

UN-AUDITED & PROVISIONAL
FINANCIAL STATEMENT

For the 1st quarter ended 30 September-2022

of

ALHAJ TEXTILE MILLS LIMITED

ALHAJ TEXTILE MILLS LIMITED

Statement of financial position (Un-Audited)

As at 30 September 2022

PARTICULARS	Notes	30 Sep 2022 Amount in Taka	30 June 2022 Amount in Taka
<u>ASSETS:</u>			
Non-current assets:			
Property, Plant and Equipment	Sch-A/1	64,194,726	67,157,818
Investment in equity	23	1,000,841	1,000,841
Total non current assets (A)		65,195,567	68,158,659
Current assets:			
Inventories	24	199,091,180	203,222,070
Debtors	25	998,379	998,379
Advance, deposit and prepayments	26	110,263,381	105,865,714
Investment in FDR	27	533,130,514	527,369,474
Cash and cash equivalents	28	32,201,622	26,027,854
Total current assets (B)		875,685,076	863,483,491
Total assets (A+B)		940,880,643	931,642,150
<u>Equity & liabilities</u>			
Shareholders' equity:			
Share capital		222,985,490	222,985,490
Capital Reserve		21,350	21,350
General Reserve		1,395,080	1,395,080
Revaluation Reserve		8,895,135	9,079,807
Tax holiday reserve		10,747,334	10,747,334
Retained earnings		(28,123,412)	(31,868,574)
Total shareholders' equity (C)		215,920,977	212,360,487
Non-current liabilities:			
Long term loan	29	183,069,262	175,466,710
Deferred tax liability		4,418,382	4,879,505
Total non current liabilities (D)		187,487,644	180,346,215
Current liabilities and provisions:			
Advance against sales	30	100,165	100,000
Security and other deposits	31	19,822	19,822
Other current liabilities	32	447,980,025	447,197,576
Unpaid dividend		101,221	101,221
Provision for taxes	33	53,845,307	57,265,162
Provision for other liabilities and charges	34	14,254,377	13,314,537
Bank overdraft	35	18,772,080	18,772,080
Workers' profit participation fund		2,399,025	2,165,050
Total current liabilities (E)		537,472,022	538,935,448
Total liabilities F=(D+E)		724,959,666	719,281,663
Total capital & liabilities G=(C+F)		940,880,643	931,642,150
Net assets value per share (NAVPS)			
		9.68	9.52
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 2022

PARTICULARS	Notes	30 Sep 2022 Amount in Taka	30 Sep 2021 Amount in Taka
Revenue (Turnover)	36	115,067,352	48,212,342
Cost of Sales	37	(105,780,715)	(49,310,670)
Gross Profit		9,286,637	(1,098,328)
Operating Expenses:			
Administrative Expenses	38	(3,468,817)	(4,075,494)
Selling & Distribution Expenses	39	(201,532)	(117,138)
Total Operating Expenses		(3,670,349)	(4,192,632)
Operating Profit/Loss		5,616,288	(5,290,960)
Less: Financial Expenses			
Interest on Long Term Loan		(7,602,552)	-
Net Operating Profit / (Loss)		(1,986,264)	(5,290,960)
Interest on FDR		6,865,306	7,388,289
Interest on STD A/C		34,445	-
Total Non Operating Income		6,899,751	7,388,289
Net profit / (Loss) of the period		4,913,487	2,097,329
Less: Workers Profit Participation Fund @ 5%		(233,975)	(99,873)
Net profit / (Loss) before Tax		4,679,512	1,997,456
Provision for Income Tax :			
Current Tax		(1,580,145)	(1,693,437)
Deferred Tax		461,123	254,906
Net Profit/ (Loss) After Tax		3,560,490	558,925
Earnings per Share(EPS)		0.16	0.03
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 2022**

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

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

Particulars	Share Capital [Tk.]	Tax Holiday Reserve [Tk.]	Capital Reserve [Tk.]	General Reserve [Tk.]	Revaluation Reserve [Tk.]	Retained Earnings [Tk.]	Total Equity [Tk.]
Opening Balance as on 1st July 2021:							
Retained Earnings	-	-	-	-	-	(52,965,918)	(52,965,918)
Share Capital	222,985,490	-	-	-	-	-	222,985,490
Tax Holiday Reserve	-	10,747,334	-	-	-	-	10,747,334
Capital Reserve	-	-	21,350	-	-	-	21,350
General Reserve	-	-	-	1,395,080	-	-	1,395,080
Revaluation Reserve	-	-	-	-	9,908,433	-	9,908,433
Sub-Total	222,985,490	10,747,334	21,350	1,395,080	9,908,433	(52,965,918)	192,091,769
Net Profit after Tax during the period	-	-	-	-	-	558,925	558,925
Current year's adjustment for:							
Depreciation of Reserve on Revaluation of fixed assets	-	-	-	-	(207,151)	207,151	-
30 September 2021	222,985,490	10,747,334	21,350	1,395,080	9,701,282	(52,199,842)	192,650,694







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 2022**

PARTICULARS	30 Sep 2022 Amount in Taka	30 Sep 2021 Amount in Taka
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash receipts from customers	115,824,909	48,212,342
Cash paid to suppliers and employees	(109,593,725)	(42,640,035)
Advance income tax paid	(1,085,063)	(740,685)
Net Cash from Operating Activities A	5,146,121	4,831,622
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and Equipment	(111,065)	(3,328,250)
Investment in current assets (FDRs)	(72,302,820)	(277,856,942)
Received from encashment of FDR	66,541,781	271,351,204
Interest received	6,899,751	7,388,287
Net Cash used in Investing Activities B	1,027,647	(2,445,701)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Dividend Paid	-	(810,342)
Net Cash used in Financing Activities C	-	(810,342)
Net increase in cash and cash equivalents	6,173,768	1,575,579
Cash and Cash Equivalents at beginning of the year	26,027,854	8,353,743
Cash and Cash Equivalents at end of the period	32,201,622	9,929,322
Net operating cash flow per share	0.23	0.22
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 2022.
- 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 30.09.2022

