

আলহাজ টেক্সটাইল মিলস লিমিটেড

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

ATM/HO-01/2020/ 306

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 1st quarter
ended 30th September'2020.

Dear Sir,

As per Regulation 17(1) of the Dhaka Stock Exchange (Listing) Regulation 2015. We enclose herewith provisions and Un-Audited Financial Statement of Alhaj Textile Mills Ltd for the 1st quarter ended 30th September'2020.

Please acknowledge received.

Thanking You,
Yours faithfully
For Alhaj Textile Mills Ltd.


Company Secretary

Enclosure: 1(One) 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 2020

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, 2020 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 2020

Assets	Amount in '000 Taka	
	30 Sep, 20	30 June 20
	Taka	Taka
Non-Current Assets:		
Property, Plant and Equipment	83,004	86,659
Investment in Equity	1,001	1,001
Total Non Current Assets (A)	84,005	87,660
Current Assets:		
Inventories	180,319	194,155
Debtors	2,357	2,741
Advance, Deposit and Prepayments	96,683	95,026
Interest in FDR	491,567	485,178
Cash and Cash Equivalents	6,005	3,808
Total Current Assets (B)	776,931	780,908
Total Assets (A+B)	860,936	868,568
Equity & Liabilities	30 Sep, 20	30 June 20
	Taka	Taka
Shareholders' Equity:		
Share Capital	222,985	222,985
Capital Reserve	21	21
General Reserve	1,395	1,395
Revaluation Reserve	10,606	10,839
Tax Holiday Reserve	10,747	10,747
Retained Earnings	(61,398)	(57,502)
Total Shareholders' Equity (C)	184,356	188,485
Non-Current Liabilities:		
Long Term Loan	139,123	139,123
Deferred Tax Liability	6,637	6,928
Total Non Current Liabilities (D)	145,760	146,051
Current Liabilities and Provisions:		
Advance Against Sales	331	831
Security and Other Deposits	20	20
Other Current Liabilities	454,928	455,089
Current Tax Liability	1,684	1,684
Provision for Taxes	46,773	44,705
Provision for Other Liabilities and Charges	7,674	12,293
Bank Overdraft	18,772	18,772
Workers' Profit Participation Fund	638	638
Total Current Liabilities (E)	530,820	534,032
Total Liabilities F = (D+E)	676,580	680,083
Total Capital and Liabilities G=(C+F)	860,936	868,568
Net Assets Value Per Share (NAVPS)	8.27	8.45

** 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 2020

PARTICULARS	Amount in '000 Taka	
	01/07/2020 To 30/09/2020	01/07/2019 To 30/09/2019
Revenue (Turnover)	14,182	6,942
Cost of Sales	(20,591)	(15,950)
Gross Profit	(6,409)	(9,008)
Operating Expenses:		
Administrative Expenses	(3,613)	(5,203)
Selling & Distribution Expenses	(462)	(390)
Total Operating Expenses	(4,075)	(5,593)
Operating Profit / Loss	(10,484)	(14,601)
Net Operating Profit / Loss	(10,484)	(14,601)
Interest on FDR	8,132	846
Net Profit / Loss of the period	(2,352)	(13,755)
Workers Profit Participation Fund	-	-
Net Profit / Loss before Tax	(2,352)	(13,755)
Provision for Income Tax :		
Current Tax	(2,067)	(251)
Deferred Tax	291	188
Net Profit / Loss After Tax	(4,128)	(13,818)
Earning per Share (EPS)	(0.19)	(0.62)

STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2020

PARTICULARS	Amount in '000 Taka	
	30 Sep 20	30 Sep 19
	Taka	Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	14,363	7,050
Cash paid to suppliers and Employees	(13,097)	(13,227)
Advance payment tax paid	(812)	(85)
Net Cash from operating Activities A	454	(6,262)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	-	(19)
Investment in Non Current Assets (FDR's)	(47,169)	(73,000)
Received from encashment of FDR	40,780	72,192
Interest Received	8,132	846
Net Cash Used in Investing Activities B	1,743	19
CASH FLOWS FROM FINANCING ACTIVITIES		
SOD Loan received / (repaid)	-	-
Dividend Paid	-	-
Net Cash Used in Financing Activities C	-	-
Net Increase in Cash and Cash Equivalents	2,197	(6,243)
Cash and Cash Equivalents at beginning of the period	3,808	8,357
Cash and Cash Equivalents at end of the period	6,005	2,114
Net Operating Cash Flow per share	0.02	(0.28)

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:							
Retained Earnings	-	-	-	-	-	(57,503)	(57,503)
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
Sub Total	222,985	10,747	21	1,395	10,839	(57,503)	188,484
Net Profit after Tax	-	-	-	-	-	(4,128)	(4,128)
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(233)	233	-
30 SEPTEMBER 2020	222,985	10,747	21	1,395	10,606	(61,398)	184,356

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

The unaudited details 1st quarter Financial Statements of 2020-2021 is available in the website of the company, www.alhajtextilemills.com.


Company Secretary

(CFO)


Director


Managing Director & CEO


Chairman

UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2020

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 30 September 2020

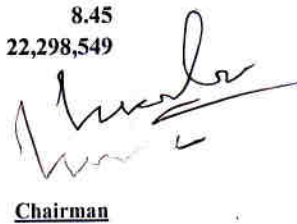
PARTICULARS	Notes	30 Sep 2020 Amount in Taka	30 June 2020 Amount in Taka
ASSETS:			
Non-current assets:			
Property, Plant and Equipment	Sch-A/1	83,003,687	86,658,710
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		84,004,528	87,659,551
Current assets:			
Inventories	24	180,318,804	194,155,044
Debtors	25	2,356,520	2,741,257
Advance, deposit and prepayments	26	96,683,168	95,025,808
Investment in FDR	27	491,567,376	485,178,627
Cash and cash equivalents	28	6,005,951	3,808,103
Total current assets (B)		776,931,819	780,908,839
Total assets (A+B)		860,936,347	868,568,390
Equity & liabilities			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		10,606,473	10,839,153
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(61,398,930)	(57,502,617)
Total shareholders' equity (C)		184,356,797	188,485,790
Non-current liabilities:			
Long term loan	29	139,123,633	139,123,633
Deferred tax liability		6,636,828	6,928,220
Total non current liabilities (D)		145,760,461	146,051,853
Current liabilities and provisions:			
Advance against sales	30	330,797	830,797
Security and other deposits	31	19,822	19,822
Other current liabilities	32	454,927,942	455,088,599
Current tax liability		1,683,911	1,683,911
Provision for taxes	33	46,772,424	44,704,464
Provision for other liabilities and charges	34	7,673,924	12,292,885
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		638,189	638,189
Total current liabilities (E)		530,819,089	534,030,747
Total liabilities F=(D+E)		676,579,550	680,082,600
Total capital & liabilities G=(C+F)		860,936,347	868,568,390
Net assets value per share (NAVPS)			
		8.27	8.45
Number of shares			
		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 2020

