# 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, 2026

*(Figures in Thousand Taka)*

| Sl No. | Particulars | 30 Sept 2026 Taka | 30 June 2026 Taka |
|---|---|---|---|
| I. | **ASSETS** | | |
| A. | **Non-current Assets** | **3,918,534** | **3,933,450** |
| | Property, Plant and Equipment | 3,589,337 | 3,482,824 |
| | Capital Work-in-Progress | - | 121,429 |
| | Investments | 329,197 | 329,197 |
| B. | **Current Assets** | **855,462** | **766,220** |
| | Inventories | 22,120 | 23,702 |
| | Accounts Receivable | 629,508 | 591,509 |
| | Advances, Deposits and Pre-payments | 191,910 | 144,728 |
| | Cash and Cash Equivalents | 11,924 | 6,281 |
| | **TOTAL ASSETS (A+B)** | **4,773,996** | **4,699,670** |
| II. | **EQUITY AND LIABILITIES** | | |
| A. | **Equity** | **1,406,091** | **1,399,470** |
| | Share Capital | 559,680 | 559,680 |
| | Revaluation Surplus | 1,688,788 | 1,688,788 |
| | Retained Earnings | (842,377) | (848,998) |
| B. | **Non-current Liabilities** | **2,979,112** | **3,073,608** |
| | Long Term Loan (Secured)-Non-current portion | 2,845,424 | 2,940,051 |
| | Deferred Tax Liabilities | 133,688 | 133,557 |
| C. | **Current Liabilities** | **388,793** | **226,592** |
| | Accounts Payable | 11,094 | 11,458 |
| | Long Term Loan (Secured)-Current portion | 337,135 | 177,765 |
| | Unclaimed Dividend Account | 2,711 | 2,711 |
| | Accruals and Provisions | 37,853 | 34,658 |
| D. | **TOTAL LIABILITIES (B+C)** | **3,367,905** | **3,300,200** |
| | **TOTAL EQUITY AND LIABILITIES (A+D)** | **4,773,996** | **4,699,670** |
| | **Net Asset Value (NAV) Per Share** | **25.12** | **25.00** |
| | 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: November 12, 2026

ALLTEX INDUSTRIES LIMITED ★ DHAKA ★

# ALLTEX INDUSTRIES LIMITED

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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, 2026

*(Figures in Thousand Taka)*

| Sl No. | Particulars | 1st Quarter FY 2026-2027 | 1st Quarter FY 2025-2026 |
|---|---|---|---|
| A. | Turnover | 188,659 | 132,312 |
| B. | Cost of Goods Sold | 96,841 | 68,188 |
| **C.** | **Gross Profit (A-B)** | **91,818** | **64,124** |
| **D.** | **Operating Expenses (E+F)** | **13,836** | **8,011** |
| E. | Administrative and General Expenses | 12,080 | 6,576 |
| F. | Selling and Distribution Expenses | 1,756 | 1,435 |
| **G.** | **Operating Profit (C-D)** | **77,982** | **56,113** |
| **H.** | **Non-operating Expenses (I+J+K)** | **68,911** | **55,056** |
| I. | Financial Expenses | 68,909 | 55,034 |
| J. | (Gain) / Loss on Sale of Fixed Assets | - | - |
| K. | Foreign Currency Exchange (Gain) / Loss | 2 | 22 |
| **L.** | **Profit before contribution to WPPF (G-H)** | **9,071** | **1,057** |
| M. | Contribution to WPF | 432 | 50 |
| **N.** | **Profit before Tax (L-M)** | **8,639** | **1,007** |
| **O.** | **Provision for Income Tax** | **2,018** | **436** |
| | Current Tax Expense | 1,887 | 620 |
| | Deferred Tax Expense/(Income) | 131 | (184) |
| **P.** | **Net Profit after Tax (N-O)** | **6,621** | **571** |
| Q. | Share of Profit / (Loss) from Associate Company | - | - |
| **R.** | **Net Profit after Tax (P+Q)** | **6,621** | **571** |
| S. | Other Comprehensive Income: | | |
| | Share of Profit / (Loss) from Associate Company | - | - |
| | 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)** | **6,621** | **571** |
| | **Earnings Per Share [Par value Taka 10.00]-EPS** | **0.12** | **0.01** |
| | Number of ordinary shares used to compute EPS | 55,968 | 55,968 |

CFO | Company Secretary | MD & CEO | Director | Chairperson

ALLTEX INDUSTRIES LIMITED ★ DHAKA ★

Place: Dhaka, Bangladesh
Date: November 12, 2026

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## ALLTEX INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2026

