

# আলহাজ টেক্সটাইল মিলস লিমিটেড

৬৬, দিলকুশা বাণিজ্যিক এলাকা, (৫ম তলা) ঢাকা-১০০০

ATM/HO-01/2020/ 303

Dated: 09-12-2020

To  
The Managing Director  
Dhaka Stock Exchange Ltd.  
Stock Exchange Bulding  
9/F, Motijheel C/A  
Dhaka-1000.

E-mail: mkt@dse.com.bd  
Fax: 9564727,9569755

Sub: Information provisional and un-audited Financial Statement 1<sup>st</sup> quarter ended 30<sup>th</sup> September'2019, 2<sup>nd</sup> quarter 31<sup>st</sup> December'2019 & 3<sup>rd</sup> quarter 31 March'2020.

Dear Sir,

As per Regulation 17(1)(2)(3) of the Dhaka Stock Exchange (Listing) Regulation 2015. We enclose herewith provisions and Un-Audited Financial Statement of Alhaj Textile Mills Ltd for the 1<sup>st</sup> quarter ended 30<sup>th</sup> September'2019, 2<sup>nd</sup> quarter 31<sup>st</sup> December'2019 & 3<sup>rd</sup> quarter 31 March'2020.

Please acknowledge received.

Thanking You,  
Yours faithfully  
For Alhaj Textile Mills Ltd.

  
Company Secretary

Enclosure: 3(three) Copies Un-Audited Financial Statement.

**ALHAJ TEXTILE MILLS LIMITED**  
66, Dilkusha C/A (4th Floor), Dhaka-1000  
**UN-AUDITED & PROVISIONAL FINANCIAL STATEMENTS**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2019**

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, 2019 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 2019**

Assets	Amount in '000 Taka	
	30 Sep, 19	30 June 19
	Taka	Taka
<b>Non-Current Assets:</b>		
Property, Plant and Equipment	97,711	101,376
Investment in Equity	1,001	1,001
<b>Total Non Current Assets (A)</b>	<b>98,712</b>	<b>102,377</b>
<b>Current Assets:</b>		
Inventories	280,034	286,484
Un-allocated revenue expenses	254	-
Debtors	2,474	2,448
Advance, Deposit and Prepayments	93,068	91,331
Investment in FDR	393,000	392,192
Cash and Cash Equivalents	2,114	8,357
<b>Total Current Assets (B)</b>	<b>770,944</b>	<b>780,812</b>
<b>Total Assets (A+B)</b>	<b>869,656</b>	<b>883,189</b>
<b>Equity &amp; Liabilities</b>	<b>30 Sep, 19</b>	<b>30 June 19</b>
	<b>Taka</b>	<b>Taka</b>
<b>Shareholders' Equity:</b>		
Share Capital	222,985	222,985
Capital Reserve	21	21
General Reserve	1,395	1,395
Revaluation Reserve	11,624	11,886
Tax Holiday Reserve	10,747	10,747
Retained Earnings	(51,438)	(37,883)
<b>Total Shareholders' Equity (C)</b>	<b>195,334</b>	<b>209,151</b>
<b>Non-Current Liabilities:</b>		
Long Term Loan	139,123	139,123
Deferred Tax Liability	7,492	7,680
<b>Total Non Current Liabilities (D)</b>	<b>146,615</b>	<b>146,803</b>
<b>Current Liabilities and Provisions:</b>		
Advance Against Sales	341	331
Security and Other Deposits	20	20
Other Current Liabilities	456,147	455,464
Current Tax Liability	1,684	1,684
Provision for Taxes	35,588	35,337
Provision for Other Liabilities and Charges	14,517	14,989
Bank Overdraft	18,772	18,772
Workers' Profit Participation Fund	638	638
<b>Total Current Liabilities (E)</b>	<b>527,707</b>	<b>527,235</b>
<b>Total Liabilities F = (D+E)</b>	<b>674,322</b>	<b>674,038</b>
<b>Total Capital and Liabilities G=(C+F)</b>	<b>869,656</b>	<b>883,189</b>
<b>Net Assets Value Per Share (NAVPS)</b>	<b>8.76</b>	<b>9.38</b>

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

PARTICULARS	Amount in '000 Taka	
	01/07/2019 To 30/09/2019	01/07/2018 To 30/09/2018
Revenue (Turnover)	6,942	48,871
Cost of Sales	(15,950)	(48,143)
<b>Gross Profit</b>	<b>(9,008)</b>	<b>728</b>
<b>Operating Expenses:</b>		
Administrative Expenses	(5,203)	(4,677)
Selling & Distribution Expenses	(390)	(62)
<b>Total Operating Expenses</b>	<b>(5,593)</b>	<b>(4,739)</b>
<b>Operating Profit / Loss</b>	<b>(14,601)</b>	<b>(4,011)</b>
<b>Add: Financial Expenses</b>		
Interest on Bank Loan (SOD)	-	(87)
<b>Net Operating Profit / Loss</b>	<b>(14,601)</b>	<b>(4,098)</b>
<b>Interest on FDR</b>	<b>846</b>	<b>2,088</b>
<b>Net Profit / Loss of the period</b>	<b>(13,755)</b>	<b>(2,010)</b>
Workers Profit Participation Fund	-	-
<b>Net Profit / Loss before Tax</b>	<b>(13,755)</b>	<b>(2,010)</b>
<b>Provision for Income Tax :</b>		
Current Tax	(251)	(566)
Deferred Tax	188	10
<b>Net Profit / Loss After Tax</b>	<b>(13,818)</b>	<b>(2,566)</b>
<b>Earning per Share (EPS)</b>	<b>(0.62)</b>	<b>(0.12)</b>

**STATEMENT OF CASH FLOW ( UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2019**

PARTICULARS	Amount in '000 Taka	
	30 Sep 19	30 Sep 18
	Taka	Taka
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash receipts from customers	7,050	49,109
Cash paid to suppliers and Employees	(13,227)	(94,520)
Advance payment tax paid	(85)	(209)
<b>Net Cash from operating Activities A</b>	<b>(6,262)</b>	<b>(45,620)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(19)	(219)
Investment in Non Current Assets (FDR's)	(73,000)	(25,378)
Received from encashment of FDR	72,192	98,619
Interest Received	846	2,087
<b>Net Cash Used in Investing Activities B</b>	<b>19</b>	<b>75,109</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
SOD Loan received / (repaid)	-	(12,152)
Dividend Paid	-	(37)
<b>Net Cash Used in Financing Activities C</b>	<b>-</b>	<b>(12,189)</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>(6,243)</b>	<b>17,300</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>8,357</b>	<b>1,214</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>2,114</b>	<b>18,514</b>
<b>Net Operating Cash Flow per share</b>	<b>(0.28)</b>	<b>(2.05)</b>

**STATEMENT OF CHANGES IN EQUITY ( UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2019**

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.]
<b>Opening Balance as on 1st July 2019:</b>							
Retained Earnings	-	-	-	-	-	(37,882)	(37,882)
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	-	-	-	-	11,886	-	11,886
<b>Sub Total</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>11,886</b>	<b>(37,882)</b>	<b>209,152</b>
<b>Net Profit after Tax</b>	-	-	-	-	-	(13,818)	(13,818)
<b>Current year's adjustment for:</b>							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(262)	262	-
<b>30 SEPTEMBER 2019</b>	<b>222,985</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>11,624</b>	<b>(51,438)</b>	<b>195,334</b>

**STATEMENT OF CHANGES IN EQUITY ( UN-AUDITED)**  
**FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2018**

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.]
<b>Opening Balance as on 1st July 2018:</b>							
Retained Earnings	-	-	-	-	-	23,048	23,048
Share Capital	202,714	-	-	-	-	-	202,714
Tax Holiday Reserve	-	10,747	-	-	-	-	10,747
Capital Reserve	-	-	21	-	-	-	21
General Reserve	-	-	-	1,395	-	-	1,395
Revaluation Reserve	-	-	-	-	13,065	-	13,065
<b>Sub Total</b>	<b>202,714</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>13,065</b>	<b>23,048</b>	<b>250,990</b>
<b>Net Profit after Tax</b>	-	-	-	-	-	(2,566)	(2,566)
<b>Current year's adjustment for:</b>							
Depreciation of Reserve on Revaluation of Fixed Assets	-	-	-	-	(295)	295	-
<b>30 SEPTEMBER 2018</b>	<b>202,714</b>	<b>10,747</b>	<b>21</b>	<b>1,395</b>	<b>12,770</b>	<b>20,777</b>	<b>248,424</b>

