UN-AUDITED & PROVISIONAL FINANCIAL STATEMENT

For the 2nd quarter ended 31 December-2025

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 31 December 2025

PARTICULARS	Notes	31 Dec 2025 Amount in Taka	30 June 2025 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	58,607,594	54,710,676
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**59,608,435**	**55,711,517**
Current assets:			
Inventories	24	274,137,158	202,361,847
Debtors	25	522,091	522,091
Advance, deposit and prepayments	26	94,564,354	88,415,319
Investment in FDR	27	346,759,475	385,719,797
Cash and cash equivalents	28	5,422,673	41,290,305
Total current assets (B)		**721,405,751**	**718,309,359**
Total assets (A+B)		**781,014,186**	**774,020,876**
Equity & liabilities			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		7,097,824	7,320,537
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		91,704,340	122,743,258
Total shareholders' equity (C)		**333,951,418**	**365,213,049**
Non-current liabilities:			
Long term loan	29	231,902,438	216,697,334
Deferred tax liability		3,169,651	3,290,179
Total non current liabilities (D)		**235,072,089**	**219,987,513**
Current liabilities and provisions:			
Advance against sales	30	2,861	2,597
Security and other deposits	31	19,822	19,822
Other current liabilities	32	13,073,624	10,665,839
Unpaid dividend		11,362,846	11,362,846
Provision for taxes	33	133,163,690	129,115,860
Provision for other liabilities and charges	34	20,522,142	3,807,655
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		15,073,615	15,073,615
Total current liabilities (E)		**211,990,680**	**188,820,314**
Total liabilities F=(D+E)		**447,062,769**	**408,807,827**
Total capital & liabilities G=(C+F)		**781,014,186**	**774,020,876**
Net assets value per share (NAVPS)	41	**14.98**	**16.38**
Number of shares		**22,298,549**	**22,298,549**

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

Chairman (Acting)
Alhaj Textile Mills Limited

ALHAJ TEXTILE MILLS LIMITED
Statement of Comprehensive Income (Un-Audited)
For the 2nd quarter ended 31 December 2025

PARTICULARS	Notes	2nd quarter ended July-Dec,2025 Amount in Taka	2nd quarter ended July-Dec,2024 Amount in Taka	Interim Period Oct-Dec,2025 Amount in Taka	Interim Period Oct-Dec,2024 Amount in Taka
Revenue (Turnover)	36	109,145,520	196,579,816	48,008,347	96,354,669
Cost of sales	37	(128,949,491)	(201,522,984)	(60,595,577)	(103,118,460)
Gross profit		**(19,803,971)**	**(4,943,168)**	**(12,587,230)**	**(6,763,791)**
Operating expenses:					
Administrative expenses	38	(9,816,345)	(11,435,063)	(5,360,612)	(5,722,758)
Selling & distribution expenses	39	(350,790)	(373,395)	(175,395)	(188,540)
Total operating expenses		**(10,167,135)**	**(11,808,458)**	**(5,536,007)**	**(5,911,298)**
Operating profit / (Loss)		**(29,971,106)**	**(16,751,626)**	**(18,123,237)**	**(12,675,089)**
Add. Financial expenses					
Interest on long term loan		**(15,205,104)**	**(15,205,104)**	(7,602,552)	**(7,602,552)**
Net Operating profit / (Loss)		**(45,176,210)**	**(31,956,730)**	**(25,725,789)**	**(20,277,641)**
Interest on STD A/C		81,215	161,286	81,215	161,286
Interest on FDR		17,760,665	16,833,813	7,813,561	8,150,961
Other Income		-	1,823,122	-	1,823,122
		17,841,880	**18,818,221**	**7,894,776**	**10,135,369**
Net profit before Tax & WPPF		**(27,334,330)**	**(13,138,509)**	**(17,831,013)**	**(10,142,272)**
Workers profit participation fund		-	-	-	-
Net Profit before Tax		**(27,334,330)**	**(13,138,509)**	**(17,831,013)**	**(10,142,272)**
Provision for income Tax :					
Current Tax	17.01	(4,047,830)	(4,270,643)	(1,793,028)	(2,298,730)
Deferred Tax		120,528	170,584	45,438	80,328
Net profit after Tax		**(31,261,631)**	**(17,238,568)**	**(19,578,602)**	**(12,360,674)**
Earning per share (EPS) -Restated	**42**	**(1.40)**	**(0.77)**	**(0.88)**	**(0.55)**
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 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 of 31-12-2025	-	-			-	(31,261,631)	(31,261,631)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-			(222,713)	222,713	-
31 December 2025	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,097,824**	**91,704,340**	**333,951,418**

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**	**152,911,472**	**395,624,886**

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 2025

PARTICULARS	Notes	31 Dec 2025 Amount in Taka	31 Dec 2024 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers		109,145,520	198,402,938
Cash paid to suppliers and employees		(190,700,733)	(238,036,116)
Advance income tax paid		(4,488,379)	(3,870,050)
Net Cash from Operating Activities A	40	**(86,043,592)**	**(43,503,228)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property,Plant and Equipment		(6,173,532)	(4,109,225)
Investment in non-current assets (FDRs)		(153,814,453)	(13,003,230)
Encashment in non-current assets (FDRs)		192,322,065	-
Interest received		17,841,880	16,995,099
Net Cash used in Investing Activities B		**50,175,960**	**(117,356)**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		-	-
Net Cash used in Financing Activities C		-	-
Net increase in cash and cash equivalents		**(35,867,632)**	**(43,620,584)**
Cash and Cash Equivalents at beginning of the year		41,290,305	84,492,446
Cash and Cash Equivalents at end for the period		**5,422,673**	**40,871,862**
Net operating cash flow per share (Restated) note-	43	**(3.86)**	**(1.95)**
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 2025.
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 31.12.25.

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 2025 have been prepared in accordance with IAS 34, 'Interim Financial Reporting'. The condensed interim statement of financial position should be read in conjunction with the unaudited financial position as of the year ended 30 June 2025, which have been prepared in accordance with IFRS.The statements of profit or loss and other comprehensive income,the statement of changes in equity and the statement of cash flows have been reported for the current interim period with comparative statements for the comparable interim period.

(IFRS)-1: First time adoption of international financial reporting standards:
We have complied IFRS-1 in preparation of 2nd quarter financial statements for the year 2025-2026.

