

**ALHAJ TEXTILE MILLS LIMITED**  
66, Dilkusha C/A (4th Floor), Dhaka-1000  
**UN-AUDITED & PROVISIONAL FINANCIAL STATEMENTS**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021**

We forward herewith the Provisional & Un-Audited Financial Statement of the Company Containing the Statement of Financial Position, Comprehensive Income Statement, Statements of changes in equity and Cash Flow Statements for the 1st quarter ended 30 Sep, 2021 as per Notification No- SEC/CMRRCD/2008-183/Admin/ 03-34, dated- 27 September, 2009 of the Securities and Exchange Commission Copies of the statements have also been dispatched to Securities & Exchange Commission and Dhaka Stock Exchange

**STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 30 SEPTEMBER 2021**

Assets	Amount in '000 Taka	
	30 Sep, 21	30 June 21
	Taka	Taka
<b>Non-Current Assets:</b>		
Property, Plant and Equipment	73,759	73,672
Investment in Equity	1,001	1,001
<b>Total Non Current Assets (A)</b>	<b>74,760</b>	<b>74,673</b>
<b>Current Assets:</b>		
Inventories	77,197	89,554
Debtors	998	998
Advance, Deposit and Prepayments	103,757	101,168
Investment in FDR	603,994	597,489
Cash and Cash Equivalents	9,929	8,345
<b>Total Current Assets (B)</b>	<b>795,875</b>	<b>797,554</b>
<b>Total Assets (A+B)</b>	<b>870,635</b>	<b>872,227</b>
<b>Equity &amp; Liabilities</b>	<b>30 Sep, 21</b>	<b>30 June 21</b>
	Taka	Taka
<b>Shareholders' Equity:</b>		
Share Capital	222,985	222,985
Capital Reserve	21	21
General Reserve	1,395	1,395
Revaluation Reserve	9,701	9,909
Tax Holiday Reserve	10,747	10,747
Retained Earnings	(52,199)	(52,966)
<b>Total Shareholders' Equity (C)</b>	<b>192,650</b>	<b>192,092</b>
<b>Non-Current Liabilities:</b>		
Long Term Loan	139,123	139,123
Deferred Tax Liability	5,745	6,000
<b>Total Non Current Liabilities (D)</b>	<b>144,868</b>	<b>145,123</b>
<b>Current Liabilities and Provisions:</b>		
Advance Against Sales	-	-
Security and Other Deposits	20	20
Other Current Liabilities	452,144	459,102
Current Tax Liability	1,684	1,684
Provision for Taxes	49,047	47,354
Provision for Other Liabilities and Charges	10,655	7,385
Bank Overdraft	18,772	18,772
Workers' Profit Participation Fund	795	695
<b>Total Current Liabilities (E)</b>	<b>533,117</b>	<b>535,012</b>
<b>Total Liabilities F = (D+E)</b>	<b>677,985</b>	<b>680,135</b>
<b>Total Capital and Liabilities G=(C+F)</b>	<b>870,635</b>	<b>872,227</b>
<b>Net Assets Value Per Share (NAVPS)</b>	<b>8.64</b>	<b>8.61</b>

\*\* Calculation of Net Assets Value Per Share : Total Assets - Total Liabilities/No. of Shares.

**STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEP 2021**

PARTICULARS	Amount in '000 Taka	
	01/07/2021 To 30/09/2021	01/07/2020 To 30/09/2020
Revenue (Turnover)	48,212	14,182
Cost of Sales	(49,310)	(20,591)
<b>Gross Profit</b>	<b>(1,098)</b>	<b>(6,409)</b>
<b>Operating Expenses:</b>		
Administrative Expenses	(4,075)	(3,613)
Selling & Distribution Expenses	(117)	(462)
<b>Total Operating Expenses</b>	<b>(4,192)</b>	<b>(4,075)</b>
<b>Operating Profit / Loss</b>	<b>(5,290)</b>	<b>(10,484)</b>
<b>Net Operating Profit / Loss</b>	<b>(5,290)</b>	<b>(10,484)</b>
Interest on FDR	7,388	8,132
	7,388	8,132
<b>Net Profit / Loss of the period</b>	<b>2,098</b>	<b>(2,352)</b>
Workers Profit Participation Fund	(100)	-
<b>Net Profit / Loss before Tax</b>	<b>1,998</b>	<b>(2,352)</b>
<b>Provision for Income Tax :</b>		
Current Tax	(1,693)	(2,067)
Deferred Tax	255	291
<b>Net Profit / Loss After Tax</b>	<b>560</b>	<b>(4,128)</b>
<b>Earning per Share (EPS)</b>	<b>0.03</b>	<b>(0.19)</b>

**STATEMENT OF CASH FLOW (UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021**

PARTICULARS	Amount in '000 Taka	
	30 Sep 21	30 Sep 20
	Taka	Taka
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash receipts from customers	48,212	14,363
Cash paid to suppliers and Employees	(42,640)	(13,097)
Advance payment tax paid	(741)	(812)
<b>Net Cash from operating Activities A</b>	<b>4,831</b>	<b>454</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(3,328)	-
Investment in Non Current Assets (FDR's)	(277,857)	(47,169)
Received from encashment of FDR	271,351	40,780
Interest Received	7,388	8,132
<b>Net Cash Used in Investing Activities B</b>	<b>(2,446)</b>	<b>1,743</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
SOD Loan received / (repaid)	-	-
Dividend Paid	(810)	-
<b>Net Cash Used in Financing Activities C</b>	<b>(810)</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>1,575</b>	<b>2,197</b>
Cash and Cash Equivalents at beginning of the period	8,354	3,808
<b>Cash and Cash Equivalents at end of the period</b>	<b>9,929</b>	<b>6,005</b>
<b>Net Operating Cash Flow per share</b>	<b>0.22</b>	<b>0.02</b>

**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2021**

Particulars	Amount in '000 Taka						
	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 2021:	-	-	-	-	-	(52,966)	(52,966)
Retained Earnings	-	-	-	-	-	-	-
Share Capital	222,985	-	-	-	-	-	222,985
Tax Holiday Reserve	-	10,747	-	-	-	-	10,747
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	9,908	-	9,908
<b>Sub Total</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>9,908</b>	<b>(52,966)</b>	<b>192,090</b>
Net Profit after Tax	-	-	-	-	-	560	560
Current year's adjustment for:	-	-	-	-	-	-	-
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(207)	207	-
<b>30 SEPTEMBER 2021</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>9,701</b>	<b>(52,199)</b>	<b>192,650</b>

**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020**

Particulars	Amount in '000 Taka						
	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 2020:	-	-	-	-	-	(57,503)	(57,503)
Retained Earnings	-	-	-	-	-	-	-
Share Capital	222,985	-	-	-	-	-	222,985
Tax Holiday Reserve	-	10,747	-	-	-	-	10,747
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	10,839	-	10,839
<b>Sub Total</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>10,839</b>	<b>(57,503)</b>	<b>188,484</b>
Net Profit after Tax	-	-	-	-	-	(4,128)	(4,128)
Current year's adjustment for:	-	-	-	-	-	-	-
Depreciation of Reserve on Revaluation of Fixed Assets	-	-	-	-	(233)	233	-
<b>30 SEPTEMBER 2020</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>10,606</b>	<b>(61,398)</b>	<b>184,356</b>

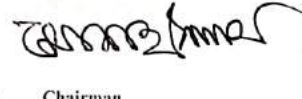
The unaudited details 1st quarter Financial Statements of 2021-2022 is available in the website of the company, [www.alhajtextilemills.com](http://www.alhajtextilemills.com).