The unaudited details 1st quarter Financial Statements of 2019-2020 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-2019

of

**ALHAJ TEXTILE MILLS LIMITED**



# ALHAJ TEXTILE MILLS LIMITED

## Statement of financial position (Un-Audited)

As at 30 September 2019

PARTICULARS	Notes	30 Sep 2019 Amount in Taka	30 June 2019 Amount in Taka
<b>ASSETS:</b>			
<b>Non-current assets:</b>			
Property, Plant and Equipment	Sch-A/1	97,710,730	101,375,735
Investment in equity	23	1,000,841	1,000,841
<b>Total non current assets (A)</b>		<b>98,711,571</b>	<b>102,376,576</b>
<b>Current assets:</b>			
Inventories	24	280,034,306	286,484,100
Un-allocated revenue expenses		253,695	-
Debtors	25	2,474,325	2,448,721
Advance, deposit and prepayments	26	93,068,143	91,331,335
Investment in FDR	27	393,000,000	392,192,111
Cash and cash equivalents	28	2,114,122	8,356,701
<b>Total current assets (B)</b>		<b>770,944,591</b>	<b>780,812,968</b>
<b>Total assets (A+B)</b>		<b>869,656,162</b>	<b>883,189,544</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		11,624,235	11,885,929
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(51,439,840)	(37,882,819)
<b>Total shareholders' equity (C)</b>		<b>195,333,649</b>	<b>209,152,364</b>
<b>Non-current liabilities:</b>			
Long term loan	29	139,123,633	139,123,633
Deferred tax liability		7,492,204	7,680,294
<b>Total non current liabilities (D)</b>		<b>146,615,837</b>	<b>146,803,927</b>
<b>Current liabilities and provisions:</b>			
Advance against sales	30	340,787	330,787
Security and other deposits	31	19,822	19,822
Other current liabilities	32	456,147,480	455,463,261
Current tax liability		1,683,911	1,683,911
Provision for taxes	33	35,587,213	35,336,475
Provision for other liabilities and charges	34	14,517,194	14,988,728
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		638,189	638,189
<b>Total current liabilities (E)</b>		<b>527,706,676</b>	<b>527,233,253</b>
<b>Total liabilities F=(D+E)</b>		<b>674,322,513</b>	<b>674,037,180</b>
<b>Total capital &amp; liabilities G=(C+F)</b>		<b>869,656,162</b>	<b>883,189,544</b>
<b>Net assets value per share (NAVPS)</b>			
		8.76	9.38
<b>Number of shares</b>			
		22,298,549	22,298,549

  
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 2019**

PARTICULARS	Notes	30 Sep 2019 Amount in Taka	30 Sep 2018 Amount in Taka
Revenue (Turnover)	36	6,941,705	48,870,626
Cost of Sales	37	(15,950,486)	(48,143,263)
<b>Gross Profit</b>		<b>(9,008,781)</b>	<b>727,363</b>
<b>Operating Expenses:</b>			
Administrative Expenses	38	(5,203,253)	(4,677,391)
Selling & Distribution Expenses	39	(389,970)	(61,710)
<b>Total Operating Expenses</b>		<b>(5,593,223)</b>	<b>(4,739,101)</b>
<b>Operating Profit / (Loss)</b>		<b>(14,602,004)</b>	<b>(4,011,738)</b>
<b>Add: Financial Expenses</b>			
Interest on Bank Loan (SOD)		-	(86,996)
<b>Net Operating Profit / (Loss)</b>		<b>(14,602,004)</b>	<b>(4,098,734)</b>
Interest on STD A/C		-	-
Interest on FDR		845,937	2,087,729
		<b>845,937</b>	<b>2,087,729</b>
<b>Net profit / (Loss) of the period</b>		<b>(13,756,067)</b>	<b>(2,011,005)</b>
Less: Workers Profit Participation Fund @ 5%		-	-
<b>Net profit / (Loss) before Tax</b>		<b>(13,756,067)</b>	<b>(2,011,005)</b>
<b>Provision for Income Tax :</b>			
Current Tax		(250,738)	(566,140)
Deferred Tax		188,090	10,900
<b>Net Profit/ (Loss) After Tax</b>		<b>(13,818,715)</b>	<b>(2,566,245)</b>
<b>Earnings per Share(EPS)</b>		<b>(0.62)</b>	<b>(0.12)</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 2019**

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 2019:							
Retained Earnings	-	-	-	-	-	(37,882,819)	(37,882,819)
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	-	-	-	-	11,885,929	-	11,885,929
<b>Sub-Total</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>11,885,929</b>	<b>(37,882,819)</b>	<b>209,152,364</b>
Net Profit after Tax during the period	-	-	-	-	-	(13,818,715)	(13,818,715)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(261,694)	261,694	-
<b>30 September 2019</b>	<b>222,985,490</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>11,624,235</b>	<b>(51,439,840)</b>	<b>195,333,649</b>

**ALHAJ TEXTILE MILLS LIMITED****Statement of Changes in Equity (Un-Audited)****For the 1st Quarter ended 30 September 2018**

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 2018:							
Retained Earnings	-	-	-	-	-	23,048,177	23,048,177
Share Capital	202,714,090	-	-	-	-	-	202,714,090
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	-	-	-	-	13,064,789	-	13,064,789
<b>Sub-Total</b>	<b>202,714,090</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>13,064,789</b>	<b>23,048,177</b>	<b>250,990,820</b>
Net Profit after Tax during the period	-	-	-	-	-	(2,566,245)	(2,566,245)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(294,715)	294,715	-
<b>30 September 2018</b>	<b>202,714,090</b>	<b>10,747,334</b>	<b>21,350</b>	<b>1,395,080</b>	<b>12,770,074</b>	<b>20,776,647</b>	<b>248,424,575</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 2019**

PARTICULARS	30 Sep 2019 Amount in Taka	30 Sep 2018 Amount in Taka
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash receipts from customers	7,050,097	49,109,514
Cash paid to suppliers and employees	(13,227,132)	(94,520,289)
Advance income tax paid	(84,592)	(209,273)
<b>Net Cash from Operating Activities A</b>	<b>(6,261,627)</b>	<b>(45,620,048)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and Equipment	(19,000)	(219,393)
Investment in non-current assets (FDRs)	(73,000,000)	(25,378,456)
Received from encashment of FDR	72,192,111	98,619,557
Interest received	845,937	2,087,729
<b>Net Cash used in Investing Activities B</b>	<b>19,048</b>	<b>75,109,437</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
SOD Loan received/(repaid)	-	(12,152,479)
Dividend Paid	-	(37,005)
<b>Net Cash used in Financing Activities C</b>	<b>-</b>	<b>(12,189,484)</b>
<b>Net increase in cash and cash equivalents</b>	<b>(6,242,579)</b>	<b>17,299,905</b>
Cash and Cash Equivalents at beginning of the year	8,356,701	1,214,257
Cash and Cash Equivalents at end of the period	<b>2,114,122</b>	<b>18,514,162</b>
<b>Net operating cash flow per share</b>	<b>(0.28)</b>	<b>(2.05)</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 2019.
- 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 30.09.19**

Note

No

1	<p><b>General information</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>Going Concern:</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 December 09, 2020.</p>
2	<p><b>Basis of preparation</b></p> <p>These condensed Interim Financial Statements for the 1st quarter ended 30 September 2019 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 2019, which have been prepared in accordance with IFRS. It is mentionable that the audit of financial statements for the year ended 30 June 2019 has not yet been completed and necessary application time for extension to submit the audited annual financial statements has been given to Bangladesh Securities and Exchange Commission. 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>(IFRS)-1: First time adoption of international financial reporting standards:</b></p> <p>২০১৯-২০২০ অর্থ বৎসরের ১ ম ত্রৈমাসিক আর্থিক বিবরণীতে IFRS-1 অনুসরণ করা হইয়াছে। We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2019-2020.</p> <p><b>(IFRS)-7: Financial Instrument, Disclosures:</b></p> <p>২০১৯-২০২০ অর্থ বৎসরের ১ ম ত্রৈমাসিক আর্থিক বিবরণীতে IFRS-7 অনুসরণ করা হইয়াছে। We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2019-2020.</p> <p><b>(IFRS)-8: Operating Segments.</b></p> <p>২০১৯-২০২০ অর্থ বৎসরের ১ ম ত্রৈমাসিক আর্থিক বিবরণীতে IFRS-8 অনুসরণ করা হইয়াছে। We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2019-2020.</p> <p><b>IFRS-9: Financial instruments.</b></p> <p>২০১৯-২০২০ অর্থ বৎসরের ১ ম ত্রৈমাসিক আর্থিক বিবরণীতে IFRS-9 অনুসরণ করা হইয়াছে। We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2019-2020.</p> <p><b>(IFRS)-12: Disclosure of Interests in other Entities.</b></p> <p>আর্থিক সুবিধা পাবার মত আমাদের কোন Subsidiary কোম্পানী নাই। বিধায় IFRS-12 আমাদের ক্ষেত্রে প্রযোজ্য নহে। The company have no any subsidiary company to obtain financial benefits. As a result IFRS-12 is not applicable for us.</p> <p><b>IFRS-13: Fair value Measurement.</b></p> <p>ম্যানেজমেন্ট বিশ্বাস করে যে কোম্পানীর আর্থিক সম্পদ সমূহ এবং দায় সমূহ যে মূল্য মানে আছে তাহা ন্যায্য মূল্যের কাছাকাছি। যাহা বার্ষিক আর্থিক বিবরণী (২০১৯-২০২০) সালের নোট নং ৩৪ তে উপস্থাপন করা হয়েছে কপি (সংযুক্ত) 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 2019-2020. Copy attached.</p>



