	**293,163,568**
	The growth rate of shareholders equity considered as follows:				
	A)Revaluation reserve:				
	Opening balance	6,875,111			
	Less.Dep.during the period	(101,860)			
		6,773,251			

B) Retained earnings:

Opening balance	61,886,537
Add.Profit (July,26 to Sep,26)	7,740,232
Depreciation of revaluation of fixed asset	101,860
	69,728,629

Retained earnings

Net profit recorded at Tk. 7,740,232 during 1st quarter ending Sep 30, 2026. as against loss of Tk. (11,683,029) 1st quarter ending Sep,30 2025. Which have been increased by 166.25%

	Particulars	As on 30 Sep 2026	As on 30 Sep 2025
13	**Turnover** Compared to turnover of the same period of last year Tk. 61,137,173 with year-to-date 30 Sep 2026,turnover has increased by 153.18%.	154,788,578	61,137,173
14	**Cost of Sales** Compared to cost of Sales of the same period of last year Tk. 68,353,914/- with year-to-date 30 Sep, 2026 cost of Sales has increased by 102.38%.	138,331,428	68,353,914
15	**Non-operating Income** Compared to non-operating income of the same period of last year Tk. 9,947,104/- with year-to-date 30 Sep 2026 non-operating Income has decreased by 36.05%.	6,361,288	9,947,104
16	**Depreciation on revalued fixed asset.** Depreciation on revalued fixed asset of the same period of last year Tk. 111,356 with year to date 30 Sep 2026,depreciation has decreased by 8.53%	101,860	111,356
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 2026. This provision may be re-calculated latter in the light of actual to be required.	1,933,872	2,254,802

Income tax calculation are as follows:-

17.01	Operating Income		TK.	3,729,188	
	WPPF		TK.	(480,499)	
			TK.	**3,248,690**	
	Tax on operating income @ 15%	1	TK.		487,303
	Non operating income:-				
	Interest Received on Investment in FDR		TK.	6,361,288	
			TK.	**6,361,288**	
	Tax on non operating income @ 22.5%	2	TK.		1,431,290
	Dep. Of revaluation of Fixed Assets @ 15%			**101,860**	
		3			15,279
	Total Tax	(1+2+3)	TK.		**1,933,872**

17.02 **Deferred Tax Liability :**

Particulars	**As on 30 Sep 2026**
Opening Balance	2,353,314
Add: (Reduction)/Addition during the year (Note-A)	(64,127)
Closing Balance	**2,289,187**

A) **Calculation of Deferred Tax:**

Particulars	**As on 30 Sep 2026**
Depreciable asset as per Financial Statements	51,007,848
Depreciable asset as per tax base	(35,746,606)
Temporary difference	15,261,242
Applicable tax rate	15%
Deferred tax liability as at end of the year	2,289,186.30
Opening Balance	2,353,314
Reduction during the year	**64,127**

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 2026	30 Sep 2025
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Bakhtiar Rahman	Chairman (Acting)	Honorarium	225,000	**225,000**
Md.Mizanur Rahman	Managing Director (Acting)	Remuneration	495,000	450,000
		Sub-Total	**720,000**	**675,000**

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 2026	30 Sep 2025
1	Amit Kumar Dey FCS	Company Secretary (Acting) and DGM (Admin and corporate Affairs)	180,000	-
2	Md.Akhtaruzzaman	DGM (Mechanical & Production)	439,980	425,787
3	Mr. Shuva Ray	Manager	-	240,000
4	Md.Jalal uddin	Chief Financial Officer (Acting)	211,680	211,680
5	Md.Khalilur Rahman	Head of Internal Audit	162,000	150,000
		Sub-Total	**993,660**	**1,027,467**

(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 2026	30 Sep 2025
1	Directors	Meeting Fees	253,000	110,000
2	Directors	Remuneration	720,000	675,000
3	Officers and Executives	Salary and other allowances	993,660	1,027,467
		Total	**1,966,660**	**1,812,467**