  
Company Secretary

CFO

  
Director

  
Managing Director & CEO

  
Chairman

UN-AUDITED & PROVISIONAL  
FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2021

of

**ALHAJ TEXTILE MILLS LIMITED**

# ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 30 September 2021

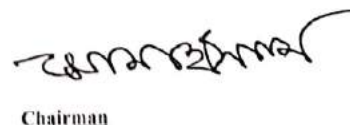
PARTICULARS	Notes	30 Sep 2021 Amount in Taka	30 June 2021 Amount in Taka
<b>ASSETS:</b>			
<b>Non-current assets:</b>			
Property, Plant and Equipment	Sch-A/1	73,759,201	73,672,292
Investment in equity	23	1,000,841	1,000,841
<b>Total non current assets (A)</b>		<b>74,760,042</b>	<b>74,673,133</b>
<b>Current assets:</b>			
Inventories	24	77,197,088	89,554,040
Debtors	25	998,379	998,379
Advance, deposit and prepayments	26	103,756,513	101,168,442
Investment in FDR	27	603,994,331	597,488,591
Cash and cash equivalents	28	9,929,322	8,344,714
<b>Total current assets (B)</b>		<b>795,875,633</b>	<b>797,554,166</b>
<b>Total assets (A+B)</b>		<b>870,635,675</b>	<b>872,227,299</b>
<b>Equity &amp; liabilities</b>			
<b>Shareholders' equity:</b>			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		9,701,282	9,908,433
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(52,199,842)	(52,965,918)
<b>Total shareholders' equity (C)</b>		<b>192,650,694</b>	<b>192,091,769</b>
<b>Non-current liabilities:</b>			
Long term loan	29	139,123,633	139,123,633
Deferred tax liability		5,745,120	6,000,026
<b>Total non current liabilities (D)</b>		<b>144,868,753</b>	<b>145,123,659</b>
<b>Current liabilities and provisions:</b>			
Advance against sales	30	137	-
Security and other deposits	31	19,822	19,822
Other current liabilities	32	452,143,461	459,101,790
Current tax liability		1,683,911	1,683,911
Provision for taxes	33	49,047,249	47,353,812
Provision for other liabilities and charges	34	10,654,305	7,385,066
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		795,263	695,390
<b>Total current liabilities (E)</b>		<b>533,116,228</b>	<b>535,011,871</b>
<b>Total liabilities F=(D+E)</b>		<b>677,984,981</b>	<b>680,135,530</b>
<b>Total capital &amp; liabilities G=(C+F)</b>		<b>870,635,675</b>	<b>872,227,299</b>
<b>Net assets value per share (NAVPS)</b>		<b>8.64</b>	<b>8.61</b>
<b>Number of shares</b>		<b>22,298,549</b>	<b>22,298,549</b>

  
Company Secretary

C.F.O

  
Director

  
Managing Director & CEO

  
Chairman

**ALHAJ TEXTILE MILLS LIMITED**  
**Comprehensive Income Statement (Un-Audited)**  
**For the 1st Quarter ended 30 September 2021**

PARTICULARS	Notes	30 Sep 2021 Amount in Taka	30 Sep 2020 Amount in Taka
Revenue (Turnover)	36	48,212,342	14,181,529
Cost of Sales	37	(49,310,670)	(20,591,125)
<b>Gross Profit</b>		<b>(1,098,328)</b>	<b>(6,409,596)</b>
<b>Operating Expenses:</b>			
Administrative Expenses	38	(4,075,494)	(3,612,544)
Selling & Distribution Expenses	39	(117,138)	(462,518)
<b>Total Operating Expenses</b>		<b>(4,192,632)</b>	<b>(4,075,062)</b>
<b>Net Operating Profit / (Loss)</b>		<b>(5,290,960)</b>	<b>(10,484,658)</b>
Interest on FDR		7,388,289	8,132,233
<b>Net profit / ( Loss) of the period</b>		<b>2,097,329</b>	<b>(2,352,425)</b>
Less: Workers Profit Participation Fund @ 5%		(99,873)	-
<b>Net profit / ( Loss) before Tax</b>		<b>1,997,456</b>	<b>(2,352,425)</b>
<b>Provision for Income Tax :</b>			
Current Tax		(1,693,437)	(2,067,960)
Deferred Tax		254,906	291,392
<b>Net Profit/ (Loss) After Tax</b>		<b>558,925</b>	<b>(4,128,993)</b>
<b>Earnings per Share(EPS)</b>		<b>0.03</b>	<b>(0.19)</b>
<b>Number of Shares</b>		<b>22,298,549</b>	<b>22,298,549</b>

  
Company Secretary

C.F.O

  
Director

  
Managing Director & CEO

  
Chairman



**ALHAJ TEXTILE MILLS LIMITED****Statement of Changes in Equity (Un-Audited)****For the 1st Quarter ended 30 September 2021**

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 2021:							
Retained Earnings	-	-	-	-	-	(52,965,918)	(52,965,918)
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	-	-	-	-	9,908,433	-	9,908,433
<b>Sub-Total</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>9,908,433</b>	<b>(52,965,918)</b>	<b>192,091,769</b>
Net Profit after Tax during the period	-	-	-	-	-	558,925	558,925
<b>Current year's adjustment for:</b>							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(207,151)	207,151	-
<b>30 September 2021</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>9,701,282</b>	<b>(52,199,842)</b>	<b>192,650,694</b>

**ALHAJ TEXTILE MILLS LIMITED****Statement of Changes in Equity (Un-Audited)****For the 1st Quarter ended 30 September 2020**

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 2020:							
Retained Earnings	-	-	-	-	-	(57,502,617)	(57,502,617)
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	-	-	-	-	10,839,153	-	10,839,153
<b>Sub-Total</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>10,839,153</b>	<b>(57,502,617)</b>	<b>188,485,790</b>
Net Profit after Tax during the period	-	-	-	-	-	(4,128,993)	(4,128,993)
<b>Current year's adjustment for:</b>							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(232,680)	232,680	-
<b>30 September 2020</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>10,606,473</b>	<b>(61,398,930)</b>	<b>184,356,797</b>

  
**Company Secretary**
**C.F.O**
  
**Director**
  
**Managing Director & CEO**
  
**Chairman**

# ALHAJ TEXTILE MILLS LIMITED

## Statement of Cash Flow (Un-Audited)

For the 1st quarter ended 30 September 2021

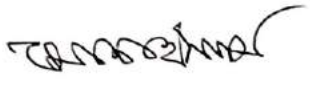
PARTICULARS	30 Sep 2021 Amount in Taka	30 Sep 2020 Amount in Taka
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash receipts from customers	48,212,342	14,363,369
Cash paid to suppliers and employees	(42,640,035)	(13,096,823)
Advance income tax paid	(740,685)	(812,182)
<b>Net Cash from Operating Activities A</b>	<b>4,831,622</b>	<b>454,364</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(3,328,250)	-
Investment in current assets (FDRs)	(277,856,942)	(47,169,032)
Received from encashment of FDR	271,351,204	40,780,283
Interest received	7,388,287	8,132,233
<b>Net Cash used in Investing Activities B</b>	<b>(2,445,701)</b>	<b>1,743,484</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
SOD Loan received/(repaid)	-	-
Dividend Paid	(810,342)	-
<b>Net Cash used in Financing Activities C</b>	<b>(810,342)</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>	<b>1,575,579</b>	<b>2,197,848</b>
Cash and Cash Equivalents at beginning of the year	8,353,743	3,808,103
Cash and Cash Equivalents at end of the period	9,929,322	6,005,951
<b>Net operating cash flow per share</b>	<b>0.22</b>	<b>0.02</b>
Number of shares used	22,298,549	22,298,549

  
Company Secretary

C.F.O

  
Director

  
Managing Director & CEO

  
Chairman

**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 2021.
- 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](http://www.alhajtextilemills.com)

**SELECTIVE NOTES TO THE FINANCIAL STATEMENTS FOR THE 1ST QUARTER ENDED ON 30.09.2021**

Note

No	
1	<p><b><u>General information</u></b></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. The mill/Factory has been laid-off since 25th June, 2019 due to severe fall in volume of sales as a result at lack of demand in the market and shortage of storage facilities for holding stock of finished goods in the godown and also severe blockage of working capital.</p> <p>It is a 'company' incorporated on March 3<sup>rd</sup>, 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 7<sup>th</sup>, 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><b><u>Going Concern:</u></b></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 November 14, 2021.</p>
2	<p><b><u>Basis of preparation</u></b></p> <p>These condensed Interim Financial Statements for the 1st quarter ended 30 September 2021 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 2021, 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><b><u>(IFRS)-1: First time adoption of international financial reporting standards:</u></b></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2021-2022.</p> <p><b><u>(IFRS)-7: Financial Instrument, Disclosures:</u></b></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2021-2022.</p> <p><b><u>(IFRS)-8: Operating Segments.</u></b></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2021-2022.</p> <p><b><u>IFRS-9: Financial instruments.</u></b></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2021-2022.</p> <p><b><u>(IFRS)-12: Disclosure of Interests in other Entities.</u></b></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><b><u>IFRS-13: Fair value Measurement.</u></b></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 2020-2021. Copy attached.</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-33 :- Earning per share.

