

বার্ষিক প্রতিবেদন ২০১২-২০১৩

আলহাজ টেক্সটাইল মিলস্ লিমিটেড
ঈশ্বরদী-পাবনা।

CONTENTS

COMPANY INFORMATION

Photograph of 30th Annual General Meeting

Notice of 31st Annual General Meeting

Directors Reports

Corporate Governance Compliance Status Report

Report of the Auditors

Balance Sheet at 30 June, 2013

Profit & Loss Accounts for the year ended 30 June, 2013

Statement of changes in Equity for the year ended 30 June, 2013

Cash flow Statement for the year ended 30 June, 2013

Notes to the financial Statement 30 June, 2013

Fixed Assets Schedule

Proxi Form

BOARD OF DIRECTOR:

Md. Abdullah Bokhari	- Chairman
Md. Talha	- Managing Director
Md. Shahrawardi	- Director
Md. Harunur Rashid	- Director
Md. Mizanur Rahman	- Director
Md. Saidul Islam	- Director
Md. Bakhtiar Rahman	- Director
Md. Samsul Huda	- Director
Prof. Mamtaz Uddin Ahmed	- Independant Director

AUDIT COMMITTEE:

Prof. Mamtaz Uddin Ahmed	- Conveynor/Chairman
Md. Harunoor Rashid	- Member
Md. Bakhtiar Rahman	- Member
Md. Shamsul Huda	- Member

SALES AND PURCHASE COMMITTEE:

Md. Saidul Islam	- Conveynor/Chairman
Md. Talha	- Member
Md. Mizanur Rahman	- Member
Prof. Mamtaz Uddin Ahmed	- Member
Md. Shahrawardi	- Member

COMPANY SECRETARY :

Md. Shawkat Ali

SENIOR EXECUTIVE OFFICIAL:

AKM Azharul Islam	- Deputy General Manager (Admn.& Acctt.)
Md. Abdur Rashid	- Deputy General Manager (Com.)
Md. Akhtaruzzaman	- Asstt. General Manager (Technical)

AUDITORS :

- HAQUE SHAH ALAM MANSUR & CO.
Chartered Accountants
27 Bijoynagar, Shaj Bhaban (6th Floor), Dhaka-1000

LAW ADVISER :

Dr. Rafiqur Rahman & Associates
Barrister & Advocates
42/1 Gha, 2nd Floor, Suite 'A', Tanaka Tower,
Segun Bagicha, Dhaka-1000.

TAX ADVISER :

Subhash Dutta
Tax Adviser, 17, Larmini Street, Wari, Dhaka-1203

BANKERS :

Agrani Bank Limited
Ishurdi Branch, Ishrudi-Pabna.

INSURERS :

Bangladesh General Insurance Co.
Dilkusha C/A, Dhaka.

LISTING:

Dhaka Stock Exchange Ltd.
9/F, Motijheel, Dhaka.

REGISTERED OFFICE :

66, Dilkusha C/A (4th Floor)
Dhaka-1000.

FACTORY :

I,K Road, Ishurdi, Pabna.

আলহাজ টেক্সটাইল মিলস লিমিটেড

৬৬, দিলকুশা বাণিজ্যিক এলাকা (৫ম তলা)

ঢাকা-১০০০।

৩১ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

এই মর্মে বিজ্ঞপ্তি প্রদান করা যাইতেছে যে, আলহাজ টেক্সটাইল মিলস লিমিটেড এর শেয়ার হোল্ডার বৃন্দের ৩১ তম বার্ষিক সাধারণ সভা নিম্ন বর্ণিত বিষয়াদি সম্পাদন কল্পে আগামী ১৫ই ডিসেম্বর '২০১৩ইং রোজ রবিবার সকাল ১১.৩০ ঘটিকায় আলহাজ টেক্সটাইল মিলস ফ্যাক্টরী প্রেমিসেস, আই,কে, রোড, ঈশ্বরদীতে অনুষ্ঠিত হইবে।

সভার আলোচ্য সূচী :

- ১। ৩০শে জুন '২০১৩ তারিখে সমাপ্ত বৎসরের কোম্পানীর নিরীক্ষিত আর্থিক বিবরণী এবং আয় ব্যয় হিসাব এবং উহার উপর নিরীক্ষক ও পরিচালক বৃন্দের প্রতিবেদন গ্রহন, বিবেচনা ও অনুমোদন।
- ২। পরিচালক মন্ডলীর সুপারিশকৃত ২০১২-২০১৩ অর্থ বৎসরের জন্য লভ্যাংশ হিসাবে বোনাস শেয়ার ঘোষণা।
- ৩। পর্যায়ক্রমে অবসর প্রাপ্ত পরিচালকগণের স্থলে পরিচালক নির্বাচন।
- ৪। ৩০ শে জুন '২০১৪ তারিখে সমাপ্ত বৎসরের জন্য কোম্পানীর হিসাব নিরীক্ষক নিয়োগ এবং তাহাদের পারিতোষিক নির্ধারণ।
- ৫। সভাপতির অনুমতিক্রমে বার্ষিক সাধারণ সভায় আলোচনাযোগ্য অন্যান্য বিষয়াদি আলোচনা।

পরিচালক মন্ডলীর আদেশক্রমে

তারিখ : ঢাকা

২৪-১১-২০১৩ইং।

স্বাক্ষর অস্পষ্ট

কোম্পানী সচিব

দ্রষ্টব্য :

- ১। ২১ শে নভেম্বর '২০১৩ রোজ বৃহস্পতিবার কোম্পানীর রেকর্ড ডেট ধার্য ছিল। রেকর্ড ডে-তে যে সকল শেয়ার হোল্ডারের নাম কোম্পানীর শেয়ার রেজিষ্টার/ সিডিবিএল এর বিও এ্যাকাউন্টের তালিকায় পাওয়া যাইবে তাহারাই কেবল ঘোষিত বোনাস শেয়ার প্রাপ্ত হবেন এবং ৩১ তম বার্ষিক সাধারণ সভায় উপস্থিত থাকিতে পারিবেন।
- ২। সদস্যবৃন্দ সাধারণ সভায় উপস্থিত থাকিয়া ভোট প্রদান করিতে পারিবেন কিংবা তাহার/তাহাদের স্বপক্ষে উপস্থিত থাকিয়া ভোট প্রদানের জন্য একজন প্রক্সি নিয়োগ করিতে পারিবেন। সংস্থার ক্ষেত্রে যথাযথ ভাবে ক্ষমতা প্রাপ্ত একজন প্রতিনিধির মাধ্যমে ভোট প্রদান করা যাইবে। ২০.০০ টাকা মূল্যের রেভিনিউ স্ট্যাম্প সম্মিলিত প্রক্সি ফরম যথাযথভাবে পূরণ করিয়া সভার নির্ধারিত সময়ের ৪৮ ঘন্টা পূর্বে কোম্পানীর রেজিষ্টার্ড অফিসে অবশ্যই জমা দিতে হইবে।

অবগতির জন্য : বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশনের বিধি মোতাবেক আসন্ন বার্ষিক সাধারণ সভায় কোন প্রকার উপহার/যাতায়াত ভাতা প্রদানের ব্যবস্থা থাকিবে না।

নোটঃ বার্ষিক প্রতিবেদন কোম্পানীর ওয়েব সাইট www.alhajtextilemills.com -তে পাওয়া যাইবে।

Alhaj Textile Mills Ltd.

66, Dilkusha C/A (4th Floor),
Dhaka-1000.

Notice of the 31st Annual General Meeting

Notice is hereby given that the 31st Annual General Meeting of the Shareholders of Alhaj Textile Mills Ltd. will be held on Sunday, 15th December'2013 at 11.30 AM at the Mills Premises, I,K Road, Ishurdi, Pabna to transact the following business:

AGENDA:

1. To receive, Consider and adopt the Audited Accounts for the year ended June'30, 2013 together with the Report of the Directors and the Auditors thereon.
2. To declare Stock Dividend as recommended by the Board of Directors for the financial year 2012-2013.
3. To elect Directors in place of those who are to retire by rotation.
4. To appoint Auditors for the year ending 30th June'2014 and to fix up their remuneration.
5. To transact any other business with the permission of the Chair.

By order of the Board

Dated : Dhaka
24-11-2013

Sd/- Illegible
Company Secretary

Notes:

1. The Record date of the Company was Thursday, November'21, 2013. Shareholders whose names will appear in the register of Shareholders of the Company or (BO) register of CDBL on the record date, will be entitled to Dividend, attend the Annual General Meeting and vote thereat.
2. Any Member of the Company entitled to attend and vote at the Annual General Meeting may appoint any person, as his/her proxy to attend and vote on his/her behalf, A member, being a corporation or Company, may appoint its representative, duly appointed and authorised to attend and vote on its behalf. The proxy form or Power of Attorney as the Case may be, duly signed and stamped of Tk. 20.00 (Taka Twenty) must be submitted at the registered office of the Company at least 48 hours before the time fixed for the meeting.

For Information: As per Bangladesh Securities & Exchange Commission rule, no gift or any allowances will arrange for attend in the Annual General Meeting.

Note: The Annual Report is available in the Company's web site at www.alhajtextilemills.com

আলহাজ টেক্সটাইল মিলস্ লিমিটেড

৬৬, দিলকুশা বাণিজ্যিক এলাকা (৫ম তলা)

ঢাকা-১০০০।

শেয়ার হোল্ডারগণের প্রতি পরিচালক মণ্ডলীর প্রতিবেদন
২০১৩ইং সালের ৩০শে জুন তারিখে সমাপ্ত বৎসরের জন্য।

পরম করুণাময় ও অসীম দয়ালু আল্লাহর নামে।

সম্মানিত শেয়ারহোল্ডার বৃন্দ।

আচ্ছলামু আলাইকুম,

পরিচালনা পরিষদ, কোম্পানী আইন ১৯৮৪ এর ধারা নং-১৮৪, সিকিউরিটিজ এন্ড এক্সচেঞ্জ রুলস্ ১৯৮৭ এর বিধি-১২ (এবং তফসিল অনুযায়ী) শর্তানুসারে ৩০শে জুন, ২০১৩ তারিখে সমাপ্ত আর্থিক বছরের প্রতিবেদন সম্মানিত শেয়ার হোল্ডারবৃন্দের সদয় বিবেচনা ও অনুমোদনের জন্য নিম্নোক্ত পরিচ্ছেদে উপস্থাপন করিতেছেন।

১। আর্থিক ফলাফল :

কোম্পানীর পরিচালনা পর্যদ এবং শ্রমিক, কর্মচারী ও কর্মকর্তাগণের ধারাবাহিক প্রয়াসের মাধ্যমে কোম্পানী এ বছর বিগত সময়ের ন্যায় অগ্রগতির ধারা বজায় রেখেছে। রাজনৈতিক অস্থিতিশীলতার কারনে বেচা কেনা ও লেনদেন -এ স্থবিরতার ফলে আলোচ্য বছরে নীট আয় সামান্য হ্রাস পেয়েছে। অপর দিকে সঠিক ব্যবস্থাপনার কারনে কর্ত্তোর নীট মুনাফা ৪১৪.৫৯ লক্ষ টাকা অর্জন করা সম্ভব হয়েছে।

২। মিলের ভবিষ্যত উন্নয়ন পরিকল্পনার আভাসঃ

ব্যাংকের সাথে বিরোধের ফলে মিলের প্রচুর পরিমান জায়গা জমি ও ফ্যাক্টরী বিল্ডিং এর ফ্লোর খালি থাকা সত্ত্বেও কোন প্রকার সম্প্রসারণের কাজ হাতে লওয়া সম্ভব হইতেছে না।

৩। কোম্পানী পরিচালনা/কার্যক্রমঃ

বস্ত্র খাতের সার্বিক অস্থিতিশীল পরিবেশ, বিদ্যুৎ ও গ্যাসের মূল্য বৃদ্ধি এবং রাজনৈতিক অস্থিতিশীলতা সত্ত্বেও সন্তোষজনক অগ্রগতি সম্ভব হইয়াছে। আলোচ্য বছরে ৩২ কাউন্ট গড়ে ৪৪,৭১,৭৬৬ পাঃ সুতা উৎপাদন দেওয়া সম্ভব হইয়াছে যাহা ২০১১-২০১২ সালে ছিল ৪৩,৯৬,৭৬৭ পাঃ এবং দৈনিক গড় উৎপাদন হইয়াছে যথাক্রমে ১২,৯৯৯ ও ১২,৭৪৪ পাঃ।

আপনাদের অবগতির জন্য পরিচালনাগত কার্যক্রমের তুলনামূলক অবস্থা পরবর্তী পাতায় উপস্থাপন করা হইলঃ

তুলনামূলক বিবরণীঃ

	২০১২-২০১৩	২০১১-২০১২	২০১০-২০১১	২০০৯-২০১০	২০০৮-২০০৯	২০০৭-২০০৮
১.১। স্পিন্ডলস/রোটর হেডস্						
ক) স্থাপিত :						
স্পিন্ডলস্ এর সংখ্যা	২০,১৬০	২০,১৬০	২০,১৬০	২০,১৬০	২০,১৬০	২০,১৬০
রোটর হেডস্ এর সংখ্যা	৮০০	৮০০	৮০০	৮০০	৮০০	৮০০
খ) উৎপাদন কাজে ব্যবহৃত :						
স্পিন্ডলস্	১৭,৮৩৩	১৯,৫৪৫	৯৬৮৩	-	২০,১৬০	২০,১৬০
রোটর হেডস্	১০১	১৫০	২০০	-	৬০০	৬০০
১.২। স্থাপিত উৎপাদন ক্ষমতা (পাঃ)				(.০০০ সংখ্যা)		
৩২ সিঙ্গেল কাউন্টের সমতুল্য (রিং ইয়ার্ন)	৫,৪৮৩	৫,৪৯৯	৫,৮৫৬	-	৫,৮৫৬	৬,৪৭৮
৩২ সিঙ্গেল কাউন্টের সমতুল্য (ওপেন ইন্ড)	৯৮০	৯৮৩	৯৯৮	-	৯৯৮	৬৬২
মোট :	<u>৬,৪৬৩</u>	<u>৬,৪৮২</u>	<u>৬,৮৫৪</u>	<u>-</u>	<u>৬,৮৫৪</u>	<u>৭,১৪০</u>
১.৩। প্রকৃত উৎপাদন (পাঃ)						
৩২ সিঙ্গেল কাউন্টের সমতুল্য (রিং ইয়ার্ন)	৪,৪৪৬	৪,৪১২	৪১৩	-	২,৪৮৬	৫,৩৮৪
৩২ সিঙ্গেল কাউন্টের সমতুল্য (ওপেন ইন্ড)	৮১	৫২	১০	-	২০৩	২৪৩
মোট :	<u>৪,৫২৭</u>	<u>৪,৪৬৪</u>	<u>৪২৩</u>	<u>-</u>	<u>২,৬৮৯</u>	<u>৫,৬২৭</u>
১.৪। উৎপাদন দক্ষতা (%)						
৩২ সিঙ্গেল কাউন্টের সমতুল্য (রিং ইয়ার্ন) পাঃ	৮১.০৯%	৮০.২৩%	৭.০৫%	-	৪২.৪৫%	৮৩.১১%
৩২ সিঙ্গেল কাউন্টের সমতুল্য (ওপেন ইন্ড) পাঃ	৮.২৭%	৫.২৯%	১.০০%	-	২০.৩৭%	৩৬.৭৩%
মোট :	<u>৭০.০৪%</u>	<u>৬৮.৮৭%</u>	<u>৬.১৭%</u>	<u>-</u>	<u>৩৯.২৪%</u>	<u>৭৮.৮১%</u>
১.৫। ফিনিসড ইয়ার্প (পাঃ)						
৩২ সিঙ্গেল কাউন্টের সমতুল্য (ফিনিসড রিং ইয়ার্প) পাঃ	৪৩৯২	৪২৭৪	৩৭২	-	২৩২২	৫২৫১
৩২ সিঙ্গেল কাউন্টের সমতুল্য (ওপেন ইন্ড ইয়ার্প) পাঃ	৮০	১২৩	১০	-	২০১	২৪২
মোট :	<u>৪৪৭২</u>	<u>৪৩৯৭</u>	<u>৩৮২</u>	<u>-</u>	<u>২৫২৩</u>	<u>৫৪৯৩</u>
প্রকৃত কার্য্য দিবস :	৩৪৪	৩৪৫	১২৩	-	২২৭	৩৫০

