

**UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT**

For the 1st quarter ended 30 September-2023

of

ALHAJ TEXTILE MILLS LIMITED

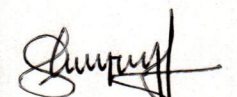
ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

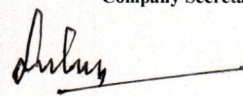
As at 30 September 2023

| PARTICULARS | Notes | 30 Sep 2023 Amount in Taka | 30 June 2023 Amount in Taka |
|------------------------------------------------|---------|-------------------------------|--------------------------------|
| ASSETS: | | | |
| Non-current assets: | | | |
| Property, Plant and Equipment | Sch-A/1 | 58,784,975 | 60,023,839 |
| Investment in equity | 23 | 1,000,841 | 1,000,841 |
| Total non current assets (A) | | 59,785,816 | 61,024,680 |
| Current assets: | | | |
| Inventories | 24 | 277,303,199 | 264,102,149 |
| Debtors | 25 | 998,379 | 998,379 |
| Advance, deposit and prepayments | 26 | 118,046,216 | 117,250,294 |
| Investment in FDR | 27 | 375,687,011 | 429,075,740 |
| Cash and cash equivalents | 28 | 98,620,141 | 73,635,540 |
| Total current assets (B) | | 870,654,946 | 885,062,102 |
| Total assets (A+B) | | 930,440,762 | 946,086,782 |
| 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 | | 8,207,768 | 8,341,096 |
| Tax holiday reserve | | 10,747,334 | 10,747,334 |
| Retained earnings | | (86,799,517) | (55,150,779) |
| Total shareholders' equity (C) | | 156,557,505 | 188,339,571 |
| Non-current liabilities: | | | |
| Long term loan | 29 | 213,479,470 | 205,876,918 |
| Deferred tax liability | | 4,028,251 | 4,124,803 |
| Total non current liabilities (D) | | 217,507,721 | 210,001,721 |
| Current liabilities and provisions: | | | |
| Advance against sales | 30 | 101,786 | 3,900,470 |
| Security and other deposits | 31 | 19,822 | 19,822 |
| Other current liabilities | 32 | 457,476,996 | 451,045,109 |
| Unpaid dividend | | 213,571 | 231,756 |
| Provision for taxes | 33 | 52,520,703 | 53,729,770 |
| Provision for other liabilities and charges | 34 | 27,209,950 | 19,985,855 |
| Bank overdraft | 35 | 18,772,080 | 18,772,080 |
| Workers' profit participation fund | | 60,628 | 60,628 |
| Total current liabilities (E) | | 556,375,536 | 547,745,490 |
| Total liabilities F=(D+E) | | 773,883,257 | 757,747,211 |
| Total capital & liabilities G=(C+F) | | 930,440,762 | 946,086,782 |
| Net assets value per share (NAVPS) | 41 | 7.02 | 8.45 |
| Number of shares | | 22,298,549 | 22,298,549 |


C.F.O (Acting)


Company Secretary (Acting)



Managing Director & CEO (Acting)

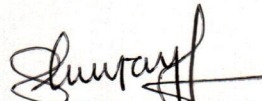

Director


Chairman (Acting)

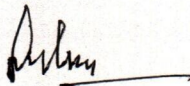
ALHAJ TEXTILE MILLS LIMITED
Comprehensive Income Statement (Un-Audited)
For the 1st Quarter ended 30 September 2023

| PARTICULARS | Notes | 30 Sep 2023 | 30 Sep 2022 |
|----------------------------------------------|-------|---------------------|--------------------|
| | | Amount in Taka | Amount in Taka |
| Revenue (Turnover) | 36 | 34,083,170 | 115,067,352 |
| Cost of Sales | 37 | (57,765,272) | (105,780,715) |
| Gross Profit | | (23,682,102) | 9,286,637 |
| Operating Expenses: | | | |
| Administrative Expenses | 38 | (6,395,341) | (3,468,817) |
| Selling & Distribution Expenses | 39 | (278,505) | (201,532) |
| Total Operating Expenses | | (6,673,846) | (3,670,349) |
| Operating Profit/Loss | | (30,355,948) | 5,616,288 |
| Less: Financial Expenses | | | |
| Interest on Long Term Loan | | (7,602,552) | (7,602,552) |
| Net Operating Profit / (Loss) | | (37,958,500) | (1,986,264) |
| Interest on FDR | | 7,870,815 | 6,865,306 |
| Interest on STD A/C | | - | 34,445 |
| Total Non Operating Income | | 7,870,815 | 6,899,751 |
| Net profit / (Loss) of the period | | (30,087,685) | 4,913,487 |
| Less: Workers Profit Participation Fund @ 5% | | - | (233,975) |
| Net profit / (Loss) before Tax | | (30,087,685) | 4,679,512 |
| Provision for Income Tax : | | | |
| Current Tax | | (1,790,933) | (1,580,145) |
| Deferred Tax | | 96,552 | 461,123 |
| Net Profit/ (Loss) After Tax | | (31,782,066) | 3,560,490 |
| Earnings per Share(EPS) | 42 | (1.43) | 0.16 |
| Number of Shares | | 22,298,549 | 22,298,549 |


C.F.O(Acting)


Company Secretary(Acting)


Managing Director & CEO(Acting)


Director

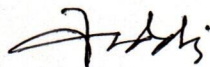

Chairman(Acting)


ALHAJ TEXTILE MILLS LIMITED**Statement of Changes in Equity (Un-Audited)****For the 1st Quarter ended 30 September 2023**

| Particulars | Share Capital [Tk.] | Tax Holiday Reserve [Tk.] | Capital Reserve [Tk.] | General Reserve [Tk.] | Revaluation Reserve [Tk.] | Retained Earnings [Tk.] | Total Equity [Tk.] |
|--------------------------------------------------------|------------------------|------------------------------|--------------------------|--------------------------|------------------------------|----------------------------|-----------------------|
| Opening Balance as on 1st July 2023: | | | | | | | |
| Retained Earnings | - | - | - | - | - | (55,150,779) | (55,150,779) |
| Share Capital | 222,985,490 | - | - | - | - | - | 222,985,490 |
| Tax Holiday Reserve | - | 10,747,334 | - | - | - | - | 10,747,334 |
| Capital Reserve | - | - | 21,350 | - | - | - | 21,350 |
| General Reserve | - | - | - | 1,395,080 | - | - | 1,395,080 |
| Revaluation Reserve | - | - | - | - | 8,341,096 | - | 8,341,096 |
| Sub-Total | 222,985,490 | 10,747,334 | 21,350 | 1,395,080 | 8,341,096 | (55,150,779) | 188,339,571 |
| Net Profit after Tax during the period | - | - | - | - | - | (31,782,066) | (31,782,066) |
| Current year's adjustment for: | | | | | | | |
| Depreciation of Reserve on Revaluation of fixed assets | - | - | - | - | (133,328) | 133,328 | - |
| 30 September 2023 | 222,985,490 | 10,747,334 | 21,350 | 1,395,080 | 8,207,768 | (86,799,517) | 156,557,505 |

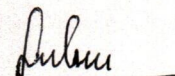
ALHAJ TEXTILE MILLS LIMITED**Statement of Changes in Equity (Un-Audited)****For the 1st Quarter ended 30 September 2022**

| 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 2022: | | | | | | | |
| Retained Earnings | - | - | - | - | - | (31,868,574) | (31,868,574) |
| 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 | - | - | - | - | 9,079,807 | - | 9,079,807 |
| Sub-Total | 222,985,490 | 10,747,334 | 21,350 | 1,395,080 | 9,079,807 | (31,868,574) | 212,360,487 |
| Net Profit after Tax during the period | - | - | - | - | - | 3,560,490 | 3,560,490 |
| Current year's adjustment for: | | | | | | | |
| Depreciation of Reserve on Revaluation of fixed assets | - | - | - | - | (184,672) | 184,672 | - |
| 30 September 2022 | 222,985,490 | 10,747,334 | 21,350 | 1,395,080 | 8,895,135 | (28,123,412) | 215,920,977 |


 C.F.O(Acting)


 Company Secretary(Acting)


 Managing Director & CEO(Acting)


 Director


 Chairman(Acting)

