





# 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 PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) FOR THE SECOND QUARTER PERIOD ENDED DECEMBER 31, 2025

(Figures in Thousand Taka)

Sl No.	Particulars	Half yearly FY 2025-2026	Half yearly FY 2024-2025	2nd Quarter FY 2025-2026	2nd Quarter FY 2024-2025
A.	Turnover	362,001	164,600	229,689	86,560
B.	Cost of Goods Sold	213,228	107,253	145,041	55,947
C.	<b>Gross Profit (A-B)</b>	<b>148,773</b>	<b>57,347</b>	<b>84,648</b>	<b>30,613</b>
D.	<b>Operating Expenses (E+F)</b>	<b>15,484</b>	<b>17,054</b>	<b>7,473</b>	<b>10,959</b>
E.	Administrative and General Expenses	13,708	15,737	7,132	10,457
F.	Selling and Distribution Expenses	1,776	1,317	341	502
G.	<b>Operating Profit (C-D)</b>	<b>133,289</b>	<b>40,293</b>	<b>77,175</b>	<b>19,654</b>
H.	<b>Non-operating Expenses (I+J+K)</b>	<b>129,296</b>	<b>43,232</b>	<b>74,239</b>	<b>22,141</b>
I.	Financial Expenses	129,296	43,309	74,261	22,141
J.	(Gain) / Loss on Sale of Fixed Assets	-	-	-	-
K.	Foreign Currency Exchange (Gain) / Loss	-	(77)	(22)	-
L.	<b>Profit before contribution to WPPF (G-H)</b>	<b>3,993</b>	<b>(2,939)</b>	<b>2,936</b>	<b>(2,487)</b>
M.	Contribution to WPPF	190	-	140	-
N.	<b>Profit before Tax (L-M)</b>	<b>3,803</b>	<b>(2,939)</b>	<b>2,796</b>	<b>(2,487)</b>
O.	<b>Provision for Income Tax</b>	<b>1,563</b>	<b>247</b>	<b>1,127</b>	<b>138</b>
	Current Tax Expense	1,922	427	1,302	228
	Deferred Tax Expense/(Income)	(359)	(180)	(175)	(90)
P.	<b>Net Profit after Tax (N-O)</b>	<b>2,240</b>	<b>(3,186)</b>	<b>1,669</b>	<b>(2,625)</b>
Q.	Share of Profit / (Loss) from Associate Company	-	-	-	-
R.	<b>Net Profit after Tax (P+Q)</b>	<b>2,240</b>	<b>(3,186)</b>	<b>1,669</b>	<b>(2,625)</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>2,240</b>	<b>(3,186)</b>	<b>1,669</b>	<b>(2,625)</b>

Earnings Per Share [Par value Taka 10.00]-EPS Stated in Taka

Number of ordinary shares used to compute EPS

	0.04	(0.06)	0.03	(0.05)
	55,968	55,968	55,968	55,968
CFO	MD & CEO	Director	Chairperson	

Place: Dhaka, Bangladesh

Date: January 29, 2026





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## ALLTEX INDUSTRIES LIMITED

### STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE SECOND QUARTER PERIOD ENDED DECEMBER 31, 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	-	-	2,240	2,240
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	102,408	102,408
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on December 31, 2025	559,680	1,688,788	(757,732)	1,490,736

## ALLTEX INDUSTRIES LIMITED

### STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE SECOND QUARTER PERIOD ENDED DECEMBER 31, 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	-	-	(3,186)	(3,186)
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on December 31, 2024	559,680	1,688,788	(1,136,867)	1,111,601

CFO

Company Secretary

MD & CEO

Director

Chairperson

Place: Dhaka, Bangladesh  
Date: January 29, 2026





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## ALLTEX INDUSTRIES LIMITED

### STATEMENT OF CASH FLOWS (UNAUDITED)

FOR THE SECOND QUARTER PERIOD ENDED DECEMBER 31, 2025

(Figures in Thousand Taka)

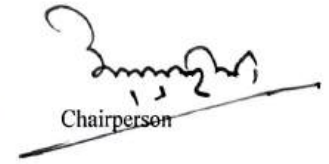
Sl No.	Particulars	Half yearly FY 2025-2026	Half yearly FY 2024-2025
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Collection from turnover and recoveries	360,403	133,657
	Payment to suppliers, employees and others	(337,709)	(116,543)
	Cash generated from operation	22,694	17,114
	Payment of financial expenses	(25,038)	(26)
	Payment of income tax	(185)	-
		<b>(2,529)</b>	<b>17,088</b>
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Addition to property, plant and equipment	(1,423)	(210)
	Disposal of property, plant and equipment	-	-
	Transferred to capital work-in-progress	-	-
	Advance against fixed asset purchase	-	-
	Investment in MTDR	-	-
		<b>(1,423)</b>	<b>(210)</b>
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Long term loan receipt/(repayment)	(10,534)	(17,000)
	Short term loan receipt/(repayment)	-	-
	Dividend payment	-	-
		<b>(10,534)</b>	<b>(17,000)</b>
<b>D.</b>	<b>Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>	<b>(14,486)</b>	<b>(122)</b>
<b>E.</b>	<b>Cash and cash equivalents at the beginning of the year</b>	<b>25,514</b>	<b>11,673</b>
<b>F.</b>	<b>Unrealized foreign exchange gain /(loss) on cash and cash equivalents</b>	<b>-</b>	<b>77</b>
<b>G.</b>	<b>Cash and cash equivalents at the end of the year (D+E+F)</b>	<b>11,028</b>	<b>11,628</b>
	<b>Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka</b>	<b>(0.05)</b>	<b>0.31</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>

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh

Date: January 29, 2026





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## ALLTEX INDUSTRIES LIMITED

### NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED)

AS AT AND FOR THE SECOND QUARTER PERIOD ENDED DECEMBER 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 Second Quarter (Q2) period ended December 31, 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. Operating expenses have also been minimized by the management of the Company. Financial expenses have been increased significantly comparing to corresponding period because of rescheduling and regularization of bank loans of the Company. In the corresponding period, Sonali Bank and Prime Bank did not charge interest in loan account statements as the loans were classified.