৪। ঝুকির বিষয়ঃ

যে কোন বিনিয়োগের ক্ষেত্রেই কিছু না কিছু ঝুকি থাকে। টেক্সটাইল সেক্টরে সকল শিল্প প্রতিষ্ঠানকে একই রকম সমস্যা যেমন- কাঁচা তুলা ও সুতার বাজার মূল্যে হ্রাস-বৃদ্ধি, বৈদেশিক মুদ্রার বিপরীতে বাংলাদেশী টাকার বিনিময় মূল্য হ্রাস, ব্যাংক ঋণের সুদের হার বৃদ্ধি, গার্মেন্টস সেক্টরের ব্যাকওয়ার্ড লিংকেজ হিসাবে এই সেক্টরের সামগ্রীক ঝুকিও নিয়ন্ত্রন বহির্ভূত। ঈশ্বরদী বন্যামুক্ত এলাকা হওয়ায় আলহাজ টেক্সটাইল মিলস্ লিঃ এই ঝুকির আওতামুক্ত। তবে ভূমিকম্প ও অতিমাত্রার ঘূর্ণিঝড় নিয়ন্ত্রন বহির্ভূত। কারখানাটি আর সিসি কনষ্ট্রাকশন হওয়ায় ও গ্যাস জেনারেটরের মাধ্যমে সংক্রিয় বিদ্যুৎ উৎপাদনে সক্ষম হওয়ায় এবং ডাইভারসিফিকেশন এর জন্য মিলটির ৫০.৪১ একর উন্নত ভূমি যাহা তুলনা মূলক বিচারে প্রতিষ্ঠানটি ভাল অবস্থানে আছে।

৫। বিক্রিত পণ্যের ব্যয় বিশ্লেষণ, মোট প্রান্তিক মুনাফা এবং নীট প্রান্তিক মুনাফাঃ

(ক) বিক্রিত পণ্যের ব্যয়ঃ

আলোচ্য বছরে বিক্রিত পণ্যের ব্যয় পূর্ববর্তী বছরের তুলনায় হ্রাস পেয়েছে। যাহা মূলত তুলানামূলক কম মূল্যে কাঁচা তুলা ক্রয়ের ফলেই সম্ভব হইয়াছে। চলতি বছরের বিক্রিত পণ্যের ব্যয় ২৮১.১৩ মিলিয়ন টাকা যা বিগত বছরে ছিল ৩০৬.৫৯ মিলিয়ন টাকা এবং পণ্যের গড় উৎপাদন (৩২ কাঃ গড়ে) ব্যয় প্রতি পাঃ ৬৫.১০ টাকা যাহা বিগত বছরে প্রতি পাউন্ডে ৬৯.২৭ টাকা ছিল। চলতি বছরে উৎপাদন ক্ষমতার ব্যবহার হইয়াছে স্পিনিং ৮১.০৯% এবং রোটর ৮.২৭% (নিজস্ব কাঁচা মাল (ওয়েস্ট) যাহা উৎপাদন হয় তাহাই রোটরে ব্যবহার করা হয়।

(খ) মোট মুনাফাঃ

চলতি বছরে কোম্পানীর টার্গেটভার দাড়াইয়াছে ৩৩৫.৩৭ মিলিয়ন টাকা যা বিগত বছরে ছিল ৩৩৫.৭৮ মিলিয়ন টাকা। রাজনৈতিক অস্থিতিশীলতার কারনে বিগত বছরের তুলনায় টার্গেটভার ০.১২% হ্রাস পেয়েছে। চলতি বছরে মোট মুনাফা অর্জিত হয়েছে ৫৪.২৪ মিলিয়ন টাকা (টার্গেটভারের ১৬.১৭%) যা বিগত বছরে ছিল ২৯.১৯ মিলিয়ন টাকা (টার্গেটভারের ৮.৬৯%)।

(গ) নীট মুনাফাঃ

চলতি বছরে (কর পরবর্তী) নীট মুনাফা অর্জিত হয়েছে ২২.৫৪ মিলিয়ন টাকা যা বিগত বছরে ছিল ১২.৪২ মিলিয়ন টাকা।

৬। অস্বাভাবিক লাভ ও ক্ষতিঃ

আলোচ্য বছরে কোম্পানীর কোন অস্বাভাবিক লাভ ও লোকসান হয় নাই। অনুৎপাদনশীল আয় হিসাবে উপার্জন হয়েছে ২৭.৬৩ লক্ষ টাকা। বিগত বছরে অনুৎপাদনশীল আয় হিসাবে উপার্জন ছিল ২১.০৪ লক্ষ টাকা।

৭। আন্তঃ সম্পর্কিত কোম্পানীর সাথে লেনদেন সমূহঃ

কোম্পানীর কোন সাবসিডিয়ারী কোম্পানী নাই।

৮। পাবলিক ইস্যু, রাইট ইস্যু হইতে প্রাপ্ত তহবিলের ব্যবহারঃ

আলোচ্য বছরে পাবলিক ইস্যু রাইট ইস্যু অথবা অন্য কোন ইন্সট্রুমেন্টস্ হইতে কোন অর্থ সংগ্রহ করা হয় নাই।

৯। ইনিসিয়াল পাবলিক অফারিং (আইপিও), রিপিট পাবলিক অফারিং (আরপিও), রাইট অফার, ডাইরেক্ট লিষ্টিং ইত্যাদি থেকে অর্থ বা তহবিল প্রাপ্তির পর কোম্পানীর আর্থিক অবস্থাঃ

কোম্পানীটির ইনিসিয়াল পাবলিক অফারিং (আইপিও) সম্পন্ন হয়েছে ১৯৬৯ইং সালে। পরবর্তীতে আর কোন রিপিট পাবলিক অফারিং (আরপিও), রাইট অফার, ডাইরেক্ট লিষ্টিং ইত্যাদি করা হয় নাই।

১০। বার্ষিক আর্থিক বিবরণী ও ত্রৈ-মাসিক আর্থিক অবস্থার বিবরণীর মধ্যে পার্থক্যঃ

ডেফার্ড ট্যাক্স লাইবিলিটিজ ব্যতীত বার্ষিক আর্থিক বিবরণী ও ত্রৈ-মাসিক আর্থিক বিবরণীর মধ্যে উল্লেখযোগ্য কোন পার্থক্য নাই।

১১। স্বতন্ত্র পরিচালক সহ পরিচালকদের পারিশ্রমিকঃ

হিসাবের নোট নং ৩২ এবং ৩৩ -তে স্বতন্ত্র পরিচালক সহ পরিচালকদের পারিশ্রমিক বর্ণনা করা হয়েছে।

১২। আর্থিক প্রতিবেদনের উপর পরিচালকগণের বিবৃতিঃ

রিপোর্ট সমূহ পরিশিষ্ট-১ এ বর্ণনা করা হয়েছে।

১৩। গত বছরের এবং চলতি বছরের পরিচালনা গত ফলাফলের তুলনা মূলক বিশ্লেষণঃ

পূর্ববর্তী বৎসরগুলোর সাথে আলোচ্য বৎসরে অর্জিত কোম্পানীর তুলনামূলক আর্থিক ফলাফল নিম্নে উপস্থাপন করা হলো :

(০০০ টাকায়)			
বিবরণ	২০১২-২০১৩	২০১১-২০১২	% বৃদ্ধি (হ্রাস)
বিক্রয়	৩,৩৫,৩৬৬	৩,৩৫,৭৭৫	(০.১২%)
বিক্রিত পণ্যের মূল্য	২,৮১,১৩০	৩,০৬,৫৮৬	(৮.৩০%)
মোট লাভ	৫৪,২৩৬	২৯,১৮৯	৮৫.৮১%
পরিচালন ব্যয়	১৫,৫৪১	১৫,৯৫৭	(২.৬১%)
আর্থিক ব্যয়	-	-	-
পরিচালনা মুনাফা	৩৮,৬৯৬	১৩,২৩২	১৯২.৪৪%
নীট লাভ কর পরবর্তী	২২,৫৪৪	১২,৪১৫	৮১.৫৯%
মোট আয়ের হার	১৬.১৭%	৮.৬৯%	৭.৪৮%
নীট আয়ের হার	৬.৭২%	৩.৬৯%	৩.০৩%
শেয়ার প্রতি আয় (টাকা)	২.২২	১.৩৫	-
শেয়ারের অভিহিত মূল্য	১০.০০	১০.০০	-
শেয়ার সংখ্যা	১,০১,৫৩,৪৭৪	৯২,৩০,৪৩১	-

১৪। বিগত ৫ (পাঁচ) বছরের মূখ্য পরিচালন এবং আর্থিক ডাটা সমূহঃ

(বিএসইসি নোটিফিকেশন নং- এসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/১৩৪/এডমিন/৪৪ তারিখ আগষ্ট ৭, ২০১২ এর উপধারা ১.৫ (xviii) এর শর্ত মোতাবেক।)

বিবরণ	২০১৩	২০১২	২০১১	২০১০	২০০৯	২০০৮
রেভিনিউ/আয়	৩৩,৫৩,৬৫,৯৯০	৩৩,৫৭,৭৫,৩৮০	১৫,১৩,৯৫,৬৪৭	৩২,৭৯,৬০৬	১০,৮৬,০৬,২৪৬	২৭,৯৭,২৯,৮৮২
বিক্রিত পণ্যের খরচ	(২৮,১১,২৯,৫৮০)	(৩০,৬৫,৮৬,২৯৮)	(১০,৯৫,৩৮,৬৮৪)	(১,৩২,৭৬,৬৭৮)	(১০,২৬,৫০,২১২)	(২২,৯৬,৩৮,৪৮৩)
এস মুনাফা/(ক্ষতি)	৫,৪২,৩৬,৪১০	২৯১,৮৯,০৮২	৪,১৮,৫৬,৯৬৩	(৯৯,৯৭,০৭২)	৫৯,৫৬,০৩৪	৫,০০,৯১,৩৯৯
পরিচালনা ব্যয়	(১,৫৫,৪০,৭৭৩)	(১৫৯,৫৬,৫৮৮)	(১,০২,০৯,৫৫১)	(৭৭,২৪,৭৬৩)	(৯৯,২১,১৩১)	(১,৭০,৬৫,২৫১)
ব্যাংক ঋণের সুদ বাবদ ব্যয়	-	-	-	-	(১,৩৫,৯৭,৫২৩)	(২,৬২,১৩,৮৫৩)
অপারেটিং মুনাফা/(ক্ষতি)	৩,৮৬,৯৫,৬৩৭	১৩২,৩২,৪৯৪	৩১৬,৪৭,৪১২	(১৭৭,২১,৮৩৫)	(১৭৫,৬২,৬২০)	৩,৩০,২৬,১৪৮
শেয়ার বিনিয়োগ হতে আয়	১৫,০০,০০০	১৪,০০,০০০	২২,০০,০০০	১,০০,০০০	২৫০,০০০	১,০০,০০০
ব্যাংকে গচ্ছিত ফান্ডের সুদ	৩,১২,৫০০	-	-	-	৩৫,৯৩,৮২৩	-
অন্যান্য খাতে আয়	৯,৫০,৭৭২	৭,০৩,৭৭৮	৬৬,৩৪৮	৫৭,৯৭২	১৭,৬৯,৫৪৫	১০,৩৯,৭৯৭
ডাবলিউ পিপি এফ পূর্ব মুনাফা/(ক্ষতি)	৪,১৪,৫৮,৯০৯	১,৫৩,৩৬,২৭২	৩,৩৯,১৩,৭৬০	(১,৭৫,৬৩,৮৬৩)	(১,১৯,৪৯,২৫২)	৭৮,৫২,০৯২
ডাবলিউ পিপিএফ এর জন্য বরাদ্দ	(১৯,৭৪,২৩৪)	(৭,৩০,২৯৯)	(১৫,০৭,০১৯)	-	-	(৩,২৪,৩৯৫)
কর পূর্ব মুনাফা/(ক্ষতি)	৩,৯৪,৮৪,৬৭৫	১৪৬,০৫,৯৭৩	৩,২৪,০৬,৭৪১	(১,৭৫,৬৩,৮৬৩)	(১,১৯,৪৯,২৫২)	৭৫,২৭,৬৯৭
ডেফার্ড ট্যাক্স লাইবিলিটিজ	(১,৪৮,৪৯,৯১০)	-	-	-	-	-
কর বরাদ্দ	(২০,৯০,৩৯৪)	(২১,৯০,৮৯৬)	(৪৫,৬১,০১০)	-	-	-
কর পরবর্তী মুনাফা/(ক্ষতি)	২,২৫,৪৪,৩৭১	১২৪,১৫,০৭৭	২,৭৮,৪৫,৭৩১	(১,৭৫,৬৩,৮৬৩)	(১,১৯,৪৯,২৫২)	৭৫,২৭,৬৯৭
মোট সম্পদ	৩৮,১২,৩১,১৬৫	৩৪,৩৮,৫৯,৫৯৩	৩৩,৬৭,৩৮,২৫৭	৩৯,১০,৮২,৩০১	৪০,৭৮,৮৮,৭৮৪	৩৯,৫০,১৪,৩১৬
মোট স্থায়ী সম্পদ	১৫,৭৯,৮৮,৮৩৮	১৬,৭৮,২৬,৩৩৫	১৮,৫৫,৭৯,৯১০	১৯,৪৩,৫০,১১৫	২০,০৮,৫৩,৪৯২	২১,০৪,১৬,১৩৪
মোট চলতি সম্পদ	২২,৩২,৪২,৩২৭	১৭,৬০,৩৩,২৫৮	১৫,১১,৫৮,৩৪৭	১৯,৬৭,৩২,১৮৬	২০,৭০,৩৫,২৯২	১৮,৩৪,৫৫,৮৪১
মোট চলতি দায়	৫,৯৩,৮৩,৭০৫	৬,০৩,৭১,৯২৩	৬,২৮,৫৫,৬২৮	১৩,৮৭,৯৭,৬২৭	১৩,৪০,০২,০১৯	১৪,১৪,৪২,১৭৭
মোট দীর্ঘ মেয়াদী দায়	১৫,৩৯,৭৩,৫৪৩	১৩,৯১,২৩,৬৩৩	১৩,৯১,২৩,৬৩৩	১৪,২৪,৮৮,৬৩৩	১৪,২৪,৮৮,৬৩৩	১৩,৫৯,৩১,২৯৭
শেয়ার অভিজিত মূল্য	১০.০০	১০.০০	১০.০০	১০.০০	১০.০০	১০.০০
শেয়ার সংখ্যা (প্রতিশ্রুত ও পরিশোধিত)	১,০১,৫৩,৪৭৪	৯২,৩০,৪৩১	৭৬,৯২,০২৬	৭৬,৯২,০২৬	৬৯,৯২,৭৫১	৫৮,২৭,২৯৩
শেয়ার হোল্ডারগণের ইকুইটি	১০,১৫,৩৪,৭৪০	৯,২৩,০৪,৩১০	৭,৬৯,২০,২৬০	৭,৬৯,২০,২৬০	৬,৯৯,২৭,৫১০	৫,৮২,৭২,৯৩০
শেয়ার প্রতি আয়	* ২.২২	* ১.৩৫	৩.৬২	(২.২৮)	(১.৭১)	১.৩০
শেয়ার প্রতি নিট এ্যাসেটস ভেলু	১৬.৫৩	১৫.৬৪	৩৫.৬১	৩২.৮০	৩৯.১৭	২০.১৯
শেয়ার প্রতি নিট অপারেটিং ক্যাশ ফ্লো	৩.৬৫	২.৩০	১২.০২	(০.৬৪)	০.০৩	১.৪৪
শেয়ার প্রতি বাজার মূল্য (ঢাকা স্টক এক্সচেঞ্জ)	* ৫৭.৯০	* ২৮.৯০	৫৮.৯০	৭৮.০০	৬৭.৪০	৬০.০০
বোনাস ঘোষণা	২৫%	১০%	২০%	-	১০%	২০%
প্রফিট মার্জিন অন সেল	৬.৭২%	৩.৭০%	১৮.৩৯%	(৫৩৫.৫৫)%	(১১.০০)%	২.৬৯%
কুইক রেশিও	১.৯০ঃ১	১.৫৪ঃ১	১.১৬ঃ১	০.৪৬ঃ১	০.৫৩ঃ১	০.৩৭ঃ১
কারেন্ট রেশিও	৩.৭৬ঃ১	২.৯২ঃ১	২.৪০ঃ১	১.৪২ঃ১	১.৫৫ঃ১	১.৩০ঃ১
টোটাল এ্যাসেট টার্নওভার	০.৮৮ঃ১	০.৯৮ঃ১	০.৪৫ঃ১	০.০১ঃ১	০.২৭ঃ১	০.৭১ঃ১
প্রাইস আর্নিং রেশিও	২৬.০৮ঃ১	২১.৪১ঃ১	১৬.২৭ঃ১	-	৩৯.৪০ঃ১	৪৬.১৫ঃ১
ডেবট রেশিও	৫৫.৯৭%	৫৮.০২%	৫৯.৯৮%	৭১.৯৩%	৬৭.৭৯%	৭০.২২%
রিটার্ন অন টোটাল এ্যাসেট	৫.৯১%	৩.৬১%	৮.২৭%	(৪.৪৯)%	(২.৯৩)%	১.৯১%
শেয়ার হোল্ডারস্ সংখ্যা	৩৭৮১	৪১৬৩	৪২২০	৪৭২৯	১১২০	৫৬

