



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, Narayanganj, Bangladesh.

Mobile : 01713-366938

E-mail : info.alltex@yahoo.com

ALLTEX INDUSTRIES LIMITED STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT SEPTEMBER 30, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	30 Sept 2025 Taka	30 June 2025 Taka
I.	ASSETS		
A.	Non-current Assets	3,933,759	3,950,904
	Property, Plant and Equipment	3,508,078	3,525,223
	Capital Work-in-Progress	112	112
	Investments	425,569	425,569
B.	Current Assets	749,080	682,770
	Inventories	63,671	25,359
	Accounts Receivable	501,963	487,090
	Advances, Deposits and Pre-payments	167,626	144,807
	Cash and Cash Equivalents	15,820	25,514
	TOTAL ASSETS (A+B)	4,682,839	4,633,674
II.	EQUITY AND LIABILITIES		
A.	Equity	1,386,659	1,386,088
	Share Capital	559,680	559,680
	Revaluation Surplus	1,688,788	1,688,788
	Retained Earnings	(861,809)	(862,380)
B.	Non-current Liabilities	304,325	336,307
	Long Term Loan (Secured)-Non-current portion	170,499	202,297
	Deferred Tax Liabilities	133,826	134,010
C.	Current Liabilities	2,991,855	2,911,279
	Accounts Payable	6,458	10,444
	Long Term Loan (Secured)-Current portion	2,956,778	2,872,953
	Unclaimed Dividend Account	2,711	2,711
	Accruals and Provisions	25,908	25,171
D.	TOTAL LIABILITIES (B+C)	3,296,180	3,247,586
	TOTAL EQUITY AND LIABILITIES (A+D)	4,682,839	4,633,674
	Net Asset Value (NAV) Per Share - Stated in Taka	24.78	24.77
	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: December 30, 2025

D:\ZIA\Documents\Financial statements\AIL\AIL July 2025 to June 2026\FS-1st Quarter-2025-2026\1 FS-Annual-2025-2026-1st Quarter



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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, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	1st Quarter FY 2025-2026	1st Quarter FY 2024-2025
A.	Turnover	132,312	78,040
B.	Cost of Goods Sold	68,188	51,306
C.	Gross Profit (A-B)	64,124	26,734
D.	Operating Expenses (E+F)	8,011	6,095
E.	Administrative and General Expenses	6,576	5,280
F.	Selling and Distribution Expenses	1,435	815
G.	Operating Profit (C-D)	56,113	20,639
H.	Non-operating Expenses (I+J+K)	55,056	21,091
I.	Financial Expenses	55,034	21,168
J.	(Gain) / Loss on Sale of Fixed Assets	-	-
K.	Foreign Currency Exchange (Gain) / Loss	22	(77)
L.	Profit before contribution to WPPF (G-H)	1,057	(452)
M.	Contribution to WPPF	50	-
N.	Profit before Tax (L-M)	1,007	(452)
O.	Provision for Income Tax	436	109
	Current Tax Expense	620	200
	Deferred Tax Expense/(Income)	(184)	(91)
P.	Net Profit after Tax (N-O)	571	(561)
Q.	Share of Profit / (Loss) from Associate Company	-	-
R.	Net Profit after Tax (P+Q)	571	(561)
S.	Other Comprehensive Income:		
	Items that will not be reclassified subsequently to profit and loss:		
	Deferred Tax Expense/(Income) on revaluation	-	-
T.	Total Profit or Loss and Other Comprehensive Income (R+S)	571	(561)
	Earnings Per Share [Par value Taka 10.00]-EPS Stated in Taka	0.01	(0.01)
	Number of ordinary shares used to compute EPS	55,968	55,968

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Company Secretary

MD & CEO

Director

Chairperson

Place: Dhaka, Bangladesh
Date: December 30, 2025



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ALLTEX INDUSTRIES LIMITED

STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2025

(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2025	559,680	1,688,788	(862,380)	1,386,088
Total Profit or Loss	-	-	571	571
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on September 30, 2025	559,680	1,688,788	(861,809)	1,386,659

ALLTEX INDUSTRIES LIMITED

STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

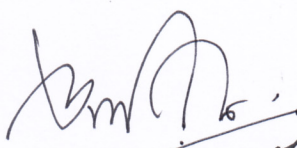
FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2024

(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


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Company Secretary


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Director


Chairperson

Place: Dhaka, Bangladesh

Date: December 30, 2025



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STATEMENT OF CASH FLOWS (UNAUDITED)

FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	1st Quarter FY 2025-2026	1st Quarter FY 2024-2025
A.	Cash flows from operating activities		
	Collection from turnover and recoveries	116,129	62,554
	Payment to suppliers, employees and others	(102,608)	(67,450)
	Cash generated from operation	13,521	(4,896)
	Payment of financial expenses	(8)	(13)
	Payment of income tax	(185)	-
		<u>13,328</u>	<u>(4,909)</u>
B.	Cash flows from investing activities		
	Addition to property, plant and equipment	-	(47)
	Disposal of property, plant and equipment	-	-
	Transferred to capital work-in-progress	-	-
	Advance against fixed asset purchase	(20,000)	-
	Investment in MTDR	-	-
		<u>(20,000)</u>	<u>(47)</u>
C.	Cash flows from financing activities		
	Long term loan receipt/(repayment)	(3,000)	-
	Short term loan receipt/(repayment)	-	-
	Dividend payment	-	-
		<u>(3,000)</u>	<u>-</u>
D.	Increase/(Decrease) in cash and cash equivalents (A+B+C)	<u>(9,672)</u>	<u>(4,956)</u>
E.	Cash and cash equivalents at the beginning of the year	25,514	11,673
F.	Unrealized foreign exchange gain /(loss) on cash and cash equivalents	(22)	77
G.	Cash and cash equivalents at the end of the year (D+E+F)	<u>15,820</u>	<u>6,794</u>
	Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka	0.24	(0.09)

