UN-AUDITED & PROVISIONAL FINANCIAL STATEMENT

For the 2nd quarter ended 31 December-2024

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED
Statement of financial position (Un-Audited)
As at 31 December 2024

PARTICULARS	Notes	31 Dec 2024 Amount in Taka	30 June 2024 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	56,568,767	54,931,978
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**57,569,608**	**55,932,819**
Current assets:			
Inventories	24	191,645,217	214,450,852
Advance, deposit and prepayments	25	85,400,150	80,884,246
Investment in FDR	26	405,009,740	392,093,366
Cash and cash equivalents	27	40,871,862	84,492,446
Total current assets (B)		**722,926,969**	**771,920,910**
Total assets (A+B)		**780,496,577**	**827,853,729**
Equity & liabilities			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		7,564,160	7,807,784
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		152,911,471	169,906,416
Total shareholders' equity (C)		**395,624,886**	**412,863,454**
Non-current liabilities:			
Long term loan	28	201,492,230	236,287,126
Deferred tax liability		3,533,644	3,704,228
Total non current liabilities (D)		**205,025,874**	**239,991,354**
Current liabilities and provisions:			
Advance against sales	29	2,126,717	3,802,147
Security and other deposits	30	19,822	19,822
Other current liabilities	31	11,200,339	9,326,756
Unpaid dividend		213,571	213,571
Provision for taxes	32	124,539,170	120,268,527
Provision for other liabilities and charges	33	7,900,503	7,522,403
Bank overdraft	34	18,772,080	18,772,080
Workers' profit participation fund		15,073,615	15,073,615
Total current liabilities (E)		**179,845,817**	**174,998,921**
Total liabilities F=(D+E)		**384,871,691**	**414,990,275**
Total capital & liabilities G=(C+F)		**780,496,577**	**827,853,729**
Net assets value per share (NAVPS)	40	**17.74**	**18.52**
Number of shares		**22,298,549**	**22,298,549**

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

Chairman (Acting)
Alhaj Textile Mills Limited

ALHAJ TEXTILE MILLS LIMITED
Statement of Comprehensive Income (Un-Audited)
For the 2nd quarter ended 31 December 2024

PARTICULARS	Notes	2nd quarter ended July-Dec,2024	2nd quarter ended July-Dec,2023	Interim Period Oct-Dec,2024	Interim Period Oct-Dec,2023
		Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
Revenue (Turnover)	35	196,579,816	131,442,171	96,354,669	97,359,001
Cost of sales	36	(201,522,984)	(180,644,774)	(103,118,460)	(122,879,502)
Gross profit		**(4,943,168)**	**(49,202,603)**	**(6,763,791)**	**(25,520,501)**
Operating expenses:					
Administrative expenses	37	(11,435,063)	(13,602,320)	(5,722,758)	(7,206,979)
Selling & distribution expenses	38	(373,395)	(557,010)	(188,540)	(278,505)
Total operating expenses		**(11,808,458)**	**(14,159,330)**	**(5,911,298)**	**(7,485,484)**
Operating profit / (Loss)		**(16,751,626)**	**(63,361,933)**	**(12,675,089)**	**(33,005,985)**
Add. Financial expenses					
Interest on long term loan		**(15,205,104)**	**(15,205,104)**	(7,602,552)	**(7,602,552)**
Net Operating profit / (Loss)		**(31,956,730)**	**(78,567,037)**	**(20,277,641)**	**(40,608,537)**
Interest on STD A/C		161,286	1,202,800	161,286	1,202,800
Interest on FDR		16,833,813	14,017,399	8,150,961	6,146,584
Other Income		1,823,122	-	1,823,122	-
		18,818,221	**15,220,199**	**10,135,369**	**7,349,384**
Net profit before Tax & WPPF		**(13,138,509)**	**(63,346,838)**	**(10,142,272)**	**(33,259,153)**
Workers profit participation fund		-	-	-	-
Net Profit before Tax		**(13,138,509)**	**(63,346,838)**	**(10,142,272)**	**(33,259,153)**
Provision for income Tax :					
Current Tax	17.01	(4,270,643)	(3,464,543)	(2,298,730)	(1,673,610)
Deferred Tax		170,584	189,162	80,328	92,610
Net profit after Tax		**(17,238,568)**	**(66,622,219)**	**(12,360,674)**	**(34,840,153)**
Earning per share (EPS) -Restated	**41**	**(0.77)**	**(2.99)**	**(0.55)**	**(1.56)**
Number of shares		**22,298,549**	**22,298,549**	**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 2nd Quarter ended 31 December 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 of 31-12-2024	-	-			-	(17,238,568)	(17,238,568)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-			(243,624)	243,624	-
31 December 2024	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,564,160**	**152,911,471**	**395,624,886**

ALHAJ TEXTILE MILLS LIMITED

Statement of Changes in Equity (Un-Audited)

For the 2nd Quarter ended 31 December 2023

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2023:							
Retained Earnings	-	-	-	-	-	(55,150,779)	(55,150,779)
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve	-	10,747,334	-	-	-	-	10,747,334
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	8,341,096	-	8,341,096
Sub-Total	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**8,341,096**	**(55,150,779)**	**188,339,571**
Net Profit after Tax of 31-12-2023	-	-			-	(66,622,219)	(66,622,219)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-			(329,708)	329,708	-
31 December 2023	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**8,011,388**	**(121,443,290)**	**121,717,352**

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 2nd quarter ended 31 December 2024

PARTICULARS	31 Dec 2024 Amount in Taka	31 Dec 2023 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	198,402,938	131,442,171
Cash paid to suppliers and employees	(238,036,116)	(172,714,363)
Advance income tax paid	(3,870,050)	(3,085,281)
Net Cash from Operating Activities A	**(43,503,228)**	**(44,357,473)**
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property,Plant and Equipment	(4,109,225)	(15,272)
Investment in non-current assets (FDRs)	(13,003,230)	(11,265,878)
Encashment in non-current assets (FDRs)	-	58,195,026
Interest received	16,995,099	15,220,199
Net Cash used in Investing Activities B	**(117,356)**	**62,134,075**
CASH FLOWS FROM FINANCING ACTIVITIES:		
SOD Loan received	-	-
SOD Loan paid	-	-
Dividend Paid	-	-
Net Cash used in Financing Activities C	**-**	**-**
Net increase in cash and cash equivalents	**(43,620,584)**	**17,776,602**
Cash and Cash Equivalents at beginning of the year	84,492,446	73,635,540
Cash and Cash Equivalents at end for the period	**40,871,862**	**91,412,142**
Net operating cash flow per share (Restated) note-42	**(1.95)**	**(1.99)**
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

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 31 December 2024.
3 Last year's 2nd quarter's figures were rearranged where considered necessary to conform with current 2nd 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 2nd 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 2ND QUARTER ENDED ON 31.12.24.

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,

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 2nd quarter ended 31 December 2024 have been prepared in accordance with IAS 34, 'Interim Financial Reporting'. The condensed interim statement of financial position should be read in conjunction with the unaudited financial position as of the year ended 30 June 2024, which have been prepared in accordance with IFRS.The statements of profit or loss and other comprehensive income,the statement of changes in equity and the statement of cash flows have been reported for the current interim period with comparative statements for the comparable interim period.