IAS-34 :-Interim financial reporting.

IAS-36 :-Impairment of assets.

IAS-37 :-Provisions, contingent liabilities and contingent assets.

IAS-38:- Intangible Assets.

IFRS-7:- Financial Instrument: disclosure.

IFRS-9 :-Financial Instruments.

IFRS-15: Revenue from contracts with customers.

### 3 Accounting policies

The accounting policies adopted are consistent with those of the previous financial year except as described below.

Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.

### 4 Measurement basis used in preparing the Financial Statements:

Amounts in Financial Statements (except Fixed Assets) have been measured on "Historical Cost" basis, which are the most commonly adopted basis as provided in "The Framework for the preparation and presentation of financial statements" issued by the International Accounting Standards Committee (IASC-1)

### 5 Estimates

#### Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:

The Preparation of financial statements in conformity with the 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 Materiality and Aggregation:

Each material item has been presented separately in company's financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function.

	Particulars	As on	As on
		30 Sep,2021	30 June, 2021
7	<u>Net Tangible Fixed Assets</u>	73,759,201	73,672,292
	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.		
	Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.		

During the period, fixed assets have been increased by Tk.3,328,250/- details of :  
purchase of testing lab machine Tk.13,700/-,C C Camera Tk.41,400/-,Mobile set Tk.50,600/- and Gas generator overhauling Tk.3,222,550/-



8	<b>Investment in Equity:</b>	1,000,841	1,000,841															
	Investment in equity remaine same as before.																	
9	<b>Current Assets</b>																	
	Inventories [IAS-2]	77,197,088	89,554,040															
	Debtors	998,379	998,379															
	Advances, deposits and prepayments	103,756,513	101,168,442															
	Investment in FDR	603,994,331	597,488,591															
	Cash and cash equivalents (excluding bank overdrafts)	<u>9,929,322</u>	<u>8,344,714</u>															
		<b><u>795,875,633</u></b>	<b><u>797,554,166</u></b>															
	The growth of current assets compared to previous year has been decreased by 0.21% due to mix of increase and decrease effect off.																	
	<table><tr><td></td><td><u>Decrease</u></td><td><u>Increase</u></td></tr><tr><td>Inventories</td><td>13.80%</td><td></td></tr><tr><td>Advance,deposit and prepayment</td><td></td><td>2.56%</td></tr><tr><td>Investment in FDR</td><td></td><td>1.09%</td></tr><tr><td>Cash and cash equivalent</td><td></td><td>18.99%</td></tr></table>		<u>Decrease</u>	<u>Increase</u>	Inventories	13.80%		Advance,deposit and prepayment		2.56%	Investment in FDR		1.09%	Cash and cash equivalent		18.99%		
	<u>Decrease</u>	<u>Increase</u>																
Inventories	13.80%																	
Advance,deposit and prepayment		2.56%																
Investment in FDR		1.09%																
Cash and cash equivalent		18.99%																
10	<b>Current Liabilities and Provisions</b>																	
	Advance against sales	137	0															
	Security and other deposits	19,822	19,822															
	Other current liabilities	452,143,461	459,101,790															
	Current tax liability	1,683,911	1,683,911															
	Provision for Taxes	49,047,249	47,353,812															
	Provisions for other liabilities and charges	10,654,305	7,385,066															
	Bank overdraft	18,772,080	18,772,080															
	Worker's profit participation fund	<u>795,263</u>	<u>695,390</u>															
		<b><u>533,116,228</u></b>	<b><u>535,011,871</u></b>															
	Current Liabilities and Provisions compared to previous year has been decreased by 0.35%.Details of the same are as follows:-																	
	<table><tr><td></td><td><u>Decrease</u></td><td><u>Increase</u></td></tr><tr><td>Other current liabilities</td><td>1.52%</td><td></td></tr><tr><td>Provision for Taxes</td><td></td><td>3.58%</td></tr><tr><td>Provision for other liabilities and charges</td><td></td><td>44.27%</td></tr><tr><td>Worker's profit participation fund</td><td></td><td>14.36%</td></tr></table>		<u>Decrease</u>	<u>Increase</u>	Other current liabilities	1.52%		Provision for Taxes		3.58%	Provision for other liabilities and charges		44.27%	Worker's profit participation fund		14.36%		
	<u>Decrease</u>	<u>Increase</u>																
Other current liabilities	1.52%																	
Provision for Taxes		3.58%																
Provision for other liabilities and charges		44.27%																
Worker's profit participation fund		14.36%																
11	<b>Non-current Liabilities</b>																	
	Long term loan	139,123,633	139,123,633															
	Deferred Tax liabilities	<u>5,745,120</u>	<u>6,000,026</u>															
		<b><u>144,868,753</u></b>	<b><u>145,123,659</u></b>															

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 & 2<sup>nd</sup>. BMRE for Tk.289,847,500.64 and Short term Loans claiming for Tk.77,674,358.80 being total as Tk.367,521,859.44 as on 20.11.2013 plus interest upto the date of payment to be received instead of book balance of Tk.139,123,633 and Tk.18,772,080 respectively. Through writ petition no: 6799 of 2014 of the 18<sup>th</sup> 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.

12	<b>Shareholders' Equity</b>		
	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) 9,701,282	9,908,433
	Tax holiday reserve	10,747,334	10,747,334
	Retained earnings	B) (52,199,842)	(52,965,918)
		<b>192,650,694</b>	<b>192,091,769</b>
	The growth rate of shareholders equity considered as follows:		
	<b>A) Revaluation reserve:</b>		
	Opening balance	9,908,433	
	Less. Dep. during the period	(207,151)	
		<b>9,701,282</b>	