ALHAJ TEXTILE MILLS LIMITED

Statement of Cash Flow (Un-Audited)
For the 1st quarter ended 30 September 2023

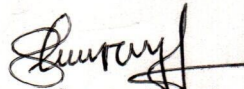
| PARTICULARS | Note No | 30 Sep 2023 Amount in Taka | 30 Sep 2022 Amount in Taka |
|-------------------------------------------------------|------------|-------------------------------|-------------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Cash receipts from customers | | 34,083,170 | 115,824,909 |
| Cash paid to suppliers and employees | | (67,663,914) | (109,593,725) |
| Advance income tax paid | | (1,487,646) | (1,085,063) |
| Net Cash from Operating Activities A | 40 | (35,068,390) | 5,146,121 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Purchase of Property, Plant and Equipment | | (15,272) | (111,065) |
| Investment in current assets (FDRs) | | (5,997,578) | (72,302,820) |
| Received from encashment of FDR | | 58,195,026 | 66,541,781 |
| Interest received | | 7,870,815 | 6,899,751 |
| Net Cash used in Investing Activities B | | 60,052,991 | 1,027,647 |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | | |
| Dividend Paid | | - | - |
| Net Cash used in Financing Activities C | | - | - |
| Net increase in cash and cash equivalents | | 24,984,601 | 6,173,768 |
| Cash and Cash Equivalents at beginning of the year | | 73,635,540 | 26,027,854 |
| Cash and Cash Equivalents at end of the period | | 98,620,141 | 32,201,622 |
| Net operating cash flow per share | 43 | (1.57) | 0.23 |
| Number of shares used | | 22,298,549 | 22,298,549 |



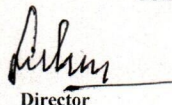
C.F.O(Acting)



Managing Director & CEO(Acting)



Company Secretary(Acting)



Director



Chairman(Acting)

Explanatory Notes:

- 1 These financial statements have been prepared under the historical cost convention and going concern basis.
- 2 No interim dividend has been declared during the interim period ended on 30 September 2023.
- 3 Last year's 1st quarter's figures were rearranged where considered necessary to conform with current 1st quarter's presentation.
- 4 Figures appearing in the financial statements have been rounded off to the nearest Taka.

Note: The details with selected notes of the published 1st quarter's financial statements can be available in the web-site of the Company www.alhajtextilemills.com

SELECTIVE NOTES TO THE FINANCIAL STATEMENTS FOR THE 1ST QUARTER ENDED ON 30.09.2023**Note**

| No | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <p><u>General information</u></p> <p>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.</p> <p>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.</p> <p>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.</p> <p><u>Going Concern:</u></p> <p>The Financial Statements of the Company have been prepared on the basis of going concern concept.</p> <p>These Interim Financial Statements were approved for issue on December 28, 2025.</p> |
| 2 | <p><u>Basis of preparation</u></p> <p>These condensed Interim Financial Statements for the 1st quarter ended 30 September 2023 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 2023, 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.</p> <p><u>(IFRS)-1: First time adoption of international financial reporting standards:</u></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p><u>(IFRS)-7: Financial Instrument, Disclosures:</u></p> <p>We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p><u>(IFRS)-8: Operating Segments.</u></p> <p>We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p><u>IFRS-9: Financial instruments.</u></p> <p>We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p><u>(IFRS)-12: Disclosure of Interests in other Entities.</u></p> <p>The company have no any subsidiary company to obtain financial benefits. As a result IFRS-12 is not applicable for us.</p> <p><u>IFRS-13: Fair value Measurement.</u></p> <p>The management believe that the value of financial assets and liabilities have been appraised is nearable standard which presented to the financial statements for the year 2023-2024.</p> |

| | | | |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------------|
| | Those IAS and IFRS are followed in preparation of 1st quarter financial statements are as follows. IAS-1 :- Presentation of financial statements. IAS-2 :- Inventories. IAS-7 :- Statement of Cash flows. IAS -8:- Accounting policies, Changes in Accounting estimates & errors. IAS-10 :-Events after the balance sheet date. IAS-12 :-Income Taxes. IAS-16 :-Property plant and Equipment. IAS-19:- Employees benefits. IAS-21 :-The effects of changes in foreign Exchange rates. IAS-24:-Related party disclosures. IAS-32:-Financial Instrument Preparation IAS-33 :- Earning per share. IAS-34 :-Interim financial reporting. IAS-36 :-Impairment of assets. IAS-37 :-Provisions, contingent liabilities and contingent assets. IAS-38:- Intangible Assets. IFRS-7:- Financial Instrument: disclosure. IFRS-9 :-Financial Instruments. IFRS-15: Revenue from contracts with customers. | | |
| 3 | <u>Accounting policies</u> 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 | <u>Measurement basis used in preparing the Financial Statements:</u> 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 | <u>Estimates</u> <u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u> The Preparation of financial statements in conformity with the Bangladesh Accounting Standards (IAS) requires management to make estimates and assumptions for disclosure of provisions etc. at the date of the financial statements and revenues and expense during the period under report.Actual results may differ from those estimates. | | |
| 6 | <u>Materiality and Aggregation:</u> Each material item has been presented separately in company’s financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function. | | |
| | | | |
| | Particulars | As on 30 Sep,2023 | As on 30 June, 2023 |
| 7 | <u>Net Tangible Fixed Assets</u> 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. | 58,784,975 | 60,023,839 |
| | Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company. | | |
| | | | |

| | | | |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 8 | Investment in Equity: Investment in equity remaine same as before. | 1,000,841 | 1,000,841 |
| 9 | Current Assets Inventories [IAS-2] Debtors Advances, deposits and prepayments Investment in FDR Cash and cash equivalents (excluding bank overdrafts) The growth of current assets compared to previous year has been decreased by 1.63% due to mix of increase and decrease effect off. <div> <div>Decrease</div> <div>Inventories 5%</div> <div>Advance,deposit and prepayment 12.44%</div> <div>Investment in FDR 33.93%</div> <div>Cash and cash equivalent</div> </div> | 277,303,199 998,379 118,046,216 375,687,011 98,620,141 <u>870,654,946</u> | 264,102,149 998,379 117,250,294 429,075,740 73,635,540 <u>885,062,102</u> |
| 10 | Current Liabilities and Provisions Advance against sales Security and other deposits Other current liabilities Unpaid dividend Provision for Taxes Provisions for other liabilities and charges Bank overdraft Worker's profit participation fund | 101,786 19,822 457,476,996 213,571 52,520,703 27,209,950 18,772,080 60,628 <u>556,375,536</u> | 3,900,470 19,822 451,045,109 231,756 53,729,770 19,985,855 18,772,080 60,628 <u>547,745,490</u> |
| | Current Liabilities and Provisions compared to previous year has been increased by 1.58%.Details of the same are as follows:- <div> <div>Decrease</div> <div>Advance against sales 0.97%</div> <div>Other current liabilities 1.43%</div> <div>Provision for Taxes 2.25%</div> <div>Provision for other liabilities and charges 36.15%</div> </div> | | |
| 11 | Non-current Liabilities Long term loan Deferred Tax liabilities | 213,479,470 4,028,251 <u>217,507,721</u> | 205,876,918 4,124,803 <u>210,001,721</u> |

As earlier mentioned in note 1.01 of audit report in the year 2018-2019 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791. Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001 only 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 18th day of July 2016 the Honorable High Court Division has granted stay of Artha Rin Case no; 89 of 2013. It is worthwhile to disclose that in the prayer for staying the Artha Rin case it was mentioned that it is established upto the Apex Court of the country that the respond Bank did not pay the dues of the petitioner and the matter is now for the disposal before the contempt court and keeping petitioners money in their hand filing Artha Rin case for realization of their loan is against the spirit of the Artha Rin Adalat Ain 2003. As certified by the legal advisor of the company that since the further proceedings of the Artha Rin case has been stayed by the Hon'ble court as such any transaction in connection with the loan amount including charging interest upon the loan without prior permission of the Hon'ble court is amount to violation of the court order and as such illegal. Necessary steps are being taken to settled the issue. Under the above circumstance firstly since the interest cannot be charged on loan due to having stay order as certified by the legal advisor, secondly due to having various method to determine the amount for settling the old outstanding loan so at this stage it is not possible to ascertain the amount reliably which is essential for accounting the expenses and liability as per International Accounting Standard, thirdly since the disposal of contempt petition No. 151 of 2013 is connected with the repayment of loan and finally the bank has submitted review petition for review the judgment of the Honorable Supreme Court therefor the whole amount as received by the order of the Honorable Supreme Court of Bangladesh Appellate Division Tk. 439,516,459 has been considered as liability. The stay order has been vacated by the Hon'ble Court on 09-11-2021.