(IFRS)-1: First time adoption of international financial reporting standards:
We have complied IFRS-1 in preparation of 2nd quarter financial statements for the year 2024-2025.

(IFRS)-7: Financial Instrument, Disclosurs:
We have complied IFRS-7 in preparation of 2nf quarter financial statements for the year 2024-2025.

(IFRS)-8: Operating Segments.
We have complied IFRS-8 in preparation of 2nd quarter financial statements for the year 2024-2025.

IFRS-9: Financial instruments.
We have complied IFRS-9 in preparation of 2nd quarter financial statements for the year 2024-2025.

(IFRS)-12: Disclosure of Interests in other Enteties.
The company have no any subsidiary company to obtain financial benefits.As a result IFRS-12 is not applicable for us.

IFRS-13: Fair value Measurement.
The management believe that the value of financial assets and liabilities have been apprises is nearable standard which presented to the financial statements for the year 2024-2025.

Those IAS and IFRS are followed in preparation of 2nd 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-23 :-Borrowing cost
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 International 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 31 Dec, 2024	As on 30 June, 2024
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.	**56,568,767**	**54,931,978**
	Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.		
	During the period, fixed assets have been increased by Tk. 4,109,225/- for purchase of cooling tower tk.446,000/- ,gas generator major overhauling tk.3,598,025 and other assets purchase.		

8	**Investment in Equity:**	**1,000,841**	**1,000,841**
	Investment in equity remaine same as before.		
9	**Current Assets**		
	Inventories [IAS-2]	191,645,217	214,450,852
	Advances, deposits and prepayments	85,400,150	80,884,246
	Investment in FDR	405,009,740	392,093,366
	Cash and cash equivalents (excluding bank overdrafts)	40,871,862	84,492,446
		722,926,969	**771,920,910**
	The growth of current assets compared to previous year has been decreased by 6.35% due to mix of increase and decrease effect off.		

	Decrease	Increase
Inventories	10.63%	
Advance,deposit and prepayment		5.58%
Investment in FDR		3.29%
Cash and cash equivalent	51.62%	

10	**Current Liabilities and Provisions**		
	Advance against sales	2,126,717	3,802,147
	Security and other deposits	19,822	19,822
	Other current liabilities	11,200,339	9,326,756
	Unpaid dividend	213,571	213,571
	Provision for Taxes	124,539,170	120,268,527
	Provisions for other liabilities and charges	7,900,503	7,522,403
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	15,073,615	15,073,615
		179,845,817	**174,998,921**
	Current Liabilities and Provisions compared to previous year has been increased by 2.77%.Details of the same are as follows:-		

	Decrease	Increase
Advance against sales	44.07%	
Other current liabilities		20.09%
Provision for Taxes		3.55%
Provision for other liabilities and charges		5.03%

11	**Non-current Liabilities**		
	Long term loan	201,492,230	236,287,126
	Deferred Tax liabilities	3,533,644	3,704,228
		205,025,874	**239,991,354**

As earlier mentioned in note 1.01 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791.Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001only again a demand of Tk.544,513,560.32 (Tk.481,311,503.17 + Tk.63,202,057.15) for payment of special fund amount remained deposited with Agrani Bank Limited, Ishwardi Branch, Pabna, and interest thereon at the rate of interest of Long Term FDR from the date of deposit to 31-08-2015, inclusive of interest of Tk.63,202,057.15 for the period from 01.03.2014 to 31.08.2015. This amount after deducting Tk.81,125,002.00 ,already received by the company, stands at Tk.463,388,558.32. The supreme court of Bangladesh, Appellate Division has disposed of civil petition for leave to Appeal No. 405 of 2019 submitted by Agrani Bank Ltd. on appeal from the impugned order dated 14.01.2019 passed by the High Court Division in contempt petition no. 151 of 2013 that referring with petition no. 5129 of 2009 and contempt petition no. 151 of 2013 Agrani Bank Ltd. paid to Alhaj Textile Mills Ltd. Tk. 8,11,25,002 on 25.02.2014 which has been mentioned earlier. On 5th March 2019 the bank was directed to ensure immediate payment of Tk. 25,00,00,000 and accordingly payment was made . Again on 7th May 2019 the bank was directed to pay amounting to Tk. 108,391,457 and accordingly payment was made. So, total Tk. 439,516,459 was received by the company and the instant civil petition for leave to appeal is disposed of. In this connection Agrani bank Ltd, Ishwardi Branch, Pabna filed the Case no. 89/13 dated 28-11-2013 against the company (Alhaj Textile Mills Ltd.) together with its Chairman and Directors as defaulter for payment of dues on long term loan against 1st. BMRE & 2nd. BMRE for Tk.289,847,500.64 and Short term Loans claiming for Tk.77,674,358.80 being total as Tk.367,521,859.44 as on 20.11.2013 plus interest upto the date of payment to be received instead of book balance of Tk.139,123,633 and Tk.18,772,080 respectively. Through writ petition no: 6799 of 2014 of the 18'th day of July 2016 the Honorable High Court Division has granted stay of Artha Rin Case no; 89 of 2013. It is worthwhile to disclose that in the prayer for staying the Artha Rin case it was mentioned that it is established upto the Apex Court of the country that the respond Bank did not pay the dues of the petitioner and the matter is now for the disposal before the contempt court and keeping petitioners money in their hand filing Artha Rin case for realization of their loan is against the spirit of the Artha Rin Adalat Ain 2003. As certified by the legal advisor of the company that since the further proceedings of the Artha Rin case has been stayed by the Hon'ble court as such any transaction in connection with the loan amount including charging interest upon the loan without prior permission of the Hon'ble court is amount to violation of the court order and as such illegal. Necessary steps are being taken to settled the issue. Under the above circumstance firstly since the interest cannot be charged on loan due to having stay order as certified by the legal advisor, secondly due to having various method to determine the amount for settling the old outstanding loan so at this stage it is not possible to ascertain the amount reliably which is essential for accounting the expenses and liability as per International Accounting Standard, thirdly since the disposal of contempt petition No. 151 of 2013 is connected with the repayment of loan and finally the bank has submitted review petition for review the judgment of the Honorable Supreme Court therefor the whole amount as received by the order of the Honorable Supreme Court of Bangladesh Appellate Division Tk. 439,516,459 has been considered as liability.The stay order has been vacated by the Hon'ble Court on 09-11-2021. The Board decided the amount BDT. 43,95,16,459.00 (forty-three crore ninety-five lac sixteen thousand four hundred fifty-nine) received from FDR investment with Agrani Bank Limited should remaining in as liability until the settlement of Artha Rin Adalat case no. 89/2013, Pabna. The amount has been adjusted during the year debiting Liability account and crediting Interest account as per board resolution dated December 28, 2025.