Note

No	
1	<p><u>General information</u></p> <p>Alhaj Textile Mills Ltd. owns and operates a cotton yarn manufacturing plant and manufacture, distribute and sale its product (yarn), in local and foreign markets.</p> <p>It is a 'company' incorporated on March 3rd. 1961 under the Companies Act, 1913 (subsequently amended in 1994) as a private limited company and subsequently it was converted as a public limited company by share on October 7th. 1967. Its shares are listed in the Dhaka Stock Exchange Limited.</p> <p>Its registered office and principal place of business is situated at 66, Dilkusha Commercial Area, Dhaka-1000. The factory is located at Ishurdi, Pabna, Bangladesh.</p> <p><u>Going Concern:</u></p> <p>The Financial Statements of the Company have been prepared on the basis of going concern concept.</p> <p>These Interim Financial Statements were approved for issue on November 14, 2022.</p>
2	<p><u>Basis of preparation</u></p> <p>These condensed Interim Financial Statements for the 1st quarter ended 30 September 2022 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 2022, which have been prepared in accordance with IFRS. The statements of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows have been reported for the current interim period with comparative statements for the comparable interim period.</p> <p><u>(IFRS)-1: First time adoption of international financial reporting standards:</u></p> <p>We have complied IFRS-1 in preparation of 1st quarter financial statements for the year 2022-2023.</p> <p><u>(IFRS)-7: Financial Instrument, Disclosures:</u></p> <p>We have complied IFRS-7 in preparation of 1st quarter financial statements for the year 2022-2023.</p> <p><u>(IFRS)-8: Operating Segments.</u></p> <p>We have complied IFRS-8 in preparation of 1st quarter financial statements for the year 2022-2023.</p> <p><u>IFRS-9: Financial instruments.</u></p> <p>We have complied IFRS-9 in preparation of 1st quarter financial statements for the year 2022-2023.</p> <p><u>(IFRS)-12: Disclosure of Interests in other Entities.</u></p> <p>The company have no any subsidiary company to obtain financial benefits. As a result IFRS-12 is not applicable for us.</p> <p><u>IFRS-13: Fair value Measurement.</u></p> <p>The management believe that the value of financial assets and liabilities have been appraised is nearable standard which presented to the financial statements for the year 2022-2023.</p>

Those IAS and IFRS are followed in preparation of 1st quarter financial statements are as follows. IAS-1 :- Presentation of financial statements. IAS-2 :- Inventories. IAS-7 :- Statement of Cash flows. IAS -8:- Accounting policies, Changes in Accounting estimates & errors. IAS-10 :-Events after the balance sheet date. IAS-12 :-Income Taxes. IAS-16 :-Property plant and Equipment. IAS-19:- Employees benefits. IAS-21 :-The effects of changes in foreign Exchange rates. IAS-24:-Related party disclosures. IAS-33 :- Earning per share. IAS-34 :-Interim financial reporting. IAS-36 :-Impairment of assets. IAS-37 :-Provisions, contingent liabilities and contingent assets. IAS-38:- Intangible Assets. IFRS-7:- Financial Instrument: disclosure. IFRS-9 :-Financial Instruments. IFRS-15: Revenue from contracts with customers.						
3	<u>Accounting policies</u> The accounting policies adopted are consistent with those of the previous financial year except as described below. Taxes on income in the interim periods are accrued using the tax rate that would be applicable to expected total annual earnings.					
4	<u>Measurement basis used in preparing the Financial Statements:</u> Amounts in Financial Statements (except Fixed Assets) have been measured on “Historical Cost” basis, which are the most commonly adopted basis as provided in “ The Framework for the preparation and presentation of financial statements” issued by the International Accounting Standards Committee (IASC-1)					
5	<u>Estimates</u> <u>Risk and Uncertainties for use of Estimates in Preparation of Financial Statements:</u> The Preparation of financial statements in conformity with the Bangladesh Accounting Standards (IAS) requires management to make estimates and assumptions for disclosure of provisions etc. at the date of the financial statements and revenues and expense during the period under report.Actual results may differ from those estimates.					
6	<u>Materiality and Aggregation:</u> Each material item has been presented separately in company’s financial statements. Immaterial amounts have been aggregated with the amounts of similar nature of function.					
	Particulars	<table><tr><th>As on</th><th>As on</th></tr><tr><th>30 Sep,2022</th><th>30 June, 2022</th></tr></table>	As on	As on	30 Sep,2022	30 June, 2022
As on	As on					
30 Sep,2022	30 June, 2022					
7	<u>Net Tangible Fixed Assets</u> Fixed assets have been shown at cost including revaluation less accumulated depreciation in accordance with IAS-16. Land & Land Development, Building & Other Construction , Plant & Machinery of earlier Unit No. 1 were revalued in the year 1988.	64,194,726				
	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.	67,157,818				
	During the period, fixed assets have been increased by Tk.111,065/- details of : purchase of mobile set Tk.45,500/-, Photocopy machine Tk.65,565/-.					

8	Investment in Equity: Investment in equity remain same as before.	1,000,841	1,000,841															
9	Current Assets Inventories [IAS-2] Debtors Advances, deposits and prepayments Investment in FDR Cash and cash equivalents (excluding bank overdrafts) The growth of current assets compared to previous year has been decreased by 1.41% due to mix of increase and decrease effect off. <table><tr><td></td><td><u>Decrease</u></td><td><u>Increase</u></td></tr><tr><td>Inventories</td><td>2.03%</td><td></td></tr><tr><td>Advance,deposit and prepayment</td><td></td><td>4.15%</td></tr><tr><td>Investment in FDR</td><td></td><td>1.09%</td></tr><tr><td>Cash and cash equivalent</td><td></td><td>23.72%</td></tr></table>		<u>Decrease</u>	<u>Increase</u>	Inventories	2.03%		Advance,deposit and prepayment		4.15%	Investment in FDR		1.09%	Cash and cash equivalent		23.72%	199,091,180 998,379 110,263,381 533,130,514 32,201,622 <u>875,685,076</u>	203,222,070 998,379 105,865,714 527,369,474 26,027,854 <u>863,483,491</u>
	<u>Decrease</u>	<u>Increase</u>																
Inventories	2.03%																	
Advance,deposit and prepayment		4.15%																
Investment in FDR		1.09%																
Cash and cash equivalent		23.72%																
10	Current Liabilities and Provisions Advance against sales Security and other deposits Other current liabilities Unpaid dividend Provision for Taxes Provisions for other liabilities and charges Bank overdraft Worker's profit participation fund	100,165 19,822 447,980,025 101,221 53,845,307 14,254,377 18,772,080 <u>2,399,025</u> <u>537,472,022</u>	100,000 19,822 447,197,576 101,221 57,265,162 13,314,537 18,772,080 <u>2,165,050</u> <u>538,935,448</u>															
	Current Liabilities and Provisions compared to previous year has been decreased by 0.27%.Details of the same are as follows:- <table><tr><td></td><td><u>Decrease</u></td><td><u>Increase</u></td></tr><tr><td>Other current liabilities</td><td></td><td>0.17%</td></tr><tr><td>Provision for Taxes</td><td>5.97%</td><td></td></tr><tr><td>Provision for other liabilities and charges</td><td></td><td>7.06%</td></tr><tr><td>Worker's profit participation fund</td><td></td><td>10.81%</td></tr></table>		<u>Decrease</u>	<u>Increase</u>	Other current liabilities		0.17%	Provision for Taxes	5.97%		Provision for other liabilities and charges		7.06%	Worker's profit participation fund		10.81%		
	<u>Decrease</u>	<u>Increase</u>																
Other current liabilities		0.17%																
Provision for Taxes	5.97%																	
Provision for other liabilities and charges		7.06%																
Worker's profit participation fund		10.81%																
11	Non-current Liabilities Long term loan Deferred Tax liabilities	183,069,262 4,418,382 <u>187,487,644</u>	175,466,710 4,879,505 <u>180,346,215</u>															

