



# 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, Narayanganj, Bangladesh.

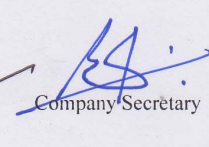
Tel : (02) 48810664  
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31, 2022

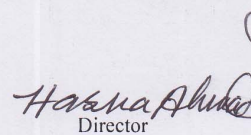
(Figures in Thousand Taka)

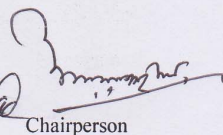
Sl No.	Particulars	31 March 2022 Taka	30 June 2021 Taka
<b>I.</b>	<b>ASSETS</b>		
<b>A.</b>	<b>Non-current Assets</b>	<b>2,516,041</b>	<b>2,544,563</b>
	Property, Plant and Equipment	2,194,688	2,215,850
	Capital Work-in-Progress	-	7,360
	Investments	321,353	321,353
<b>B.</b>	<b>Current Assets</b>	<b>1,061,726</b>	<b>844,830</b>
	Inventories	149,897	339,454
	Accounts Receivable	460,890	331,372
	Advances, Deposits and Pre-payments	388,447	143,234
	Cash and Cash Equivalents	62,492	30,770
	<b>TOTAL ASSETS (A+B)</b>	<b>3,577,767</b>	<b>3,389,393</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A.</b>	<b>Equity</b>	<b>332,901</b>	<b>328,260</b>
	Share Capital	559,680	559,680
	Revaluation Surplus	972,211	972,211
	Retained Earnings	(1,198,990)	(1,203,631)
<b>B.</b>	<b>Non-current Liabilities</b>	<b>382,112</b>	<b>391,204</b>
	Long Term Loan (Secured)-Non-current portion	346,046	356,727
	Deferred Tax Liabilities	36,066	34,477
<b>C.</b>	<b>Current Liabilities</b>	<b>2,862,754</b>	<b>2,669,929</b>
	Accounts Payable	9,225	5,180
	Long Term Loan (Secured)-Current portion	2,783,478	2,604,606
	Unclaimed Dividend Account	2,725	2,395
	Accruals and Provisions	67,326	57,748
<b>D.</b>	<b>TOTAL LIABILITIES (B+C)</b>	<b>3,244,866</b>	<b>3,061,134</b>
	<b>TOTAL EQUITY AND LIABILITIES (A+D)</b>	<b>3,577,767</b>	<b>3,389,393</b>
	<b>Net Asset Value (NAV) Per Share stated in Taka</b>	<b>5.95</b>	<b>5.87</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: April 27, 2022





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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, 2022

(Figures in Thousand Taka)

Sl No.	Particulars	July 2021 to March 2022	July 2020 to March 2021	3rd Quarter 2021-2022	3rd Quarter 2020-2021
A.	Turnover	678,444	160,148	221,856	48,254
B.	Cost of Goods Sold	442,027	224,912	146,429	107,033
C.	Gross Profit (A-B)	236,417	(64,764)	75,427	(58,779)
D.	Operating Expenses (E+F)	27,125	19,196	8,119	5,044
E.	Administrative and General Expenses	20,584	14,834	6,063	3,810
F.	Selling and Distribution Expenses	6,541	4,362	2,056	1,234
G.	Operating Profit (C-D)	209,292	(83,960)	67,308	(63,823)
H.	Non-operating Expenses (I+J)	195,259	176,749	64,346	52,293
I.	Financial Expenses	195,295	176,748	64,356	52,293
J.	Foreign Currency Exchange (Gain) / Loss	(36)	1	(10)	-
K.	Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-	-	-
L.	Profit before contribution to WPPF (G-H+K)	14,033	(260,709)	2,962	(116,116)
M.	Contribution to WPPF	668	-	141	-
N.	Profit before Tax (L-M)	13,365	(260,709)	2,821	(116,116)
O.	Provision for Income Tax	5,156	(30,874)	1,335	(13,761)
	Current Tax Expense	3,567	411	1,006	173
	Deferred Tax Expense/(Income)	1,589	(31,285)	329	(13,934)
P.	Net Profit after Tax (N-O)	8,209	(229,835)	1,486	(102,355)
Q.	Other Comprehensive Income	-	-	-	-
R.	Total Profit or Loss and Other Comprehensive Income (P+Q)	8,209	(229,835)	1,486	(102,355)

### Earnings Per Share (EPS) [Par value Taka

10.00]-Stated in Taka

	0.15	(4.11)	0.03	(1.83)
Number of ordinary shares used to compute EPS	55,968	55,968	55,968	55,968

CEO

Company Secretary

MD & CEO

Director

Chairperson

Place: Dhaka, Bangladesh

Date: April 27, 2022





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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2022

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2021	559,680	972,211	(1,203,631)	328,260
Total Profit or Loss and Other Comprehensive Income	-	-	8,209	8,209
Revaluation Surplus	-	-	-	-
Cash Dividend	-	-	(3,568)	(3,568)
Stock Dividend	-	-	-	-
Balance as on March 31, 2022	559,680	972,211	(1,198,990)	332,901

## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2021

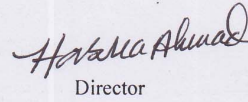
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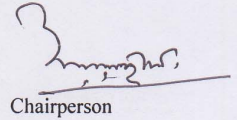
Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2020	559,680	972,211	(919,373)	612,518
Total Profit or Loss and Other Comprehensive Income	-	-	(284,259)	(284,259)
Revaluation Surplus	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on June 30, 2021	559,680	972,211	(1,203,631)	328,260

  
CFO

  
Company Secretary

MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh  
Date: April 27, 2022





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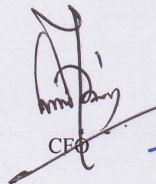
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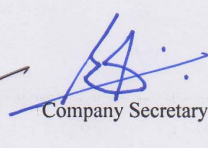
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED ON MARCH 31, 2022

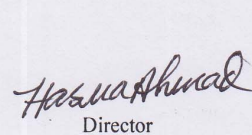
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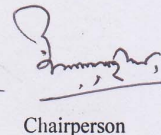
SI No.	Particulars	July 2021 to March 2022	July 2020 to March 2021
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Collection from turnover and recoveries	548,926	142,563
	Payment to suppliers, employees and others	(477,905)	(104,950)
	Cash generated from operation	71,021	37,613
	Payment of financial expenses	(4,105)	(5,332)
	Payment of income tax	(990)	(1,333)
		<u>65,926</u>	<u>30,948</u>
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Addition to property, plant and equipment	(15,363)	-
	Disposal of property, plant and equipment	-	-
	Addition to Capital Work-in-Progress	7,360	-
	Investment in MTDR	-	-
		<u>(8,003)</u>	<u>-</u>
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Long term loan receipt/(repayment)	(22,999)	(18,182)
	Short term loan receipt/(repayment)	-	-
	Dividend payment	(3,238)	(293)
		<u>(26,237)</u>	<u>(18,475)</u>
<b>D.</b>	<b>Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	31,686	12,473
<b>E.</b>	<b>Cash and cash equivalents at the beginning of the year</b>	30,770	8,728
<b>F.</b>	<b>Unrealized foreign exchange gain /(loss) on cash and cash equivalents</b>	36	(1)
<b>G.</b>	<b>Cash and cash equivalents at the end of the year (D+E+F)</b>	<u>62,492</u>	<u>21,200</u>
	<b>Net Operating Cash Flow Per Share (NOCFPS) stated in Taka</b>	<b>1.18</b>	<b>0.55</b>
	<b>Number of ordinary shares used to compute Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>55,968</b>	<b>55,968</b>

  
CEO

  
Company Secretary

MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh  
Date: April 27, 2022





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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, 2022

- 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, 2022 are in consistent with those adopted in preparation of the last annual audited financial statements for the year ended June 30, 2021.
- 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 There was a significant deviation between turnover and cost of goods sold of the reporting period and the corresponding period. Company management has been trying heart and soul for improvement of its business. Company got some good orders from customers and as such turnover has been increased during the reporting period. At the same time, company management made all out efforts to control cost of goods sold. As a result, cost of goods sold has also been reduced during the reporting period in comparison with corresponding period.
- 5.00 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

This represents the following:

#### Authorized Capital

100,000,000 Ordinary Shares of Taka10/- each

(Figures in Taka)

31 March 2022      30 June 2021

#### Issued, Subscribed and Paid up Capital

29,000,000 Ordinary Shares of Taka 10/- each fully paid in cash

26,968,000 Ordinary Shares of Taka 10/- each issued as bonus shares

#### Revaluation Surplus

Fair value of Land & Land Development

Less : Book value

Revaluation Surplus

Less : Deferred Tax on revaluation surplus

Net balance of revaluation surplus

#### Retained Earnings

Opening Balance

Add: Current period Profit/(Loss)

Less: Stock Dividend

Less: Cash Dividend

Closing Balance

	31 March 2022	30 June 2021
1,000,000,000 Ordinary Shares of Taka10/- each	1,000,000,000	1,000,000,000
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>
Fair value of Land & Land Development	1,276,450,000	1,276,450,000
Less : Book value	171,665,161	171,665,161
Revaluation Surplus	1,104,784,839	1,104,784,839
Less : Deferred Tax on revaluation surplus	132,574,181	132,574,181
Net balance of revaluation surplus	<u>972,210,658</u>	<u>972,210,658</u>
Opening Balance	(1,203,631,091)	(919,372,587)
Add: Current period Profit/(Loss)	8,208,892	(284,258,504)
	(1,195,422,199)	(1,203,631,091)
Less: Stock Dividend	-	-
Less: Cash Dividend	3,568,000	-
Closing Balance	<u>(1,198,990,199)</u>	<u>(1,203,631,091)</u>





