

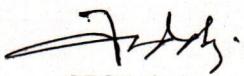
UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2023

of
ALHAJ TEXTILE MILLS LIMITED

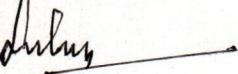
ALHAJ TEXTILE MILLS LIMITED
Statement of financial position (Un-Audited)
As at 30 September 2023

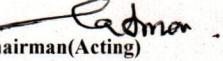
PARTICULARS	Notes	30 Sep 2023		30 June 2023						
		Amount in Taka		Amount in Taka						
ASSETS:										
Non-current assets:										
Property,Plant and Equipment	Sch-A/1	58,784,975		60,023,839						
Investment in equity	23	1,000,841		1,000,841						
Total non current assets (A)		59,785,816		61,024,680						
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)


Managing Director & CEO(Acting)


Company Secretary(Acting)


Director


Chairman(Acting)

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

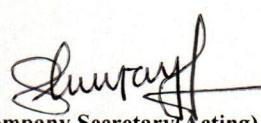
PARTICULARS	Notes	30 Sep 2023	30 Sep 2022
		Amount in Taka	Amount in Taka
Revenue (Turnover)	36	34,083,170	115,067,352
Cost of Sales	37	(57,765,272)	(105,780,715)
Gross Profit		(23,682,102)	9,286,637
Operating Expenses:			
Administrative Expenses	38	(6,395,341)	(3,468,817)
Selling & Distribution Expenses	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



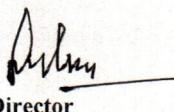
C.F.O(Acting)



Managing Director & CEO(Acting)



Company Secretary(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)

Managing Director & CEO(Acting)

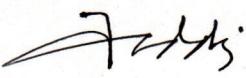
Company Secretary(Acting)

Director

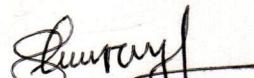
Chairman(Acting)

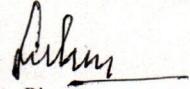
ALHAJ TEXTILE MILLS LIMITED
Statement of Cash Flow (Un-Audited)
For the 1st quarter ended 30 September 2023

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>General information</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>Going Concern:</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>Basis of preparation</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>(IFRS)-1: First time adoption of international financial reporting standards: We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p>(IFRS)-7: Financial Instrument, Disclosures: We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p>(IFRS)-8: Operating Segments. We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p>IFRS-9: Financial instruments. We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2023-2024.</p> <p>(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.</p> <p>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 2023-2024.</p>

<p>Those IAS and IFRS are followed in preparation of 1st quarter financial statements are as follows.</p> <p>IAS-1 :- Presentation of financial statements.</p> <p>IAS-2 :- Inventories.</p> <p>IAS-7 :- Statement of Cash flows.</p> <p>IAS -8- Accounting policies, Changes in Accounting estimates & errors.</p> <p>IAS-10 :-Events after the balance sheet date.</p> <p>IAS-12 :-Income Taxes.</p> <p>IAS-16 :-Property plant and Equipment.</p> <p>IAS-19:- Employees benefits.</p> <p>IAS-21 :-The effects of changes in foreign Exchange rates.</p> <p>IAS-24:-Related party disclosures.</p> <p>IAS-32:-Financial Instrument Preparation</p> <p>IAS-33 :- Earning per share.</p> <p>IAS-34 :-Interim financial reporting.</p> <p>IAS-36 :-Impairment of assets.</p> <p>IAS-37 :-Provisions, contingent liabilities and contingent assets.</p> <p>IAS-38:- Intangible Assets.</p> <p>IFRS-7:- Financial Instrument: disclosure.</p> <p>IFRS-9 :-Financial Instruments.</p> <p>IFRS-15: Revenue from contracts with customers.</p>			
3	<p><u>Accounting policies</u></p> <p>The accounting policies adopted are consistent with those of the previous financial year except as described below.</p> <p>Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.</p>		
4	<p><u>Measurement basis used in preparing the Financial Statements:</u></p> <p>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)</p>		
5	<p><u>Estimates</u></p> <p><u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u></p> <p>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.</p>		
6	<p><u>Materiality and Aggregation:</u></p> <p>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.</p>		
7	<p><u>Net Tangible Fixed Assets</u></p> <p>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.</p>		
	<p>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.</p>		

