UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 3rd quarter ended 31 March-2026

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 31 March 2026

PARTICULARS	Notes	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
ASSETS:			
Non-current assets:			
Property,Plant and Equipment	Sch-A/1	62,227,095	54,710,676
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		**63,227,936**	**55,711,517**
Current assets:			
Inventories	24	272,531,744	202,361,847
Debtors	25	522,091	522,091
Advance, deposit and prepayments	26	96,345,664	88,415,319
Investment in FDR	27	281,015,662	385,719,797
Cash and cash equivalents	28	35,827,492	41,290,305
Total current assets (B)		**686,242,653**	**718,309,359**
Total assets (A+B)		**749,470,588**	**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		6,986,468	7,320,537
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		73,610,410	122,743,258
Total shareholders' equity (C)		**315,746,133**	**365,213,049**
Non-current liabilities:			
Long term loan	29	239,504,990	216,697,334
Deferred tax liability		3,117,977	3,290,179
Total non current liabilities (D)		**242,622,967**	**219,987,513**
Current liabilities and provisions:			
Advance against sales	30	11,837,982	2,597
Security and other deposits	31	19,822	19,822
Other current liabilities	32	15,041,674	10,665,839
Unpaid dividend		1,698,262	11,362,846
Provision for taxes	33	134,815,194	129,115,860
Provision for other liabilities and charges	34	8,855,846	3,807,655
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		60,628	15,073,615
Total current liabilities (E)		**191,101,488**	**188,820,314**
Total liabilities F=(D+E)		**433,724,455**	**408,807,827**
Total capital & liabilites G=(C+F)		**749,470,588**	**774,020,876**
Net assets value per share (NAVPS) Restated	41	**14.16**	**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 Profit or Loss and other Comprehensive Income (Un-Audited)

For the 3rd Quarter ended 31 March 2026

Particulars	Notes	9 months July,25-March,26 Amount in Taka	9 months July,24-March,25 Amount in Taka	3rd quarter January,26-March,26 Amount in Taka	3rd quarter January,25-March,25 Amount in Taka
Revenue (Turnover)	36	199,959,976	287,782,261	90,814,456	91,202,445
Cost of sales	37	(229,391,869)	(293,404,663)	(100,442,378)	(91,881,679)
Gross profit		**(29,431,893)**	**(5,622,402)**	**(9,627,922)**	**(679,234)**
Operating expenses:					
Administrative expenses	38	(16,403,933)	(17,985,592)	(6,587,587)	(6,550,529)
Selling & distribution expenses	39	(526,185)	(548,790)	(175,395)	(175,395)
Total operating expenses		**(16,930,118)**	**(18,534,382)**	**(6,762,982)**	**(6,725,924)**
Operating profit / (Loss)		**(46,362,011)**	**(24,156,785)**	**(16,390,904)**	**(7,405,159)**
Add. Financial expenses					
Interest on Long Term Loan		(22,807,656)	(22,807,656)	(7,602,552)	**(7,602,552)**
Net Operating profit / (Loss)		**(69,169,667)**	**(46,964,441)**	**(23,993,456)**	**(15,007,711)**
Interest on STD A/C		81,215	1,073,872	-	912,586
Interest on FDR		24,048,668	25,462,024	6,288,003	8,628,211
Other Income		-	1,823,122	-	-
Dividend from CDBL		1,100,000	1,000,000	1,100,000	1,000,000
		25,229,883	**29,359,018**	**7,388,003**	**10,540,797**
Net profit /(Loss) before Tax & WPPF		**(43,939,784)**	**(17,605,423)**	**(16,605,453)**	**(4,466,914)**
Workers profit participation fund		-	-	-	-
Net Profit /(Loss) before Tax		**(43,939,784)**	**(17,605,423)**	**(16,605,453)**	**(4,466,914)**
Provision for income Tax :					
Current Tax	17.01	(5,699,334)	(6,635,594)	(1,651,504)	(2,364,951)
Deferred Tax	17.02	172,202	279,001	51,674	108,417
Net profit /(Loss) after Tax		**(49,466,917)**	**(23,962,016)**	**(18,205,284)**	**(6,723,448)**
Earning per share (EPS) -Restated	**42**	**(2.22)**	**(1.07)**	**(0.82)**	**(0.30)**
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 3rd Quarter ended 31 March 2026

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 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 31-03-2026	-	-			-	(49,466,917)	(49,466,917)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-			(334,069)	334,069	-
31 March 2026	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**6,986,468**	**73,610,410**	**315,746,133**

ALHAJ TEXTILE MILLS LIMITED
Statement of Changes in Equity (Un-Audited)
For the 3rd Quarter ended 31 March 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 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 31-03-2025	-	-			-	(23,962,016)	(23,962,016)
Current year's adjustment for:							-
Depreciation of Reserve on Revaluation of fixed assets	-	-			(365,435)	365,435	-
31 March 2025	**222,985,490**	**10,747,334**	**21,350**	**1,395,080**	**7,442,349**	**146,309,835**	**388,901,438**

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 3rd quarter ended 31 March 2026

PARTICULARS	Notes	31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash receipts from customers		199,959,976	289,605,383
Cash paid to suppliers and employees		(317,680,894)	(341,676,476)
Advance payment of tax as per section-64		(6,190,792)	(6,008,765)
Net Cash from Operating Activities A	40	**(123,911,710)**	**(58,079,858)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of Property,Plant and Equipment		(11,269,849)	(4,131,225)
Investment in current assets (FDRs)		(159,703,934)	(19,690,226)
Encashment in current assets (FDRs)		264,192,797	-
Interest received		24,129,883	26,535,896
Dividend received from CDBL		1,100,000	1,000,000
Net Cash used in Investing Activities B		**118,448,897**	**3,714,445**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Dividend Paid		-	-
Net Cash used in Financing Activities C		-	-
Net increase in cash and cash equivalents		**(5,462,813)**	**(54,365,413)**
Cash and Cash Equivalents at beginning of the year		41,290,305	84,492,446
Cash and Cash Equivalents at end for the period		**35,827,492**	**30,127,033**
Net operating cash flow per share (Restated)	43	**(5.56)**	**(2.60)**
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 March 2026.
3 Last years 3rd quarter's figures were rearranged where considered necessary to conform to current 3rd 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 3rd 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 3RD QUARTER ENDED ON 31.03.26.