<b>B) Retained earnings:</b>			
	Opening balance	(52,965,918)	
	Add.Profit (July,21 to Sep,21)	558,925	
	Depreciation of revaluation of fixed asset	207,151	
		<u>(52,199,842)</u>	
<b>Retained earnings</b>			
Net profit recorded at Tk. 558,925 during 1st quarter ending Sep 30, 2021. as against Loss of Tk. (4,128,993) 1st quarter ending Sep,30 2020. Which have been increased by 113.54%			
	<b>Particulars</b>	<b>As on 30 Sep 2021</b>	<b>As on 30 Sep 2020</b>
<b>13</b>	<b>Turnover</b> Compared to turnover of the same period of last year Tk. 14,181,529, with year-to-date 30 Sep 2021,turnover has increased by 239.97%.	48,212,342	14,181,529
<b>14</b>	<b>Cost of Sales</b> Compared to cost of Sales of the same period of last year Tk. 20,591,125, with year-to-date 30 Sep, 2021 cost of Sales has increased by 139.48%.	49,310,670	20,591,125
<b>15</b>	<b>Non-operating Income</b> Compared to non-operating income of the same period of last year Tk. 8,132,233, with year-to-date 30 Sep 2021 non-operating Income has decreased by 9.15%.	7,388,289	8,132,233
<b>16</b>	<b>Depreciation on revalued fixed asset.</b> Depreciation on revalued fixed asset of the same period of last year Tk. 232,680, with year to date 30 Sep 2021,depreciation has decreased by 10.97%	207,151	232,680
<b>17</b>	<b>Provision on income Tax</b> Income Tax expense is recognized based upon 15% on operating income and 22.50 % on interest of FDR and other income upto 30 Sep 2021. This provision may be re-calculated latter in the light of actual to be required.	1,693,437	2,067,960
<b>17.01</b>	<b>Income tax calculation are as follows:-</b>		
	Operating Income	TK. (5,290,960)	
	WPPF	TK. (99,873)	
		TK. <u>(5,390,833)</u>	
	Tax on operating income @ 15%	1 TK. -	
	<b>Non operating income:-</b>		
	Interest Received on Investment in FDR	TK. 7,388,289	
		TK. <u>7,388,289</u>	
	Tax on non operating income @ 22.5%	2 TK. 1,662,364	
	Dep. Of revaluation of Fixed Assets @ 15%	<u>207,151</u>	
		3 31,073	
	Total Tax	(1+2+3) TK. <u>1,693,437</u>	
<b>17.02</b>	<b>Deferred Tax Liability :</b>		
		<b>As on</b>	
		<b>30 Sep 21</b>	
	<b>Particulars</b>		
	Opening Balance	6,000,026	
	Add: (Reduction)/Addition during the year (Note-A)	(254,906)	
	Closing Balance	<u>5,745,120</u>	
<b>A)</b>	<b>Calculation of Deferred Tax:</b>	<b>As on</b>	
	<b>Particulars</b>	<b>30 Sep 21</b>	
	Depreciable asset as per Financial Statements	65,074,515	
	Depreciable asset as per tax base	(26,773,717)	
	Temporary difference	38,300,798	
	Applicable tax rate	15%	
	Deferred tax liability as at end of the year	5,745,119.70	
	Opening Balance	6,000,026	
	Reduction during the year	<u>254,906</u>	
<b>18</b>	<b>Seasonal or cyclical variations in total sales</b> 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 2021	30 Sep 2020
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md.Talha	Managing Director	Remuneration	300,000	300,000
Md.Shafiqul Islam	Chairman	Honorarium	387,000	135,000
Sub-Total			687,000	435,000

**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 2021	30 Sep 2020
1	Md.AKM Azharul Islam	DGM (Admin)	211,890	199,857
2	Md.Selim parvez ACS	Company Secretary	180,000	-
3	Md.Abdur Rashid	DGM (Commerce)	-	39,704
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	350,850	323,950
5	Md.Jalal uddin	Senior accounts officer	127,050	-
6	Md.Sharif Abu Bakar	Head of Internal Audit	95,832	94,560
Sub-Total			965,622	658,071

**(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 2021	30 Sep 2020
1	Directors	Meeting Fees	-	90,000
2	Directors	Remuneration	687,000	435,000
3	Officers and Executives	Salary and other allowances	965,622	658,071
Total			1,652,622	1,183,071

**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 below.

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.

<b>23.00</b>	<b><u>Investment :</u></b>		
	Investment in shares of AJML	30 Sep 2021 Amount in Tk	30 June 2021 Amount in Tk
	Investment in share of CDBL -equity	841	841
		1,000,000	1,000,000
	<b>Total</b>	<b>1,000,841</b>	<b>1,000,841</b>

<b>24.00</b>	<b><u>Inventories :</u></b>		
	Raw Cotton	30 Sep 2021 Amount in Tk	30 June 2021 Amount in Tk
	Work in Process	34,179,414	36,145,317
	Finished Goods	3,813,254	2,499,629
	Stores and Spares	22,273,311	32,670,512
	Store in Transit	11,946,445	13,229,609
	Stock at Spinning (packing material)	3,529,091	3,529,091
	Stock of Waste Cotton	595,365	595,365
		860,208	884,517
	<b>Total</b>	<b>77,197,088</b>	<b>89,554,040</b>

<b>25.00</b>	<b><u>Debtors :</u></b>	<b>Notes</b>		
	<b>Trade debtors :</b>		30 Sep 2021 Amount in Taka	30 June 2021 Amount in Taka
	Amount receivable against export sale		998,379	998,379
	<b>Total</b>		<b>998,379</b>	<b>998,379</b>

<b>26.00</b>	<b><u>Advance, deposits and prepayment :</u></b>			
	<b><u>Advances:</u></b>			
	Advance against Salary		20,000	31,952
	Advance against TA/DA		19,510	19,200
	Advance against purchase		351,898	243,586
	Advance against company income tax		41,251,570	40,510,885
	Other advances & prepayment		312,193	375,193
	Advance against supply		1,145,719	245,750
			<b>43,100,890</b>	<b>41,426,566</b>
	<b><u>Deposits:</u></b>			
	Custom deposit		138,589	306,005
	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.		6,829,324	6,829,324
	Security deposits against sales center rent		-	1,101,550
			<b>57,767,296</b>	<b>59,036,262</b>
	<b><u>Prepayment:</u></b>			
	Insurance premium		982,328	298,920
	Bonus for the year-2021-2022		1,905,999	406,694
			<b>2,888,327</b>	<b>705,614</b>
	<b>Total</b>		<b>103,756,513</b>	<b>101,168,442</b>

**27 Investment in FDR:**

Particulars	Principal	Interest	30 Sep 2021 Amount in Taka	30 June 2021 Amount in Taka
Rupali Bank Ltd. (FDR)	-	-	-	101,802,032
National Bank Ltd. (FDR)	-	-	-	59,359,375
IFIC Bank Ltd. (FDR)	11,500,000	299,484	11,799,484	25,608,599
First Security Islami Bank Ltd. (FDR)	167,579,270	2,654,824	170,234,094	88,295,081
Al Arafah Islami Bank Ltd.	60,059,097	2,915,275	62,974,372	48,707,488
BRAC Bank Ltd. (FDR)	138,069	-	138,069	138,069
UNION Bank Ltd. (FDR)	50,000,000	9,181,032	59,181,032	58,577,851
Southeast Bank Ltd. (FDR)	123,113,786	13,289,097	136,402,883	135,321,362
NRB Bank Ltd.(FDR)	-	-	-	79,678,734
Bangladesh development bank Ltd.(FDR)	162,266,000	998,397	163,264,397	-
		<b>Total</b>	<b>603,994,331</b>	<b>597,488,591</b>

**28.00 Cash & cash equivalents :**

	30 Sep 2021 Amount in Taka	30 June 2021 Amount in Taka
Cash in Hand	220,229	27,293
<b>Cash at Bank</b>		
Janata Bank, Local office, Dhaka. STD A/C0887	67,236	18,170
Janata Bank, Ishurdi, Pabna, CD A/C No-373	1,511	1,511
Janata Bank A/C CD 33066246	782	782
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
Prime Bank,Ishurdi,Pabna CD A/C 60008502	1,382	(308)
Dutch-Bangla Bank Ltd. STD A/C-5122	2,688	2,688
Prime Bank,IBB Dilkusha STD A/C 90036875	5,505,998	1,012,312
Standard Chartered Bank, CD A/C-01-1149595-01	100,000	100,000
Union Bank Ltd. STD A/C-003-121-000298	673	673
Prime Bank,IBB Dilkusha STD A/C-3108315011216	179,305	989,647
IFIC Bank Ltd.Stock Exchange Br. SND A/C -0180030890041	3,823,484	6,165,912
<b>Total cash at bank</b>	<b>9,709,093</b>	<b>8,317,421</b>
<b>Total</b>	<b>9,929,322</b>	<b>8,344,714</b>



**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 2021	30 Sep 2021	30 Sep 2021	30 June 2021
<b>Agrani Bank Ltd. Industrial loan-principal :</b>	<b>1st BMRE</b>	<b>2nd BMRE</b>	<b>Total</b>	<b>Total</b>
Opening balance	36,340,940	50,471,371	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	-
<b>Total:</b>	<b>36,340,940</b>	<b>50,471,371</b>	<b>86,812,311</b>	<b>86,812,311</b>
<b>Agrani Bank Ltd. industrial loan-interest</b>				
Opening balance	39,538,958	12,772,364	52,311,322	52,311,322
Less: Payment	-	-	-	-
	<b>39,538,958</b>	<b>12,772,364</b>	<b>52,311,322</b>	<b>52,311,322</b>
Add: Provision for interest	-	-	-	-
<b>Total:</b>	<b>39,538,958</b>	<b>12,772,364</b>	<b>52,311,322</b>	<b>52,311,322</b>
<b>Total long term loan fund Total: (A)</b>	<b>75,879,898</b>	<b>63,243,735</b>	<b>139,123,633</b>	<b>139,123,633</b>