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 decreased mainly for increase in payment to suppliers, employees and others and financial expenses during the reporting period than the corresponding period. NAV has been increased due to the net profit earned during the reporting period and adjustment of retained earnings for prior years' over provision of interest on loan from ONE Bank.

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)

31 Dec 2025

30 June 2025

1,000,000,000

1,000,000,000





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	31 Dec 2025	30 June 2025
<b>Issued, Subscribed and Paid up Capital:</b>		
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>
<b>Revaluation Surplus:</b>		
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>	<u>1,688,788,434</u>	<u>1,688,788,434</u>
<b>Retained Earnings:</b>		
Opening Balance	(862,379,941)	(1,133,680,973)
Share of Profit/(Loss) from Associate Company	-	-
Add: Prior years' adjustment for over provision of bank loan interest	102,407,977	281,493,825
Add: Current year's profit/(loss)	2,239,591	(10,192,793)
	(757,732,373)	(862,379,941)
Less: Stock Dividend	-	-
Less: Cash Dividend	-	-
<b>Closing Balance</b>	<u>(757,732,373)</u>	<u>(862,379,941)</u>

## (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	1,490,736,061	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>26.64</b>	<b>24.77</b>
Increase in NAV	1.87	

Reason for increase in NAV:

Adjustment of retained earnings for prior years' over provision of interest on loan from ONE Bank

Number of ordinary shares at the end of the period

Increase in NAV caused by adjustment of retained earnings for prior years' over provision of interest on loan from ONE Bank

Earnings Per Share (EPS) for the reporting period

## (c) Earnings Per Share (EPS)

The computation of EPS is given below:

	July 2025 to Dec 2025	July 2024 to Dec 2024
Earnings attributable to the ordinary shares during the period	2,239,591	(3,185,766)
Number of ordinary shares at the end of the period	55,968,000	55,968,000
<b>Basic Earnings Per Share (EPS)</b>	<b>0.04</b>	<b>(0.06)</b>

*[Handwritten Signature]*





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

Calculation of NOCFPS per share is given below:

	July 2025 to Dec 2025	July 2024 to Dec 2024
Cash flows from operating activities as per statement of cash flows	(2,528,815)	17,088,403
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>(0.05)</b>	<b>0.31</b>

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

Net profit after tax	2,239,591	(3,185,766)
Adjustment for non-cash transactions:		
Depreciation	34,291,051	36,143,980
Impairment Loss on Fixed Asset	-	-
Accrued financial expenses	104,260,274	43,283,336
(Gain)/Loss on Sale of Fixed Assets	-	-
Foreign currency exchange (gain)/loss	-	(77,464)
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	1,922,150	427,701
Deferred tax expense/(income)	(358,760)	(180,425)
Net profit before changes in working capital	142,354,306	76,411,361
Changes in working capital:		
(Increase)/decrease in inventories	(94,160,821)	(4,045,998)
(Increase)/decrease in accounts receivable	951,086	(28,520,325)
(Increase)/decrease in advances, deposits and pre-payments	(49,255,469)	(27,745,485)
Increase/(decrease) in accounts payable	(3,098,691)	(265,820)
Increase/(decrease) in accruals and provisions	680,774	1,254,670
	(144,883,121)	(59,322,958)

## Net cash flows from operating activities

**(2,528,815)**      **17,088,403**

## 7.00 Deferred Tax Liabilities

	31 Dec 2025	30 June 2025
Book value of depreciable assets	1,304,154,353	1,337,023,214
Less: Tax base value of depreciable assets	595,987,399	625,866,590
<b>Taxable Temporary Difference</b>	<b>708,166,954</b>	<b>711,156,624</b>
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	84,980,034	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>133,650,951</b>	<b>134,009,712</b>

## Deferred Tax Expense/(Income):

Closing deferred tax liabilities	84,980,034	85,511,117
Less: Opening deferred tax liabilities	85,338,795	85,691,543
Deferred Tax Expense/(Income)	(358,760)	(180,425)
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	-	-
	<b>(358,760)</b>	<b>(180,425)</b>





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## 8.00 Unclaimed Dividend Account


	31 Dec 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>
<b>Ageing of Unclaimed Dividend</b>		
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 December 31, 2025 and rest Taka 316,650 was remain unclaimed.

## 9.00 Related Party Transactions

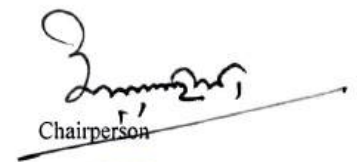
Companies carried out no transaction with related parties in the normal course of business and on arm's length basis during the period.

  
CFO

  
Company Secretary

  
MD & CEO

  
Director

  
Chairperson

Place: Dhaka, Bangladesh

Date: January 29, 2026

