



# ALLTEX INDUSTRIES LIMITED

Correspondence Office: Suite No. 5B, House No. 1, Road 27/28, Block-K, Banani, Dhaka, Bangladesh.  
Factory & Registered Office: Alltex Industrial Park, Ariabo, Barpa, Rupgonj, Narayangonj, Bangladesh.

Tel : (02) 48810664  
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31, 2021

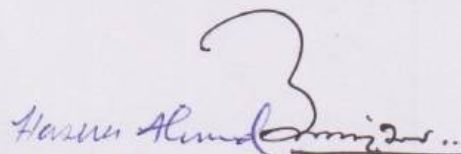
(Figures in Thousand Taka)

Sl No.	Particulars	31 March 2021 Taka	30 June 2020 Taka
<b>I.</b>	<b>ASSETS</b>		
<b>A.</b>	<b>Non-current Assets</b>	<b>2,788,764</b>	<b>2,826,038</b>
	Property, Plant and Equipment	2,203,718	2,240,992
	Investment in Shares	585,046	585,046
<b>B.</b>	<b>Current Assets</b>	<b>877,577</b>	<b>947,887</b>
	Inventories	350,454	447,142
	Accounts Receivable	347,391	329,806
	Advances, Deposits and Pre-payments	158,532	162,211
	Cash and Cash Equivalents	21,200	8,728
	<b>TOTAL ASSETS (A+B)</b>	<b>3,666,341</b>	<b>3,773,925</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A.</b>	<b>Equity</b>	<b>653,240</b>	<b>883,075</b>
	Share Capital	559,680	559,680
	Revaluation Surplus	972,210	972,210
	Retained Earnings	(878,650)	(648,815)
<b>B.</b>	<b>Non-current Liabilities</b>	<b>415,552</b>	<b>395,375</b>
	Long Term Loan (Secured)-Non-current portion	373,661	322,200
	Deferred Tax Liabilities	41,891	73,175
<b>C.</b>	<b>Current Liabilities</b>	<b>2,597,549</b>	<b>2,495,475</b>
	Accounts Payable	5,732	5,096
	Long Term Loan (Secured)-Current portion	2,533,589	2,431,816
	Unclaimed Dividend	2,395	2,688
	Accruals and Provisions	55,833	55,875
	<b>TOTAL EQUITY AND LIABILITIES (A+B+C)</b>	<b>3,666,341</b>	<b>3,773,925</b>
	<b>Net Asset Value (NAV) Per Share stated in Taka</b>	<b>11.67</b>	<b>15.78</b>
	Number of ordinary shares used to compute NAV per share	55,968	55,968

CFO

  
Company Secretary

  
MD & CEO

  
Director

Chairperson

Place: Dhaka, Bangladesh  
Date: Thursday, April 29, 2021





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**ALLTEX INDUSTRIES LIMITED**  
 STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)  
 FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2021

*(Figures in Thousand Taka)*

Sl No.	Particulars	July 2020 to March 2021	July 2019 to March 2020	3rd Quarter 2020-2021	3rd Quarter 2019-2020
A.	Turnover	160,148	152,283	48,254	51,846
B.	Cost of Goods Sold	224,912	222,573	107,033	71,581
C.	<b>Gross Profit (A-B)</b>	<b>(64,764)</b>	<b>(70,290)</b>	<b>(58,779)</b>	<b>(19,735)</b>
D.	<b>Operating Expenses (E+F)</b>	<b>19,196</b>	<b>19,036</b>	<b>5,044</b>	<b>6,085</b>
E.	Administrative and General Expenses	14,834	13,876	3,810	4,375
F.	Selling and Distribution Expenses	4,362	5,160	1,234	1,710
G.	<b>Operating Profit (C-D)</b>	<b>(83,960)</b>	<b>(89,326)</b>	<b>(63,823)</b>	<b>(25,820)</b>
H.	<b>Non-operating Expenses (I+J)</b>	<b>176,749</b>	<b>180,373</b>	<b>52,293</b>	<b>60,569</b>
I.	Financial Expenses	176,748	180,368	52,293	60,559
J.	Foreign Currency Exchange (Gain) / Loss	1	5	-	10
K.	Share of Profit/(Loss) from Associate	-	-	-	-
L.	<b>Profit before contribution to WPPF (G-H+K)</b>	<b>(260,709)</b>	<b>(269,699)</b>	<b>(116,116)</b>	<b>(86,389)</b>
M.	Contribution to WPPF	-	-	-	-
N.	<b>Profit before Tax (L-M)</b>	<b>(260,709)</b>	<b>(269,699)</b>	<b>(116,116)</b>	<b>(86,389)</b>
O.	<b>Provision for Income Tax</b>	<b>(30,874)</b>	<b>(31,929)</b>	<b>(13,761)</b>	<b>(10,277)</b>
	Current Tax Expense	411	435	173	90
	Deferred Tax Expense/(Income)	(31,285)	(32,364)	(13,934)	(10,367)
P.	<b>Net Profit after Tax (N-O)</b>	<b>(229,835)</b>	<b>(237,770)</b>	<b>(102,355)</b>	<b>(76,112)</b>
Q.	Other Comprehensive Income	-	-	-	-
R.	<b>Total Comprehensive Income (P+Q)</b>	<b>(229,835)</b>	<b>(237,770)</b>	<b>(102,355)</b>	<b>(76,112)</b>
<b>Earnings Per Share [Par value Taka 10.00]-</b>					
	<b>EPS stated in Taka</b>	<b>(4.11)</b>	<b>(4.25)</b>	<b>(1.83)</b>	<b>(1.36)</b>
	Number of ordinary shares used to compute EPS	55,968	55,968	55,968	55,968