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
<b>Total (B)</b>	<b>124,756,026</b>	<b>73,989,945</b>	<b>198,745,971</b>
<b>Excess shown by the bank C=(B-A)</b>	<b>48,876,128</b>	<b>10,746,210</b>	<b>59,622,338</b>

**30.00 Advance Against Sales:**

The above balance is made up as follows:

Name of the Party	Address	30 Sep 2021 Amount in Tk	30 June 2021 Amount in Tk
M/s. Rassel masrising house	Haydar market, Shahjadpur, Sirajgonj.	3	-
M/s. Sagor Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	102	-
M/s. Sarkar Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	22	-
M/s. Dalim Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	5	-
M/s. Hashem Traders	Gopalpur, Beltola Bazar, Sirajgonj	5	-
<b>Total</b>		<b>137</b>	<b>-</b>

**31.00 Security and other deposits:**

Particulars	30 Sep 2021 Amount in Tk	30 June 2021 Amount in Tk
Homes Enterprise	10,000	10,000
Bhai Bhai Traders	5,000	5,000
Rubican Insect Control Co.	4,822	4,822
<b>Total</b>	<b>19,822</b>	<b>19,822</b>

**32.00 Other current liabilities :**

	30 Sep 2021 Amount in Tk	30 June 2021 Amount in Tk
Trade creditors	5,442,149	11,940,216
Liabilities for VAT	1,977,376	1,706,901
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	729,957	650,352
Sramik kallon tahabil	55,051	55,051
Other sundry creditors	4,194,997	4,194,997
Received against Legal claim (Agrani Bank)	439,516,459	439,516,459
Unpaid dividend	161,549	971,891
	<b>452,143,461</b>	<b>459,101,790</b>

**33.00 Provision for taxes :**

Provision for accounting year 2012 -2013	2,712,130	2,712,130
Prov. for accounting year 2013 -2014	4,800,176	4,800,176
Prov. for accounting year 2014 -2015	6,792,437	6,792,437
Prov. for accounting year 2015-2016	6,353,096	6,353,096
Prov. for accounting year 2016-2017	7,644,358	7,644,358
Prov. for accounting year 2017-2018	4,041,558	4,041,558
Prov. for accounting year 2018-2019	1,469,606	1,469,606
Prov. for accounting year 2019-2020	4,459,781	4,459,781
Prov. For Accounting Year 2020-2021	9,080,670	9,080,670
Prov. For Accounting Year 2021-2022	1,693,437	-
<b>Total</b>	<b>49,047,249</b>	<b>47,353,812</b>

**34.00 Prov. for other liabilities and charges :**

	<b>30 Sep 2021</b> <b>Amount in Tk</b>	<b>30 June 2021</b> <b>Amount in Tk</b>
Salary & wages clearing account	2,447,612	1,052,277
Provision for other expenses	4,179,223	2,305,319
Provision for doubtful assets	4,027,470	4,027,470
<b>Total</b>	<b>10,654,305</b>	<b>7,385,066</b>

**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)
<b>Total</b>	<b>18,772,080</b>	<b>18,772,080</b>

**36.00 Turnover (Amount) :**

Particulars	30 Sep 2021 Amount in Taka	30 Sep 2020 Amount in Taka
Carded Spun Yarn	48,212,342	14,181,529
Open-End Yarn	-	-
<b>Total</b>	<b>48,212,342</b>	<b>14,181,529</b>

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	122,472	49,307
Open-End Yarn	-	-
<b>Total</b>	<b>122,472</b>	<b>49,307</b>

**37.00 Cost of Sales**

PARTICULARS		30 Sep 2021 Amount in Taka	30 Sep 2020 Amount in Taka
Work in process (opening)		2,499,629	-
Raw materials consumed		25,194,165	-
Waste cotton consumed		59,338	-
Work in process (closing)		(3,813,254)	-
Wastage recoverable		(35,029)	-
<b>Total consumption</b>		<b>23,904,849</b>	<b>-</b>
Factory wages & allowances	37.01	3,595,326	776,923
Stores & spares	37.02	720,331	36,334
Other factory overhead	37.03	8,954,819	4,740,435
Factory salary & allowance	37.04	1,738,144	1,108,347
<b>Cost of production</b>		<b>15,008,620</b>	<b>6,662,039</b>
Stock of Finished goods (opening)		38,913,469	6,662,039
		32,670,512	167,146,951
Stock of Finished goods (closing)		71,583,981	173,808,990
<b>Total cost of Sales</b>		<b>(22,273,311)</b>	<b>(153,217,865)</b>
		<b>49,310,670</b>	<b>20,591,125</b>

**37.01 Factory wages & allowances:**

Wages and allowances		3,565,758	759,358
Bonus		29,568	17,565
<b>Total</b>		<b>3,595,326</b>	<b>776,923</b>

**37.02 Store & spares:**

Spare parts		66,588	12,023
Packing Materials		537,444	
Lubricants		42,836	10,695
Electrical materials			9,054
Building maintenance materials		66,347	
Other maintenance materials		7,116	4,562
<b>Total</b>		<b>720,331</b>	<b>36,334</b>



**37.03 Other factory overhead:**

Electricity and power	823,054	557,504
Gas bill	3,553,103	47,151
Depreciation	2,926,570	3,291,461
Depreciation of cost of revalued assets	207,151	232,680
Rent, Rates and Taxes (Factory)	45,000	45,000
Insurances premium	421,453	557,048
Printing and stationery	-	2,552
Postage & telephone	2,666	5,979
Repairs and maintenance of machinery (outside parties)	956,822	-
Repairs and maintenance of Boundary Wall	18,400	1,060
Repairs and maintenance of factory building	-	-
Repairs and maintenance of Electric equipment	600	-
<b>Total</b>	<b>8,954,819</b>	<b>4,740,435</b>

30 Sep 2021	30 Sep 2020
Amount in Taka	Amount in Taka
823,054	557,504
3,553,103	47,151
2,926,570	3,291,461
207,151	232,680
45,000	45,000
421,453	557,048
-	2,552
2,666	5,979
956,822	-
18,400	1,060
-	-
600	-
<b>8,954,819</b>	<b>4,740,435</b>

**37.04 Factory salary & allowances:**

Salary and allowances	1,670,282	1,044,405
Bonus	67,862	63,942
<b>Total</b>	<b>1,738,144</b>	<b>1,108,347</b>

30 Sep 2021	30 Sep 2020
Amount in Taka	Amount in Taka
1,670,282	1,044,405
67,862	63,942
<b>1,738,144</b>	<b>1,108,347</b>

**38.00 Administrative expenses:**

Salary and allowances	1,462,689	1,529,205
Bonus	84,254	130,227
Leave Pay	61,057	7,496
Directors remuneration	300,000	300,000
Board Meeting Fee	-	40,000
Audit Committee Meeting Fee	-	20,000
Purchase Committee Meeting Fee	-	30,000
Repairs of vehicles	5,500	12,835
Printing and stationery	51,804	47,865
Uniform	4,000	4,000
Medical expense	2,456	-
Rent, rates and taxes	263,700	263,700
Travelling and conveyances	29,190	59,003
Petrol for car	77,000	128,560
Electricity & power	16,162	26,620
Depreciation	107,620	130,882
Courier bill	18,922	8,277
Internet expenses	8,190	23,000
Telephone	11,926	12,938
Entertainment expenses	71,851	38,945
Legal fees and expenses	717,800	189,340
Inventory Audit Fee	17,500	17,500
Accounts Audit Fee	50,000	48,750
Annual subscription	62,550	64,977
Bank charges and excise duty	131,938	55,882
Advertisement expenses	46,575	65,840
Annual fee for CDBL	26,500	26,500
Water and gas supplies expenses	24,300	24,300
Sanitation expenses	-	1,675
Annual General Meeting Expenses	-	52,580
Annual religious festival expenses	41,250	28,045
Repairs and Main. for Machinery ( outside Party)	-	6,940
Car parking expenses	7,000	7,000
VAT expenses	280,120	122,962
Service charge of head office	56,700	56,700
Other servicing (office equipment)	35,740	25,800
Dish line connection exp.	1,200	4,200
<b>Total</b>	<b>4,075,494</b>	<b>3,612,544</b>