12	**Shareholders' Equity**				
	Ordinary share capital			222,985,490	222,985,490
	Capital reserve			21,350	21,350
	General reserve			1,395,080	1,395,080
	Revaluation reserve		A)	7,564,160	7,807,784
	Tax holiday reserve			10,747,334	10,747,334
	Retained earnings		B)	152,911,471	169,906,416
				395,624,886	**412,863,454**
	The growth rate of shareholders equity considered as follows:				
	A)Revaluation reserve:				
	Opening balance	7,807,784			
	Less.Dep.during the period	(243,624)			
		7,564,160			

	B) Retained earnings:		
	Opening balance 169,906,416		
	Add.Profit (July,24 to Dec,24) (17,238,568)		
	Depreciation of revaluation of fixed asset 243,624		
	152,911,471		

	Retained earnings		
	Net loss recorded at Tk.(17,238,568)/- during 2nd quarter ending Dec 31, 2024. as against Tk. (66,622,219)/- on Dec,31 2023. Which have been increased by 74.12%.		

	Particulars	As on 31 Dec 2024	As on 31 Dec 2023
13	**Turnover** Compared to turnover of the same period of last year (Tk. 131,442,171),year-to-date 31 Dec 2024.turnover has decreased by 49.56%.	196,579,816	131,442,171
14.00	**Cost of Sales** Compared to cost of Sales of the same period of last year (Tk. 180,644,774), year-to-date 31 Dec, 2024 cost of Sales has increased by 11.56%.	201,522,984	180,644,774
15	**Non-operating Income** Compared to non-operating income of the same period of last year (Tk. 15,220,199/-) year-to-date 31 Dec 2024 non-operating Income has increased by 23.64%.	18,818,221	15,220,199
16	**Depreciation on revalued fixed asset.** Depreciation on revalued fixed asset of the same period of last year (Tk.329,708/-), year to date 31 Dec 2024,depreciation has decreased by 26.11%	243,624	329,708
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 31 Dec, 2023. This provision may be re-calculated latter in the light of actual to be required.	4,270,643	3,464,543

17.01	**Income tax calculation are as follows:-**				
	Non operating income:-				
	Interest Received on STD A/C			161,286	
	Interest Received on Investment in FDR		TK.	16,833,813	
	Other Income		TK	1,823,122	
			TK.	**18,818,221**	
	Tax on non operating income @ 22.5%	1	TK.		4,234,100
	Dep. Of revaluation of Fixed Assets @ 15%			**243,624**	
		2			36,544
	Total Tax	(1+2)	TK.		**4,270,643**

17.02	**Deferred Tax Liability :**	**As on**
	Particulars	**31 Dec 2024**
	Opening Balance	3,704,228
	Add: (Reduction)/Addition during the year (Note-A)	(170,584)
	Closing Balance	**3,533,644**
A)	**Calculation of Deferred Tax:**	**As on**
	Particulars	**31 Dec 2024**
	Depreciable asset as per Financial Statements	47,884,081
	Depreciable asset as per tax base	24,326,457
	Temporary difference	**23,557,624**
	Applicable tax rate	15%
	Deferred tax liability as at end of the year	3,533,643.60
	Opening Balance	3,704,228
	Reduction during the year	**170,584**
18	**Seasonal or cyclical variations in total sales** The company operates in 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			31 Dec, 2024	31 Dec, 2023
Name of the party	**Relationship with the company**	**Nature of transaction**	**Transacted amount**	**Transacted amount**
Md.Mizanur Rahman	Managing Director	Remuneration	900,000	900,000
Md.Bakhtiar Rahman	Managing Director	Remuneration	-	900,000
Md.Bakhtiar Rahman	Chairman (Acting)	Honorarium	450,000	-
Syed Tariquzzaman	Chairman	Honorarium	90,000	-
		Sub-Total	**1,440,000**	**1,800,000**

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	31 Dec, 2024	31 Dec, 2023
1	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	540,000	240,000
2	Md.Selim parvez ACS	Company Secretary	-	840,000
3	Md.Akhtaruzzaman	DGM (Mechanical & Production)	820,606	758,670
4	Mr. Shuva Ray	Manager	480,000	330,000
5	Md.Jalal uddin	Senior accounts officer	340,330	254,100
6	Md.Khalilur Rahman	Head of Internal Audit	275,000	270,000
		Sub-Total	**2,455,936**	**2,692,770**

(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	31 Dec, 2024	31 Dec, 2023
1	Directors	Meeting Fees	176,000	188,000
2	Directors	Remuneration	1,440,000	1,800,000
3	Officers and Executives	Salary and other allowances	2,455,936	2,692,770
		Total	**4,071,936**	**4,680,770**

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 :**

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

24.00 **Inventories :**

		31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Raw Cotton	24.01	14,338,386	56,488
Work in Process	24.02	4,972,513	272,633
Finished Goods	24.03	151,301,926	191,919,188
Stores and Spares		19,977,112	18,721,659
Stock at Spinning (packing material)		595,365	595,365
Stock of Waste Cotton		459,915	2,885,519
Total		**191,645,217**	**214,450,852**

24.01 **Raw Cotton :**

	31 Dec 2024		30 June 2024	
	Quantity (Kg)	Amount (Tk)	Quantity (Kg)	Amount (Tk)
Opening Stock of Raw Cotton	275	56,488	42,268	13,951,456
Add. Purchase during the period	485,182	123,294,636	806,472	200,262,030
Raw Cotton available for use	**485,457**	**123,351,124**	**848,740**	**214,213,486**
Less. Closing Stock	(44,711)	(14,338,386)	(275)	(56,488)
Consumption during the period	**440,746**	**109,012,738**	**848,465**	**214,156,998**

24.02 **Work in-Process:**

Sl No.	Particulars	31 Dec 2024 Amount in Taka		30 June 2024 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	54/1 Auto Cone	-	-	371	94,481
2	50/1 Auto Cone	19,626	4,807,379	205	49,138
3	20/1, Rotor Yarn in Cone	976	139,894	831	118,615
4	16/1, Rotor Yarn in Cone	532	25,240	212	10,399
	Total	**21,134**	**4,972,513**	**1,619**	**272,633**

24.03 **Closing stock of Finished Goods:**

Sl No.	Particulars	31 Dec 2024 Amount in Taka		30 June 2024 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	80/1 Auto Cotton Yarn in Cone	5,126	3,013,080		
2	74/1 Auto Cotton Yarn in Cone	10,297	5,871,600	12,111	6,243,908
3	68/1 Auto Cotton Yarn in Cone	45	18,057	45	18,057
4	60/1 Auto Cotton Yarn in Cone	44,362	20,566,260	54,114	24,675,984
5	54/1 Auto Cotton Yarn in Cone	258,148	111,998,998	302,778	131,405,652
6	50/1 Auto Cotton Yarn in Cone	18,280	7,360,603	34,383	13,374,987
7	50/1 Auto Cotton Yarn in Cone (Special)	5,443	2,155,725	33,430	13,238,280
8	20/1 Rotor Yarn in Cone	543	107,565	14,333	2,543,709
9	16/1 Rotor Yarn in Cone	1,451	210,038	6,849	418,611
	Total	**343,695**	**151,301,926**	**458,044**	**191,919,188**