Note No	
1	**General information** Alhaj Textile Mills Ltd. owns and operates a cotton yarn manufacturing plant and manufacture, distribute and sale its product (yarn), in local and foreign markets. It is a 'company' incorporated on March 3rd. 1961 under the Companies Act, 1913 (subsequently amended in 1994) as a private limited company and subsequently it was converted as a public limited company by share on October 7th. 1967. Its shares are listed in the Dhaka Stock Exchange Limited. Its registered office and principal place of business is situated at 66, Dilkusha Commercial Area, Dhaka-1000. The factory is located at Ishurdi, Pabna, Bangladesh. **Going Concern:** The Financial Statements of the Company have been prepared on the basis of going concern concept. These Interim Financial Statements were approved for issue on July 22, 2026.
2	**Basis of preparation** These condensed Interim Financial Statements for the 3rd quarter ended 31 March 2026 have been prepared in accordance with IAS 34, 'Interim Financial Reporting'. The condensed interim statement of financial position should be read in conjunction with the 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 cumulatively for the current financial year to date 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 3rd quarter financial statements for the year 2025-2026. **(IFRS)-7: Financial Instrument, Disclosurs:** We have complied IFRS-7 in preparation of 3rd quarter financial statements for the year 2025-2026. **(IFRS)-8: Operating Segments.** We have complied IFRS-8 in preparation of 3rd quarter financial statements for the year 2025-2026. **IFRS-9: Financial instruments.** We have complied IFRS-9 in preparation of 3rd 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 3rd 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 March, 2026	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.	**62,227,095**	**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.11,269,849 /- for purchase of Auto cone machine tk.5,649,182/-,other sundry assets tk.236,317/-,plant and machinery tk.5,309,350/- and computer purchase TK.75,000/-.		

8	**Investment in Equity:**	**1,000,841**	**1,000,841**
	Investment in equity remaine same as before.		
9	**Current Assets**		
	Inventories [IAS-2]	272,531,744	202,361,847
	Debtors	522,091.00	522,091.00
	Advances, deposits and prepayments	96,345,664	88,415,319
	Investment in FDR	281,015,662	385,719,797
	Cash and cash equivalents (excluding bank overdrafts)	35,827,492	41,290,305
		686,242,653	**718,309,359**

The growth of current assets compared to previous year has been decreased by 4.46% due to mix of increase and decrease effect off.

	Decrease (%)	Increase (%)
Inventories		34.68
Advance,deposit and prepayment		8.97
Investment in FDR	27.15	
Cash and cash equivalent		(13.23)

10	**Current Liabilities and Provisions**		
	Advance against sales	11,837,982	2,597
	Security and other deposits	19,822	19,822
	Other current liabilities	15,041,674	10,665,839
	Unpaid dividend	1,698,262	11,362,846
	Provision for Taxes	134,815,194	129,115,860
	Provisions for other liabilities and charges	8,855,846	3,807,655
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	60,628	15,073,615
		191,101,488	**188,820,314**

Current Liabilities and Provisions compared to previous year has been increased by 1.21%.Details of the same are as follows:-

	Decrease (%)	Increase (%)
Advance against sales		455,732.96
Other current liabilities		41.03
Unpaid dividend		
Provision for Taxes		4.41
Provision for other liabilities and charges		132.58
Worker's profit participation fund	99.60	

11	**Non-current Liabilities**		
	Long term loan	239,504,990	216,697,334
	Deferred Tax liabilities	3,117,977	3,290,179
		242,622,967	**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			6,986,468	7,320,537
	Tax holiday reserve			10,747,334	10,747,334
	Retained earnings		B)	73,610,410	122,743,258
				315,746,133	**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	(334,069)			
		6,986,468			

	B) Retained earnings:		
	Opening balance 122,743,258		
	Add.Profit (July,25 to March,26) (49,466,917)		
	Depreciation of revaluation of fixed asset 334,069		
	73,610,410		

	Particulars	As on 31 March, 2026	As on 31 March, 2025
	Retained earnings Net loss recorded at Tk. (49,466,917)/-)during 3rd quarter ending March 31, 2026. as against Tk. (23,962,016)/- on March,31 2025. Which have been decreased by 106.44%.		
13	**Turnover** Compared to turnover of the same period of last year Tk. 287,782,261/-,year-to-date 31 March 2026,turnover has decreased by 30.52%.	199,959,976	287,782,261
14	**Cost of Sales** Compared to cost of Sales of the same period of last year Tk. 293,404,663/-, year-to-date 31 March, 2026 cost of Sales has decreased by 21.82%.	229,391,869	293,404,663
15	**Non-operating Income** Compared to non-operating income of the same period of last year Tk. 29,359,018/-, year-to-date 31 March 2026 non-operating Income has decreased by 14.06%.	25,229,883	29,359,018
16	**Depreciation on revalued fixed asset.** Depreciation on revalued fixed asset of the same period of last year (Tk. 365,435/-), year to date 31 March 2026,depreciation has decreased by 8.58%	334,069	365,435
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 ,20% on dividend upto 31 March, 2026. This provision may be re-calculated latter in the light of actual to be required.	5,699,334	6,635,594