(IFRS)-7: Financial Instrument, Disclosurs:
We have complied IFRS-7 in preparation of 2nf quarter financial statements for the year 2025-2026.

(IFRS)-8: Operating Segments.
We have complied IFRS-8 in preparation of 2nd quarter financial statements for the year 2025-2026.

IFRS-9: Financial instruments.
We have complied IFRS-9 in preparation of 2nd quarter financial statements for the year 2025-2026.

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

IFRS-13: Fair value Measurement.
The management believe that the value of financial assets and liabilities have been apprises is nearable standard which presented to the financial statements for the year 2025-2026.

	Those IAS and IFRS are followed in preparation of 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, 2025	As on 30 June, 2025
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.	**58,607,594**	**54,710,676**
	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. 6,173,532/- for purchase of Auto machine tk.5,649,182/- and computer purchase TK.75,000/-.		

8	**Investment in Equity:** Investment in equity remaine same as before.	**1,000,841**	**1,000,841**
9	**Current Assets**		
	Inventories [IAS-2]	274,137,158	202,361,847
	Debtors	522,091.00	522,091.00
	Advances, deposits and prepayments	94,564,354	88,415,319
	Investment in FDR	346,759,475	385,719,797
	Cash and cash equivalents (excluding bank overdrafts)	5,422,673	41,290,305
		721,405,751	**718,309,359**
	The growth of current assets compared to previous year has been increased by 0.43% due to mix of increase and decrease effect off.		

	Decrease (%)	Increase (%)
Inventories		35.47
Advance,deposit and prepayment		6.95
Investment in FDR	10.10	
Cash and cash equivalent	86.87	

10	**Current Liabilities and Provisions**		
	Advance against sales	2,861	2,597
	Security and other deposits	19,822	19,822
	Other current liabilities	13,073,624	10,665,839
	Unpaid dividend	11,362,846	11,362,846
	Provision for Taxes	133,163,690	129,115,860
	Provisions for other liabilities and charges	20,522,142	3,807,655
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	15,073,615	15,073,615
		211,990,680	**188,820,314**
	Current Liabilities and Provisions compared to previous year has been increased by 12.27%.Details of the same are as follows:-		

	Decrease (%)	Increase (%)
Advance against sales		10.17
Other current liabilities		22.57
Provision for Taxes		3.14
Provision for other liabilities and charges		438.97

11	**Non-current Liabilities**		
	Long term loan	231,902,438	216,697,334
	Deferred Tax liabilities	3,169,651	3,290,179
		235,072,089	**219,987,513**

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)		7,097,824	7,320,537
	Tax holiday reserve			10,747,334	10,747,334
	Retained earnings	B)		91,704,340	122,743,258
				333,951,418	**365,213,049**
	The growth rate of shareholders equity considered as follows:				
	A)Revaluation reserve:				
	Opening balance		7,320,537		
	Less.Dep.during the period		(222,713)		
			7,097,824		

	B) Retained earnings:		
	Opening balance — 122,743,258		
	Add.Profit (July,25 to Dec,25) — (31,261,631)		
	Depreciation of revaluation of fixed asset — 222,713		
	91,704,340		

	Retained earnings
	Net loss recorded at Tk.(31,261,632)/- during 2nd quarter ending Dec 31, 2025. as against Tk. (17,238,568)/- on Dec,31 2024. Which have been decreased by 81.35%.

	Particulars	As on 31 Dec 2025	As on 31 Dec 2024
13	**Turnover** Compared to turnover of the same period of last year (Tk. 196,579,816),year-to-date 31 Dec 2025,turnover has decreased by 44.48%.	109,145,520	196,579,816
14.00	**Cost of Sales** Compared to cost of Sales of the same period of last year (Tk. 201,522,984), year-to-date 31 Dec, 2025 cost of Sales has decreased by 36.01%.	128,949,491	201,522,984
15	**Non-operating Income** Compared to non-operating income of the same period of last year (Tk. 18,818,221/-) year-to-date 31 Dec 2025 non-operating Income has decreased by 5.19%.	17,841,880	18,818,221
16	**Depreciation on revalued fixed asset.** Depreciation on revalued fixed asset of the same period of last year (Tk.243,624/-), year to date 31 Dec 2025,depreciation has decreased by 8.58%	222,713	243,624
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, 2025. This provision may be re-calculated latter in the light of actual to be required.	4,047,830	4,270,643

17.01 Income tax calculation are as follows:-

Non operating income:-				
Interest Received on STD A/C			81,215	
Interest Received on Investment in FDR		TK.	17,760,665	
		TK.	**17,841,880**	
Tax on non operating income @ 22.5%	1	TK.		4,014,423
Dep. Of revaluation of Fixed Assets @ 15%			**222,713**	
	2			33,407
Total Tax	(1+2)	TK.		**4,047,830**

17.02 Deferred Tax Liability :

Particulars	**As on 31 Dec 2025**
Opening Balance	3,290,179
Add: (Reduction)/Addition during the year (Note-A)	(120,528)
Closing Balance	**3,169,651**

A) **Calculation of Deferred Tax:**

Particulars	**As on 31 Dec 2025**
Depreciable asset as per Financial Statements	49,922,908
Depreciable asset as per tax base	28,791,904
Temporary difference	**21,131,004**
Applicable tax rate	15%
Deferred tax liability as at end of the year	3,169,650.60
Opening Balance	3,290,179
Reduction during the year	**120,528**

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, 2025	31 Dec, 2024
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Mizanur Rahman	Managing Director	Remuneration	1,230,000	900,000
Md.Bakhtiar Rahman	Managing Director	Remuneration	-	540,000
Md.Bakhtiar Rahman	Chairman (Acting)	Honorarium	450,000	-
		Sub-Total	**1,680,000**	**1,440,000**

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, 2025	31 Dec, 2024
1	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	-	540,000
2	Md.Akhtaruzzaman	DGM (Mechanical & Production)	851,574	820,606
3	Mr. Shuva Ray	Manager	480,000	480,000
4	Md.Jalal uddin	Chief Financial Officer (Acting)	423,360	340,330
5	Md.Khalilur Rahman	Head of Internal Audit	300,000	275,000
		Sub-Total	**2,054,934**	**2,455,936**

(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, 2025	31 Dec, 2024
1	Directors	Meeting Fees	407,000	176,000
2	Directors	Remuneration	1,680,000	1,440,000
3	Officers and Executives	Salary and other allowances	2,054,934	2,455,936
		Total	**4,141,934**	**4,071,936**

