



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, 2026

(Figures in Thousand Taka)

Sl No.	Particulars	31 March 2026 Taka	30 June 2025 Taka
I.	ASSETS		
A.	Non-current Assets	4,010,418	3,950,904
	Property, Plant and Equipment	3,485,591	3,525,223
	Capital Work-in-Progress	99,258	112
	Investments	425,569	425,569
B.	Current Assets	736,687	682,770
	Inventories	85,261	25,359
	Accounts Receivable	489,972	487,090
	Advances, Deposits and Pre-payments	147,209	144,807
	Cash and Cash Equivalents	14,245	25,514
	TOTAL ASSETS (A+B)	4,747,105	4,633,674
II.	EQUITY AND LIABILITIES		
A.	Equity	1,494,658	1,386,088
	Share Capital	559,680	559,680
	Revaluation Surplus	1,688,788	1,688,788
	Retained Earnings	(753,810)	(862,380)
B.	Non-current Liabilities	3,082,780	336,307
	Long Term Loan (Secured)-Non-current portion	2,949,215	202,297
	Deferred Tax Liabilities	133,565	134,010
C.	Current Liabilities	169,667	2,911,279
	Accounts Payable	6,259	10,444
	Long Term Loan (Secured)-Current portion	132,934	2,872,953
	Unclaimed Dividend Account	2,711	2,711
	Accruals and Provisions	27,763	25,171
D.	TOTAL LIABILITIES (B+C)	3,252,447	3,247,586
	TOTAL EQUITY AND LIABILITIES (A+D)	4,747,105	4,633,674
	Net Asset Value (NAV) Per Share - Stated in Taka	26.71	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: April 30, 2026

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ALLTEX INDUSTRIES LIMITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2026

(Figures in Thousand Taka)

Sl No.	Particulars	July 2025 to March 2026	July 2024 to March 2025	3rd Quarter FY 2025-2026	3rd Quarter FY 2024-2025
A.	Turnover	523,232	252,731	161,231	88,131
B.	Cost of Goods Sold	338,989	169,203	125,760	61,950
C.	Gross Profit (A-B)	184,243	83,528	35,471	26,181
D.	Operating Expenses (E+F)	27,704	25,190	12,220	8,136
E.	Administrative and General Expenses	24,578	21,702	10,870	5,966
F.	Selling and Distribution Expenses	3,126	3,488	1,350	2,170
G.	Operating Profit (C-D)	156,539	58,338	23,251	18,045
H.	Non-operating Expenses (I+J+K)	152,469	65,827	23,174	22,595
I.	Financial Expenses	152,495	65,979	23,200	22,670
J.	(Gain) / Loss on Sale of Fixed Assets	-	-	-	-
K.	Foreign Currency Exchange (Gain) / Loss	(26)	(152)	(26)	(75)
L.	Profit before contribution to WPPF (G-H)	4,070	(7,489)	77	(4,550)
M.	Contribution to WPPF	194	-	4	-
N.	Profit before Tax (L-M)	3,876	(7,489)	73	(4,550)
O.	Provision for Income Tax	2,310	430	747	183
	Current Tax Expense	2,755	696	833	268
	Deferred Tax Expense/(Income)	(445)	(266)	(86)	(85)
P.	Net Profit after Tax (N-O)	1,566	(7,919)	(674)	(4,733)
Q.	Share of Profit / (Loss) from Associate Company	-	-	-	-
R.	Net Profit after Tax (P+Q)	1,566	(7,919)	(674)	(4,733)
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)	1,566	(7,919)	(674)	(4,733)
	Earnings Per Share [Par value Taka 10.00]-EPS Stated in Taka	0.03	(0.14)	(0.01)	(0.08)
	Number of ordinary shares used to compute EPS	55,968	55,968	55,968	55,968

CFO

Company Secretary

MD & CEO

Chairperson

Place: Dhaka, Bangladesh
Date: April 30, 2026





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ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2026

(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	-	-	1,566	1,566
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	107,004	107,004
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on March 31, 2026	559,680	1,688,788	(753,810)	1,494,658

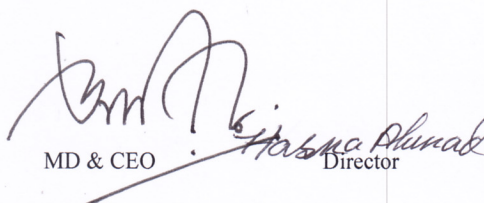
ALLTEX INDUSTRIES LIMITED STATEMENT OF CHANGES IN EQUITY (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2025