As earlier mentioned in note 1.01 of audit report in the year 2018-2019 the company was denationalized and returned back to its previous owner but at the time of transfer a liability of Tk.22,920,805 was shown in the joint audit report. The transferee (owner) observed that their remain inconsistency of the accounts which was raised to BTMC for rectification. After several discussion with Bangladesh Textile Mills Corporation, Bangladesh Textile Mills Association, Government and Bank the matter was resolved and a tripartite agreement was signed among the company, bank and BTMC. According to that tripartite agreement the liability was fully paid on 30 September 2007. Meanwhile during the period from the year 1982 to 2000 the Bank gave pressure to repay the loan. Due to continuous pressure from the bank on 12 January 1989 both the company and bank reached at a conclusion that a special fund will be created transferring money from cash credit loan and bank will pay interest to the fund account at the rate applicable for cash credit loan. Based on the condition of the understanding a fund of Tk.20,900,000 was created through transferring amount from the cash credit account during the period from 22 January 1989 to 16 July 1992. Subsequently as per instruction of the bank the amount of the fund converted to Fixed Deposit and kept it to the bank with lien mark. After repayment of full amount of liability of BTMC the FDR money including interest upto 31 May 2008 arrived amounting to Tk.249,542,178. The bank agreed to pay only Tk.50,764,791. Due to not agreed to pay calculated amount of Tk.249,542,178, stopping the transaction from cash credit account and lock up the pledged godown the Company filed Writ Petition No.5129 of 2009, claiming interest on Special Fund created by the Mill against the bank before the Honorable High Court. The Honorable High Court passed judgment on 15.02.2011 directing the Agrani Bank Ltd. to pay company's deposit in Special Fund together with interest at "prachalita hare" on such deposit. In this context Agrani Bank Ltd. has filed an appeal against the order to the Honorable Supreme Court, Appellate Division. After completion of various legal procedure The Honorable Appellate Division passed judgment on 20.01.2014 that 'In the instant case the interest to be calculated on long term FDR. The Leave-petitioner was also directed to pay interest on the FDR as per the rate of interest applicable to long term FDR within 1(one) month of the availability of the certified copy of the order. Thereafter, passing the stipulated period, the company filed an application for issuance of Supplementary Rule. After hearing the same the Honorable High Court Division fixed the date for hearing referring Writ Petition No.5129 of 2009, and Contempt Petition No 151 of 2013 a revised claim on the basis of judgment of Tk.52.56 crore including interest for the period from 22 January 1989 to 27 February 2014 was raised but the bank has paid Tk.81,125,001 only again a demand of Tk.544,513,560.32 (Tk.481,311,503.17 + Tk.63,202,057.15) for payment of special fund amount remained deposited with Agrani Bank Limited, Ishwardi Branch, Pabna, and interest thereon at the rate of interest of Long Term FDR from the date of deposit to 31-08-2015, inclusive of interest of Tk.63,202,057.15 for the period from 01.03.2014 to 31.08.2015. This amount after deducting Tk.81,125,002.00, already received by the company, stands at Tk.463,388,558.32. The supreme court of Bangladesh, Appellate Division has disposed of civil petition for leave to Appeal No. 405 of 2019 submitted by Agrani Bank Ltd. on appeal from the impugned order dated 14.01.2019 passed by the High Court Division in contempt petition no. 151 of 2013 that referring with petition no. 5129 of 2009 and contempt petition no. 151 of 2013 Agrani Bank Ltd. paid to Alhaj Textile Mills Ltd. Tk. 8,11,25,002 on 25.02.2014 which has been mentioned earlier. On 5th March 2019 the bank was directed to ensure immediate payment of Tk. 25,00,00,000 and accordingly payment was made. Again on 7th May 2019 the bank was directed to pay amounting to Tk. 108,391,457 and accordingly payment was made. So, total Tk. 439,516,459 was received by the company and the instant civil petition for leave to appeal is disposed of. In this connection Agrani bank Ltd, Ishwardi Branch, Pabna filed the Case no. 89/13 dated 28-11-2013 against the company (Alhaj Textile Mills Ltd.) together with its Chairman and Directors as defaulter for payment of dues on long term loan against 1st. BMRE & 2nd BMRE for Tk.289,847,500.64 and Short term Loans claiming for Tk.77,674,358.80 being total as Tk.367,521,859.44 as on 20.11.2013 plus interest upto the date of payment to be received instead of book balance of Tk.139,123,633 and Tk.18,772,080 respectively. Through writ petition no: 6799 of 2014 of the 18th day of July 2016 the Honorable High Court Division has granted stay of Artha Rin Case no: 89 of 2013. It is worthwhile to disclose that in the prayer for staying the Artha Rin case it was mentioned that it is established upto the Apex Court of the country that the respond Bank did not pay the dues of the petitioner and the matter is now for the disposal before the contempt court and keeping petitioners money in their hand filing Artha Rin case for realization of their loan is against the spirit of the Artha Rin Adalat Ain 2003. As certified by the legal advisor of the company that since the further proceedings of the Artha Rin case has been stayed by the Hon'ble court as such any transaction in connection with the loan amount including charging interest upon the loan without prior permission of the Hon'ble court is amount to violation of the court order and as such illegal. Necessary steps are being taken to settled the issue. Under the above circumstance firstly since the interest cannot be charged on loan due to having stay order as certified by the legal advisor, secondly due to having various method to determine the amount for settling the old outstanding loan so at this stage it is not possible to ascertain the amount reliably which is essential for accounting the expenses and liability as per International Accounting Standard, thirdly since the disposal of contempt petition No. 151 of 2013 is connected with the repayment of loan and finally the bank has submitted review petition for review the judgment of the Honorable Supreme Court therefor the whole amount as received by the order of the Honorable Supreme Court of Bangladesh Appellate Division Tk. 439,516,459 has been considered as liability. The stay order has been vacated by the Hon'ble Court on 09-11-2021.

12	Shareholders' Equity		
Ordinary share capital		222,985,490	222,985,490
Capital reserve		21,350	21,350
General reserve		1,395,080	1,395,080
Revaluation reserve	A)	8,895,135	9,079,807
Tax holiday reserve		10,747,334	10,747,334
Retained earnings	B)	(28,123,412)	(31,868,574)
		215,920,977	212,360,487
The growth rate of shareholders equity considered as follows:			
A) Revaluation reserve:			
Opening balance	9,079,807		
Less. Dep. during the period	(184,672)		
	8,895,135		