22 **Contingent Liabilities:**

Contingent Liability and Contingent Assets

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

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

23.00 Investment :

	30 Sep 2026 Amount in Tk	30 June 2026 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 2026 Amount in Tk	30 June 2026 Amount in Tk
Raw Cotton	18,471,086	14,682,010
Work in Process	5,917,070	4,669,546
Finished Goods	208,408,672	219,422,128
Stores and Spares	26,686,241	25,012,303
Stock at Spinning (packing material)	595,365	595,365
Stock of Waste Cotton	2,979,234	2,262,959
Total	**263,057,668**	**266,644,311**

	30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
25.00 Debtors		
Accrued Income (Interest on FDR Lien with PGCL)	**971,731**	971,731
	971,731	**971,731**

26.00 Advance, deposits and prepayment :

Advances:		
Advance against TA/DA	21,792	21,792
Advance against purchase	95,581	188,031
Advance against company income tax	70,506,927	68,927,664
Other advances & prepayment	183,604	211,794
Advance against supply	2,037,808	4,218,598
Loan to Alhaj jute mills ltd.	1,151,728	1,151,728
	73,997,440	**74,719,607**
Deposits:		
Custom deposit	29,233	178,825
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
	15,351,048	**15,500,640**
Prepayment:		
Insurance premium	657,580	-
	657,580	**-**
Total	**90,006,068**	**90,220,247**

27 Investment in FDR:

Particulars				30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
Rupali Bank Ltd. (FDR)				155,023,465	152,190,500
City Bank Ltd. (FDR)				108,361,357	106,762,888
BRAC Bank Ltd. (FDR)				27,309,656	26,934,071
			Total	**290,694,478**	**285,887,459**

28.00 Cash & cash equivalents :

Particulars	30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
Cash in Hand	259,745	171,814
Cash at Bank		
Janata Bank, Local office, Dhaka. SND A/C0887	14,029	14,030
Agrani Bank STD A/C No-4536	13,400,775	3,200,775
Bangladesh Commerce Bank-105	1,175	1,175
City Bank Ltd.AC NO-3154604261001	40,192	40,192
Prime Bank,Ishurdi,Pabna CD A/C 60008502	280,859	85,535
Dutch-Bangla Bank Ltd. Dilkusha,CD A/C-1011100055085	32,225	32,225
Mercantile Bank PLC-1111001236204	9,398	9,398
Mercantile Bank PLC-SND 1131000065547	18,416,569	12,554,982
Prime Bank,IBB Dilkusha STD A/C 90036875	2,960	2,960
Prime Bank,IBB Dilkusha STD A/C-3108315011216	7,754,870	1,065,305
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,744	30,744
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	9,095	9,095
NRB Bank Ltd.Dilkusha Br. SND A/C -1081030009018	355,581	355,581
Total cash at bank	**40,348,472**	**17,401,997**
Total	**40,608,217**	**17,573,811**

29.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 30 Sep 2026	Amount in Tk 30 Sep 2026	Amount in Tk 30 Sep 2026	Amount in Tk 30 June 2026
Agrani Bank Ltd. Industrial loan-principal :	**1st BMRE**	**2nd BMRE**	**Total**	**Total**
Opening balance	36,340,940	50,471,371	36,812,311	36,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	-
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	210,295,231	179,885,023
Less: Payment	-	-	-	-
	39,538,958	**12,772,364**	**210,295,231**	**179,885,023**
Add: Provision for interest	-	-	7,602,552	30,410,208
Total:	**39,538,958**	**12,772,364**	**217,897,783**	**210,295,231**
Total long term loan fund Total: (A)	**75,879,898**	**63,243,735**	**254,710,094**	**247,107,542**

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**	**(55,964,123)**

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party		30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
Banijjo bitan		65	65
M/S sarkar Traders		25	694,002
M/S Dalim Traders		130	130
M/S Pretom Traders		291	291
M/S Nishat Enterprise		800	800
M/S Partha Yarn Trading		176	100,910
M/S Rasel Mashraising House		240	2,200,261
Others		1,354	1,354
	Total	**3,081**	**2,997,813**

31.00 Security and other deposites:

Particulars		30 Sep 2026 Amount in Tk	30 June 2026 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 2026 Amount in Tk	30 June 2026 Amount in Tk
Trade payables	7,297,101	6,129,137
Other payables	1,393,512	1,356,725
Liabilities for VAT	2,891,559	2,773,351
Unpaid salary & wages	95,422	95,422
Income tax deduction from parties	2,933,119	2,246,145
Sramik kallan tahabil	55,051	55,051
	14,665,764	**12,655,831**