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 2025 Amount in Tk	30 June 2025 Amount in Tk
Investment in shares of AJML		841	841
Investment in share of CDBL -equity		1,000,000	1,000,000
	Total	**1,000,841**	**1,000,841**

24.00 **Inventories :**

		31 Dec 2024 Amount in Tk	30 June 2025 Amount in Tk
Raw Cotton	24.01	7,846,454	16,130,028
Work in Process	24.02	2,795,018	4,538,339
Finished Goods	24.03	238,735,169	158,957,852
Stores and Spares		23,001,377	21,614,984
Stock at Spinning (packing material)		595,365	595,365
Stock of Waste Cotton		1,163,775	525,279
Total		**274,137,158**	**202,361,847**

24.01 **Raw Cotton :**

	31 Dec 2025		30 June 2025	
	Quantity (Kg)	Amount (Tk)	Quantity (Kg)	Amount (Tk)
Opening Stock of Raw Cotton	57,936	16,130,028	275	56,488
Add. Purchase during the period	533,580	126,844,201	883,648	218,980,758
Raw Cotton available for use	**591,516**	**142,974,229**	**883,923**	**219,037,246**
Less. Closing Stock	(26,696)	(7,846,454)	(57,936)	(16,130,028)
Consumption during the period	**564,820**	**135,127,775**	**825,987**	**202,907,218**

24.02 **Work in-Process:**

Sl No.	Particulars	31 Dec 2025 Amount in Taka		30 June 2025 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	80/1 Auto Cotton Yarn in Cone	-	-	300	88,134
2	50/1 Auto Cone	12,068	2,726,199	18,246	4,373,510
3	20/1, Rotor Yarn in Cone	634	63,233	940	71,258
4	16/1, Rotor Yarn in Cone	92	5,586	66	5,437
	Total	**12,794**	**2,795,018**	**19,552**	**4,538,339**

24.03 **Closing stock of Finished Goods:**

Sl No.	Particulars	31 Dec 2025 Amount in Taka		30 June 2025 Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	80/1 Auto Cotton Yarn in Cone	14,061	7,564,118	3,084	1,924,777
2	74/1 Auto Cotton Yarn in Cone	8,392	4,532,960	9,300	5,359,778
3	68/1 Auto Cotton Yarn in Cone	45	18,057	45	18,057
4	60/1 Auto Cotton Yarn in Cone	17,373	7,545,218	26,218	12,117,210
5	54/1 Auto Cotton Yarn in Cone	188,064	75,459,070	203,260	87,974,941
6	50/1 Auto Cotton Yarn in Cone	348,592	126,804,599	104,464	41,982,153
7	50/1 Auto Cotton Yarn in Cone (Special)	14,787	5,379,084	14,788	5,822,523
8	40/1 Auto Cotton Yarn in Cone	7,711	2,754,043	-	-
9	20/1 Rotor Yarn in Cone	39,282	7,880,719	12,746	2,475,555
10	16/1 Rotor Yarn in Cone	5,398	797,301	9,027	1,282,858
	Total	**643,705**	**238,735,169**	**382,932**	**158,957,852**

		31 Dec 2025	30 June 2025
		Amount in Tk	Amount in Tk

25.00 Debtors

		31 Dec 2025	30 June 2025
Accrued Income (Interest on FDR Lien with PGCL)		**522,091**	**522,091**
		522,091	**522,091**

26.00 Advance, deposits and prepayment :

	Notes	31 Dec 2025	30 June 2025
Advances:			
Advance against TA/DA	**26.01**	16,335	24,000
Advance against purchase	**26.02**	277,525	103,600
Advance against company income tax		73,757,550	69,269,171
Other advances & prepayment	**26.03**	207,794	81,532
Advance against supply		2,810,936	2,400,000
Loan to Alhaj jute mills ltd.		1,151,728	1,151,728
		78,221,868	**73,030,031**
Deposits:			
Custom deposit		51,767	63,473
Bank guarantee of Agrani Bank ltd		34,290	34,290
Against oxygen cylinder		4,000	4,000
Security deposits against gas connection.		15,283,525	15,283,525
		15,373,582	**15,385,288**
Prepayment:			
Insurance premium		968,904	-
		968,904	**-**
Total		**94,564,354**	**88,415,319**

26.01 Advance against TA/DA:

Sl No.	Particulars		Designation	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
1	Md.Mahbub Alam (Ripon)		Deputy Manager(Maintenance)	6,335	15,000
2	Md.Abu Kawser		Asst.comm. Officer	9,000	9,000
3	Md.Mokhlesur Rahman		Asst.manager (Admin)	1,000	-
	Total			**16,335**	**24,000**

26.02 Advance against Purchase:

Sl No.	Particulars		Designation	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
1	Md.Abir Hossain	Assist.Officer (Accounts & Statistics		277,525	103,600
	Total			**277,525**	**103,600**

26.03 Other advance & Prepayment:

Sl No.	Particulars		Designation	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
1	M/s. Alhaj Jute Mills Ltd.			1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)			90,000	-
3	Md. Akhtaruzzaman		D.G.M (P & M)	6,000	-
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
7	Khalilur Rahman			30,262	
	Total			**207,794**	**81,532**

27 Investment in FDR:

Particulars	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
Rupali Bank Ltd. (FDR)	217,371,405	226,566,349
Janata Bank Ltd. (FDR)	-	84,218,406
Bangladesh commerce bank ltd (FDR)	-	252,280
Bangladesh development bank ltd.(FDR)	-	74,533,812
BRAC Bank Ltd. (FDR)	26,059,435	148,950
City Bank Ltd. (FDR)	103,328,635	-
Total	**346,759,475**	**385,719,797**

28.00 Cash & cash equivalents :

	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
Cash in Hand	89,700	195,152
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	5,236	1,850,336
Agrani Bank STD A/C No-4536	3,103,867	3,103,867
Bangladesh Commerce Bank AC NO-0105	5,699	375,699
BRAC Bank Ltd.A/C NO-4700001	500	-
City Bank Ltd.A/C NO-261001	973,859	-
Prime Bank,Ishurdi,Pabna CD A/C 60008502	1,713	1,943
Dutch-Bangla Bank Ltd. CD A/C-5085	32,225	32,225
Mercantile Bank PLC AC NO-236204	21,008	12,041
Mercantile Bank PLC-SND 1131000065547	514,934	32,699,895
Prime Bank,IBB Dilkusha STD A/C 90036875	5,882	2,031,096
Prime Bank,IBB Dilkusha STD A/C -3108315011216	246,639	246,639
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	30,592	30,593
Al Arafah Islami Bank Ltd.Panthapath Br.SND A/C-0841020010647	40,330	360,330
NRB Bank Ltd.A/C-1081030009018	350,489	350,489
Total cash at bank	**5,332,973**	**41,095,153**
Total	**5,422,673**	**41,290,305**