	31 Dec 2024	30 June 2024
	Amount in Tk	Amount in Tk

25.00 Advance, deposits and prepayment :

	Note	31 Dec 2024	30 June 2024
Advances:			
Advance against salary	**25.01**	10,000	85,000
Advance against TA/DA	**25.02**	41,700	11,700
Advance against purchase	**25.03**	13,401	13,401
Advance against company income tax		65,858,481	61,988,431
Other advances & prepayment	**25.04**	182,552	186,032
Advance against supply		314,818	314,818
Loan to Alhaj jute mills ltd.		1,151,728	1,151,728
		67,562,680	**63,751,110**
Deposits:			
Custom deposit		10,590	107,470
Bank guarantee of Agrani Bank ltd		34,290	34,290
Against oxygen cylinder		4,000	4,000
Security deposits against gas connection.		15,283,525	15,283,525
		15,332,405	**15,429,285**
Prepayment:			
Insurance premium		703,558	30,599
Prepaid expenses		1,801,507	1,673,252
		2,505,065	**1,703,851**
Total		**85,400,150**	**80,884,246**

25.01 Advance against salary

				31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Md.Shamsul Huda	DGM (Admin,Accounts and Legal affairs)			10,000	85,000
	Total			**10,000**	**85,000**

25.02 Advance against TA/DA:

Sl No.	Particulars		Designation	31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
1	Md.Jalal uddin		Sr. accounts officer	2,700	2,700
2	Md.Abu Kawser		Asst.comm. Officer	9,000	9,000
3	Mr.Gazi Golam Sarwer		Board advisor	30,000	-
Total				**41,700**	**11,700**

25.03 Advance against Purchase:

Sl No.	Particulars		Designation	31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
1	Md.Nazmul Hossain		Asst.manager (Share)	2,149	2,149
2	BRB Cable Industries Ltd			11,252	11,252
	Total			**13,401**	**13,401**

25.04 **Other advance & Prepayment:**

Sl No.	Particulars		Designation	31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
1	M/s. Alhaj Jute Mills Ltd.			1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)			90,000	90,000
3	Md. Akhtaruzzaman		D.G.M (P & M)	11,020	14,500
4	Md.Mizanur Rahman (Shahjadpur)		S.R	5,124	5,124
5	SK Md.Murshed			50,000	50,000
6	Md.Abdus Salam		Advocate	25,000	25,000
	Total			**182,552**	**186,032**

26 **Investment in FDR:**

Particulars			31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Rupali Bank Ltd. (FDR)			250,553,677	243,224,848
Janata Bank Ltd. (FDR)			81,984,052	79,783,887
Bangladesh commerce bank ltd (FDR)			243,398	231,808
Bangladesh development bank ltd.(FDR)			72,080,685	68,707,795
BRAC Bank Ltd. (FDR)			147,928	145,028
		Total	**405,009,740**	**392,093,366**

27.00 **Cash & cash equivalents :**

	31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Cash in Hand	140,295	1,086,198
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	1,825,469	1,803,906
Agrani Bank, Ishurdi, Pabna. CD A/C No-1085	503	503
Agrani Bank CD A/C No-1773	5,685	5,685
Agrani Bank CD A/C No-1532	7,605	7,605
Agrani Bank STD A/C No-152	12,241	12,241
Agrani Bank STD A/C No-4536	2,142,889	52,253,649
Bangladesh Commerce Bank AC NO-0105	2,570,855	18,105
Prime Bank,Ishurdi,Pabna CD A/C 60008502	97,705	388
Dutch-Bangla Bank Ltd. CD A/C-5085	33,260	33,605
Mercantile Bank PLC AC NO-236204	14,009,448	8,229,702
Prime Bank,IBB Dilkusha STD A/C 90036875	2,031,122	2,028,148
Prime Bank,IBB Dilkusha STD A/C -3108315011216	250,291	250,291
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,520	30,443
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	17,365,972	18,386,490
NRB Bank Ltd.A/C-1081030009018	348,002	345,487
Total cash at bank	**40,731,567**	**83,406,248**
Total	**40,871,862**	**84,492,446**

28.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 31 Dec 2024	Amount in Tk 31 Dec 2024	Amount in Tk 31 Dec 2024	Amount in Tk 30 June 2024
Agrani Bank Ltd. Industrial loan-principal :	**1st BMRE**	**2nd BMRE**	**Total**	**Total**
Opening balance	36,340,940	50,471,371	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	50,000,000	50,000,000	
Total:	**36,340,940**	**471,371**	**36,812,311**	**86,812,311**
Agrani Bank Ltd. industrial loan-interest				
Opening balance	39,538,958	12,772,364	149,474,815	119,064,607
Less: Payment	-	-	-	-
	39,538,958	**12,772,364**	**149,474,815**	**119,064,607**
Add: Provision for interest	-	-	15,205,104	30,410,208
Total:	**39,538,958**	**12,772,364**	**164,679,919**	**149,474,815**
Total long term loan fund Total: (A)	**75,879,898**	**13,243,735**	**201,492,230**	**236,287,126**

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

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

Under the above circumstances management decided to provide interest on the above loan as per loan agreement. The above provision was made for the period from 13-04-2021 to 30-09-2023.

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

Agrani Bank Ltd. Industrial loan-principal :		**1st BMRE 30 June, 2011 Amount in Tk**	**2nd BMRE 30 June, 2011 Amount in Tk**	**Total 30 June, 2011 Amount in Tk**
Principal		46,002,622	50,821,371	96,823,993
Interest		78,753,404	23,168,574	101,921,978
Total	**(B)**	**124,756,026**	**73,989,945**	**198,745,971**
Excess shown by the bank	**C=(B-A)**	**48,876,128**	**60,746,210**	**(2,746,259)**

29.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party		31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
M/s. Banijjo Bitan		300,044	100,026
M/s. Pretom Traders		1,504,145	75
M/s. Sarkar Traders		320,027	1,262
M/s. Dalim Traders		-	3,699,984
M/s. Nishat Enterprise		800	800
Others		1,701	
	Total	**2,126,717**	**3,802,147**

30.00 Security and other deposites:

Particulars		31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Homes Enterprise		10,000	10,000
Bhai Bhai Traders		5,000	5,000
Rubican Insect Control Co.		4,822	4,822
	Total	**19,822**	**19,822**

31.00 Other current liabilities :

		31 Dec 2024 Amount in Tk	30 June 2024 Amount in Tk
Trade payables	**31.01**	5,841,256	5,066,373
Other payables	**31.02**	1,814,773	1,571,674
Liabilities for VAT		2,460,817	2,044,795
Unpaid salary & wages		95,422	95,422
Income tax deduction from parties		933,020	493,441
Sramik kallan tahabil		55,051	55,051
		11,200,339	**9,326,756**

31.01 Trade payables

Particulars			31 Dec 2024	30 June 2024
			Amount in Tk	Amount in Tk
M/s.	Bearing Palace		193,908	193,908
M/s.	Borak Power Engineers		339,088	-
M/s.	Dana Engineers International Ltd.		12,648	-
M/s.	K.S.Collection		486,126	486,126
M/s.	Lipika		512,801	512,801
M/s.	Macca Auto Paper Cone Product		1,428,687	1,077,540
M/s.	Mozaddedia Tarikat Mission Press		21,331	21,331
M/s.	Monaj Air Technology Ltd.		2,476	2,476
M/s.	M .Hossain & Sons		99,180	99,180
Md.	M M Enterprise		304,810	304,810
M/s.	Paper Cone Industries		1,569,358	1,569,358
M/s.	Saba machinery store		49,063	49,063
M/s.	Shah Paran Auto Mobile		3,710	3,710
M/s.	Standard Spring Industries		272,205	272,205
M/s.	Sumaiya Enterprise		328,929	328,929
M/s.	Star Enterprise		2,720	2,720
M/s.	Techno Aliens		72,000	
M/s.	Tex spare corporation		142,216	142,216
Total			**5,841,256**	**5,066,373**