| | | | |
|----|---------------------------------------------------------------|--------------------|--------------------|
| 12 | Shareholders' Equity | | |
| | Ordinary share capital | 222,985,490 | 222,985,490 |
| | Capital reserve | 21,350 | 21,350 |
| | General reserve | 1,395,080 | 1,395,080 |
| | Revaluation reserve | A) 8,207,768 | 8,341,096 |
| | Tax holiday reserve | 10,747,334 | 10,747,334 |
| | Retained earnings | B) (86,799,517) | (55,150,779) |
| | | 156,557,505 | 188,339,571 |
| | The growth rate of shareholders equity considered as follows: | | |
| | A) Revaluation reserve: | | |
| | Opening balance | 8,341,096 | |
| | Less. Dep. during the period | (133,328) | |
| | | 8,207,768 | |
| | 8 | | |

| | | | |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|
| | | | |
| | B) Retained earnings: | | |
| | Opening balance | (55,150,779) | |
| | Add.Profit (July,23 to Sep,23) | (31,782,066) | |
| | Depreciation of revaluation of fixed asset | 133,328 | |
| | | <u>(86,799,517)</u> | |
| | Retained earnings | | |
| | Net loss recorded at Tk.(31,782,066) during 1st quarter ending Sep 30, 2023. as against profit of Tk. 3,560,490/- 1st quarter ending Sep,30 2022. Which have been decreased by 993% | | |
| | Particulars | As on 30 Sep 2023 | As on 30 Sep 2022 |
| 13 | Turnover Compared to turnover of the same period of last year Tk. 115,067,352 with year-to-date 30 Sep 2023,turnover has decreased by 70.38%. | 34,083,170 | 115,067,352 |
| 14 | Cost of Sales Compared to cost of Sales of the same period of last year Tk. 105,780,715 with year-to-date 30 Sep, 2023 cost of Sales has decreased by 45.39%. | 57,765,272 | 105,780,715 |
| 15 | Non-operating Income Compared to non-operating income of the same period of last year Tk. 6,899,751 with year-to-date 30 Sep 2023 non-operating Income has decreased by 14.07%. | 7,870,815 | 6,899,751 |
| 16 | Depreciation on revalued fixed asset. Depreciation on revalued fixed asset of the same period of last year Tk. 184,672 with year to date 30 Sep 2023,depreciation has decreased by 27.80% | 133,328 | 184,672 |
| 17 | Provision on income Tax Income Tax expense is recognized based upon 15% on operating income and 22.50 % on interest of FDR and other income upto 30 Sep 2023. This provision may be re-calculated latter in the light of actual to be required. | 1,790,933 | 1,580,145 |
| 17.01 | Income tax calculation are as follows:- | | |
| | Operating Income | TK. (37,958,500) | |
| | WPPF | TK. - | |
| | | TK. <u>(37,958,500)</u> | |
| | Tax on operating income @ 15% | 1 TK. - | |
| | Non operating income:- | | |
| | Interest Received on Investment in FDR | TK. 7,870,815 | |
| | Interest on STD A/C | TK. - | |
| | | TK. <u>7,870,815</u> | |
| | Tax on non operating income @ 22.5% | 2 TK. 1,770,933 | |
| | Dep. Of revaluation of Fixed Assets @ 15% | <u>133,328</u> | |
| | | 3 19,999 | |
| | Total Tax | (1+2+3) TK. <u>1,790,933</u> | |
| 17.02 | Deferred Tax Liability : | | |
| | Particulars | As on | |
| | Opening Balance | 30 Sep 23 | |
| | Add: (Reduction)/Addition during the year (Note-A) | 4,124,803 | |
| | Closing Balance | (96,552) | |
| | | <u>4,028,251</u> | |
| A) | Calculation of Deferred Tax: | | |
| | Particulars | As on | |
| | Depreciable asset as per Financial Statements | 30 Sep 23 | |
| | Depreciable asset as per tax base | 50,100,289 | |
| | Temporary difference | (23,245,286) | |
| | Applicable tax rate | 26,855,003 | |
| | Deferred tax liability as at end of the year | 15% | |
| | Opening Balance | 4,028,250.45 | |
| | Reduction during the year | 4,124,803 | |
| | | <u>96,552</u> | |
| 18 | Seasonal or cyclical variations in total sales The company operates the industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period. | | |

19 Segment reporting

The company has no reportable segments as per requirement of IAS-14.

20 Events after the Balance Sheet Date

There is no significant event at the end of the interim period that has to be reflected in the financial statements for the interim period.

21 Related party transaction

A) The details of related party transactions during the year along with the relationship is illustrated below in accordance of IAS-24:

| Particulars | | | 30 Sep 2023 | 30 Sep 2022 |
|--------------------|-------------------------------|-----------------------|-------------------|-------------------|
| Name of the party | Relationship with the company | Nature of transaction | Transacted amount | Transacted amount |
| Md.Talha | Managing Director | Remuneration | - | 450,000 |
| Md.Mizanur Rahman | Managing Director | Remuneration | 450,000 | - |
| Md.Bakhtiar Rahman | Managing Director | Remuneration | 450,000 | - |
| | | Sub-Total | 900,000 | 450,000 |

B) Disclosure of Managerial Remuneration

The total amount of remuneration paid to the top five salaried officers of the company in the accounting year is as follows:

| SL No | Name | Designation | 30 Sep 2023 | 30 Sep 2022 |
|-------|----------------------|------------------------------------|------------------|----------------|
| 1 | Md.AKM Azharul Islam | DGM (Admin) | - | 211,890 |
| 2 | Md.Shamsul Huda | DGM (Admin,Accounts & Law Affairs) | 60,000 | - |
| 3 | Md.Selim parvez ACS | Company Secretary | 420,000 | 180,000 |
| 4 | Md.Akhtaruzzaman | DGM (Mechanical & Production) | 379,335 | 356,345 |
| 5 | Mr. Shuva Ray | Manager | 165,000 | - |
| 6 | Md.Jalal uddin | Senior accounts officer | 127,050 | 127,050 |
| 7 | Md.Khalilur Rahman | Head of Internal Audit | 135,000 | 105,000 |
| | | Sub-Total | 1,286,385 | 980,285 |

(A+B) Aggregated amount of remuneration paid to all Directors and Officers during the accounting year is as follows:

| SL No | Particulars | Nature of payment | 30 Sep 2023 | 30 Sep 2022 |
|-------|-------------------------|-----------------------------|------------------|------------------|
| 1 | Directors | Meeting Fees | 100,000 | - |
| 2 | Directors | Remuneration | 900,000 | 450,000 |
| 3 | Officers and Executives | Salary and other allowances | 1,286,385 | 980,285 |
| | | Total | 2,286,385 | 1,430,285 |

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 accounted for.

23.00 Investment :

Investment in shares of AJML
Investment in share of CDBL -equity

Total

| 30 Sep 2023 | 30 June 2023 |
|------------------|------------------|
| Amount in Tk | Amount in Tk |
| 841 | 841 |
| 1,000,000 | 1,000,000 |
| 1,000,841 | 1,000,841 |

24.00 Inventories :

Raw Cotton
Work in Process
Finished Goods
Stores and Spares
Store in Transit
Stock at Spinning (packing material)
Stock of Waste Cotton

Total

| 30 Sep 2023 | 30 June 2023 |
|--------------------|--------------------|
| Amount in Tk | Amount in Tk |
| 1,711,524 | 13,951,456 |
| 1,334,256 | 972,991 |
| 249,100,558 | 224,243,756 |
| 18,881,314 | 18,948,025 |
| 3,529,091 | 3,529,091 |
| 595,365 | 595,365 |
| 2,151,091 | 1,861,465 |
| 277,303,199 | 264,102,149 |

25.00 Debtors :**Trade debtors :**

Amount receivable against export sale

Total

| 30 Sep 2023 | 30 June 2023 |
|----------------|----------------|
| Amount in Taka | Amount in Taka |
| 998,379 | 998,379 |
| 998,379 | 998,379 |

26.00 Advance, deposits and prepayment :**Advances:**

Advance against salary
Advance against TA/DA
Advance against purchase
Advance against company income tax
Other advances & prepayment
Advance against supply
Loan to Alhaj jute mills Ltd.

Deposits:

Custom deposit
Deposit at Agrani bank against BTMC liabilities(Principal)
Bank guarantee of Agrani Bank Ltd
Against oxygen cylinder
Security deposits against gas connection.