<b>IFRS-15: Revenue from contracts with customers:</b> আমাদের কোম্পানীতে কন্ট্রাকচ্যুয়াল সিস্টেমে কেনা/বেচা হয় না। অতএব গ্রাহকদের সঙ্গে চুক্তি থেকে কোন আয় হয় না। বিধায় IFRS-15 আমাদের ক্ষেত্রে প্রযোজ্য নহে। Purchase and sale is not occur by contractual system in our company. As a result there is no income from contract with customer. So IFRS-15 is not applicable for us. ১ম ত্রৈমাসিক আর্থিক বিবরণী হিসাব প্রস্তুতকালে যে সমস্ত IAS এবং IFRS অনুসরণ করা হইয়াছে তাহা নিম্নরূপ- 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-18 :-Revenues. 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. IAS-39 :-Financial instrument: Recognition and measurement. IFRS-7:- Financial Instrument: disclosure. IFRS-9 :-Financial Instruments.						
3	<b><u>Accounting policies</u></b>  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	<b><u>Measurement basis used in preparing the Financial Statements:</u></b>  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	<b><u>Estimates</u></b>  <b><u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u></b>  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	<b><u>Materiality and Aggregation:</u></b>  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.					
	<b>Particulars</b>	<table><tr><th>As on</th><th>As on</th></tr><tr><th>30 Sep,2019</th><th>30 June, 2019</th></tr></table>	As on	As on	30 Sep,2019	30 June, 2019
As on	As on					
30 Sep,2019	30 June, 2019					
7	<b><u>Net Tangible Fixed Assets</u></b>  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. 19,000/- for Purchase of Iron safe.	<table><tr><td>97,710,730</td><td>101,375,735</td></tr></table>	97,710,730	101,375,735		
97,710,730	101,375,735					

<b>8</b>	<b><u>Investment in Equity:</u></b> Investment in equity remain same as before.	1,000,841	1,000,841
<b>9</b>	<b><u>Current Assets</u></b> Inventories [IAS-2] Un-allocated revenue expenses 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 1.26% due to mix of increase and decrease effect off.  <div style="display: flex; justify-content: space-around;"> <div> <u>Decrease</u>  Inventories 2.25%  Un-allocated revenue expenses  Debtors  Advance, deposit and prepayment  Investment in FDR  Cash and cash equivalent 74.70% </div> <div> <u>Increase</u>  100.00%  1.05%  1.90%  0.21% </div> </div>	280,034,306 253,695.00 2,474,325 93,068,143 393,000,000 <u>2,114,122</u> <u>770,944,591</u>	286,484,100 - 2,448,721 91,331,335 392,192,111 <u>8,356,701</u> <u>780,812,968</u>
<b>10</b>	<b><u>Current Liabilities and Provisions</u></b> Advance against sales Security and other deposits Other current liabilities Current tax liability Provision for Taxes Provisions for other liabilities and charges Bank overdraft Worker's profit participation fund  Current Liabilities and Provisions compared to previous year has been increased by 0.09%. Details of the same are as follows:-  <div style="display: flex; justify-content: space-around;"> <div> <u>Decrease</u>        Provision for other liabilities and charges 3.15% </div> <div> <u>Increase</u>  0.03%  0.15%  0.71% </div> </div>	340,787 19,822 456,147,480 1,683,911 35,587,213 14,517,194 18,772,080 <u>638,189</u> <u>527,706,676</u>	330,787 19,822 455,463,261 1,683,911 35,336,475 14,988,728 18,772,080 <u>638,189</u> <u>527,233,253</u>
<b>11</b>	<b><u>Non-current Liabilities</u></b> Long term loan Deferred Tax liabilities	139,123,633 <u>7,492,204</u> <u>146,615,837</u>	139,123,633 <u>7,680,294</u> <u>146,803,927</u>



As earlier mentioned in note 1.01 of audit report in the year 2018-2019 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791. Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001 only again a demand of Tk.544,513,560.32 (Tk.481,311,503.17 + Tk.63,202,057.15) for payment of special fund amount remained deposited with Agrani Bank Limited, Ishwardi Branch, Pabna, and interest thereon at the rate of interest of Long Term FDR from the date of deposit to 31-08-2015, inclusive of interest of Tk.63,202,057.15 for the period from 01.03.2014 to 31.08.2015. This amount after deducting Tk.81,125,002.00, already received by the company, stands at Tk.463,388,558.32. The supreme court of Bangladesh, Appellate Division has disposed of civil petition for leave to Appeal No. 405 of 2019 submitted by Agrani Bank Ltd. on appeal from the impugned order dated 14.01.2019 passed by the High Court Division in contempt petition no. 151 of 2013 that referring with petition no. 5129 of 2009 and contempt petition no. 151 of 2013 Agrani Bank Ltd. paid to Alhaj Textile Mills Ltd. Tk. 8,11,25,002 on 25.02.2014 which has been mentioned earlier. On 5th March 2019 the bank was directed to ensure immediate payment of Tk. 25,00,00,000 and accordingly payment was made. Again on 7th May 2019 the bank was directed to pay amounting to Tk. 108,391,457 and accordingly payment was made. So, total Tk. 439,516,459 was received by the company and the instant civil petition for leave to appeal is disposed of. In this connection Agrani bank Ltd, Ishwardi Branch, Pabna filed the Case no. 89/13 dated 28-11-2013 against the company (Alhaj Textile Mills Ltd.) together with its Chairman and Directors as defaulter for payment of dues on long term loan against 1st. BMRE & 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. 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)	11,624,235	11,885,929
	Tax holiday reserve		10,747,334	10,747,334
	Retained earnings	B)	(51,439,840)	(37,882,819)
			<b>195,333,649</b>	<b>209,152,364</b>
	The growth rate of shareholders equity considered as follows:			
	<b>A) Revaluation reserve:</b>			
	Opening balance	11,885,929		
	Less. Dep. during the period	(261,694)		
		<b>11,624,235</b>		
	<b>B) Retained earnings:</b>			
	Opening balance	(37,882,819)		
	Add. Profit (July, 19 to Sep, 19)	(13,818,715)		
	Depreciation of revaluation of fixed asset	261,694		
		<b>(51,439,840)</b>		
<b>Retained earnings</b>				
Net loss recorded at Tk. (13,818,715) during 1st quarter ending Sep 30, 2019, as against Loss of Tk. (2,566,245) 1st quarter ending Sep, 30 2018. Which have been decreased by 438.48%				
	<b>Particulars</b>	<b>As on 30 Sep 2019</b>	<b>As on 30 Sep 2018</b>	
13	<b>Turnover</b>	6,941,705	48,870,626	
	Compared to turnover of the same period of last year (Tk. 48,870,626), with year-to-date 30 Sep 2019, turnover has decreased by 85.80%.			
14	<b>Cost of Sales</b>	15,950,486	48,143,263	
	Compared to cost of Sales of the same period of last year (Tk. 48,143,263), with year-to-date 30 Sep, 2019 cost of Sales has decreased by 66.87%.			
15	<b>Non-operating Income</b>	845,937	2,087,729	
	Compared to non-operating income of the same period of last year (Tk. 2,087,729), with year-to-date 30 Sep 2019 non-operating Income has decreased by 59.48%.			
16	<b>Depreciation on revalued fixed asset.</b>	261,694	294,715	
	Depreciation on revalued fixed asset of the same period of last year (Tk. 294,715), with year to date 30 Sep 2019, depreciation has decreased by 11.20%			
17	<b>Provision on income Tax</b>	250,738	566,140	
	Income Tax expense is recognized based upon 15% on operating income and 25% on interest of FDR and other income upto 30 Sep 2019. This provision may be re-calculated latter in the light of actual to be required.			
18	<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 2019	30 Sep 2018
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.Abdullah Bokhari	Chairman	Honorarium	135,000	135,000
		<b>Sub-Total</b>	<b>435,000</b>	<b>435,000</b>

**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 2019	30 Sep 2018
1	Md.Showkat Ali	Chief Financial Officer	351,940	313,995
2	Md.AKM Azharul Islam	Company Secretary	223,372	199,459
3	Md.Abdur Rashid	DGM (Commerce)	202,909	190,463
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	345,625	330,625
5	Md.Sharif Abu Bakar	Head of Internal Audit	87,952	87,120
		<b>Sub-Total</b>	<b>1,211,798</b>	<b>1,121,662</b>

(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 2019	30 Sep 2018
1	Directors	Board Meeting Fees	140,000	220,000
2	Directors	Remuneration	435,000	435,000
3	Officers and Executives	Salary and other allowances	1,211,798	1,121,662
		<b>Total</b>	<b>1,786,798</b>	<b>1,776,662</b>

**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)
	<b>Sub-total</b>	<b>150,723,868</b>
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)
	<b>Sub-total</b>	<b>58,902,279</b>
	<b>Total Contingent Liability</b>	<b>209,626,147</b>

The claimed amount as mentioned above had been fixed as on 20 November 2013. However the claimed amount lodged by the bank as on balance sheet date may be enhanced by interest.