31.02 Other payables

Particulars			31 Dec 2024	30 June 2024
			Amount in Tk	Amount in Tk
M/s.	A. Salam Engineering Works		56,853	56,853
M/s.	Alhaj Jute Mills Limited		333,274	333,274
M/s.	Ayan Mill Store		40,848	40,848
M/s.	Ad Point		22,325	2,340
M/s.	ASM Sayem Bhuiyan		94,500	94,500
M/s.	BDCOM Online Ltd.		4,152	8,304
M/s.	Cargo Control Bangladesh Ltd.		167,632	167,632
M/s.	Chand mansion (H/O rent)		297,540	-
M/s.	Favourite Security Service Ltd.		207,696	195,412
M/s.	FAMES & R		185,000	180,000
M/s.	Green Trade International		28,807	28,807
Md.	Hasnat Quaiyum (Advocate)		356,500	356,500
M/s.	Kalam Traders		-	47,958
	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
M/s.	Puji Bazar		5,000	5,000
M/s.	Popular Advertising Ltd.		14,646	14,646
Total			**1,814,773**	**1,571,674**

32.00 Provision for taxes :

Provision for Accounting Year (2013-2014)	800,176	800,176
Provision for Accounting Year (2014-2015)	5,792,437	5,792,437
Provision for Accounting Year (2015-2016)	1,904,846	1,904,846
Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
Provision for Accounting Year (2018-2019)	1,469,606	1,469,606
Provision for Accounting Year (2019-2020)	4,459,781	4,459,781
Provision for Accounting Year (2020-2021)	9,080,670	9,080,670
Provision for Accounting Year (2021-2022)	9,032,442	9,032,442
Balance of unadjusted deposited advance amount by party	15,968	15,968
Provision for Accounting Year (2022-2023)	7,356,364	7,356,364
Provision for Accounting Year (2023-2024)	72,711,879	72,711,879
Provision for Accounting Year (2024-2025)	4,270,643	-
Sub Total	**124,539,170**	**120,268,527**

	31 Dec 2024	30 June 2024
33.00 Prov. for other liabilities and charges :	Amount in Tk	Amount in Tk
Salary & wages clearing account	3,986,806	2,428,472
Provision for other expenses	3,913,697	5,093,931
Total	**7,900,503**	**7,522,403**

34.00 Bank overdraft :

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

35.00 **Turnover (Amount) :**

Particulars	31 Dec, 2024	31 Dec, 2023
	Amount in Taka	Amount in Taka
Carded Spun Yarn	188,927,436	130,513,894
Open-End Yarn	7,652,380	928,277
Total	**196,579,816**	**131,442,171**

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	454,780	338,383
Open-End Yarn	43,953	6,441
Total	**498,733**	**344,824**

Turnover in quantity (Kg) :
01-07-2024 to 31-12-2024

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	436,861	359,619	341,700	454,780
Open-End Yarn	21,183	24,765	1,995	43,953
Total	**458,044**	**384,384**	**343,695**	**498,733**

Turnover in quantity (Kg) :
01-07-2023 to 31-12-2023

Production type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	477,732	358,068	497,417	338,383
Open-End Yarn	27,669	22,272	43,500	6,441
Total	**505,401**	**380,340**	**540,917**	**344,824**

36.00 **Cost of Sales**

PARTICULARS		31 Dec, 2024	31 Dec, 2023
		Amount in Taka	Amount in Taka
Work in process (opening)		272,633	972,991
Raw materials consumed		109,012,738	110,842,949
Work in process (closing)		(4,972,513)	(4,002,946)
Wastage recoverable		(459,915)	(3,029,341)
Total consumption		**103,852,943**	**104,783,653**
Factory wages & allowances	**36.01**	13,309,149	15,318,586
Stores & spares	**36.02**	4,070,994	3,028,335
Other factory overhead	**36.03**	34,696,525	32,973,524
Factory salary & allowance	**36.04**	4,976,111	4,837,218
		57,052,779	**56,157,663**
Cost of production		**160,905,722**	**160,941,316**
Stock of Finished goods (opening)		191,919,188	224,243,757
		352,824,910	**385,185,073**
Stock of Finished goods (closing)		(151,301,926)	(204,540,299)
Total cost of Sales		**201,522,984**	**180,644,774**

36.01 **Factory wages & allowances:**

Wages and allowances	12,579,133	14,506,178
Bonus	730,016	812,408
Total	**13,309,149**	**15,318,586**

36.02 **Store & spares:**

Spare parts	1,210,056	760,054
Packing materials	2,361,831	2,130,386
Lubricants	287,886	47,370
Electrical materials	185,857	67,488
Building maintenance materials	14,580	2,694
Other maintenance materials	10,784	20,343
Total	**4,070,994**	**3,028,335**

36.03 Other factory overhead:

Electricity and power	5,445,192	4,489,389
Gas bill	25,001,362	24,303,362
Depreciation	2,053,269	2,091,500
Depreciation of cost of revalued assets	243,624	266,656
Repairs and Maintenance of Electric Equipment	40,145	-
Repairs and Maintenance of Boundary Wall	2,850	-
Rent,Rates and Taxes (Factory)	226,800	-
Insurances Premium	737,170	556,522
Printing and stationery	70,232	-
Labour bill	666,735	110,448
Postage & Telephone	12,887	9,429
Repairs and maintenance of machinery	196,260	1,146,218
Total	**34,696,525**	**32,973,524**

36.04 Factory salary & allowances:

	31 Dec, 2024	31 Dec, 2023
	Amount in Taka	Amount in Taka
Salary and allowances	4,721,545	4,474,784
Bonus	254,566	362,434
Total	**4,976,111**	**4,837,218**

37.00 Administrative expensess:

	31 Dec, 2024	31 Dec, 2023
	Amount in Taka	Amount in Taka
Special Audit Fee	450,000	-
Advertisement expenses	52,800	34,562
Audit Committee Meeting Fee	-	33,000
Bank charges	255,700	380,287
Board Meeting Fee	88,000	188,000
Bonus	363,254	534,094
Car parking expenses	17,560	4,050
Corporate Social Responsibility exp.	5,000	44,700
Courier bill	22,455	3,504
Depreciation	175,544	123,828
Dish line connection exp.	3,600	1,200
Executive Committee Meeting Fee	88,000	-
Electricity & power	117,134	106,772
Entertainment expenses	155,059	196,366
Garage rent	21,000	-
Honorarium of Chairman	540,000	-
Honorarium of board advisor	600,000	-
Internet expenses	52,632	38,232
Leave pay	103,266	30,400
Legal fees and expenses	825,790	2,246,100
Licence renewal fee	151,270	93,721
Managing Director & CEO Salary	900,000	2,100,000
NRC Committee Meeting Fee	-	33,000
Other servicing (office equipment)	126,909	189,955
Petrol for car	961,110	1,082,290
Printing and stationery	114,848	109,167
Rent, rates and taxes	1,150,864	1,014,099
Repairs of vehicles	195,127	54,061
Salary and allowances	3,387,442	3,847,483
Service charge of head office	-	113,400
Telephone	76,016	82,112
Travelling and conveyances	105,128	224,931
Training expense	71,856	-
VAT expenses	155,489	509,326