Prepayment:

Insurance premium
Prepaid expenses

Total

| | |
|--------------------|--------------------|
| 9,000 | - |
| 11,700 | 16,145 |
| 14,986 | 240,886 |
| 50,264,425 | 48,897,834 |
| 171,532 | 251,015 |
| 294,417 | 314,818 |
| 1,152,128 | 1,151,728 |
| 51,918,188 | 50,872,426 |
| 94,802 | 82,142 |
| 50,761,093 | 50,761,093 |
| 34,290 | 34,290 |
| 4,000 | 4,000 |
| 14,939,822 | 14,939,822 |
| 65,834,007 | 65,821,347 |
| 275,586 | 556,521 |
| 18,435 | - |
| 294,021 | 556,521 |
| 118,046,216 | 117,250,294 |

27 Investment in FDR:

| Particulars | | | 30 Sep 2023 Amount in Taka | 30 June 2023 Amount in Taka |
|---------------------------------------|--|--|-------------------------------|--------------------------------|
| Rupali Bank Ltd. (FDR) | | | 233,072,836 | 230,018,103 |
| Janata Bank Ltd. (FDR) | | | 76,486,484 | 133,829,557 |
| BRAC Bank Ltd. (FDR) | | | 140,845 | 139,450 |
| Bangladesh development bank ltd.(FDR) | | | 65,986,846 | 65,088,630 |
| Total | | | 375,687,011 | 429,075,740 |

28.00 Cash & cash equivalents :

| | 30 Sep 2023 Amount in Taka | 30 June 2023 Amount in Taka |
|-----------------------------------------------------------------|-------------------------------|--------------------------------|
| Cash in Hand | 66,594 | 599 |
| Cash at Bank | | |
| Janata Bank, Local office, Dhaka. STD A/C0887 | 1,809,400 | 1,809,400 |
| Agrani Bank, Ishurdi, Pabna. CD A/C No-1085 | 503 | 503 |
| Agrani Bank CD A/C No-1773 | 5,685 | 5,685 |
| Agrani Bank CD A/C No-1532 | 7,605 | 7,605 |
| Agrani Bank STD A/C No-152 | 12,241 | 12,241 |
| Agrani Bank STD A/C No-4536 | 50,652,241 | 50,652,241 |
| Prime Bank, Ishurdi, Pabna CD A/C 60008502 | 1,858 | 1,858 |
| Dutch-Bangla Bank Ltd. CD A/C-5085 | 37,985 | 37,985 |
| Prime Bank, IBB Dilkusha STD A/C 90036875 | 2,024,704 | 2,025,279 |
| Prime Bank, IBB Dilkusha STD A/C -3108315011216 | 250,291 | 268,763 |
| IFIC Bank Ltd. Stock Exchange Br. SND A/C -0180030890041 | 75,636 | 12,169,230 |
| Al Arafah Islami Bank Ltd. Panthapath Br. SND A/C-0841020010647 | 12,772,899 | 6,200,710 |
| First Security Islami Bank PLC AC no-012913100000446 | 30,559,848 | - |
| NRB Bank Ltd. A/C-1081030009018 | 342,651 | 443,441 |
| Total cash at bank | 98,553,547 | 73,634,941 |
| Total | 98,620,141 | 73,635,540 |

29.00 Long term loan fund:

The above balance is made of the following:

| Particulars | Amount in Tk 30 Sep 2023 | Amount in Tk 30 Sep 2023 | Amount in Tk 30 Sep 2023 | Amount in Tk 30 June 2023 |
|---------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| 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 | - | - | - | - |
| Total: | 36,340,940 | 50,471,371 | 86,812,311 | 86,812,311 |
| <u>Agrani Bank Ltd. industrial loan-interest</u> | | | | |
| Opening balance | 39,538,958 | 12,772,364 | 119,064,607 | 88,654,399 |
| Less: Payment | - | - | - | - |
| | 39,538,958 | 12,772,364 | 119,064,607 | 88,654,399 |
| Add: Provision for interest | - | - | 7,602,552 | 30,410,208 |
| Total: | 39,538,958 | 12,772,364 | 126,667,159 | 119,064,607 |
| Total long term loan fund Total: (A) | 75,879,898 | 63,243,735 | 213,479,470 | 205,876,918 |

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 |
| | | | (14,733,499) |

30.00 Advance Against Sales:

The above balance is made up as follows:

| Name of the Party | Address | 30 Sep 2023 Amount in Tk | 30 June 2023 Amount in Tk |
|--------------------|----------------------------------------|-----------------------------|------------------------------|
| M/s. Banijjo Bitan | Pawra market,kumarkhali,kustia | 100,006 | 100,436 |
| M/s. Altaf Traders | Dariapur Bazar, Shahjadpur, Sirajgonj. | 1,780 | 3,800,034 |
| Total | | 101,786 | 3,900,470 |

31.00 Security and other deposits:

| Particulars | 30 Sep 2023 Amount in Tk | 30 June 2023 Amount in Tk |
|----------------------------|-----------------------------|------------------------------|
| Homes Enterprise | 10,000 | 10,000 |
| Bhai Bhai Traders | 5,000 | 5,000 |
| Rubican Insect Control Co. | 4,822 | 4,822 |
| Total | 19,822 | 19,822 |

32.00 Other current liabilities :

| | 30 Sep 2023 Amount in Tk | 30 June 2023 Amount in Tk |
|--------------------------------------------|-----------------------------|------------------------------|
| Trade creditors | 14,487,616 | 7,290,378 |
| Liabilities for VAT | 2,409,662 | 2,541,627 |
| Unpaid salary & wages | 65,923 | 65,923 |
| Income tax deduction from parties | 942,285 | 1,575,671 |
| Sramik kallon tahabil | 55,051 | 55,051 |
| Received against Legal claim (Agrani Bank) | 439,516,459 | 439,516,459 |
| | 457,476,996 | 451,045,109 |

33.00 Provision for taxes :

| | | |
|---------------------------------------------------------|-------------------|-------------------|
| Provision for Accounting Year (2003-2004) | 40,961 | 40,961 |
| Provision for Accounting Year (2007-2008) | 199,502 | 199,502 |
| Provision for Accounting Year (2007-2008) (Interest) | 76,840 | 76,840 |
| Provision for Accounting Year (2008-2009) | 1,219,625 | 1,219,625 |
| Provision for Accounting Year (2008-2009) (Interest) | 182,944 | 182,944 |
| Provision for Accounting Year (2009-2010) | 5,000 | 5,000 |
| Provision for Accounting Year (2013-2014) | 800,176 | 800,176 |
| Provision for Accounting Year (2014-2015) | 2,792,437 | 5,792,437 |
| Provision for Accounting Year (2015-2016) | 6,353,096 | 6,353,096 |
| 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) | 13,060,688 | 13,060,688 |
| Provision for Accounting Year (2023-2024) | 1,790,933 | - |
| Sub Total | 58,225,027 | 59,434,094 |
| Add Adjustment during the year (2012-2013) | (5,687,008) | (5,687,008) |
| Less Adjustment during the year (2017-2018) | (17,316) | (17,316) |
| Total | 52,520,703 | 53,729,770 |

34.00 Prov. for other liabilities and charges :

| | 30 Sep 2023 | 30 June 2023 |
|---------------------------------|-------------------|-------------------|
| | Amount in Tk | Amount in Tk |
| Salary & wages clearing account | 6,770,120 | 3,704,077 |
| Provision for other expenses | 16,412,360 | 12,254,308 |
| Provision for doubtful assets | 4,027,470 | 4,027,470 |
| Total | 27,209,950 | 19,985,855 |

35.00 Bank overdraft :

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

36.00 Turnover (Amount) :

| Particulars | 30 Sep 2023 Amount in Taka | 30 Sep 2022 Amount in Taka |
|------------------|-------------------------------|-------------------------------|
| Carded Spun Yarn | 33,570,054 | 114,227,157 |
| Open-End Yarn | 513,116 | 840,195 |
| Total | 34,083,170 | 115,067,352 |

Turnover :

| | Qty (Kg) | Qty (Kg) |
|------------------|---------------|----------------|
| Carded Spun Yarn | 84,820 | 246,713 |
| Open-End Yarn | 3,493 | 5,806 |
| Total | 88,313 | 252,519 |

Turnover in quantity (Kg) :
01-07-2023 to 30-09-2023

| Production Type | Opening Stock (a) | Production (b) | Closing Stock (c) | Damage (d) | Sales during the period (a+b-c-d) |
|------------------|----------------------|-------------------|----------------------|---------------|--------------------------------------|
| Carded Spun Yarn | 477,732 | 186,698 | 579,610 | - | 84,820 |
| Open-End Yarn | 27,669 | 11,975 | 36,151 | - | 3,493 |
| Total | 505,401 | 198,673 | 615,761 | - | 88,313 |

Turnover in quantity (Kg) :
01-07-2022 to 30-09-2022

| Production Type | Opening Stock (a) | Production (b) | Closing Stock (c) | Damage (d) | Sales during the period (a+b-c-d) |
|------------------|----------------------|-------------------|----------------------|---------------|--------------------------------------|
| Carded Spun Yarn | 161,980 | 246,034 | 161,301 | - | 246,713 |
| Open-End Yarn | 30,301 | 16,283 | 40,778 | - | 5,806 |
| Total | 192,281 | 262,317 | 202,079 | - | 252,519 |