PARTICULARS	Notes	30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
Revenue (Turnover)	36	14,181,529	6,941,705
Cost of Sales	37	(20,591,125)	(15,950,486)
Gross Profit		(6,409,596)	(9,008,781)
Operating Expenses:			
Administrative Expenses	38	(3,612,544)	(5,203,253)
Selling & Distribution Expenses	39	(462,518)	(389,970)
Total Operating Expenses		(4,075,062)	(5,593,223)
Operating Profit / (Loss)		(10,484,658)	(14,602,004)
Net Operating Profit / (Loss)		(10,484,658)	(14,602,004)
Interest on FDR		8,132,233	845,937
		8,132,233	845,937
Net profit / (Loss) of the period		(2,352,425)	(13,756,067)
Less: Workers Profit Participation Fund @ 5%		-	-
Net profit / (Loss) before Tax		(2,352,425)	(13,756,067)
Provision for Income Tax :			
Current Tax		(2,067,960)	(250,738)
Deferred Tax		291,392	188,090
Net Profit/ (Loss) After Tax		(4,128,993)	(13,818,715)
Earnings per Share(EPS)		(0.19)	(0.62)
Number of Shares		22,298,549	22,298,549


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

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
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	11,885,929	(37,882,819)	209,152,364
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	-
30 September 2019	222,985,490	10,747,334	21,350	1,395,080	11,624,235	(51,439,840)	195,333,649


 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 2020**

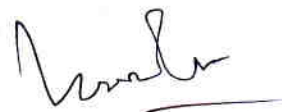
PARTICULARS	30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	14,363,369	7,050,097
Cash paid to suppliers and employees	(13,096,823)	(13,227,132)
Advance income tax paid	(812,182)	(84,592)
Net Cash from Operating Activities A	454,364	(6,261,627)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	-	(19,000)
Investment in non-current assets (FDRs)	(47,169,032)	(73,000,000)
Received from encashment of FDR	40,780,283	72,192,111
Interest received	8,132,233	845,937
Net Cash used in Investing Activities B	1,743,484	19,048
CASH FLOWS FROM FINANCING ACTIVITIES:		
SOD Loan received/(repaid)	-	-
Dividend Paid	-	-
Net Cash used in Financing Activities C	-	-
Net increase in cash and cash equivalents	2,197,848	(6,242,579)
Cash and Cash Equivalents at beginning of the year	3,808,103	8,356,701
Cash and Cash Equivalents at end of the period	6,005,951	2,114,122
Net operating cash flow per share	0.02	(0.28)
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 2020.
- 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 30.09.20

Note

No

1	<p>General information</p> <p>Alhaj Textile Mills Ltd. owns and operates a cotton yarn manufacturing plant and manufacture, distribute and sale its product (yarn), in local and foreign markets. 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 3rd, 1961 under the Companies Act, 1913 (subsequently amended in 1994) as a private limited company and subsequently it was converted as a public limited company by share on October 7th, 1967. Its shares are listed in the Dhaka Stock Exchange Limited.</p> <p>Its registered office and principal place of business is situated at 66, Dilkusha Commercial Area, Dhaka-1000. The factory is located at Ishurdi, Pabna, Bangladesh.</p> <p>Going Concern:</p> <p>The Financial Statements of the Company have been prepared on the basis of going concern concept.</p> <p>These Interim Financial Statements were approved for issue on December 09, 2020.</p>
2	<p>Basis of preparation</p> <p>These condensed Interim Financial Statements for the 1st quarter ended 30 September 2020 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 2020, which have been prepared in accordance with IFRS. It is mentionable that the audit of financial statements for the year ended 30 June 2020 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>(IFRS)-1: First time adoption of international financial reporting standards:</p> <p>২০২০-২০২১ 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 2020-2021.</p> <p>(IFRS)-7: Financial Instrument, Disclosures:</p> <p>২০২০-২০২১ 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 2020-2021.</p> <p>(IFRS)-8: Operating Segments.</p> <p>২০২০-২০২১ 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 2020-2021.</p> <p>IFRS-9: Financial Instruments.</p> <p>২০২০-২০২১ 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 2020-2021.</p> <p>(IFRS)-12: Disclosure of Interests in other Entities.</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>IFRS-13: Fair value Measurement.</p> <p>ম্যানেজমেন্ট বিশ্বাস করে যে কোম্পানীর আর্থিক সম্পদ সমূহ এবং পায় 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 2020-2021. Copy attached.</p>

<p>IFRS-15: Revenue from contracts with customers: আমাদের কোম্পানীতে কন্ট্রাকচুয়াল 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.</p>								
3	<p><u>Accounting policies</u> The accounting policies adopted are consistent with those of the previous financial year except as described below. Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.</p>							
4	<p><u>Measurement basis used in preparing the Financial Statements:</u> Amounts in Financial Statements (except Fixed Assets) have been measured on “Historical Cost” basis, which are the most commonly adopted basis as provided in “ The Framework for the preparation and presentation of financial statements” issued by the International Accounting Standards Committee (IASC-1)</p>							
5	<p><u>Estimates</u> <u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u> The Preparation of financial statements in conformity with the Bangladesh Accounting Standards (IAS) requires management to make estimates and assumptions for disclosure of provisions etc. at the date of the financial statements and revenues and expense during the period under report. Actual results may differ from those estimates.</p>							
6	<p><u>Materiality and Aggregation:</u> Each material item has been presented separately in company’s financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function.</p>							
7	<p>Particulars</p>	<table><tr><th>As on</th><th>As on</th></tr><tr><th>30 Sep,2020</th><th>30 June, 2020</th></tr><tr><td>83,003,687</td><td>86,658,710</td></tr></table>	As on	As on	30 Sep,2020	30 June, 2020	83,003,687	86,658,710
As on	As on							
30 Sep,2020	30 June, 2020							
83,003,687	86,658,710							
	<p><u>Net Tangible Fixed Assets</u> Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.</p>							
	<p>Total land owned by Company is 57.42 acres. Title deed of land for 50.41 acres has been lying with the Agrani Bank Ltd., Ishurdi Br., and Title deed for 7.01 acres purchased at Valuka under Jamirdia Mauja of Mymensingh District are with the company.</p>							

8	<u>Investment in Equity:</u>	1,000,841	1,000,841
	Investment in equity remaine same as before.		
9	<u>Current Assets</u>		
	<i>Inventories [IAS-2]</i>	180,318,804	194,155,044
	Debtors	2,356,520	2,741,257
	Advances, deposits and prepayments	96,683,168	95,025,808
	Investment in FDR	491,567,376	485,178,627
	Cash and cash equivalents (excluding bank overdrafts)	6,005,951	3,808,103
		776,931,819	780,908,839
	The growth of current assets compared to previous year has been decreased by 0.50% due to mix of increase and decrease effect off.		
		<u>Decrease</u>	<u>Increase</u>
	Inventories	7.13%	
	Debtors	14.04%	
	Advance,deposit and prepayment		1.74%
	Investment in FDR		1.32%
	Cash and cash equivalent		57.72%
10	<u>Current Liabilities and Provisions</u>		
	Advance against sales	330,797	830,797
	Security and other deposits	19,822	19,822
	Other current liabilities	454,927,942	455,088,599
	Current tax liability	1,683,911	1,683,911
	Provision for Taxes	46,772,424	44,704,464
	Provisions for other liabilities and charges	7,673,924	12,292,885
	Bank overdraft	18,772,080	18,772,080
	Worker's profit participation fund	638,189	638,189
		530,819,089	534,030,747
	Current Liabilities and Provisions compared to previous year has been decreased by 0.60%.Details of the same are as follows:-		
		<u>Decrease</u>	<u>Increase</u>
	Advance against sales	0.60%	
	Other current liabilities	0.04%	
	Provision for Taxes		4.63%
	Provision for other liabilities and charges	37.57%	
11	<u>Non-current Liabilities</u>		
	Long term loan	139,123,633	139,123,633
	Deferred Tax liabilities	6,636,828	6,928,220
		145,760,461	146,051,853