17.01	**Non operating income:-**				
	Bank Interest Received on STD A/C		TK.	81,215	
	Interest Received on Investment in FDR		TK.	24,048,668	
	Other Income		TK.	-	
			TK.	**24,129,883**	
	Tax on non operating income @ 22.5%	**(1)**	TK.		**5,429,224**
	Dividend received from CDBL		TK.	**1,100,000**	
	Tax on dividend @ 20%	**(2)**	TK.		**220,000**
	Dep. Of revaluation of Fixed Assets			**334,069**	
	Tax on Dep. Of revaluation of Fixed Assets @ 15%	**(3)**			**50,110**
	Total Tax	**(1+2+3)**	TK.		**5,699,334**

17.02	**Deferred Tax Liability :**	**As on 31 March, 2026**
	Particulars	
	Opening Balance	3,290,179
	Add: (Reduction)/Addition during the year (Note-A)	(172,202)
	Closing Balance	**3,117,977**
A)	**Calculation of Deferred Tax:**	**As on**
	Particulars	**31 March, 2026**
	Depreciable asset as per Financial Statements	48,682,409
	Depreciable asset as per tax base	27,895,894
	Temporary difference	**20,786,515**
	Applicable tax rate	15%
	Deferred tax liability as at end of the year	3,117,977
	Opening Balance	3,290,179
	Reduction during the year	**172,202**

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 to 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 March 2026	31 March 2025
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Mizanur rahman	Managing Director & CEO	Remuneration	1,725,000	1,350,000
Md.Bakhtiar Rahman	Chairman	Honorarium	675,000	675,000
Syed Tariquzzaman	Chairman	Honorarium	-	90,000
		Sub-Total	**2,400,000**	**2,115,000**

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 March 2026	31 March 2025
1	Md.Shamsul Huda	DGM (Admin,Accounts & Law Affairs)	-	810,000
2	Md.Akhtaruzzaman	DGM (Mechanical & Production)	1,277,361	1,246,393
3	Mr. Shuva Ray	Manager	720,000	720,000
4	Md.Jalal uddin	Chief financial officer (Acting)	635,040	546,505
5	Md.Khalilur rahman	Head of Internal Audit	450,000	425,000
		Sub-Total	**3,082,401**	**3,747,898**

(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 March 2026	31 March 2025
1	Directors	Meeting Fees	561,000	220,000
2	Directors	Remuneration	2,400,000	2,115,000
3	Officers and Executives	Salary and other allowances	3,082,401	3,747,898
		Total	**6,043,401**	**6,082,898**

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 March 2026 Amount in Taka	30 June 2025 Amount in Taka
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 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Raw Cotton	24.01	13,440,378	16,130,028
Work in Process	24.02	4,629,665	4,538,339
Finished Goods	24.03	229,342,202	158,957,852
Stores and Spares		22,925,271	21,614,984
Stock at Spinning (packing material)		595,365	595,365
Stock of Waste Cotton		1,598,863	525,279
Total		**272,531,744**	**202,361,847**

24.01 **Raw Cotton :**

	31 March 2026		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 year	821,374	194,449,436	883,648	218,980,758
Raw Cotton available for use	**879,310**	**210,579,464**	**883,923**	**219,037,246**
Less. Closing Stock	(47,834)	(13,440,378)	(57,936)	(16,130,028)
Consumption during the year	**831,476**	**197,139,086**	**825,987**	**202,907,218**

24.02 **Work in-Process:**

Sl No.	PARTICULARS	31 March 2026 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	18,923	4,312,562	18,246	4,373,510
3	40/1 Auto Cone	915	228,614		
4	20/1, Rotor Yarn in Cone	844	82,903	940	71,258
5	16/1, Rotor Yarn in Cone	92	5,586	66	5,437
	Total	**20,774**	**4,629,665**	**19,552**	**4,538,339**

24.03 Closing stock of Finished Goods:

Sl No.	PARTICULARS	31 March 2026 Amount in Taka		30 June 2025 Amount in Taka	
		Qty in (Kg.)	Total Value (Tk)	Qty in (Kg.)	Total Value (Tk)
1	80/1 Auto Cotton Yarn in Cone	11,612	6,144,227	3,084	1,924,777
2	74/1 Auto Cotton Yarn in Cone	3,856	2,040,413	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	6,486	2,788,477	26,218	12,117,210
5	54/1 Auto Cotton Yarn in Cone	173,549	68,869,679	203,260	87,974,941
6	50/1 Auto Cotton Yarn in Cone	387,511	139,253,103	104,464	41,982,153
7	50/1 Auto Cotton Yarn in Cone (Special)	-	-	14,788	5,822,523
8	20/1 Rotor Yarn in Cone	49,170	9,430,944	12,746	2,475,555
9	16/1 Rotor Yarn in Cone	5,398	797,301	9,027	1,282,858
	Total	**637,627**	**229,342,202**	**382,932**	**158,957,852**

		31 March 2026	30 June 2025
		Amount in Taka	Amount in Taka

25.00 Debtors

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

26.00 Advance, deposits and prepayment :

Advances:			
Advance against TA/DA	**26.01**	20,062	24,000
Advance against purchase	**26.02**	182,529	103,600
Advance against company income tax		75,459,963	69,269,171
Other advances & prepayment	**26.03**	201,794	81,532
Advance against supply		3,406,670	2,400,000
Loan to Alhaj jute mills ltd.		1,151,728	1,151,728
		80,422,746	**73,030,031**
Deposits:			
Custom deposit		122,284	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
		15,444,099	**15,385,288**
Prepayment:			
Insurance premium		478,819	-
		478,819	**-**
Total		**96,345,664**	**88,415,319**

26.01 Advance against TA/DA:

Sl No.	Particulars	Designation	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
1	Md.Mahbub Alam (Ripon)	Deputy Manager(Maintenance)	-	15,000
2	Md.Abu Kawser	Asst.comm. Officer	9,000	9,000
3	Md.Mokhlesur Rahman	Asst.manager (Admin)	11,062	-
Total			**20,062**	**24,000**

26.02 Advance against Purchase:

Sl No.	Particulars	Designation	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
1	Md.Abu Kawser	Asst.comm. Officer	900	-
2	Md.Abir Hossain	Assist.Officer (Accounts & Statistics)	181,629	103,600
	Total		**182,529**	**103,600**