১৫। পরিচালনা পর্ষদের সভাঃ

উপরোক্ত রিপোর্ট সমূহ পরিশিষ্ট ১-তে বর্ণনা করা হয়েছে।

১৬। ঋণ পরিশোধঃ

উচ্চ আদালতের রায় ব্যাংক অদ্যাবদী মানিয়া না লওয়ায় বিষয়টি অমিমাংশিত রহিয়াছে।

১৭। মুনাফা বন্টনঃ

চলতি বছরের মুনাফা	টাকা	২,২৫,৪৪,৩৭০.৮৩
যোগঃ পূর্ববর্তী বছরের সমন্বয় সমূহ	টাকা	৯,৬৫,৫০৮.৩৮
যোগঃ পূর্ববর্তী বছরের সাধারণ সঞ্চিতি ও উদ্ধৃত	টাকা	১,৫৭,২৮,৫০৩.৯৬
	টাকা	১,৬৬,৯৪,০১২.৩৪
	টাকা	৩,৯২,৩৮,৩৮৩.১৭
বাদঃ ২০১১-২০১২ সালের ১০% ষ্টক ডিভিডেন্ড ইস্যু	টাকা	৯২,৩০,৪৩০.০০
	টাকা	৩,০০,০৭,৯৫৩.১৭
বাদঃ প্রস্তাবিত লভ্যাংশঃ		
২৫% হারে ষ্টক ডিভিডেন্ড (প্রতিটি ১০/- টাকা মূল্যের		
৪টি শেয়ারের বিপরীতে ১টি বোনাস শেয়ার ঘোষনা)	টাকা	২,৫৩,৮৩,৬৯০.০০
নীট অবশ্টনকৃত মুনাফাঃ	টাকা	৪৬,২৪,২৬৩.১৭

১৮। লভ্যাংশ ঘোষনা :

কোম্পানীর পরিচালক মন্ডলী আর্থিক পরিস্থিতির সার্বিক বিবেচনায় ২০১২-২০১৩ আর্থিক বৎসরে ১০.০০ টাকা মূল্য মানের প্রতি শেয়ারের বিপরীতে ২৫ শতাংশ হারে অর্থাৎ ৪ টি শেয়ারের বিপরীতে ১ টি বোনাস শেয়ার ঘোষনার সুপারিশ করিয়াছেন, এর জন্য ২৫,৩৮,৩৬৯ টি শেয়ার ইস্যু বাবদ ২,৫৩,৮৩,৬৯০/- টাকা শেয়ার মূলধনের সাথে সম্পৃক্ত করার প্রয়োজন হইবে।

১৯। আবর্তনক্রমে অবসর প্রাপ্ত পরিচালকগণের স্থলে পরিচালক নির্বাচন :

কোম্পানীর সংঘবিধির ৫০ ধারা মোতাবেক দুইজন পরিচালক জনাব মোঃ হারুনুর রশিদ এবং জনাব মোঃ শামসুল হুদা আবর্তনক্রমে অবসর গ্রহন করিবেন। তাহারা পরিচালক হিসাবে নিযুক্ত হওয়ার যোগ্য বিধায় পুনঃ নির্বাচিত হওয়ার জন্য উভয়ই সম্মতি জ্ঞাপন করিয়াছেন। (পরিশিষ্ট-৪)

২০। হিসাব নিরীক্ষক নিয়োগ :

কোম্পানীর বর্তমান হিসাব নিরীক্ষক মেসার্স হক শাহআলম মনসুর এন্ড কোম্পানী, চার্টার্ড এ্যাকাউন্ট্যান্টস, ২৭, বিজয় নগর সাজ ভবন (৭তলা) বি-১১, ঢাকা-১০০০ আলোচ্য অর্থ বৎসর ২০১২-২০১৩ সালের কোম্পানীর হিসাব নিরীক্ষক হিসাবে কাজ করার সময় সীমা উত্তীর্ণ হওয়ায় এই বার্ষিক সাধারণ সভায় তাহারা অবসর গ্রহন করিবেন এবং যোগ্য বিধায় ২০১৩-২০১৪ সালের জন্য নিরীক্ষক হিসাবে তাহাদের পারিশ্রমিক পুনঃ নির্ধারন পূর্বক নিয়োগ পাওয়ার আশ্রয় প্রকাশ করিয়াছেন। বিগত বৎসরে তাহাদের ফি নির্ধারন করা হইয়াছিল টাকা ৪২,০০০/- টাকা (ভ্যাট বাদ)।

২১। নিরীক্ষা কমিটির প্রতিবেদন :

৪ সদস্য বিশিষ্ট গঠিত নিরীক্ষা কমিটি আলোচ্য বছরে ৮টি সভায় মিলিত হইয়াছেন। কমিটি ইহার কার্যবৃত্তের মাধ্যমে পরিচালনা পরিষদকে পর্যায়ক্রমে অবগত করিয়াছে, তাহারা কোথাও কোন অনিয়ম পায় নাই। (পরিশিষ্ট-৩)।

২২। কর্পোরেট গভর্ন্যান্স :

আলহাজ টেক্সটাইল মিলস্ সর্বদাই কর্পোরেট গভর্ন্যান্স এর পক্ষে এবং প্রচলনের সময় হইতে (গুরু হইতে) পরিপালন করিয়া আসিতেছে। ইহারই ধারাবাহিকতায় স্বতন্ত্র পরিচালক, সিএফও, হেড অব ইন্টারনাল অডিট এবং কোম্পানী সেক্রেটারী প্রসঙ্গে আমাদের অগ্রগতি নিম্নে উপস্থাপন করা হইল।

কোম্পানীর স্বতন্ত্র পরিচালক প্রফেসর মমতাজ উদ্দিন আহমেদ সাহেবের কার্যকাল বিএসইসি এর নোটিফিকেশন নং -এসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/১৩৪/প্রশাসন/৪৪ তারিখ ৭-৮-২০১২ এর ধারা ১.২ (vi) মোতাবেক শেষ হইয়া গিয়াছে তাহাকে পরিবর্তনের জন্য যোগ্য ব্যক্তি সন্ধান করা হইতেছে। যোগ্য ব্যক্তি পাওয়া গেলেই তাহাকে পরিবর্তন করা হইবে। ধারা ১.২ (i) মোতাবেক দ্বিতীয় একজন স্বতন্ত্র পরিচালক নিয়োগের জন্যও উপযুক্ত ব্যক্তি সন্ধান করা হইতেছে। উপযুক্ত ব্যক্তি পাওয়া গেলে সাথে সাথে অন্য একজন স্বতন্ত্র পরিচালকও নিয়োগ দেওয়া হইবে।

ইন্টারন্যাশনাল অডিট সম্পর্কীয় কার্যাবলী স্বতন্ত্র পরিচালকের উপদেশ মোতাবেকই সম্পন্ন হইয়া আসিতেছে। যাহা হউক অভিজ্ঞ ব্যক্তিকে প্রধান করিয়া পৃথক ইন্টারন্যাশনাল অডিট ডিপার্টমেন্ট চালু করার কাজ প্রক্রিয়াধীন রহিয়াছে।

কোম্পানীর একজন সিএফও আছেন। মোঃ শওকত আলী, চীফ এ্যাকাউন্টেন্ট এবং কোম্পানী সেক্রেটারী, সিএফও এর দায়িত্ব সহ সেক্রেটারী হিসাবে দায়িত্ব পালন করিয়া আসিতেছেন। তিনি কোম্পানীর হিসাব নিকাশও দেখাশুনা করেন এবং প্রত্যেক বোর্ড মিটিং ও অন্যান্য কমিটি মিটিংএ উপস্থিত থাকিয়া সভা সমূহ পরিচালনা করিয়া থাকেন।

২৩। ব্যবস্থাপনা কর্তৃপক্ষের স্বীকৃতি :

সম্মানিত শেয়ার হোল্ডারবৃন্দ, আল্লাহ পাকের অসীম অনুগ্রহে এবং আপনাদের আন্তরিক সহযোগিতা লইয়া পরিচালক মন্ডলী প্রতিষ্ঠানটিকে লাভজনকভাবে পরিচালনা করিয়া আসিতেছেন। আমরা আশা রাখি আগামী দিনগুলিতেও আপনাদের সমর্থন ও সহযোগিতা অব্যাহত থাকিবে। পরিচালক মন্ডলী কৃতজ্ঞতা ও ধন্যবাদ জানাচ্ছেন, কোম্পানীর সম্মানিত শেয়ার হোল্ডারবৃন্দ সহ সকল ক্রেতা এবং ব্যবহারকারীগণকে তাদের অব্যাহত সহযোগিতা ও কোম্পানীর প্রতি অবিচল আস্থা রাখার জন্য। অন্যদিকে সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ লিঃ, পশ্চিমাঞ্চল গ্যাস কোম্পানী, বাংলাদেশ বিদ্যুৎ উন্নয়ন বোর্ড, ঈশ্বরদী এবং বাংলাদেশ জেনারেল ইন্সুরেন্স কোং লিঃ এবং সরবরাহকারীগণকে তাহাদের সহযোগিতার জন্য কৃতজ্ঞতা ও ধন্যবাদ জানাচ্ছেন। পরিশেষে কোম্পানীর সকল কর্মকর্তা, কর্মচারী ও শ্রমিকগণকে তাদের একান্ত সহযোগিতার জন্য পরিচালক মন্ডলী ধন্যবাদ জানাচ্ছেন।

পরম করুনাময় আল্লাহতা'লার কাছে আগামী বছর গুলিতে কোম্পানীর উত্তরোত্তর অগ্রগতি ও সমৃদ্ধি কামনা করিতেছি।

মহান আল্লাহ আমাদের সহায় হোন।

আল্লাহ হাফেজ।

পরিচালক মন্ডলীর পক্ষে,

স্বাক্ষর অম্পষ্ট

সভাপতি

Alhaj Textile Mill Ltd.

ANNEXURE -1

The Directors also report that:

- The financial statements of the Company present true and fair view of Company's state of affairs, result of its operations, cash flows and changes in equity.
- Proper books of accounts as required by the prevailing law have been maintained.
- Appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates were based on reasonable and prudent judgement.
- The financial statement was prepared in accordance with IAS/BAS/IFRS/BFRS.
- The internal control system is sound in design and is effectively implemented and monitored.
- There is no significant doubt upon the company's ability to continue as a going concern.
- There is no significant deviation from the operating result of the last year.
- The pattern of shareholding as required by clause 1.5 (xxi) of the SEC Notification dated 07 August, 2012, stated in Annexure-III.
- Status of compliance with the conditions imposed by the Securities and Exchange Commission is enclosed as Annexure-IV.
- The number of board meeting and the attendance of Directors during the year 2012-2013 were as follows:

Sl No.	Name of Directors	Position	Meeting Held	Attended
1	Md. Abdullah Bokhari	Chairman	10	9
2	Md. Talha	Managing Director	10	9
3	Md. Shahrawardi	Director	10	10
4	Md. Harunoor Rashid	Director	10	7
5	Md. Mizanur Rahman	Director	10	6
6	Md. Saidul Islam	Director	10	10
7	Md. Bakhtiar Rahman	Director	10	8
8	Prof. Mamtaz Uddin Ahmed	Independent Director	10	9
9	Md. Shamsul Huda	Director	10	10

Annexure-2**(xxi) The Pattern of Shareholding :****a) Parent/Subsidiary/Associated Companies and other related parties. - Not Applicable****b) Directors, CEO, CS, CFO, Head of Internal Auditor shareholding :****i) Directors:**

Sl No	Name	Share hold	% of Share holding	Name of the Spouse	Share hold	% of Share holding
1.	Md. Abdullah Bokhari	3,74,280	3.69	Mrs. Atiya Bokhari	1,29,028	1.27
2.	Md. Talha	2,03,372	2.00	Khwaja Sakina Banu	4,66,960	4.60
3.	Md. Shahrawardi	2,03,487	2.00	Mrs. Khodija Khatun	492	-
4.	Md. Harunoor Rashid	793,280	7.81	Mrs. Shahnaz Rashid	-	-
5.	Md. Mizanur Rahman	7,26,181	7.15	Mrs. Afrina Rahman	-	-
6.	Md. Saidul Islam	3,39,868	3.35	Mrs. Rabeya Akhter Daizy	86,007	0.84
7.	Md. Bakhtiar Rahman	3,30,488	3.26	Mrs. Shirina Rahman	7,591	0.08
8.	Md. Shamsul Huda	4,68,255	4.61	Mrs. Kaniz Fathima Chow.	4,899	0.05
9.	Prof. Mamtaz Uddin Ahmed	-	-	-	-	-
Total =		34,39,211	33.87%		6,94,977	6.84

ii) CEO, CS, CFO, Head of Internal Audit:

Name	Share hold	% of Share holding	Name of the Spouse	Share hold	% of Share holding
Md. Shawkat Ali Company Secretary	185	-	Mrs. Mujtaba Khatun	100	-

iii) Executive: Top 5 Salaried Employees, other than Director, CEO, CS, CFO & Head of Internal Audit.

Sl No	Name	Designation	Share hold	% of Share holding
1.	AKM Azharul Islam	DGM (Admin)	746	0.01
2.	Md. Abdur Rashid	DGM (Com)	14	-
3.	Md. Akhtaruzzaman	AGM (Tech)	-	-
4.	Md. Abul Hossain	Manager (Com.)	-	-
5.	Md. Atiqur Rahman	Sr. Accounts Officer	-	-

iv) Shareholding 10% or more rating Interest: - Not Applicable

Audit Committee Report

Audit Committee of Alhaj Textile Mill Limited was formed by the Board of Directors of the Company & approved by the shareholders in its Annual General Meeting in accordance with the Notification of Securities and Exchange Commission, Notification No- SEC/CMRRCD/2006-158/134/Admin/44 dated 7 August 2012.

The Audit Committee of Alhaj Textile Mill Ltd. is comprised of four members of the Board of Director and Company Secretary of the Company.

The Composition of Present Audit Committee is as Under:

◆ Prof. Mamotaz Uddin Ahmed	:	Chairman
◆ Md. Harunoor Rashid	:	Member
◆ Md. Bakhtiar Rahman	:	Member
◆ Md. Samsul Huda	:	Member

The purpose of the Audit Committee is to ensure and to improve the adequacy of internal control system and provides the update information to the Board of Directors. The Committee is empowered to examine the matter relating to the financial and other affairs of the Company.

The terms of reference of the Audit Committee cover all matters specified under Clause-3.3 of the Securities and Exchange Commission Notification dated 7 August 2012, which also includes the following:

- ◆ Overseeing the Company's financial reporting process and disclosure of financial information to ensure that the financial statements are correct, sufficient and credible.
- ◆ Reviewing with the management regarding the annual financial statements before submission to the Board.
- ◆ Reviewing with the management regarding the quarterly and half yearly financial statements before submission to the Board.
- ◆ Reviewing with the management and statutory and internal auditors, the adequacy of internal control system.
- ◆ Discussion with internal auditor regarding any significant findings and follow-up such issues.
- ◆ Discussion with statutory auditors, before the audit commence, on the nature and scope of audit, as well as having post-audit discussion to ascertain any area of concern.
- ◆ Reviewing the Company's financial and risk management policies.
- ◆ Reviewing management Letters issued by statutory auditors.

Activities carried out by the Audit Committee:

The committee reviewed and discussed the financial report preparation and the external audit report. The Committee found adequate arrangement to present a free & fair view of the activities and the financial status of the company and did not find any material deviation, discrepancies or any adverse finding/observation in the areas of reporting.

(Prof. Mamotaz Uddin Ahmed)

Chairman
Audit Committee

Annexure-4

Brief Resume of the Director's who seek re-appointed in the ensuing AGM:

Mr. Harunoor Rashid:

Mr. Harunoor Rashid is a Director of this Company since 1985. He has more than 28 (twenty eight) years experience in the Textile Sector. He also the Managing Director of Alhaj Jute Mills Ltd. Since 1996. More over he is the Director of City General Insurance.