As earlier mentioned in note 1.01 of audit report in the year 2018-2019 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791. Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February, 2014 was raised but the bank has paid Tk.81,125,001 only again a demand of Tk.544,513,560.32 (Tk.481,311,503.17 + Tk.63,202,057.15) for payment of special fund amount remained deposited with Agrani Bank Limited, Ishwardi Branch, Pabna, and interest thereon at the rate of interest of Long Term FDR from the date of deposit to 31-08-2015, inclusive of interest of Tk.63,202,057.15 for the period from 01.03.2014 to 31.08.2015. This amount after deducting Tk.81,125,002.00, already received by the company, stands at Tk.463,388,558.32. The supreme court of Bangladesh, Appellate Division has disposed of civil petition for leave to Appeal No. 405 of 2019 submitted by Agrani Bank Ltd. on appeal from the impugned order dated 14.01.2019 passed by the High Court Division in contempt petition no. 151 of 2013 that referring with petition no. 5129 of 2009 and contempt petition no. 151 of 2013 Agrani Bank Ltd. paid to Alhaj Textile Mills Ltd. Tk. 8,11,25,002 on 25.02.2014 which has been mentioned earlier. On 5th March 2019 the bank was directed to ensure immediate payment of Tk. 25,00,00,000 and accordingly payment was made. Again on 7th May 2019 the bank was directed to pay amounting to Tk. 108,391,457 and accordingly payment was made. So, total Tk. 439,516,459 was received by the company and the instant civil petition for leave to appeal is disposed of. In this connection Agrani bank Ltd, Ishwardi Branch, Pabna filed the Case no. 89/13 dated 28-11-2013 against the company (Alhaj Textile Mills Ltd.) together with its Chairman and Directors as defaulter for payment of dues on long term loan against 1st. BMRE & 2nd. BMRE for Tk.289,847,500.64 and Short term Loans claiming for Tk.77,674,358.80 being total as Tk.367,521,859.44 as on 20.11.2013 plus interest upto the date of payment to be received instead of book balance of Tk.139,123,633 and Tk.18,772,080 respectively. Through writ petition no: 6799 of 2014 of the 18th day of July 2016 the Honorable High Court Division has granted stay of Artha Rin Case no; 89 of 2013. It is worthwhile to disclose that in the prayer for staying the Artha Rin case it was mentioned that it is established upto the Apex Court of the country that the respond Bank did not pay the dues of the petitioner and the matter is now for the disposal before the contempt court and keeping petitioners money in their hand filing Artha Rin case for realization of their loan is against the spirit of the Artha Rin Adalat Ain 2003. As certified by the legal advisor of the company that since the further proceedings of the Artha Rin case has been stayed by the Hon'ble court as such any transaction in connection with the loan amount including charging interest upon the loan without prior permission of the Hon'ble court is amount to violation of the court order and as such illegal. 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	Shareholders' Equity		
	Ordinary share capital	222,985,490	222,985,490
	Capital reserve	21,350	21,350
	General reserve	1,395,080	1,395,080
	Revaluation reserve	10,606,473	10,839,153
	Tax holiday reserve	10,747,334	10,747,334
	Retained earnings	(61,398,930)	(57,502,617)
		184,356,797	188,485,790
	The growth rate of shareholders equity considered as follows:		
	A) Revaluation reserve:		
	Opening balance	10,839,153	
	Less. Dep. during the period	(232,680)	
		10,606,473	

B) Retained earnings:			
	Opening balance	(57,502,617)	
	Add.Profit (July,19 to Sep,19)	(4,128,993)	
	Depreciation of revaluation of fixed asset	232,680	
		(61,398,930)	
Retained earnings			
Net loss recorded at Tk.(4,128,993) during 1st quarter ending Sep 30, 2020. as against Loss of Tk. (13,818,715) 1st quarter ending Sep,30 2019. Which have been decreased by 129.88%			
	Particulars	As on 30 Sep 2020	As on 30 Sep 2019
13	<u>Turnover</u> Compared to turnover of the same period of last year (Tk.6,941,705), with year-to-date 30 Sep 2020,turnover has decreased by 104.29%.	14,181,529	6,941,705
14	<u>Cost of Sales</u> Compared to cost of Sales of the same period of last year (Tk.16,619,799), with year-to-date 30 Sep, 2020 cost of Sales has increased by 29.09%.	20,591,125	15,950,486
15	<u>Non-operating Income</u> Compared to non-operating income of the same period of last year (Tk. 845,937), with year-to-date 30 Sep 2020 non-operating Income has decreased by 861.33%.	8,132,233	845,937
16	<u>Depreciation on revalued fixed asset.</u> Depreciation on revalued fixed asset of the same period of last year (Tk. 261,594), with year to date 30 Sep 2020,depreciation has decreased by 11.09%	232,680	261,694
17	<u>Provision on income Tax</u> Income Tax expense is recognized based upon 15% on operating income and 25% on interest of FDR and other income upto 30 Sep 2020. This provision may be re-calculated latter in the light of actual to be required.	2,067,960	250,738
18	<u>Seasonal or cyclical variations in total sales</u> 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 2020	30 Sep 2019
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
		Sub-Total	435,000	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 2020	30 Sep 2019
1	Md.Showkat Ali	Chief Financial Officer	-	351,940
2	Md.AKM Azharul Islam	Company Secretary	199,857	223,372
3	Md.Abdur Rashid	DGM (Commerce)	39,704	202,909
4	Md.Akhtaruzzaman	DGM (Mechanical & Production)	323,950	345,625
5	Md.Sharif Abu Bakar	Head of Internal Audit	94,560	87,952
		Sub-Total	658,071	1,211,798

(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 2020	30 Sep 2019
1	Directors	Meeting Fees	90,000	140,000
2	Directors	Remuneration	435,000	435,000
3	Officers and Executives	Salary and other allowances	658,071	1,211,798
		Total	1,183,071	1,786,798

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.