33.00 Provision for taxes :

Provision for Accounting Year (2013-2014)		800,176	800,176
Provision for Accounting Year (2015-2016)		1,904,846	1,904,846
Provision for Accounting Year (2016-2017)		7,644,358	7,644,358
Provision for Accounting Year (2018-2019)		1,469,606	1,469,606
Provision for Accounting Year (2019-2020)		4,459,781	4,459,781
Provision for Accounting Year (2020-2021)		9,080,670	9,080,670
Provision for Accounting Year (2021-2022)		9,048,410	9,048,410
Provision for Accounting year (2022-2023)		7,356,364	7,356,364
Provision for Accounting year (2023-2024)		72,711,879	72,711,879
Provision for Accounting year (2024-2025)		8,847,332	8,847,332
Provision for Accounting year (2025-2026)		7,165,710	7,165,710
Provision for Accounting year (2026-2027)		1,933,872	-
Sub Total		**132,423,004**	**130,489,132**

34.00 Prov. for other liabilities and charges :		
Salary & wages clearing account	5,132,893	2,752,495
Provision for other expenses	9,008,742	5,312,315
Total	**14,141,635**	**8,064,810**
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 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Carded Spun Yarn	150,076,010	58,256,093
Open-End Yarn	4,712,568	2,881,080
Total	**154,788,578**	**61,137,173**

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	384,516	136,080
Open-End Yarn	25,402	15,513
Total	**409,918**	**151,593**

Turnover in quantity (Kg) :
01-07-2026 to 30-09-2026

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Damage (d)	Sales during the period (a+b-c-d)
Carded Spun Yarn	543,868	287,218	446,570	-	384,516
Open-End Yarn	51,301	20,141	46,040	-	25,402
Total	**595,169**	**307,359**	**492,610**	-	**409,918**

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**

37.00 Cost of Sales

PARTICULARS		30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Work in process (opening)		4,669,546	4,538,339
Raw materials consumed		88,202,035	65,531,396
Work in process (closing)		(5,917,070)	(2,735,856)
Wastage recoverable		(716,275)	(271,047)
Total consumption		**86,238,236**	**67,062,832**
Factory wages & allowances	**37.01**	10,997,698	10,005,797
Stores & spares	**37.02**	3,164,766	2,499,234
Other factory overhead	**37.03**	24,509,483	21,186,820
Factory salary & allowance	**37.04**	2,407,789	2,091,388
		41,079,736	**35,783,239**
Cost of production		**127,317,972**	**102,846,071**
Stock of Finished goods (opening)		219,422,128	158,957,852
		346,740,100	**261,803,923**
Stock of Finished goods (closing)		(208,408,672)	(193,450,009)
Total cost of Sales		**138,331,428**	**68,353,914**

37.01 Factory wages & allowances:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Wages and allowances	10,519,198	9,495,297
Bonus	478,500	510,500
Total	**10,997,698**	**10,005,797**

37.02 Store & spares:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Spare parts	851,427	1,165,810
Packing Materials	1,487,864	1,055,643
Lubricants	419,893	95,024
Electrical materials	405,582	178,557
Other maintenance materials	-	4,200
Total	**3,164,766**	**2,499,234**

37.03 Other factory overhead:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Electricity and power	5,275,955	2,993,212
Gas bill	16,900,043	16,007,416
Depreciation	1,093,550	1,063,942
Depreciation of cost of revalued assets	101,860	111,356
Rent,Rates and Taxes (Factory)	453,600	-
Printing and stationery	10,560	58,499
Labour bill	404,000	398,400
Insurances premium	262,500	496,728
Postage & telephone	4,945	7,117
Repairs and maintenance of machinery	2,470	39,300
Repairs and maintenance of electric equipment	-	10,850
Total	**24,509,483**	**21,186,820**

37.04 Factory salary & allowances:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Salary and allowances	2,244,789	1,955,388
Bonus	163,000	136,000
Total	**2,407,789**	**2,091,388**

