



# 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

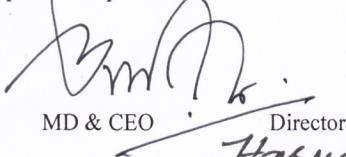
## ALLTEX INDUSTRIES LIMITED STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT SEPTEMBER 30, 2025

(Figures in Thousand Taka)

SI No.	Particulars	30 Sept 2025 Taka	30 June 2025 Taka
<b>I. ASSETS</b>			
<b>A. Non-current Assets</b>		<b>3,933,759</b>	<b>3,950,904</b>
Property, Plant and Equipment		3,508,078	3,525,223
Capital Work-in-Progress		112	112
Investments		425,569	425,569
<b>B. Current Assets</b>		<b>749,080</b>	<b>682,770</b>
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
<b>TOTAL ASSETS (A+B)</b>		<b>4,682,839</b>	<b>4,633,674</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>A. Equity</b>		<b>1,386,659</b>	<b>1,386,088</b>
Share Capital		559,680	559,680
Revaluation Surplus		1,688,788	1,688,788
Retained Earnings		(861,809)	(862,380)
<b>B. Non-current Liabilities</b>		<b>304,325</b>	<b>336,307</b>
Long Term Loan (Secured)-Non-current portion		170,499	202,297
Deferred Tax Liabilities		133,826	134,010
<b>C. Current Liabilities</b>		<b>2,991,855</b>	<b>2,911,279</b>
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
<b>D. TOTAL LIABILITIES (B+C)</b>		<b>3,296,180</b>	<b>3,247,586</b>
<b>TOTAL EQUITY AND LIABILITIES (A+D)</b>		<b>4,682,839</b>	<b>4,633,674</b>
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  
Hasna Akhter

  
Chairperson

Place: Dhaka, Bangladesh  
Date: December 30, 2025

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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

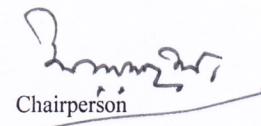
Sl No.	Particulars	(Figures in Thousand Taka)	
		1st Quarter FY 2025-2026	1st Quarter FY 2024-2025
A.	Turnover	132,312	78,040
B.	Cost of Goods Sold	68,188	51,306
C.	<b>Gross Profit (A-B)</b>	<b>64,124</b>	<b>26,734</b>
D.	<b>Operating Expenses (E+F)</b>	<b>8,011</b>	<b>6,095</b>
E.	Administrative and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

  
CFO

  
Company Secretary

  
MD & CEO

Hasna Akhmed  
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

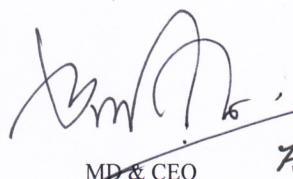
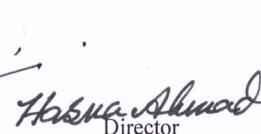
(Figures in Thousand Taka)

Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
<b>Balance as on July 01, 2025</b>	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	-	-	-	-
<b>Balance as on September 30, 2025</b>	<b>559,680</b>	<b>1,688,788</b>	<b>(861,809)</b>	<b>1,386,659</b>

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

  
CFO
   
Company Secretary
   
MD & CEO
   
Director
   
Chairperson

Place: Dhaka, Bangladesh

Date: December 30, 2025



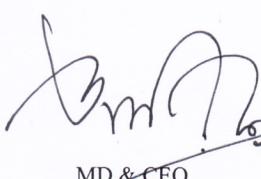
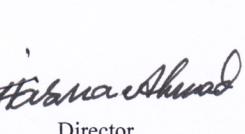
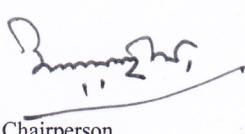
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## ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2025