B) Retained earnings:			
	Opening balance	(31,868,574)	
	Add.Profit (July,22 to Sep,22)	3,560,490	
	Depreciation of revaluation of fixed asset	184,672	
		(28,123,412)	
Retained earnings			
Net profit recorded at Tk. 3,560,490/- during 1st quarter ending Sep 30, 2022. as against profit of Tk. 558,925/- 1st quarter ending Sep,30 2021. Which have been increased by 537.02%			
	Particulars	As on 30 Sep 2022	As on 30 Sep 2021
13	Turnover Compared to turnover of the same period of last year Tk. 48,212,342, with year-to-date 30 Sep 2022,turnover has increased by 138.67%.	115,067,352	48,212,342
14	Cost of Sales Compared to cost of Sales of the same period of last year Tk. 49,310,670 with year-to-date 30 Sep, 2022 cost of Sales has increased by 114.52%.	105,780,715	49,310,670
15	Non-operating Income Compared to non-operating income of the same period of last year Tk.7,388,289with year-to-date 30 Sep 2022 non-operating Income has decreased by 6.61%.	6,899,751	7,388,289
16	Depreciation on revalued fixed asset. Depreciation on revalued fixed asset of the same period of last year Tk. 207,151with year to date 30 Sep 2022,depreciation has decreased by 10.85%	184,672	207,151
17	Provision on income Tax Income Tax expense is recognized based upon 15% on operating income and 22.50 % on interest of FDR and other income upto 30 Sep 2022. This provision may be re-calculated latter in the light of actual to be required.	1,580,145	1,693,437
Income tax calculation are as follows:-			
17.01	Operating Income	TK. (1,986,264)	
	WPPF	TK. (233,975)	
		TK. (2,220,239)	
	Tax on operating income @ 15%	1 TK.	-
Non operating income:-			
	Interest Received on Investment in FDR	TK. 6,865,306	
	Interest on STD A/C	TK. 34,445	
		TK. 6,899,751	
	Tax on non operating income @ 22.5%	2 TK.	1,552,444
	Dep. Of revaluation of Fixed Assets @ 15%	184,672	
		3	27,701
	Total Tax	(1+2+3) TK.	1,580,145
17.02	Deferred Tax Liability :		
	Particulars		As on
	Opening Balance		30 Sep 22
			4,879,505
	Add: (Reduction)/Addition during the year (Note-A)		(461,123)
	Closing Balance		4,418,382
A)	Calculation of Deferred Tax:		As on
	Particulars		30 Sep 22
	Depreciable asset as per Financial Statements		55,510,040
	Depreciable asset as per tax base		(26,054,160)
	Temporary difference		29,455,880
	Applicable tax rate		15%
	Deferred tax liability as at end of the year		4,418,382.00
	Opening Balance		4,879,505
	Reduction during the year		461,123
18	Seasonal or cyclical variations in total sales The company operates the industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.		

19 Segment reporting

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

20 Events after the Balance Sheet Date

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

21 Related party transaction

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

Particulars			30 Sep 2022	30 Sep 2021
Name of the party	Relationship with the company	Nature of transaction	Transacted amount	Transacted amount
Md. Talha	Managing Director	Remuneration	#REF!	300,000
		Sub-Total	#REF!	300,000

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 2022	30 Sep 2021
1	Md. AKM Azharul Islam	DGM (Admin)	211,890	211,890
2	Md. Selim parvez ACS	Company Secretary	180,000	180,000
4	Md. Akhtaruzzaman	DGM (Mechanical & Production)	356,345	350,850
5	Md. Jalal uddin	Senior accounts officer	127,050	127,050
6	Md. Sharif Abu Bakar	Head of Internal Audit	-	95,832
7	Md. Khalilur Rahman	Head of Internal Audit	105,000	-
		Sub-Total	980,285	965,622

(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 2022	30 Sep 2021
1	Directors	Meeting Fees	91,300	-
2	Directors	Remuneration	#REF!	300,000
3	Officers and Executives	Salary and other allowances	980,285	965,622
		Total	#REF!	1,265,622

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	<u>Investment :</u>
	Investment in shares of AJML
	Investment in share of CDBL -equity

Total

30 Sep 2022	30 June 2022
Amount in Tk	Amount in Tk
841	841
1,000,000	1,000,000
1,000,841	1,000,841

24.00 **Inventories :**

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

Total

30 Sep 2022	30 June 2022
Amount in Tk	Amount in Tk
92,823,713	107,215,893
4,872,925	4,752,027
75,853,656	67,716,572
20,916,013	18,912,705
3,529,091	3,529,091
595,365	595,365
500,417	500,417
199,091,180	203,222,070

25.00 **Debtors :**

Trade debtors :

Amount receivable against export sale

Total

30 Sep 2022	30 June 2022
Amount in Taka	Amount in Taka
998,379	998,379
998,379	998,379

26.00 **Advance, deposits and prepayment :**

Advances:

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

Deposits:

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

Prepayment:

Insurance premium
Prepaid expenses

Total

35,145	15,145
359,865	223,163
45,473,942	44,388,879
292,840	226,015
1,461,842	481,558
668,874	-
48,292,508	45,334,760
184,480	184,480
50,761,093	50,761,093
34,290	34,290
4,000	4,000
7,907,529	6,829,324
58,891,392	57,813,187
1,378,418	482,260
1,701,063	2,235,507
3,079,481	2,717,767
110,263,381	105,865,714

27 Investment in FDR:

Particulars			30 Sep 2022 Amount in Taka	30 June 2022 Amount in Taka
Rupali Bank Ltd. (FDR)			116,190,022	86,101,007
Janata Bank Ltd. (FDR)			37,894,221	-
First Security Islami Bank Ltd. (FDR)			57,314,096	116,497,840
BRAC Bank Ltd. (FDR)			145,470	145,470
Southeast Bank Ltd. (FDR)			137,652,113	142,261,423
Bangladesh development bank Ltd.(FDR)			183,934,592	182,363,734
Total			533,130,514	527,369,474

28.00 Cash & cash equivalents :

	30 Sep 2022 Amount in Taka	30 June 2022 Amount in Taka
Cash in Hand	108,058	140,545
Cash at Bank		
Janata Bank, Local office, Dhaka. STD A/C0887	925	925
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	604	949
Dutch-Bangla Bank Ltd. CD A/C-5085	491,208	1,133,524
Prime Bank, IBB Dilkusha STD A/C 90036875	7,673,677	8,949,304
Prime Bank, IBB Dilkusha STD A/C -3108315011216	123,531	123,531
IFIC Bank Ltd. Stock Exchange Br. SND A/C -0180030890041	23,600,980	14,973,834
Al Arafah Islami Bank Ltd. Panthapath Br. SND A/C-0841020010647	3,108	3,108
NRB Bank Ltd. A/C-1081030009018	173,497	676,100
Total cash at bank	32,093,564	25,887,309
Total	32,201,622	26,027,854

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 2022	30 Sep 2022	30 Sep 2022	30 June 2022
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	88,654,399	52,311,322
Less: Payment	-	-	-	-
	39,538,958	12,772,364	88,654,399	52,311,322
Add: Provision for interest	-	-	7,602,552	36,343,077
Total:	39,538,958	12,772,364	96,256,951	88,654,399
Total long term loan fund Total: (A)	75,879,898	63,243,735	183,069,262	175,466,710

Total outstanding loan to Agrani Bank was Tk. 10,55,84,391 (Long term loan Tk.86,812,311+ Bank overdraft Tk.18,772,080/-) as of 13/4/2021. At present there is a money suit against the loan. For this reason, no interest was charged from financial year 2009-2010 to 2020-2021 Management Alhaj Textile Mills Limited tried to solve the matter on the basis negotiation according to prevailing law of the country.