38.00 Administrative expensess:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Audit committee Meeting Fee	44,000	-
AGM Expense	107,410	-
Advertisement expenses	113,737	11,700
Bank charges and excise duty	5,500	68,162
Board Advisor Honoraium	-	300,000
Board Meeting Fee	209,000	110,000
Bonus	147,955	109,055
Chairman's Honorarium	225,000	225,000
Corporate social responsibility exp.	41,500	1,000
Compliance certification audit fee	40,000	-
Courier bill	16,715	16,320
Depreciation	60,137	61,857
Dish line connection exp.	2,000	6,000
Entertainment expenses	54,613	96,645
Electricity & power	92,413	77,371
Garage rent	9,000	9,000
Internet expenses	15,944	20,316
Leave Pay	46,617	-
Legal fees and expenses	58,706	63,000
Licence renewal fee	24,425	30,860
Managing Director & CEO salary	495,000	450,000
Miscellaneous expenses	30,840	33,015
Other servicing (office equipment)	45,518	32,371
Petrol for car	375,090	402,360
Printing and stationery	95,152	32,410
Rent, rates and taxes	480,000	469,800
Repairs of vehicles	104,826	35,980
Salary and allowances	1,277,654	1,256,774
Telephone	34,839	37,200
Travelling and conveyances	257,712	116,220
Training expenses	6,000	-
Uniform	10,000	10,000
VAT expenses	378,544	373,317
Software expenses	21,068	-
Total	**4,926,915**	**4,455,733**

39.00 Selling & distribution expenses:

Salary & allowances	180,450	159,450
Bonus	18,045	15,945
Total	**198,495**	**175,395**

40.00 Reconciliation of the statement of cash flows:

	30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
Net Profit / Loss	7,740,232	(63,562,520)
Add : Depreciation	1,255,547	5,135,171
Add :Increase of current liability	7,506,397	(14,785,960)
Add: Increase of Non-current liability	7,602,552	30,410,208
Less: Non operating income	(6,361,288)	(31,672,873)
Less: Increase of current assets (Except investment)	3,800,828	(68,334,926)
Deferred tax	(64,127)	(936,865)
Net cash from operating activities	**21,480,141**	**(143,747,765)**

41.00 Calculation of NAVPS :

	30 Sep 2026 Amount in Tk	30 June 2026 Amount in Tk
Total assets & properties value	746,133,398	723,348,343
Less:Total liabilities	(445,229,597)	(430,184,775)
Total net assets	**300,903,800**	**293,163,568**
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	**13.49**	**13.15**

42.00 Calculation of Earning Per Share:

	30 Sep 2026 Amount in Taka	30 Sep 2025 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	7,740,232	(11,683,029)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
Earning per share (Restated)	**0.35**	**(0.52)**

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	21,480,141	(19,949,372)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**0.96**	**(0.89)**

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'2026 was 409,918 kgs valued Tk. 154,788,578/- incomparison previous years same period sales of 151,593 kgs value Tk. 61,137,173/-.Sales for the reporting period has been increased 170.41% in terms of quantity and 153.18% in terms of sales amount.

2) Factory wages and allowance has increased by	Tk.	991,901
3) Stores and spares has increased by	Tk.	665,532
4)Factory overhead expenses has increased by amount of	Tk.	3,322,662

Due to such positive effect in case of sales price increase the company incurred Net profit of tk. 7,740,232as against loss of tk. 11,683,029/- for corresponding same period of previous year. Consequential effect of such operating profit and net profit , NOCFPS and NAVPS have increased 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,26**