Miscellaneous expense	30,210	40,480
Water and gas supplies expenses	-	48,600
Website installation expense	72,000	94,600
Total	**11,435,063**	**13,602,320**

38.00 Selling & distribution expenses:

Salary & allowances	318,900	525,120
Bonus	31,890	31,890
Sales promotion expense	22,605	-
Total	**373,395**	**557,010**

39.00 Reconciliation of the statement of cash flows:	31 Dec, 2024 Amount in Taka	30 June 2024 Amount in Taka
Net Profit/Loss	(17,238,568)	224,523,883
Add : Depreciation	2,472,436	5,245,063
Add :Increase of current liability	4,846,896	(372,746,569)
Add :Increase of non current liability	(34,794,896)	30,410,208
Less: Non operating income	(18,818,221)	(31,577,935)
Less: Increase of current assets	20,199,709	87,028,620
Deferred tax	(170,584)	(420,575)
Net cash from operating activities	**(43,503,228)**	**(57,537,305)**

40.00 Calculation of NAVPS :

	31 Dec, 2024 Amount in Taka	30 June 2024 Amount in Taka
Total assets & properties value	780,496,577	827,853,729
Less:Total liabilities	(384,871,691)	(414,990,275)
Total net assets	**395,624,886**	**412,863,454**
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	**17.74**	**18.52**

41.00 Calculation of Earning Per Share:	31 Dec, 2024 Amount in Taka	31 Dec, 2023 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(17,238,568)	(66,622,219)
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	**(0.77)**	**(2.99)**

42.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	(43,503,228)	(44,357,473)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**(1.95)**	**(1.99)**

43 Gross profit, Net Profit, EPS and NOCFPS

During the period ,EPS and NOCFPS increased and NAVPS have decreased due to following reasons:
1) Sales of the company for the period from July to Dec'2024 was 498,733 kgs valued Tk. 196,579,816/- incomparison previous years same period sales of 344,824 kgs value Tk. 131,442,171/-.Sales for the reporting period has been increased 44.63% in terms of quantity and 49.56% in terms of sales amount. Reasons behind such increase of sales demand as well as price of the product compared with the same period of previous year.

2) Factory wages and allowance has decreased by	Tk.	**(2,009,437)**
3) Stores and spares has increased by	Tk.	**1,042,659**
4) Factory overhead expenses has increased by	Tk.	**1,723,001**

Due to positive effect in case of sales price increased and increase in cost of production and administrative expense Net loss of tk. (17,238,568)/- has been shown during the period as against loss of tk.(66,622,219)/- for corresponding same period of previous year. Consequential effect of such net loss the EPS and NOCFPS increased and NAVPS has decreased compared with that of the corresponding previous period. Management is well aware about of the situation and steps are being taken to improve the overall operational performance.

Alhaj Textile Mills Ltd.

Schedule-1

Schedule of Fixed Assets as on 31 DEC,24

		COST						DEPRECIATION						
SL No	**Name of Assets**	**Cost as on 07-01-24**	**W.D.V as on 07-01-24**	**Rev. of Fixed Assets**	**Add. during the period**	**Adjustment the period**	**Total Cost 31-12-24**	**Dep. up to 07-01-24**	**Adjustment**	**Amount on which Dep. to be calculated**	**Rate (%)**	**Dep.during the period**	**Accu.dep. up to 31-12-24**	**W.D.V as on 31-12-24**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1	Land	8,684,686	8,684,686	-		-	8,684,686	-	-	8,684,686			-	8,684,686
2	Land & Land Development	794,616	41,129	-	-	-	794,616	753,487	-	41,129	5	1,028	754,515	40,101
	Sub total - A	**9,479,302**	**8,725,815**	**-**	**-**	**-**	**9,479,302**	**753,487**	**-**	**8,725,815**		**1,028**	**754,515**	**8,724,787**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	481	-	-	-	482,437	481,956	-	481	10	24	481,980	457
2	Factory building (2nd class)	1,014,386	644	-	-	-	1,014,386	1,013,742	-	644	10	32	1,013,774	612
3	Residential Building(Officer)	2,121,402	23,570	-		-	2,121,402	2,097,832	-	23,570	10	1,179	2,099,010	22,392
4	Residential Building(Worker)	1,267,965	184,209	-		-	1,267,965	1,083,756	-	184,209	10	9,210	1,092,966	174,999
5	Officer Building	705,329	5,954	-		-	705,329	699,376	-	5,954	10	298	699,673	5,656
6	Other Buildings	1,515,802	60,106	-		-	1,515,802	1,455,696	-	60,106	10	3,005	1,458,702	57,100
7	Water Installation	144,752	2,724	-		-	144,752	142,028	-	2,724	10	136	142,164	2,588
8	Electric Installation	298,311	2,911	-		-	298,311	295,400	-	2,911	10	146	295,546	2,765
9	Other Construction(1st class)	352,962	5,940	-		-	352,962	347,022	-	5,940	10	297	347,319	5,643
10	Other Construction(Temp.)	293,262	574	-		-	293,262	292,688	-	574	10	29	292,717	545
11	Ceiling and Partition (Fact. U-1)	267,050	9,912	-		-	267,050	257,138	-	9,912	10	496	257,634	9,416
12	Staff Quarter (2nd Class)	380,571	82,957	-		-	380,571	297,614	-	82,957	10	4,148	301,762	78,809
13	Central Godown	897,532	34,785	-		-	897,532	862,747	-	34,785	10	1,739	864,486	33,046
14	Building & Other Construction	27,251,239	7,492,383	-		-	27,251,239	19,758,856	-	7,492,383	10	374,619	20,133,475	7,117,764
15	Generator House	3,782,922	622,260	-	-	-	3,782,922	3,160,662	-	622,260	10	31,113	3,191,775	591,147
16	Pump Installation	672,206	90,731	-	-	-	672,206	581,475	-	90,731	10	4,537	586,012	86,194
17	Distribution Panel Board	1,700,568	191,306	-	-	-	1,700,568	1,509,262	-	191,306	10	9,565	1,518,827	181,741
18	Cable Installation	3,016,014	360,507	-	-	-	3,016,014	2,655,507	-	360,507	10	18,025	2,673,533	342,481
19	Electric Digital Meter Room	1,080,253	376,662	-	-		1,080,253	703,591	-	376,662	10	18,833	722,424	357,829
20	Staff Quarter	369,471	31,071	-	-	-	369,471	338,400	-	31,071	10	1,554	339,954	29,517
21	Electrical Installation	287,523	51,008	-	-	-	287,523	236,516	-	51,008	10	2,550	239,066	48,457
22	Electric Sub Station	5,371,588	430,858	-	-	-	5,371,588	4,940,730	-	430,858	10	21,543	4,962,273	409,315
23	Other Cons.(Ducting)	91,915	37,092	-		-	91,915	54,823	-	37,092	10	1,855	56,678	35,237
24	Celling and Partition (Fact.U-2)	1,907,838	171,915	-		-	1,907,838	1,735,923	-	171,915	10	8,596	1,744,518	163,320
25	Humidification Plant	10,222,371	952,459	-		-	10,222,371	9,269,912	-	952,459	10	47,623	9,317,535	904,836
26	Scale	589,228	168,260	-		-	589,228	420,969	-	168,260	10	8,413	429,381	159,847
27	Switch Board Room	221,010	71,283	-	-	-	221,010	149,727	-	71,283	10	3,564	153,291	67,719
28	H/O Interior Decoration	1,235,075	35,211	-	-	-	1,235,075	1,199,864	-	35,211	10	1,761	1,201,625	33,450
	Sub Total B	**67,540,982**	**11,497,769**	**-**	**-**	**-**	**67,540,982**	**56,043,213**	**-**	**11,497,769**		**574,888**	**56,618,101**	**10,922,881**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,490	-	-	-	2,265,254	2,260,764	-	4,490	10	225	2,260,988	4,266
2	Evaluation Unit	400,000	11,405	-	-	-	400,000	388,595	-	11,405	10	570	389,165	10,835
3	Workshop Mach.Equipment	5,825	21	-		-	5,825	5,804	-	21	10	1	5,805	20
4	Power House Machinery	538,778	14,244	-		-	538,778	524,534	-	14,244	10	712	525,246	13,532
5	Fire Fighting Equipment	89,368	27,176	-		-	89,368	62,193	-	27,176	10	1,359	63,551	25,817
6	Office equipment	506,875	1,484	-		-	506,875	505,391	-	1,484	10	74	505,465	1,410
7	Transport equipment	1,630	-	-		-	1,630	1,630	-	-	10	-	1,630	-
8	Loose Tools	291,356	4,790	-		-	291,356	286,566	-	4,790	10	239	286,806	4,550
9	Laboratory Appliances	617,946	13,352	-		-	617,946	604,594	-	13,352	10	668	605,261	12,685
10	Electronic Twist Tester	190,000	73,030	-		-	190,000	116,970		73,030	10	3,651	120,622	69,378
11	Plant & Machinery	234,677,024	13,428,439	-		-	234,677,024	221,248,585	-	13,428,439	10	671,422	221,920,007	12,757,017
12	Gas Generator	23,304,127	2,733,746	-		-	23,304,127	20,570,382	-	2,733,746	10	136,687	20,707,069	2,597,058
13	Gas Generator Overhauling	10,195,347	181,436	-		-	10,195,347	10,013,911	-	181,436	10	9,072	10,022,982	172,365
14	Cooling Tower	1,188,843	136,040	-	446,000	-	1,634,843	1,052,803	-	582,040	10	41,825	1,094,628	540,215
15	Air Compressor Machine	3,439,493	1,267,114	-	-	-	3,439,493	2,172,379	-	1,267,114	10	63,356	2,235,735	1,203,758
16	Grinding Machine	1,649,034	154,957	-	-	-	1,649,034	1,494,077	-	154,957	10	7,748	1,501,825	147,209
17	Boiler Installation	886,365	74,840	-	-	-	886,365	811,526	-	74,840	10	3,742	815,267	71,098
18	Laboratory Appliances	250,410	8,997	-	-	-	250,410	241,413	-	8,997	10	450	241,863	8,547