37.00 Cost of Sales

| PARTICULARS | 30 Sep 2023 Amount in Taka | 30 Sep 2022 Amount in Taka |
|-----------------------------------|-------------------------------|-------------------------------|
| Work in process (opening) | 972,991 | 4,752,027 |
| Raw materials consumed | 57,442,155 | 85,564,988 |
| Waste cotton consumed | - | 1,477 |
| Work in process (closing) | (1,337,401) | (4,872,925) |
| Wastage recoverable | (289,626) | (157,358) |
| Total consumption | 56,788,119 | 85,288,209 |
| Factory wages & allowances | 6,588,363 | 7,922,205 |
| Stores & spares | 1,322,304 | 2,487,330 |
| Other factory overhead | 15,538,955 | 16,044,126 |
| Factory salary & allowance | 2,384,332 | 2,175,929 |
| Cost of production | 82,622,073 | 113,917,799 |
| Stock of Finished goods (opening) | 224,243,757 | 67,716,572 |
| | 306,865,830 | 181,634,371 |
| Stock of Finished goods (closing) | (249,100,558) | (75,853,656) |
| Total cost of Sales | 57,765,272 | 105,780,715 |

37.01 Factory wages & allowances:

| | | |
|----------------------|------------------|------------------|
| Wages and allowances | 6,182,159 | 7,562,016 |
| Bonus | 406,204 | 360,189 |
| Total | 6,588,363 | 7,922,205 |

37.02 Store & spares:

| | | |
|-----------------------------|------------------|------------------|
| Spare parts | 249,974 | 726,491 |
| Packing Materials | 1,000,125 | 1,504,974 |
| Lubricants | 33,072 | 26,069 |
| Electrical materials | 39,133 | 218,951 |
| Other maintenance materials | | 10,845 |
| Total | 1,322,304 | 2,487,330 |

37.03 Other factory overhead:

| |
|-----------------------------------------|
| Electricity and power |
| Gas bill |
| Depreciation |
| Depreciation of cost of revalued assets |
| Rent,Rates and Taxes (Factory) |
| Labour bill |
| Insurances premium |
| Postage & telephone |
| Repairs and maintenance of machinery |
| Total |

| 30 Sep 2023 | 30 Sep 2022 |
|-------------------|-------------------|
| Amount in Taka | Amount in Taka |
| 2,637,191 | 4,933,480 |
| 11,088,908 | 7,450,556 |
| 1,053,432 | 2,775,830 |
| 133,328 | 184,672 |
| - | 45,000 |
| 3,678 | - |
| 280,935 | 595,085 |
| 4,156 | 21,563 |
| 337,327 | 37,940 |
| 15,538,955 | 16,044,126 |

37.04 Factory salary & allowances:

| |
|-----------------------|
| Salary and allowances |
| Bonus |
| Total |

| 30 Sep 2023 | 30 Sep 2022 |
|------------------|------------------|
| Amount in Taka | Amount in Taka |
| 2,203,115 | 1,877,648 |
| 181,217 | 298,281 |
| 2,384,332 | 2,175,929 |

38.00 Administrative expenses:

| |
|--------------------------------------|
| Managing Director & CEO salary |
| Salary and allowances |
| Bonus |
| Leave Pay |
| Board Meeting Fee |
| Repairs of vehicles |
| Printing and stationery |
| Uniform |
| Rent, rates and taxes |
| Travelling and conveyances |
| Petrol for car |
| Electricity & power |
| Depreciation |
| Courier bill |
| Internet expenses |
| Telephone |
| Entertainment expenses |
| Legal fees and expenses |
| Licence renewal fee |
| Accounts Audit Fee |
| Annual subscription |
| Bank charges and excise duty |
| Advertisement expenses |
| Annual fee for CDBL |
| Water and gas supplies expenses |
| Website installation expense |
| Corporate social responsibility exp. |
| Car parking expenses |
| VAT expenses |
| Service charge of head office |
| Other servicing (office equipment) |
| Dish line connection exp. |
| Miscellaneous expenses |
| Total |

| 30 Sep 2023 | 30 Sep 2022 |
|------------------|------------------|
| Amount in Taka | Amount in Taka |
| 900,000 | 450,000 |
| 1,697,471 | 1,210,530 |
| 267,047 | 98,068 |
| 30,400 | 9,819 |
| 100,000 | 91,300 |
| 15,550 | 1,400 |
| 44,632 | 36,755 |
| - | 8,000 |
| 388,800 | 263,700 |
| 72,545 | 77,534 |
| 475,620 | 178,609 |
| 53,839 | 26,872 |
| 67,360 | 113,655 |
| 1,063 | 10,810 |
| 17,916 | 15,516 |
| 32,971 | 7,000 |
| 108,219 | 40,605 |
| 1,473,000 | 233,775 |
| 42,045 | - |
| - | 50,000 |
| - | 62,549 |
| 71,620 | 30,622 |
| 31,464 | - |
| - | 26,500 |
| 24,300 | 24,300 |
| - | 39,600 |
| 14,700 | 183,612 |
| - | 7,000 |
| 305,517 | 46,813 |
| 56,700 | 56,700 |
| 99,940 | 37,375 |
| 800 | - |
| 1,822 | 29,798 |
| 6,395,341 | 3,468,817 |

39.00 Selling & distribution expenses:

| | | |
|---------------------|----------------|----------------|
| Salary & allowances | 262,560 | 187,152 |
| Bonus | 15,945 | 14,380 |
| Total | 278,505 | 201,532 |

40.00 Reconciliation of the statement of cash flows:

| | <u>Amount in Taka</u> <u>30 Sep 2023</u> | <u>Amount in Taka</u> <u>30 June 2023</u> |
|------------------------------------------------------|---------------------------------------------|----------------------------------------------|
| Net Profit / Loss | (31,782,066) | (17,331,351) |
| Add : Depreciation | 1,254,120 | 11,086,972 |
| Add :Increase of current liability | 8,630,046 | 8,810,042 |
| Add: Increase of Non-current | 7,602,552 | 30,410,208 |
| Less: Non operating income | (7,870,815) | (32,341,366) |
| Less: Increase of current assets (Except investment) | (12,805,675) | (71,949,860) |
| Deferred tax | (96,552) | (754,702) |
| Net cash from operating activities | (35,068,390) | (72,070,057) |

41.00 Calculation of NAVPS :

| | <u>Amount in Taka</u> <u>30 Sep 2023</u> | <u>Amount in Taka</u> <u>30 June 2023</u> |
|----------------------------------------------------|---------------------------------------------|----------------------------------------------|
| Total assets & properties value | 930,440,762 | 946,086,782 |
| Less:Total liabilities | (773,883,257) | (757,747,211) |
| Total net assets | 156,557,505 | 188,339,571 |
| Total number of shares | 22,298,549 | 22,298,549 |
| Net assets value per share (NAVPS) Restated | 7.02 | 8.45 |

42.00 Calculation of Earning Per Share:

| | <u>30 Sep 2023</u> <u>Amount in Taka</u> | <u>30 Sep 2022</u> <u>Amount in Taka</u> |
|-------------------------------------------------------|---------------------------------------------|---------------------------------------------|
| Earning attributable to the ordinary shareholders | | |
| Net profit / (Loss) after tax | (31,782,066) | 3,560,490 |
| Number of ordinary shares outstanding during the year | 22,298,549 | 22,298,549 |
| Earning per share (Restated) | (1.43) | 0.16 |

43.00 Calculation of net operating cash flow Per Share:

| | | |
|-----------------------------------------------------|---------------|-------------|
| Net cash from operating activities | (35,068,390) | 5,146,121 |
| Total number of shares | 22,298,549 | 22,298,549 |
| Net operating cash flow per share (Restated) | (1.57) | 0.23 |

44.00 Gross profit, Net Profit, EPS and NOCFPS

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

1) Sales of the company for the period from July to Sep'2023 was 88,313 kgs valued Tk. 34,083,170/- in comparison previous years same period sales of 252,519 kgs value Tk. 115,067,352/- .Sales for the reporting period has been decreased 65.03% in terms of quantity and 70.38% in terms of sales amount.