29.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 31 Dec 2025	Amount in Tk 31 Dec 2025	Amount in Tk 31 Dec 2025	Amount in Tk 30 June 2025
Agrani Bank Ltd. Industrial loan-principal :	**1st BMRE**	**2nd BMRE**	**Total**	**Total**
Opening balance	36,340,940	50,471,371	36,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	(50,000,000)
Total:	**36,340,940**	**50,471,371**	**36,812,311**	**36,812,311**
Agrani Bank Ltd. industrial loan-interest				
Opening balance	39,538,958	12,772,364	179,885,023	149,474,815
Less: Payment	-	-	-	-
	39,538,958	**12,772,364**	**179,885,023**	**149,474,815**
Add: Provision for interest	-	-	15,205,104	30,410,208
Total:	**39,538,958**	**12,772,364**	**195,090,127**	**179,885,023**
Total long term loan fund Total: (A)	**75,879,898**	**63,243,735**	**231,902,438**	**216,697,334**

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

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

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

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

Agrani Bank Ltd. Industrial loan-principal :		**1st BMRE 30 June, 2011 Amount in Tk**	**2nd BMRE 30 June, 2011 Amount in Tk**	**Total 30 June, 2011 Amount in Tk**
Principal		46,002,622	50,821,371	96,823,993
Interest		78,753,404	23,168,574	101,921,978
Total	**(B)**	**124,756,026**	**73,989,945**	**198,745,971**
Excess shown by the bank	**C=(B-A)**	**48,876,128**	**10,746,210**	**(33,156,467)**

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party		31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
M/s. Pretom Traders		203	162
M/s. Sarkar Traders		64	64
M/s. Dalim Traders		154	140
M/s. Nishat Enterprise		800	800
Others		1,640	1,431
	Total	**2,861**	**2,597**

31.00 Security and other deposites:

Particulars	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
Homes Enterprise	10,000	10,000
Bhai Bhai Traders	5,000	5,000
Rubican Insect Control Co.	4,822	4,822
Total	**19,822**	**19,822**

32.00 Other current liabilities :

		31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
Trade payables	**32.01**	6,673,436	5,483,174
Other payables	**32.02**	2,111,153	1,611,219
Liabilities for VAT		3,031,706	2,567,403
Unpaid salary & wages		95,422	95,422
Income tax deduction from parties		1,106,856	853,570
Sramik kallan tahabil		55,051	55,051
		13,073,624	**10,665,839**

32.01 Trade payables

Particulars		31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
M/s.	A M Trading company	19,431	
M/s.	Bearing Palace	228,758	275,528
M/s.	Borak power engineers	65,127	65,127
M/s.	Dana Engineers International Ltd.	12,648	12,648
M/s.	K.S.Collection	864,212	543,023
M/s.	Lipika	843,575	623,487
M/s.	Macca Auto Paper Cone Product	1,748,670	1,077,540
M/s.	Mozaddedia Tarikat Mission Press	21,331	21,331
M/s.	Monaj Air Technology Ltd.	2,476	2,476
M/s.	M .Hossain & Sons	99,180	99,180
Md.	M M Enterprise	304,810	304,810
M/s.	Paper Cone Industries	1,569,358	1,569,358
M/s.	Rafi Engineering	160,896	7,600
M/s.	Rhyme Textile Fiber Innovation	-	2,882
M/s.	Saba Enterprise	6,500	6,500
M/s.	Saba machinery store	49,063	49,063
M/s.	Shah Paran Auto Mobile	3,710	3,710
M/s.	Standard Spring Industries	528,755	345,046
M/s.	Sumaiya Enterprise	-	328,929
M/s.	Star Enterprise	2,720	2,720
M/s.	Tex spare corporation	142,216	142,216
Total		**6,673,436**	**5,483,174**

32.02 Other payables

Particulars		31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
M/s.	A. Salam Engineering Works	56,853	56,853
M/s.	Alhaj Jute Mills Limited	333,274	333,274
M/s.	Ad Point	48,450	-
M/s.	ASM Sayem Bhuiyan	94,500	94,500
M/s.	Arafat International	37,876	37,876
M/s.	Argon Technology	25,000	-
M/s.	BDCOM Online Ltd.	8,744	8,304
M/s.	Cargo Control Bangladesh Ltd.	167,632	167,632
M/s.	Chand mansion (H/O rent)	140,940	148,770
M/s.	Favourite Security Service Ltd.	-	56,644
M/s.	FAMES & R	365,000	185,000
M/s.	The Fact Legal	40,000	-
M/s.	Green Trade International	28,807	28,807
M/s.	Great writing instruments company	114,850	-
Md.	Hasnat Quaiyum (Advocate)	356,500	356,500
	Industrial Electronic Service Center	-	30,000
M/s.	Jannat corporation	-	9,513
M/s.	Jisan Sound & Lighting	2,600	2,600
M/s.	Kalam Traders	121,956	-
	Luxury IT solution	58,500	-
M/s.	NS Computers & Engineering	5,800	-
M/s.	Nyes Power Solutions	84,225	-
Md.	Obidur Rahman (Milon)	-	3,300
M/s.	Puji Bazar	5,000	5,000
M/s.	Popular Advertising Ltd.	14,646	14,646
M/s.	Techno Aliens	-	72,000
Total		**2,111,153**	**1,611,219**

33.00 Provision for taxes :

Provision for Accounting Year (2013-2014)	800,176	800,176
Provision for Accounting Year (2014-2015)	5,792,437	5,792,437
Provision for Accounting Year (2015-2016)	1,904,846	1,904,846
Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
Provision for Accounting Year (2018-2019)	1,469,606	1,469,606
Provision for Accounting Year (2019-2020)	4,459,781	4,459,781
Provision for Accounting Year (2020-2021)	9,080,670	9,080,670
Provision for Accounting Year (2021-2022)	9,032,442	9,032,442
Balance of unadjusted deposited advance amount by party	15,968	15,968
Provision for Accounting Year (2022-2023)	7,356,364	7,356,364
Provision for Accounting Year (2023-2024)	72,711,879	72,711,879
Provision for Accounting Year (2024-2025)	8,847,333	8,847,333
Provision for Accounting Year (2025-2026)	4,047,830	-
Total	**133,163,690**	**129,115,860**

