



# ALLTEX INDUSTRIES LIMITED

Correspondence Office: Apartment No. F2, House No. 16, Road No. 23, Block-B, Banani, Dhaka-1213, Bangladesh.  
Factory & Registered Office: Alltex Industrial Park, Ariabo, Barpa, Ruggonj, Narayanganj, Bangladesh.

Mobile : 01713-366938

E-mail : info.alltex@yahoo.com

## ALLTEX INDUSTRIES LIMITED STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT SEPTEMBER 30, 2024

(Figures in Thousand Taka)

Sl No.	Particulars	30 Sept 2024 Taka	30 June 2024 Taka
<b>I.</b>	<b>ASSETS</b>		
<b>A.</b>	<b>Non-current Assets</b>	<b>4,005,452</b>	<b>4,023,477</b>
	Property, Plant and Equipment	3,578,195	3,596,220
	Capital Work-in-Progress	112	112
	Investments	427,145	427,145
<b>B.</b>	<b>Current Assets</b>	<b>705,684</b>	<b>667,789</b>
	Inventories	6,992	7,098
	Accounts Receivable	452,079	437,765
	Advances, Deposits and Pre-payments	239,819	211,253
	Cash and Cash Equivalents	6,794	11,673
	<b>TOTAL ASSETS (A+B)</b>	<b>4,711,136</b>	<b>4,691,266</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A.</b>	<b>Equity</b>	<b>1,114,226</b>	<b>1,114,787</b>
	Share Capital	559,680	559,680
	Revaluation Surplus	1,688,788	1,688,788
	Retained Earnings	(1,134,242)	(1,133,681)
<b>B.</b>	<b>Non-current Liabilities</b>	<b>427,881</b>	<b>456,981</b>
	Long Term Loan (Secured)-Non-current portion	293,609	322,619
	Deferred Tax Liabilities	134,272	134,362
<b>C.</b>	<b>Current Liabilities</b>	<b>3,169,029</b>	<b>3,119,498</b>
	Accounts Payable	7,148	7,414
	Long Term Loan (Secured)-Current portion	3,083,882	3,033,716
	Unclaimed Dividend Account	2,711	2,711
	Accruals and Provisions	75,288	75,657
<b>D.</b>	<b>TOTAL LIABILITIES (B+C)</b>	<b>3,596,910</b>	<b>3,576,479</b>
	<b>TOTAL EQUITY AND LIABILITIES (A+D)</b>	<b>4,711,136</b>	<b>4,691,266</b>
	<b>Net Asset Value (NAV) Per Share- Stated in Taka</b>	<b>19.91</b>	<b>19.92</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: November 12, 2024

D:\24\Documents\Financial statements\AIL\AIL July 2024 to June 2025\1st Quarter-2024+2025+1st Annual-2024-2025-1st Quarter-Final





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## ALLTEX INDUSTRIES LIMITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2024

*(Figures in Thousand Taka)*

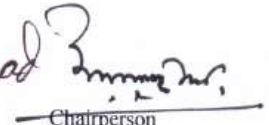
Sl No.	Particulars	1st Quarter FY 2024-2025	1st Quarter FY 2023-2024
A.	Turnover	78,040	84,561
B.	Cost of Goods Sold	51,306	75,972
C.	<b>Gross Profit (A-B)</b>	<b>26,734</b>	<b>8,589</b>
D.	<b>Operating Expenses (E+F)</b>	<b>6,095</b>	<b>7,321</b>
E.	Administrative and General Expenses	5,280	6,495
F.	Selling and Distribution Expenses	815	826
G.	<b>Operating Profit (C-D)</b>	<b>20,639</b>	<b>1,268</b>
H.	<b>Non-operating Expenses (I+J+K) *</b>	<b>21,091</b>	<b>12,950</b>
I.	Financial Expenses	21,168	13,024
J.	(Gain) / Loss on Sale of Fixed Assets	-	-
K.	Foreign Currency Exchange (Gain) / Loss	(77)	(74)
L.	<b>Profit before contribution to WPPF (G-H)</b>	<b>(452)</b>	<b>(11,682)</b>
M.	Contribution to WPPF	-	-
N.	<b>Profit before Tax (L-M)</b>	<b>(452)</b>	<b>(11,682)</b>
O.	<b>Provision for Income Tax</b>	<b>109</b>	<b>591</b>
	Current Tax Expense	200	466
	Deferred Tax Expense/(Income)	(91)	125
P.	<b>Net Profit after Tax (N-O)</b>	<b>(561)</b>	<b>(12,273)</b>
Q.	Share of Profit / (Loss) from Associate Company	-	-
R.	<b>Net Profit after Tax (P+Q)</b>	<b>(561)</b>	<b>(12,273)</b>
S.	Other Comprehensive Income	-	-
T.	<b>Total Profit or Loss and Other Comprehensive Income (R+S)</b>	<b>(561)</b>	<b>(12,273)</b>
	<b>Earnings Per Share [Par value Taka 10.00]-EPS- Stated in Taka</b>	<b>(0.01)</b>	<b>(0.22)</b>
	Number of ordinary shares used to compute EPS	55,968	55,968