23.00 Investment :

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

Total

30 Sep 2020 Amount in Tk	30 June 2020 Amount in Tk
841	841
1,000,000	1,000,000
1,000,841	1,000,841

24.00 Inventories :

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

Total

30 Sep 2020 Amount in Tk	30 June 2020 Amount in Tk
11,513,636	11,513,636
9,200	9,200
153,217,865	167,146,951
10,519,696	10,426,850
3,529,091	3,529,091
595,365	595,365
933,951	933,951
180,318,804	194,155,044

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,2020	
Quantity (Kg)	Amount (Tk)
62,050	11,513,636
-	-
62,050	11,513,636
(62,050)	(11,513,636)
-	-

24.02 Work in-Process:

Sl No.	PARTICULARS	30 Sep 2020		30 June 2020	
		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
	Total	920	9,200	920	9,200

24.03 Closing stock of Finished Goods:

Sl No.	PARTICULARS	30 Sep 2020		30 June 2020	
		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	8,987,016	20,790	8,986,843
2	74/1 Auto Cotton Yarn in Cone Corn Br	11,567	4,182,534	11,567	4,182,606
3	68/1 Auto Cotton Yarn in Cone Corn Br	28,531	10,033,195	29,484	10,368,166
4	60/1 Auto Cotton Yarn in Cone Corn Br	112,674	35,949,023	118,752	37,888,149
5	58/1 Auto Cotton Yarn in Cone Corn Br	1,157	385,236	1,157	385,319
6	54/1 Auto Cotton Yarn in Cone (Solar Br)	329,041	92,702,508	356,938	100,561,947
7	50/1 Auto Cotton Yarn in Cone (Solar Br)	635	167,621	15,014	3,963,005
8	50/1 Auto Cotton Yarn in Cone (Special)	2,684	704,475	2,684	704,564
9	45/1 Super Cotton Yarn Corn	454	106,257	454	106,351
	Total	507,533	153,217,865	556,840	167,146,951

Notes

30 Sep 2020	30 June 2020
Amount in Taka	Amount in Taka

Trade debtors :

Amount receivable against export sale	25.01	998,379	998,379
Sundry Debtors:			
Accrued income (Interest in FDR lien with PGCL)		1,358,141	1,742,878
Total		2,356,520	2,741,257

25.01 Trade Debtors:

PARTICULARS

30 Sep 2020 Amount in Taka	30 June 2020 Amount in Taka
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Mrs Tarunno Check Fabrics	744,303	744,303
Mrs. Suhi Industrial Park Ltd	254,076	254,076
Total	998,379	998,379

26.00 Advance, deposits and prepayment :

Advances:

Advance against Salary	26.01	100,452	120,952
Advance against TA/DA	26.02	-	13,000
Advance against purchase	26.03	27,273	23,454
Advance against company income tax		37,566,918	36,754,736
Other advances & prepayment	26.04	280,131	260,043
Advance against supply		45,750	45,750
		38,020,524	37,217,935

Deposits:

Custom deposit	210,661	198,069
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.	4,789,340	4,776,593
Security deposits against sales center rent	1,150,000	1,150,000
	<u>56,949,384</u>	<u>56,924,045</u>

Prepayment:

Insurance premium	1,032,541	356,431
Bonus for the year-2020-2021	680,719	527,397
	<u>1,713,260</u>	<u>883,828</u>
Total	96,683,168	95,025,808

26.01 Advance against Salary:

				30 Sep 2020	30 June 2020
Sl No.	Particulars	Designation		Amount in Taka	Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)		60,952	80,952
2	Md.Sharif Abu Bakar	Audit Officer		18,500	-
3	Md.Shamsul Haque	Officer (Despatch)		20,000	39,000
4	Md. Golger Hossain	Peon		1,000	1,000
	Total			100,452	120,952

26.02 Advance against TA/DA:

			30 Sep 2020	30 June 2020
Sl No.	Particulars	Designation	Amount in Taka	Amount in Taka
1	Md.Sharif Abu Bakar	Audit Officer	-	13,000
	Total		-	13,000

26.03 Advance against Purchase:

			30 Sep 2020	30 June 2020
Sl No.	Particulars	Designation	Amount in Taka	Amount in Taka
1	Md. Akhtaruzzaman	D.G.M (P & M)	25,688	21,869
2	Md. Abul Hossain	Manager (Com.)	1,585	1,585
Total			27,273	23,454

26.04 Other advance & Prepayment:

SI No.	Particulars	Designation	30 Sep 2020	30 June 2020
			Amount in Taka	Amount in Taka
1	M/s. Alhaj Jute Mills Ltd.		1,408	1,408
2	Md. Akhtaruzzaman	D.G.M (P & M)	56,843	36,755
3	M/s. Arbour Enterprise		4,663	4,663
4	Md. Abdullah Al-Mamun (Belkuchi)	S.R	26,300	26,300
5	Bangladesh General Insurance Co. (BGIC)		90,000	90,000
6	Md. Golam Murshed	A.O	12,584	12,584
7	Md. Mizanur Rahman (Shahjadpur)	S.R	18,533	18,533
8	SK Md. Murshed		50,000	50,000
9	M/s. Techno Aliens		19,800	19,800
10	Techno Aliens		-	-
Total			280,131	260,043

27.00

Investment in FDR:	Principal	Interest	30 Sep 2020	30 June 2020
			Amount in Taka	Amount in Taka
Al-Arafah Islami Bank Ltd.	93,102,905	3,117,632	96,220,537	94,741,421
The City Bank Ltd.	-	-	-	8,310,700
BRAC Bank Ltd.(FDR)	141,500,000	10,649,651	152,149,651	150,206,855
UNION Bank Ltd.(FDR)	50,000,000	5,684,794	55,684,794	54,579,549
Southeast Bank Ltd.(FDR)	123,113,786	5,682,293	128,796,079	87,123,878
Jamuna Bank Ltd.(FDR)	-	-	-	32,398,017
NRB Bank Ltd.(FDR)	53,938,750	4,777,565	58,716,315	57,818,207
Total			491,567,376	485,178,627

28.00 Cash & cash equivalents :

	30 Sep 2020	30 June 2020
	Amount in Taka	Amount in Taka
Cash in Hand	65,613	16,304
Janata Bank, Local office, Dhaka. STD A/C0887	4,223,551	1,840,352
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, Ishurdi, Pabna CD A/C 60008502	242	564
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	625,389	859,727
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	944,581	944,581
	6,005,951	3,808,103

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 2020	30 Sep 2020	30 Sep 2020	30 June 2020
Agrani Bank Ltd. Industrial loan-principal :	1st BMRE	2nd BMRE	Total	Total
Opening balance	36,340,940	50,471,371	86,812,311	86,812,311
Add: Received from Agrani Bank	-	-	-	-
Less: Payment	-	-	-	-
Total:	36,340,940	50,471,371	86,812,311	86,812,311
Agrani Bank Ltd. industrial loan-interest				
Opening balance	39,538,958	12,772,364	52,311,322	52,311,322
Less: Payment	-	-	-	-
	39,538,958	12,772,364	52,311,322	52,311,322
Add: Provision for interest	-	-	-	-
Total:	39,538,958	12,772,364	52,311,322	52,311,322
Total long term loan fund Total: (A)	75,879,898	63,243,735	139,123,633	139,123,633

Bank balance position of these long term loans as per Bank Statement as on 30th June 2011 is as follows.