It is mentionable that there was another claim of the Company with Janata Insurance Company Ltd. for Tk.2,000,329 since 1998 which has been settled on receipt of payment as on 5-4-2017 and duly accounted for.

**23.00 Investment :**

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

**Total**

30 Sep 2019	30 June 2019
Amount in Tk	Amount in Tk
841	841
1,000,000	1,000,000
<b>1,000,841</b>	<b>1,000,841</b>

**24.00 Inventories :**

Raw Cotton 24.01  
Work in Process 24.02  
Finished Goods 24.03  
Stores and Spares  
Store in Transit  
Stock at Spinning (packing material)  
Stock of Waste Cotton  
**Total**

30 Sep 2019	30 June 2019
Amount in Tk	Amount in Tk
11,513,636	11,513,636
9,200	9,200
252,906,990	259,010,586
10,546,073	10,808,771
3,529,091	3,612,591
598,365	595,365
933,951	933,951
<b>280,034,306</b>	<b>286,484,100</b>

**24.01 Raw Cotton :**

Opening Stock of Raw Cotton  
Add. Purchase during the period  
Raw Cotton available for use  
Less. Closing Stock  
**Consumption during the period**

30 Sep, 2019	
Quantity (Kg)	Amount (Tk)
62,050	11,513,636
-	-
62,050	11,513,636
(62,050)	(11,513,636)
-	-

**24.02 Work in-Process:**

SI No.	PARTICULARS	30 Sep 2019		30 June 2019	
		Amount in Taka		Amount in Taka	
		Qty. in kg	Value (Tk.)	Qty. in kg	Value (Tk.)
1	45/1 Polyester Cone	920	9,200	920	9,200
	<b>Total</b>	<b>920</b>	<b>9,200</b>	<b>920</b>	<b>9,200</b>

**24.03 Closing stock of Finished Goods:**

SI No.	PARTICULARS	30 Sep 2019		30 June 2019	
		Amount in Taka		Amount in Taka	
		Qty in (Kg.)	Total Value (Tk)	Qty in (Kg.)	Total Value (Tk)
1	80/1 Auto Cotton Yarn in Cone Corn Br	20,790	8,986,843	20,790	8,986,843
2	74/1 Auto Cotton Yarn in Cone Corn Br	11,567	4,182,534	11,930	4,313,866
3	68/1 Auto Cotton Yarn in Cone Corn Br	30,890	10,862,648	33,158	11,660,143
4	60/1 Auto Cotton Yarn in Cone Corn Br	144,381	46,065,114	146,422	46,716,338
5	58/1 Auto Cotton Yarn in Cone Corn Br	1,619	539,331	2,545	847,570
6	54/1 Auto Cotton Yarn in Cone (Special)	1,542	377,070	1,542	377,012
7	54/1 Auto Cotton Yarn in Cone (Solar Br)	404,294	113,903,702	411,778	116,012,296
8	50/1 Auto Cotton Yarn in Cone (Solar Br)	239,909	63,324,951	247,529	65,336,270
9	50/1 Auto Cotton Yarn in Cone (Special)	2,684	704,564	2,684	704,564
10	45/1 Super Cotton Yarn Corn	454	106,351	454	106,351
11	20/1, Rotor Yarn in Cone	12,837	1,588,983	13,608	1,684,435
12	10/1, Rotor Yarn in Cone	26,309	2,264,899	26,309	2,264,898
	<b>Total</b>	<b>897,276</b>	<b>252,906,990</b>	<b>918,749</b>	<b>259,010,586</b>



## Notes

**Trade debtors :**

Amount receivable against export sale	25.01	998,379	998,379
Sundry Debtors:			
Accrued income (Interest in FDR lien with PGCL)		1,475,946	1,450,342
<b>Total</b>		<b>2,474,325</b>	<b>2,448,721</b>

### 25.01 Trade Debtors:

## PARTICULARS

	Amount in Taka	Amount in Taka
Mrs Tarunno Check Fabrics	744,303	744,303
Mrs. Suhi Industrial Park Ltd	254,076	254,076
<b>Total</b>	<b>998,379</b>	<b>998,379</b>

**26.00 Advance, deposits and prepayment :**

**Advances:**

Advance against Salary	26.01	26,708	29,900
Advance against TA/DA	26.02	3,295	4,087
Advance against purchase	26.03	18,195	4,605
Advance against company income tax		32,536,563	32,451,971
Other advances & prepayment	26.04	176,723	140,628
Advance against supply		45,750	45,750
		<b>32,807,234</b>	<b>32,676,941</b>

**Deposits:**

Custom deposit	121,533	179,925
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.	4,776,593	4,776,593
Security deposits against sales center rent	1,150,000	1,150,000
	<b>56,847,509</b>	<b>56,905,901</b>

**Prepayment:**

Insurance premium	1,779,939	671,893
Bonus for the year-2019-2020	1,621,711	1,064,850
Licence renewal fee	11,750	11,750
<b>Total</b>	<b>3,413,400</b>	<b>1,748,493</b>
	<b>93,068,143</b>	<b>91,331,335</b>

**26.01 Advance against Salary:**

Sl No.	Particulars	Designation	30 Sep 2019 Amount in Taka	30 June 2019 Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	22,208	23,900
2	Md. Golger Hossain	Peon	4,500	6,000
	<b>Total</b>		<b>26,708</b>	<b>29,900</b>

**26.02 Advance against TA/DA:**

Sl No.	Particulars	Designation	30 Sep 2019 Amount in Taka	30 June 2019 Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	3,000	-
2	Md. Shamsul Haque	Officer (Despatch)	-	3,792
3	Md.Abu Kawser	Sales representative	295	295
	<b>Total</b>		<b>3,295</b>	<b>4,087</b>

**26.03 Advance against Purchase:**

SI No.	Particulars	Designation	30 Sep 2019 Amount in Taka	30 June 2019 Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	16,170	3,020
2	Md. Abul Hossain	Manager (Com.)	2,025	1,585
	<b>Total</b>		<b>18,195</b>	<b>4,605</b>

**26.04 Other advance & Prepayment:**

SI No.	Particulars	Designation	30 Sep 2019	30 June 2019
			Amount in Taka	Amount in Taka
1	M/s.Alhaj Jute Mills Ltd.		1,408	1,408
2	Bangladesh General Insurance Co. (BGIC)		90,000	90,000
3	Md. Aktaruzzaman	D.G.M (P & M)	-	1,483
4	Md. Golam Murshed	A.O.O	12,584	12,584
5	Md. Shamsul Haque	Officer (Despatch)	14,235	-
6	Md.Abu Kawser	Sales representative	500	-
7	M/s.Arbour Enterprise		4,664	4,664
8	Md.Abdullah Al Mamun (Belkuchi)		26,299	10,840
9	Md.Mizanur Rahman (Shahjadpur)		18,533	2,649
10	Techno Aliens		8,500	17,000
	<b>Total</b>		<b>176,723</b>	<b>140,628</b>

Investment in FDR:	Principal	Interest	30 Sep 2019	30 June 2019
			Amount in Taka	Amount in Taka
Prime Bank Ltd. (FDR)	50,000,000	-	50,000,000	67,382,744
Al-Arafah Islami Bank Ltd.	43,000,000	-	43,000,000	-
Janata Bank Ltd. (FDR)	-	-	-	26,275,884
BRAC Bank Ltd.(FDR)	112,000,000	-	112,000,000	112,591,868
UNION Bank Ltd.(FDR)	50,000,000	-	50,000,000	50,000,000
Southeast Bank Ltd.(FDR)	50,000,000	-	50,000,000	50,000,000
Jamuna Bank Ltd.(FDR)	33,000,000	-	33,000,000	30,000,000
NRB Bank Ltd.(FDR)	55,000,000	-	55,000,000	55,941,615
	<b>Total</b>		<b>393,000,000</b>	<b>392,192,111</b>