		COST						DEPRECIATION							
SL No	Name of Assets	Cost as on 01-07-26	W.D.V as on 01-07-26	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30-9-26	Dep. up to 01-07-26	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30-9-26	W.D.V as on 30-9-26
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Land	8,684,686	8,684,686	-		-	8,684,686	-	-	8,684,686			-	8,684,686
2	Land & Land Development	794,616	37,119	-	-	-	794,616	757,497	-	37,119	5	464	757,961	36,655
	Sub total - A	**9,479,302**	**8,721,805**	-	-	-	**9,479,302**	**757,497**	-	**8,721,805**		**464**	**757,961**	**8,721,341**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	389	-	-	-	482,437	482,048	-	389	10	10	482,057	380
2	Factory building (2nd class)	1,014,386	522	-	-	-	1,014,386	1,013,864	-	522	10	13	1,013,877	509
3	Residential Building(Officer)	2,121,402	19,092	-		-	2,121,402	2,102,310	-	19,092	10	477	2,102,788	18,614
4	Residential Building(Worker)	1,267,965	149,210	-		-	1,267,965	1,118,755	-	149,210	10	3,730	1,122,486	145,479
5	Officer Building	705,329	4,822	-		-	705,329	700,507	-	4,822	10	121	700,627	4,702
6	Other Buildings	1,515,802	48,686	-		-	1,515,802	1,467,116	-	48,686	10	1,217	1,468,334	47,468
7	Water Installation	144,752	2,207	-		-	144,752	142,545	-	2,207	10	55	142,600	2,152
8	Electric Installation	298,311	2,358	-		-	298,311	295,953	-	2,358	10	59	296,012	2,299
9	Other Construction(1st class)	352,962	4,811	-		-	352,962	348,151	-	4,811	10	120	348,271	4,691
10	Other Construction(Temp.)	293,262	465	-		-	293,262	292,797	-	465	10	12	292,809	453
11	Ceiling and Partition (Fact. U-1)	267,050	8,028	-		-	267,050	259,022	-	8,028	10	201	259,222	7,828
12	Staff Quarter (2nd Class)	380,571	67,195	-		-	380,571	313,376	-	67,195	10	1,680	315,056	65,515
13	Central Godown	897,532	28,176	-		-	897,532	869,356	-	28,176	10	704	870,061	27,471
14	Building & Other Construction	27,251,239	6,068,830	-		-	27,251,239	21,182,409	-	6,068,830	10	151,721	21,334,130	5,917,109
15	Generator House	3,782,922	504,031	-	-	-	3,782,922	3,278,891	-	504,031	10	12,601	3,291,492	491,430
16	Pump Installation	672,206	73,492	-	-	-	672,206	598,714	-	73,492	10	1,837	600,551	71,655
17	Distribution Panel Board	1,700,568	154,958	-	-	-	1,700,568	1,545,610	-	154,958	10	3,874	1,549,484	151,084
18	Cable Installation	3,016,014	292,010	-	-	-	3,016,014	2,724,004	-	292,010	10	7,300	2,731,304	284,710
19	Electric Digital Meter Room	1,080,253	305,096	-	-		1,080,253	775,157	-	305,096	10	7,627	782,784	297,469
20	Staff Quarter	369,471	25,167	-	-	-	369,471	344,304	-	25,167	10	629	344,933	24,538
21	Electrical Installation	287,523	41,316	-	-	-	287,523	246,207	-	41,316	10	1,033	247,240	40,283
22	Electric Sub Station	5,371,588	348,995	-	-	-	5,371,588	5,022,593	-	348,995	10	8,725	5,031,318	340,270
23	Other Cons.(Ducting)	91,915	30,044	-		-	91,915	61,871	-	30,044	10	751	62,622	29,293
24	Celling and Partition (Fact.U-2)	1,907,838	139,251	-		-	1,907,838	1,768,587	-	139,251	10	3,481	1,772,068	135,770
25	Humidification Plant	10,222,371	771,492	-		-	10,222,371	9,450,879	-	771,492	10	19,287	9,470,166	752,205
26	Scale	589,228	136,290	-		-	589,228	452,938	-	136,290	10	3,407	456,345	132,883
27	Switch Board Room	221,010	57,739	-	-	-	221,010	163,271	-	57,739	10	1,443	164,714	56,296
28	H/O Interior Decoration	1,235,075	28,521	-	-	-	1,235,075	1,206,554	-	28,521	10	713	1,207,267	27,808
	Sub Total B	**67,540,982**	**9,313,193**	-	-	-	**67,540,982**	**58,227,789**	-	**9,313,193**		**232,830**	**58,460,619**	**9,080,363**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	3,637	-	-	-	2,265,254	2,261,617	-	3,637	10	91	2,261,708	3,546
2	Evaluation Unit	400,000	9,238	-	-	-	400,000	390,762	-	9,238	10	231	390,993	9,007
3	Workshop Mach.Equipment	5,825	17	-		-	5,825	5,808	-	17	10	0	5,809	16
4	Power House Machinery	538,778	11,538	-		-	538,778	527,240	-	11,538	10	288	527,529	11,249
5	Fire Fighting Equipment	89,368	22,012	-		-	89,368	67,356	-	22,012	10	550	67,906	21,462
6	Office equipment	506,875	1,202	-		-	506,875	505,673	-	1,202	10	30	505,703	1,172
7	Transport equipment	1,630	-	-		-	1,630	1,630	-	-	10	-	1,630	-
8	Loose Tools	291,356	3,880	-		-	291,356	287,476	-	3,880	10	97	287,573	3,783
9	Laboratory Appliances	617,946	10,815	-		-	617,946	607,131	-	10,815	10	270	607,401	10,545
10	Electronic Twist Tester	190,000	59,154	-		-	190,000	130,846		59,154	10	1,479	132,325	57,675
11	Plant & Machinery	240,907,012	16,374,983	-	-	-	240,907,012	224,532,029	-	16,374,983	10	409,375	224,941,403	15,965,609
12	Gas Generator	23,304,127	2,214,334	-		-	23,304,127	21,089,793	-	2,214,334	10	55,358	21,145,151	2,158,976
13	Gas Generator Overhauling	10,195,347	146,963	-		-	10,195,347	10,048,384	-	146,963	10	3,674	10,052,058	143,289
14	Cooling Tower	1,634,843	488,690	-	-	-	1,634,843	1,146,153	-	488,690	10	12,217	1,158,371	476,472
15	Air Compressor Machine	3,439,493	1,026,362	-	-	-	3,439,493	2,413,131	-	1,026,362	10	25,659	2,438,790	1,000,703
16	Grinding Machine	1,649,034	125,515	-	-	-	1,649,034	1,523,519	-	125,515	10	3,138	1,526,657	122,377
17	Boiler Installation	886,365	60,620	-	-	-	886,365	825,745	-	60,620	10	1,515	827,261	59,104
18	Laboratory Appliances	250,410	7,288	-	-	-	250,410	243,122	-	7,288	10	182	243,304	7,106