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Place: Dhaka, Bangladesh  
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2021

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2020	559,680	972,210	(648,815)	883,075
Net Profit after Tax for the period	-	-	(229,835)	(229,835)
Revaluation Surplus	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
<b>Balance as on March 31, 2021</b>	<b>559,680</b>	<b>972,210</b>	<b>(878,650)</b>	<b>653,240</b>

## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2020

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2019	559,680	972,211	(857,479)	674,412
Net Profit after Tax for the period	-	-	(237,770)	(237,770)
Revaluation Surplus	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
<b>Balance as on March 31, 2020</b>	<b>559,680</b>	<b>972,211</b>	<b>(1,095,249)</b>	<b>436,642</b>

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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2021

(Figures in Thousand Taka)

Sl No.	Particulars	July 2020 to March 2021	July 2019 to March 2020
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Collection from turnover and recoveries	142,563	72,445
	Payment to suppliers, employees and others	(104,950)	(49,046)
	Cash generated from operation	37,613	23,399
	Payment of financial expenses	(5,332)	(6,284)
	Payment of income tax	(1,333)	-
		<b>30,948</b>	<b>17,115</b>
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Addition to property, plant and equipment	-	-
	Disposal of property, plant and equipment	-	-
		<b>-</b>	<b>-</b>
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Long term loan receipt/(repayment)	(18,182)	(1,691)
	Short term loan receipt/(repayment)	-	-
	Dividend payment	(293)	-
		<b>(18,475)</b>	<b>(1,691)</b>
<b>D.</b>	<b>Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>12,473</b>	<b>15,424</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning of the year</b>	<b>8,728</b>	<b>8,548</b>
<b>F.</b>	<b>Unrealized foreign exchange gain /(loss) on cash and cash equivalents</b>	<b>(1)</b>	<b>(5)</b>
<b>G.</b>	<b>Cash and cash equivalents at the end of the year (D+E+F)</b>	<b>21,200</b>	<b>23,967</b>
	<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.55</b>	<b>0.31</b>
	Number of ordinary shares used to compute Net Operating Cash Flow Per Share (NOCFPS)	55,968	55,968

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## ALLTEX INDUSTRIES LIMITED NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED) AS AT AND FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2021

- 1.00 These interim financial statements have been prepared in compliance with the requirements of the applicable International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs), the Companies Act, 1994, Bangladesh Securities and Exchange Ordinance 1969, Bangladesh Securities and Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited and other applicable laws and regulations.
- 2.00 The accounting policies and methods of computation used in preparation of these interim financial statements for the third quarter period ended on March 31, 2021 are in consistent with those adopted in preparation of the last annual audited financial statements for the year ended June 30, 2020.
- 3.00 There were no significant events after the reporting period that have not been reflected in the financial statements for this interim period.
- 4.00 Disclosures of quarterly financial statements as per clause 4(4) of BSEC's Notification No. BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018:

(a) Share Capital	<i>(Figures in Taka)</i>	
	31 March 2021	30 June 2020
This represents the following:		
<b>Authorized Capital</b>		
100,000,000 Ordinary Shares of Taka 10/- each	1,000,000,000	1,000,000,000
<b>Issued, Subscribed and Paid up Capital</b>		
29,000,000 Ordinary Shares of Taka 10/- each fully paid in cash	290,000,000	290,000,000
26,968,000 Ordinary Shares of Taka 10/- each issued as bonus shares	269,680,000	269,680,000
	<u>559,680,000</u>	<u>559,680,000</u>
<b>Revaluation Surplus</b>		
Fair value of Land & Land Development	1,320,347,175	1,320,347,175
Less : Book value	215,562,336	215,562,336
Revaluation Surplus	1,104,784,839	1,104,784,839
Less : Deferred Tax on revaluation surplus	132,574,181	132,574,181
<b>Net balance of revaluation surplus</b>	<u>972,210,658</u>	<u>972,210,658</u>
<b>Retained Earnings</b>		
Opening Balance	(648,815,257)	(342,432,695)
Add: Current period Profit/(Loss)	(229,834,572)	(306,382,562)
	(878,649,829)	(648,815,257)
Less: Stock Dividend	-	-
Less: Cash Dividend	-	-
<b>Closing Balance</b>	<u>(878,649,829)</u>	<u>(648,815,257)</u>

### (b) Net Asset Value (NAV) Per Share

The computation of NAV per share is given below:

Net asset value at the end of the period	653,240,829	883,075,401
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Net Asset Value (NAV) Per Share</b>	<u>11.67</u>	<u>15.78</u>





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## (c) Earnings Per Share (EPS)

The computation of EPS is given below:

	July 2020 to March 2021	July 2019 to March 2020
Earnings attributable to the ordinary shares during the period	(229,834,572)	(237,770,040)
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Basic Earnings Per Share (EPS)</b>	<b>(4.11)</b>	<b>(4.25)</b>

## (d) Net Operating Cash Flow Per Share (NOCFPS)

Calculation of NOCFPS per share is given below:

	July 2020 to March 2021	July 2019 to March 2020
Cash flows from operating activities as per statement of cash flows	30,947,630	17,115,661
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.55</b>	<b>0.31</b>

## (e) Reconciliation of net profit with cash flows from operating activities

Net profit after tax	(229,834,572)	(237,770,040)
Adjustment for non-cash transactions:		
Depreciation	37,273,968	38,494,613
Accrued financial expenses	171,416,257	174,084,310
Foreign currency exchange (gain)/loss	1,285	4,927
Current tax expense	410,580	434,672
Deferred tax expense/(income)	(31,285,089)	(32,363,914)
Net profit before changes in working capital	(52,017,572)	(57,115,433)
Changes in working capital:		
(Increase)/decrease in inventories	96,688,028	168,397,521
(Increase)/decrease in accounts receivable	(17,585,104)	(79,837,840)
(Increase)/decrease in advances, deposits and pre-payments	3,678,925	(13,305,115)
Increase/(decrease) in accounts payable	636,593	(523,472)
Increase/(decrease) in accruals and provisions	(453,240)	(500,000)
	82,965,202	74,231,094
<b>Net cash flows from operating activities</b>	<b>30,947,630</b>	<b>17,115,661</b>

## 5.00 Deferred Tax Liabilities

	31 March 2021	30 June 2020
Book value of depreciable assets	904,668,509	941,942,477
Less: Tax base value of depreciable assets	168,657,764	193,435,452
<b>Taxable Temporary Difference</b>	<b>736,010,745</b>	<b>748,507,024</b>
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	88,321,289	89,820,843
Deferred tax liability on revaluation surplus of assets	132,574,181	132,574,181
Unused tax losses	(179,004,968)	(149,219,432)
<b>Total Deferred Tax Liabilities</b>	<b>41,890,502</b>	<b>73,175,591</b>





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	31 March 2021	30 June 2020
<b>Deferred Tax Expense/(Income):</b>		
Closing deferred tax liabilities	88,321,289	89,820,843
Less: Opening deferred tax liabilities	89,820,843	91,141,377
Deferred Tax Expense/(Income)	<u>(1,499,553)</u>	<u>(1,320,534)</u>
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	<u>(29,785,536)</u>	<u>(40,392,187)</u>
	<u><b>(31,285,089)</b></u>	<u><b>(41,712,721)</b></u>

## 6.00 Related Party Transactions

Companies carried out no transaction with related parties in the normal course of business and on arms length basis during the period.

CFO

  
Company Secretary

MD & CEO



Director

  
Chairperson

Place: Dhaka, Bangladesh

Date: Thursday, April 29, 2021