**28.00 Cash & cash equivalents :**

	30 Sep 2019	30 June 2019
	Amount in Taka	Amount in Taka
Cash in Hand	20,033	13,002
Janata Bank, Local office, Dhaka. STD A/C0887	94,474	1,272,400
Janata Bank, Ishurdi, Pabna, CD A/C No-373	1,511	1,511
Janata Bank A/C CD 33066246	782	782
Sonali Bank, Dhaka, CD A/C No-242(33000969)	3,519	3,519
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,IBB Dilkusha CD A/C 60031045	-	237,267
Prime Bank,Ishurdi,Pabna CD A/C 60008502	426	(574)
Eastern Bank Ltd.STD A/C 20314258	3,134	3,134
Dutch-Bangla Bank Ltd. STD A/C-5122	4,404	4,404
City Bank Ltd. CD A/C-7001	660	660
Prime Bank,IBB Dilkusha STD A/C 90036875	956,145	5,786,562
Standard Chartered Bank,CD A/C-01-1149595-01	100,000	100,000
Union Bank Ltd.,STD A/C-003-121-000298	6,531	6,531
Prime Bank,IBB Dilkusha STD A/C -3108315011216	896,469	901,469
	<b>2,114,122</b>	<b>8,356,701</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 2019	30 Sep 2019	30 Sep 2019	30 June 2019
<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><u>Agrani Bank Ltd. industrial loan-interest</u></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	2nd BMRE	Total
	30 June, 2011 Amount in Tk	30 June, 2011 Amount in Tk	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 2019 Amount in Tk	30 June 2019 Amount in Tk
M/s.Jony Enterprise	Dariapur Bazar, Shahjadpur, Sirajgonj.	32,513	32,513
M/s.Babul Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	6,208	6,208
M/s.Abul Kashem	Hajee Market Pabna.	16,664	16,664
M/s.Abdullah Textile Mills Ltd.	House No-376, Road-28, Dosh, Dhaka.	11,250	11,250
M/s.Shahidullah Hossain	Bank Road, Pabna.	6,307	6,307
M/s.Uzzal Traders	Shibrampur, Pabna.	249,924	249,924
M/s.Markjerry Ltd.	677 & 678 Ashulia Savar, Dhaka.	7,717	7,717
M/s.Anika Traders	Mukandagati bazar,Belkuchi, Sirajgonj	100	100
M/s.Diganta Enterprise	Danga Bazar ,Palash,Narsingdi.	2	2
M/s.Hashem Traders	Gopalpur,Beltola Bazar,Sirajgonj	102	102
M/s. Banijjo Bitan	Kumarkhali, Kushtia	10,000	-
<b>Total</b>		<b>340,787</b>	<b>330,787</b>

**31.00 Security and other deposits:**

Particulars	30 Sep 2019 Amount in Tk	30 June 2019 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 2019 Amount in Tk	30 June 2019 Amount in Tk
Trade creditors	9,465,323	8,990,920
Creditors (Staff and Officer)	1,670	340
Realisation for party VAT	1,302,600	1,256,677
Unpaid salary & wages	63,318	63,318
Income tax deduction from parties	617,611	489,249
Sramik kalkan 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	930,451	896,250
	<b>456,147,480</b>	<b>455,463,261</b>



**32.01 Trade Creditors:**

Particulars	30 Sep 2019 Amount in Tk	30 June 2019 Amount in Tk
M/s. A. Salam Engineering works	56,853	56,853
M/s. Alhaj Jute Mills Limited	333,274	333,274
M/s. Asia Jute Manufacturing	195,082	195,082
Md. Akhtaruzzaman	699	699
M/s. Asif Trading Agency	115,717	115,717
Md. Alauddin (canteen man)	2,850	4,750
Md. Abul Hossain (Manager Comm.)	9,950	9,950
M/s. Ayan Mill Store	40,848	40,848
M/s. Arthasuchak	4,050	-
M/s. Bieco International	358,865	358,865
M/s. Bearing Palace	84,574	84,574
M/s. Cargo Control Bangladesh Ltd.	205,499	248,333
M/s. Chand Mansion (H/O Rent)	71,887	-
M/s. Eden Trade Concern	25,840	25,840
M/s. Eastern Harmony cooperative society	8,460	-
M/s. Fast Tech Engineering Ltd.	317,582	-
M/s. Favourite Security Service Ltd.	165,000	165,000
M/s. G.Q. Industries Ltd.	185,903	185,903
Md. Hasnat Quaiyum (Advocate)	356,500	356,500
Md. Haydar Ali	2,850.00	2,850
M/s. Janata Insurance Co. Ltd	342,881	342,881
M/s. J.S. Advertising Ltd.	21,969	5,069
M/s. Kalam Traders	50,281	74,734
M/s. K.S. Collection	201,778	243,863
M/s. Liberal Trade Link Ltd.	87,429	58,286
M/s. Lipika	1,072,860	1,072,860
M/s. Modern Machinery Store	1,042,750	1,042,750
M/s. Macca Auto Paper Cone Product	2,116,168	2,116,168
M/s. Mozaddedia Tarikat Mission Press	54,978	53,278
M/s. Microdil Computers	1,000	1,000
M/s. Monaj Air Technology	2,476	2,476
Md. Hazi Mozammel Pramanik	8,550	8,550
M/s. Nahid Enterprise	19,714	19,714
M/s. One Inspection and Surveyors Ltd.	20,000	20,000
M/s. Paper Cone Industries	979,266	979,266
M/s. Puji Bazar	5,000.00	5,000
M/s. Popular Advertising Ltd.	34,546	34,546
M/s. Press Al nasar	1,040	1,040
M/s. Rupali Cargo Service Ltd.	91,214	91,214
M/s. Shah Paran Auto Mobile	3,710	3,710
M/s. Standard Spring Industries	549,428	495,142
Dr. Md. Shafiqul Islam Shamim	46,173	46,173
M/s. Share Biz	37,440.00	8,640
M/s. Share Bazar News.Com	20,250.00	4,050
M/s. Star Enterprise	2,720.00	2,720
M/s. Stock News-BD	4,000.00	4,000
Mr. Sree Shebesh Kumar Sarker	4,750.00	4,750
M/s. T. Corporation	1,800	1,800
M/s. Zakir Hossain	98,869	62,202
<b>Total</b>	<b>9,465,323</b>	<b>8,990,920</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	2,992,720	2,992,720
Prov. for accounting year 2019-2020	250,738	-
<b>Total</b>	<b>35,587,213</b>	<b>35,336,475</b>

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

	30 Sep 2019 Amount in Tk	30 June 2019 Amount in Tk
Salary & wages clearing account	1,943,045	2,118,775
Provision for other expenses	8,546,679	8,842,483
Provision for doubtful assets	4,027,470	4,027,470
<b>Total</b>	<b>14,517,194</b>	<b>14,988,728</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 2019 Amount in Taka	30 Sep 2018 Amount in Taka
Carded Spun Yarn	6,836,300	46,898,583
Open-End Yarn	105,405	1,972,043
<b>Total</b>	<b>6,941,705</b>	<b>48,870,626</b>

**Turnover :**

	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	20,702	143,791
Open-End Yarn	771	15,468
<b>Total</b>	<b>21,473</b>	<b>159,259</b>

**Turnover in quantity (Kg) :****01-07-2019 to 30-09-2019**

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	878,832	-	858,130	20,702
Open-End Yarn	39,917	-	39,146	771
<b>Total</b>	<b>918,749</b>	<b>-</b>	<b>897,276</b>	<b>21,473</b>

**Turnover in quantity (Kg) :****01-07-2018 to 30-09-2018**

Production type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	320,551	250,831	427,591	143,791
Open-End Yarn	4,626	16,240	5,398	15,468
<b>Total</b>	<b>325,177</b>	<b>267,071</b>	<b>432,989</b>	<b>159,259</b>

**37.00 Cost of Sales**

PARTICULARS
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Work in process (opening)

Raw materials consumed

Work in process (closing)

Wastage recoverable

**Total consumption**

Factory wages &amp; allowances

Stores &amp; spares

Other factory overhead

Factory salary &amp; allowance

**Cost of production**

Stock of Finished goods (opening)

Stock of Finished goods (closing)

**Total cost of Sales**

30 Sep 2019 Amount in Taka	30 Sep 2018 Amount in Taka
-	4,337,146
-	56,657,880
-	(3,073,372)
-	(115,390)
<b>-</b>	<b>57,806,264</b>
2,268,016	6,024,569
442,210	2,118,904
5,475,871	11,985,896
1,660,793	1,658,178
<b>9,846,890</b>	<b>21,787,547</b>
<b>9,846,890</b>	<b>79,593,811</b>
259,010,586	106,276,896
<b>268,857,476</b>	<b>185,870,707</b>
(252,906,990)	(137,727,444)
<b>15,950,486</b>	<b>48,143,263</b>