SL No	Name of Assets	Cost as on 01-07-26	W.D.V as on 01-07-26	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30-9-26	Dep. up to 01-07-26	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30-9-26	W.D.V as on 30-9-26
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,586,188	210,841	-	-	-	1,586,188	1,375,347	-	210,841	10	5,271	1,380,618	205,570
20	Water Treatment Plant	1,000,000	87,127	-	-	-	1,000,000	912,873	-	87,127	10	2,178	915,051	84,949
21	Gas Pipe line with station	3,526,003	258,781	-	-	-	3,526,003	3,267,222	-	258,781	10	6,470	3,273,691	252,312
22	Installation of EVC meter	380,314	161,143		-		380,314	219,171	-	161,143	10	4,029	223,200	157,114
23	Fire Fighting Equipment	371,725	106,809	-		-	371,725	264,916	-	106,809	10	2,670	267,586	104,139
24	Other Machinery	334,603	36,227	-	-	-	334,603	298,376	-	36,227	10	906	299,282	35,321
	Sub Total C	**294,372,496**	**21,427,175**	-	-	-	**294,372,496**	**272,945,321**	-	**21,427,175**		**535,679**	**273,481,000**	**20,891,496**
D	Motor Vehicles:													
1	Motor Car	3,698,097	663,961	-	-	-	3,698,097	3,034,136	-	663,961	10	16,599	3,050,735	647,362
	Sub Total - D	**3,698,097**	**663,961**	-	-	-	**3,698,097**	**3,034,136**	-	**663,961**		**16,599**	**3,050,735**	**647,362**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	31,320	-	-	-	148,622	117,302	-	31,320	10	783	118,085	30,537
2	Furniture (Office)	1,102,849	123,701	-	-	-	1,102,849	979,148	-	123,701	10	3,093	982,240	120,609
3	School Furniture	9,509	177	-	-	-	9,509	9,332	-	177	10	4	9,336	173
4	Iron Safe	21,900	9,125	-		-	21,900	12,775	-	9,125	10	228	13,003	8,897
5	Air Conditioner	841,923	22,464	-	-	-	841,923	819,459	-	22,464	10	562	820,020	21,903
6	Office Equipment	129,106	27,487	-	-	-	129,106	101,619	-	27,487	10	687	102,306	26,800
7	Furniture (Residential)	149,597	5,919	-	-	-	149,597	143,678	-	5,919	10	148	143,826	5,771
	Sub Total - E	**2,403,506**	**220,193**	-	-	-	**2,403,506**	**2,183,313**	-	**220,193**		**5,505**	**2,188,818**	**214,688**
F	**Sundry Assets**													
1	Books	38,784	2,703	-		-	38,784	36,081	-	2,703	10	68	36,148	2,636
2	Crockeries & Cutleries	173,745	46,262	-		-	173,745	127,483	-	46,262	10	1,157	128,639	45,106
3	Soft Furnishing	73,036	3,569	-		-	73,036	69,467	-	3,569	10	89	69,556	3,480
4	Radio,Transistor,T.V & Dish	252,618	23,960	-	-	-	252,618	228,658	-	23,960	10	599	229,257	23,361
5	Intercom system	556,025	6,828	-		-	556,025	549,197	-	6,828	10	171	549,368	6,657
6	Other Sundry Assets	650,844	336,221	-	-	-	650,844	314,623	-	336,221	10	8,406	323,029	327,815
7	Computer	2,252,321	345,941	-	-	-	2,252,321	1,906,380	-	345,941	25	21,621	1,928,001	324,320