26.03 Other advance & Prepayment:

Sl No.	Particulars		Designation	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
1	M/s. Alhaj Jute Mills Ltd.			1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)			90,000	-
3	Md.Mizanur Rahman (Shahjadpur)		S.R	5,124	5,124
4	SK Md.Murshed			50,000	50,000
5	Md.Abdus Salam		Advocate	25,000	25,000
6	Khalilur Rahman			30,262	
	Total			**201,794**	**81,532**

27 Investment in FDR:

Particulars		31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Rupali Bank Ltd. (FDR)		149,422,628	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)		26,468,784	148,950
City Bank Ltd. (FDR)		105,124,250	-
	Total	**281,015,662**	**385,719,797**

28.00 Cash & cash equivalents :

	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Cash in Hand	92,033	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	23,859	-
Prime Bank,Ishurdi,Pabna CD A/C 60008502	520	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	30,404,523	32,699,895
Prime Bank,IBB Dilkusha STD A/C 90036875	5,882	2,031,096
Prime Bank,IBB Dilkusha STD A/C -3108315011216	1,730,729	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	20,330	360,330
NRB Bank Ltd.A/C-1081030009018	350,489	350,489
Total cash at bank	**35,735,459**	**41,095,153**
Total	**35,827,492**	**41,290,305**

29.00 Long term loan fund:

The above balance is made of the following:

Particulars	Amount in Tk 31 March 2026	Amount in Tk 31 March 2026	Amount in Tk 31 March 2026	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	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	50,000,000	50,000,000	50,000,000
Total:	**36,340,940**	**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	-	-	22,807,656	30,410,208
Total:	**39,538,958**	**12,772,364**	**202,692,679**	**179,885,023**
Total long term loan fund Total: (A)	**75,879,898**	**13,243,735**	**239,504,990**	**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 1-07-2022 to 30-09-2022.

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**	**(40,759,019)**

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party			31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
M/s.	Rasel Masrising House		8,113,388	-
M/s.	Pretom Traders		1,500,235	162
M/s.	Sarkar Traders		64	64
M/s.	Dalim Traders		1,662,153	140
M/s.	Grameen Traders		560,143	-
M/s.	Nishat Enterprise		800	800
	Others		1,199	1,431
		Total	**11,837,982**	**2,597**

31.00 Security and other deposites:

Particulars		31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
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 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Trade payables	**32.01**	8,655,596	5,483,174
Other payables	**32.02**	1,554,867	1,611,219
Liabilities for VAT		2,963,850	2,567,403
Unpaid salary & wages		95,422	95,422
Income tax deduction from parties		1,716,888	853,570
Sramik kallan tahabil		55,051	55,051
		15,041,674	**10,665,839**

32.01 Trade payables

Particulars			31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
M/s.	Abdullah Jinning Factory		2,246,423	-
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		486,126	543,023
M/s.	Lipika		808,727	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.	Prime Enterprise		437,387	-
M/s.	Rafi Engineering		34,451	7,600
M/s.	Rhyme Textile Fiber Innovation		3,074	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		382,841	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			**8,655,596**	**5,483,174**

32.02 Other payables

Particulars			31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
M/s.	A. Salam Engineering Works		56,853	56,853
M/s.	Alhaj Jute Mills Limited		333,274	333,274
M/s.	Ad Point		71,782	-
M/s.	ASM Sayem Bhuiyan		94,500	94,500
M/s.	Arafat International		-	37,876
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		-	185,000
M/s.	The Fact Legal		60,000	-
M/s.	Green Trade International		28,807	28,807
Md.	Hasnat Quaiyum (Advocate)		356,500	356,500
M/s.	Haruner Rashid & Associates		63,000	-
	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		75,489	-
M/s.	NS Computers & Engineering		5,800	-
	Md.Bakhtiar Rahman chairman (Acting)		9,900	-
	Md.Harunoor Rashid Director		9,900	-
	Md.Joynul Abedin Chowdhury Director		9,900	-
	Md.Saidul Islam Director		9,900	-
	Ms.Khodeza Khatoon Dirctor		9,900	-
	Md.Faizul Matin (Independent Director)		9,900	-
	Md.Monirul Islam (Independent Director)		9,900	-
Md.	Obidur Rahman (Milon)		-	3,300
M/s.	Puji Bazar		5,000	5,000
M/s.	Popular Advertising Ltd.		14,646	14,646
M/s.	Techno Aliens		-	72,000
Total			**1,554,867**	**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)	5,699,334	-
Total	**134,815,194**	**129,115,860**

34.00 Prov. for other liabilities and charges :

Salary & wages clearing account	3,862,827	1,661,397
Provision for other expenses	4,993,019	2,146,258
Total	**8,855,846**	**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 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Carded Spun Yarn	195,008,991	279,289,686
Open-End Yarn	4,950,985	8,492,575
Total	**199,959,976**	**287,782,261**

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	492,473	665,703
Open-End Yarn	27,579	49,760
Total	**520,052**	**715,463**

Turnover in quantity (Kg) :
01-07-2025 to 31-03-2026

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	360,932	714,601	583,060	492,473
Open-End Yarn	22,000	60,147	54,568	27,579
Total	**382,932**	**774,748**	**637,628**	**520,052**

Turnover in quantity (Kg) :
01-07-2024 to 31-03-2025

Production type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	436,861	584,422	355,580	665,703
Open-End Yarn	21,183	40,007	11,430	49,760
Total	**458,044**	**624,429**	**367,010**	**715,463**