**37.01 Factory wages & allowances:**

Wages and allowances

Bonus

**Total**

2,023,721	5,730,317
244,295	294,252
<b>2,268,016</b>	<b>6,024,569</b>

**37.02 Store & spares:**

Spare parts

Packing materials

Lubricants

Electrical materials

Building maintenance materials

Other maintenance materials

**Total**

382,077	647,483
-	1,200,293
33,638	18,947
17,145	142,713
-	87,509
9,350	21,959
<b>442,210</b>	<b>2,118,904</b>



**37.03 Other factory overhead:**

Carriage inward	220	1,625
Electricity and power	478,060	1,456,648
Gas bill	43,731	5,274,621
Surcharge on gas bill	485,727	-
Depreciation	3,258,094	3,672,831
Depreciation of cost of revalued assets	261,694	294,715
Insurances premium	654,528	355,823
Printing and stationery	10,290	32,458
Postage & telephone	5,285	7,105
Gas generator operating expenses	-	757,595
Canteen subsidy	13,000	15,000
Rent, Rates and Taxes (Factory)	35,000	35,000
Repairs and maintenance of machinery (outside parties)	3,119	49,754
Repairs and maintenance of Boundary Wall	5,700	2,007
Repairs and maintenance of Factory Roof	135,456	15,714
Repairs and maintenance of Gas Line	-	15,000
Chemical for water treatment plant for cooling tower	85,967	-
<b>Total</b>	<b>5,475,871</b>	<b>11,985,896</b>

**37.04 Factory salary & allowances:**

Salary and allowances  
Bonus

**Total**

30 Sep 2019 Amount in Taka	30 Sep 2018 Amount in Taka
1,566,718	1,575,678
94,075	82,500
<b>1,660,793</b>	<b>1,658,178</b>

**38.00 Administrative expenses:**

Salary and allowances  
Bonus  
Directors remuneration  
Chairman's honorarium  
Board Meeting Fee  
Audit Committee Meeting Fee  
Purchase Committee Meeting Fee  
Repairs of vehicles  
Printing and stationery  
Uniform  
Medical Expenses  
Rent, rates and taxes  
Travelling and conveyances  
Petrol for car  
Electricity & power  
Depreciation  
Courier bill  
Internet expenses  
Telephone  
Entertainment expenses  
Legal fees and expenses  
Inventory Audit Fee  
Accounts Audit Fee  
Annual subscription  
Newspaper and Magazine  
Bank charges  
Advertisement expenses  
Annual fee for CDBL  
Water and gas supplies expenses  
Sanitation expenses  
Annual General Meeting Expenses  
Annual religious festival expenses  
Car parking expenses  
VAT expenses  
Dish line connection exp.  
Garage rent  
Service charge of head office  
*Other servicing (office equipment)*  
Website expenses  
Celebrating expenses

**Total**

30 Sep 2019 Amount in Taka	30 Sep 2018 Amount in Taka
1,775,481	1,787,197
167,829	163,622
300,000	300,000
135,000	135,000
-	70,000
30,000	40,000
110,000	110,000
11,650	2,960
46,886	45,575
-	250
-	60,000
263,700	263,700
18,296	17,538
183,764	184,207
32,414	32,503
164,217	179,632
6,333	14,588
25,400	16,200
27,550	25,747
39,424	33,761
962,397	460,710
17,500	17,500
48,750	48,750
64,980	57,159
-	310
76,659	103,086
79,740	62,000
34,961	18,654
24,300	24,300
1,290	1,700
52,580	62,714
39,951	97,523
10,500	3,500
367,851	146,210
3,200	2,500
9,000	9,540
56,700	56,700
6,450	7,555
8,500	9,500
-	5,000
<b>5,203,253</b>	<b>4,677,391</b>



**39.00 Selling & distribution expenses:**

Salary & allowances	170,010	56,100
Bonus	10,671	5,610
Rent for Godown and shop	51,000	-
Excise Duty	108,392	-
Sales Promotion Expenses	4,670	-
Other expenses	45,227	-
<b>Total</b>	<b>389,970</b>	<b>61,710</b>

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

	<u>Amount in Taka</u> <u>30 Sep 2019</u>	<u>Amount in Taka</u> <u>30 June 2019</u>
Net Loss	(13,818,715)	(41,949,956)
Add : Depreciation	3,684,005	16,777,515
Add :Increase of current liability (except loan)	473,423	357,850,179
Less: Non operating income	(845,937)	(11,607,428)
Less: Increase of current assets (Except investment)	4,433,687	(140,772,189)
Deferred tax	(188,090)	(297,896)
<b>Net cash from operating activities</b>	<b>(6,261,627)</b>	<b>180,000,225</b>

**41.00 Calculation of NAVPS :**

	<u>Amount in Taka</u> <u>30 Sep 2019</u>	<u>Amount in Taka</u> <u>30 June 2019</u>
Total assets & properties value	869,656,162	883,189,544
Less:Total liabilities	(674,322,513)	(674,037,180)
<b>Total net assets</b>	<b>195,333,649</b>	<b>209,152,364</b>
Total number of shares	22,298,549	22,298,549
<b>Net assets value per share (NAVPS) Restated</b>	<b>8.76</b>	<b>9.38</b>

**42.00 Calculation of Earning Per Share:**

	<u>30 Sep 2019</u> <u>Amount in Taka</u>	<u>30 Sep 2018</u> <u>Amount in Taka</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(13,818,715)	(2,566,245)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
<b>Earning per share (Restated)</b>	<b>(0.62)</b>	<b>(0.12)</b>

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

Net cash from operating activities	(6,261,627)	(45,620,048)
Total number of shares	22,298,549	22,298,549
<b>Net operating cash flow per share (Restated)</b>	<b>(0.28)</b>	<b>(2.05)</b>

**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'2019 was 21,473 kgs valued Tk. 6,941,705 incomparison previous years same period sales of 159,259 kgs value Tk. 48,870,626.Sales for the reporting period has been reduced 86.52% in terms of quantity and 85.80% in terms of sales amount. Reason behind reduction in volume of sales is severe lack of demand in the market.
- 2) Factory wages and allowance has decreased by Tk.3,756,553/-
- 3) Stores and spares has decreased by Tk.1,676,694/-
- 4) Factory overhead expenses has decreased by amount of Tk. 6,510,025 mainly for decrease in Electricity bill Tk.978,588 Gas bill by Tk. 5,230,890 and in depreciation by Tk.447,758.

Due to such negative effect in case of sales, and overhead expense, the company incurred Net loss of tk. 13,818,715 as against loss of tk. 2,566,245 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 steps are being taken to improve the overall operational performance.