8	Fax Machine	92,000	527	-		-	92,000	91,473	-	527	25	33	91,506	494
9	Refrigerator	58,715	1,898	-		-	58,715	56,817	-	1,898	10	47	56,865	1,850
10	Virtual meeting equipment	151,000	79,257	-		-	151,000	71,743		79,257	10	1,981	73,725	77,275
11	Water Tank	11,020	68	-		-	11,020	10,952	-	68	10	2	10,954	66
12	Telephone Installation	86,330	13,069	-			86,330	73,261	-	13,069	10	327	73,588	12,742
13	C.C.Camera	451,383	93,020	-		-	451,383	358,363	-	93,020	10	2,326	360,688	90,695
14	Router	26,750	9,468	-		-	26,750	17,282	-	9,468	10	237	17,519	9,231
15	Mobile Set	660,405	124,439	-	-	-	660,405	535,966	-	124,439	10	3,111	539,076	121,329
16	Photocopy machine	87,565	38,544				87,565	49,021		38,544	25	2,409	51,430	36,135
17	Computer Printer	129,250	65,573	-	-	-	129,250	63,677		65,573	25	4,098	67,775	61,475
18	Maike	6,958	34	-		-	6,958	6,924	-	34	10	1	6,925	33
19	Surver Installation	343,275	219,010				343,275	124,265		219,010	10	5,475	129,740	213,535
20	Tally Software	109,524	71,859	-			109,524	37,665		71,859	10	1,796	39,461	70,063
	Overhauling for:-													
1	Carding Machine	4,600,361	1,474,532	-		-	4,600,361	3,125,829	-	1,474,532	10	36,863	3,162,693	1,437,668
2	Drawing Frame Machine	1,571,952	46,289	-		-	1,571,952	1,525,663	-	46,289	10	1,157	1,526,820	45,132
3	Savio Auto Cone Machine	14,117,841	2,165,640	-		-	14,117,841	11,952,201	-	2,165,640	10	54,141	12,006,342	2,111,499
4	Gas Generator	3,211,031	326,412	-		-	3,211,031	2,884,619	-	326,412	10	8,160	2,892,779	318,250
5	Simplex Machine	255,816	8,411	-	-	-	255,816	247,405	-	8,411	10	210	247,615	8,201
	Sub Total - F	**29,968,549**	**5,503,535**	-	-	-	**29,968,549**	**24,465,014**	-	**5,503,535**		**154,485**	**24,619,500**	**5,349,047**
6	Gas Generator Major Overhauling	18,579,166	2,914,400	-	-		18,579,166	15,664,766	-	2,914,400	10	72,860	15,737,626	2,841,540
7	Carding Machine	451,444	-	-	-		451,444	451,444	-	-	10	-	451,444	-
8	Drawing Frame Machine	1,257,961	322,668	-	-		1,257,961	935,293	-	322,668	10	8,067	943,360	314,601
9	Savio Auto Cone Machine	13,372,733	5,087,902	-	-		13,372,733	8,284,831	-	5,087,902	10	127,198	8,412,029	4,960,704
	Sub Total - G	**33,661,304**	**8,324,970**	-	-	-	**33,661,304**	**25,336,334**	-	**8,324,970**	**10**	**208,124**	**25,544,458**	**8,116,846**
	Total	**441,124,236**	**54,174,832**	-	-	-	**441,124,236**	**386,949,404**	-	**54,174,832**	**10**	**1,153,687**	**388,103,091**	**53,021,143**
	Rev. on Reserve of Fixed asset	-	-	**6,875,112**	-	-	-	-		-		**101,860**	-	**6,773,251**
	Total	**441,124,236**	**54,174,832**	**6,875,112**	-	-	**441,124,236**	**386,949,404**	-	**54,174,832**		**1,255,547**	**388,103,091**	**59,794,394**