Mr. Shamsul Huda:

Mr. Shamsul Huda one of the major shareholding Director of this Company. He has a vast knowledge to run the business & Industry also. He is the Managing Director of ANF Management Co. Ltd. and Wilts Marketing Co. Ltd.

Annexure-5

CERTIFICATE OF COMPLIANCE TO THE SHAREHOLDERS OF
Alhaj Textile Mills Limited
(As required under the BSEC Guidelines)

We have examined compliance to the BSEC guidelines on Corporate Governance by Alhaj Textile Mills Limited for the year ended 30 June 2013. These guidelines relate to the Notification no. SEC/CMRRCD/2006-158/134/Admin/44 dated 7th August 2012 of Bangladesh Securities and Exchange Commission (BSEC) on Corporate Governance.

Such compliance to the codes of Corporate Governance is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of Corporate Governance. This is a scrutiny and verification only and not an expression of opinion or audit on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations provided to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above mentioned guidelines issued by BSEC. We also state that such compliance is neither an assurance as to the future viability of the Company nor a certification on the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Dhaka: 24 November 2013

A. Ameen

HUSSAIN FARHAD & CO.
Chartered Accountants

**Status of Compliance with the Conditions Imposed
by BSEC's Notification on Corporate Governance
(Report under Condition No. 7.00)**

Condition No.	Titles	Status	Remarks *
1.1	Board Size: The number of the Board members of the company shall not be less than 5 (five) and more than 20 (twenty).	Complied	The Board of Alhaj Textile Mills Ltd. is comprised of 9 (nine) Directors.
1.2 (i)	Independent Directors: At least one fifth (1/5) of the total number of Directors in the company's Board shall be Independent Directors.		Present status stated in Directors' Report under note no. 22.
1.2 (ii) (a)	Independent Director does not hold any share or holds less than 1% shares of the total paid-up capital.	Complied	
1.2 (ii) (b)	Independent Director or his family members are not connected with the company's any sponsor or Director or Shareholder who holds 1% or more shares.	Complied	
1.2 (ii) (c)	Does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary/associated companies.	Complied	
1.2 (ii) (d)	Independent Director is not a member, Director or officer of any Stock Exchange.	Complied	
1.2 (ii) (e)	Independent Director is not a shareholder, Director or officer of any member of Stock Exchange or an intermediary of the capital market.	Complied	
1.2 (ii) (f)	Independent Director is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of any statutory audit firm.	Complied	
1.2 (ii) (g)	Independent Director shall not be an Independent Director in more than 3 (three) listed companies.	Complied	
1.2 (ii) (h)	Independent Director has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan to a bank or a Non-Bank Financial Institution (NBFI).	Complied	
1.2 (ii) (i)	Independent Director has not been convicted for a criminal offence involving moral turpitude.	Complied	
1.2 (iii)	The Independent Director(s) shall be appointed by the Board of Directors and approved by the shareholders in the AGM.		Present status stated in Directors' Report under note no. 22.
1.2 (iv)	The Post of Independent Director(s) can't remain vacant for more than 90 (ninety) days.		Do
1.2 (v)	The Board shall lay down a code of conduct of all Board members and annual compliance of the code to be recorded.	Complied	

Condition No.	Titles	Status	Remarks
1.2 (vi)	The tenure of office of an Independent Director shall be for a period of 3 (three) years, which may be extended for 1 (one) term only.		Present status stated in Directors' Report under note no. 22.
1.3 (i)	Independent Director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business.	Complied	
1.3 (ii)	Independent Director should be a Business Leader/Corporate Leader/Bureaucrat/University Teacher with Economics or Business Studies or Law background/Professionals like Chartered Accountants, Cost & Management Accountants, Chartered Secretaries. The Independent Director must have at least 12 (twelve) years of corporate management/professional experiences.	Complied	
1.3 (iii)	In special cases the above qualifications may be relaxed subject to prior approval of the Commission.	Not Applicable	
1.4	Chairman and CEO shall be filled by different individuals. Chairman shall be elected from among the Directors. The Board of Directors shall clearly define respective roles and responsibilities of the Chairman and the CEO.	Complied	The Managing Director of the Company plays the role of CEO.
1.5	The Directors' Report to Shareholders on:		
1.5 (i)	Industry outlook and possible future developments in the industry.	Complied	Stated in the Directors' Report.
1.5 (ii)	Segment-wise or product-wise performance.	Not Applicable	There is only one item which is selling in the local market.
1.5 (iii)	Risks and concerns.	Complied	Stated in the Directors' Report under note no. 4.
1.5 (iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin.	Complied	Stated in the Directors' Report under note no. 14.
1.5 (v)	Discussion on continuity of any Extra-Ordinary gain or loss.	Not Applicable	Stated in the Directors' Report under note no. 6.
1.5 (vi)	Basis for related party transactions - a statement of all related party transactions should be disclosed in the annual report.	Not Applicable	
1.5 (vii)	Utilization of proceeds from public issues, rights issues and/or through any others instruments.	Not Applicable	
1.5 (viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Offer, Direct Listing, etc.	Not Applicable	

Condition No.	Titles	Status	Remarks
1.5 (ix)	If significant variance occurs between Quarterly Financial performance and Annual Financial Statements the management shall explain about the variance on their Annual Report.		A significant variance is found in the Deferred Tax. Stated in the financial statement under note no. 17.
1.5 (x)	Remuneration to Directors including Independent Directors.	Complied	Stated in the financial statement under note no. 32.
1.5 (xi)	The financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity.	Complied	
1.5 (xii)	Proper books of account of the issuer company have been maintained.	Complied	
1.5 (xiii)	Appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment	Complied	
1.5 (xiv)	International Accounting Standards (IAS)/Bangladesh Accounting Standards (BAS)/International Financial Reporting Standards (IFRS)/Bangladesh Financial Reporting Standards (BFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there-from has been adequately disclosed.	Complied	
1.5 (xv)	The system of internal control is sound in design and has been effectively implemented and monitored.	Complied	
1.5 (xvi)	There are no significant doubts upon the issuer company's ability to continue as a going concern. If the issuer company is not considered to be a going concern, the fact along with reasons thereof should be disclosed.	Complied	Stated in the financial statement under note no. 2.03.
1.5 (xvii)	Significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof should be explained.	Complied	Stated in the Directors' Report under note no. 13.
1.5 (xviii)	Key operating and financial data of at least preceding 5 (five) years shall be summarized.	Complied	
1.5 (xix)	No declaration of Dividend.	Not Applicable	
1.5 (xx)	The number of Board meetings held during the year and attendance by each Director shall be disclosed.	Complied	Stated in Annexure – 1 to the Directors' report.
1.5 (xxi)	The pattern of shareholding shall be reported to disclose the aggregate number of shares (along with name wise details where stated below) held by:-		
1.5 (xxi) (a)	Parent/Subsidiary/Associated Companies and other related parties (name wise details);	Complied	Stated in Annexure – 2 to the Directors' report.



Condition No.	Titles	Status	Remarks
1.5 (xxi) (b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and their spouses and minor children (name wise details);	Complied	Do
1.5 (xxi) (c)	Executives;	Complied	Do
1.5 (xxi) (d)	Shareholders holding ten percent (10%) or more votes' interest in the company (name wise details).	Not Applicable	
1.5 (xxii)	In case of the appointment/re-appointment of a Director the company shall disclose the following information to the shareholders:- <ul style="list-style-type: none"> ➤ a brief resume of the Director; ➤ nature of his/her expertise in specific functional areas; ➤ names of companies in which the person also holds the Directorship and the membership of committees of the Board 	Complied	Disclosed in the Annual Report.
2.1	The company shall appoint a Chief Financial Officer (CFO), a Head of Internal Audit (internal Control and Compliance) and a Company Secretary (CS). The Board of Directors should clearly define respective roles, responsibilities and duties of CFO, the Head of Internal Audit and the CS.		Stated in the Directors' Report under note no. 22.
2.2	Attendance of CFO and the Company Secretary in the Board meeting.	Complied	Do
3 (i)	The company shall have an Audit Committee as a sub-committee of the Board of Directors.	Complied	Stated in the Directors' report in Annexure – 3.
3 (ii)	The Audit Committee shall assist the Board of Directors' in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business.	Complied	
3 (iii)	The Audit Committee shall be responsible to the Board of Directors. The duties of the Audit Committee shall be clearly set forth in writing.	Complied	Stated in the Directors' report in Annexure – 3.
3.1 (i)	The Audit Committee shall be composed of at least 3 (three) members.	Complied	The Audit Committee is comprised of 04 (four) members.
3.1 (ii)	The Board of Directors shall appoint members of the Audit Committee who shall be Directors of the company and shall include at least 1 (one) Independent Director.	Complied	

Condition No.	Titles	Status	Remarks
3.1 (iii)	All members of the Audit Committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management experience: The term Financially literate means the ability to read and understand the financial statements i.e. Balance Sheet, Income Statement and Cash Flow Statement and a person will be considered to have accounting or related financial management expertise if s/he possesses professional qualification or Accounting/finance graduate with at least 12 (twelve) years of corporate management/professional experiences.	Complied	
3.1 (iv)	Casual vacancy in Audit Committee (AC) shall be filled by the Board.	Complied	
3.1 (v)	The company secretary shall act as the secretary of the Committee.	Complied	
3.1 (vi)	The quorum of the Audit Committee (AC) meeting shall not constitute without at least 1 (one) Independent Director.	Complied	
3.2 (i)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairman of the Audit Committee, who shall be an Independent Director	Complied	Prof. Mr. Mamtaz Uddin Ahmed has been appointed as chairman in March 2013.
3.2 (ii)	Chairman of the audit committee shall remain present in the Annual General Meeting.	Complied	
3.3 (i)	The Role of Audit Committee: Oversee the financial reporting process.	Complied	
3.3 (ii)	Monitor choice of accounting policies and principles.	Complied	
3.3 (iii)	Monitor Internal Control Risk management process.	Complied	
3.3 (iv)	Oversee hiring and performance of external auditors.	Complied	
3.3 (v)	Review along with the management, the annual financial statements before submission to the Board for approval.	Complied	
3.3 (vi)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval.	Complied	
3.3 (vii)	Review the adequacy of internal audit function.	Complied	
3.3 (viii)	Review statement of significant related party transactions submitted by the management.	Not Applicable	
3.3 (ix)	Review Management Letters/ Letter of Internal Control weakness issued by statutory auditors.	Complied	



Condition No.	Titles	Status	Remarks
3.3 (x)	When money is raised through Initial Public Offering (IPO)/Repeat Public Offering (RPO)/Rights Issue the company shall disclose to the Audit Committee about the uses/applications of funds by major category (capital expenditure, sales and marketing expenses, working capital, etc), on a quarterly basis, as a part of their quarterly declaration of financial results. Further, on an annual basis, the company shall prepare a statement of funds utilized for the purposes other than those stated in the offer document/ prospectus	Not Applicable	
3.4	Reporting of Audit Committee:-		
3.4.1 (i)	The Audit Committee shall report on its activities to the Board of Directors.	Complied	
3.4.1 (ii) (a)	Report on conflicts of interests to the Board of Directors.	Not Applicable	There was no reportable case of conflict of interest in 2012 - 2013.
3.4.1 (ii) (b)	Will report any suspected or presumed fraud or irregularity or material defect in the internal control system to the Board.	Not Applicable	There was no such case in 2012 - 2013.
3.4.1 (ii) (c)	Will report any suspected infringement of laws, including securities related laws, rules and regulations to the Board.	Not Applicable	Do
3.4.1 (ii) (d)	Will report any other matter which shall be disclosed to the Board of Directors immediately.	Not Applicable	Do
3.4.2	Reporting to the Authorities: If the Audit Committee has reported to the Board of Directors about anything which has material impact on the financial condition and results of operation and has discussed with the Board of Directors and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board of Directors for three times or completion of a period of 6 (six) months from the date of first reporting to the Board of Directors, whichever is earlier.	Not Applicable	Do
3.5	Reporting to the Shareholders and General Investors: report on activities carried out by the Audit Committee, including any report made to the Board of Directors under condition 3.4.1 (ii) above during the year, shall be signed by the Chairman of the Audit Committee and disclosed in the annual report of the issuer company.	Not Applicable	There were no such cases under the condition 3.4.1 (ii) in 2012 - 2013.
4 (i)	Non-engagement of external/statutory auditors in appraisal or valuation services or fairness opinions.	Complied	

Condition No.	Titles	Status	Remarks
6 (i) (b)	The CEO and CFO will certify to the Board that they have reviewed the financial statements and believe that these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws.	Complied	
6 (ii)	There are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violation of the company's code of conduct.	Complied	
7 (i)	The company shall obtain a certificate from a Professional Chartered Secretary/Accountants (Chartered Accountants/Cost & Management Accountants/Chartered Secretary) regarding compliance of conditions of Corporate Governance Guidelines of the Commission and shall send the same to the shareholders along with the Annual Report on a yearly basis.	Complied	
7 (ii)	The Directors of the company shall state, in accordance with the Annexure attached, in the Directors' report whether the company has complied with these conditions.	Complied	



পরিশিষ্ট-৭

সাধারণ তথ্যাদী :

প্রতিষ্ঠানটি স্থাপনের বৎসর (প্রাইভেট লিঃ কোম্পানী হিসাবে নিগমিত)	:	১৯৬১
প্রাইভেট লিমিটেড হইতে পাবলিক লিমিটেডে পরিবর্তিত	:	১৯৬৭
প্রতিষ্ঠানটি চালুর বৎসর	:	১৯৬৩
ঢাকা ষ্টক এক্সচেঞ্জের তালিকাভুক্তির বৎসর	:	১৯৬৮
কোম্পানীর অনুমোদিত মূলধন	:	টঃ ৫০,০০,০০,০০০.০০
কোম্পানীর পরিশোধিত মূলধন	:	টঃ ১০,১৫,৩৪,৭৪০.০০
কর্মচারীর সংখ্যা	:	৬৬
নির্বাহী কর্মকর্তা	:	৪
কর্মচারী/কর্মকর্তা	:	৬২
শ্রমিক	:	৪২৪
চুক্তিভিত্তিক	:	৩২৬
লার্নার	:	৯৮

HAQUE SHAHALAM MANSUR & CO.
CHARTERED ACCOUNTANTS
27, Bijoy Nagar, Shaj Bhaban (6th floor), B-11
Dhaka-1000

Phone : 8311197, 9362649, 9358787

Reference

Date: 29-10-2013

AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
ALHAJ TEXTILE MILLS LIMITED

We have audited the accompanying Financial Statements of Alhaj Textile Mills Limited which comprise the Statement of Financial Position as at 30th June, 2013, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and a Summary of Significant Accounting Policies and Other Explanatory Notes and all related Consolidated Financial Statements of Alhaj Textile Mills Limited.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), the Companies Act, 1994, The Securities and Exchange Rules, 1987 and the other applicable laws and regulations. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud and error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements prepared in accordance with Bangladesh Financial Reporting Standards (BFRS), give a true and fair view of the state of the company's affairs as at 30th June, 2013 and of the results of its operations and its cash flows for the year then ended and comply with the Companies Act, 1994, the Securities & Exchange Rules, 1987, and other applicable laws and regulations.

We also report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) In our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books;
- (c) The company's Statement of Financial Position and Statement of Comprehensive Income dealt with the report are in agreement with the books of account; and
- (d) The expenditure incurred was for the purposes of the Company's business.