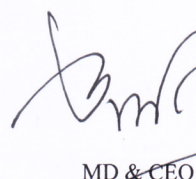
Number of ordinary shares used to compute Net Operating
Cash Flow Per Share (NOCFPS)

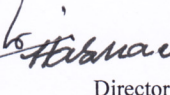
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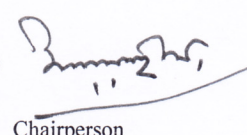
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Place: Dhaka, Bangladesh

Date: December 30, 2025



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NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED)

AS AT AND FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 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 First Quarter (Q1) period ended September 30, 2025 are in consistent with those adopted in preparation of the last annual audited financial statements for the year ended June 30, 2025.
- 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 Turnover and Cost of Good Sold of the reporting period and the corresponding period. Company management's relentless efforts increased turnover and decreased percentage of cost of goods sold significantly for the reporting period in comparison with the corresponding period. In one hand Company's turnover has been increased significantly and on the other hand Cost of Good Sold has been controlled and decreased in proportion significantly that resulted in a significant deviation between Gross Profit 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 management's relentless efforts increased turnover and decreased percentage of cost of goods sold significantly for the reporting period in comparison with the corresponding period. As a result, Gross Profit and Net Profit have been increased significantly and resulted in a significant deviation between Gross Profit and Net Profit of the reporting period and the corresponding period. NOCFPS has been increased mainly for increased collection from buyers during the reporting period than the corresponding period. NAV has been increased due to the net profit earned 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

(Figures in Taka)

30 Sept 2025

30 June 2025

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



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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

30 Sept 2025	30 June 2025
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

(862,379,941)	(1,133,680,973)
-	-
-	281,493,825
570,619	(10,192,793)
(861,809,322)	(862,379,941)
-	-
-	-
(861,809,322)	(862,379,941)

(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

1,386,659,112	1,386,088,493
55,968,000	55,968,000
24.78	24.77

(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 2025 to Sept 2025	July 2024 to Sept 2024
570,619	(561,140)
55,968,000	55,968,000
0.01	(0.01)

(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)

13,328,307	(4,910,318)
55,968,000	55,968,000
0.24	(0.09)



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	July 2025 to Sept 2025	July 2024 to Sept 2024
(e) Reconciliation of net profit with cash flows from operating activities		
Net profit after tax	570,619	(561,140)
Adjustment for non-cash transactions:		
Depreciation	17,145,525	18,072,184
Impairment Loss on Fixed Asset	-	-
Accrued financial expenses	55,026,840	21,155,787
(Gain)/Loss on Sale of Fixed Assets	-	-
Foreign currency exchange (gain)/loss	22,133	(77,470)
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	619,352	200,171
Deferred tax expense/(income)	(183,647)	(90,731)
Net profit before changes in working capital	73,200,822	38,698,802
Changes in working capital:		
(Increase)/decrease in inventories	(38,311,629)	105,705
(Increase)/decrease in accounts receivable	(14,872,644)	(14,313,772)
(Increase)/decrease in advances, deposits and pre-payments	(2,820,148)	(28,566,279)
Increase/(decrease) in accounts payable	(3,986,379)	(265,820)
Increase/(decrease) in accruals and provisions	118,284	(568,954)
	(59,872,515)	(43,609,120)
Net cash flows from operating activities	13,328,307	(4,910,318)

7.00 Deferred Tax Liabilities

	30 Sept 2025	30 June 2025
Book value of depreciable assets	1,319,877,688	1,337,023,214
Less: Tax base value of depreciable assets	610,251,455	625,866,590
Taxable Temporary Difference	709,626,234	711,156,624
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	85,155,148	85,338,795
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	133,826,065	134,009,712

	July 2025 to Sept 2025	July 2024 to Sept 2024
Deferred Tax Expense/(Income):		
Closing deferred tax liabilities	85,155,148	85,600,812
Less: Opening deferred tax liabilities	85,338,795	85,691,543
Deferred Tax Expense/(Income)	(183,647)	(90,731)
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	-	-
	(183,647)	(90,731)



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8.00 Unclaimed Dividend Account

	30 Sept 2025	30 June 2025
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>

Ageing of Unclaimed Dividend


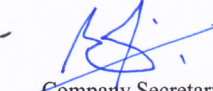
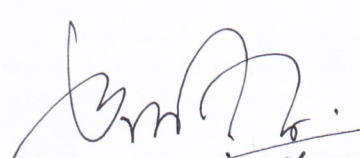
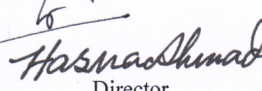
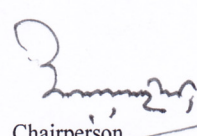
Below 3 years	-	-
Above 3 years	2,711,364	2,711,364
	<u>2,711,364</u>	<u>2,711,364</u>

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, 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: December 30, 2025