*(Figures in Thousand Taka)*

| Particulars | Share Capital | Revaluation Surplus | Retained Earnings | Total |
|---|---|---|---|---|
| **Balance as on July 01, 2026** | 559,680 | 1,688,788 | (848,998) | 1,399,470 |
| Total Profit or Loss | - | - | 6,621 | 6,621 |
| Revaluation Surplus | - | - | - | - |
| Prior years' adjustment | - | - | - | - |
| Other Comprehensive Income | - | - | - | - |
| Cash Dividend | - | - | - | - |
| Stock Dividend | - | - | - | - |
| **Balance as on September 30, 2026** | **559,680** | **1,688,788** | **(842,377)** | **1,406,091** |

## 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** |

CFO  Company Secretary  MD & CEO  Director  Chairperson

Place: Dhaka, Bangladesh
Date: November 12, 2026

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# ALLTEX INDUSTRIES LIMITED

## STATEMENT OF CASH FLOWS (UNAUDITED)

## FOR THE FIRST QUARTER PERIOD ENDED SEPTEMBER 30, 2026

*(Figures in Thousand Taka)*

| Sl No. | Particulars | 1st Quarter FY 2026-2027 | 1st Quarter FY 2025-2026 |
|---|---|---|---|
| **A.** | **Cash flows from operating activities** | | |
| | Collection from turnover and recoveries | 149,014 | 116,129 |
| | Payment to suppliers, employees and others | (137,482) | (102,608) |
| | Cash generated from operation | 11,532 | 13,521 |
| | Payment of financial expenses | (1,166) | (8) |
| | Payment of income tax | - | (185) |
| | | **10,366** | **13,328** |
| **B.** | **Cash flows from investing activities** | | |
| | Addition to property, plant and equipment | (123,150) | - |
| | Disposal of property, plant and equipment | - | - |
| | Transferred to capital work-in-progress | 121,429 | - |
| | Advance against acquisition of fixed asset | - | (20,000) |
| | Investment in MTDR | - | - |
| | | **(1,721)** | **(20,000)** |
| **C.** | **Cash flows from financing activities** | | |
| | Long term loan receipt/(repayment) | (3,000) | (3,000) |
| | Short term loan receipt/(repayment) | - | - |
| | Dividend payment | - | - |
| | | **(3,000)** | **(3,000)** |
| **D.** | **Increase/(Decrease) in cash and cash equivalents (A+B+C)** | **5,645** | **(9,672)** |
| **E.** | Cash and cash equivalents at the beginning of the year | 6,281 | 25,514 |
| **F.** | Unrealized foreign exchange gain /(loss) on cash and cash equivalents | (2) | (22) |
| **G.** | **Cash and cash equivalents at the end of the year (D+E+F)** | **11,924** | **15,820** |
| | **Net Operating Cash Flow Per Share (NOCFPS)** | **0.19** | **0.24** |
| | 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: November 12, 2026

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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, 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 First Quarter (Q1) period ended September 30, 2026 are in consistent with those adopted in preparation of the last annual audited financial statements for the year ended June 30, 2026.

**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 the amount 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 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 the amount 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 decreased mainly for increase in payment to suppliers, employees and others 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 2026** | **30 June 2026** |
|---|---|---|
| This represents the following: | | |
| **Authorized Capital:** | | |
| 100,000,000 Ordinary Shares of Taka10/- each | 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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| | 30 Sept 2026 | 30 June 2026 |
|---|---|---|
| **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 | (848,998,450) | (862,379,941) |
| Other Comprehensive Income | - | (108,823,963) |
| Add: Prior Years' Adjustment: | - | - |
| Prior years' adjustment (under provision of tax) | - | - |
| Prior years' adjustment (under provision of purchase) | - | - |
| Prior years' adjustment (over provision of bank loan interest) | - | 107,003,714 |
| **Restated Opening Balance** | (848,998,450) | (864,200,191) |
| Add: Current year's profit/(loss) | 6,620,977 | 15,201,741 |
| | **(842,377,473)** | **(848,998,450)** |
| Less: Stock Dividend | - | - |
| Less: Cash Dividend | - | - |
| **Closing Balance** | **(842,377,473)** | **(848,998,450)** |

**(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 | 1,406,090,961 | 1,399,469,984 |
| Number of ordinary shares at the end of the period | 55,968,000 | 55,968,000 |
| **Net Asset Value (NAV) Per Share** | **25.12** | **25.00** |
| Increase in NAV | **0.12** | |
| Reason for increase in NAV: | | |
| Number of ordinary shares at the end of the period | 55,968,000 | |
| Earnings Per Share (EPS) for the reporting period | 0.12 | |
| Increase in NAV | **0.12** | |