(Figures in Thousand Taka)

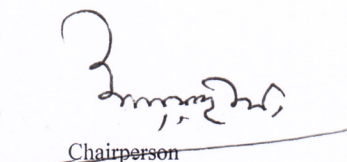
Particulars	Share Capital	Revaluation Surplus	Retained Earnings	Total
Balance as on July 01, 2024	559,680	1,688,788	(1,133,681)	1,114,787
Total Profit or Loss	-	-	(7,919)	(7,919)
Revaluation Surplus	-	-	-	-
Prior years' adjustment	-	-	-	-
Other Comprehensive Income	-	-	-	-
Cash Dividend	-	-	-	-
Stock Dividend	-	-	-	-
Balance as on March 31, 2025	559,680	1,688,788	(1,141,600)	1,106,868


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Company Secretary


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Director


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Place: Dhaka, Bangladesh
Date: April 30, 2026





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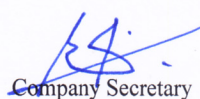
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ALLTEX INDUSTRIES LIMITED STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2026

(Figures in Thousand Taka)

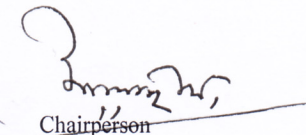
SI No.	Particulars	July 2025 to March 2026	July 2024 to March 2025
A.	Cash flows from operating activities		
	Collection from turnover and recoveries	516,488	217,546
	Payment to suppliers, employees and others	(426,756)	(190,950)
	Cash generated from operation	89,732	26,596
	Payment of financial expenses	(28,061)	(76)
	Payment of income tax	(3,981)	(206)
		57,690	26,314
B.	Cash flows from investing activities		
	Addition to property, plant and equipment	(11,805)	(876)
	Disposal of property, plant and equipment	-	-
	Transferred to capital work-in-progress	(99,146)	-
	Advance against acquisition of fixed asset	52,500	-
	Investment in MTDR	-	-
		(58,451)	(876)
C.	Cash flows from financing activities		
	Long term loan receipt/(repayment)	(10,534)	(20,000)
	Short term loan receipt/(repayment)	-	-
	Dividend payment	-	-
		(10,534)	(20,000)
D.	Increase/(Decrease) in cash and cash equivalents (A+B+C)	(11,295)	5,438
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	26	152
G.	Cash and cash equivalents at the end of the year (D+E+F)	14,245	17,263
	Net Operating Cash Flow Per Share (NOCFPS)-Stated in Taka	1.03	0.47
	Number of ordinary shares used to compute Net Operating Cash Flow Per Share (NOCFPS)	55,968	55,968


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NOTES TO THE INTERIM FINANCIAL STATEMENTS (UNAUDITED) AS AT AND FOR THE THIRD QUARTER PERIOD ENDED MARCH 31, 2026

- 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, 2026 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 to 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. 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 to 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 increase in collection from turnover 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 Sonali Bank and 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:

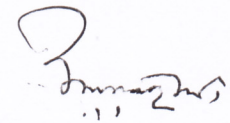

Authorized Capital:

100,000,000 Ordinary Shares of Taka10/- each

(Figures in Taka)

31 March 2026	30 June 2025
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1,000,000,000	1,000,000,000
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	31 March 2026	30 June 2025
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
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
Net balance of revaluation surplus	1,688,788,434	1,688,788,434
Retained Earnings:		
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	107,003,714	281,493,825
Add: Current year's profit/(loss)	1,565,674	(10,192,793)
	(753,810,554)	(862,379,941)
Less: Stock Dividend	-	-
Less: Cash Dividend	-	-
Closing Balance	(753,810,554)	(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	1,494,657,880	1,386,088,493
Number of ordinary shares at the end of the period	55,968,000	55,968,000
Net Asset Value (NAV) Per Share	26.71	24.77
Increase in NAV	1.94	

Reason for increase in NAV:

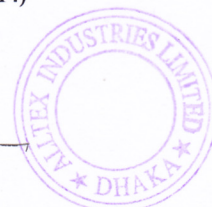
Adjustment of retained earnings for prior years' over provision of interest on loan from Sonali Bank and ONE Bank	107,003,714	
Number of ordinary shares at the end of the period	55,968,000	
Increase in NAV caused by adjustment of retained earnings for prior years' over provision of interest on loan from Sonali Bank and ONE Bank	1.91	
Earnings Per Share (EPS) for the reporting period	0.03	
Increase in NAV	1.94	