Agrani Bank Ltd. Industrial loan-principal :	1st BMRE	2nd BMRE	Total
	30 June, 2011	30 June, 2011	30 June, 2011
	Amount in Tk	Amount in Tk	Amount in Tk
Principal	46,002,622	50,821,371	96,823,993
Interest	78,753,404	23,168,574	101,921,978
Total (B)	124,756,026	73,989,945	198,745,971
Excess shown by the bank C=(B-A)	48,876,128	10,746,210	59,622,338

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party	Address	30 Sep 2020	30 June 2020
		Amount in Tk	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 Keshem	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. Partha yarn trading	S.M Maleh Road,Tanbazar ,Narayanganj	110	500,010
M/s.Diganta Enterprise	Danga Bazar Palash, Narsingdi	2	2
M/s.Hashem Traders	Gopalpur,Beltola Bazar, Sirajgonj	102	102
M/s.Anika Traders	Mukondogati Bazar, Belkuchi, Sirajgonj	-	100
Total		330,797	830,797

31.00 Security and other deposits:

Particulars	30 Sep 2020	30 June 2020
	Amount in Tk	Amount in Tk
Homes Enterprise	10,000	10,000
Bhai Bhai Traders	5,000	5,000
Rubican Insect Control Co.	4,822	4,822
Total	19,822	19,822

32.00 Other current liabilities :

	30 Sep 2020	30 June 2020
	Amount in Tk	Amount in Tk
Trade creditors	8,526,673	8,536,629
Liabilities for VAT	1,256,997	1,420,307
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	381,391	368,782
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	930,451	930,451
	454,927,942	455,088,599

32.01 Trade Creditors:

Particulars	30 Sep 2020 Amount in Tk	30 June 2020 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. Asif Trading Agency	115,717	115,717
M/s. Asia Jute Manufacturing	195,082	195,082
Md. Abul Hossain (Manager Comm.)	9,950	9,950
M/s. Ayan Mill Store	40,848	40,848
Md. Abdullah Al Mamun (Belkuchi Sales Center)	29,288	17,573
M/s. Bieco International	358,865	358,865
M/s. Bearing Palace	84,574	84,574
M/s. Cargo Control Bangladesh Ltd.	167,632	167,632
M/s. Chand Mansion (H/O Rent)	143,774	143,774
M/s. Eden Trade Concern	25,840	25,840
M/s. Favourite Security Service Ltd.	-	130,300
M/s. Fast Tech Engineering Ltd.	317,582	317,582
M/s. Favourite Security Service Ltd.	155,100	-
M/s. G.Q. Industries Ltd.	138,915	138,915
Md. Hasnat Quaiyum (Advocate)	356,500	356,500
Md. Haydar Ali	8,550	11,400
M/s. Janata Insurance Co. Ltd	342,881	342,881
M/s. JAGO CORPORATION	11,500	-
M/s. J.S. Advertising Ltd.	5,069	11,829
M/s. Kalam Traders	50,281	50,281
M/s. K.S. Collection	600	44,829
M/s. The Law Counsel	35,000	35,000
M/s. Lipika	860,958	860,958
M/s. Liberal Trade Link Ltd.	87,429	87,429
M/s. Macca Auto Paper Cone Product	1,858,149	1,858,149
M/s. Mozaddedia Tarikat Mission Press	34,994	34,994
M/s. Modern Machinery Store	842,750	842,750
M/s. Monaj Air Technology	2,476	2,476
Md. Hazi Mozammel Pramanik	25,650	34,200
Md. Mizanur Rahman (shahjadpur)	15,623	4,526
M/s. Nahid Enterprise	19,714	19,714
M/s. One Inspection and Surveyors Ltd.	20,000	20,000
M/s. Puji Bazar	5,000.00	5,000
M/s. Paper Cone Industries	979,266	979,266
M/s. Popular Advertising Ltd.	14,646	14,646
M/s. Rupali Cargo Service Ltd.	91,214	91,214
M/s. Shah Paran Auto Mobile	3,710	3,710
M/s. Share Biz	8,640	20,160
M/s. Share Bazar News.Com	4,050	12,150
M/s. Standard Spring Industries	567,119	549,428
M/s. Star Enterprise	2,720	2,720
Dr. Md. Shafiqul Islam Shamim	46,173	46,173
Mr. Sree Shebesh Kumar Sarker	14,250	19,000
M/s. T. Corporation	1,800	1,800
M/s. Zakir Hossain	36,667	36,667
Total	8,526,673	8,536,629

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	9,367,989	9,367,989
Prov. For Accounting Year 2020-2021	2,067,960	-
Total	46,772,424	44,704,464

34.00 Prov. for other liabilities and charges :

	30 Sep 2020 Amount in Tk	30 June 2020 Amount in Tk
Salary & wages clearing account	1,092,416	1,066,611
Provision for other expenses	2,554,038	7,198,804
Provision for doubtful assets	4,027,470	4,027,470
Total	7,673,924	12,292,885

35.00 Bank overdraft :

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

36.00 Turnover (Amount) :

Particulars	30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
Carded Spun Yarn	14,181,529	6,836,300
Open-End Yarn	-	105,405
Total	14,181,529	6,941,705

Turnover :

	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	49,307	20,702
Open-End Yarn	-	771
Total	49,307	21,473

Turnover in quantity (Kg) :**01-07-2020 to 30-09-2020**

Production Type	Opening Stock (a)	Production (b)	Closing Stock (c)	Sales during the period (a+b-c)
Carded Spun Yarn	556,840	-	507,533	49,307
Total	556,840	-	507,533	49,307

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
Total	918,749	-	897,276	21,473

37.00 Cost of Sales

PARTICULARS

Work in process (opening)

Raw materials consumed

Work in process (closing)

Wastage recoverable

Total consumption

Factory wages & allowances

Stores & spares

Other factory overhead

Factory salary & allowance

Cost of production

Stock of Finished goods (opening)

Stock of Finished goods (closing)

Total cost of Sales

30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
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37.01 Factory wages & allowances:

Wages and allowances

Bonus

Total

759,358

2,023,721

17,565

244,295

776,923**2,268,016****37.02 Store & spares:**

Spare parts

Lubricants

Electrical materials

Other maintenance materials

Total

12,023

382,077

10,695

33,638

9,054

17,145

4,562

9,350

36,334**442,210**

37.03 Other factory overhead:

Carriage inward	-	220
Electricity and power	557,504	478,060
Gas bill	47,151	43,731
Surcharge on gas bill	-	485,727
Depreciation	3,291,461	3,258,094
Depreciation of cost of revalued assets	232,680	261,694
Canteen subsidy	-	13,000
Rent, Rates and Taxes (Factory)	45,000	35,000
Insurances premium	557,048	654,528
Printing and stationery	2,552	10,290
Postage & telephone	5,979	5,285
Repairs and maintenance of machinery (outside parties)	-	3,119
Repairs and maintenance of Boundary Wall	1,060	5,700
Repairs and maintenance of Factory Roof	-	135,456
Chemical for water treatment plant for cooling tower	-	85,967
Total	4,740,435	5,475,871