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh  
Date: November 12, 2024





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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2024

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2024	559,680	1,688,788	(1,133,681)	1,114,787
Total Profit or Loss	-	-	(561)	(561)
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on September 30, 2024	559,680	1,688,788	(1,134,242)	1,114,226

## ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2023

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2023	559,680	972,211	(1,224,096)	307,795
Total Profit or Loss	-	-	(12,273)	(12,273)
Revaluation Surplus	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on September 30, 2023	559,680	972,211	(1,236,369)	295,522

  
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2024

(Figures in Thousand Taka)

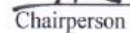
Sl No.	Particulars	1st Quarter FY 2024-2025	1st Quarter FY 2023-2024
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Collection from turnover and recoveries	62,554	77,585
	Payment to suppliers, employees and others	(67,450)	(59,381)
	Cash generated from operation	(4,896)	18,204
	Payment of financial expenses	(13)	(5,008)
	Payment of income tax	-	-
		<b>(4,909)</b>	<b>13,196</b>
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Addition to property, plant and equipment	(47)	-
	Disposal of property, plant and equipment	-	-
	Transferred to capital work-in-progress	-	-
	Advance against fixed asset purchase	-	-
	Investment in MTDR	-	-
		<b>(47)</b>	<b>-</b>
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Long term loan receipt/(repayment) <sup>†</sup>	-	-
	Short term loan receipt/(repayment)	-	-
	Dividend payment	-	-
		<b>-</b>	<b>-</b>
<b>D.</b>	<b>Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(4,956)</b>	<b>13,196</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning of the year</b>	<b>11,673</b>	<b>4,920</b>
<b>F.</b>	<b>Unrealized foreign exchange gain /(loss) on cash and cash equivalents</b>	<b>77</b>	<b>74</b>
<b>G.</b>	<b>Cash and cash equivalents at the end of the year (D+E+F)</b>	<b>6,794</b>	<b>18,190</b>
	<b>Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka</b>	<b>(0.09)</b>	<b>0.24</b>
	Number of ordinary shares used to compute Net Operating Cash Flow Per Share (NOCFPS)	55,968	55,968

  
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Place: Dhaka, Bangladesh  
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## ALLTEX INDUSTRIES LIMITED

### NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED) AS AT AND FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2024

- 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 2020, the Listing Regulations of Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC 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 First Quarter (Q1) period ended September 30, 2024 are in consistent with those adopted in preparation of the last annual audited financial statements for the year ended June 30, 2024.
- 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 Reason for Unusual Fluctuation In Quarter to Quarter Result

There was a significant deviation between Cost of Good Sold of the reporting period and the corresponding period. Company installed gas economizer and consequently company's power cost has been decreased significantly in comparison with the corresponding quarter. As a result, Cost of Good Sold of the company has been decreased significantly and resulted in a significant deviation between Cost of Good Sold of the reporting period and the corresponding period.

#### 5.00 Reasons for Significant Deviation in EPS, NAVPS and NOCFPS

There was a significant deviation between Gross Profit and Net Profit of the reporting period and the corresponding period. Company installed gas economizer and consequently company's power cost has been decreased significantly in comparison with the corresponding quarter. As a result, Gross Profit has been increased significantly and Net Loss has been decreased significantly and resulted in a significant deviation between Gross Profit and Net Profit of the reporting period and the corresponding period. NOCFPS has been decreased mainly for increase in payment to suppliers, employees and others during the reporting period than the corresponding period. NAV has been decreased due to the net los incurred during the reporting period.

#### 6.00 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

<i>(Figures in Taka)</i>	
30 Sept 2024	30 June 2024

1,000,000,000	1,000,000,000
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##### Issued, Subscribed and Paid up Capital:

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

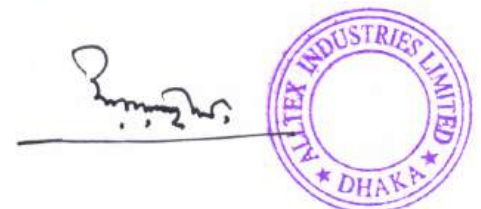
26,968,000 Ordinary Shares of Taka 10/- each issued as bonus shares

30 Sept 2024	30 June 2024
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290,000,000	290,000,000
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269,680,000	269,680,000
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<u>559,680,000</u>	<u>559,680,000</u>
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## Revaluation Surplus:

Fair value of Land & Land Development	2,188,200,000	2,188,200,000
Less : Book value	269,122,234	269,122,234
Revaluation Surplus	1,919,077,766	1,919,077,766
Less : Deferred Tax on revaluation surplus	230,289,332	230,289,332
<b>Net balance of revaluation surplus</b>	<b>1,688,788,434</b>	<b>1,688,788,434</b>