30 Sep 2021	30 Sep 2020
Amount in Taka	Amount in Taka
1,462,689	1,529,205
84,254	130,227
61,057	7,496
300,000	300,000
-	40,000
-	20,000
-	30,000
5,500	12,835
51,804	47,865
4,000	4,000
2,456	-
263,700	263,700
29,190	59,003
77,000	128,560
16,162	26,620
107,620	130,882
18,922	8,277
8,190	23,000
11,926	12,938
71,851	38,945
717,800	189,340
17,500	17,500
50,000	48,750
62,550	64,977
131,938	55,882
46,575	65,840
26,500	26,500
24,300	24,300
-	1,675
-	52,580
41,250	28,045
-	6,940
7,000	7,000
280,120	122,962
56,700	56,700
35,740	25,800
1,200	4,200
<b>4,075,494</b>	<b>3,612,544</b>

**39.00 Selling & distribution expenses:**

Salary & allowances	81,600	168,910
Bonus	10,705	15,171
Rent for Godown and shop	17,000	51,000
Excise Duty	192	154,624
Other expenses	7,641	72,813
<b>Total</b>	<b>117,138</b>	<b>462,518</b>

**40.00 Reconciliation of the statement of cash flows:**

	<u>Amount in Taka</u> <u>30 Sep 2021</u>	<u>Amount in Taka</u> <u>30 June 2021</u>
Net Profit / Loss	558,925	5,755,334
Add : Depreciation	3,241,341	13,008,658
Add : Increase of current liability (except loan)	(1,094,330)	981,124
Less: Non operating income	(7,388,289)	(39,821,385)
Less: Increase of current assets (Except investment)	9,768,881	103,561,305
Deferred tax	(254,906)	(928,194)
<b>Net cash from operating activities</b>	<b>4,831,622</b>	<b>82,556,842</b>

**41.00 Calculation of NAVPS :**

	<u>Amount in Taka</u> <u>30 Sep 2021</u>	<u>Amount in Taka</u> <u>30 June 2021</u>
Total assets & properties value	870,635,675	872,227,299
Less: Total liabilities	(677,984,981)	(680,135,530)
Total net assets	<b>192,650,694</b>	<b>192,091,769</b>
Total number of shares	22,298,549	22,298,549
<b>Net assets value per share (NAVPS) Restated</b>	<b>8.64</b>	<b>8.61</b>

**42.00 Calculation of Earning Per Share:**

	<u>30 Sep 2021</u> <u>Amount in Taka</u>	<u>30 Sep 2020</u> <u>Amount in Taka</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	558,925	(4,128,993)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
<b>Earning per share (Restated)</b>	<b>0.03</b>	<b>(0.19)</b>

**43.00 Calculation of net operating cash flow Per Share:**

Net cash from operating activities	4,831,622	454,364
Total number of shares	22,298,549	22,298,549
<b>Net operating cash flow per share (Restated)</b>	<b>0.22</b>	<b>0.02</b>

**44.00 Gross profit, Net Profit, EPS and NOCFPS**

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

- 1) Sales of the company for the period from July to Sep'2021 was 122,472 kgs valued Tk. 48,212,342/- in comparison previous years same period sales of 48,399 kgs value Tk. 14,181,529/- .Sales for the reporting period has been increased 153.05% in terms of quantity and 239.97% in terms of sales amount.
  - 2) Factory wages and allowance has increased by Tk. 2,818,403/-
  - 3) Stores and spares has increased by Tk. 683,997/-
- Factory overhead expenses has decreased by amount of Tk. 735,436/-
- Due to such positive effect in case of sales, and overhead expense, the company incurred Net profit of tk. 558,925/- as against loss of tk. 4,128,993/- for corresponding same period of previous year. Consequential effect of such operating profit and net profit the EPS, NOCFPS and NAVPS have increased 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 21														
SL. No	Name of Assets	COST						DEPRECIATION						
		Cost as on 1/7/2021	W.D.V as on 1/7/2021	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30/09/21	Dep. up to 1/7/2021	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 30/09/21	W.D.V as on 30/09/21
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	50,055	-	-	-	794,616	744,561	-	50,055	7	875	745,436	49,180
	Sub total - A	9,479,302	8,734,741	-	-	-	9,479,302	744,561	-	8,734,741	-	875	745,436	8,733,866
B	Building & Other Const.													
1	Factory building (1st class)	482,437	658	-	-	-	482,437	481,779	-	658	10	16	481,795	642
2	Factory building (2nd class)	1,014,386	883	-	-	-	1,014,386	1,013,503	-	883	10	22	1,013,525	861
3	Residential Building(Officer)	2,135,817	46,746	-	-	-	2,135,817	2,089,071	-	46,746	10	1,168	2,090,239	45,578
4	Residential Building(Worker)	1,054,347	21,828	-	-	-	1,054,347	1,032,519	-	21,828	10	545	1,033,064	21,283
5	Officer Building	712,703	15,539	-	-	-	712,703	697,164	-	15,539	10	388	697,552	15,151
6	Other Buildings	1,476,783	33,492	-	-	-	1,476,783	1,443,291	-	33,492	10	837	1,444,128	32,655
7	Water Installation	144,752	3,736	-	-	-	144,752	141,016	-	3,736	10	93	141,109	3,643
8	Electric Installation	298,311	3,992	-	-	-	298,311	294,319	-	3,992	10	99	294,418	3,893
9	Other Construction(1st class)	352,962	8,147	-	-	-	352,962	344,815	-	8,147	10	203	345,018	7,944
10	Other Construction(Temp.)	302,960	10,484	-	-	-	302,960	292,476	-	10,484	10	262	292,738	10,222
11	Ceiling and Partition (Fact. U-1)	267,050	13,595	-	-	-	267,050	253,455	-	13,595	10	339	253,794	13,256
12	Staff Quarter ( 2nd Class)	296,261	14,912	-	-	-	296,261	281,349	-	14,912	10	372	281,721	14,540
13	Central Godown	897,532	47,715	-	-	-	897,532	849,817	-	47,715	10	1,192	851,009	46,523
14	Building & Other Construction	27,251,239	9,224,232	-	-	-	27,251,239	18,027,007	-	9,224,232	5	115,202	18,142,309	9,108,930
15	Generator House	3,782,922	853,580	-	-	-	3,782,922	2,920,342	-	853,580	10	21,339	2,950,681	832,241
16	Pump Installation	672,206	124,458	-	-	-	672,206	547,748	-	124,458	10	3,111	550,859	121,347
17	Distribution Panel Board	1,700,568	262,422	-	-	-	1,700,568	1,438,146	-	262,422	10	6,560	1,444,706	255,862
18	Cable Installation	3,016,014	494,521	-	-	-	3,016,014	2,521,493	-	494,521	10	12,363	2,533,856	482,158
19	Electric Digital Meter Room	1,080,253	516,682	-	-	-	1,080,253	563,571	-	516,682	10	12,917	576,488	503,765
20	Staff Quarter	569,471	42,619	-	-	-	569,471	326,832	-	42,619	10	1,065	327,917	41,554
21	Electrical Installation	287,523	69,968	-	-	-	287,523	217,555	-	69,968	10	1,749	219,304	68,219
22	Electric Sub Station	5,371,588	591,025	-	-	-	5,371,588	4,780,365	-	591,025	10	14,775	4,795,338	576,250
23	Other Const (Ducting)	91,915	45,665	-	-	-	91,915	46,250	-	45,665	5	270	46,820	45,095
24	Ceiling and Partition (Fact U-2)	1,907,838	235,823	-	-	-	1,907,838	1,672,015	-	235,823	10	5,898	1,677,910	229,928
25	Humidification Plant	10,222,371	1,306,527	-	-	-	10,222,371	8,915,844	-	1,306,527	10	32,667	8,948,507	1,273,864
26	Scale	444,228	60,746	-	-	-	444,228	383,482	-	60,746	10	1,518	385,000	59,228
27	Switch Board Room	221,010	97,781	-	-	-	221,010	132,229	-	97,781	10	2,444	125,673	93,337
28	H/O Interior Decoration	1,235,075	69,551	-	-	-	1,235,075	1,165,524	-	69,551	25	4,346	1,169,870	65,205
	Sub Total B	67,090,522	14,217,327	-	-	-	67,090,522	52,873,195	-	14,217,327	-	242,153	53,115,348	13,975,174
C	Plant & Machinery													
1	Plant and Machinery	2,265,254	6,904	-	-	-	2,265,254	2,258,350	-	6,904	13	258	2,258,608	6,646
2	Evaluation Unit	400,000	22,526	-	-	-	400,000	377,474	-	22,526	25	1,407	378,881	21,119
3	Workshop Mach Equipment	5,825	32	-	-	-	5,825	5,793	-	32	15	-	5,793	32
4	Power House Machinery	538,778	21,905	-	-	-	538,778	516,873	-	21,905	15	821	517,694	21,084
5	Fire Fighting Equipment	58,345	2,610	-	-	-	58,345	55,735	-	2,610	15	97	55,832	2,513
6	Office equipment	506,875	2,282	-	-	-	506,875	504,593	-	2,282	15	85	504,678	2,197
7	Transport equipment	1,630	18	-	-	-	1,630	1,612	-	18	15	-	1,612	18
8	Loose Tools	291,356	7,365	-	-	-	291,356	283,991	-	7,365	15	276	284,267	7,089
9	Laboratory Appliances	617,946	20,533	-	-	-	617,946	597,413	-	20,533	15	769	598,182	19,764
10	Electronic Twist Tester	190,000	112,309	-	-	-	190,000	77,691	-	112,309	15	4,211	81,902	108,098
11	Plant & Machinery	234,549,024	20,495,085	-	-	-	234,549,024	214,053,939	-	20,495,085	15	768,565	214,822,504	19,726,520
12	Gas Generator	23,304,127	3,749,993	-	-	-	23,304,127	19,554,134	-	3,749,993	10	93,749	19,647,883	3,656,244
13	Gas Generator Overhauling	10,193,347	411,419	-	-	-	10,193,347	9,783,928	-	411,419	30	30,856	9,814,784	380,563
14	Cooling Tower	1,188,843	236,181	-	-	-	1,188,843	952,662	-	236,181	20	11,809	964,471	224,372
15	Air Compressor Machine	3,427,993	1,725,907	-	-	-	3,427,993	1,702,086	-	1,725,907	10	43,147	1,745,233	1,682,260
16	Grinding Machine	1,649,034	212,559	-	-	-	1,649,034	1,436,475	-	212,559	10	5,313	1,441,788	207,246
17	Boiler Installation	886,365	102,659	-	-	-	886,365	783,706	-	102,659	10	2,566	786,272	100,093
18	Laboratory Appliances	250,410	15,619	-	-	-	250,410	234,791	-	15,619	20	780	235,571	14,839



