



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, Rupgonj, Narayangonj, Bangladesh.

Mobile : 01713-366938

E-mail : info.alltex@yahoo.com

ALLTEX INDUSTRIES LIMITED

STATEMENT OF FINANCIAL POSITION (UNAUDITED)

AS AT MARCH 31, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	31 March 2025 Taka	30 June 2024 Taka
I.	ASSETS		
A.	Non-current Assets	3,970,130	4,023,477
	Property, Plant and Equipment	3,542,873	3,596,220
	Capital Work-in-Progress	112	112
	Investments	427,145	427,145
B.	Current Assets	758,316	667,789
	Inventories	11,759	7,098
	Accounts Receivable	469,282	437,765
	Advances, Deposits and Pre-payments	260,012	211,253
	Cash and Cash Equivalents	17,263	11,673
	TOTAL ASSETS (A+B)	4,728,446	4,691,266
II.	EQUITY AND LIABILITIES		
A.	Equity	1,106,868	1,114,787
	Share Capital	559,680	559,680
	Revaluation Surplus	1,688,788	1,688,788
	Retained Earnings	(1,141,600)	(1,133,681)
B.	Non-current Liabilities	367,469	456,981
	Long Term Loan (Secured)-Non-current portion	233,372	322,619
	Deferred Tax Liabilities	134,097	134,362
C.	Current Liabilities	3,254,109	3,119,498
	Accounts Payable	7,124	7,414
	Long Term Loan (Secured)-Current portion	3,168,866	3,033,716
	Unclaimed Dividend Account	2,711	2,711
	Accruals and Provisions	75,408	75,657
D.	TOTAL LIABILITIES (B+C)	3,621,578	3,576,479
	TOTAL EQUITY AND LIABILITIES (A+D)	4,728,446	4,691,266
	Net Asset Value (NAV) Per Share- Stated in Taka	19.78	19.92
	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 30, 2025





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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	July 2024 to March 2025	July 2023 to March 2024	3rd Quarter FY 2024-2025	3rd Quarter FY 2023-2024
A.	Turnover	252,731	282,633	88,131	109,421
B.	Cost of Goods Sold	169,203	223,365	61,950	65,966
C.	Gross Profit (A-B)	83,528	59,268	26,181	43,455
D.	Operating Expenses (E+F)	25,190	23,542	8,136	9,248
E.	Administrative and General Expenses	21,702	20,522	5,966	7,901
F.	Selling and Distribution Expenses	3,488	3,020	2,170	1,347
G.	Operating Profit (C-D)	58,338	35,726	18,045	34,207
H.	Non-operating Expenses (I+J+K)	65,827	42,577	22,595	16,203
I.	Financial Expenses	65,979	42,651	22,670	16,203
J.	(Gain) / Loss on Sale of Fixed Assets	-	-	-	-
K.	Foreign Currency Exchange (Gain) / Loss	(152)	(74)	(75)	-
L.	Profit before contribution to WPPF (G-H)	(7,489)	(6,851)	(4,550)	18,004
M.	Contribution to WPPF	-	-	-	-
N.	Profit before Tax (L-M)	(7,489)	(6,851)	(4,550)	18,004
O.	Provision for Income Tax	430	2,394	183	844
	Current Tax Expense	696	1,468	268	506
	Deferred Tax Expense/(Income)	(266)	926	(85)	338
P.	Net Profit after Tax (N-O)	(7,919)	(9,245)	(4,733)	17,160
Q.	Share of Profit / (Loss) from Associate Company	-	-	-	-
R.	Net Profit after Tax (P+Q)	(7,919)	(9,245)	(4,733)	17,160
S.	Other Comprehensive Income	-	-	-	-
T.	Total Profit or Loss and Other Comprehensive Income (R+S)	(7,919)	(9,245)	(4,733)	17,160
	Earnings Per Share [Par value Taka 10.00]-EPS- Stated in Taka	(0.14)	(0.17)	(0.08)	0.30
	Number of ordinary shares used to compute EPS	55,968	55,968	55,968	55,968

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Company Secretary

MD & CEO

Director

Chairperson

Place: Dhaka, Bangladesh
Date: April 30, 2025





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ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2025

(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	-	-	(7,919)	(7,919)
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on March 31, 2025	559,680	1,688,788	(1,141,600)	1,106,868

ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2024

(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	-	-	(9,245)	(9,245)
Revaluation Surplus	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on March 31, 2024	559,680	972,211	(1,233,341)	298,550

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Date: April 30, 2025



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ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2025

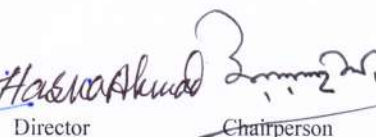
(Figures in Thousand Taka)