**(c) Earnings Per Share (EPS)**

| | July 2026 to Sept 2026 | July 2025 to Sept 2025 |
|---|---|---|
| The computation of EPS is given below: | | |
| Earnings attributable to the ordinary shares during the period | 6,620,977 | 570,619 |
| Number of ordinary shares at the end of the period | 55,968,000 | 55,968,000 |
| **Basic Earnings Per Share (EPS)** | **0.12** | **0.01** |

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

| | July 2026 to Sept 2026 | July 2025 to Sept 2025 |
|---|---|---|
| Calculation of NOCFPS per share is given below: | | |
| Cash flows from operating activities as per statement of cash flows | 10,365,946 | 13,328,307 |
| Number of ordinary shares at the end of the period | 55,968,000 | 55,968,000 |
| **Net Operating Cash Flow Per Share (NOCFPS)** | **0.19** | **0.24** |

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| (e) Reconciliation of net profit with cash flows from operating activities | July 2026 to Sept 2026 | July 2025 to Sept 2025 |
|---|---|---|
| Net profit after tax | 6,620,977 | 570,619 |
| Adjustment for non-cash transactions: | | |
| Depreciation | 16,636,600 | 17,145,525 |
| Impairment Loss on Fixed Asset | - | - |
| Accrued financial expenses | 67,742,949 | 55,026,840 |
| (Gain)/Loss on Sale of Fixed Assets | - | - |
| Foreign currency exchange (gain)/loss | 2,245 | 22,133 |
| Share of Profit/(Loss) from Investment in Shares of Associate Company | - | - |
| Current tax expense | 1,886,589 | 619,352 |
| Deferred tax expense/(income) | 131,192 | (183,647) |
| Net profit before changes in working capital | 93,020,553 | 73,200,822 |
| Changes in working capital: | | |
| (Increase)/decrease in inventories | 1,582,387 | (38,311,629) |
| (Increase)/decrease in accounts receivable | (37,998,977) | (14,872,644) |
| (Increase)/decrease in advances, deposits and pre-payments | (47,182,164) | (2,820,148) |
| Increase/(decrease) in accounts payable | (364,614) | (3,986,379) |
| Increase/(decrease) in accruals and provisions | 1,308,762 | 118,284 |
| | (82,654,606) | (59,872,515) |
| **Net cash flows from operating activities** | **10,365,946** | **13,328,307** |

| 7.00 Deferred Tax Liabilities | 30 Sept 2026 | 30 June 2026 |
|---|---|---|
| Book value of depreciable assets | 1,401,137,303 | 1,294,624,005 |
| Less: Tax base value of depreciable assets | 692,663,462 | 587,243,428 |
| **Taxable Temporary Difference** | **708,473,841** | **707,380,577** |
| Effective tax rate | **12.00%** | **12.00%** |
| Deferred tax liability on original cost of assets | 85,016,861 | 84,885,669 |
| 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** | **133,687,778** | **133,556,586** |

| Deferred Tax Expense/(Income): | July 2026 to Sept 2026 | July 2025 to Sept 2025 |
|---|---|---|
| Closing deferred tax liabilities | 85,016,861 | 85,155,148 |
| Less: Opening deferred tax liabilities | 84,885,669 | 85,338,795 |
| Deferred Tax Expense/(Income) | **131,192** | **(183,647)** |
| Deferred tax income for unused tax losses (As per paragraph 34 of BAS 12) | - | - |
| | **131,192** | **(183,647)** |



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| 8.00 Unclaimed Dividend Account | 30 Sept 2026 | 30 June 2026 |
|---|---|---|
| Opening balance | 2,711,364 | 2,711,364 |
| Add: Dividend declared during the year | - | - |
| | 2,711,364 | 2,711,364 |
| Less: Dividend paid during the year | - | - |
| | 2,711,364 | 2,711,364 |
| **Ageing of Unclaimed Dividend** | | |
| Below 3 years | - | - |
| Above 3 years | 2,711,364 | 2,711,364 |
| | 2,711,364 | 2,711,364 |

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, 2026 and rest Taka 316,650 was remain unclaimed.

Company further submitted cheque no. 1106133 dated 19.10.2026 of Taka 340,299.62 for the purpose of transferring the amounts held against unclaimed or undistributed or unsettled cash dividend and the interest accrued on the said undistributed dividend amount to the Capital Market Stabilization Fund (CMSF). This amount included undistributed dividend declared for the year ended June 30, 2022.

**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

ALLTEX INDUSTRIES LIMITED ★ DHAKA ★

Place: Dhaka, Bangladesh
Date: November 12, 2026