SL No	Name of Assets	Cost as on 1/7/2021	W.D.V as on 1/7/2021	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost 30/09/21	Dep. up to 1/7/2021	Adjustment	Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 30/09/21	W.D.V as on 30/09/21
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,572,488	342,979	-	13,700.00	-	1,586,188	1,229,599	-	356,679	10	8,524	1,238,081	348,105
20	Water Treatment Plant	1,000,000	147,549	-	-	-	1,000,000	852,451	-	147,549	10	3,688	856,139	143,861
21	Gas Pipe line with station	3,526,003	438,247	-	-	-	3,526,003	3,087,756	-	438,247	10	10,956	3,098,712	427,291
22	Installation of EVC meter	380,314	272,895	-	-	-	380,314	107,419	-	272,895	10	6,822	114,241	266,073
23	Fire Fighting Equipment	287,295	69,891	-	-	-	287,295	217,404	-	69,891	10	1,747	219,151	68,144
24	Other Machinery	334,603	61,350	-	-	-	334,603	273,253	-	61,350	10	1,533	274,786	59,817
	<b>Sub Total C</b>	<b>287,427,856</b>	<b>28,478,817</b>	-	<b>13,700</b>	-	<b>287,441,556</b>	<b>258,949,038</b>	-	<b>28,492,517</b>		<b>998,029</b>	<b>259,947,067</b>	<b>27,494,488</b>
D	Motor Vehicles													
1	Motor Car	3,698,097	1,423,097	-	-	-	3,698,097	2,275,000	-	1,423,097	20	71,154	2,346,154	1,351,943
	<b>Sub Total - D</b>	<b>3,698,097</b>	<b>1,423,097</b>	-	-	-	<b>3,698,097</b>	<b>2,275,000</b>	-	<b>1,423,097</b>			<b>2,346,154</b>	<b>1,351,943</b>
E	Furniture & Fixtures													
1	Furniture (Factory)	123,622	26,882	-	-	-	123,622	96,740	-	26,882	10	672	97,412	26,210
2	Furniture (Office)	1,102,849	209,487	-	-	-	1,102,849	893,362	-	209,487	10	5,237	898,599	204,250
3	School Furniture	9,509	298	-	-	-	9,509	9,211	-	298	10	7	9,218	291
4	Iron Safe	21,900	15,452	-	-	-	21,900	6,448	-	15,452	10	386	6,834	15,066
5	Air Conditioner	841,923	48,147	-	-	-	841,923	793,776	-	48,147	20	2,407	796,183	45,740
6	Office Equipment	129,106	46,548	-	-	-	129,106	82,558	-	46,548	10	1,163	83,721	45,385
7	Furniture (Residential)	149,597	12,685	-	-	-	149,597	136,912	-	12,685	20	634	137,546	12,051
	<b>Sub Total - E</b>	<b>2,378,506</b>	<b>359,499</b>	-	-	-	<b>2,378,506</b>	<b>2,019,007</b>	-	<b>359,499</b>		<b>10,506</b>	<b>2,029,513</b>	<b>348,993</b>
F	Sundry Assets													
1	Books	38,784	5,792	-	-	-	38,784	32,992	-	5,792	20	289	33,281	5,503
2	Crockeries & Cutleries	105,745	3,529	-	-	-	105,745	102,216	-	3,529	20	176	102,392	3,353
3	Soft Furnishing	73,036	6,776	-	-	-	73,036	66,260	-	6,776	15	254	66,514	6,522
4	Arms and Ammunition	6,991	8	-	-	-	6,991	6,983	-	8	15	-	6,983	8
5	Radio, Transistor, T.V & Dish	228,218	5,548	-	-	-	228,218	222,670	-	5,548	20	277	222,947	5,271
6	Games & Sports Equipment	5,072	-	-	-	-	5,072	5,072	-	-	20	-	5,072	-
7	Intercom system	556,025	14,633	-	-	-	556,025	541,392	-	14,633	20	731	542,123	13,902
8	Other Sundry Assets	333,797	79,982	-	-	-	333,797	253,815	-	79,982	10	1,999	255,814	77,983
9	Bi-Cycle	6,486	-	-	-	-	6,486	6,486	-	-	20	-	6,486	-
10	Computer	1,578,810	76,122	-	-	-	1,578,810	1,502,688	-	76,122	30	5,709	1,508,397	70,413
11	Fax Machine	92,000	1,952	-	-	-	92,000	90,048	-	1,952	20	97	90,145	1,855
12	Sign Board	2,108	-	-	-	-	2,108	2,108	-	-	20	-	2,108	-
13	Refrigerator	58,715	4,066	-	-	-	58,715	54,649	-	4,066	20	203	54,852	3,863
14	Water Tank	11,020	145	-	-	-	11,020	10,875	-	145	20	7	10,882	138
15	Telephone Installation	86,330	28,010	-	-	-	86,330	58,320	-	28,010	20	1,400	59,720	26,610
16	C.C. Camera	389,183	159,455	-	41,400	-	430,583	229,728	-	200,855	25	10,829	240,557	190,026
17	Router	6,750	864	-	-	-	6,750	5,886	-	864	25	54	5,940	810
18	Mobile Set	412,135	42,537	-	50,600	-	462,735	369,598	-	93,137	20	2,970	372,568	90,167
19	Make	6,958	73	-	-	-	6,958	6,885	-	73	20	3	6,888	70
	<b>Overhauling for:-</b>													
20	Carding Machine	2,255,679	191,041	-	-	-	2,255,679	2,064,638	-	191,041	40	19,104	2,083,742	171,937
21	Drawing Frame Machine	1,571,952	176,378	-	-	-	1,571,952	1,395,574	-	176,378	40	17,637	1,413,211	158,741
22	Savin Auto Cone Machine	10,454,532	1,141,063	-	-	-	10,454,532	9,311,469	-	1,141,063	35	99,843	9,411,312	1,041,220
23	Gas Generator	730,268	124,261	-	3,222,550	-	3,952,818	666,007	-	3,346,811	40	334,681	940,688	3,012,130
24	Simplex Machine	255,816	32,048	-	-	-	255,816	223,768	-	32,048	40	3,204	226,972	28,844
	<b>Sub Total - F</b>	<b>19,266,410</b>	<b>2,094,283</b>	-	<b>3,214,550</b>	-	<b>22,580,960</b>	<b>17,172,127</b>	-	<b>5,408,833</b>		<b>499,467</b>	<b>17,671,594</b>	<b>4,909,366</b>
25	Gas Generator Major Overhauling	14,981,141	4,690,381	-	-	-	14,981,141	10,290,760	-	4,690,381	3m x m	771,807	11,062,567	3,918,574
26	Carding Machine	451,444	158,008	-	-	-	451,444	293,436	-	158,008	20	22,572	316,008	135,436
27	Drawing Frame Machine	1,257,963	775,743	-	-	-	1,257,964	482,218	-	775,743	10	31,449	813,667	744,294
28	Savin Auto Cone Machine	7,723,551	2,831,963	-	-	-	7,723,551	4,891,580	-	2,831,963	20	366,178	5,277,766	2,445,783
	<b>Sub Total - G</b>	<b>24,414,097</b>	<b>8,456,095</b>	-	-	-	<b>24,414,097</b>	<b>15,958,002</b>	-	<b>8,456,095</b>		<b>1,212,006</b>	<b>17,170,008</b>	<b>7,244,089</b>
	<b>Total</b>	<b>413,754,789</b>	<b>63,763,859</b>	-	<b>3,328,250</b>	-	<b>417,083,039</b>	<b>349,990,930</b>	-	<b>67,092,109</b>		<b>3,034,190</b>	<b>353,025,120</b>	<b>64,087,919</b>
	<b>Rev. on Reserve of Fixed asset</b>	-	-	<b>9,908,433</b>	-	-	-	-	-	-		<b>297,151</b>	-	<b>9,701,282</b>
	<b>Total</b>	<b>413,754,789</b>	<b>63,763,859</b>	<b>9,908,433</b>	<b>3,328,250</b>	-	<b>417,083,039</b>	<b>349,990,930</b>	-	<b>67,092,109</b>		<b>3,241,341</b>	<b>353,025,120</b>	<b>73,789,201</b>