37.00 Cost of Sales

PARTICULARS		31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Work in process (opening)		4,538,339	272,633
Raw materials consumed		197,139,086	170,975,749
Work in process (closing)		(4,629,665)	(3,114,075)
Wastage recoverable		(1,073,584)	(832,209)
Total consumption		**195,974,176**	**167,302,098**
Factory wages & allowances	**37.01**	26,124,298	20,322,883
Stores & spares	**37.02**	8,571,994	7,292,276
Other factory overhead	**37.03**	62,059,099	54,484,609
Factory salary & allowance	**37.04**	7,046,651	7,395,956
		103,802,042	**89,495,724**
Cost of production		**299,776,218**	**256,797,822**
Stock of Finished goods (opening)		158,957,852	191,919,188
		458,734,070	**448,717,010**
Stock of Finished goods (closing)		(229,342,202)	(155,312,347)
Total cost of Sales		**229,391,869**	**293,404,663**

37.01 Factory wages & allowances:

Wages and allowances	24,592,798	19,227,859
Bonus	1,531,500	1,095,024
Total	**26,124,298**	**20,322,883**

37.02 Store & spares:

Spare parts	2,984,475	2,718,656
Packing materials	4,210,327	3,805,132
Lubricants	446,169	536,497
Electrical materials	814,544	201,311
Building maintenance materials	24,190	14,580
Other maintenance materials	92,289	16,100
Total	**8,571,994**	**7,292,276**

37.03 Other factory overhead:

Particulars	31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Electricity and power	10,544,851	7,785,876
Gas bill	45,105,531	40,211,526
Depreciation	3,225,164	3,095,905
Depreciation of cost of revalued assets	334,069	365,435
Repairs and Maintenance of Electric Equipment	600	40,145
Repairs and Maintenance of Factory Building	-	3,150
Rent,rate and taxes (Factory)	-	226,800
Insurances premium	1,483,541	1,103,175
Postage and telephone	27,893	24,204
Labour bill	1,277,550	1,085,303
Printing and stationery	8,450	131,688
Repairs and maintenance of machinery	51,450	411,402
Total	**62,059,099**	**54,484,609**

37.04 Factory salary & allowances:

Particulars	31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Salary and allowances	6,638,651	7,014,107
Bonus	408,000	381,849
Total	**7,046,651**	**7,395,956**

38.00 Administrative expensess:

Particulars	31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Courier bill	36,266	35,658
Entertainment expenses	221,703	305,992
Advertisement expenses	174,860	119,775
Annual General Meeting Expenses	326,817	206,050
Annual subscription	209,653	161,493
Audit Committee Meeting Fee	44,000	-
Board Meeting Fee	473,000	132,000
Bonus	322,313	544,881
Car parking expenses	17,500	24,610
Corporate social responsibility	88,370	67,612
Depreciation	194,197	162,829
Dish line connection exp.	8,800	4,800
Electricity & power	146,428	146,747
Excise duty and Bank charges	331,286	303,109
Executive committee Meeting Fee	-	88,000
Garage rent	27,000	27,000
Honorarium of Board Advisor	800,000	900,000
Honorarium of Chairman	675,000	765,000
Internet expenses	58,548	76,568
Leave pay	23,400	179,414
Legal fees and expenses	715,074	1,263,897
Licence renewal fee	30,860	323,815
Managing Director and CEO Salary	1,725,000	1,350,000
Miscellaneous expenses	1,942,200	58,042
NRC Meeting Fee	44,000	-
Other servicing (office equipment)	46,441	227,129
Petrol for car	1,201,820	1,378,560
Printing and stationery	191,430	272,782
Rent, rates and taxes	1,409,400	1,671,602
Repairs of vehicles	20,250	254,107
Salary and allowances	3,646,500	5,402,087
Special Audit Fee	-	700,000
Telephone	115,996	112,408
Training expense	-	71,856
Travelling and conveyances	309,754	212,316
Uniform	34,280	-
VAT expenses	791,787	363,453
Website expenses	-	72,000
Total	**16,403,933**	**17,985,592**

39.00 Selling & distribution expenses:

Bonus	47,835	47,835
Salary & allowances	478,350	478,350
Sales promotion expense	-	22,605
Total	**526,185**	**548,790**

40 Reconciliation of the statement of cash flows:

	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Net profit	(49,466,917)	(36,501,131)
Add : Depreciation	3,753,431	5,349,683
Add :Increase of current liability (except loan)	2,281,174	13,821,393
Add :Increase of non current liability	22,635,454	(19,589,794)
Less: Non operating income	(25,229,883)	(39,163,759)
Less: Increase of current assets	(77,712,768)	(7,442,694)
Deferred tax	(172,202)	(414,049)
Net cash from operating activities	**(123,911,710)**	**(83,940,351)**

41 Calculation of NAVPS :

	31 March 2026 Amount in Taka	30 June 2025 Amount in Taka
Total assets & properties value	749,470,588	774,020,876
Less:Total liabilities	(433,724,455)	(408,807,827)
Total net assets	**315,746,133**	**365,213,049**
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	**14.16**	**16.38**

42 Calculation of Earning Per Share:

	31 March 2026 Amount in Taka	31 March 2025 Amount in Taka
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(49,466,917)	(23,962,016)
Number of ordinary shares outstanding during the period	22,298,549	22,298,549
Earning per share (Restated)	**(2.22)**	**(1.07)**

43 Calculation of net operating cash flow Per Share:

Net cash from operating activities	(123,911,710)	(58,079,858)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	**(5.56)**	**(2.60)**

44 Gross profit, Net Profit and EPS

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

1) Sales of the company for the period from July,25 to March,26 was 520,052 kgs valued Tk. 199,959,976/- incomparison previous years same period sales of 715,463 kgs valued Tk. 287,782,261/- .Though sales for the reporting period has been increased 27.31% in terms of quantity and 30.52% in terms of sales amount.

2) Factory wages and allowance has increased by	TK	5,801,415.00
3) Stores and spares has decreased by	TK	1,279,718.00
4) Factory overhead expenses has increased by	TK	7,574,490

Due to such negative effect in case of sales price decreased , the company incurred Net loss of Tk. (49,466,917/-) as against loss of tk. (23,962,016/-) for corresponding same period of previous year. Management is well aware and steps are being taken to more improve the overall operational performance.