HAQUE SHAHALAM MANSUR & CO.
Chartered Accountants



ALHAJ TEXTILE MILLS LIMITED
Statement of Financial Position
As at 30th June 2013

PARTICULARS	Notes	AMOUNT IN TAKA 30 June 2013	AMOUNT IN TAKA 30 June 2012
ASSETS & PROPERTIES			
Non-Current Assets:			
Net Tangible Fixed Assets (At cost less accumulated depreciation)	Sch.-1	152,987,997.11	162,825,494.61
Investment (At Cost)	4	5,000,840.60	5,000,840.60
Total Non-Current Assets (A)		157,988,837.71	167,826,335.21
Current Assets:			
Inventories	5	110,192,672.87	82,919,799.32
Sundry Debtors	6	3,424,486.61	4,754,525.98
Advance, Deposit and Prepayments	7	60,322,326.66	64,427,883.38
Investment in FDR	8	40,281,250.00	-
Cash and Cash Equivalents	9	9,021,591.00	23,931,049.63
Total Current Assets (B)		223,242,327.14	176,033,258.31
Total Assets & Properties (A+B)		381,231,164.85	343,859,593.52
EQUITY & LIABILITIES			
Shareholders' Equity:			
Share Capital	10	101,534,740.00	92,304,310.00
Reserve and Surplus	11	25,583,889.53	25,583,889.53
Tax Holiday Reserve	12	10,747,334.00	10,747,334.00
Retained Earnings		30,007,953.17	15,728,503.96
Total Shareholders' Equity (C)		167,873,916.70	144,364,037.49
Current Liabilities and Provisions:			
Advance Against Sales	13	665,553.41	665,553.41
Security and Other Deposits	14	2,519,822.00	2,519,822.00
Other Current Liabilities	15	22,111,693.71	22,669,756.51
Current Tax Liability	16	1,683,911.00	-
Provisions for other liabilities and charges	18	4,813,408.86	4,699,459.86
Provision for Taxes	19	4,281,290.00	8,483,539.00
Bank Overdraft	20	18,772,079.78	18,772,079.78
Workers' Profit Participation Fund	21	4,535,946.42	2,561,712.67
Total Current Liabilities (D)		59,383,705.18	60,371,923.23
Non-Current Liabilities:			
Long Term Loan Fund	22	139,123,632.80	139,123,632.80
Deferred Income Tax Liabilities	17	14,849,910.17	-
Total Non-Current Liabilities (E)		153,973,542.97	139,123,632.80
Total Liabilities F=(D+E)		213,357,248.15	199,495,556.03
Total Capital & Liabilities (C+F)		381,231,164.85	343,859,593.52
Net Assets Value Per Share (NAVPS)	23	16.53	15.64

The accounting policies and other notes form an integral part of these financial statements.

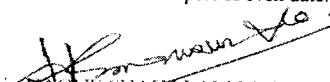
Sd/- Illegible
Company Secretary

Sd/- Illegible
Managing Director

Sd/- Illegible
Director

This is the Statement of Financial Position
referred to in our report of even date.

Dated: Dhaka
October 29th, 2013


HAQUE SHAHALAM MANSUR & CO.
Chartered Accountants.

ALHAJ TEXTILE MILLS LIMITED
Comprehensive Income Statement
For the year ended 30 June 2013

PARTICULARS	Notes	AMOUNT IN TAKA 30 June 2013	AMOUNT IN TAKA 30 June 2012
Revenue (Turnover)	24	335,365,990.00	335,775,380.22
Less : Cost of Goods Sold	25	(281,129,580.01)	(306,586,298.61)
Gross Profit / Loss		54,236,409.99	29,189,081.61
Less: Operating Expenses			
Administrative Expenses	26	(15,277,753.25)	(13,680,725.72)
Selling & Distribution Expenses	27	(697,709.00)	(1,023,970.00)
Profit/Loss on Sale of Waste Cotton	28	434,803.22	(1,037,318.28)
Inventory Adjustment	29	(114.00)	(214,573.91)
		(15,540,773.03)	(15,956,587.91)
Operating Profit / (Loss)		38,695,636.96	13,232,493.70
Less: Financial Expenses			
Interest on Bank C.C Limit		-	-
Interest on Long Term Loan		-	-
		-	-
Net Operating Profit/Loss		38,695,636.96	13,232,493.70
Add: Non-operating Income			
Bank Interest Received on STD A/C		896,748.99	347,180.67
Interest Received on Investment in FDR		312,500.00	-
Other Income		54,022.80	356,597.68
Dividend Received from CDBL		1,500,000.00	400,000.00
Income from Investment in shares of CDBL Bonus share		-	1,000,000.00
		2,763,271.79	2,103,778.35
Net Profit / Loss before W.P.P.F		41,458,908.75	15,336,272.05
Less: Workers Profit Participation Fund @ 5%		(1,974,233.75)	(730,298.67)
Net Profit / Loss before Tax		39,484,675.00	14,605,973.38
Deferred Tax Expenses		(14,849,910.17)	-
Less: Provision for Income Tax 15%		(2,090,394.00)	(2,190,896.00)
Net profit / Loss after Tax		22,544,370.83	12,415,077.38
Earning per share (Per Value Taka 10)(EPS)	30	2.22	1.35

The accounting policies and other notes form an integral part of these financial statements.

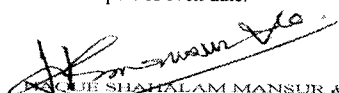
Sd/- Illegible
Company Secretary

Sd/- Illegible
Managing Director

Sd/- Illegible
Director

This is the Statement of Comprehensive Income referred to in our report of even date.

Dated: Dhaka
October 29th, 2013


HAQUE SHAHALAM MANSUR & CO.
Chartered Accountants

Alhaj Textile Mills Ltd.
Statement of Changes in Equity
For the year ended 30 June 2013

Particulars	Share Capital Amount [Tk.]	Tax Holiday Reserve Amount [Tk.]	Reserves & Surplus Amount [Tk.]	Retained Earnings Amount [Tk.]	Total Amount (TK.)
Balance as on 1st July, 2012	92,304,310.00	10,747,334.00	25,583,889.53	15,728,503.96	144,364,037.49
Net Profit/(Loss) during the year	-	-	-	22,544,370.83	22,544,370.83
<u>Previous year's adjustment:</u>					
VAT of Board Meeting Fee	-	-	-	(35,250.00)	(35,250.00)
Company Income Tax	-	-	-	742,095.38	742,095.38
Labour bill for Gardening	-	-	-	3,500.00	3,500.00
Repairing Charges	-	-	-	193,090.00	193,090.00
Head Office Rent (January, 2011)	-	-	-	62,073.00	62,073.00
Issue of Bonus Share (2011-2012)	9,230,430.00	-	-	(9,230,430.00)	-
Balance as on 30th June, 2013	101,534,740.00	10,747,334.00	25,583,889.53	30,007,953.17	167,873,916.70

Alhaj Textile Mills Ltd.
Statement of Changes in Equity
For the year ended 30 June 2012

Particulars	Share Capital Amount [Tk.]	Tax Holiday Reserve Amount [Tk.]	Reserves & Surplus Amount [Tk.]	Retained Earnings Amount [Tk.]	Total Amount (TK.)
Balance as on 1st July, 2011	76,920,260.00	10,747,334.00	28,395,925.66	18,695,476.58	134,758,996.24
Net Profit/(Loss) during the year	-	-	-	12,415,077.38	12,415,077.38
Bonus paid (2010-2011)	15,384,050.00	-	-	(15,384,050.00)	-
Adjustment of Provision for other expenses	-	-	-	2,000.00	2,000.00
Adjustment against Reserve on Revaluation of Fixed Assets	-	-	(2,812,036.13)	-	(2,812,036.13)
Balance as on 30th June, 2012	92,304,310.00	10,747,334.00	25,583,889.53	15,728,503.96	144,364,037.49

The accounting policies and other notes form an integral part of these financial statements.

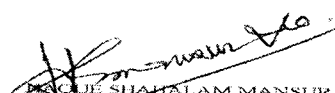
Sd/- Illegible
Company Secretary

Sd/- Illegible
Managing Director

Sd/- Illegible
Director

This is the Statement of Changes in Equity referred to in our report of even date.

Dated: Dhaka
October 29th, 2013


HAQUE SHAHALAM MANSUR & CO.
Chartered Accountants.

ALHAJ TEXTILE MILLS LIMITED
CASH FLOW STATEMENT
For the year ended 30 June, 2013

PARTICULARS	Note	Amount (Tk) 30 June 2013	Amount (Tk) 30 June 2012
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
Collection from Turnover and Others		337,650,573.59	337,697,640.39
Payment for Cost and Expenses		(300,110,258.74)	(316,305,834.18)
Advance Income Tax		(475,528.48)	(140,718.07)
Total cash Flow from Operating Activities (A)		37,064,786.37	21,251,088.14
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Acquisition of Fixed Assets		(13,174,245.00)	(6,319,916.62)
Investment in Non-Current Assets (FDRs)		(40,000,000.00)	-
Disposal of Fixed Assets		-	2,501,655.00
Dividend Received from CDBL		1,200,000.00	320,000.00
Total Cash Flow From Investing Activities (B)		(51,974,245.00)	(3,498,261.62)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>			
Long Term Loan Account		-	-
Bank Overdraft (Repaid)/Increase		-	-
Cash Loan Received		-	-
Total Cash Flow From Financing Activities (C)		-	-
Net Cash Inflow/(Outflow) for the year: (A+ B+C)		(14,909,458.63)	17,752,826.52
Opening Cash and Cash Equivalents		23,931,049.63	6,178,223.11
Closing Cash and Cash Equivalents		9,021,591.00	23,931,049.63
Net Operating Cash Flow Per Share		3.65	2.30

The accounting policies and other notes form an integral part of these financial statements.

Sd/- Illegible
Company Secretary

Sd/- Illegible
Managing Director

Sd/- Illegible
Director

This is the Statement of Cash Flows referred to in our report of even date.

Dated: Dhaka
October 29th, 2013


HAQUE SHAHALAM MANSUR & CO.
Chartered Accountants.

ALHAJ TEXTILE MILLS LIMITED
Notes to the Financial Statements
as at and for the year ended June 30, 2013

1.00 Reporting Entity

1.01 Background of the Company

Alhaj Textile Mills Limited (the Company) was incorporated on March 03, 1961 under the Companies Act, 1913 (subsequently amended in the year 1994) as a Private Limited Company and subsequently it was converted into a public company limited by shares on October 7, 1967. Its shares are listed in the Dhaka Stock Exchange Limited.

The principal activity of this Company is to operate cotton yarn manufacturing plant located at Ishurdi, Pabna, and to market its products in local and foreign markets.

1.02 Enlistment with the Stock Exchange

Its shares are listed in the Dhaka Stock Exchange Limited and trading the share of the company.

The registered office and the principal place of business of the company is situated at 66, Dilkusha Commercial Area, Dhaka-1000.

2.00 Basis of Preparation and Presentation of the Financial Statements

2.01 Presentation of Financial Statements (BAS-1)

The financial statements have been prepared in accordance with Bangladesh Accounting Standards (BAS), Bangladesh Financial Reporting Standards (BFRS), Securities and Exchange Rules 1987, the Companies Act, 1994, Dhaka Stock Exchange (DSE) Listing Regulation and other laws and regulations applicable in Bangladesh.

2.02 Basis of Measurement

All the elements of financial statements have been measured on "Historical Cost" basis which is one of the most commonly adopted basis as provided in "The Framework for the Preparation and Presentation of Financial Statements" issued by the Bangladesh Accounting Standards (BAS).

2.03 Going Concern

The Financial Statements of the Company have been prepared on the basis of a going concern concept that it would continue its operation in foreseeable future.

2.04 Production and General Factory Operation

The factory was under 'lay off' for the period from April 2009 to October 2009. The production and general factory operation remained suspended due to lack of normal banking facility from its bank, Agrani Bank Ltd. But subsequently from January 2011 management has started its production and general factory operation as well.

2.05 Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the Bangladesh Accounting Standards (BAS).

2.06 Use of Estimates and Judgment

The preparation of financial statements in conformity with BASs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, contingent assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying Property, Plant & Equipment (considering useful life of assets);

Note No. 18 Provision for Other Liabilities and Charges

Note No. 37 Contingent Liabilities

Note No. 19 Provision for Taxes.

2.07 Functional and Presentational Currency and Level of Precision

The financial statements are prepared in Bangladesh Taka (Taka/Tk./BDT) which is the Company's functional currency and presentation currency. All financial information presented in Taka and have been rounded off to the nearest Taka.

2.08 Reporting Period

The financial period of the Company covers the period from July 01, 2012 to June 30, 2013.

3.00 Significant Accounting Policies

The accounting policies set out below have been applied consistently through out the period presented in these financial statements.

3.01 Non Tangible Fixed Assets (Property, Plant and Equipment)

a. Recognition and Measurement

In compliance with BAS-16 (Property, Plant & Equipment) items of property, plant and equipment (PPE), have been shown at cost including revaluation less accumulated depreciation. Land and & Land Development, Building & Other Construction of earlier Unit no. 1 and Plant and Machinery of Unit no. 1 were revalued in 1988.

Total land owned by the company is 57.42 acres. Title Deed of 50.41 acres has been reportedly lying with the Agrani Bank Ltd. Ishurdi Branch but the Title Deed of 7.01 acres of land purchased at Valuka under Jamirdia Mouja of Mymensingh district are under company's custody.

b Depreciation

No depreciation is charged on land.

Each item of PPE are depreciated from the year in which the assets comes into use or capitalized.

Depreciation is charged at respective applicable rate of depreciation on writtendown value of each asset.

The estimated useful lives of PPE for the current period expressed in % of rates are as follows:

Sl.No	Name of the Assets	As at June 30, 2013 (in years)
A	Land & Land Development	
1	Land	-
2	Land & Land Development	7%
B	Building & Others Const.	
1	Building & Construction	5%
2	Other Building, Construction & Installation	10%
3	H/O Interior Decoration	25%
C	Plant & Machineries:	
1	Air Compresure, Testing Lab, Grinding, Boiler Installation, Water Treatment Gas Pipeline, Fire Fighting and Other Machines Machine	10%
2	All Other Workshop, Power House, Fire Fighting, Office, Transport, Loose Tools, Laboratory & Appliance	15%
3	Laboratory Appliance & Cooling Tower	20%
4	Plant and Machinery (Evaluation Unit)	25%
5	Gas Generator Overhauling	30%
D	Motor Car & Vehicle:	
1	Motor Car, By-Cycle & Truck	20%
E	Furniture & Fixture:	
1	All Furnitures	10%
2	Air Condition and Residential Furniture	20%
F	Other sundry assets	
1	Soft Furnish, Arms and Ammunition	15%
2	Books, Croceries, Radio,TV, Interior, Telephone, Mobile, Mike, Software, Fax Sign Board, Refrigerator, Water Tank, Games & Sports and others.	20%
3	C.C.Camera	25%
4	Computer Machine	30%

3.02 Investment [BAS-25]

Investments are classified as long term and current investment as per BAS-25. Both classes of investment are taken at cost.

3.03 Inventories [BAS-2]

Inventories consisting of Raw Cotton, Work-in-Process, Finished Goods, Stores and Spares, Store-in-Transit, Stock at Electric Section and Wastage Stock. These are for use in the operation and maintenance of the factory. Cost of inventories include expenditure incurred in acquiring the inventories and other costs incurred in bringing them to use.

3.04 Debtors

Debtors consists of amount receivable against Export Sale and Short Weight Claim receivables.

3.05 Advance, Deposit and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as PPE or inventory etc. This includes Advance against salary & wages, TA/DA, Purchases, Company Income Tax, other prepayments, Deposits against BTMC Liabilities and Security Deposits against Gas Lines, Office Rent, Pre-paid Insurance etc.

3.06 Investment in FDR [BAS-25]

Investment are classified as Current Asset as being in FDR

3.07 Cash and Cash Equivalents

For the purpose of Statement of Financial Position and Statement of Cash Flows, Cash in hand and Bank balances represent cash and cash equivalents considering the BAS-1 "Presentation of Financial Statements" and BAS-7 "Statement of Cash Flows", which provide that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

3.08 Statement of Cash Flows [BAS-7]

Statement of Cash Flows is prepared principally in accordance with BAS-7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules, 1987 and considering the provision of paragraph 19 of BAS-7 which provides that "Enterprises are Encouraged to Report Cash Flow from Operating Activities Using the Direct Method".

3.09 Provisions

A provision is recognized on the Statement of Financial Position date if, as a result of past events, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. This includes provision for Salary & Wages, Other Expenses and provision for Taxes.

3.10 Employee Benefits

Provident fund facilities are not existing as such no provision exist in this regards. Permanent employees and officers are being entitled to gratuity benefits for two months last basic pay for every completed year of service till year ended on June 30th. 1993 and thereafter equal to one month's last basic pay for every completed year of service till 2nd. July, 2005. Thereafter gratuity is stopped by the management. No provision is made in the current year for payment of gratuity.

3.11 Income Tax [BAS-12]

Income tax expenses comprises current tax and deferred income tax. Income tax expense is recognized in the Statement of Comprehensive Income. Provision of Income Tax is referred under note no. 19 of this report.

3.12 Current Tax [BAS-12]

Current tax is the expected tax payable on the taxable income for the year, using tax rates applicable in Bangladesh. As per section 52N of Income Tax Ordinance, 1984, tax at sources shall be deducted from revenue income of the company which will be treated as final discharge of tax liability. Current Tax is referred under note no. 16 of this report.

3.13 Deferred Tax [BAS-12]

Deferred Tax is provided under note no. 17 of this report.