According to ortha Rhin Adalat Agrani Bank can realize 3 times of the loan or amount settled by the honorable court. Management wrote a letter to Agrani Bank on 13-04-2021 stating that they will pay 3 times of the loan (Loan balance +interest as per book = Tk. 316,753,173/-) to avoid money suit.

Under the above circumstances management decided to provide interest on the above loan as per loan agreement. The above provision was made for the period from 1-07-2022 to 30-09-2022.

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
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	15,676,709

30.00 Advance Against Sales:

The above balance is made up as follows:

Name of the Party	Address	30 Sep 2022 Amount in Tk	30 June 2022 Amount in Tk
M/s. Banijjo Bitan	Pawra market,kumarkhali,kustia	100,007	100,000
M/s. Sagor Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	55	-
M/s. Sarkar Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	12	-
M/s. Dalim Traders	Dariapur Bazar, Shahjadpur, Sirajgonj.	25	-
M/s.Hashem Traders	Gopalpur,Beltola Bazar, Sirajgonj	66	-
Total		100,165	100,000

31.00 Security and other deposits:

Particulars	30 Sep 2022 Amount in Tk	30 June 2022 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 2022 Amount in Tk	30 June 2022 Amount in Tk
Trade creditors	6,259,059	5,297,927
Liabilities for VAT	1,506,435	1,566,845
Unpaid salary & wages	65,923	65,923
Income tax deduction from parties	577,098	695,371
Sramik kallon tahabil	55,051	55,051
Received against Legal claim (Agrani Bank)	439,516,459	439,516,459
	447,980,025	447,197,576

33.00 Provision for taxes :

Provision for Accounting Year (2003-2004)	40,961	40,961
Provision for Accounting Year (2007-2008)	199,502	199,502
Provision for Accounting Year (2007-2008) (Interest)	76,840	76,840
Provision for Accounting Year (2008-2009)	1,219,625	1,219,625
Provision for Accounting Year (2008-2009) (Interest)	182,944	182,944
Provision for Accounting Year (2009-2010)	5,000	5,000
Provision for Accounting Year (2010-2011)	2,506,258	2,506,258
Provision for Accounting Year (2011-2012)	1,631,810	1,631,810
Provision for Accounting Year (2012-2013)	1,712,130	2,712,130
Provision for Accounting Year (2013-2014)	800,176	800,176
Provision for Accounting Year (2014-2015)	1,792,437	5,792,437
Provision for Accounting Year (2015-2016)	6,353,096	6,353,096
Provision for Accounting Year (2016-2017)	7,644,358	7,644,358
Provision for Accounting Year (2017-2018)	4,041,558	4,041,558
Provision for Accounting Year (2018-2019)	1,469,606	1,469,606
Provision for Accounting Year (2019-2020)	4,459,781	4,459,781
Provision for Accounting Year (2020-2021)	9,080,670	9,080,670
Provision for Accounting Year (2021-2022)	9,032,442	9,032,442
Balance of unadjusted deposited advance amount by party	15,968	15,968
Provision for Accounting Year (2022-2023)	1,580,145	-
Sub Total	53,845,307	57,265,162

34.00 Prov. for other liabilities and charges :

	30 Sep 2022	30 June 2022
	Amount in Tk	Amount in Tk
Salary & wages clearing account	3,330,243	3,542,066
Provision for other expenses	6,896,664	5,745,001
Provision for doubtful assets	4,027,470	4,027,470
Total	14,254,377	13,314,537

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 2022	30 Sep 2021
	Amount in Taka	Amount in Taka
Carded Spun Yarn	114,227,157	48,212,342
Open-End Yarn	840,195	-
Total	115,067,352	48,212,342

Turnover :	Qty (Kg)	Qty (Kg)
Carded Spun Yarn	246,713	122,472
Open-End Yarn	5,806	-
Total	252,519	122,472

37.00 Cost of Sales

PARTICULARS		30 Sep 2022	30 Sep 2021
		Amount in Taka	Amount in Taka
Work in process (opening)		4,752,027	2,499,629
Raw materials consumed		85,564,988	25,194,165
Waste cotton consumed		1,477	59,338
Work in process (closing)		(4,872,925)	(3,813,254)
Wastage recoverable		(157,358)	(35,029)
Total consumption		85,288,209	23,904,849
Factory wages & allowances	37.01	7,922,205	3,595,326
Stores & spares	37.02	2,487,330	720,331
Other factory overhead	37.03	16,044,126	8,954,819
Factory salary & allowance	37.04	2,175,929	1,738,144
		28,629,590	15,008,620
Cost of production		113,917,799	38,913,469
Stock of Finished goods (opening)		67,716,572	32,670,512
		181,634,371	71,583,981
Stock of Finished goods (closing)		(75,853,656)	(22,273,311)
Total cost of Sales		105,780,715	49,310,670

37.01 Factory wages & allowances:

Wages and allowances		7,562,016	3,565,758
Bonus		360,189	29,568
Total		7,922,205	3,595,326

37.02 Store & spares:

Spare parts		726,491	66,588
Packing Materials		1,504,974	537,444
Lubricants		26,069	42,836
Electrical materials		218,951	-
Building maintenance materials		-	66,347
Other maintenance materials		10,845	7,116
Total		2,487,330	720,331

37.03 Other factory overhead:

	30 Sep 2022 Amount in Taka	30 Sep 2021 Amount in Taka
Electricity and power	4,933,480	823,054
Gas bill	7,450,556	3,553,103
Depreciation	2,775,830	2,926,570
Depreciation of cost of revalued assets	184,672	207,151
Rent, Rates and Taxes (Factory)	45,000	45,000
Insurances premium	595,085	421,453
Postage & telephone	21,563	2,666
Repairs and maintenance of machinery (outside parties)	37,940	956,822
Repairs and maintenance of Boundary Wall	-	18,400
Repairs and maintenance of Electric equipment	-	600
Total	16,044,126	8,954,819

37.04 Factory salary & allowances:

	30 Sep 2022 Amount in Taka	30 Sep 2021 Amount in Taka
Salary and allowances	1,877,648	1,670,282
Bonus	298,281	67,862
Total	2,175,929	1,738,144

38.00 Administrative expensess:

	30 Sep 2022 Amount in Taka	30 Sep 2021 Amount in Taka
Managing Director & CEO salary	450,000	300,000
Salary and allowances	1,210,530	1,462,689
Bonus	98,068	84,254
Leave Pay	9,819	61,057
Board Meeting Fee	91,300	-
Repairs of vehicles	1,400	5,500
Printing and stationery	36,755	51,804
Uniform	8,000	4,000
Medical expense	-	2,456
Rent, rates and taxes	263,700	263,700
Travelling and conveyances	77,534	29,190
Petrol for car	178,609	77,000
Electricity & power	26,872	16,162
Depreciation	113,655	107,620
Courier bill	10,810	18,922
Internet expenses	15,516	8,190
Telephone	7,000	11,926
Entertainment expenses	40,605	71,851
Legal fees and expenses	233,775	717,800
Inventory Audit Fee	-	17,500
Accounts Audit Fee	50,000	50,000
Annual subscription	62,549	62,550
Bank charges and excise duty	30,622	131,938
Advertisement expenses	-	46,575
Annual fee for CDBL	26,500	26,500
Water and gas supplies expenses	24,300	24,300
Website installation expense	39,600	-
Corporate social responsibility exp.	183,612	41,250
Car parking expenses	7,000	7,000
VAT expenses	46,813	280,120
Service charge of head office	56,700	56,700
Other servicing (office equipment)	37,375	35,740
Dish line connection exp.	-	1,200
Miscellaneous expenses	29,798	-
Total	3,468,817	4,075,494