Alhaj Textile Mills Ltd.

Schedule-1 — **Schedule of Fixed Assets as on 31 March,26**

		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 31-3-26**	**Dep. up to 07-01-25**	**Adjustment**	**Amount on which Dep. to be calculated**	**Rate (%)**	**Dep.during the period**	**Accu.dep. up to 31-3-26**	**W.D.V as on 31-3-26**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1	Land	8,684,686	8,684,686	-		-	8,684,686	-	-	8,684,686			-	8,684,686
2	Land & Land Development	794,616	39,073	-	-	-	794,616	755,543	-	39,073	5	1,465	757,008	37,608
	Sub total - A	**9,479,302**	**8,723,759**	**-**	**-**	**-**	**9,479,302**	**755,543**	**-**	**8,723,759**		**1,465**	**757,008**	**8,722,294**
B	**Building & Other Const.**													
1	Factory building (1st class)	482,437	433	-	-	-	482,437	482,004	-	433	10	32	482,037	400
2	Factory building (2nd class)	1,014,386	580	-	-	-	1,014,386	1,013,806	-	580	10	43	1,013,850	536
3	Residential Building(Officer)	2,121,402	21,213	-		-	2,121,402	2,100,189	-	21,213	10	1,591	2,101,780	19,622
4	Residential Building(Worker)	1,267,965	165,788	-		-	1,267,965	1,102,177	-	165,788	10	12,434	1,114,611	153,354
5	Officer Building	705,329	5,358	-		-	705,329	699,971	-	5,358	10	402	700,373	4,956
6	Other Buildings	1,515,802	54,095	-		-	1,515,802	1,461,707	-	54,095	10	4,057	1,465,764	50,038
7	Water Installation	144,752	2,452	-		-	144,752	142,300	-	2,452	10	184	142,484	2,268
8	Electric Installation	298,311	2,620	-		-	298,311	295,691	-	2,620	10	196	295,888	2,423
9	Other Construction(1st class)	352,962	5,346	-		-	352,962	347,616	-	5,346	10	401	348,017	4,945
10	Other Construction(Temp.)	293,262	517	-		-	293,262	292,745	-	517	10	39	292,784	478
11	Ceiling and Partition (Fact. U-1)	267,050	8,921	-		-	267,050	258,129	-	8,921	10	669	258,799	8,251
12	Staff Quarter (2nd Class)	380,571	74,661	-		-	380,571	305,910	-	74,661	10	5,600	311,510	69,061
13	Central Godown	897,532	31,307	-		-	897,532	866,226	-	31,307	10	2,348	868,573	28,959
14	Building & Other Construction	27,251,239	6,743,145	-		-	27,251,239	20,508,094	-	6,743,145	10	505,736	21,013,830	6,237,409
15	Generator House	3,782,922	560,034	-	-	-	3,782,922	3,222,888	-	560,034	10	42,003	3,264,891	518,031
16	Pump Installation	672,206	81,658	-	-	-	672,206	590,548	-	81,658	10	6,124	596,673	75,533
17	Distribution Panel Board	1,700,568	172,175	-	-	-	1,700,568	1,528,393	-	172,175	10	12,913	1,541,306	159,262
18	Cable Installation	3,016,014	324,456	-	-	-	3,016,014	2,691,558	-	324,456	10	24,334	2,715,892	300,122
19	Electric Digital Meter Room	1,080,253	338,996	-	-		1,080,253	741,257	-	338,996	10	25,425	766,682	313,571
20	Staff Quarter	369,471	27,964	-	-	-	369,471	341,507	-	27,964	10	2,097	343,605	25,866
21	Electrical Installation	287,523	45,907	-	-	-	287,523	241,616	-	45,907	10	3,443	245,059	42,464
22	Electric Sub Station	5,371,588	387,772	-	-	-	5,371,588	4,983,816	-	387,772	10	29,083	5,012,899	358,689
23	Other Cons.(Ducting)	91,915	33,383	-		-	91,915	58,532	-	33,383	10	2,504	61,036	30,879
24	Celling and Partition (Fact.U-2)	1,907,838	154,724	-		-	1,907,838	1,753,114	-	154,724	10	11,604	1,764,719	143,119
25	Humidification Plant	10,222,371	857,213	-		-	10,222,371	9,365,158	-	857,213	10	64,291	9,429,449	792,922
26	Scale	589,228	151,434	-		-	589,228	437,794	-	151,434	10	11,358	449,152	140,076
27	Switch Board Room	221,010	64,154	-	-	-	221,010	156,856	-	64,154	10	4,812	161,667	59,343
28	H/O Interior Decoration	1,235,075	31,690	-	-	-	1,235,075	1,203,385	-	31,690	10	2,377	1,205,762	29,313
	Sub Total B	**67,540,982**	**10,347,992**	**-**	**-**	**-**	**67,540,982**	**57,192,990**	**-**	**10,347,992**		**776,099**	**57,969,089**	**9,571,893**
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	4,041	-	-	-	2,265,254	2,261,213	-	4,041	10	303	2,261,516	3,738
2	Evaluation Unit	400,000	10,264	-	-	-	400,000	389,736	-	10,264	10	770	390,506	9,494
3	Workshop Mach.Equipment	5,825	19	-		-	5,825	5,806	-	19	10	1	5,808	17
4	Power House Machinery	538,778	12,820	-		-	538,778	525,958	-	12,820	10	961	526,920	11,858
5	Fire Fighting Equipment	89,368	24,458	-		-	89,368	64,910	-	24,458	10	1,834	66,744	22,624
6	Office equipment	506,875	1,336	-		-	506,875	505,539	-	1,336	10	100	505,639	1,236
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	323	287,368	3,988
9	Laboratory Appliances	617,946	12,017	-		-	617,946	605,929	-	12,017	10	901	606,830	11,116
10	Electronic Twist Tester	190,000	65,727	-		-	190,000	124,273		65,727	10	4,929	129,203	60,797
11	Plant & Machinery	235,393,071	12,242,124	-	5,309,350	-	240,702,421	223,150,947	-	17,551,474	10	940,627	224,091,574	16,610,847
12	Gas Generator	23,304,127	2,460,371	-		-	23,304,127	20,843,756	-	2,460,371	10	184,528	21,028,284	2,275,843
13	Gas Generator Overhauling	10,195,347	163,293	-		-	10,195,347	10,032,054	-	163,293	10	12,247	10,044,301	151,046
14	Cooling Tower	1,634,843	542,988	-	-	-	1,634,843	1,091,855	-	542,988	10	40,724	1,132,579	502,264
15	Air Compressor Machine	3,439,493	1,140,402	-	-	-	3,439,493	2,299,091	-	1,140,402	10	85,530	2,384,621	1,054,872
16	Grinding Machine	1,649,034	139,461	-	-	-	1,649,034	1,509,573	-	139,461	10	10,460	1,520,033	129,001
17	Boiler Installation	886,365	67,356	-	-	-	886,365	819,009	-	67,356	10	5,052	824,061	62,304
18	Laboratory Appliances	250,410	8,098	-	-	-	250,410	242,312	-	8,098	10	607	242,920	7,490