3.14 Earnings per Share [BAS-33]

The Company presents basic earnings per share (EPS) data for its ordinary shares. Basic earnings per share is calculated by dividing the profit and loss attributable to the ordinary shareholders of the Company by the number of ordinary share outstanding during the period.

3.15 Foreign Currency Translation

Foreign currency transactions are translated into Bangladeshi taka at the rates ruling on the transaction date in case of export earnings if exists. During this year no export sales existed as such this does not apply here.

3.16 Contingencies [BAS-37]

Contingencies arising from claim, litigation assessment, fines, penalties etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured.

3.17 Events after Reporting Period [BAS-10]

Events after reporting period that provide additional information about the Company's position at the Statement of Financial Position date are reflected in the financial statements. Events after reporting period that are not adjusting event are disclosed as off Statement of Financial Position items.

3.18 Creditors and Accrued Expenses

Liabilities are recognized for amounts to be paid in future for trade creditors, creditors for salary & Wages, income tax deducted from parties, cash loans and other sundry creditors.

3.19 Revenue Recognition: [BAS-18]

Revenue is initially recognized in the Statement of Comprehensive Income upon sale of goods to the customers by transferring the ownership and associated control over goods sold and raising invoices with quantities and prices are mentioned and handed over to the buyers.

3.20 Financial Income and Expenses

Financial income comprise interest income received from bank on FDR and STD A/C.
Financial expenses comprises interest expenses on term loan and CC Loan.

4.00 Investment

TK.

5,000,840.60

These are shown at cost. The balance is made up as under:

Sl.No.	Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
1	Investment in Shares of Alhaj Jute Mills Ltd.	840.60	840.60
2	Investment in Shares of CDBL-Equity	1,000,000.00	1,000,000.00
3	Equity capital of CDBL(Bonus Share)	4,000,000.00	4,000,000.00
	Total	5,000,840.60	5,000,840.60

a) The company hold 90 shares of the Alhaj Jute Mills Limited since long. The face value of the share is Tk. 10.00 each but in 1982 when the Jute Mill was De-Nationalized Govt. has fixed the price of per share at Tk. 9.34. Hence for 90 shares Company paid Tk. 840.60 to the Govt. which is shown in the Statement of Financial Position.

b) CDBL in its AGM held on date:15.12.2011 approved and allowed Bonus shares in 4:1 ratio for the share holders and confirmed by its letter date:01.02.2012. Accordingly the company holds 500,000 shares of Tk.10.00 each of CDBL as on June 30, 2012.

5.00 Inventories

TK.

110,192,672.87

The above balance is as follows:

Particulars	Notes	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Raw Cotton	5.1	43,487,159.64	24,667,538.79
Work in Process	5.2	6,252,297.57	8,266,267.01
Finished Goods	5.3	35,387,541.04	24,646,715.10
Stores and Spares	5.4	19,889,984.02	20,531,991.71
Store in Transit	5.5	3,529,091.00	3,548,698.00
Stock at Electric Section		963,929.86	805,405.20
Wastage Stock		682,669.74	453,183.51
Total		110,192,672.87	82,919,799.32

Haque Shahalam Mansur & Co.
Chartered Accountants

6.00 Sundry Debtors

TK. 3,424,486.61

The above balance is as follows:

Sl.No.	Particulars	Notes	30-06-2013	30-06-2012
1	Trade Debtors (Export Sales)	6.1	1,627,379.14	1,627,379.14
2	Short Weight Claim	6.2	1,797,107.47	3,127,146.84
	Total		3,424,486.61	4,754,525.98

7.00 Advance, Deposits and Prepayment

TK. 60,322,326.66

This is unsecured, considered good and consists of the following balances:

Particulars	Notes	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Advance			
Advance against salary & wages	7.1	19,500.00	34,000.00
Advance against TA/DA	7.2	8,602.00	1,320.00
Advance against Purchase	7.3	96,586.00	16,101.27
Advance Against Company Income Tax	7.4	4,966,758.71	5,810,647.85
Other Advances	7.5	1,509,735.90	691,334.21
Sub-total		6,601,182.61	6,553,403.33
Deposits			
Custom Deposit		126,884.05	113,196.05
Deposit at Agrani bank against BTMC		50,761,093.00	50,761,093.00
Bank guarantee against custom deposit for		34,290.00	34,290.00
Against Oxygen Cylinder		4,000.00	4,000.00
Against Telephone		13,300.00	13,300.00
Against Telephone (CDBL)		49,600.00	49,600.00
Against Head Office rent		488,500.00	727,000.00
Guarantee to Pashchimanchal Gas Co. Ltd for Gas		1,930,405.00	1,930,405.00
Sub-total		53,408,072.05	53,632,884.05
Prepayment			
Pre-paid Insurance	7.6	313,072.00	308,809.50
Other Advance & Prepayment		-	3,932,786.50
Sub-total		313,072.00	4,241,596.00
Total		60,322,326.66	64,427,883.38

8.00 Investment in FDR

TK. 40,281,250.00

The above balance is as follows:

Sl.No.	Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
1	Prime Bank Ltd. (FDR)	10,281,250.00	-
2	Habib Bank Ltd. (FDR)	20,000,000.00	-
3	Sonali Bank Ltd. (FDR)	10,000,000.00	-
	Total	40,281,250.00	-

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9.00 Cash & Cash Equivalents

TK. **9,021,591.00**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Cash in Hand	11,515.08	3,830.08
Janata Bank, Local office, Dhaka. STD A/C0887	6,055,600.08	220.00
Janata Bank, Ishurdi, Pabna, CD A/C No-373	1,511.07	1,511.07
Janata Bank A/C CD 33066246	19,215.93	20,420,333.75
Sonali Bank, Dhaka, CD A/C No-242(33000969)	3,518.76	3,518.76
Agrani Bank, Ishurdi, Pabna. CD A/C No-1085	502.87	502.87
Agrani Bank, Dhaka. CD A/C No-659	-	-
Agrani Bank CD A/C No-1773	5,685.00	6,975.00
Agrani Bank CD A/C No-1532	6,976.81	175,221.01
Agrani Bank STD A/C No-152	12,240.90	3,318,937.09
Prime Bank, IBB Dilkusha CD A/C 60031045	2,903,595.50	-
Prime Bank, Ishurdi, Pabna CD A/C 60008502	1,229.00	-
Total Cash & Cash Equivalents	9,021,591.00	23,931,049.63

10.00 Share Capital

TK. **101,534,740.00**

10.1 Authorized Capital

50,000,000 Ordinary Shares of Tk. 10/- each.

500,000,000.00 **500,000,000.00**

10.2 Issued Subscribed and Paid up Capital

TK. **101,534,740.00**

- a) i) 590,165 Ordinary Shares of Tk. 10/- each.
ii) 9,563,309 Bonus Shares of Tk. 10/- each.

5,901,650.00 5,901,650.00
95,633,090.00 86,402,660.00
101,534,740.00 **92,304,310.00**

b) Distribution Schedule: Disclosure under the listing Regulations of Dhaka and Chittagong Stock Exchange

Range of Holdings in number of Shares	No. of Shareholders 2012-2013	% of Shareholders	No. of Shares 2012-2013	% of Share Capital
1 to 499	3109	82.23%	271,505	2.67%
500 to 10,000	588	15.56%	909,835	8.96%
10,001 to 20,000	26	0.69%	354,457	3.49%
20,001 to 30,000	9	0.23%	234,826	2.31%
30,001 to 40,000	9	0.23%	302,598	2.98%
40,001 to 50,000	2	0.05%	87,038	0.86%
50,001 to 100,000	13	0.34%	1,031,280	10.16%
100,001 to 1,000,000	25	0.67%	6,961,935	68.57%
Total	3781	100%	10,153,474	100%

c) All shares have been fully called and paid up in cash. There was no preference shares issued by the company.

11.00 Reserve and Surplus

TK. **25,583,889.53**

The above balance is made up as follows:

Particulars	Note	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Capital Reserve	11.1	21,349.81	21,349.81
Reserve on Re-valuation of fixed assets		24,167,459.72	24,167,459.72
General Reserve		1,395,080.00	1,395,080.00
Total:		25,583,889.53	25,583,889.53

11.1 Reserve on Re-valuation of fixed assets

TK. **24,167,459.72**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Opening Balance	24,167,459.72	26,979,495.85
Less: Depreciation during the year	-	(2,812,036.13)
Closing Balance	24,167,459.72	24,167,459.72

12.00 Tax Holiday Reserve

TK. **10,747,334.00**

Unit No-02 of the Company enjoyed Tax Holiday up to June 30, 2004. As such Tax Holiday reserved has not been taken during the year under audit (2012-2013).

13.00 Advance Against Sales

TK. 665,553.41

The above balance is made up as follows:

Name of the Party	Address	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
M/s. Banga Yarn Trading	Danga Bazar, Palash, Norsingdi	26.04	26.04
M/s. Jony Enterprise	Dariapur Bazar, Shajedpur, Sirajgonj.	32,513.09	32,513.09
M/s. Shewly Traders	Randhani bari Belkuchi, Sirajgonj	5.02	5.02
M/s. Omea Textile MFG. Exp. Ltd.	House No-05, Rd No-14, Sec 01, Uttara, Dhaka.	586.62	586.62
M/s. Dhaka Dying & Manufacturing	Sarif Mention Motijheel, C/A, Dhaka.	10,500.00	10,500.00
M/s. Babul Traders	Dariapur Bazar, Shajedpur, Sirajgonj.	6,208.00	6,208.00
M/s. Abul Keshem	Hajee Market Pabna.	16,664.21	16,664.21
M/s. Abdullah Textile Mills Ltd.	House No-376, Road-28, Dosh, Dhaka.	11,249.53	11,249.53
M/s. Haque Textile	130, Santinagar, Dhaka-1000.	7,046.62	7,046.62
M/s. Shahidullah Hossain	Bank Road, Pabna.	6,307.14	6,307.14
M/s. Uzzel Traders	Shibrampur, Pabna.	249,924.07	249,924.07
M/s. S.P. Textile Mills	6/13, Solimullah Road, Mohammadpur, Dhaka.	4,679.30	4,679.30
M/s. Trade Fire Glove Ltd.	60/1, Purana Palton, 2nd Floor, Dhaka.	100,163.32	100,163.32
M/s. Masco Export Limited	10/3, Delta, 35 Kamal Ataturk Avenue, Dhaka.	12,539.10	12,539.10
M/s. Palash Industrise (Pvt.) Ltd.	Kamal Ataturk Avenue, Dhaka.	188,294.68	188,294.68
M/s. Markjerry Ltd.	677 & 678 Ashulia Savar, Dhaka.	7,717.38	7,717.38
M/s. Vergin Grace Limited	34/B, Narinda Road No-28, Motijheel, Dhaka.	1,926.72	1,926.72
M/s. Simex Textile Mills Ltd.	36, Purana Palton Lene VIP Rd, Rokeya mansion, 7th floor, Dhk-1000	113.25	113.25
M/s. Idrish Ali	Shibrampur, Pabna.	1,500.00	1,500.00
Md. Habib Traders	Daripur Bazar, Shajedpur, Sirajgonj	5,004.06	5,004.06
Md. Moyanuddin Biswas	Bank Road, Pabna.	303.85	303.85
M/s. Diganta Enterprise	Derge Bazar Palash, Narsingdi	17.39	17.39
M/s. Liton Enterprise	45 no. Soudia shiping centre	2,262.50	2,262.50
M/s. Mita Traders	20 S.M Meleh Road, Tanbazar, N.gonj.	0.88	0.88
M/s. Cosmos Comodities	Plot No. A/49-50 BCK Industrial Area, Tangail	0.64	0.64
Total		665,553.41	665,553.41

14.00 Security & Other Deposits

TK. 2,519,822.00

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
M/s. Alhaj Jute Mills Ltd.	-	-
M/s. Abdur Razzaque, Pabna	-	-
M/s. Homes Enterprise	10,000.00	10,000.00
M/s. Bhai Bhai Traders	5,000.00	5,000.00
M/s. Idris Ali	-	-
M/s. Moyan Uddin Biswas	-	-
M/s. Mita Traders	2,500,000.00	2,500,000.00
M/s. Rubican Insect Control Co.	4,822.00	4,822.00
M/s. Md. Akatulla	-	-
Total	2,519,822.00	2,519,822.00

15.00 Other Current Liabilities

TK. **22,111,693.71**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Trade Creditors Note-15.1	19,385,767.46	18,216,573.41
Liabilities for TA/DA Note-15.2	17,189.50	9,508.50
Un-paid salary & wages	48,382.83	46,986.83
Income Tax Deduction from Parties	49,558.00	150.00
Sramik Kallan Tahabil	55,051.27	55,051.27
Other Sundry Creditors	2,555,744.65	1,486.50
Cash Loan	-	4,340,000.00
Total	22,111,693.71	22,669,756.51

16.00 Current Tax Liability

TK. **1,683,911.00**

The above balance is made up as follows:

Sl.No	Particulars	Assessment Year	Accounting Year	30-06-2013 Amount (TK.)
1	Tax Liability	2008-2009	2007-2008	199,502.00
2	Interest on Tax Liability	2008-2009	2007-2008	76,840.00
3	Tax Liability	2009-2010	2008-2009	1,219,625.00
4	Interest on Tax Liability	2009-2010	2008-2009	182,944.00
5	Tax Liability	2010-2011	2009-2010	5,000.00
	total			1,683,911.00

17.00 Deferred Income Tax Liability

TK. **148,49,910.17**

Deferred tax liability is stands at Tk. 148,49,910.17 for the accounting year 2011-2012, assessment year 2012-2013.

18.00 Provisions for other liabilities and charges

TK. **4,813,408.86**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Salary & wages clearing account Note - 18.01	2,312,681.00	2,066,142.00
Provision for other expenses Note - 18.02	2,500,727.86	2,633,317.86
Total	4,813,408.86	4,699,459.86

19.00 Provision For Taxes

TK. **4,281,290.00**

The above balance is made up as follows:

Particulars		30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Provision For Accounting Year 2003-04		-	40,961.00
Provision For Accounting Year 2007-08		-	1,690,672.00
Provision For Accounting Year 2010-11		-	4,561,010.00
Provision For Accounting Year (2011-2012)		2,190,896.00	2,190,896.00
Provision For Accounting Year (2012-2013)		2,090,394.00	-
Total		4,281,290.00	8,483,539.00

Provision for Income tax for the year 2012-2013 has been calculated after deducting accumulated depreciation loss of Tk. 25,548,717.00 for the following previous assessment years as per final assessment order of the company.

Particulars	Amount	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Profit Before Tax for 2012-2013		39,484,675.00	14,605,973.38
Less: Adjustment of Carry Accumulated Depreciation Loss			
Assessment Year 1982-1983	1,181,294.00		
Assessment Year 2000-2001	8,500,933.00		
Assessment Year 2001-2002	15,866,490.00	(25,548,717.00)	-
Profit after Accumulated Depreciation Adjustment		13,935,958.00	-
Provision for Income Tax @ 15%		2,090,394.00	2,190,896.00

20.00 Bank Overdraft

TK. **18,772,079.78**

The above balance is made up as follows:

Particulars		30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Agrani Bank - Cash Credit (Hypothecation) - A/C-60/099		37,032,248.80	37,032,248.80
Agrani Bank - Cash Credit (Pledge) - A/C-07/08		(18,260,169.02)	(18,260,169.02)
Cash Credit / Overdraft		18,772,079.78	18,772,079.78
Add: Provision for Interest Note-18.02		-	-
Total Cash Credit / Overdraft		18,772,079.78	18,772,079.78

20.01 During the previous year Agrani Bank Ltd., Ishurdi Branch, Pabna debited an amount of Tk.16,315,026.00 and Tk.18,260,169.02 to the company's Bank account No. Cash Credit Hypothecation-60/099 and Cash Credit Pledge-07/08 respectively. But Company had not accepted the Bank's claim for the above amount as The amount is for interest charged on Cash Credit (Hypo-60/099 & Pledge-07/08) A/C in that year.

20.02 No provision has been made during the year against interest on unsettle Bank overdraft for the year as the Company has filed writ petition No. 5129 of 2009 claiming interest against the Bank with Honourable High Court and Honorable High Court passed judgment on 15.02.2011 directing Agrani Bank Ltd. to pay Special Fund with interest. However, Agrani Bank Ltd. filed appeal against the order to the Honorable Supreme Court. Moreover, Agrani Bank had also has not debited any amount as interest during the year under audit.