39.00 Selling & distribution expenses:

Salary & allowances	187,152	81,600
Bonus	14,380	10,705
Rent for Godown and shop	-	17,000
Excise Duty	-	192
Other expenses	-	7,641
Total	201,532	117,138

40.00 Reconciliation of the statement of cash flows:

	<u>Amount in Taka</u> <u>30 Sep 2022</u>	<u>Amount in Taka</u> <u>30 June 2022</u>
Net Profit / Loss	3,560,490	20,268,718
Add : Depreciation	3,074,157	13,173,321
Add :Increase of current liability	(1,463,426)	3,965,764
Add: Increase of Non-current	7,602,552	36,343,077
Less: Non operating income	(6,865,306)	(39,730,657)
Less: Increase of current assets (Except investment)	(301,223)	(114,585,412)
Deferred tax	(461,123)	(1,120,521)
Net cash from operating activities	5,146,121	(81,685,710)

41.00 Calculation of NAVPS :

	<u>Amount in Taka</u> <u>30 Sep 2022</u>	<u>Amount in Taka</u> <u>30 June 2022</u>
Total assets & properties value	940,880,643	931,642,150
Less:Total liabilities	(724,959,666)	(719,281,663)
Total net assets	215,920,977	212,360,487
Total number of shares	22,298,549	22,298,549
Net assets value per share (NAVPS) Restated	9.68	9.52

42.00 Calculation of Earning Per Share:

	<u>30 Sep 2022</u> <u>Amount in Taka</u>	<u>30 Sep 2021</u> <u>Amount in Taka</u>
Earning attributable to the ordinary shareholders		
Net profit / (Loss) after tax	3,560,490	558,925
Number of ordinary shares outstanding during the year	22,298,549	22,298,549
Earning per share (Restated)	0.16	0.03

43.00 Calculation of net operating cash flow Per Share:

Net cash from operating activities	5,146,121	4,831,622
Total number of shares	22,298,549	22,298,549
Net operating cash flow per share (Restated)	0.23	0.22

44.00 Gross profit, Net Profit, EPS and NOCFPS

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

1) Sales of the company for the period from July to Sep'2022 was 252,519 kgs valued Tk. 115,067,352/- in comparison previous years same period sales of 122,472 kgs value Tk. 48,212,342/- .Sales for the reporting period has been increased 106.19% in terms of quantity and 138.67% in terms of sales amount.

2) Factory wages and allowance has increased by Tk. 4,326,879/-

3) Stores and spares has increased by Tk. 1,766,999/-

Factory overhead expenses has increased by amount of Tk. 7,089,307/-

Due to such positive effect in case of sales the company incurred Net profit of tk. 3,560,490-as against profit of tk. 558,925/- for corresponding same period of previous year. Consequential effect of such operating profit and net profit the EPS, NOCFPS and NAVPS have increased substantially compared with that of the corresponding previous period. Management is well aware about of the situation and also steps are being taken to improve the overall operational performance.

Alhaj Textile Mills Ltd.														
Schedule-1					Schedule of Fixed Assets as on 30 Sep,2022									
SL No	Name of Assets	COST					DEPRECIATION							W.D.V as on 30/9/2022
		Cost as on 1/7/2022	W.D.V as on 1/7/2022	Rev. of Fixed Assets	Add. during the period	Total Cost 30/9/2022	Dep. up to 1/7/2022	Adjustment	Amount on which Dep. to be calculated	Rate (%)	Dep.during the period	Accu.dep. up to 30/9/2022		
1	2	3	4	5	6	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	46,552	-	-	794,616	748,064	-	46,552	7	814	748,878	45,738	
	Sub total - A	9,479,302	8,731,238	-	-	9,479,302	748,064	-	8,731,238		814	748,878	8,730,424	
B	Building & Other Const.													
1	Factory building (1st class)	482,437	593	-	-	482,437	481,844	-	593	10	14	481,858	579	
2	Factory building (2nd class)	1,014,386	795	-	-	1,014,386	1,013,591	-	795	10	19	1,013,610	776	
3	Residential Building(Officer)	2,121,402	29,098	-	-	2,121,402	2,092,304	-	29,098	10	727	2,093,031	28,371	
4	Residential Building(Worker)	1,267,965	227,418	-	-	1,267,965	1,040,547	-	227,418	10	5,685	1,046,232	221,733	
5	Officer Building	705,329	7,349	-	-	705,329	697,980	-	7,349	10	183	698,163	7,166	
6	Other Buildings	1,445,802	2,260	-	-	1,445,802	1,443,542	-	2,260	10	56	1,443,598	2,204	
7	Water Installation	144,752	3,363	-	-	144,752	141,389	-	3,363	10	84	141,473	3,279	
8	Electric Installation	298,311	3,593	-	-	298,311	294,718	-	3,593	10	89	294,807	3,504	
9	Other Construction(1st class)	352,962	7,333	-	-	352,962	345,629	-	7,333	10	183	345,812	7,150	
10	Other Construction(Temp.)	293,262	708	-	-	293,262	292,554	-	708	10	17	292,571	691	
11	Ceiling and Partition (Fact. U-1)	267,050	12,236	-	-	267,050	254,814	-	12,236	10	305	255,119	11,931	
12	Staff Quarter (2nd Class)	296,261	13,421	-	-	296,261	282,840	-	13,421	10	335	283,175	13,086	
13	Central Godown	897,532	42,944	-	-	897,532	854,588	-	42,944	10	1,073	855,661	41,871	
14	Building & Other Construction	27,251,239	8,763,021	-	-	27,251,239	18,488,218	-	8,763,021	5	109,537	18,597,755	8,653,484	
15	Generator House	3,782,922	768,222	-	-	3,782,922	3,014,700	-	768,222	10	19,205	3,033,905	749,017	
16	Pump Installation	672,206	112,013	-	-	672,206	560,193	-	112,013	10	2,800	562,993	109,213	
17	Distribution Panel Board	1,700,568	236,180	-	-	1,700,568	1,464,388	-	236,180	10	5,904	1,470,292	230,276	
18	Cable Installation	3,016,014	445,069	-	-	3,016,014	2,570,945	-	445,069	10	11,126	2,582,071	433,943	
19	Electric Digital Meter Room	1,080,253	465,014	-	-	1,080,253	615,239	-	465,014	10	11,625	626,864	453,389	
20	Staff Quarter	369,471	38,358	-	-	369,471	331,113	-	38,358	10	958	332,071	37,400	
21	Electrical Installation	287,523	62,972	-	-	287,523	224,551	-	62,972	10	1,574	226,125	61,398	
22	Electric Sub Station	5,371,588	531,923	-	-	5,371,588	4,839,665	-	531,923	10	13,298	4,852,963	518,625	
23	Other Cons.(Ducting)	91,915	43,382	-	-	91,915	48,533	-	43,382	5	542	49,075	42,840	
24	Ceiling and Partition (Fact.U-2)	1,907,838	212,241	-	-	1,907,838	1,695,597	-	212,241	10	5,306	1,700,903	206,935	
25	Humidification Plant	10,222,371	1,175,875	-	-	10,222,371	9,046,496	-	1,175,875	10	29,396	9,075,892	1,146,479	
26	Scale	444,228	54,672	-	-	444,228	389,556	-	54,672	10	1,366	390,922	53,306	
27	Switch Board Room	221,010	88,003	-	-	221,010	133,007	-	88,003	10	2,200	135,207	85,803	
28	H/O Interior Decoration	1,235,075	52,164	-	-	1,235,075	1,182,911	-	52,164	25	3,260	1,186,171	48,904	
	Sub Total B	67,241,672	13,400,220	-	-	67,241,672	53,841,452	-	13,400,220		226,867	54,068,319	13,173,353	
C	Plant & Machinery:													
1	Plant and Machinery	2,265,254	5,869	-	-	2,265,254	2,259,385	-	5,869	15	220	2,259,605	5,649	
2	Evaluation Unit	400,000	16,895	-	-	400,000	383,105	-	16,895	25	1,055	384,160	15,840	
3	Workshop Mach.Equipment	5,825	27	-	-	5,825	5,798	-	27	15	1	5,799	26	
4	Power House Machinery	538,778	18,620	-	-	538,778	520,158	-	18,620	15	698	520,856	17,922	
5	Fire Fighting Equipment	58,345	2,219	-	-	58,345	56,126	-	2,219	15	83	56,209	2,136	
6	Office equipment	506,875	1,940	-	-	506,875	504,935	-	1,940	15	72	505,007	1,868	
7	Transport equipment	1,630	15	-	-	1,630	1,615	-	15	15	-	1,615	15	
8	Loose Tools	291,356	6,261	-	-	291,356	285,095	-	6,261	15	234	285,329	6,027	