**Athaj Textile Mills Ltd.**

**Schedule of Fixed Assets as on 30 September, 2019**

**Schedule-I**

SL No	Name of Assets	COST						DEPRECIATION						W.D.V as on 30/09/2019
		Cost as on 1/7/2019	W.D.V as on 1/7/2019	Rev. of Fixed Assets	Add. during the period	Adjustment d.the period	Total Cost as on 30/09/19	Dep. up to 1/7/2019	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30/09/19	
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	57,873	-	-	-	794,616	736,743	-	57,873	7	1,013	737,756	56,860
	<b>Sub total - A</b>	<b>9,479,302</b>	<b>8,742,559</b>	-	-	-	<b>9,479,302</b>	<b>736,743</b>	-	<b>8,742,559</b>	-	<b>1,013</b>	<b>737,756</b>	<b>8,741,546</b>
<b>B</b>	<b>Building &amp; Other Const.</b>													
1	Factory building (1st class)	482,437	812	-	-	-	482,437	481,625	-	812	10	20	481,645	792
2	Factory building (2nd class)	1,014,386	1,090	-	-	-	1,014,386	1,013,296	-	1,090	10	27	1,013,323	1,063
3	Residential Building(Officer)	2,135,817	57,711	-	-	-	2,135,817	2,078,106	-	57,711	10	1,443	2,079,549	56,268
4	Residential Building(Worker)	1,054,347	26,947	-	-	-	1,054,347	1,027,400	-	26,947	10	674	1,028,074	26,273
5	Officer Building	712,703	19,183	-	-	-	712,703	693,520	-	19,183	10	480	694,000	18,703
6	Other Buildings	1,476,783	41,348	-	-	-	1,476,783	1,435,435	-	41,348	10	1,034	1,436,469	40,314
7	Water Installation	144,752	4,612	-	-	-	144,752	140,140	-	4,612	10	115	140,255	4,497
8	Electric Installation	298,311	4,929	-	-	-	298,311	293,382	-	4,929	10	123	293,505	4,806
9	Other Construction(1st class)	352,962	10,058	-	-	-	352,962	342,904	-	10,058	10	251	343,155	9,807
10	Other Construction(Temp.)	302,960	12,943	-	-	-	302,960	290,017	-	12,943	10	324	290,341	12,619
11	Ceiling and Partition (Fact. U-1)	267,050	16,783	-	-	-	267,050	250,267	-	16,783	10	420	250,687	16,363
12	Staff Quarter ( 2nd Class)	296,261	18,410	-	-	-	296,261	277,851	-	18,410	10	460	278,311	17,950
13	Central Godown	897,532	58,907	-	-	-	897,532	838,625	-	58,907	10	1,473	840,098	57,434
14	Building & Other Construction	27,251,239	10,220,755	-	-	-	27,251,239	17,030,484	-	10,220,755	5	127,759	17,158,243	10,092,996
15	Generator House	3,782,922	1,053,802	-	-	-	3,782,922	2,729,120	-	1,053,802	10	26,345	2,755,465	1,027,457
16	Pump Installation	672,206	153,652	-	-	-	672,206	518,554	-	153,652	10	3,841	522,395	149,811
17	Distribution Panel Board	1,700,568	323,978	-	-	-	1,700,568	1,376,590	-	323,978	10	8,099	1,384,689	315,879
18	Cable Installation	3,016,014	610,520	-	-	-	3,016,014	2,405,494	-	610,520	10	15,263	2,420,757	595,257
19	Electric Digital Meter Room	1,080,253	637,879	-	-	-	1,080,253	442,374	-	637,879	10	15,947	458,321	621,932
20	Staff Quarter	369,471	52,615	-	-	-	369,471	316,856	-	52,615	10	1,315	318,171	51,300
21	Electrical Installation	287,523	86,380	-	-	-	287,523	201,143	-	86,380	10	2,160	203,303	84,220
22	Electric Sub Station	5,371,588	729,660	-	-	-	5,371,588	4,641,928	-	729,660	10	18,242	4,660,170	711,418
23	Other Cons (Ducting)	91,915	50,598	-	-	-	91,915	41,317	-	50,598	5	632	41,949	49,966
24	Ceiling and Partition (Fact.U-2)	1,907,838	291,140	-	-	-	1,907,838	1,616,698	-	291,140	10	7,279	1,623,977	283,861
25	Humidification Plant	10,222,371	1,612,995	-	-	-	10,222,371	8,609,376	-	1,612,995	10	40,325	8,649,701	1,572,670
26	Scale	444,228	74,995	-	-	-	444,228	369,233	-	74,995	10	1,875	371,108	73,120
27	Switch Board Room	221,010	120,717	-	-	-	221,010	100,293	-	120,717	10	3,018	103,311	117,699
28	H/O Interior Decoration	1,235,075	123,647	-	-	-	1,235,075	1,111,428	-	123,647	25	7,728	1,119,156	115,919
	<b>Sub Total B</b>	<b>67,090,522</b>	<b>16,417,066</b>	-	-	-	<b>67,090,522</b>	<b>50,673,456</b>	-	<b>16,417,066</b>	-	<b>286,672</b>	<b>50,960,128</b>	<b>16,130,394</b>
<b>C</b>	<b>Plant &amp; Machinery:</b>													
1	Plant and Machinery	2,265,254	9,555	-	-	-	2,265,254	2,255,699	-	9,555	15	358	2,256,057	9,197
2	Evaluation Unit	400,000	40,045	-	-	-	400,000	359,955	-	40,045	25	2,503	362,458	37,542
3	Workshop Mach Equipment	5,825	43	-	-	-	5,825	5,782	-	43	15	-	5,782	43
4	Power House Machinery	538,778	30,318	-	-	-	538,778	508,460	-	30,318	15	1,137	509,597	29,181
5	Fire Fighting Equipment	58,345	3,612	-	-	-	58,345	54,733	-	3,612	15	135	54,868	3,477
6	Office equipment	506,875	3,159	-	-	-	506,875	503,716	-	3,159	15	118	503,834	3,041
7	Transport equipment	1,630	25	-	-	-	1,630	1,605	-	25	15	-	1,605	25
8	Loose Tools	291,356	10,194	-	-	-	291,356	281,162	-	10,194	15	382	281,544	9,812
9	Laboratory Appliances	617,946	28,418	-	-	-	617,946	589,528	-	28,418	15	1,066	590,594	27,352
10	Electronic Twist Tester	190,000	155,444	-	-	-	190,000	34,556	-	155,444	15	5,829	40,385	149,615
11	Plant & Machinery	234,549,024	28,366,898	-	-	-	234,549,024	206,182,126	-	28,366,898	15	1,063,759	207,245,885	27,303,139
12	Gas Generator	23,304,127	4,629,621	-	-	-	23,304,127	18,674,506	-	4,629,621	10	115,741	18,790,247	4,513,880
13	Gas Generator Overhauling	10,195,347	839,630	-	-	-	10,195,347	9,355,717	-	839,630	30	62,972	9,418,689	776,658
14	Cooling Tower	1,188,843	369,032	-	-	-	1,188,843	819,811	-	369,032	20	18,452	838,263	350,580
15	Air Compressor Machine	3,427,993	2,130,749	-	-	-	3,427,993	1,297,344	-	2,130,749	10	53,269	1,350,513	2,077,480
16	Grinding Machine	1,649,034	262,419	-	-	-	1,649,034	1,386,615	-	262,419	10	6,560	1,393,175	255,859
17	Boiler Installation	886,365	126,738	-	-	-	886,365	759,627	-	126,738	10	3,168	762,795	123,570
18	Laboratory Appliances	250,410	24,403	-	-	-	250,410	226,007	-	24,403	20	1,220	227,227	23,183