37.04 Factory salary & allowances:

Salary and allowances
Bonus

Total

30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
1,044,405	1,566,718
63,942	94,075
1,108,347	1,660,793

38.00 Administrative expenses:

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

Total

30 Sep 2020 Amount in Taka	30 Sep 2019 Amount in Taka
1,394,205	1,775,481
130,227	167,829
7,496	-
300,000	300,000
135,000	135,000
40,000	-
20,000	30,000
30,000	110,000
12,835	11,650
47,865	46,886
4,000	-
263,700	263,700
59,003	18,296
128,560	183,764
26,620	32,414
130,882	164,217
8,277	6,333
23,000	25,400
12,938	27,550
38,945	39,424
189,340	962,397
17,500	17,500
48,750	48,750
64,977	64,980
55,882	76,659
65,840	79,740
26,500	34,961
24,300	24,300
1,675	1,290
52,580	52,580
28,045	39,951
6,940	-
7,000	10,500
122,962	367,851
56,700	56,700
25,800	6,450
4,200	3,200
-	9,000
-	8,500
3,612,544	5,203,253

39.00 Selling & distribution expenses:

Salary & allowances	168,910	170,010
Bonus	15,171	10,671
Rent for Godown and shop	51,000	51,000
Excise Duty	154,624	108,392
Sales Promotion Expenses	-	4,670
Other expenses	72,813	45,227
Total	462,518	389,970

40.00 Reconciliation of the statement of cash flows:

	<u>Amount in Taka</u> <u>30 Sep 2020</u>	<u>Amount in Taka</u> <u>30 June 2020</u>
Net Loss	(4,128,993)	(20,666,574)
Add : Depreciation	3,655,023	14,736,025
Add :Increase of current liability (except loan)	(3,211,658)	6,797,494
Less: Non operating income	(8,132,233)	(37,093,891)
Less: Increase of current assets (Except investment)	12,563,617	88,342,047
Deferred tax	(291,392)	(752,074)
Net cash from operating activities	454,364	51,363,027

41.00 Calculation of NAVPS :

	<u>Amount in Taka</u> <u>30 Sep 2020</u>	<u>Amount in Taka</u> <u>30 June 2020</u>
Total assets & properties value	860,936,347	868,568,390
Less:Total liabilities	(676,579,550)	(680,082,600)
Total net assets	184,356,797	188,485,790
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	8.27	8.45

42.00 Calculation of Earning Per Share:

	<u>30 Sep 2020</u> <u>Amount in Taka</u>	<u>30 Sep 2019</u> <u>Amount in Taka</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	(4,128,993)	(13,818,715)
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
Earning per share (Restated)	(0.19)	(0.62)

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	454,364	(6,261,627)
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	0.02	(0.28)

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'2020 was 49,307 kgs valued Tk. 14,181,529/- in comparison previous years same period sales of 21,473 kgs value Tk. 6,941,705/- .Sales for the reporting period has been increased 129.62% in terms of quantity and 104.29% in terms of sales amount.

2) Factory wages and allowance has decreased by Tk.1,491,093/-

3) Stores and spares has decreased by Tk. 405,876/-

Factory overhead expenses has decreased by amount of Tk. 735,436/-

Due to such negative effect in case of sales, and overhead expense, the company incurred Net loss of tk. 4,128,993/- as against loss of tk. 13,818,715/- 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.

Alhaj Textile Mills Ltd.

Schedule of Fixed Assets as on 30 June,20

Schedule-1

SL No	Name of Assets	COST						DEPRECIATION						W.D.V as on 30/09/20
		Cost as on 1/7/2020	W.D.V as on 1/7/2020	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost as on 30/09/20	Dep. up to 1/7/2020	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30/09/20	
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	53,822	-	-	-	794,616	740,794	-	53,822	7	941	741,735	52,881
	Sub total - A	9,479,302	8,738,508	-	-	-	9,479,302	740,794	-	8,738,508		941	741,735	8,737,567
B	Building & Other Const.													
1	Factory building (1st class)	482,437	731	-	-	-	482,437	481,706	-	731	10	18	481,724	713
2	Factory building (2nd class)	1,014,386	981	-	-	-	1,014,386	1,013,405	-	981	10	25	1,013,430	956
3	Residential Building(Officer)	2,135,817	51,940	-	-	-	2,135,817	2,083,877	-	51,940	10	1,299	2,085,176	50,641
4	Residential Building(Worker)	1,054,347	24,253	-	-	-	1,054,347	1,030,094	-	24,253	10	606	1,030,700	23,647
5	Officer Building	712,703	17,265	-	-	-	712,703	695,438	-	17,265	10	431	695,869	16,834
6	Other Buildings	1,476,783	37,213	-	-	-	1,476,783	1,439,570	-	37,213	10	930	1,440,500	36,283
7	Water Installation	144,752	4,151	-	-	-	144,752	140,601	-	4,151	10	103	140,704	4,048
8	Electric Installation	298,311	4,436	-	-	-	298,311	293,875	-	4,436	10	110	293,985	4,326
9	Other Construction(1st class)	352,962	9,052	-	-	-	352,962	343,910	-	9,052	10	226	344,136	8,826
10	Other Construction(Temp.)	302,960	11,649	-	-	-	302,960	291,311	-	11,649	10	291	291,602	11,358
11	Ceiling and Partition (Fact. U-1)	267,050	15,105	-	-	-	267,050	251,945	-	15,105	10	377	252,322	14,728
12	Staff Quarter (2nd Class)	296,261	16,569	-	-	-	296,261	279,692	-	16,569	10	414	280,106	16,155
13	Central Godown	897,532	53,017	-	-	-	897,532	844,515	-	53,017	10	1,325	845,840	51,692
14	Building & Other Construction	27,251,239	9,709,718	-	-	-	27,251,239	17,541,521	-	9,709,718	5	1,121,371	17,662,892	9,588,347
15	Generator House	3,782,922	948,422	-	-	-	3,782,922	2,834,500	-	948,422	10	23,710	2,858,210	924,712
16	Pump Installation	672,206	138,287	-	-	-	672,206	533,919	-	138,287	10	3,457	537,376	134,830
17	Distribution Panel Board	1,700,568	291,580	-	-	-	1,700,568	1,408,988	-	291,580	10	7,289	1,416,277	284,291
18	Cable Installation	3,016,014	549,468	-	-	-	3,016,014	2,466,546	-	549,468	10	13,736	2,480,282	535,732
19	Electric Digital Meter Room	1,080,253	574,091	-	-	-	1,080,253	506,162	-	574,091	10	14,352	520,514	559,739
20	Staff Quarter	369,471	47,354	-	-	-	369,471	322,117	-	47,354	10	1,183	323,300	46,171
21	Electrical Installation	287,523	77,742	-	-	-	287,523	209,781	-	77,742	10	1,943	211,724	75,799
22	Electric Sub Station	5,371,588	656,694	-	-	-	5,371,588	4,714,894	-	656,694	10	16,417	4,731,311	640,277
23	Other Cons.(Ducting)	91,915	48,068	-	-	-	91,915	43,847	-	48,068	5	600	44,447	47,468
24	Ceiling and Partition (Fact U-2)	1,907,838	262,026	-	-	-	1,907,838	1,645,812	-	262,026	10	6,550	1,652,362	255,476
25	Humidification Plant	10,222,371	1,451,696	-	-	-	10,222,371	8,770,675	-	1,451,696	10	36,292	8,806,967	1,415,404
26	Scale	444,228	67,496	-	-	-	444,228	376,732	-	67,496	10	1,687	378,419	65,809
27	Switch Board Room	221,010	108,645	-	-	-	221,010	112,365	-	108,645	10	2,716	115,081	105,929
28	H/O Interior Decoration	1,235,075	92,735	-	-	-	1,235,075	1,142,340	-	92,735	25	5,795	1,148,135	86,940
	Sub Total B	67,090,522	15,270,384	-	-	-	67,090,522	51,820,138	-	15,270,384		263,253	52,083,391	15,007,131
C	Plant & Machinery													
1	Plant and Machinery	2,265,254	8,122	-	-	-	2,265,254	2,257,132	-	8,122	15	304	2,257,436	7,818
2	Evaluation Unit	400,000	30,034	-	-	-	400,000	369,966	-	30,034	25	1,877	371,843	28,157
3	Workshop Mach. Equipment	5,825	37	-	-	-	5,825	5,788	-	37	15	2	5,790	35
4	Power House Machinery	538,778	25,770	-	-	-	538,778	513,008	-	25,770	15	966	513,974	24,804
5	Fire Fighting Equipment	58,345	3,070	-	-	-	58,345	55,275	-	3,070	15	115	55,390	2,955
6	Office equipment	506,875	2,685	-	-	-	506,875	504,190	-	2,685	15	100	504,290	2,585
7	Transport equipment	1,630	21	-	-	-	1,630	1,609	-	21	15	1	1,610	20
8	Loose Tools	291,356	8,665	-	-	-	291,356	282,691	-	8,665	15	324	283,015	8,341
9	Laboratory Appliances	617,946	24,156	-	-	-	617,946	593,790	-	24,156	15	905	594,695	23,251
10	Electronic Twist Tester	190,000	132,128	-	-	-	190,000	57,872	-	132,128	15	4,954	62,826	127,174
11	Plant & Machinery	234,549,024	24,111,864	-	-	-	234,549,024	210,437,160	-	24,111,864	15	904,194	211,341,354	23,207,670
12	Gas Generator	23,304,127	4,166,659	-	-	-	23,304,127	19,137,468	-	4,166,659	10	104,166	19,241,634	4,062,493
13	Gas Generator Overhauling	10,195,347	587,741	-	-	-	10,195,347	9,607,606	-	587,741	30	44,080	9,651,686	543,661
14	Cooling Tower	1,188,843	295,226	-	-	-	1,188,843	893,617	-	295,226	20	14,761	908,378	280,465
15	Air Compressor Machine	3,427,993	1,917,674	-	-	-	3,427,993	1,570,319	-	1,917,674	10	47,941	1,558,260	1,869,733
16	Grinding Machine	1,649,034	236,177	-	-	-	1,649,034	1,412,857	-	236,177	10	5,904	1,418,761	230,273
17	Boiler Installation	886,365	114,065	-	-	-	886,365	772,300	-	114,065	10	2,851	775,151	111,214
18	Laboratory Appliances	250,410	19,523	-	-	-	250,410	230,887	-	19,523	20	976	231,863	18,547