2) Factory wages and allowance has decreased by TK. 1,333,842
3) Stores and spares has decreased by TK. 1,165,026
4) Factory overhead expenses has decreased by TK. 505,171

Due to such negative effect in case of sales the company incurred Net loss of tk. (31,782,066)-as against profit of tk. 3,560,490/- for corresponding same period of previous year. Consequential effect of such operating loss and net loss the EPS, NOCFPS and NAVPS have decreased substantially compared with that of the corresponding previous period. Management is well aware about of the situation and also steps are being taken to improve the overall operational performance.

| Alhaj Textile Mills Ltd. | | | | | | | | | | | | | | |
|--------------------------|------------------------------------|--------------------------------------------|----------------------|----------------------|------------------------|-----------------------|----------------------|---------------------|------------|---------------------------------------|----------|-----------------------|---------------------------|-----------------------|
| Schedule-1 | | Schedule of Fixed Assets as on 30 Sep,2023 | | | | | | | | | | | | |
| SL No | Name of Assets | COST | | | | | | DEPRECIATION | | | | | | |
| | | Cost as on 1/7/2023 | W.D.V as on 1/7/2023 | Rev. of Fixed Assets | Add. during the period | Adjustment the period | Total Cost 30 Sep,23 | Dep. up to 1/7/2023 | Adjustment | Amount on which Dep. to be calculated | Rate (%) | Dep.during the period | Accu.dep. up to 30 Sep,23 | W.D.V as on 30 Sep,23 |
| 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 | 43,294 | - | - | - | 794,616 | 751,322 | - | 43,294 | 5 | 541 | 751,863 | 42,753 |
| | Sub total - A | 9,479,302 | 8,727,980 | - | - | - | 9,479,302 | 751,322 | - | 8,727,980 | | 541 | 751,863 | 8,727,439 |
| B | Building & Other Const. | | | | | | | | | | | | | |
| 1 | Factory building (1st class) | 482,437 | 534 | - | - | - | 482,437 | 481,903 | - | 534 | 10 | 13 | 481,916 | 521 |
| 2 | Factory building (2nd class) | 1,014,386 | 716 | - | - | - | 1,014,386 | 1,013,670 | - | 716 | 10 | 18 | 1,013,688 | 698 |
| 3 | Residential Building(Officer) | 2,121,402 | 26,189 | - | - | - | 2,121,402 | 2,095,213 | - | 26,189 | 10 | 655 | 2,095,868 | 25,534 |
| 4 | Residential Building(Worker) | 1,267,965 | 204,677 | - | - | - | 1,267,965 | 1,063,288 | - | 204,677 | 10 | 5,117 | 1,068,405 | 199,560 |
| 5 | Officer Building | 705,329 | 6,615 | - | - | - | 705,329 | 698,714 | - | 6,615 | 10 | 165 | 698,879 | 6,450 |
| 6 | Other Buildings | 1,445,802 | 66,784 | - | - | - | 1,445,802 | 1,379,018 | - | 66,784 | 10 | 1,670 | 1,380,688 | 65,114 |
| 7 | Water Installation | 144,752 | 3,027 | - | - | - | 144,752 | 141,725 | - | 3,027 | 10 | 76 | 141,801 | 2,951 |
| 8 | Electric Installation | 298,311 | 3,234 | - | - | - | 298,311 | 295,077 | - | 3,234 | 10 | 81 | 295,158 | 3,153 |
| 9 | Other Construction(1st class) | 352,962 | 6,600 | - | - | - | 352,962 | 346,362 | - | 6,600 | 10 | 165 | 346,527 | 6,435 |
| 10 | Other Construction(Temp.) | 293,262 | 638 | - | - | - | 293,262 | 292,624 | - | 638 | 10 | 16 | 292,640 | 622 |
| 11 | Ceiling and Partition (Fact. U-1) | 267,050 | 11,013 | - | - | - | 267,050 | 256,037 | - | 11,013 | 10 | 275 | 256,312 | 10,738 |
| 12 | Staff Quarter (2nd Class) | 296,261 | 92,174 | - | - | - | 296,261 | 204,087 | - | 92,174 | 10 | 2,304 | 206,391 | 89,870 |
| 13 | Central Godown | 897,532 | 38,650 | - | - | - | 897,532 | 858,882 | - | 38,650 | 10 | 966 | 859,848 | 37,684 |
| 14 | Building & Other Construction | 27,251,239 | 8,324,870 | - | - | - | 27,251,239 | 18,926,369 | - | 8,324,870 | 10 | 208,122 | 19,134,491 | 8,116,748 |
| 15 | Generator House | 3,782,922 | 691,400 | - | - | - | 3,782,922 | 3,091,522 | - | 691,400 | 10 | 17,285 | 3,108,807 | 674,115 |
| 16 | Pump Installation | 672,206 | 100,812 | - | - | - | 672,206 | 571,394 | - | 100,812 | 10 | 2,520 | 573,914 | 98,292 |
| 17 | Distribution Panel Board | 1,700,568 | 212,562 | - | - | - | 1,700,568 | 1,488,006 | - | 212,562 | 10 | 5,314 | 1,493,320 | 207,248 |
| 18 | Cable Installation | 3,016,014 | 400,563 | - | - | - | 3,016,014 | 2,615,451 | - | 400,563 | 10 | 10,014 | 2,625,465 | 390,549 |
| 19 | Electric Digital Meter Room | 1,080,253 | 418,513 | - | - | - | 1,080,253 | 661,740 | - | 418,513 | 10 | 10,463 | 672,203 | 408,050 |
| 20 | Staff Quarter | 369,471 | 34,523 | - | - | - | 369,471 | 334,948 | - | 34,523 | 10 | 863 | 335,811 | 33,660 |
| 21 | Electrical Installation | 287,523 | 56,675 | - | - | - | 287,523 | 230,848 | - | 56,675 | 10 | 1,417 | 232,265 | 55,258 |
| 22 | Electric Sub Station | 5,371,588 | 478,731 | - | - | - | 5,371,588 | 4,892,857 | - | 478,731 | 10 | 11,968 | 4,904,825 | 466,763 |
| 23 | Other Cons.(Ducting) | 91,915 | 41,213 | - | - | - | 91,915 | 50,702 | - | 41,213 | 10 | 1,030 | 51,732 | 40,183 |
| 24 | Ceiling and Partition (Fact U-2) | 1,907,838 | 191,017 | - | - | - | 1,907,838 | 1,716,821 | - | 191,017 | 10 | 4,775 | 1,721,596 | 186,242 |
| 25 | Humidification Plant | 10,222,371 | 1,058,288 | - | - | - | 10,222,371 | 9,164,083 | - | 1,058,288 | 10 | 26,457 | 9,190,540 | 1,031,831 |
| 26 | Scale | 444,228 | 186,955 | - | - | - | 444,228 | 257,273 | - | 186,955 | 10 | 4,674 | 261,947 | 182,281 |
| 27 | Switch Board Room | 221,010 | 79,203 | - | - | - | 221,010 | 141,807 | - | 79,203 | 10 | 1,980 | 143,787 | 77,223 |
| 28 | H/O Interior Decoration | 1,235,075 | 39,123 | - | - | - | 1,235,075 | 1,195,952 | - | 39,123 | 10 | 978 | 1,196,930 | 38,145 |
| | Sub Total B | 67,241,672 | 12,775,299 | - | - | - | 67,241,672 | 54,466,373 | - | 12,775,299 | | 319,382 | 54,785,755 | 12,455,917 |
| C | Plant & Machinery | | | | | | | | | | | | | |
| 1 | Plant and Machinery | 2,265,254 | 4,989 | - | - | - | 2,265,254 | 2,260,265 | - | 4,989 | 10 | 125 | 2,260,390 | 4,864 |
| 2 | Evaluation Unit | 400,000 | 12,672 | - | - | - | 400,000 | 387,328 | - | 12,672 | 10 | 317 | 387,645 | 12,355 |
| 3 | Workshop Mach Equipment | 5,825 | 23 | - | - | - | 5,825 | 5,802 | - | 23 | 10 | 1 | 5,803 | 22 |
| 4 | Power House Machinery | 538,778 | 15,827 | - | - | - | 538,778 | 522,951 | - | 15,827 | 10 | 396 | 523,347 | 15,431 |
| 5 | Fire Fighting Equipment | 58,345 | 30,195 | - | - | - | 58,345 | 28,150 | - | 30,195 | 10 | 755 | 28,905 | 29,440 |
| 6 | Office equipment | 506,875 | 1,649 | - | - | - | 506,875 | 505,226 | - | 1,649 | 10 | 41 | 505,267 | 1,608 |
| 7 | Transport equipment | 1,630 | - | - | - | - | 1,630 | 1,630 | - | - | 10 | - | 1,630 | - |
| 8 | Loose Tools | 291,356 | 5,322 | - | - | - | 291,356 | 286,034 | - | 5,322 | 10 | 133 | 286,167 | 5,189 |