SL No	Name of Assets	Cost as on 1/7/2019	W.D.V as on 1/7/2019	Rev. of Fixed Assets	Add. during the period	Adjustment d.the period	Total Cost as on 30/09/19	Dep. up to 1/7/2019	Adjustment	Amount on calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30/09/19	W.D.V as on 30/09/2019
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,572,488	423,431	-	-	-	1,572,488	1,149,057	-	423,431	10	10,586	1,159,643	412,845
20	Water Treatment Plant	1,000,000	182,159	-	-	-	1,000,000	817,841	-	182,159	10	4,554	822,395	177,605
21	Gas Pipe line with station	3,526,003	541,045	-	-	-	3,526,003	2,984,958	-	541,045	10	13,526	2,998,484	527,519
22	Installation of EVC meter	380,314	336,908	-	-	-	380,314	43,406	-	336,908	10	8,423	51,829	328,485
23	Fire Fighting Equipment	287,295	86,285	-	-	-	287,295	201,010	-	86,285	10	2,157	203,167	84,128
24	Other Machinery	334,603	75,741	-	-	-	334,603	258,862	-	75,741	10	1,894	260,756	73,847
	<b>Sub Total C</b>	<b>287,427,855</b>	<b>38,719,348</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287,427,855</b>	<b>248,708,507</b>	<b>-</b>	<b>38,719,348</b>		<b>1,377,809</b>	<b>250,129,792</b>	<b>37,298,063</b>
D	Motor Vehicles:													
1	Motor Car	3,698,097	2,223,589	-	-	-	3,698,097	1,474,508	-	2,223,589	20	111,179	1,585,687	2,112,410
	<b>Sub Total - D</b>	<b>3,698,097</b>	<b>2,223,589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,698,097</b>	<b>1,474,508</b>	<b>-</b>	<b>2,223,589</b>		<b>111,179</b>	<b>1,585,687</b>	<b>2,112,410</b>
E	Furniture & Fixtures:													
1	Furniture (Factory )	123,622	33,187	-	-	-	123,622	90,435	-	33,187	10	830	91,265	32,357
2	Furniture (Office )	1,102,849	258,625	-	-	-	1,102,849	844,224	-	258,625	10	6,466	850,690	252,159
3	School Furniture	9,509	368	-	-	-	9,509	9,141	-	368	10	9	9,150	359
4	Iron Safe	2,900	76	-	19,000	-	21,900	2,824	-	19,076	10	477	3,301	18,599
5	Air Conditioner	841,923	75,228	-	-	-	841,923	766,695	-	75,228	20	3,761	770,456	71,467
6	Office Equipment	129,106	57,466	-	-	-	129,106	71,640	-	57,466	10	1,437	73,077	56,029
7	Furniture (Residential)	149,597	19,819	-	-	-	149,597	129,778	-	19,819	20	991	130,769	18,828
	<b>Sub Total - E</b>	<b>2,359,506</b>	<b>444,769</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>2,378,506</b>	<b>1,914,737</b>	<b>-</b>	<b>463,769</b>		<b>13,971</b>	<b>1,928,708</b>	<b>449,798</b>
F	Sundry Assets													
1	Books	38,784	9,050	-	-	-	38,784	29,734	-	9,050	20	453	30,187	8,597
2	Crockeries & Cutleries	105,745	5,513	-	-	-	105,745	100,232	-	5,513	20	276	100,508	5,237
3	Soft Furnishing	73,036	9,377	-	-	-	73,036	63,659	-	9,377	15	352	64,011	9,025
4	Arms and Ammunition	6,991	10	-	-	-	6,991	6,981	-	10	15	-	6,981	10
5	Radio, Transistor, T.V & Dish	228,218	8,668	-	-	-	228,218	219,550	-	8,668	20	433	219,983	8,235
6	Games & Sports Equipment	5,072	5	-	-	-	5,072	5,067	-	5	20	-	5,067	5
7	Intercom system	556,025	22,863	-	-	-	556,025	533,162	-	22,863	20	1,143	534,305	21,720
8	Other Sundry Assets	333,797	98,743	-	-	-	333,797	235,054	-	98,743	10	2,469	237,523	96,274
9	Bi-Cycle	6,486	3	-	-	-	6,486	6,483	-	3	20	-	6,483	3
10	Computer	1,578,810	119,043	-	-	-	1,578,810	1,459,767	-	119,043	30	8,928	1,468,695	110,115
11	Fax Machine	92,000	3,049	-	-	-	92,000	88,951	-	3,049	20	152	89,103	2,897
12	Sign Board	2,108	3	-	-	-	2,108	2,105	-	3	20	-	2,105	3
13	Refrigerator	58,715	6,354	-	-	-	58,715	52,361	-	6,354	20	318	52,679	6,036
14	Water Tank	11,020	226	-	-	-	11,020	10,794	-	226	20	11	10,805	215
15	Telephone Installation	86,330	43,765	-	-	-	86,330	42,565	-	43,765	20	2,188	44,753	41,577
16	C.C Camera	389,183	283,475	-	-	-	389,183	105,708	-	283,475	25	17,717	123,425	265,758
17	Router	6,750	1,535	-	-	-	6,750	5,215	-	1,535	25	96	5,311	1,439
18	Mobile Set	412,135	66,463	-	-	-	412,135	345,672	-	66,463	20	3,323	348,995	63,140
19	Maik	6,958	114	-	-	-	6,958	6,844	-	114	20	6	6,850	108
	<b>Overhauling for:-</b>													
20	Carding Machine	2,255,679	530,670	-	-	-	2,255,679	1,725,009	-	530,670	40	53,067	1,778,076	477,603
21	Drawing Frame Machine	1,571,952	489,937	-	-	-	1,571,952	1,082,015	-	489,937	40	48,994	1,131,009	440,943
22	Savio Auto Cone Machine	10,454,532	2,700,750	-	-	-	10,454,532	7,753,782	-	2,700,750	35	236,316	7,990,098	2,464,434
23	Gas Generator	730,268	345,168	-	-	-	730,268	385,100	-	345,168	40	34,517	419,617	310,651
24	Simplex Machine	255,816	89,024	-	-	-	255,816	166,792	-	89,024	40	8,902	175,694	80,122
	<b>Sub Total - F</b>	<b>19,266,410</b>	<b>4,833,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,266,410</b>	<b>14,432,602</b>	<b>-</b>	<b>4,833,808</b>		<b>419,661</b>	<b>14,852,263</b>	<b>4,414,147</b>
25	Gas Generator Major Overhauling	14,981,141	10,864,837	-	-	-	14,981,141	4,116,304	-	10,864,837	3m.slm	771,807	4,888,111	10,093,030
	Carding Machine	451,444	338,584	-	-	-	451,444	112,860	-	338,584	20	22,572	135,432	316,012
	Drawing Frame Machine	1,257,961	1,027,335	-	-	-	1,257,961	230,626	-	1,027,335	10	31,449	262,075	995,886
	Savio Auto Cone Machine	7,723,551	5,921,387	-	-	-	7,723,551	1,802,164	-	5,921,387	20	386,178	2,188,342	5,535,209
	<b>Sub Total - G</b>	<b>24,414,097</b>	<b>18,152,143</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,414,097</b>	<b>6,261,954</b>	<b>-</b>	<b>18,152,143</b>	<b>-</b>	<b>1,212,006</b>	<b>7,473,960</b>	<b>16,940,137</b>
	<b>Total</b>	<b>413,735,789</b>	<b>89,533,282</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>413,754,789</b>	<b>324,202,507</b>	<b>-</b>	<b>89,552,282</b>	<b>-</b>	<b>3,422,311</b>	<b>327,668,294</b>	<b>86,086,495</b>
	<b>Rev. on Reserve of Fixed asset</b>	<b>-</b>	<b>-</b>	<b>11,885,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,694</b>	<b>-</b>	<b>11,624,235</b>
	<b>Total</b>	<b>413,735,789</b>	<b>89,533,282</b>	<b>11,885,929</b>	<b>19,000</b>	<b>-</b>	<b>413,754,789</b>	<b>324,202,507</b>	<b>-</b>	<b>89,552,282</b>	<b>-</b>	<b>3,684,005</b>	<b>327,668,294</b>	<b>97,710,730</b>

Allocation of Depreciation	
<b>Factory Overhead:</b>	
Dep.of Fixed Assets	3,258,094
Dep.on Rev. Of Fixed Ass	261,694
Administrative	164,217
<b>Total</b>	<b>3,684,005</b>

**ALHAJ TEXTILE MILLS LTD.**

**Ishurdi - Pabna**

**Depreciation Schedule of Revaluation of Fixed Asset**

**For the period ended 30 September,2019**

<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 1/7/2019</b>	<b>Total Cost as on 1/7/2019</b>	<b>Dep. Up to 1/7/2019</b>	<b>Dep. To be Calculated</b>	<b>Rate of Dep.(%)</b>	<b>Dep.during the period</b>	<b>Accum.Dep. 30/09/2019</b>	<b>W.D.V 30/09/2019</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	3,885,567	8,028,325	4,142,758	3,885,567	7	67,997	4,210,755	3,817,570
	<b>Sub total - A</b>	<b>9,583,000</b>	<b>5,440,242</b>	<b>9,583,000</b>	<b>4,142,758</b>	<b>5,440,242</b>		<b>67,997</b>	<b>4,210,755</b>	<b>5,372,245</b>
1	Factory building (1st class)	579,852	179,717	579,852	400,135	179,717	10	4,493	404,628	175,224
2	Factory building (2nd class)	779,355	241,550	779,355	537,805	241,550	10	6,039	543,844	235,511
3	Residential Building(Officers)	3,705,574	1,292,054	3,705,574	2,413,520	1,292,054	10	32,301	2,445,821	1,259,753
4	Residential Building(Workers)	1,730,289	603,314	1,730,289	1,126,975	603,314	10	15,083	1,142,058	588,231
5	Officers Building	1,231,725	429,475	1,231,725	802,250	429,475	10	10,737	812,987	418,738
6	Other Buildings	2,654,889	822,847	2,654,889	1,832,042	822,847	10	20,571	1,852,613	802,276
7	Water Installation	81,511	28,421	81,511	53,090	28,421	10	711	53,801	27,710
8	Electric Installation	316,492	110,353	316,492	206,139	110,353	10	2,759	208,898	107,594
9	Other Construction(1st class)	429,117	132,998	429,117	296,119	132,998	10	3,325	299,444	129,673
10	Other Construction(Tem)	2,196	681	2,196	1,515	681	10	17	1,532	664
	<b>Sub Total - B</b>	<b>11,511,000</b>	<b>3,841,410</b>	<b>11,511,000</b>	<b>7,669,590</b>	<b>3,841,410</b>		<b>96,036</b>	<b>7,765,626</b>	<b>3,745,374</b>
1	Plant and Machinery	3,811,231	706,197	3,811,231	3,105,034	706,197	15	26,482	3,131,516	679,715
2	Workshop Mach.Equipment	343,159	67,326	343,159	275,833	67,326	15	2,525	278,358	64,801
3	Power House Machinery	4,697,905	921,697	4,697,905	3,776,208	921,697	15	34,564	3,810,772	887,133
4	Fire Fighting Equipment	127,507	26,579	127,507	100,928	26,579	15	997	101,925	25,582
5	Medical & Office equipment	3,908,372	724,198	3,908,372	3,184,174	724,198	15	27,157	3,211,331	697,041
6	Transport equipment	8,367	1,641	8,367	6,726	1,641	15	62	6,788	1,579
7	Loose Tools	958,061	156,639	958,061	801,422	156,639	15	5,874	807,296	150,765
	<b>Sub Total - C</b>	<b>13,854,602</b>	<b>2,604,277</b>	<b>13,854,602</b>	<b>11,250,325</b>	<b>2,604,277</b>		<b>97,661</b>	<b>11,347,986</b>	<b>2,506,616</b>
	<b>Total (A+B+C)</b>	<b>34,948,602</b>	<b>11,885,929</b>	<b>34,948,602</b>	<b>23,062,673</b>	<b>11,885,929</b>		<b>261,694</b>	<b>23,324,367</b>	<b>11,624,235</b>