SL No	Name of Assets	Cost as on 07-01-24	W.D.V as on 07-01-24	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 31-12-24	Dep. up to 07-01-24	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 31-12-24	W.D.V as on 31-12-24
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,586,188	260,297	-	-	-	1,586,188	1,325,891	-	260,297	10	13,015	1,338,906	247,282
20	Water Treatment Plant	1,000,000	107,564	-	-	-	1,000,000	892,436	-	107,564	10	5,378	897,814	102,186
21	Gas Pipe line with station	3,526,003	319,483	-	-	-	3,526,003	3,206,520	-	319,483	10	15,974	3,222,494	303,509
22	Installation of EVC meter	380,314	198,941		-		380,314	181,373	-	198,941	10	9,947	191,320	188,994
23	Fire Fighting Equipment	371,725	131,863	-		-	371,725	239,862	-	131,863	10	6,593	246,455	125,270
24	Other Machinery	334,603	44,725	-	-	-	334,603	289,878	-	44,725	10	2,236	292,115	42,488
	Sub Total C	**287,696,508**	**19,198,433**	**-**	**446,000**	**-**	**288,142,508**	**268,498,075**	**-**	**19,644,433**		**994,945**	**269,493,019**	**18,649,489**
D	Motor Vehicles:													
1	Motor Car	3,698,097	819,705	-	-	-	3,698,097	2,878,392	-	819,705	10	40,985	2,919,378	778,719
	Sub Total - D	**3,698,097**	**819,705**	**-**	**-**	**-**	**3,698,097**	**2,878,392**	**-**	**819,705**		**40,985**	**2,919,378**	**778,719**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	38,667	-	-	-	148,622	109,955	-	38,667	10	1,933	111,889	36,733
2	Furniture (Office)	1,102,849	152,717	-	-	-	1,102,849	950,132	-	152,717	10	7,636	957,767	145,082
3	School Furniture	9,509	219	-	-	-	9,509	9,290	-	219	10	11	9,301	208
4	Iron Safe	21,900	11,265	-		-	21,900	10,635	-	11,265	10	563	11,198	10,702
5	Air Conditioner	841,923	27,734	-	-	-	841,923	814,190	-	27,734	10	1,387	815,576	26,347
6	Office Equipment	129,106	33,935	-	-	-	129,106	95,172	-	33,935	10	1,697	96,868	32,238
7	Furniture (Residential)	149,597	7,307	-	-	-	149,597	142,290	-	7,307	10	365	142,655	6,942
	Sub Total - E	**2,403,506**	**271,843**	**-**	**-**	**-**	**2,403,506**	**2,131,663**	**-**	**271,843**		**13,592**	**2,145,255**	**258,251**
F	**Sundry Assets**													
1	Books	38,784	3,337	-		-	38,784	35,447	-	3,337	10	167	35,614	3,170
2	Crockeries & Cutleries	173,745	57,114	-		-	173,745	116,631	-	57,114	10	2,856	119,487	54,258
3	Soft Furnishing	73,036	4,406	-		-	73,036	68,630	-	4,406	10	220	68,850	4,186
4	Radio,Transistor,T.V & Dish	228,218	3,197	-	24,400	-	252,618	225,021	-	27,597	10	2,315	227,336	25,282
5	Intercom system	556,025	8,429	-		-	556,025	547,596	-	8,429	10	421	548,017	8,008
6	Other Sundry Assets	402,597	125,004	-		-	402,597	277,593	-	125,004	10	6,250	283,843	118,754
7	Computer	1,942,341	217,740	-	-	-	1,942,341	1,724,601	-	217,740	25	59,818	1,784,419	157,922
8	Fax Machine	92,000	938	-		-	92,000	91,063	-	938	25	117	91,180	820
9	Refrigerator	58,715	2,343	-		-	58,715	56,372	-	2,343	10	117	56,489	2,226
10	Virtual meeting equipment	151,000	97,848	-		-	151,000	53,152		97,848	10	4,892	58,044	92,956
11	Water Tank	11,020	84	-		-	11,020	10,936	-	84	10	4	10,940	80
12	Telephone Installation	86,330	16,134	-			86,330	70,196	-	16,134	10	807	71,002	15,328
13	C.C.Camera	451,383	114,840	-		-	451,383	336,543	-	114,840	10	5,742	342,285	109,098
14	Router	26,750	11,688	-		-	26,750	15,062	-	11,688	10	584	15,646	11,104
15	Mobile Set	660,405	153,629	-	-	-	660,405	506,776	-	153,629	10	41,939	548,715	111,690
16	Photocopy machine	65,565	40,159				65,565	25,406		40,159	25	5,020	30,426	35,139
17	Computer Printer	54,250	31,692	-	40,800	-	95,050	22,558		72,492	25	6,100	28,658	66,392
18	Maike	6,958	42	-		-	6,958	6,916	-	42	10	2	6,918	40
19	Surver Installation	343,275	270,383				343,275	72,892		270,383	10	13,519	86,411	256,864
20	Tally Software	109,524	88,715	-			109,524	20,809		88,715	10	4,436	25,245	84,279
	Overhauling for:-													
1	Carding Machine	4,600,361	1,820,409	-		-	4,600,361	2,779,952	-	1,820,409	10	91,020	2,870,972	1,729,389
2	Drawing Frame Machine	1,571,952	57,147	-		-	1,571,952	1,514,805	-	57,147	10	2,857	1,517,662	54,290
3	Savio Auto Cone Machine	14,117,841	2,673,630	-		-	14,117,841	11,444,211	-	2,673,630	10	133,682	11,577,893	2,539,949
4	Gas Generator	3,211,031	402,980	-		-	3,211,031	2,808,051	-	402,980	10	20,149	2,828,200	382,831
5	Simplex Machine	255,816	10,384	-	-	-	255,816	245,432	-	10,384	10	519	245,951	9,865
	Sub Total - F	**29,288,922**	**6,212,273**	**-**	**65,200**	**-**	**29,354,122**	**23,076,649**	**-**	**6,277,473**		**403,555**	**23,480,204**	**5,873,918**
6	Gas Generator Major Overhauling	14,981,141	-	-	3,598,025		18,579,166	14,981,141	-	3,598,025	10	179,901	15,161,042	3,418,124
7	Carding Machine	451,444	-	-	-		451,444	451,444	-	-	10	-	451,444	-
8	Drawing Frame Machine	1,257,961	398,355	-	-		1,257,961	859,606	-	398,355	10	19,918	879,524	378,437
9	Savio Auto Cone Machine	7,723,551	-	-	-		7,723,551	7,723,551	-	-	10		7,723,551	-
	Sub Total - G	**24,414,097**	**398,355**	**-**	**3,598,025**	**-**	**28,012,122**	**24,015,742**	**-**	**3,996,380**	**10**	**199,819**	**24,215,561**	**3,796,561**
	Total	**424,521,414**	**47,124,193**	**-**	**4,109,225**	**-**	**428,630,639**	**377,397,221**	**-**	**51,233,418**	**10**	**2,228,813**	**379,626,033**	**49,004,606**
	Rev. on Reserve of Fixed asset	**-**	**-**	**7,807,784**	**-**	**-**	**-**	**-**		**-**		**243,624**	**-**	**7,564,161**
	Total	**424,521,414**	**47,124,193**	**7,807,784**	**4,109,225**	**-**	**428,630,639**	**377,397,221**	**-**	**51,233,418**		**2,472,436**	**379,626,033**	**56,568,767**