| SL No | Name of Assets | COST | | | | | | DEPRECIATION | | | | | | |
|-------|-------------------------------|---------------------|----------------------|----------------------|------------------------|-----------------------|----------------------|---------------------|------------|---------------------------------------|----------|-----------------------|---------------------------|-----------------------|
| | | Cost as on 1/7/2023 | W.D.V as on 1/7/2023 | Rev. of Fixed Assets | Add. during the period | Adjustment the period | Total Cost 30 Sep.23 | Dep. up to 1/7/2023 | Adjustment | Amount on which Dep. to be calculated | Rate (%) | Dep.during the period | Accu.dep. up to 30 Sep.23 | W.D.V as on 30 Sep.23 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 9 | Laboratory Appliances | 617,946 | 14,836 | - | - | - | 617,946 | 603,110 | - | 14,836 | 10 | 371 | 603,481 | 14,465 |
| 10 | Electronic Twist Tester | 190,000 | 81,144 | - | - | - | 190,000 | 108,856 | - | 81,144 | 10 | 2,029 | 110,885 | 79,115 |
| 11 | Plant & Machinery | 234,648,024 | 14,920,488 | - | - | - | 234,648,024 | 219,727,536 | - | 14,920,488 | 10 | 373,012 | 220,100,548 | 14,547,476 |
| 12 | Gas Generator | 23,304,127 | 3,037,495 | - | - | - | 23,304,127 | 20,266,632 | - | 3,037,495 | 10 | 75,937 | 20,342,569 | 2,961,558 |
| 13 | Gas Generator Overhauling | 10,195,347 | 201,596 | - | - | - | 10,195,347 | 9,993,751 | - | 201,596 | 10 | 5,040 | 9,998,791 | 196,556 |
| 14 | Cooling Tower | 1,188,843 | 151,156 | - | - | - | 1,188,843 | 1,037,687 | - | 151,156 | 10 | 3,779 | 1,041,466 | 147,377 |
| 15 | Air Compressor Machine | 3,439,493 | 1,407,904 | - | - | - | 3,439,493 | 2,031,589 | - | 1,407,904 | 10 | 35,198 | 2,066,787 | 1,372,706 |
| 16 | Grinding Machine | 1,649,034 | 172,174 | - | - | - | 1,649,034 | 1,476,860 | - | 172,174 | 10 | 4,304 | 1,481,164 | 167,870 |
| 17 | Boiler Installation | 886,365 | 83,155 | - | - | - | 886,365 | 803,210 | - | 83,155 | 10 | 2,079 | 805,289 | 81,076 |
| 18 | Laboratory Appliances | 250,410 | 9,997 | - | - | - | 250,410 | 240,413 | - | 9,997 | 10 | 250 | 240,663 | 9,747 |
| 19 | Testing Lab. Machine | 1,586,188 | 289,219 | - | - | - | 1,586,188 | 1,296,969 | - | 289,219 | 10 | 7,230 | 1,304,199 | 281,989 |
| 20 | Water Treatment Plant | 1,000,000 | 119,516 | - | - | - | 1,000,000 | 880,484 | - | 119,516 | 10 | 2,988 | 883,472 | 116,528 |
| 21 | Gas Pipe line with station | 3,526,003 | 354,981 | - | - | - | 3,526,003 | 3,171,022 | - | 354,981 | 10 | 8,875 | 3,179,897 | 346,106 |
| 22 | Installation of EVC meter | 380,314 | 221,046 | - | - | - | 380,314 | 159,268 | - | 221,046 | 10 | 5,526 | 164,794 | 215,520 |
| 23 | Fire Fighting Equipment | 287,295 | 56,612 | - | - | - | 287,295 | 230,683 | - | 56,612 | 10 | 1,415 | 232,098 | 55,197 |
| 24 | Other Machinery | 334,603 | 49,694 | - | - | - | 334,603 | 284,909 | - | 49,694 | 10 | 1,242 | 286,151 | 48,452 |
| | Sub Total C | 287,552,055 | 21,241,690 | - | - | - | 287,552,055 | 266,310,365 | - | 21,241,690 | | 531,042 | 266,841,407 | 20,710,648 |
| D | Motor Vehicles: | | | | | | | | | | | | | |
| 1 | Motor Car | 3,698,097 | 910,783 | - | - | - | 3,698,097 | 2,787,314 | - | 910,783 | 10 | 22,770 | 2,810,084 | 888,013 |
| | Sub Total - D | 3,698,097 | 910,783 | - | - | - | 3,698,097 | 2,787,314 | - | 910,783 | | 22,770 | 2,810,084 | 888,013 |
| E | Furniture & Fixtures: | | | | | | | | | | | | | |
| 1 | Furniture (Factory) | 148,622 | 42,963 | - | - | - | 148,622 | 105,659 | - | 42,963 | 10 | 1,074 | 106,733 | 41,889 |
| 2 | Furniture (Office) | 1,102,849 | 169,686 | - | - | - | 1,102,849 | 933,163 | - | 169,686 | 10 | 4,242 | 937,405 | 165,444 |
| 3 | School Furniture | 9,509 | 243 | - | - | - | 9,509 | 9,266 | - | 243 | 10 | 6 | 9,272 | 237 |
| 4 | Iron Safe | 21,900 | 12,517 | - | - | - | 21,900 | 9,383 | - | 12,517 | 10 | 313 | 9,696 | 12,204 |
| 5 | Air Conditioner | 841,923 | 30,815 | - | - | - | 841,923 | 811,108 | - | 30,815 | 10 | 770 | 811,878 | 30,045 |
| 6 | Office Equipment | 129,106 | 37,705 | - | - | - | 129,106 | 91,401 | - | 37,705 | 10 | 943 | 92,344 | 36,762 |
| 7 | Furniture (Residential) | 149,597 | 8,119 | - | - | - | 149,597 | 141,478 | - | 8,119 | 10 | 203 | 141,681 | 7,916 |
| | Sub Total - E | 2,403,506 | 302,048 | - | - | - | 2,403,506 | 2,101,458 | - | 302,048 | | 7,551 | 2,109,009 | 294,497 |
| F | Sundry Assets | | | | | | | | | | | | | |
| 1 | Books | 38,784 | 3,708 | - | - | - | 38,784 | 35,076 | - | 3,708 | 10 | 93 | 35,169 | 3,615 |
| 2 | Crockeries & Cutleries | 105,745 | 63,460 | - | - | - | 105,745 | 42,285 | - | 63,460 | 10 | 1,587 | 43,872 | 61,874 |
| 3 | Soft Furnishing | 73,036 | 4,896 | - | - | - | 73,036 | 68,140 | - | 4,896 | 10 | 122 | 68,262 | 4,774 |
| 4 | Radio, Transistor, T.V & Dish | 228,218 | 3,552 | - | - | - | 228,218 | 224,666 | - | 3,552 | 10 | 89 | 224,755 | 3,463 |
| 5 | Intercom system | 556,025 | 9,366 | - | - | - | 556,025 | 546,659 | - | 9,366 | 10 | 234 | 546,893 | 9,132 |
| 6 | Other Sundry Assets | 333,797 | 79,449 | - | - | - | 333,797 | 254,348 | - | 79,449 | 10 | 1,986 | 256,334 | 77,463 |
| 7 | Computer | 1,836,431 | 290,320 | - | - | - | 1,836,431 | 1,546,111 | - | 290,320 | 25 | 18,145 | 1,564,256 | 272,175 |
| 8 | Fax Machine | 92,000 | 1,250 | - | - | - | 92,000 | 90,750 | - | 1,250 | 25 | 78 | 90,828 | 1,172 |
| 9 | Refrigerator | 58,715 | 2,603 | - | - | - | 58,715 | 56,112 | - | 2,603 | 10 | 65 | 56,177 | 2,538 |
| 10 | Virtual meeting equipment | 151,000 | 108,720 | - | - | - | 151,000 | 42,280 | - | 108,720 | 10 | 2,718 | 44,998 | 106,002 |
| 11 | Water Tank | 11,020 | 93 | - | - | - | 11,020 | 10,927 | - | 93 | 10 | 2 | 10,929 | 91 |
| 12 | Telephone Installation | 86,330 | 17,927 | - | - | - | 86,330 | 68,403 | - | 17,927 | 10 | 448 | 68,851 | 17,479 |
| 13 | C.C Camera | 451,383 | 127,600 | - | - | - | 451,383 | 323,783 | - | 127,600 | 10 | 3,190 | 326,973 | 124,410 |
| 14 | Router | 26,750 | 12,987 | - | - | - | 26,750 | 13,763 | - | 12,987 | 10 | 325 | 14,088 | 12,662 |
| 15 | Mobile Set | 608,205 | 217,859 | - | - | - | 608,205 | 390,346 | - | 217,859 | 10 | 10,893 | 401,239 | 206,966 |