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.	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>
	Decrease	Increase	
	Inventories Advance,deposit and prepayment Investment in FDR Cash and cash equivalent	5% 0.68% 12.44% 33.93%	
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:-		
	Decrease	Increase	
	Advance against sales Other current liabilities Provision for Taxes Provision for other liabilities and charges	0.97% 1.43% 2.25% 36.15%	
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 hanc" 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 <u>Shareholders' Equity</u>				
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)
			<u>156,557,505</u>	<u>188,339,571</u>
The growth rate of shareholders equity considered as follows:				
<u>A)Revaluation reserve:</u>				
Opening balance			8,341,096	
Less.Dep.during the period			(133,328)	
			<u>8,207,768</u>	

	<u>B) Retained earnings:</u>		
	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 recalculated 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% 3 TK. 19,999 TK. <u>133,328</u> Total Tax (1+2+3) TK. 1,790,933 17.02 Deferred Tax Liability : Particulars Opening Balance TK. 4,124,803 Add: (Reduction)/Addition during the year (Note-A) (96,552) Closing Balance TK. <u>4,028,251</u>		
A)	Calculation of Deferred Tax: Particulars Depreciable asset as per Financial Statements Depreciable asset as per tax base Temporary difference Applicable tax rate Deferred tax liability as at end of the year Opening Balance Reduction during the year		As on 30 Sep 23 50,100,289 (23,245,286) 26,855,003 15% 4,028,250.45 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 Less Long term loan liability acknowledged by company	289,847,501 (139,123,633)
Sub-total	150,723,868
2 Claim lodged by Agrani Bank Ltd. for Short term loan Less Short term loan liability acknowledged by company	77,674,359 (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 <u>Investment :</u>		30 Sep 2023	30 June 2023
		Amount in Tk	Amount in Tk
	Investment in shares of AJML	841	841
	Investment in share of CDBL -equity	1,000,000	1,000,000
	Total	1,000,841	1,000,841
24.00 <u>Inventories :</u>		30 Sep 2023	30 June 2023
		Amount in Tk	Amount in Tk
	Raw Cotton	1,711,524	13,951,456
	Work in Process	1,334,256	972,991
	Finished Goods	249,100,558	224,243,756
	Stores and Spares	18,881,314	18,948,025
	Store in Transit	3,529,091	3,529,091
	Stock at Spinning (packing material)	595,365	595,365
	Stock of Waste Cotton	2,151,091	1,861,465
	Total	277,303,199	264,102,149
25.00 <u>Debtors :</u>		30 Sep 2023	30 June 2023
		Amount in Taka	Amount in Taka
	Trade debtors :		
	Amount receivable against export sale	998,379	998,379
	Total	998,379	998,379
26.00 <u>Advance, deposits and prepayment :</u>			
<u>Advances:</u>			
	Advance against salary	9,000	-
	Advance against TA/DA	11,700	16,145
	Advance against purchase	14,986	240,886
	Advance against company income tax	50,264,425	48,897,834
	Other advances & prepayment	171,532	251,015
	Advance against supply	294,417	314,818
	Loan to Alhaj jute mills ltd.	1,152,128	1,151,728
	Total	51,918,188	50,872,426
<u>Deposits:</u>			
	Custom deposit	94,802	82,142
	Deposit at Agrani bank against BTMC liabilities(Principal)	50,761,093	50,761,093
	Bank guarantee of Agrani Bank ltd	34,290	34,290
	Against oxygen cylinder	4,000	4,000
	Security deposits against gas connection.	14,939,822	14,939,822
	Total	65,834,007	65,821,347
<u>Prepayment:</u>			
	Insurance premium	275,586	556,521
	Prepaid expenses	18,435	-
	Total	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
BRAČ 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	Amount in Tk	Amount in Tk	Amount in Tk
	30 Sep 2023	30 Sep 2023	30 Sep 2023	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	2nd BMRE	Total
	30 June, 2011	30 June, 2011	30 June, 2011
	Amount in Tk	Amount in Tk	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
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. Banijo 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 kallan 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 :