Allocation of Depreciation

Dep.of Fixed Assets		**1,093,550**
Dep.on Rev. Of Fixed Assets		**101,860**
Administrative		**60,137**
Total		**1,255,547**

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 30 Sep,26

Schedule-2

		COST			Depreciation					
SL No	Particulars	Revaluation of Fixed Assets	W.D.V. as on 01-07-26	Total Cost 01-07-26	Dep. Up to 01-07-26	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 30-09-26	W.D.V 30-09-26
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	2,492,053	8,028,325	5,536,272	2,492,053	5	31,151	5,567,423	2,460,902
	Sub total - A	**9,583,000**	**4,046,728**	**9,583,000**	**5,536,272**	**4,046,728**		**31,151**	**5,567,423**	**4,015,577**
1	Factory building (1st class)	579,852	85,959	579,852	493,893	85,959	10	2,149	496,042	83,810
2	Factory building (2nd class)	779,355	115,533	779,355	663,822	115,533	10	2,888	666,710	112,645
3	Residential Building(Officers)	3,705,574	617,986	3,705,574	3,087,588	617,986	10	15,450	3,103,037	602,537
4	Residential Building(Workers)	1,730,289	288,564	1,730,289	1,441,725	288,564	10	7,214	1,448,939	281,350
5	Officers Building	1,231,725	205,418	1,231,725	1,026,307	205,418	10	5,135	1,031,443	200,282
6	Other Buildings	2,654,889	393,566	2,654,889	2,261,323	393,566	10	9,839	2,271,162	383,727
7	Water Installation	81,511	13,593	81,511	67,918	13,593	10	340	68,258	13,253
8	Electric Installation	316,492	52,783	316,492	263,709	52,783	10	1,320	265,029	51,463
9	Other Construction(1st class)	429,117	63,613	429,117	365,504	63,613	10	1,590	367,094	62,023
10	Other Construction(Tem)	2,196	327	2,196	1,869	327	10	8	1,878	318
	Sub Total - B	**11,511,000**	**1,837,342**	**11,511,000**	**9,673,658**	**1,837,342**		**45,934**	**9,719,592**	**1,791,408**
1	Plant and Machinery	3,811,231	268,738	3,811,231	3,542,493	268,738	10	6,718	3,549,212	262,019
2	Workshop Mach.Equipment	343,159	25,621	343,159	317,538	25,621	10	641	318,179	24,980
3	Power House Machinery	4,697,905	350,745	4,697,905	4,347,160	350,745	10	8,769	4,355,928	341,977
4	Fire Fighting Equipment	127,507	10,115	127,507	117,392	10,115	10	253	117,645	9,862
5	Medical & Office equipment	3,908,372	275,589	3,908,372	3,632,783	275,589	10	6,890	3,639,673	268,699
6	Transport equipment	8,367	625	8,367	7,742	625	10	16	7,757	610
7	Loose Tools	958,061	59,609	958,061	898,452	59,609	10	1,490	899,942	58,119
	Sub Total - C	**13,854,602**	**991,042**	**13,854,602**	**12,863,560**	**991,042**		**24,776**	**12,888,336**	**966,266**
	Total (A+B+C)	**34,948,602**	**6,875,112**	**34,948,602**	**28,073,490**	**6,875,112**		**101,860**	**28,175,351**	**6,773,251**