21.00 Worker's Profit Participation Fund

TK. **4,535,946.42**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Opening Balance	2,561,712.67	1,831,414.00
Add: Addition during the	1,974,233.75	730,298.67
Closing Balance	4,535,946.42	2,561,712.67

22.00 Long Term Loan Fund

TK. 139,123,632.80

The above balance is made of the following:

Agrani Bank Ltd. Industrial Loan-Principal		1st BMRE Amount in Taka	2nd BMRE Amount in Taka	Total Amount in Taka
Opening Balance		36,340,939.39	50,471,371.15	86,812,310.54
Add: Received from Agrani Bank		-	-	-
Less: Payment		-	-	-
Total		36,340,939.39	50,471,371.15	86,812,310.54
Agrani Bank Ltd. Industrial Loan-Interest				
Opening Balance		39,538,958.26	12,772,364.00	52,311,322.26
Less: Payment		-	-	-
		39,538,958.26	12,772,364.00	52,311,322.26
Add: Provision for Interest		-	-	-
Total		39,538,958.26	12,772,364.00	52,311,322.26
Total Long Term Loan Fund		75,879,897.65	63,243,735.15	139,123,632.80

Agrani Bank Ltd., Ishurdi Branch, Pabna in its bank statement has shown the following balances as on 30.06.2013 which is same as previous year.

Particulars	Amount (Tk.)
i) 1st BMRE Principal	46,002,621.65
ii) 1st BMRE Interest	77,553,403.84
Sub-Total	123,556,025.49
i) 2nd BMRE Principal	50,821,371.15
ii) 2nd BMRE Interest	23,168,574.00
Sub-Total	73,989,945.15
Total	197,545,970.64

- 22.1 No provision has been made during the year against interest on unsettled Long term fund for the year as the Company has filed writ petition No. 5129 of 2009 claiming interest against the Bank with Honorable High Court and Honorable High Court passed judgment on 15.02.2011 directing Agrani Bank Ltd. to pay Special Fund with interest. However, Agrani Bank Ltd. filed appeal against the order to the Honorable Supreme Court. Moreover, Agrani Bank had also has not debited any amount as interest during the year under audit.

23.00 Net Assets Value Per Share (NAVPS)

TK. 16.53

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Net Assets Value	321,847,459.67	283,487,670.29
Less: Total Non-current Liabilities	153,973,542.97	139,123,632.80
Total	167,873,916.70	144,364,037.49
Number of Shares	10,153,474	9,230,431
Net Assets Value Per Share (NAVPS)	16.53	15.64

24.00 Revenue (Turnover) from Net Sales

TK. 335,365,990.00

Particulars	30-06-2013		30-06-2012	
	Quantity KG	Value Taka	Quantity KG	Value Taka
Sales of Yarn :Local 24.01	1,034,208.00	335,365,990.00	1,109,513.38	335,775,380.22
:Export	-	-	-	-
Total yarn sales	1,034,208.00	335,365,990.00	1,109,513.38	335,775,380.22

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24.1 Value & quantity of production & sales of finished goods are as follows

Particulars	30-06-2013	
	Quantity KG	Value Taka
Opening Stock	74,844.00	24,646,715.10
Less: Damage	-	-
Add: Production during the year	1,083,559.68	346,106,815.94
Goods available for sale	1,158,403.68	370,753,531.04
Less: Closing Stock	124,195.68	35,387,541.04
Total Sales during the year	1,034,208.00	335,365,990.00

25.00 Cost of goods sold

TK. 281,129,580.01

The above balance is made up as follows:

Particulars	Notes	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Work-in-process (Opening)		8,266,267.01	5,399,608.79
Raw Cotton consumed		211,797,963.58	239,180,204.17
Wastage Cotton consumed		5,939,108.39	6,406,880.89
Raw Material consumed		217,737,071.97	245,587,085.06
Other direct materials			-
Work-in-process (Closing)		(6,252,297.57)	(8,266,267.01)
Wastage recovered		(6,423,498.43)	(7,889,490.19)
Total Consumption		213,327,542.98	234,830,936.65
Factory wages & allowances	25.1	20,151,850.00	17,120,065.04
Store and spares	25.2	11,373,177.99	10,707,033.23
Other factory overhead	25.3	42,082,671.98	37,848,265.20
Factory salary & allowances	25.4	4,935,163.00	4,067,594.53
Cost of Production		291,870,405.95	304,573,894.65
Finished goods (Opening)		24,646,715.10	26,668,307.44
Less: Shortage/Excess (Damage)		-	(9,188.38)
Closing stock of Finished goods		(35,387,541.04)	(24,646,715.10)
Total Cost of Goods Sold		281,129,580.01	306,586,298.61

25.1 Factory wages & allowances

TK. 20,151,850.00

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Wages and allowances	19,318,386.00	16,814,015.04
Bonus	833,464.00	306,050.00
Total	20,151,850.00	17,120,065.04

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25.2 Store and spares

TK. 11,373,177.99

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Spare Parts	3,840,779.52	4,041,479.56
Packing Materials	6,197,004.13	5,207,537.73
Lubricants	257,106.75	209,545.34
Electrical Materials	873,133.11	1,075,859.89
Building Maintenance Materials	12,306.80	36,620.00
Other Maintenances materials	139,465.68	127,620.71
Roof Maintenance Materials	53,382.00	8,370.00
Total	11,373,177.99	10,707,033.23

25.3 Other factory overhead

TK. 42,082,671.98

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Carriage in Word	23,219.00	19,995.00
Electricity and Power	7,638,156.00	5,769,922.00
Gas Bill for Generator	7,993,884.00	8,299,451.00
Depreciation Charges	20,268,795.47	19,504,002.26
Depreciation Charges of Rev.of Fixed Assets	2,473,734.55	-
Repairs and Maintenance of Machinery(out side)	70,000.00	531,304.88
Repairs and Maintenance of Electric Equipment	18,000.00	230,000.00
Repairs and Maintenance of Boiler	-	170,000.00
Repairs and Maintenance of Bowndary Wall	8,852.00	-
Repairs and Maintenance of Fire Fighting Equip.	12,737.00	-
Rent,Rate and Taxes	248,000.00	192,000.00
Insurances Premium	1,358,324.50	1,457,753.50
Printing and Stationery	185,827.00	-
Postage & Telephone	6,616.00	10,284.00
Gas Generator Operating Expensed	1,112,569.03	1,370,898.59
Repairs and Maintenance of Others	-	15,230.00
Canteen Subsidy	42,000.00	40,000.00
Bobbin & Shuttle Expenses	322,500.00	228,235.59
Damage of Finished Goods	-	9,188.38
Survey fees & charges	70,000.00	-
Advertisement Expenses	200,000.00	-
Damage of waste cotton	29,457.43	-
Total	42,082,671.98	37,848,265.20

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25.4 Factory salary & allowances

TK. **4,935,163.00**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Salary and allowances	4,710,613.00	3,898,918.53
Bonus	224,550.00	168,676.00
Total	4,935,163.00	4,067,594.53

26.00 Administrative Expenses

TK. **15,277,753.25**

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Salary and allowances	4,673,180.00	4,414,081.32
Bonus	390,357.00	374,814.00
Gratuity	1,449,050.87	1,056,123.50
Leave Pay	17,304.00	170,645.00
Directors Remuneration	1,200,000.00	1,200,000.00
Board Meeting Fee	515,000.00	440,000.00
Audit Committee fee	195,000.00	75,000.00
Purchase Committee Fee	115,000.00	35,000.00
Chairman's Honorarium	540,000.00	405,000.00
Repairs of Vehicals	144,022.00	215,034.00
Printing and Stationery	258,688.00	472,594.00
Uniform	6,000.00	7,500.00
Medical Expenses	-	3,780.00
Rent,Rates and Taxes	341,500.00	397,500.00
Insurance Premium	38,298.00	24,816.00
Travelling and Conveyances	313,950.00	136,608.00
Petrol for Car	717,253.00	557,072.00
Electricity and Power	84,026.50	74,921.50
Depreciation	269,212.48	255,797.82
Postage,Telegram and Trancall	216,809.00	201,908.00
Fooding and Entertainment	245,124.00	240,767.00
Fees and Professional Charges	749,735.00	370,793.00
Legal and Consultancy Expenses	569,474.31	483,574.00
Inventory audit fee	35,000.00	80,000.00
Accounts audit fee	42,000.00	42,000.00
Annual Subscription	172,236.00	152,620.00
News Paper and Magazine	31,845.00	1,500.00
Bank Charges	78,875.00	63,888.00
Miscellaneous Expenses	8,704.75	20,178.00
Advertisement Expenses	515,715.00	586,053.00
Annual Fee for CDBL	117,411.34	56,661.08

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Water and Gas Supplies Expenses	95,400.00	95,400.00
Sanitation Expenses	2,215.00	-
Annual General Meeting	63,968.00	41,787.00
Repairs and Main. for Machinery (outside Party)	4,995.00	356,822.00
Car Parking Expenses	30,000.00	25,905.00
Annual Religious Festivals Expenses	76,529.00	69,849.00
VAT Expenses	568,258.00	77,189.50
Service Charge of Head Office	222,600.00	222,600.00
Repairs & Maintenance of Vehicles(Tyre Tube)	61,000.00	93,024.00
Other Servicing (Office equipment)	21,950.00	1,000.00
Celebrating expenses of Independent Day	25,000.00	35,920.00
Website Installation Expenses	21,800.00	27,000.00
Dish Line Communication Exp.	20,525.00	-
PABX Installation Exp.	742.00	-
Garage Rent	12,000.00	18,000.00
Total	15,277,753.25	13,680,725.72

27.00 Selling & Distribution Expenses

TK. 697,709.00

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Salary and allowances	223,236.00	223,236.00
Bonus	22,938.00	22,938.00
Delivery & Distribution Expenses	432,001.00	745,718.00
Cooly Charge	-	792.00
Sales Promotion Expenses	19,534.00	31,286.00
Total	697,709.00	1,023,970.00

28.00 Profit on Sale of Waste Cotton

TK. 434,803.37

The above balance is made up as follows:

Particulars	30-06-2013	
	Quantity(Kg)	Value in Taka
Opening Inventory	20,590.00	453,183.51
Add: Available During the year	243,756.17	6,423,498.43
Waste Cotton available for sales	264,346.17	6,876,681.94
Less: Transfer to reprocessing	139,592.79	5,939,108.39
Less: Closing Stock	55,799.58	682,669.74
Less: Damage during the year	1,135.00	29,457.43
Net waste Cotton for sales	67,818.80	225,446.38
Less: Sales during the year	68,953.80	660,249.60
Profit during the year	1,135.00	434,803.22

Haque Shahalam Mansur & Co.
Chartered Accountants

29.00 Inventory adjustment

TK. 114.00

The above balance is made up as follows:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Shortage during year end Physical inventory		
Iron & Steel	-	267.85
General Hardware	-	144.78
Loose Tools	-	635.74
Domestic equipment	-	93.69
Mechanical Equipment & Spares	818.00	50,139.48
Electrical Equipment & Spares	-	176,887.85
Sub-total: (A)	818.00	228,169.39
Less: Excess during year end Physical inventory		
Iron & Steel	-	6,500.00
Packing materials	-	19.18
Mechanical Equipment & Spares	704.00	6,423.70
Electrical Equipment & Spares	-	652.60
Sub-total: (B)	704.00	13,595.48
Total: (A-B)	114.00	214,573.91

30.00 Basic Earning Per Share (EPS) - Disclosure Under IAS 33 "Earning Per Share"

The computation of EPS is given below:

Particulars	30-06-2013 Amount (TK.)	30-06-2012 Amount (TK.)
Earning attributable to the Ordinary Shareholders [Net Profit/(Loss) after tax]	22,544,370.83	12,415,077.38
Weighted average number of Ordinary Shares outstanding during the year Note-10.2	10,153,474.00	9,230,431.00
Basic EPS	2.22	1.35

31.00 Financial Instruments and Related Disclosures Under IAS 32 "Financial Instruments Disclosures and Presentation"

Set out below is a year-end balance of carrying amounts (book value) of all financial assets & liabilities (financial instruments):

Particulars	Interest Bearing		Non Interest Bearing Taka	Total Taka
	Maturity within One year	Maturity after One year		
Financial Assets				
Trade Debtors	-	-	3,424,486.61	3,424,486.61
Investment in FDR	40,281,250.00	-	-	40,281,250.00
Cash & Cash Equivalents	-	-	9,021,591.00	9,021,591.00
Total Financial Assets	40,281,250.00	-	12,446,077.61	52,727,327.61
Financial Liabilities				
Advance against Sales	-	-	-	-
Security and Other Deposits	-	-	665,553.41	665,553.41
Other Current Liabilities	-	-	2,519,822.00	2,519,822.00
Provision for Taxes	-	-	4,281,290.00	4,281,290.00
Worker's Profit Participation Fund	-	-	4,535,946.42	4,535,946.42
Bank Overdraft	18,772,079.78	-	-	18,772,079.78
Long Term Bank Loan	-	139,123,632.80	-	139,123,632.80
Total Financial Liabilities	18,772,079.78	139,123,632.80	12,002,611.83	169,898,324.41
Net Financial Assets/(Liabilities):	21,509,170.22	(139,123,632.80)	443,465.78	(117,170,996.80)

Carrying Amounts (Book Value)

The basis of carrying amounts have been stated in accounting policies (Note-2)

Fair Value

Management believe that the fair value of all financial assets and liabilities approximate their carrying value.

Market Value

The market value of all financial instruments are not available as these are not traded on organized markets in standardized form.

Interest Rate Risk Exposure

Company's borrowings are subject to market rate fluctuations which are reviewed with lenders on an ongoing basis.

Concentration on Credit Risk

The company's management believe that there was no significant concentration of credit risk in trade debtors.

Foreign Currency Risk

The company is subject to foreign currency fluctuations as the local currency (Taka) varies with US Dollars and other foreign currencies.

32.00 Payment/Perquisites to Directors & Managers

Break up of the remuneration are noted as below:

Sl No.	Particulars	Managing Director	Directors	Managers/ Officers
1	Basic Remuneration	1,014,000.00	-	3,678,893.00
2	House Rent	180,000.00	-	1,550,416.00
3	Bonus	-	-	599,587.00
4	Other Benefit	6,000.00	-	1,093,368.00
5	Board Meeting Fee	85,000.00	680,000.00	-
Total Payment during the year		1,285,000.00	680,000.00	6,922,264.00
Total Payment in last year		1,230,000.00	205,000.00	5,598,534.00

33.00 Payment honourium to the Chairman

TK. 600,000.00

The above balance is made up as follows:

Sl No.	Particulars	30-06-2013	30-06-2012
1	Honorium	540,000.00	405,000.00
2	Board Meeting fee	60,000.00	60,000.00
Total:		600,000.00	465,000.00

34.00 Number of employees and their remuneration

The employees received salaries and wages during the year under review as follows-

Particulars	Salary	Wages
Below Taka 3,000 per month	3 Nos	120Nos
Taka 3,000 per month & above	62 Nos	304 Nos
Total	65 Nos	424 Nos

35.00 Plant Capacity and Capacity Utilization

Particulars	Capacity of Production in lac lbs.	Achievement	Rate of Capacity Utilization
Spinning (Ring Frame)	53.50	43.95	82.15%
Rotor	9.50	0.78	8.18%

The factory was under 'lay off' for the period April 2009 to October 2009. Subsequently the lay off status has been withdrawn. Nevertheless production and general factory operation remained suspended till December 31' 2010 due to machineries maintenance, shortage of workers and raw materials and lack of normal banking facility from its Bank Agrani Bank Ltd. From January' 2011 management has started production and general factory operation without banking facilities.

36.00 Capital Expenditure Commitment

There was no capital expenditure commitment as on June 30, 2013

37.00 Contingent Liability

- a) Contingent liability is existing in relation to interest on unsettled Long Term Loan Bank Overdraft under write petition No. 5129 / 2009 as referred under Note No.- 18 above. The amount has not been quantified as company's claim is much higher than the liabilities.
- b) Contingent liability for Tk 16,17,198.00 is existing in relation to unsettled "Bhumi Unnayan Kar" for the year 1403 to 1418 (Bangla) as the company has filed Appeal vide Misc. Case no. 35/11 of Additional District Commissioner (Rev.), Pabna.
- c) Contingent liability for Tk 1,72,58,235.00 is existing in relation to incorrect claim of VAT on purchase of Raw Cotton during November 2010 to June 2012 by National Board of Revenue against which a Writ Petition No. 7764 of 2013 is lodged by the company.

38.00 There was no bank guarantee issued by the company on behalf of their directors or the company itself except bank loan.

- 39.00**
- a) No expenses was incurred or paid in foreign currencies.
 - b) No other income was earned or received in foreign currencies except as stated above.