| SL No | Name of Assets | COST | | | | | DEPRECIATION | | | | | | | W.D.V as on 30 Sep,23 |
|---------------------------------------|---------------------------------|---------------------|----------------------|----------------------|------------------------|-----------------------|----------------------|---------------------|------------|---------------------------------------|----------|-----------------------|---------------------------|-----------------------|
| | | Cost as on 1/7/2023 | W.D.V as on 1/7/2023 | Rev. of Fixed Assets | Add. during the period | Adjustment the period | Total Cost 30 Sep,23 | Dep. up to 1/7/2023 | Adjustment | Amount on which Dep. to be calculated | Rate (%) | Dep.during the period | Accu.dep. up to 30 Sep,23 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | Photocopy machine | 53,545 | 53,545 | | | | 53,545 | - | | 53,545 | 25 | 3,347 | 3,347 | 50,198 |
| 17 | Computer Printer | 54,250 | 42,256 | - | | - | 54,250 | 11,994 | | 42,256 | 25 | 2,641 | 14,635 | 39,615 |
| 18 | Maike | 6,958 | 47 | - | | - | 6,958 | 6,911 | - | 47 | 10 | 1 | 6,912 | 46 |
| 19 | Surver Installation | 322,537 | 322,537 | | 15,272 | | 337,809 | - | | 337,809 | 10 | 16,127 | 16,127 | 321,682 |
| 20 | Tally Software | 109,524 | 98,572 | - | | | 109,524 | 10,952 | | 98,572 | 10 | 2,464 | 13,416 | 96,108 |
| Overhauling for:- | | | | | | | | | | | | | | |
| 1 | Carding Machine | 2,255,679 | 2,022,677 | - | | - | 2,255,679 | 233,002 | - | 2,022,677 | 10 | 50,567 | 283,569 | 1,972,110 |
| 2 | Drawing Frame Machine | 1,571,952 | 63,497 | - | | - | 1,571,952 | 1,508,455 | - | 63,497 | 10 | 1,587 | 1,510,042 | 61,910 |
| 3 | Savio Auto Cone Machine | 13,503,841 | 2,970,700 | - | | - | 13,503,841 | 10,533,141 | - | 2,970,700 | 10 | 74,268 | 10,607,409 | 2,896,417 |
| 4 | Gas Generator | 3,211,031 | 671,633 | - | | - | 3,211,031 | 2,539,398 | - | 671,633 | 10 | 16,791 | 2,556,189 | 654,842 |
| 5 | Simplex Machine | 255,816 | 11,538 | - | - | - | 255,816 | 244,278 | - | 11,538 | 10 | 288 | 244,566 | 11,250 |
| Sub Total - F | | 26,002,572 | 7,200,792 | - | 15,272 | - | 26,017,844 | 18,801,780 | - | 7,216,064 | | 208,056 | 19,009,836 | 7,007,992 |
| 6 | Gas Generator Major Overhauling | 14,981,141 | - | - | - | - | 14,981,141 | 14,981,141 | - | - | Slm 20 | | 14,981,141 | - |
| 7 | Carding Machine | 451,444 | - | - | - | - | 451,444 | 451,444 | - | - | 20 | | 451,444 | - |
| 8 | Drawing Frame Machine | 1,257,961 | 524,151 | - | - | - | 1,257,961 | 733,810 | - | 524,151 | 10 | 31,449 | 765,259 | 492,702 |
| 9 | Savio Auto Cone Machine | 7,723,551 | - | - | - | - | 7,723,551 | 7,723,551 | - | - | 20 | | 7,723,551 | - |
| Sub Total - G | | 24,414,097 | 524,151 | - | - | - | 24,414,097 | 23,889,946 | - | 524,151 | - | 31,449 | 23,921,395 | 492,702 |
| Total | | 420,791,301 | 51,682,743 | - | 15,272 | - | 420,806,573 | 369,108,558 | - | 51,698,015 | - | 1,120,792 | 370,229,350 | 50,577,207 |
| Rev. on Reserve of Fixed asset | | - | - | 8,341,096 | - | - | - | - | - | - | - | - | 133,328 | 8,207,768 |
| Total | | 420,791,301 | 51,682,743 | 8,341,096 | 15,272 | - | 420,806,573 | 369,108,558 | - | 51,698,015 | | 1,254,120 | 370,229,350 | 58,784,975 |

Allocation of Depreciation

| | |
|-----------------------------|------------------|
| Dep.of Fixed Assets | 1,053,432 |
| Dep.on Rev. Of Fixed Assets | 133,328 |
| Administrative | 67,360 |
| Total | 1,254,120 |

ALHAJ TEXTILE MILLS LTD.
Ishurdi - Pabna
Depreciation Schedule of Revaluation of Fixed Asset
For the year ended 30 Sep,2023

| Schedule-2 | | | | | | | | | | |
|-------------------|--------------------------------|------------------------------------|------------------------------|----------------------------|----------------------------|------------------------------|------------------------|------------------------------|-------------------------------|--------------------------|
| SL No | Particulars | COST | | | Depreciation | | | | | |
| | | Revaluation of Fixed Assets | W.D.V. as on 1/7/2023 | Total Cost 1/7/2023 | Dep. Up to 1/7/2023 | Dep. To be Calculated | Rate of Dep.(%) | Dep.during the period | Accum.Dep. 30 Sep,2023 | W.D.V 30 Sep,2023 |
| 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 | 2,906,608 | 8,028,325 | 5,121,717 | 2,906,608 | 5 | 36,333 | 5,158,050 | 2,870,275 |
| | Sub total - A | 9,583,000 | 4,461,283 | 9,583,000 | 5,121,717 | 4,461,283 | | 36,333 | 5,158,050 | 4,424,950 |
| 1 | Factory building (1st class) | 579,852 | 117,913 | 579,852 | 461,939 | 117,913 | 10 | 2,948 | 464,887 | 114,965 |
| 2 | Factory building (2nd class) | 779,355 | 158,482 | 779,355 | 620,873 | 158,482 | 10 | 3,962 | 624,835 | 154,520 |
| 3 | Residential Building(Officers) | 3,705,574 | 847,718 | 3,705,574 | 2,857,856 | 847,718 | 10 | 21,193 | 2,879,049 | 826,525 |
| 4 | Residential Building(Workers) | 1,730,289 | 395,836 | 1,730,289 | 1,334,453 | 395,836 | 10 | 9,896 | 1,344,349 | 385,940 |
| 5 | Officers Building | 1,231,725 | 281,780 | 1,231,725 | 949,945 | 281,780 | 10 | 7,045 | 956,990 | 274,736 |
| 6 | Other Buildings | 2,654,889 | 539,871 | 2,654,889 | 2,115,018 | 539,871 | 10 | 13,497 | 2,128,515 | 526,374 |
| 7 | Water Installation | 81,511 | 18,646 | 81,511 | 62,865 | 18,646 | 10 | 466 | 63,331 | 18,180 |
| 8 | Electric Installation | 316,492 | 72,404 | 316,492 | 244,088 | 72,404 | 10 | 1,810 | 245,898 | 70,594 |
| 9 | Other Construction(1st class) | 429,117 | 87,261 | 429,117 | 341,856 | 87,261 | 10 | 2,182 | 344,038 | 85,079 |
| 10 | Other Construction(Tem) | 2,196 | 448 | 2,196 | 1,748 | 448 | 10 | 11 | 1,759 | 437 |
| | Sub Total - B | 11,511,000 | 2,520,359 | 11,511,000 | 8,990,641 | 2,520,359 | | 63,009 | 9,053,650 | 2,457,350 |
| 1 | Plant and Machinery | 3,811,231 | 368,639 | 3,811,231 | 3,442,592 | 368,639 | 10 | 9,216 | 3,451,808 | 359,423 |
| 2 | Workshop Mach.Equipment | 343,159 | 35,145 | 343,159 | 308,014 | 35,145 | 10 | 879 | 308,893 | 34,266 |
| 3 | Power House Machinery | 4,697,905 | 481,132 | 4,697,905 | 4,216,773 | 481,132 | 10 | 12,028 | 4,228,801 | 469,104 |
| 4 | Fire Fighting Equipment | 127,507 | 13,875 | 127,507 | 113,632 | 13,875 | 10 | 347 | 113,979 | 13,528 |
| 5 | Medical & Office equipment | 3,908,372 | 378,037 | 3,908,372 | 3,530,335 | 378,037 | 10 | 9,451 | 3,539,786 | 368,586 |
| 6 | Transport equipment | 8,367 | 858 | 8,367 | 7,509 | 858 | 10 | 21 | 7,530 | 837 |
| 7 | Loose Tools | 958,061 | 81,768 | 958,061 | 876,293 | 81,768 | 10 | 2,044 | 878,337 | 79,724 |
| | Sub Total - C | 13,854,602 | 1,359,454 | 13,854,602 | 12,495,148 | 1,359,454 | | 33,986 | 12,529,134 | 1,325,468 |
| | Total (A+B+C) | 34,948,602 | 8,341,096 | 34,948,602 | 26,607,506 | 8,341,096 | | 133,328 | 26,740,834 | 8,207,768 |