SL No	Name of Assets	Cost as on 1/7/2020	W.D.V as on 1/7/2020	Rev. of Fixed Assets	Add. during the period	Adjustment the period	Total Cost as on 30/09/20	Dep. up to 1/7/2020	Adjustment	Dep. to be calculated	Rate (%)	Dep. during the period	Accu. dep. up to 30/09/20	W.D.V as on 30/09/20
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
19	Testing Lab. Machine	1,572,488	381,088	-	-	-	1,572,488	1,191,400	-	381,088	10	9,527	1,200,927	371,561
20	Water Treatment Plant	1,000,000	163,943	-	-	-	1,000,000	836,057	-	163,943	10	4,098	840,155	159,845
21	Gas Pipe line with station	3,526,003	486,941	-	-	-	3,526,003	3,039,062	-	486,941	10	12,173	3,051,235	474,768
22	Installation of EVC meter	380,314	303,217	-	-	-	380,314	77,097	-	303,217	10	7,580	84,677	295,637
23	Fire Fighting Equipment	287,295	77,657	-	-	-	287,295	209,638	-	77,657	10	1,941	211,579	75,716
24	Other Machinery	334,603	68,167	-	-	-	334,603	266,436	-	68,167	10	1,704	268,140	66,463
	Sub Total C	287,427,855	33,208,471	-	-	-	287,427,855	254,219,384	-	33,208,471		1,171,444	255,434,669	31,993,186
D	Motor Vehicles:													
1	Motor Car	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871	20	88,943	2,008,169	1,689,928
	Sub Total - D	3,698,097	1,778,871	-	-	-	3,698,097	1,919,226	-	1,778,871		88,943	2,008,169	1,689,928
E	Furniture & Fixtures:													
1	Furniture (Factory)	123,622	29,869	-	-	-	123,622	93,753	-	29,869	10	746	94,499	29,123
2	Furniture (Office)	1,102,849	232,763	-	-	-	1,102,849	870,086	-	232,763	10	5,819	875,905	226,944
3	School Furniture	9,509	331	-	-	-	9,509	9,178	-	331	10	8	9,186	323
4	Iron Safe	21,900	17,169	-	-	-	21,900	4,731	-	17,169	10	429	5,160	16,740
5	Air Conditioner	841,923	60,183	-	-	-	841,923	781,740	-	60,183	20	3,009	784,749	57,174
6	Office Equipment	129,106	51,720	-	-	-	129,106	77,386	-	51,720	10	1,293	78,679	50,427
7	Furniture (Residential)	149,597	15,856	-	-	-	149,597	133,741	-	15,856	20	792	134,533	15,064
	Sub Total - E	2,378,506	407,891	-	-	-	2,378,506	1,970,615	-	407,891		12,096	1,982,711	395,795
F	Sundry Assets													
1	Books	38,784	7,240	-	-	-	38,784	31,544	-	7,240	20	362	31,906	6,878
2	Crockeries & Cutleries	105,745	4,411	-	-	-	105,745	101,334	-	4,411	20	220	101,554	4,191
3	Soft Furnishing	73,036	7,971	-	-	-	73,036	65,065	-	7,971	15	298	65,363	7,673
4	Arms and Ammunition	6,991	8	-	-	-	6,991	6,983	-	8	15	-	6,983	8
5	Radio, Transistor, T.V & Dish	228,218	6,935	-	-	-	228,218	221,283	-	6,935	20	346	221,629	6,589
6	Games & Sports Equipment	5,072	-	-	-	-	5,072	5,072	-	-	20	-	5,072	-
7	Intercom system	556,025	18,291	-	-	-	556,025	537,734	-	18,291	20	914	538,648	17,377
8	Other Sundry Assets	333,797	88,869	-	-	-	333,797	244,928	-	88,869	10	2,221	247,149	86,648
9	Bi-Cycle	6,486	-	-	-	-	6,486	6,486	-	-	20	-	6,486	-
10	Computer	1,578,810	83,330	-	-	-	1,578,810	1,495,480	-	83,330	30	6,249	1,501,729	77,081
11	Fax Machine	92,000	2,440	-	-	-	92,000	89,560	-	2,440	20	122	89,682	2,318
12	Sign Board	2,108	-	-	-	-	2,108	2,108	-	-	20	-	2,108	-
13	Refrigerator	58,715	5,083	-	-	-	58,715	53,632	-	5,083	20	254	53,886	4,829
14	Water Tank	11,020	181	-	-	-	11,020	10,839	-	181	20	9	10,848	172
15	Telephone Installation	86,330	35,012	-	-	-	86,330	51,318	-	35,012	20	1,750	53,068	33,262
16	C.C Camera	389,183	212,607	-	-	-	389,183	176,576	-	212,607	25	13,287	189,863	199,320
17	Router	6,750	1,152	-	-	-	6,750	5,598	-	1,152	25	72	5,670	1,080
18	Mobile Set	412,135	53,171	-	-	-	412,135	358,964	-	53,171	20	2,658	361,622	50,513
19	Maike	6,958	91	-	-	-	6,958	6,867	-	91	20	5	6,872	86
	Overhauling for:-													
20	Carding Machine	2,255,679	318,402	-	-	-	2,255,679	1,937,277	-	318,402	40	31,840	1,969,117	286,562
21	Drawing Frame Machine	1,571,952	293,963	-	-	-	1,571,952	1,277,989	-	293,963	40	29,396	1,307,385	264,567
22	Savio Auto Cone Machine	10,454,532	1,755,482	-	-	-	10,454,532	8,699,050	-	1,755,482	35	153,604	8,852,654	1,601,878
23	Gas Generator	730,268	207,101	-	-	-	730,268	523,167	-	207,101	40	20,710	543,877	186,391
24	Simplex Machine	255,816	53,414	-	-	-	255,816	202,402	-	53,414	40	5,341	207,743	48,073
	Sub Total - F	19,266,410	3,155,154	-	-	-	19,266,410	16,111,256	-	3,155,154		269,658	16,380,914	2,885,496
25	Gas Generator Major Overhauling	14,981,141	7,777,609	-	-	-	14,981,141	7,203,532	-	7,777,609	3m.slm	1,029,076	8,232,608	6,748,533
26	Carding Machine	451,444	248,296	-	-	-	451,444	203,148	-	248,296	20	30,096	233,244	218,200
27	Drawing Frame Machine	1,257,961	901,539	-	-	-	1,257,961	356,422	-	901,539	10	41,932	398,354	859,607
28	Savio Auto Cone Machine	7,723,551	4,376,675	-	-	-	7,723,551	3,346,876	-	4,376,675	20	514,904	3,861,780	3,861,771
	Sub Total - G	24,414,097	13,304,119	-	-	-	24,414,097	11,109,978	-	13,304,119	-	1,616,008	12,725,986	11,688,111
	Total	413,754,789	75,863,398	-	-	-	413,754,789	337,891,391	-	75,863,398	-	3,422,343	341,357,575	72,397,214
	Rev. on Reserve of Fixed asset	-	-	10,839,153	-	-	-	-	-	-	-	-	-	10,606,473
	Total	413,754,789	75,863,398	10,839,153	-	-	413,754,789	337,891,391	-	75,863,398	-	3,655,023	341,357,575	83,003,687