9	Laboratory Appliances	617,946	17,454	-	-	617,946	600,492	-	17,454	15	654	601,146	16,800
10	Electronic Twist Tester	190,000	95,463	-	-	190,000	94,537	-	95,463	15	3,579	98,116	91,884
11	Plant & Machinery	234,648,024	17,519,823	-	-	234,648,024	217,128,201	-	17,519,823	15	656,993	217,785,194	16,862,830
12	Gas Generator	23,304,127	3,374,994	-	-	23,304,127	19,929,133	-	3,374,994	10	84,374	20,013,507	3,290,620
13	Gas Generator Overhauling	10,195,347	287,994	-	-	10,195,347	9,907,353	-	287,994	30	21,599	9,928,952	266,395
14	Cooling Tower	1,188,843	188,945	-	-	1,188,843	999,898	-	188,945	20	9,447	1,009,345	179,498
15	Air Compressor Machine	3,439,493	1,564,337	-	-	3,439,493	1,875,156	-	1,564,337	10	39,108	1,914,264	1,525,229
16	Grinding Machine	1,649,034	191,304	-	-	1,649,034	1,457,730	-	191,304	10	4,782	1,462,512	186,522
17	Boiler Installation	886,365	92,394	-	-	886,365	793,971	-	92,394	10	2,309	796,280	90,085
18	Laboratory Appliances	250,410	12,496	-	-	250,410	237,914	-	12,496	20	624	238,538	11,872
19	Testing Lab. Machine	1,586,188	321,354	-	-	1,586,188	1,264,834	-	321,354	10	8,033	1,272,867	313,321
20	Water Treatment Plant	1,000,000	132,795	-	-	1,000,000	867,205	-	132,795	10	3,319	870,524	129,476
21	Gas Pipe line with station	3,526,003	394,423	-	-	3,526,003	3,131,580	-	394,423	10	9,860	3,141,440	384,563
22	Installation of EVC meter	380,314	245,606	-	-	380,314	134,708	-	245,606	10	6,140	140,848	239,466
23	Fire Fighting Equipment	287,295	62,902	-	-	287,295	224,393	-	62,902	10	1,572	225,965	61,330
24	Other Machinery	334,603	55,215	-	-	334,603	279,388	-	55,215	10	1,380	280,768	53,835
	Sub Total C	287,552,055	24,609,345	-	-	287,552,055	262,942,710	-	24,609,345		856,136	263,798,846	23,753,209
D	Motor Vehicles:												
1	Motor Car	3,698,097	1,138,478	-	-	3,698,097	2,559,619	-	1,138,478	20	56,923	2,616,542	1,081,555
	Sub Total - D	3,698,097	1,138,478	-	-	3,698,097	2,559,619	-	1,138,478		56,923	2,616,542	1,081,555
E	Furniture & Fixtures:												
1	Furniture (Factory)	148,622	47,736	-	-	148,622	100,886	-	47,736	10	1,193	102,079	46,543
2	Furniture (Office)	1,102,849	188,539	-	-	1,102,849	914,310	-	188,539	10	4,713	919,023	183,826
3	School Furniture	9,509	269	-	-	9,509	9,240	-	269	10	6	9,246	263
4	Iron Safe	21,900	13,907	-	-	21,900	7,993	-	13,907	10	347	8,340	13,560
5	Air Conditioner	841,923	38,518	-	-	841,923	803,405	-	38,518	20	1,925	805,330	36,593
6	Office Equipment	129,106	41,894	-	-	129,106	87,212	-	41,894	10	1,047	88,259	40,847
7	Furniture (Residential)	149,597	10,148	-	-	149,597	139,449	-	10,148	20	507	139,956	9,641
	Sub Total - E	2,403,506	341,011	-	-	2,403,506	2,062,495	-	341,011		9,738	2,072,233	331,273
F	Sundry Assets												
1	Books	38,784	4,634	-	-	38,784	34,150	-	4,634	20	231	34,381	4,403
2	Crockeries & Cutleries	105,745	2,824	-	-	105,745	102,921	-	2,824	20	141	103,062	2,683
3	Soft Furnishing	73,036	5,760	-	-	73,036	67,276	-	5,760	15	216	67,492	5,544
4	Arms and Ammunition	6,991	-	-	-	6,991	6,991	-	-	15	-	6,991	-
5	Radio, Transistor, T.V & Dish	228,218	4,439	-	-	228,218	223,779	-	4,439	20	221	224,000	4,218
6	Games & Sports Equipment	5,072	-	-	-	5,072	5,072	-	-	20	-	5,072	-
7	Intercom system	556,025	11,707	-	-	556,025	544,318	-	11,707	20	585	544,903	11,122
8	Other Sundry Assets	333,797	71,984	-	-	333,797	261,813	-	71,984	10	1,799	263,612	70,185
9	Bi-Cycle	6,486	-	-	-	6,486	6,486	-	-	20	-	6,486	-
10	Computer	1,836,431	267,224	-	-	1,836,431	1,569,207	-	267,224	30	20,041	1,589,248	247,183
11	Fax Machine	92,000	1,562	-	-	92,000	90,438	-	1,562	20	78	90,516	1,484
12	Sign Board	2,108	-	-	-	2,108	2,108	-	-	20	-	2,108	-
13	Refrigerator	58,715	3,253	-	-	58,715	55,462	-	3,253	20	162	55,624	3,091
14	Virtual meeting equipment	151,000	135,900	-	-	151,000	15,100	-	135,900	20	6,795	21,895	129,105
15	Water Tank	11,020	116	-	-	11,020	10,904	-	116	20	5	10,909	111
16	Telephone Installation	86,330	22,408	-	-	86,330	63,922	-	22,408	20	1,120	65,042	21,288
17	C.C. Camera	451,383	170,133	-	-	451,383	281,250	-	170,133	25	10,633	291,883	159,500
18	Router	26,750	17,315	-	-	26,750	9,435	-	17,315	25	1,082	10,517	16,233
19	Mobile Set	608,205	217,919	-	45,500	653,705	390,286	-	263,419	20	10,895	401,181	252,524