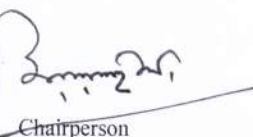
SI No.	Particulars	July 2024 to March 2025	July 2023 to March 2024
A.	Cash flows from operating activities		
	Collection from turnover and recoveries	217,546	244,654
	Payment to suppliers, employees and others	(190,950)	(149,384)
	Cash generated from operation	26,596	95,270
	Payment of financial expenses	(76)	(5,108)
	Payment of income tax	(206)	(4,626)
		26,314	85,536
B.	Cash flows from investing activities		
	Addition to property, plant and equipment	(876)	(34,641)
	Disposal of property, plant and equipment	-	-
	Transferred to capital work-in-progress	-	-
	Advance against fixed asset purchase	-	(40,147)
	Investment in MTDR	-	-
		(876)	(74,788)
C.	Cash flows from financing activities		
	Long term loan receipt/(repayment)	(20,000)	(10,000)
	Short term loan receipt/(repayment)	-	-
	Dividend payment	-	-
		(20,000)	(10,000)
D.	Increase/(Decrease) in cash and cash equivalents (A+B+C)	5,438	748
E.	Cash and cash equivalents at the beginning of the year	11,673	4,920
F.	Unrealized foreign exchange gain/(loss) on cash and cash equivalents	152	74
G.	Cash and cash equivalents at the end of the year (D+E+F)	17,263	5,742
	Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka	0.47	1.53
	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 MARCH 31, 2025

- 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 Third Quarter (Q3) period ended March 31, 2025 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 loss 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 Taka 10/- each

(Figures in Taka)	
31 March 2025	30 June 2024

1,000,000,000 1,000,000,000

Issued, Subscribed and Paid up Capital:

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

559,680,000 559,680,000

[Signature]





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Revaluation Surplus:

Fair value of Land & Land Development
Less : Book value
Revaluation Surplus
Less : Deferred Tax on revaluation surplus
Net balance of revaluation surplus

31 March 2025	30 June 2024
2,188,200,000	2,188,200,000
269,122,234	269,122,234
1,919,077,766	1,919,077,766
230,289,332	230,289,332
1,688,788,434	1,688,788,434

Retained Earnings:

Opening Balance
Share of Profit/(Loss) from Associate Company
Add: Prior years' adjustment
Add: Current year's profit/(loss)
Less: Stock Dividend
Less: Cash Dividend
Closing Balance

(1,133,680,973)	(1,224,095,615)
-	-
-	91,223,285
(7,918,849)	(808,643)
(1,141,599,822)	(1,133,680,973)
-	-
-	-
(1,141,599,822)	(1,133,680,973)

(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
Number of ordinary shares at the end of the period
Net Asset Value (NAV) Per Share

1,106,868,612	1,114,787,461
55,968,000	55,968,000
19.78	19.92

(c) Earnings Per Share (EPS)

The computation of EPS is given below:

Earnings attributable to the ordinary shares during the period
Number of ordinary shares at the end of the period
Basic Earnings Per Share (EPS)

July 2024 to March 2025	July 2023 to March 2024
(7,918,849)	(9,245,549)
55,968,000	55,968,000
(0.14)	(0.17)

(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
Number of ordinary shares at the end of the period
Net Operating Cash Flow Per Share (NOCFPS)

26,313,315	85,535,826
55,968,000	55,968,000
0.47	1.53





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

	July 2024 to March 2025	July 2023 to March 2024
Net profit after tax	(7,918,849)	(9,245,549)
Adjustment for non-cash transactions:		
Depreciation	54,223,789	56,390,692
Accrued financial expenses	65,902,625	37,542,432
Foreign currency exchange (gain)/loss	(152,347)	(73,781)
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	696,148	1,467,925
Deferred tax expense/(income)	(265,591)	926,046
Net profit before changes in working capital	112,485,775	87,007,766
Changes in working capital:		
(Increase)/decrease in inventories	(4,660,947)	36,127,467
(Increase)/decrease in accounts receivable	(31,517,596)	(34,605,018)
(Increase)/decrease in advances, deposits and pre-payments	(48,759,454)	(5,209,479)
Increase/(decrease) in accounts payable	(289,233)	1,248,402
Increase/(decrease) in accruals and provisions	(945,229)	966,688
	(86,172,460)	(1,471,939)
Net cash flows from operating activities	26,313,315	85,535,826

7.00 Deferred Tax Liabilities

	31 March 2025	30 June 2024
Book value of depreciable assets	1,354,673,028	1,408,020,317
Less: Tax base value of depreciable assets	642,790,101	693,924,127
Taxable Temporary Difference	711,882,927	714,096,190
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	85,425,951	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)
Total Deferred Tax Liabilities	134,096,868	134,362,460

Deferred Tax Expense/(Income):

	July 2024 to March 2025	July 2023 to March 2024
Closing deferred tax liabilities	85,425,951	86,423,429
Less: Opening deferred tax liabilities	85,691,543	85,497,383
Deferred Tax Expense/(Income)	(265,592)	926,046
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	-	-
	(265,592)	926,046





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8.00 Unclaimed Dividend Account

Opening balance
Add: Dividend declared during the year

Less: Dividend paid during the year

31 March 2025	30 June 2024
2,711,364	2,711,364
-	-
<u>2,711,364</u>	<u>2,711,364</u>
-	-
<u>2,711,364</u>	<u>2,711,364</u>

Ageing of Unclaimed Dividend

Below 3 years
Above 3 years

-	316,650
2,711,364	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 March 31, 2025 and rest Taka 316,650 was remain unclaimed.

9.00 Related Party Transactions

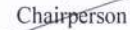
Companies carried out no transaction with related parties in the normal course of business and on arm's length basis during the period.


CFO


Company Secretary


MD & CEO


Director


Chairperson

Place: Dhaka, Bangladesh
Date: April 30, 2025