## Retained Earnings:

Opening Balance	(1,133,680,973)	(1,224,095,615)
Share of Profit/(Loss) from Associate Company	-	0
Add: Prior years' adjustment	-	91,223,285
Add: Current year's profit/(loss)	(561,140)	(808,643)
	(1,134,242,113)	(1,133,680,973)
Less: Stock Dividend	-	-
Less: Cash Dividend	-	-
<b>Closing Balance</b>	<b>(1,134,242,113)</b>	<b>(1,133,680,973)</b>

## (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	1,114,226,321	1,114,787,461
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>19.91</b>	<b>19.92</b>

## (c) Earnings Per Share (EPS)

The computation of EPS is given below:

	July 2024 to Sept 2024	July 2023 to Sept 2023
Earnings attributable to the ordinary shares during the period	(561,140)	(12,273,598)
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Basic Earnings Per Share (EPS)</b>	<b>(0.01)</b>	<b>(0.22)</b>

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

Calculation of NOCFPS per share is given below:

Cash flows from operating activities as per statement of cash flows	(4,910,318)	13,195,984
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>(0.09)</b>	<b>0.24</b>





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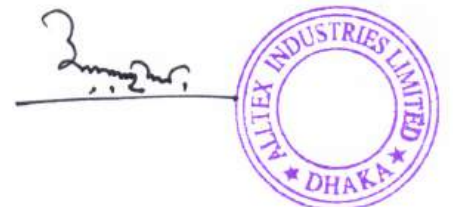
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	July 2024 to Sept 2024	July 2023 to Sept 2023
<b>(e) Reconciliation of net profit with cash flows from operating activities</b>		
Net profit after tax	(561,140)	(12,273,598)
Adjustment for non-cash transactions:		
Depreciation	18,072,184	18,602,841
Accrued financial expenses	21,155,787	8,015,609
Foreign currency exchange (gain)/loss	(77,470)	(73,781)
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	200,171	465,511
Deferred tax expense/(income)	(90,731)	125,328
Net profit before changes in working capital	38,698,802	14,861,910
Changes in working capital:		
(Increase)/decrease in inventories	105,705	20,118,302
(Increase)/decrease in accounts receivable	(14,313,772)	(5,928,179)
(Increase)/decrease in advances, deposits and pre-payments	(28,566,279)	(16,545,600)
Increase/(decrease) in accounts payable	(265,820)	689,550
Increase/(decrease) in accruals and provisions	(568,954)	-
	(43,609,120)	(1,665,927)
<b>Net cash flows from operating activities</b>	<b>(4,910,318)</b>	<b>13,195,984</b>

## 7.00 Deferred Tax Liabilities

	30 Sept 2024	30 June 2024
Book value of depreciable assets	1,389,994,633	1,408,020,317
Less: Tax base value of depreciable assets	676,654,535	693,924,127
<b>Taxable Temporary Difference</b>	<b>713,340,098</b>	<b>714,096,190</b>
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	85,600,812	85,691,543
Deferred tax liability on revaluation surplus of assets	230,289,332	230,289,332
Unused tax losses	(181,618,415)	(181,618,415)
<b>Total Deferred Tax Liabilities</b>	<b>134,271,729</b>	<b>134,362,460</b>

	July 2024 to Sept 2024	July 2023 to Sept 2023
<b>Deferred Tax Expense/(Income):</b>		
Closing deferred tax liabilities	85,600,812	85,622,711
Less: Opening deferred tax liabilities	85,691,543	85,497,383
Deferred Tax Expense/(Income)	(90,731)	125,328
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	-	-
	(90,731)	125,328





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## 8.00 Unclaimed Dividend Account

	30 Sept 2024	30 June 2024
Opening balance	2,711,364	2,711,364
Add: Dividend declared during the year	-	-
	<u>2,711,364</u>	<u>2,711,364</u>
Less: Dividend paid during the year	-	-
	<u>2,711,364</u>	<u>2,711,364</u>
<b>Ageing of Unclaimed Dividend</b>		
Below 3 years	316,650	316,650
Above 3 years	2,394,714	2,394,714
	<u>2,711,364</u>	<u>2,711,364</u>

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 (Taka 2,394,714 + Taka 39,212.91) transferred to CMSF has been shown under advances, deposits and pre-payments head of statement of financial position.

During the FY 2021-2022 company declared 1% interim cash dividend for all the shareholders other than sponsors and directors except ICB. For this purpose, amount of dividend supposed to be paid was Taka 3,568,000 among which Taka 3,251,350 was paid within September 30, 2024 and rest Taka 316,650 was remain unclaimed.

## 9.00 Related Party Transactions

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



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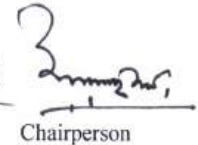


Company Secretary



MD & CEO

Director



Chairperson

Place: Dhaka, Bangladesh

Date: November 12, 2024