40.00 Commission, Brokerage or Discount against Sales

No commission, brokerage and discount was incurred or paid to the sales agent.

41.00 Post Balance Sheet Event

Subsequent to the Statement of Financial Position date, the Board of Directors recommended in its meeting held on 29-10-2013 for payment of 25% bonus share for distribution at the end of the year 2013, which is subject to the approval of the shareholders in the ensuing Annual General Meeting of the company.

Alhaj Textile Mills Ltd.
Schedule of Fixed Assets as on 30 June 2013

SL. No.	Name of Assets	COST						DEPRECIATION					W.D.V as on 30/06/2013
		Cost as on 1/7/2012	W.D.V as on 1/7/2012	Revaluation of Fixed Assets	Addition during the year	Adjustment during the year	Total Cost as on 30/6/13	Dep. up to 1/7/2012	Dep. to be calculated	Rate (%)	Dep. during the year	Accu.dep. up to 30/06/2013	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A	Land & Land Development												
1	Land	8,684,686.47	8,684,686.47	-	-	-	8,684,686.47	-	8,684,686.47	-	-	-	8,684,686.47
2	Land & Land Development	794,615.88	96,183.30	-	-	-	794,615.88	698,432.58	96,183.30	7	6,732.83	705,165.41	89,450.47
	Sub total - A	9,479,302.35	8,780,869.77	-	-	-	9,479,302.35	698,432.58	8,780,869.77		6,732.83	705,165.41	8,774,136.94
B	Building & Others Const.												
1	Factory building (1st class)	482,437.26	1,696.25	-	-	-	482,437.26	480,741.01	1,696.25	10	169.63	480,910.64	1,526.63
2	Factory building (2nd class)	1,014,386.12	2,279.86	-	-	-	1,014,386.12	1,012,106.26	2,279.86	10	227.99	1,012,334.25	2,051.87
3	Residential Building(Officer)	2,135,819.43	120,659.48	-	-	-	2,135,819.43	2,015,159.95	120,659.48	10	12,065.95	2,027,225.90	108,593.53
4	Residential Building(Worker)	1,054,346.88	56,341.01	-	-	-	1,054,346.88	998,005.87	56,341.01	10	5,634.10	1,003,639.97	50,706.91
5	Officer Building	712,702.67	40,106.95	-	-	-	712,702.67	672,595.72	40,106.95	10	4,010.70	676,606.42	36,096.26
6	Others Building	1,476,782.96	86,447.49	-	-	-	1,476,782.96	1,390,335.47	86,447.49	10	8,644.75	1,398,980.22	77,802.74
7	Water Installation	137,571.62	370.19	-	-	-	137,571.62	137,201.43	370.19	10	37.02	137,238.45	333.17
8	Electric Installation	298,310.85	10,305.48	-	-	-	298,310.85	288,005.37	10,305.48	10	1,030.55	289,035.92	9,274.93
9	Others Construction(1st class)	352,961.96	21,029.47	-	-	-	352,961.96	331,932.49	21,029.47	10	2,102.95	334,035.44	18,926.52
10	Others Construction(Tem)	302,960.12	27,061.30	-	-	-	302,960.12	275,898.82	27,061.30	10	2,706.13	278,604.95	24,355.17
11	Ceiling and Partition (Fact. U-1)	267,050.00	35,088.92	-	-	-	267,050.00	231,961.08	35,088.92	10	3,508.89	235,469.97	31,580.03
12	Staff Quarter (2nd Class)	296,260.95	38,491.16	-	-	-	296,260.95	257,769.79	38,491.16	10	3,849.12	261,618.91	34,642.04
13	Central Godown	897,531.70	123,161.44	-	-	-	897,531.70	774,370.26	123,161.44	10	12,316.14	786,686.40	110,845.30
14	Building & Construction	27,251,238.90	14,635,841.93	-	-	-	27,251,238.90	12,615,396.97	14,635,841.93	5	731,792.10	13,347,189.07	13,904,049.83
15	Generator House	3,782,921.78	2,203,240.48	-	-	-	3,782,921.78	1,579,681.30	2,203,240.48	10	220,324.05	1,800,005.34	1,982,916.44
16	Pump Installation	672,206.00	321,248.63	-	-	-	672,206.00	350,957.37	321,248.63	10	32,124.86	383,082.23	289,123.77
17	Distribution Panel Board	1,700,568.20	677,356.70	-	-	-	1,700,568.20	1,023,211.50	677,356.70	10	67,735.67	1,090,947.17	609,621.03
18	Cable Installation	3,016,013.74	1,276,446.80	-	-	-	3,016,013.74	1,739,566.94	1,276,446.80	10	127,644.68	1,867,211.62	1,148,802.12
19	Staff Quarter	369,470.76	110,003.63	-	-	-	369,470.76	259,467.13	110,003.63	10	11,000.36	270,467.49	99,003.27
20	Electrical Instalation	287,522.73	180,600.43	-	-	-	287,522.73	106,922.30	180,600.43	10	18,060.04	124,982.34	162,540.39
21	Electric Sub Station	5,371,588.88	1,525,535.38	-	-	-	5,371,588.88	3,846,053.50	1,525,535.38	10	152,553.54	3,998,607.04	1,372,981.84
22	Others Cons (Ducting)	91,914.90	72,456.05	-	-	-	91,914.90	19,458.85	72,456.05	5	3,622.80	23,081.65	68,833.25
23	Ceiling and Partition (Fact.U-2)	1,772,871.90	413,276.26	-	-	-	1,772,871.90	1,359,595.64	413,276.26	10	41,327.63	1,400,923.27	371,948.63
24	Humidification Plant	10,222,370.78	3,372,370.67	-	-	-	10,222,370.78	6,850,000.11	3,372,370.67	10	337,237.07	7,187,237.18	3,035,133.60
25	Scale	399,921.00	104,288.64	-	33,900.00	-	433,821.00	295,632.36	138,188.64	10	13,818.86	309,451.22	124,369.78
26	H/O Interior Decoration	1,235,075.00	926,306.25	-	-	-	1,235,075.00	308,768.75	926,306.25	25	231,576.56	540,345.31	694,729.69
	Sub Total B	65,602,807.09	26,382,010.85	-	33,900.00	-	65,636,707.09	39,220,796.24	26,415,910.85		2,045,122.12	41,265,918.35	24,370,788.74
C	Plant & Machineries:												
1	Plant and Machinery	2,265,254.10	29,806.42	-	-	-	2,265,254.10	2,235,447.68	29,806.42	15	4,470.96	2,239,918.64	25,335.46
2	Plant and Machinery (Evaluation Unit)	400,000.00	300,000.00	-	-	-	400,000.00	100,000.00	300,000.00	25	75,000.00	175,000.00	225,000.00
3	Workshop Mach. Equipment	5,825.00	135.56	-	-	-	5,825.00	5,689.44	135.56	15	20.33	5,709.77	115.23
4	Power House Machineries	538,777.50	94,571.21	-	-	-	538,777.50	444,206.29	94,571.21	15	14,185.68	458,391.97	80,385.53
5	Fire Fighting Equipment	55,152.04	2,424.74	-	-	-	55,152.04	52,727.30	2,424.74	15	363.71	53,091.01	2,061.03
6	Office equipment	506,875.08	9,852.89	-	-	-	506,875.08	497,022.19	9,852.89	15	1,477.93	498,500.12	8,374.96
7	Transport equipment	1,630.00	40.41	-	-	-	1,630.00	1,589.59	40.41	15	6.06	1,595.65	34.35
8	Loose Tools	277,757.41	11,659.16	-	7,499.00	-	285,256.41	266,098.25	19,158.16	15	2,873.72	268,971.97	16,284.44
9	Laboratory & Appliance	617,945.91	88,646.24	-	-	-	617,945.91	529,299.67	88,646.24	15	13,296.94	542,596.61	75,349.30
10	Plant & Machineries	233,937,024.32	87,874,975.28	-	612,000.00	-	234,549,024.32	146,062,049.04	88,486,975.28	15	13,273,046.29	159,335,095.33	75,213,928.99
11	Gas Generator	22,115,126.86	8,490,386.93	-	1,189,000.00	-	23,304,126.86	13,624,739.93	9,679,386.93	10	967,938.69	14,592,678.62	8,711,448.24
12	Gas Generator Overhauling	-	-	-	10,195,347.00	-	10,195,347.00	-	10,195,347.00	30	3,058,604.10	3,058,604.10	7,136,742.90
13	Cooling Tower	594,125.19	190,601.78	-	257,500.00	-	851,625.19	403,523.41	448,101.78	20	89,620.36	493,143.77	358,481.42
14	Air Compressure Machine	1,090,963.65	564,452.03	-	18,330.00	-	1,109,293.65	526,511.62	582,782.03	10	58,278.20	584,789.82	524,503.83
15	Grinding Machine	1,649,034.09	548,654.19	-	-	-	1,649,034.09	1,100,379.90	548,654.19	10	54,865.42	1,155,245.32	493,788.77
16	Boiler Installation	886,365.35	264,977.30	-	-	-	886,365.35	621,388.05	264,977.30	10	26,497.73	647,885.78	238,479.57
17	Laboratory Appliance	250,410.00	116,366.58	-	-	-	250,410.00	134,043.42	116,366.58	20	23,273.32	157,316.74	93,093.26
18	Testing Lab. Machine	1,572,487.65	885,289.36	-	-	-	1,572,487.65	687,198.29	885,289.36	10	88,528.94	775,727.23	796,760.42
19	Water Treatment Plant	1,000,000.00	380,851.21	-	-	-	1,000,000.00	619,148.79	380,851.21	10	38,085.12	657,233.91	342,766.09
20	Gas Pipe line with station	3,526,003.00	1,131,191.67	-	-	-	3,526,003.00	2,394,811.33	1,131,191.67	10	113,119.17	2,507,930.50	1,018,072.50
21	Fire Fighting Equipment	267,600.00	143,650.80	-	-	-	267,600.00	123,949.20	143,650.80	10	14,365.08	138,314.28	129,285.72
22	Others Machineries	334,603.15	158,356.41	-	-	-	334,603.15	176,246.74	158,356.41	10	15,835.64	192,082.38	142,520.77
	Sub Total C	271,892,960.30	101,286,890.17	-	12,279,676.00	-	284,172,636.30	170,606,070.13	113,566,566.17		17,933,753.40	188,539,823.53	95,632,812.77

Alhaj Textile Mills Ltd.
Schedule of Fixed Assets as on 30 June 2013
Schedule-1

Sl. No.	Name of Assets	COST						DEPRECIATION					W.D.V as on 30/06/2013
		Cost as on 1/7/2012	W.D.V as on 1/7/2012	Revaluation of Fixed Assets	Addition during the year	Adjustment during the year	Total Cost as on 30/6/13	Dep. up to 1/7/2012	Dep. to be calculated	Rate (%)	Dep. during the year	Accu.dep. up to 30/06/2013	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
D	Motor Car & Vehicle:												
1	Motor Car	1,627,135.00	498,065.47	-	599,358.00	-	2,226,493.00	1,129,069.53	1,097,423.47	20	219,484.69	1,348,554.22	877,938.78
2	By-Cycle	6,486.00	5.51	-	-	-	6,486.00	6,480.49	5.51	20	1.11	6,481.60	4.40
3	Truck	1,400,000.00	70,135.10	-	-	-	1,400,000.00	1,329,864.90	70,135.10	20	14,027.02	1,343,891.92	56,108.08
	Sub Total - D	3,033,621.00	568,206.08	-	599,358.00	-	3,632,979.00	2,465,414.92	1,167,564.08		233,512.82	2,698,927.74	934,051.26
E	Furniture & Fixture:												
1	Furniture's (Factory)	82,828.68	6,637.46	-	-	-	82,828.68	76,191.22	6,637.46	10	663.75	76,854.97	5,973.71
2	Furniture's (Office)	1,099,174.04	536,298.50	-	-	-	1,099,174.04	562,875.54	536,298.50	10	53,629.85	616,505.39	482,668.65
3	School Furniture's	9,508.77	768.41	-	-	-	9,508.77	8,740.36	768.41	10	76.84	8,817.20	691.57
4	Iron Safe	2,900.00	161.70	-	-	-	2,900.00	2,738.30	161.70	10	16.17	2,754.47	145.53
5	Air Condition	841,923.00	358,712.16	-	-	-	841,923.00	483,210.84	358,712.16	20	71,742.43	554,953.27	286,969.73
6	Office Equipment	125,320.00	116,138.74	-	2,086.00	-	127,406.00	9,181.26	118,224.74	10	11,822.47	21,003.73	106,402.27
7	Furniture's (Residential)	120,016.62	18,572.62	-	10,900.00	-	130,916.62	101,444.00	29,472.62	20	5,894.52	107,338.52	23,578.10
	Sub Total - E	2,281,671.11	1,037,289.59	-	12,986.00	-	2,294,657.11	1,244,381.52	1,050,275.59		143,846.04	1,388,227.56	906,429.55
F	Other sundry assets												
1	Books	11,983.75	17.50	-	-	-	11,983.75	11,966.25	17.50	20	3.50	11,969.75	14.00
2	Croceries & Cutleries	87,259.68	1,884.70	-	11,030.00	-	98,289.68	85,374.98	12,914.70	20	2,582.94	87,957.92	10,331.76
3	Soft Furnish	57,524.22	558.97	-	7,020.00	-	64,544.22	56,965.25	7,578.97	15	1,136.85	58,102.10	6,442.12
4	Arms and Amunation	6,991.10	13.16	-	-	-	6,991.10	6,977.94	13.16	15	1.97	6,979.91	11.19
5	Radio, Transistor, T.V & Dish	218,217.50	31,330.73	-	10,000.00	-	228,217.50	186,886.77	41,330.73	20	8,266.15	195,152.92	33,064.58
6	Games & Sports Equipment	5,072.10	6.39	-	-	-	5,072.10	5,065.71	6.39	20	1.28	5,066.99	5.11
7	Intercom system	469,225.00	22,220.65	-	98,775.00	-	568,000.00	447,004.35	120,995.65	20	24,199.13	471,203.48	96,796.52
8	Other sundry assets	320,447.47	188,533.43	-	-	-	320,447.47	131,914.04	188,533.43	10	18,853.34	150,767.38	169,680.09
9	Computer Machine	1,091,680.00	179,016.32	-	28,500.00	-	1,120,180.00	912,663.68	207,516.32	30	62,254.90	974,918.58	145,261.42
10	Soft Ware	162,150.00	20,458.99	-	-	-	162,150.00	141,691.01	20,458.99	20	4,091.80	145,782.81	16,367.19
11	Fax Machine	92,000.00	14,539.51	-	-	-	92,000.00	77,460.49	14,539.51	20	2,907.90	80,368.39	11,631.61
12	Sign Board	2,107.56	4.65	-	-	-	2,107.56	2,102.91	4.65	20	0.93	2,103.84	3.72
13	Refrigerator	51,690.00	1,266.87	-	-	-	51,690.00	50,423.13	1,266.87	20	253.37	50,676.50	1,013.50
14	Water Tanky	11,020.00	1,078.25	-	-	-	11,020.00	9,941.75	1,078.25	20	215.65	10,157.40	862.60
15	Telephone Installation	22,630.00	18,926.00	-	-	-	22,630.00	3,704.00	18,926.00	20	3,785.20	7,489.20	15,140.80
16	C.C. Camara	66,090.00	49,567.50	-	16,500.00	-	82,590.00	16,522.50	66,067.50	25	16,516.88	33,039.38	49,550.63
17	Mobile Set	272,290.00	72,800.17	-	76,500.00	-	348,790.00	199,489.83	149,300.17	20	29,860.03	229,349.86	119,440.14
18	Maikie	6,958.00	544.64	-	-	-	6,958.00	6,413.36	544.64	20	108.93	6,522.29	435.71
	Sub Total - F	2,955,336.38	602,768.43	-	248,325.00	-	3,203,661.38	2,352,567.95	851,093.43		175,040.74	2,527,608.69	676,052.69
	Total	355,245,698.23	138,658,034.89	-	13,174,245.00	-	368,419,943.23	216,587,663.34	151,832,279.89		20,538,007.95	237,125,671.28	131,294,271.95
	Revaluation Reserve			24,167,459.71							2,473,734.55		21,693,725.16
	Total	355,245,698.23	138,658,034.89	24,167,459.71	13,174,245.00	-	368,419,943.23	216,587,663.34	151,832,279.89	-	23,011,742.50	237,125,671.28	152,987,997.11

Allocation of Depreciation:	
Factory Overhead	20,268,795.47
Administrative	269,212.48
Dep. On Rev. Fixed Asset	2,473,734.55
Total	23,011,742.50