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 31-3-26	Dep. up to 07-01-25	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 31-3-26	W.D.V as on 31-3-26
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	17,570	1,369,491	216,697
20	Water Treatment Plant	1,000,000	96,808	-	-	-	1,000,000	903,192	-	96,808	10	7,261	910,453	89,547
21	Gas Pipe line with station	3,526,003	287,535	-	-	-	3,526,003	3,238,468	-	287,535	10	21,565	3,260,033	265,970
22	Installation of EVC meter	380,314	179,047		-		380,314	201,267	-	179,047	10	13,429	214,695	165,619
23	Fire Fighting Equipment	371,725	118,677	-		-	371,725	253,048	-	118,677	10	8,901	261,949	109,776
24	Other Machinery	334,603	40,252	-	-	-	334,603	294,351	-	40,252	10	3,019	297,370	37,233
	Sub Total C	**288,858,555**	**17,855,671**	**-**	**5,309,350**	**-**	**294,167,905**	**271,002,884**	**-**	**23,165,021**		**1,361,643**	**272,364,527**	**21,803,378**
D	Motor Vehicles:													
1	Motor Car	3,698,097	737,734	-	-	-	3,698,097	2,960,363	-	737,734	10	55,330	3,015,693	682,404
	Sub Total - D	**3,698,097**	**737,734**	**-**	**-**	**-**	**3,698,097**	**2,960,363**	**-**	**737,734**		**55,330**	**3,015,693**	**682,404**
E	Furniture & Fixtures:													
1	Furniture (Factory)	148,622	34,800	-	-	-	148,622	113,822	-	34,800	10	2,610	116,432	32,190
2	Furniture (Office)	1,102,849	137,446	-	-	-	1,102,849	965,403	-	137,446	10	10,308	975,712	127,137
3	School Furniture	9,509	197	-	-	-	9,509	9,312	-	197	10	15	9,327	182
4	Iron Safe	21,900	10,139	-		-	21,900	11,761	-	10,139	10	760	12,522	9,378
5	Air Conditioner	841,923	24,960	-	-	-	841,923	816,963	-	24,960	10	1,872	818,835	23,088
6	Office Equipment	129,106	30,541	-	-	-	129,106	98,565	-	30,541	10	2,291	100,856	28,250
7	Furniture (Residential)	149,597	6,576	-	-	-	149,597	143,021	-	6,576	10	493	143,514	6,083
	Sub Total - E	**2,403,506**	**244,659**	**-**	**-**	**-**	**2,403,506**	**2,158,847**	**-**	**244,659**		**18,349**	**2,177,197**	**226,309**
F	**Sundry Assets**													
1	Books	38,784	3,003	-		-	38,784	35,781	-	3,003	10	225	36,006	2,778
2	Crockeries & Cutleries	173,745	51,403	-		-	173,745	122,342	-	51,403	10	3,855	126,198	47,547
3	Soft Furnishing	73,036	3,966	-		-	73,036	69,070	-	3,966	10	297	69,368	3,668
4	Radio,Transistor,T.V & Dish	252,618	26,622	-	-	-	252,618	225,996	-	26,622	10	1,997	227,993	24,625
5	Intercom system	556,025	7,586	-		-	556,025	548,439	-	7,586	10	569	549,008	7,017
6	Other Sundry Assets	414,527	123,241	-	236,317	-	650,844	291,286	-	359,558	10	13,182	304,468	346,376
7	Computer	2,177,321	380,004	-	75,000	-	2,252,321	1,797,317	-	455,004	25	80,626	1,877,943	374,378
8	Fax Machine	92,000	703	-		-	92,000	91,297	-	703	25	132	91,429	571
9	Refrigerator	58,715	2,108	-		-	58,715	56,607	-	2,108	10	158	56,765	1,950
10	Virtual meeting equipment	151,000	88,063	-		-	151,000	62,937		88,063	10	6,605	69,542	81,458
11	Water Tank	11,020	75	-		-	11,020	10,945	-	75	10	6	10,950	70
12	Telephone Installation	86,330	14,521	-			86,330	71,809	-	14,521	10	1,089	72,898	13,432
13	C.C.Camera	451,383	103,356	-		-	451,383	348,027	-	103,356	10	7,752	355,779	95,604
14	Router	26,750	10,519	-		-	26,750	16,231	-	10,519	10	789	17,019	9,731
15	Mobile Set	660,405	138,266	-	-	-	660,405	522,139	-	138,266	10	10,370	532,509	127,896
16	Photocopy machine	87,565	51,392				87,565	36,173		51,392	25	9,636	45,809	41,756
17	Computer Printer	129,250	87,431	-	-	-	129,250	41,819		87,431	25	16,393	58,212	71,038
18	Maike	6,958	38	-		-	6,958	6,920	-	38	10	3	6,923	35
19	Surver Installation	343,275	243,345				343,275	99,930		243,345	10	18,251	118,181	225,094
20	Tally Software	109,524	79,843	-			109,524	29,681		79,843	10	5,988	35,669	73,855
	Overhauling for:-											-		
1	Carding Machine	4,600,361	1,638,368	-		-	4,600,361	2,961,993	-	1,638,368	10	122,878	3,084,870	1,515,491
2	Drawing Frame Machine	1,571,952	51,433	-		-	1,571,952	1,520,519	-	51,433	10	3,857	1,524,377	47,575
3	Savio Auto Cone Machine	14,117,841	2,406,267	-		-	14,117,841	11,711,574	-	2,406,267	10	180,470	11,892,044	2,225,797
4	Gas Generator	3,211,031	362,682	-		-	3,211,031	2,848,349	-	362,682	10	27,201	2,875,550	335,481
5	Simplex Machine	255,816	9,346	-	-	-	255,816	246,470	-	9,346	10	701	247,171	8,645
	Sub Total - F	**29,657,232**	**5,883,582**	**-**	**311,317**	**-**	**29,968,549**	**23,773,650**	**-**	**6,194,899**		**513,030**	**24,286,680**	**5,681,869**
6	Gas Generator Major Overhauling	18,579,166	3,238,223	-	-		18,579,166	15,340,944	-	3,238,223	10	242,867	15,583,810	2,995,356
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	26,889	926,330	331,631
9	Savio Auto Cone Machine	12,523,551	-	-	5,649,182		18,172,733	12,523,551	-	5,649,182	10	423,689	12,947,240	5,225,493
	Sub Total - G	**32,812,122**	**3,596,742**	**-**	**5,649,182**	**-**	**38,461,304**	**29,215,380**	**-**	**9,245,924**	**10**	**693,445**	**29,908,825**	**8,552,479**
	Total	**434,449,796**	**47,390,139**	**-**	**11,269,849**	**-**	**445,719,645**	**387,059,657**	**-**	**58,659,988**	**10**	**3,419,362**	**390,479,019**	**55,240,626**
	Rev. on Reserve of Fixed asset	**-**	**-**	**7,320,537**	**-**	**-**	**-**	**-**		**-**		**334,069**	**-**	**6,986,468**
	Total	**434,449,796**	**47,390,139**	**7,320,537**	**11,269,849**	**-**	**445,719,645**	**387,059,657**	**-**	**58,659,988**		**3,753,431**	**390,479,019**	**62,227,095**