(c) Earnings Per Share (EPS)

The computation of EPS is given below:

	July 2025 to March 2026	July 2024 to March 2025
Earnings attributable to the ordinary shares during the period	1,565,674	(7,918,849)
Number of ordinary shares at the end of the period	55,968,000	55,968,000
Basic Earnings Per Share (EPS)	0.03	(0.14)

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	July 2025 to March 2026	July 2024 to March 2025
(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	57,690,459	26,313,315
Number of ordinary shares at the end of the period	55,968,000	55,968,000
Net Operating Cash Flow Per Share (NOCFPS)	1.03	0.47
(e) Reconciliation of net profit with cash flows from operating activities		
Net profit after tax	1,565,674	(7,918,849)
Adjustment for non-cash transactions:		
Depreciation	51,436,576	54,223,789
Impairment Loss on Fixed Asset	-	-
Accrued financial expenses	124,437,680	65,902,625
(Gain)/Loss on Sale of Fixed Assets	-	-
Foreign currency exchange (gain)/loss	(25,821)	(152,347)
Share of Profit/(Loss) from Investment in Shares of Associate Company	-	-
Current tax expense	2,754,604	696,148
Deferred tax expense/(income)	(444,698)	(265,591)
Net profit before changes in working capital	179,724,015	112,485,775
Changes in working capital:		
(Increase)/decrease in inventories	(59,901,390)	(4,660,947)
(Increase)/decrease in accounts receivable	(2,882,160)	(31,517,596)
(Increase)/decrease in advances, deposits and pre-payments	(54,902,069)	(48,759,454)
Increase/(decrease) in accounts payable	(4,184,708)	(289,233)
Increase/(decrease) in accruals and provisions	(163,230)	(945,229)
	(122,033,557)	(86,172,460)
Net cash flows from operating activities	57,690,458	26,313,315

7.00 Deferred Tax Liabilities

	31 March 2026	30 June 2025
Book value of depreciable assets	1,297,391,374	1,337,023,214
Less: Tax base value of depreciable assets	589,940,565	625,866,590
Taxable Temporary Difference	707,450,810	711,156,624
Effective tax rate	12.00%	12.00%
Deferred tax liability on original cost of assets	84,894,097	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	133,565,014	134,009,712

Deferred Tax Expense/(Income):

	July 2025 to March 2026	July 2024 to March 2025
Closing deferred tax liabilities	84,894,097	85,425,951
Less: Opening deferred tax liabilities	85,338,795	85,691,543
Deferred Tax Expense/(Income)	(444,698)	(265,592)
Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12)	-	-
	(444,698)	(265,592)





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8.00 Unclaimed Dividend Account

	31 March 2026	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>

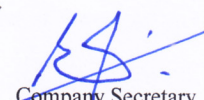
As per direction of Bangladesh Securities and Exchange Commission, company submitted cheque no.1106118 dated 28 September 2021 of Taka 21,54,149.46 and cheque no.4662310 dated 28 September 2021 of Taka 279,777.45 totaling Taka 24,33,926.91 (including interest of Taka 39,212.91) for the purpose of transferring 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.

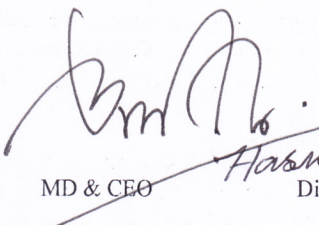
During the FY 2021-2022 company declared 1% interim cash dividend for all the shareholders other than sponsors and directors except ICB. For this purpose, amount of dividend supposed to be paid was Taka 3,568,000 among which Taka 3,251,350 was paid within March 31, 2026 and rest Taka 316,650 was remain unclaimed.

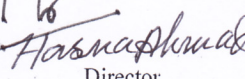
9.00 Related Party Transactions

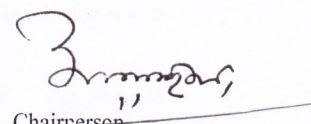
Companies carried out no transaction with related parties in the normal course of business and on arm's length basis during the period.


CFO


Company Secretary


MD & CEO


Director


Chairperson

Place: Dhaka, Bangladesh

Date: April 30, 2026