20	Photocopy machine				65,565	65,565	-		65,565	20	-	-	65,565
21	Computer Printer	54,250	52,820	-	-	54,250	1,430		52,820	20	2,641	4,071	50,179
22	Maike	6,958	58	-	-	6,958	6,900	-	58	20	2	6,902	56
23	Tally Software	109,524	109,524	-	-	109,524	-		109,524	10	2,738	2,738	106,786
	Overhauling for:-												
24	Carding Machine	2,255,679	114,625	-	-	2,255,679	2,141,054	-	114,625	40	11,462	2,152,516	103,163
25	Drawing Frame Machine	1,571,952	105,827	-	-	1,571,952	1,466,125	-	105,827	40	10,582	1,476,707	95,245
26	Savio Auto Cone Machine	13,503,841	3,791,000	-	-	13,503,841	9,712,841	-	3,791,000	35	331,712	10,044,553	3,459,288
27	Gas Generator	3,211,031	1,119,387	-	-	3,211,031	2,091,644	-	1,119,387	40	111,938	2,203,582	1,007,449
28	Simplex Machine	255,816	19,229	-	-	255,816	236,587	-	19,229	40	1,922	238,509	17,307
	Sub Total - F	25,647,147	6,249,648	-	111,084	25,758,212	19,397,499	-	6,360,713		527,001	19,924,500	5,833,712
29	Gas Generator Major Overhauling	14,981,141	1,603,153	-	-	14,981,141	13,377,988	-	1,603,153	3m.slm	771,807	14,149,795	831,346
30	Carding Machine	451,444	67,720	-	-	451,444	383,724	-	67,720	20	22,572	406,296	45,148
31	Drawing Frame Machine	1,257,961	649,947	-	-	1,257,961	608,014	-	649,947	10	31,449	639,463	618,498
32	Savio Auto Cone Machine	7,723,551	1,287,251	-	-	7,723,551	6,436,300	-	1,287,251	20	386,178	6,822,478	901,073
	Sub Total - G	24,414,097	3,608,071	-	-	24,414,097	20,806,026	-	3,608,071	-	1,212,006	22,018,032	2,396,065
	Total	420,435,876	58,078,011	-	111,084	420,546,941	362,357,865	-	58,189,076	-	2,889,485	365,247,350	55,299,591
	Rev. on Reserve of Fixed asset	-	-	9,079,807	-	-	-	-	-	-	184,672	-	8,895,135
	Total	420,435,876	58,078,011	9,079,807	111,084	420,546,960	362,357,865	-	58,189,095		3,074,157	365,247,350	64,194,726

Allocation of Depreciation

Dep.of Fixed Assets	2,775,830
Dep.on Rev. Of Fixed Assets	184,672
Administrative	113,655
Total	3,074,157

ALHAJ TEXTILE MILLS LTD.

Ishurdi - Pabna

Depreciation Schedule of Revaluation of Fixed Asset

For the period ended 30 Sep,2022

Schedule-2										
SL No	Particulars	COST			Depreciation					
		Revaluation of Fixed Assets	W.D.V. as on 1/7/2022	Total Cost 1/7/2022	Dep. Up to 1/7/2022	Dep. To be Calculated	Rate of Dep.(%)	Dep.during the period	Accum.Dep. 30-09-2022	W.D.V 30-09-2022
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	3,125,385	8,028,325	4,902,940	3,125,385	7	54,694	4,957,634	3,070,691
	Sub total - A	9,583,000	4,680,060	9,583,000	4,902,940	4,680,060		54,694	4,957,634	4,625,366
1	Factory building (1st class)	579,852	131,014	579,852	448,838	131,014	10	3,275	452,113	127,739
2	Factory building (2nd class)	779,355	176,091	779,355	603,264	176,091	10	4,402	607,666	171,689
3	Residential Building(Officers)	3,705,574	941,908	3,705,574	2,763,666	941,908	10	23,547	2,787,213	918,361
4	Residential Building(Workers)	1,730,289	439,817	1,730,289	1,290,472	439,817	10	10,995	1,301,467	428,822
5	Officers Building	1,231,725	313,088	1,231,725	918,637	313,088	10	7,827	926,464	305,261
6	Other Buildings	2,654,889	599,856	2,654,889	2,055,033	599,856	10	14,996	2,070,029	584,860
7	Water Installation	81,511	20,717	81,511	60,794	20,717	10	517	61,311	20,200
8	Electric Installation	316,492	80,448	316,492	236,044	80,448	10	2,011	238,055	78,437
9	Other Construction(1st class)	429,117	96,956	429,117	332,161	96,956	10	2,423	334,584	94,533
10	Other Construction(Tem)	2,196	497	2,196	1,699	497	10	12	1,711	485
	Sub Total - B	11,511,000	2,800,392	11,511,000	8,710,608	2,800,392		70,005	8,780,613	2,730,387
1	Plant and Machinery	3,811,231	433,693	3,811,231	3,377,538	433,693	15	16,263	3,393,801	417,430
2	Workshop Mach.Equipment	343,159	41,347	343,159	301,812	41,347	15	1,550	303,362	39,797
3	Power House Machinery	4,697,905	566,037	4,697,905	4,131,868	566,037	15	21,226	4,153,094	544,811
4	Fire Fighting Equipment	127,507	16,323	127,507	111,184	16,323	15	612	111,796	15,711
5	Medical & Office equipment	3,908,372	444,749	3,908,372	3,463,623	444,749	15	16,678	3,480,301	428,071
6	Transport equipment	8,367	1,009	8,367	7,358	1,009	15	37	7,395	972
7	Loose Tools	958,061	96,197	958,061	861,864	96,197	15	3,607	865,471	92,590
	Sub Total - C	13,854,602	1,599,355	13,854,602	12,255,247	1,599,355		59,973	12,315,220	1,539,382
	Total (A+B+C)	34,948,602	9,079,807	34,948,602	25,868,795	9,079,807		184,672	26,053,467	8,895,135