34.00 Prov. for other liabilities and charges :	31 Dec 2025 Amount in Tk	30 June 2025 Amount in Tk
Salary & wages clearing account	5,667,643	1,661,397
Provision for other expenses	14,854,499	2,146,258
Total	**20,522,142**	**3,807,655**

35.00 Bank overdraft :

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

36.00 Turnover (Amount) :

Particulars	31 Dec, 2025	31 Dec, 2024
	Amount in Taka	Amount in Taka
Carded Spun Yarn	103,477,278	188,927,436
Open-End Yarn	5,668,242	7,652,380
Total	**109,145,520**	**196,579,816**

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	254,288	454,780
Open-End Yarn	19,868	43,953
Total	**274,156**	**498,733**

Turnover in quantity (Kg) :
01-07-2025 to 31-12-2025

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	361,159	492,153	599,024	254,288
Open-End Yarn	21,773	42,548	44,453	19,868
Total	**382,932**	**534,701**	**643,477**	**274,156**

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**

37.00 Cost of Sales

PARTICULARS		31 Dec, 2025	31 Dec, 2024
		Amount in Taka	Amount in Taka
Work in process (opening)		4,538,339	272,633
Raw materials consumed		135,127,775	109,012,738
Work in process (closing)		(2,795,018)	(4,972,513)
Wastage recoverable		(638,496)	(459,915)
Total consumption		**136,232,600**	**103,852,943**
Factory wages & allowances	**37.01**	19,189,819	13,309,149
Stores & spares	**37.02**	5,782,862	4,070,994
Other factory overhead	**37.03**	43,078,682	34,696,525
Factory salary & allowance	**37.04**	4,442,845	4,976,111
		72,494,208	**57,052,779**
Cost of production		**208,726,808**	**160,905,722**
Stock of Finished goods (opening)		158,957,852	191,919,188
		367,684,660	**352,824,910**
Stock of Finished goods (closing)		(238,735,169)	(151,301,926)
Total cost of Sales		**128,949,491**	**201,522,984**

37.01 Factory wages & allowances:

Wages and allowances	18,168,819	12,579,133
Bonus	1,021,000	730,016
Total	**19,189,819**	**13,309,149**

37.02 Store & spares:

Spare parts	2,237,841	1,210,056
Packing materials	2,732,041	2,361,831
Lubricants	172,479	287,886
Electrical materials	560,337	185,857
Building maintenance materials	10,800	14,580
Other maintenance materials	69,364	10,784
Total	**5,782,862**	**4,070,994**

37.03 Other factory overhead:

Electricity and power	6,784,455	5,445,192
Gas bill	32,178,255	25,001,362
Depreciation	1,884,986	2,053,269
Depreciation of cost of revalued assets	222,713	243,624
Repairs and Maintenance of Electric Equipment	43,104	40,145
Repairs and Maintenance of Boundary Wall	-	2,850
Rent,Rates and Taxes (Factory)	-	226,800
Insurances Premium	993,456	737,170
Printing and stationery	58,679	70,232
Labour bill	841,550	666,735
Postage & Telephone	21,834	12,887
Repairs and maintenance of machinery	49,650	196,260
Total	**43,078,682**	**34,696,525**

37.04 Factory salary & allowances:

	31 Dec, 2025	31 Dec, 2024
	Amount in Taka	Amount in Taka
Salary and allowances	4,170,845	4,721,545
Bonus	272,000	254,566
Total	**4,442,845**	**4,976,111**

38.00 Administrative expensess:

	31 Dec, 2025	31 Dec, 2024
	Amount in Taka	Amount in Taka
Special Audit Fee	-	450,000
Advertisement expenses	62,700	52,800
AGM Expenses	65,000	-
Audit Committee Meeting Fee	44,000	-
Bank charges	117,208	255,700
Board Meeting Fee	319,000	88,000
Bonus	248,110	363,254
Car parking expenses	17,500	17,560
Corporate Social Responsibility exp.	2,500	5,000
Courier bill	23,810	22,455
Depreciation	168,916	175,544
Dish line connection exp.	7,600	3,600
Executive Committee Meeting Fee	-	88,000
Electricity & power	120,848	117,134
Entertainment expenses	161,075	155,059
Garage rent	18,000	21,000
Honorarium of Chairman	450,000	540,000
Honorarium of board advisor	600,000	600,000
Internet expenses	40,632	52,632
Leave pay	-	103,266
Legal fees and expenses	290,801	825,790
Licence renewal fee	30,860	151,270
Managing Director & CEO Salary	1,230,000	900,000
NRC Committee Meeting Fee	44,000	-
Other servicing (office equipment)	41,991	126,909
Petrol for car	815,850	961,110
Printing and stationery	66,675	114,848
Rent, rates and taxes	939,600	1,150,864
Repairs of vehicles	90,492	195,127
Salary and allowances	2,526,265	3,387,442
Telephone	74,888	76,016
Travelling and conveyances	192,251	105,128
Training expense	-	71,856
Uniform	24,830	-
VAT expenses	583,403	155,489

Miscellaneous expense	397,540	30,210
Website installation expense	-	72,000
Total	**9,816,345**	**11,435,063**

39.00 Selling & distribution expenses:

Salary & allowances	318,900	318,900
Bonus	31,890	31,890
Sales promotion expense	-	22,605
Total	**350,790**	**373,395**

40.00 Reconciliation of the statement of cash flows:

	31 Dec, 2025 Amount in Taka	30 June 2025 Amount in Taka
Net Profit/Loss	(31,261,631)	(36,501,131)
Add : Depreciation	2,276,615	5,349,683
Add :Increase of current liability	23,170,366	13,821,393
Add :Increase of non current liability	15,205,104	(19,589,794)
Less: Non operating income	(17,841,880)	(39,163,759)
Less: Increase of current assets	(77,471,636)	(7,442,694)
Deferred tax	(120,528)	(414,049)
Net cash from operating activities	**(86,043,591)**	**(83,940,351)**