Salary & wages clearing account
 Provision for other expenses
 Provision for doubtful assets
Total

	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
 Agrani Bank - cash credit (pledge) - A/C-07
Total

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	30 Sep 2022
	Amount in Taka	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
	25,833,954	28,629,590
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:

	30 Sep 2023 Amount in Taka	30 Sep 2022 Amount in Taka
Electricity and power	2,637,191	4,933,480
Gas bill	11,088,908	7,450,556
Depreciation	1,053,432	2,775,830
Depreciation of cost of revalued assets	133,328	184,672
Rent,Rates and Taxes (Factory)	-	45,000
Labour bill	3,678	-
Insurances premium	280,935	595,085
Postage & telephone	4,156	21,563
Repairs and maintenance of machinery	337,327	37,940
Total	15,538,955	16,044,126

37.04 Factory salary & allowances:

	30 Sep 2023 Amount in Taka	30 Sep 2022 Amount in Taka
Salary and allowances	2,203,115	1,877,648
Bonus	181,217	298,281
Total	2,384,332	2,175,929

38.00 Administrative expenses:

	30 Sep 2023 Amount in Taka	30 Sep 2022 Amount in Taka
Managing Director & CEO salary	900,000	450,000
Salary and allowances	1,697,471	1,210,530
Bonus	267,047	98,068
Leave Pay	30,400	9,819
Board Meeting Fee	100,000	91,300
Repairs of vehicles	15,550	1,400
Printing and stationery	44,632	36,755
Uniform	-	8,000
Rent, rates and taxes	388,800	263,700
Travelling and conveyances	72,545	77,534
Petrol for car	475,620	178,609
Electricity & power	53,839	26,872
Depreciation	67,360	113,655
Courier bill	1,063	10,810
Internet expenses	17,916	15,516
Telephone	32,971	7,000
Entertainment expenses	108,219	40,605
Legal fees and expenses	1,473,000	233,775
Licence renewal fee	42,045	
Accounts Audit Fee	-	50,000
Annual subscription	-	62,549
Bank charges and excise duty	71,620	30,622
Advertisement expenses	31,464	-
Annual fee for CDBL	-	26,500
Water and gas supplies expenses	24,300	24,300
Website installation expense	-	39,600
Corporate social responsibility exp.	14,700	183,612
Car parking expenses	-	7,000
VAT expenses	305,517	46,813
Service charge of head office	56,700	56,700
Other servicing (office equipment)	99,940	37,375
Dish line connection exp.	800	-
Miscellaneous expenses	1,822	29,798
Total	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>Amount in Taka</u>
	<u>30 Sep 2023</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 :

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

	<u>Amount in Taka</u>	<u>Amount in Taka</u>
	<u>30 Sep 2023</u>	<u>30 June 2023</u>
	30 Sep 2023	30 June 2023
	Amount in Taka	Amount in Taka
	930,440,762	946,086,782
	(773,883,257)	(757,747,211)
	156,557,505	188,339,571
	22,298,549	22,298,549
	7.02	8.45

42.00 Calculation of Earning Per Share:

Earning attributable to the ordinary shareholders	(31,782,066)	3,560,490
Net profit / (Loss) after tax	22,298,549	22,298,549
Number of ordinary shares outstanding during the year	(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/- incomparison 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	
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	Locks Tools	291,356	5,322	-	-	-	291,356	286,034	-	5,322	10	133	286,167	5,189

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	14		
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 & Cutlerys	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						
		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
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 Com 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	-	-	Sim 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 Com 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