Allocation of Depreciation

Factory Overhead:

Dep. of Fixed Assets	3,291,461
Dep. on Rev. Of Fixed Assets	232,680
Administrative	130,882
Total	3,655,023

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 30 September,2020

Schedule-2										
SL No	Particulars	COST			Depreciation					
		Revaluation of Fixed Assets	W.D.V. as on 1/7/2020	Total Cost as on 1/7/2020	Dep. Up to 1/7/2020	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 30/09/2020	W.D.V 30/09/2020
1	2	3	4	5	6	7	8	9	10	11
1	Land	1,554,675	1,554,675	1,554,675	-	1,554,675	-	-	-	1,554,675
2	Land & Land Development	8,028,325	3,613,578	8,028,325	4,414,747	3,613,578	7	63,238	4,477,985	3,550,340
	Sub total - A	9,583,000	5,168,253	9,583,000	4,414,747	5,168,253		63,238	4,477,985	5,105,015
1	Factory building (1st class)	579,852	161,746	579,852	418,106	161,746	10	4,043	422,149	157,703
2	Factory building (2nd class)	779,355	217,395	779,355	561,960	217,395	10	5,434	567,394	211,961
3	Residential Building(Officers)	3,705,574	1,162,849	3,705,574	2,542,725	1,162,849	10	29,071	2,571,796	1,133,778
4	Residential Building(Workers)	1,730,289	542,983	1,730,289	1,187,306	542,983	10	13,574	1,200,880	529,409
5	Officers Building	1,231,725	386,528	1,231,725	845,197	386,528	10	9,663	854,860	376,865
6	Other Buildings	2,654,889	740,562	2,654,889	1,914,327	740,562	10	18,514	1,932,841	722,048
7	Water Installation	81,511	25,575	81,511	55,936	25,575	10	639	56,575	24,936
8	Electric Installation	316,492	99,318	316,492	217,174	99,318	10	2,484	219,658	96,834
9	Other Construction(1st class)	429,117	119,698	429,117	309,419	119,698	10	2,992	312,411	116,706
10	Other Construction(Tem)	2,196	613	2,196	1,583	613	10	15	1,598	598
	Sub Total - B	11,511,000	3,457,267	11,511,000	8,053,733	3,457,267		86,429	8,140,162	3,370,838
1	Plant and Machinery	3,811,231	600,267	3,811,231	3,210,964	600,267	15	22,510	3,233,474	577,757
2	Workshop Mach.Equipment	343,159	57,227	343,159	285,932	57,227	15	2,146	288,078	55,081
3	Power House Machinery	4,697,905	783,441	4,697,905	3,914,464	783,441	15	29,379	3,943,843	754,062
4	Fire Fighting Equipment	127,507	22,592	127,507	104,915	22,592	15	847	105,762	21,745
5	Medical & Office equipment	3,908,372	615,568	3,908,372	3,292,804	615,568	15	23,085	3,315,889	592,483
6	Transport equipment	8,367	1,395	8,367	6,972	1,395	15	52	7,024	1,343
7	Loose Tools	958,061	133,143	958,061	824,918	133,143	15	4,994	829,912	128,149
	Sub Total - C	13,854,602	2,213,633	13,854,602	11,640,969	2,213,633		83,013	11,723,982	2,130,620
	Total (A+B+C)	34,948,602	10,839,153	34,948,602	24,109,449	10,839,153		232,680	24,342,129	10,606,473