41.00 Calculation of NAVPS :

	31 Dec, 2025 Amount in Taka	30 June 2025 Amount in Taka
Total assets & properties value	781,014,186	774,020,876
Less:Total liabilities	(447,062,769)	(408,807,827)
Total net assets	**333,951,417**	**365,213,049**
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	**14.98**	**16.38**

42.00 Calculation of Earning Per Share:

	31 Dec, 2025 Amount in Taka	31 Dec, 2024 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(31,261,631)	(17,238,568)
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	**(1.40)**	**(0.77)**

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	(86,043,592)	(43,503,228)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**(3.86)**	**(1.95)**

44.00 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'2025 was 274,156 kgs valued Tk. 109,145,520/- incomparison previous years same period sales of 498,733 kgs value Tk. 196,579,816/-.Sales for the reporting period has been decreased 45.03% in terms of quantity and 44.48% 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.	**5,880,670**
3) Stores and spares has increased by	Tk.	**1,711,868**
4) Factory overhead expenses has increased by	Tk.	**8,382,156**

Due to negative effect in case of sales price decreased and increase in cost of production and administrative expense Net loss of tk. (31,261,632)/- has been shown during the period as against loss of tk.(17,238,568)/- for corresponding same period of previous year. Consequential effect of such net loss the EPS and NOCFPS decreased 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,25**

		COST						DEPRECIATION						
SL No	Name of Assets	Cost as on 07-01-25	W.D.V as on 07-01-25	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 31-12-25	Dep. up to 07-01-25	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 31-12-25	W.D.V as on 31-12-25
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Land	8,684,686	8,684,686	-		-	8,684,686	-	-	8,684,686			-	8,684,686
2	Land & Land Development	794,616	39,073	-	-	-	794,616	755,543	-	39,073	5	977	756,520	38,096
	Sub total - A	**9,479,302**	**8,723,759**	**-**	**-**	**-**	**9,479,302**	**755,543**	**-**	**8,723,759**		**977**	**756,520**	**8,722,782**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	433	-	-	-	482,437	482,004	-	433	10	22	482,026	411
2	Factory building (2nd class)	1,014,386	580	-	-	-	1,014,386	1,013,806	-	580	10	29	1,013,835	551
3	Residential Building(Officer)	2,121,402	21,213	-		-	2,121,402	2,100,189	-	21,213	10	1,061	2,101,250	20,152
4	Residential Building(Worker)	1,267,965	165,788	-		-	1,267,965	1,102,177	-	165,788	10	8,289	1,110,466	157,499
5	Officer Building	705,329	5,358	-		-	705,329	699,971	-	5,358	10	268	700,239	5,090
6	Other Buildings	1,515,802	54,095	-		-	1,515,802	1,461,707	-	54,095	10	2,705	1,464,412	51,390
7	Water Installation	144,752	2,452	-		-	144,752	142,300	-	2,452	10	123	142,423	2,329
8	Electric Installation	298,311	2,620	-		-	298,311	295,691	-	2,620	10	131	295,822	2,489
9	Other Construction(1st class)	352,962	5,346	-		-	352,962	347,616	-	5,346	10	267	347,883	5,079
10	Other Construction(Temp.)	293,262	517	-		-	293,262	292,745	-	517	10	26	292,771	491
11	Ceiling and Partition (Fact. U-1)	267,050	8,921	-		-	267,050	258,129	-	8,921	10	446	258,575	8,475
12	Staff Quarter (2nd Class)	380,571	74,661	-		-	380,571	305,910	-	74,661	10	3,733	309,643	70,928
13	Central Godown	897,532	31,307	-		-	897,532	866,226	-	31,307	10	1,565	867,791	29,741
14	Building & Other Construction	27,251,239	6,743,145	-		-	27,251,239	20,508,094	-	6,743,145	10	337,157	20,845,252	6,405,987
15	Generator House	3,782,922	560,034	-	-	-	3,782,922	3,222,888	-	560,034	10	28,002	3,250,890	532,032
16	Pump Installation	672,206	81,658	-	-	-	672,206	590,548	-	81,658	10	4,083	594,631	77,575
17	Distribution Panel Board	1,700,568	172,175	-	-	-	1,700,568	1,528,393	-	172,175	10	8,609	1,537,002	163,566
18	Cable Installation	3,016,014	324,456	-	-	-	3,016,014	2,691,558	-	324,456	10	16,223	2,707,781	308,233
19	Electric Digital Meter Room	1,080,253	338,996	-	-		1,080,253	741,257	-	338,996	10	16,950	758,207	322,046
20	Staff Quarter	369,471	27,964	-	-	-	369,471	341,507	-	27,964	10	1,398	342,906	26,565
21	Electrical Installation	287,523	45,907	-	-	-	287,523	241,616	-	45,907	10	2,295	243,912	43,611
22	Electric Sub Station	5,371,588	387,772	-	-	-	5,371,588	4,983,816	-	387,772	10	19,389	5,003,204	368,384
23	Other Cons.(Ducting)	91,915	33,383	-		-	91,915	58,532	-	33,383	10	1,669	60,202	31,713
24	Celling and Partition (Fact.U-2)	1,907,838	154,724	-		-	1,907,838	1,753,114	-	154,724	10	7,736	1,760,850	146,988
25	Humidification Plant	10,222,371	857,213	-		-	10,222,371	9,365,158	-	857,213	10	42,861	9,408,018	814,353
26	Scale	589,228	151,434	-		-	589,228	437,794	-	151,434	10	7,572	445,366	143,862
27	Switch Board Room	221,010	64,154	-	-	-	221,010	156,856	-	64,154	10	3,208	160,063	60,947
28	H/O Interior Decoration	1,235,075	31,690	-	-	-	1,235,075	1,203,385	-	31,690	10	1,584	1,204,970	30,105
	Sub Total B	**67,540,982**	**10,347,992**	**-**	**-**	**-**	**67,540,982**	**57,192,990**	**-**	**10,347,992**		**517,400**	**57,710,389**	**9,830,593**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,041	-	-	-	2,265,254	2,261,213	-	4,041	10	202	2,261,415	3,839
2	Evaluation Unit	400,000	10,264	-	-	-	400,000	389,736	-	10,264	10	513	390,249	9,751
3	Workshop Mach.Equipment	5,825	19	-		-	5,825	5,806	-	19	10	1	5,807	18
4	Power House Machinery	538,778	12,820	-		-	538,778	525,958	-	12,820	10	641	526,599	12,179
5	Fire Fighting Equipment	89,368	24,458	-		-	89,368	64,910	-	24,458	10	1,223	66,133	23,235
6	Office equipment	506,875	1,336	-		-	506,875	505,539	-	1,336	10	67	505,606	1,269
7	Transport equipment	1,630	-	-		-	1,630	1,630	-	-	10	-	1,630	-
8	Loose Tools	291,356	4,311	-		-	291,356	287,045	-	4,311	10	216	287,261	4,095
9	Laboratory Appliances	617,946	12,017	-		-	617,946	605,929	-	12,017	10	601	606,530	11,416
10	Electronic Twist Tester	190,000	65,727	-		-	190,000	124,273		65,727	10	3,286	127,560	62,440
11	Plant & Machinery	235,393,071	12,242,124	-	449,350	-	235,842,421	223,150,947	-	12,691,474	10	634,574	223,785,521	12,056,900
12	Gas Generator	23,304,127	2,460,371	-		-	23,304,127	20,843,756	-	2,460,371	10	123,019	20,966,775	2,337,352
13	Gas Generator Overhauling	10,195,347	163,293	-		-	10,195,347	10,032,054	-	163,293	10	8,165	10,040,219	155,128
14	Cooling Tower	1,634,843	542,988	-	-	-	1,634,843	1,091,855	-	542,988	10	41,825	1,133,680	501,163
15	Air Compressor Machine	3,439,493	1,140,402	-	-	-	3,439,493	2,299,091	-	1,140,402	10	57,020	2,356,111	1,083,382
16	Grinding Machine	1,649,034	139,461	-	-	-	1,649,034	1,509,573	-	139,461	10	6,973	1,516,546	132,488
17	Boiler Installation	886,365	67,356	-	-	-	886,365	819,009	-	67,356	10	3,368	822,377	63,988
18	Laboratory Appliances	250,410	8,098	-	-	-	250,410	242,312	-	8,098	10	405	242,717	7,693