Sl No.	Particulars	(Figures in Thousand Taka)	
		1st Quarter FY 2025-2026	1st Quarter FY 2024-2025
<b>A. Cash flows from operating activities</b>			
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)	-	
	<b>13,328</b>	<b>(4,909)</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	(20,000)	-	
Investment in MTDR	-	-	
	<b>(20,000)</b>	<b>(47)</b>	
<b>C. Cash flows from financing activities</b>			
Long term loan receipt/(repayment)	(3,000)	-	
Short term loan receipt/(repayment)	-	-	
Dividend payment	-	-	
	<b>(3,000)</b>	<b>-</b>	
<b>D. Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(9,672)</b>	<b>(4,956)</b>	
<b>E. Cash and cash equivalents at the beginning of the year</b>	<b>25,514</b>	<b>11,673</b>	
<b>F. Unrealized foreign exchange gain /(loss) on cash and cash equivalents</b>	<b>(22)</b>	<b>77</b>	
<b>G. Cash and cash equivalents at the end of the year (D+E+F)</b>	<b>15,820</b>	<b>6,794</b>	
<b>Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka</b>	<b>0.24</b>	<b>(0.09)</b>	
Number of ordinary shares used to compute Net Operating Cash Flow Per Share (NOCFPS)	55,968	55,968	

 CFO     
  Company Secretary     
  MD & CEO     
  Director     
  Chairperson

Place: Dhaka, Bangladesh  
Date: December 30, 2025



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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, 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:

(Figures in Taka)

(a) Share Capital:	30 Sept 2025	30 June 2025
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This represents the following:

#### Authorized Capital:

100,000,000 Ordinary Shares of Taka 10/- each	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	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
	<b>559,680,000</b>	<b>559,680,000</b>



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## Revaluation Surplus:

	30 Sept 2025	30 June 2025
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	(862,379,941)	(1,133,680,973)
Share of Profit/(Loss) from Associate Company	-	-
Add: Prior years' adjustment	-	281,493,825
Add: Current year's profit/(loss)	570,619	(10,192,793)
<b>Less: Stock Dividend</b>	<b>(861,809,322)</b>	<b>(862,379,941)</b>
<b>Less: Cash Dividend</b>	<b>-</b>	<b>-</b>
<b>Closing Balance</b>	<b>(861,809,322)</b>	<b>(862,379,941)</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	1,386,659,112	1,386,088,493
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>24.78</b>	<b>24.77</b>

## (c) Earnings Per Share (EPS)

The computation of EPS is given below:

	July 2025 to Sept 2025	July 2024 to Sept 2024
Earnings attributable to the ordinary shares during the period	570,619	(561,140)
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>(0.01)</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	13,328,307	(4,910,318)
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>0.24</b>	<b>(0.09)</b>



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

	July 2025 to Sept 2025	July 2024 to Sept 2024
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	<u>73,200,822</u>	<u>38,698,802</u>
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)
	<u>(59,872,515)</u>	<u>(43,609,120)</u>
<b>Net cash flows from operating activities</b>	<b><u>13,328,307</u></b>	<b><u>(4,910,318)</u></b>

**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
<b>Taxable Temporary Difference</b>	<b><u>709,626,234</u></b>	<b><u>711,156,624</u></b>
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)
<b>Total Deferred Tax Liabilities</b>	<b><u>133,826,065</u></b>	<b><u>134,009,712</u></b>

**Deferred Tax Expense/(Income):**

	July 2025 to Sept 2025	July 2024 to Sept 2024
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)	-	-
	<u>(183,647)</u>	<u>(90,731)</u>



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## **8.00 Unclaimed Dividend Account**

30 Sept 2025	30 June 2025
2,711,364	2,711,364
-	-
2,711,364	2,711,364
-	-
2,711,364	2,711,364

## Ageing of Unclaimed Dividend

Below 3 years	-	-
Above 3 years	2,711,364	2,711,364
	<hr/> <b>2,711,364</b>	<hr/> <b>2,711,364</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 (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