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	31 March 2022	30 June 2021
<b>(b) Net Asset Value (NAV) Per Share</b>		
The computation of NAV per share is given below:		
Net asset value at the end of the period	332,900,459	328,259,567
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Net Asset Value (NAV) Per Share</b>	<b>5.95</b>	<b>5.87</b>
<b>(c) Earnings Per Share (EPS)</b>		
The computation of EPS is given below:		
Earnings attributable to the ordinary shares during the period	8,208,892	(229,834,572)
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Basic Earnings Per Share (EPS)</b>	<b>0.15</b>	<b>(4.11)</b>
<b>(d) Net Operating Cash Flow Per Share (NOCFPS)</b>		
Calculation of NOCFPS per share is given below:		
Cash flows from operating activities as per statement of cash flows	65,925,828	30,947,630
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>1.18</b>	<b>0.55</b>
<b>(e) Reconciliation of net profit with cash flows from operating activities</b>		
Net profit after tax	8,208,892	(229,834,572)
Adjustment for non-cash transactions:		
Depreciation	36,524,865	37,273,968
Accrued financial expenses	191,189,859	171,416,257
Foreign currency exchange (gain)/loss	(35,980)	1,285
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	3,566,915	410,580
Deferred tax expense/(income)	1,588,869	(31,285,089)
Net profit before changes in working capital	241,043,420	(52,017,572)
Changes in working capital:		
(Increase)/decrease in inventories	189,557,387	96,688,028
(Increase)/decrease in accounts receivable	(129,518,501)	(17,585,104)
(Increase)/decrease in advances, deposits and pre-payments	(245,212,473)	3,678,925
Increase/(decrease) in accounts payable	4,044,921	636,593
Increase/(decrease) in accruals and provisions	6,011,074	(453,240)
	(175,117,592)	82,965,202
<b>Net cash flows from operating activities</b>	<b>65,925,828</b>	<b>30,947,630</b>

## 6.00 Deferred Tax Liabilities

	31 March 2022	30 June 2021
Book value of depreciable assets	895,638,354	916,800,354
Less: Tax base value of depreciable assets	185,354,914	190,033,195
<b>Taxable Temporary Difference</b>	<b>710,283,440</b>	<b>726,767,159</b>
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	85,234,013	87,212,059
Deferred tax liability on revaluation surplus of assets	132,574,181	132,574,181
Unused tax losses	(181,742,407)	(185,309,322)
<b>Total Deferred Tax Liabilities</b>	<b>36,065,786</b>	<b>34,476,918</b>





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## Deferred Tax Expense/(Income):

	July 2021 to March 2022	July 2020 to March 2021
Closing deferred tax liabilities	85,234,013	88,321,289
Less: Opening deferred tax liabilities	87,212,059	89,820,843
Deferred Tax Expense/(Income)	(1,978,046)	(1,499,553)
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	3,566,915	(29,785,536)
	<b>1,588,869</b>	<b>(31,285,089)</b>

## 7.00 Unclaimed Dividend Account

	31 March 2022	30 June 2021
Opening balance	2,394,714	2,687,658
Add: Dividend declared during the year	3,568,000	-
	<b>5,962,714</b>	<b>2,687,658</b>
Less: Dividend paid during the year	3,237,981	292,944
	<b>2,724,733</b>	<b>2,394,714</b>

## Ageing of Unclaimed Dividend

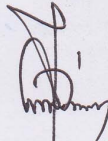
Below 5 years	330,019	-
Above 5 years	2,394,714	2,394,714
	<b>2,724,733</b>	<b>2,394,714</b>

As per direction of Bangladesh Securities and Exchange Commission company submitted cheque no.1106118 dated 28 September 2021 of Taka 21,54,149.46 and cheque no.4662310 dated 28 September 2021 of Taka 279,777.45 totaling Taka 24,33,926.91 (including interest of Taka 39,212.91) for the purpose of transferring the amounts held against unclaimed or undistributed or unsettled dividend in cash to the Capital Market Stabilization Fund (CMSF) SND A/C No. 0010311521301 with Community Bank Bangladesh Ltd., Gulshan Corporate Branch, Dhaka along with the detailed information of entitled securities holders. This amount of Taka 24,33,926.91 transferred to CMSF has been shown under advances, deposits and pre-payments head of statement of financial position.

During the reporting period, the company declared 1% interim cash dividend for all shareholders other than sponsors and directors except ICB. For the purpose dividend supposed to be paid was Taka 3,568,000 among which Taka 3,237,981 was paid within March 31, 2022 and rest Taka 330,019 was remain unclaimed.

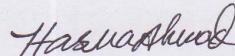
## 8.00 Related Party Transactions

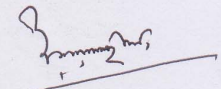
Companies carried out no transaction with related parties in the normal course of business and on arms length basis during the period.

  
CEO

  
Company Secretary

MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh

Date: April 27, 2022