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	234,267	-	-	-	1,586,188	1,351,921	-	234,267	10	11,713	1,363,634	222,554
20	Water Treatment Plant	1,000,000	96,808	-	-	-	1,000,000	903,192	-	96,808	10	4,840	908,032	91,968
21	Gas Pipe line with station	3,526,003	287,535	-	-	-	3,526,003	3,238,468	-	287,535	10	14,377	3,252,845	273,158
22	Installation of EVC meter	380,314	179,047		-		380,314	201,267	-	179,047	10	8,952	210,219	170,095
23	Fire Fighting Equipment	371,725	118,677	-		-	371,725	253,048	-	118,677	10	5,934	258,982	112,743
24	Other Machinery	334,603	40,252	-	-	-	334,603	294,351	-	40,252	10	2,013	296,363	38,240
	Sub Total C	**288,858,555**	**17,855,671**	**-**	**449,350**	**-**	**289,307,905**	**271,002,884**	**-**	**18,305,021**		**929,927**	**271,932,811**	**17,375,094**
D	Motor Vehicles:													
1	Motor Car	3,698,097	737,734	-	-	-	3,698,097	2,960,363	-	737,734	10	36,887	2,997,249	700,848
	Sub Total - D	**3,698,097**	**737,734**	**-**	**-**	**-**	**3,698,097**	**2,960,363**	**-**	**737,734**		**36,887**	**2,997,249**	**700,848**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	34,800	-	-	-	148,622	113,822	-	34,800	10	1,740	115,562	33,060
2	Furniture (Office)	1,102,849	137,446	-	-	-	1,102,849	965,403	-	137,446	10	6,872	972,276	130,573
3	School Furniture	9,509	197	-	-	-	9,509	9,312	-	197	10	10	9,322	187
4	Iron Safe	21,900	10,139	-		-	21,900	11,761	-	10,139	10	507	12,268	9,632
5	Air Conditioner	841,923	24,960	-	-	-	841,923	816,963	-	24,960	10	1,248	818,211	23,712
6	Office Equipment	129,106	30,541	-	-	-	129,106	98,565	-	30,541	10	1,527	100,092	29,014
7	Furniture (Residential)	149,597	6,576	-	-	-	149,597	143,021	-	6,576	10	329	143,349	6,248
	Sub Total - E	**2,403,506**	**244,659**	**-**	**-**	**-**	**2,403,506**	**2,158,847**	**-**	**244,659**		**12,233**	**2,171,080**	**232,426**
F	**Sundry Assets**													
1	Books	38,784	3,003	-		-	38,784	35,781	-	3,003	10	150	35,931	2,853
2	Crockeries & Cutleries	173,745	51,403	-		-	173,745	122,342	-	51,403	10	2,570	124,913	48,832
3	Soft Furnishing	73,036	3,966	-		-	73,036	69,070	-	3,966	10	198	69,269	3,767
4	Radio,Transistor,T.V & Dish	252,618	26,622	-	-	-	252,618	225,996	-	26,622	10	2,315	228,311	24,307
5	Intercom system	556,025	7,586	-		-	556,025	548,439	-	7,586	10	379	548,818	7,207
6	Other Sundry Assets	414,527	123,241	-		-	414,527	291,286	-	123,241	10	6,162	297,448	117,079
7	Computer	2,177,321	380,004	-	75,000	-	2,252,321	1,797,317	-	455,004	25	59,818	1,857,135	395,186
8	Fax Machine	92,000	703	-		-	92,000	91,297	-	703	25	88	91,385	615
9	Refrigerator	58,715	2,108	-		-	58,715	56,607	-	2,108	10	105	56,712	2,003
10	Virtual meeting equipment	151,000	88,063	-		-	151,000	62,937		88,063	10	4,403	67,340	83,660
11	Water Tank	11,020	75	-		-	11,020	10,945	-	75	10	4	10,948	72
12	Telephone Installation	86,330	14,521	-			86,330	71,809	-	14,521	10	726	72,535	13,795
13	C.C.Camera	451,383	103,356	-		-	451,383	348,027	-	103,356	10	5,168	353,195	98,188
14	Router	26,750	10,519	-		-	26,750	16,231	-	10,519	10	526	16,757	9,993
15	Mobile Set	660,405	138,266	-	-	-	660,405	522,139	-	138,266	10	41,939	564,078	96,327
16	Photocopy machine	87,565	51,392				87,565	36,173		51,392	25	6,424	42,597	44,968
17	Computer Printer	129,250	87,431	-	-	-	129,250	41,819		87,431	25	6,100	47,919	81,331
18	Maike	6,958	38	-		-	6,958	6,920	-	38	10	2	6,922	36
19	Surver Installation	343,275	243,345				343,275	99,930		243,345	10	12,167	112,098	231,177
20	Tally Software	109,524	79,843	-			109,524	29,681		79,843	10	3,992	33,673	75,851
	Overhauling for:-													
1	Carding Machine	4,600,361	1,638,368	-		-	4,600,361	2,961,993	-	1,638,368	10	81,918	3,043,911	1,556,450
2	Drawing Frame Machine	1,571,952	51,433	-		-	1,571,952	1,520,519	-	51,433	10	2,572	1,523,091	48,861
3	Savio Auto Cone Machine	14,117,841	2,406,267	-		-	14,117,841	11,711,574	-	2,406,267	10	120,313	11,831,887	2,285,954
4	Gas Generator	3,211,031	362,682	-		-	3,211,031	2,848,349	-	362,682	10	18,134	2,866,483	344,548
5	Simplex Machine	255,816	9,346	-	-	-	255,816	246,470	-	9,346	10	467	246,938	8,878
	Sub Total - F	**29,657,232**	**5,883,582**	**-**	**75,000**	**-**	**29,732,232**	**23,773,650**	**-**	**5,958,582**		**376,642**	**24,150,292**	**5,581,940**
6	Gas Generator Major Overhauling	18,579,166	3,238,223	-	-		18,579,166	15,340,944	-	3,238,223	10	161,911	15,502,855	3,076,311
7	Carding Machine	451,444	-	-	-		451,444	451,444	-	-	10	-	451,444	-
8	Drawing Frame Machine	1,257,961	358,520	-	-		1,257,961	899,442	-	358,520	10	17,926	917,367	340,594
9	Savio Auto Cone Machine	12,523,551	-	-	5,649,182		18,172,733	12,523,551	-	5,649,182	10		12,523,551	5,649,182
	Sub Total - G	**32,812,122**	**3,596,742**	**-**	**5,649,182**	**-**	**38,461,304**	**29,215,380**	**-**	**9,245,924**	**10**	**179,837**	**29,395,217**	**9,066,087**
	Total	**434,449,796**	**47,390,139**	**-**	**6,173,532**	**-**	**440,623,328**	**387,059,657**	**-**	**53,563,671**	**10**	**2,053,902**	**389,113,559**	**51,509,769**
	Rev. on Reserve of Fixed asset	**-**	**-**	**7,320,537**	**-**	**-**	**-**	**-**		**-**		**222,713**	**-**	**7,097,824**
	Total	**434,449,796**	**47,390,139**	**7,320,537**	**6,173,532**	**-**	**440,623,328**	**387,059,657**	**-**	**53,563,671**		**2,276,615**	**389,113,559**	**58,607,594**