Allocation of Depreciation

Dep.of Fixed Assets	**3,225,164**
Dep.on Rev. Of Fixed Assets	**334,069**
Administrative	**194,197**
Total	**3,753,431**

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 31 March,26

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. 31-03-26**	**W.D.V 31-03-26**
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	2,623,214	8,028,325	5,405,111	2,623,214	5	98,371	5,503,482	2,524,843
	Sub total - A	**9,583,000**	**4,177,889**	**9,583,000**	**5,405,111**	**4,177,889**		**98,371**	**5,503,482**	**4,079,518**
1	Factory building (1st class)	579,852	95,510	579,852	484,342	95,510	10	7,163	491,506	88,346
2	Factory building (2nd class)	779,355	128,370	779,355	650,985	128,370	10	9,628	660,612	118,743
3	Residential Building(Officers)	3,705,574	686,652	3,705,574	3,018,922	686,652	10	51,499	3,070,421	635,153
4	Residential Building(Workers)	1,730,289	320,627	1,730,289	1,409,662	320,627	10	24,047	1,433,709	296,580
5	Officers Building	1,231,725	228,242	1,231,725	1,003,483	228,242	10	17,118	1,020,601	211,124
6	Other Buildings	2,654,889	437,296	2,654,889	2,217,593	437,296	10	32,797	2,250,391	404,498
7	Water Installation	81,511	15,103	81,511	66,408	15,103	10	1,133	67,540	13,971
8	Electric Installation	316,492	58,647	316,492	257,845	58,647	10	4,399	262,243	54,249
9	Other Construction(1st class)	429,117	70,681	429,117	358,436	70,681	10	5,301	363,737	65,380
10	Other Construction(Tem)	2,196	363	2,196	1,833	363	10	27	1,860	336
	Sub Total - B	**11,511,000**	**2,041,491**	**11,511,000**	**9,469,509**	**2,041,491**		**153,112**	**9,622,621**	**1,888,379**
1	Plant and Machinery	3,811,231	298,598	3,811,231	3,512,633	298,598	10	22,395	3,535,028	276,203
2	Workshop Mach.Equipment	343,159	28,467	343,159	314,692	28,467	10	2,135	316,827	26,332
3	Power House Machinery	4,697,905	389,717	4,697,905	4,308,188	389,717	10	29,229	4,337,417	360,488
4	Fire Fighting Equipment	127,507	11,239	127,507	116,268	11,239	10	843	117,111	10,396
5	Medical & Office equipment	3,908,372	306,210	3,908,372	3,602,162	306,210	10	22,966	3,625,128	283,244
6	Transport equipment	8,367	695	8,367	7,672	695	10	52	7,724	643
7	Loose Tools	958,061	66,232	958,061	891,829	66,232	10	4,967	896,796	61,265
	Sub Total - C	**13,854,602**	**1,101,158**	**13,854,602**	**12,753,444**	**1,101,158**		**82,587**	**12,836,031**	**1,018,571**
	Total (A+B+C)	**34,948,602**	**7,320,537**	**34,948,602**	**27,628,065**	**7,320,537**		**334,069**	**27,962,134**	**6,986,468**