Allocation of Depreciation

Dep.of Fixed Assets	**2,053,269**
Dep.on Rev. Of Fixed Assets	**243,624**
Administrative	**175,544**
Total	**2,472,436**

ALHAJ TEXTILE MILLS LTD.
Ishurdi - Pabna
Depreciation Schedule of Revaluation of Fixed Asset
For the period ended 31 DEC,2024

Schedule-2

		COST			Depreciation					
SL No	**Particulars**	**Revaluation of Fixed Assets**	**W.D.V. as on 07-01-24**	**Total Cost 07-01-24**	**Dep. Up to 07-01-24**	**Dep. To be Calculated**	**Rate of Dep.(%)**	**Dep.during the period**	**Accum.Dep. 31-12-24**	**W.D.V 31-12-24**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	2,761,278	8,028,325	5,267,047	2,761,278	5	69,032	5,336,079	2,692,246
	Sub total - A	**9,583,000**	**4,315,953**	**9,583,000**	**5,267,047**	**4,315,953**		**69,032**	**5,336,079**	**4,246,921**
1	Factory building (1st class)	579,852	106,122	579,852	473,730	106,122	10	5,306	479,036	100,816
2	Factory building (2nd class)	779,355	142,634	779,355	636,721	142,634	10	7,132	643,853	135,502
3	Residential Building(Officers)	3,705,574	762,946	3,705,574	2,942,628	762,946	10	38,147	2,980,775	724,799
4	Residential Building(Workers)	1,730,289	356,252	1,730,289	1,374,037	356,252	10	17,813	1,391,849	338,440
5	Officers Building	1,231,725	253,602	1,231,725	978,123	253,602	10	12,680	990,803	240,922
6	Other Buildings	2,654,889	485,884	2,654,889	2,169,005	485,884	10	24,294	2,193,299	461,590
7	Water Installation	81,511	16,781	81,511	64,730	16,781	10	839	65,569	15,942
8	Electric Installation	316,492	65,164	316,492	251,328	65,164	10	3,258	254,587	61,905
9	Other Construction(1st class)	429,117	78,535	429,117	350,582	78,535	10	3,927	354,509	74,608
10	Other Construction(Tem)	2,196	403	2,196	1,793	403	10	20	1,813	383
	Sub Total - B	**11,511,000**	**2,268,323**	**11,511,000**	**9,242,677**	**2,268,323**		**113,416**	**9,356,093**	**2,154,907**
1	Plant and Machinery	3,811,231	331,775	3,811,231	3,479,456	331,775	10	16,589	3,496,045	315,186
2	Workshop Mach.Equipment	343,159	31,631	343,159	311,529	31,631	10	1,582	313,110	30,049
3	Power House Machinery	4,697,905	433,019	4,697,905	4,264,886	433,019	10	21,651	4,286,537	411,368
4	Fire Fighting Equipment	127,507	12,488	127,507	115,020	12,488	10	624	115,644	11,863
5	Medical & Office equipment	3,908,372	340,233	3,908,372	3,568,139	340,233	10	17,012	3,585,150	323,222
6	Transport equipment	8,367	772	8,367	7,595	772	10	39	7,633	734
7	Loose Tools	958,061	73,591	958,061	884,470	73,591	10	3,680	888,149	69,912
	Sub Total - C	**13,854,602**	**1,223,509**	**13,854,602**	**12,631,093**	**1,223,509**		**61,175**	**12,692,269**	**1,162,333**
	Total (A+B+C)	**34,948,602**	**7,807,784**	**34,948,602**	**27,140,818**	**7,807,784**		**243,624**	**27,384,441**	**7,564,161**