Allocation of Depreciation

Dep.of Fixed Assets	**1,884,986**
Dep.on Rev. Of Fixed Assets	**222,713**
Administrative	**168,916**
Total	**2,276,615**

ALHAJ TEXTILE MILLS LTD.
Ishurdi - Pabna
Depreciation Schedule of Revaluation of Fixed Asset
For the period ended 31 Dec,2025

Schedule-2										
		COST			Depreciation					
SL No	Particulars	Revaluation of Fixed Assets	W.D.V. as on 07-01-25	Total Cost 07-01-25	Dep. Up to 07-01-25	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 31-12-25	W.D.V 31-12-25
1	2	3	4	5	6	7	8	9	10	11
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	2,623,214	8,028,325	5,405,111	2,623,214	5	65,580	5,470,692	2,557,633
	Sub total - A	**9,583,000**	**4,177,889**	**9,583,000**	**5,405,111**	**4,177,889**		**65,580**	**5,470,692**	**4,112,308**
1	Factory building (1st class)	579,852	95,510	579,852	484,342	95,510	10	4,775	489,118	90,734
2	Factory building (2nd class)	779,355	128,370	779,355	650,985	128,370	10	6,419	657,403	121,952
3	Residential Building(Officers)	3,705,574	686,652	3,705,574	3,018,922	686,652	10	34,333	3,053,255	652,319
4	Residential Building(Workers)	1,730,289	320,627	1,730,289	1,409,662	320,627	10	16,031	1,425,693	304,596
5	Officers Building	1,231,725	228,242	1,231,725	1,003,483	228,242	10	11,412	1,014,895	216,830
6	Other Buildings	2,654,889	437,296	2,654,889	2,217,593	437,296	10	21,865	2,239,458	415,431
7	Water Installation	81,511	15,103	81,511	66,408	15,103	10	755	67,163	14,348
8	Electric Installation	316,492	58,647	316,492	257,845	58,647	10	2,932	260,777	55,715
9	Other Construction(1st class)	429,117	70,681	429,117	358,436	70,681	10	3,534	361,970	67,147
10	Other Construction(Tem)	2,196	363	2,196	1,833	363	10	18	1,851	345
	Sub Total - B	**11,511,000**	**2,041,491**	**11,511,000**	**9,469,509**	**2,041,491**		**102,075**	**9,571,584**	**1,939,416**
1	Plant and Machinery	3,811,231	298,598	3,811,231	3,512,633	298,598	10	14,930	3,527,563	283,668
2	Workshop Mach.Equipment	343,159	28,467	343,159	314,692	28,467	10	1,423	316,115	27,044
3	Power House Machinery	4,697,905	389,717	4,697,905	4,308,188	389,717	10	19,486	4,327,674	370,231
4	Fire Fighting Equipment	127,507	11,239	127,507	116,268	11,239	10	562	116,830	10,677
5	Medical & Office equipment	3,908,372	306,210	3,908,372	3,602,162	306,210	10	15,310	3,617,473	290,899
6	Transport equipment	8,367	695	8,367	7,672	695	10	35	7,707	660
7	Loose Tools	958,061	66,232	958,061	891,829	66,232	10	3,312	895,141	62,920
	Sub Total - C	**13,854,602**	**1,101,158**	**13,854,602**	**12,753,444**	**1,101,158**		**55,058**	**12,808,502**	**1,046,100**
	Total (A+B+C)	**34,948,602**	**7,320,537**	**34,948,602**	**27,628,065**	**7,320,537**		**222,713**	**27,850,778**	**7,097,824**