**Allocation of Depreciation**

<b>Factory Overhead:</b>	
Dep. of Fixed Assets	2,926,570
Dep. on Rev. Of Fixed Assets	207,151
Administrative	107,620
<b>Total</b>	<b>3,241,341</b>

**ALHAJ TEXTILE MILLS LTD.**  
**Ishurdi - Pabna**

**Depreciation Schedule of Revaluation of Fixed Asset**  
**For the period ended 30 Sep,2021**

<b>Schedule-2</b>										
<b>SL No</b>	<b>Particulars</b>	<b>COST</b>			<b>Depreciation</b>					
		<b>Revaluation of Fixed Assets</b>	<b>W.D.V. as on 1/7/2021</b>	<b>Total Cost as on 1/7/2021</b>	<b>Dep. Up to 1/7/2021</b>	<b>Dep. To be Calculated</b>	<b>Rate of Dep.(%)</b>	<b>Dep.during the period</b>	<b>Accum.Dep. 30/09/2021</b>	<b>W.D.V 30/09/2021</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	3,360,628	8,028,325	4,667,697	3,360,628	7	58,810	4,726,507	3,301,818
	<b>Sub total - A</b>	<b>9,583,000</b>	<b>4,915,303</b>	<b>9,583,000</b>	<b>4,667,697</b>	<b>4,915,303</b>		<b>58,810</b>	<b>4,726,507</b>	<b>4,856,493</b>
1	Factory building (1st class)	579,852	145,571	579,852	434,281	145,571	10	3,639	437,920	141,932
2	Factory building (2nd class)	779,355	195,656	779,355	583,699	195,656	10	4,891	588,590	190,765
3	Residential Building(Officers)	3,705,574	1,046,564	3,705,574	2,659,010	1,046,564	10	26,164	2,685,174	1,020,400
4	Residential Building(Workers)	1,730,289	488,685	1,730,289	1,241,604	488,685	10	12,217	1,253,821	476,468
5	Officers Building	1,231,725	347,875	1,231,725	883,850	347,875	10	8,696	892,546	339,179
6	Other Buildings	2,654,889	666,506	2,654,889	1,988,383	666,506	10	16,662	2,005,045	649,844
7	Water Installation	81,511	23,018	81,511	58,493	23,018	10	575	59,068	22,443
8	Electric Installation	316,492	89,386	316,492	227,106	89,386	10	2,234	229,340	87,152
9	Other Construction(1st class)	429,117	107,728	429,117	321,389	107,728	10	2,693	324,082	105,035
10	Other Construction(Ten)	2,196	552	2,196	1,644	552	10	13	1,657	539
	<b>Sub Total - B</b>	<b>11,511,000</b>	<b>3,111,541</b>	<b>11,511,000</b>	<b>8,399,459</b>	<b>3,111,541</b>		<b>77,784</b>	<b>8,477,243</b>	<b>3,033,757</b>
1	Plant and Machinery	3,811,231	510,227	3,811,231	3,301,004	510,227	15	19,133	3,320,137	491,094
2	Workshop Mach.Equipment	343,159	48,643	343,159	294,516	48,643	15	1,824	296,340	46,819
3	Power House Machinery	4,697,905	665,925	4,697,905	4,031,980	665,925	15	24,972	4,056,952	640,953
4	Fire Fighting Equipment	127,507	19,203	127,507	108,304	19,203	15	720	109,024	18,483
5	Medical & Office equipment	3,908,372	523,233	3,908,372	3,385,139	523,233	15	19,621	3,404,760	503,612
6	Transport equipment	8,367	1,186	8,367	7,181	1,186	15	44	7,225	1,142
7	Loose Tools	958,061	113,172	958,061	844,889	113,172	15	4,243	849,132	108,929
	<b>Sub Total - C</b>	<b>13,854,602</b>	<b>1,881,589</b>	<b>13,854,602</b>	<b>11,973,013</b>	<b>1,881,589</b>		<b>70,557</b>	<b>12,043,570</b>	<b>1,811,032</b>
	<b>Total (A+B+C)</b>	<b>34,948,602</b>	<b>9,908,433</b>	<b>34,948,602</b>	<b>25,040,169</b>	<b>9,908,433</b>		<b>207,151</b>	<b>25,247,320</b>	<b>9,701,282</b>