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**ALIF MANUFACTURING COMPANY LIMITED  
FIRST QUARTER (Q1) FINANCIAL STATEMENT  
(UN-AUDITED)**

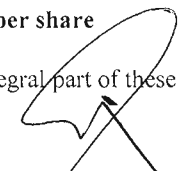
**FOR THE PERIOD  
FROM JULY 01, 2021 TO SEPTEMBER 30, 2021**

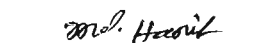
ALIF MANUFACTURING COMPANY LIMITED  
STATEMENT OF FINANCIAL POSITION  
AS AT SEPTEMBER 30, 2021

Particulars	Notes	Amount in ( Taka)	
		September 30, 2021	June 30, 2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4.00	2,770,516,132	2,786,909,705
<b>Other Non- Current Asset</b>		<b>5,317,169</b>	<b>5,317,169</b>
Long Term Deposit	5.00	5,317,169	5,317,169
<b>Current Assets:</b>			
Advance & Prepayment	6.00	5,303,394	5,303,394
Inventories	7.00	249,647,280	243,502,365
Raw Materials in Transit	8.00	-	5,262,158
Trade Receivable	9.00	1,124,136,048	1,040,129,160
Sister Concerns / Related Party	10.00	55,673,109	16,701,330
Cash & Cash Equivalents	11.00	473,438,704	422,670,752
<b>Total Assets</b>		<b>4,684,031,836</b>	<b>4,525,796,033</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share Capital	12.00	2,599,270,220	2,599,270,220
Reserve & Surplus	13.00	612,895,808	613,486,264
Retained Earnings	14.00	508,781,209	472,573,136
<b>Non Current Liabilities</b>			
Deferred Tax Liabilities	15.00	154,577,832	154,155,050
<b>Current Liabilities</b>			
Accrued Expense	16.00	20,934,210	20,843,844
Sundry Creditors	17.00	301,777,236	149,856,113
Sister Concerns / Related Party	18.00	-	177,531,125
Dividend Payable	19.00	7,849,518	5,159,279
Short Term Loan	20.00	427,111,298	287,689,357
Provision for Income Tax	21.00	33,355,005	29,807,329
Provision for WPPF	22.00	17,479,500	15,424,316
<b>Total Equity and Liabilities</b>		<b>4,684,031,836</b>	<b>4,525,796,033</b>
<b>Net assest Value (NAV) per share</b>	23.00	<b>14.32</b>	<b>14.18</b>

The annexed notes are integral part of these Financial Statements.

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

Signed in terms of our separate report of even date.

Dated: Dhaka  
December 15, 2021

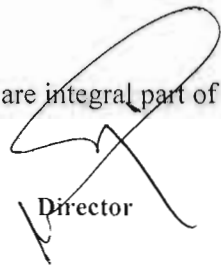
**ALIF MANUFACTURING COMPANY LIMITED**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2021**

Particulars	Notes	Form July 01, 2021 To September 30, 2021	From July 01, 2021 To September 30, 2021
Turnover	24.00	531,344,298	264,979,197
Less: Cost of goods sold	25.00	470,237,258	215,530,789
<b>Gross Profit</b>		<b>61,107,040</b>	<b>49,448,408</b>
<b>Less: Operating Expense</b>		<b>15,345,815</b>	<b>14,461,299</b>
Administrative expense	26.00	6,881,039	8,273,735
Financial	27.00	8,464,776	6,187,564
<b>Operating Profit</b>		<b>45,761,225</b>	<b>34,987,109</b>
<b>Add: Non Operating Income</b>	28.00	<b>901,830</b>	<b>5,483,328</b>
<b>Profit Before WPPF &amp; Taxes</b>		<b>46,663,055</b>	<b>40,470,437</b>
Less: Workers Profit Participation fu	22.00	2,055,184	2,023,522
<b>Profit Before Taxes</b>		<b>44,607,871</b>	<b>38,446,915</b>
<b>Less: Provision for Income Tax</b>		<b>6,382,908</b>	<b>4,931,287</b>
Deferred Tax	15.00	526,980	-
Current Tax	21.00	5,855,928	4,931,287
Other Comprehensive Income			
<b>Net Profit After Tax for the</b>		<b>38,224,963</b>	<b>33,515,628</b>
Other Comprehensive Income			
<b>Total Comprehensive Income</b>		<b>38,224,963</b>	<b>33,515,628</b>
<b>Basic Earnings Per Share (EPS)</b>	29.00	<b>0.15</b>	<b>0.13</b>

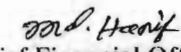
The annexed notes are integral part of these Financial Statements.



Managing Director



Director



Chief Financial Officer



Company Secretary


Dated: Dhaka  
December 15, 2021

**ALIF MANUFACTURING COMPANY LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2021**

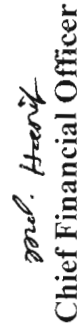
Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at July 01, 2021	2,599,270,220	271,847,108	341,639,156	472,573,136	3,685,329,620
Cash Dividend				(2,711,544)	(2,711,544)
Net Profit for the year				38,224,963	38,224,963
Adjustment for Depreciation of revalued Assets			(694,654)	694,654	-
Deferred Tax Adjustment			104,198	-	104,198
<b>Balance at September 30, 2021</b>	<b>2,599,270,220</b>	<b>271,847,108</b>	<b>341,048,700</b>	<b>508,781,209</b>	<b>3,720,947,237</b>

<b>Balance as at July 01, 2020</b>	<b>2,599,270,220</b>	<b>271,847,108</b>	<b>344,000,981</b>	<b>354,939,373</b>	<b>3,570,057,682</b>
Net Profit for the year				33,515,628	33,515,628
Adjustment for Depreciation of revalued Assets			(694,654)	694,654	-
Deferred Tax Adjustment			104,198	-	104,198
<b>Balance at September 30, 2020</b>	<b>2,599,270,220</b>	<b>271,847,108</b>	<b>343,410,525</b>	<b>389,149,655</b>	<b>3,603,677,508</b>

The annexed notes are integral part of these Financial Statements.

  
 Managing Director

  
 Director

  
 Chief Financial Officer

  
 Company Secretary

Dated: Dhaka  
 December 15, 2021

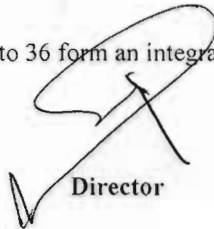
**ALIF MANUFACTURING COMPANY LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2021**

Particulars	Notes	From 01 July 2021 to 30 September 2021	From 01 July 2020 to 30 September 2020
<b>A. Cash Flows from Operating Activities</b>	30	144,033,167	7,198,702
Collection against Local Sale		2,108,614	5,546,000
Collection against Export Sale		445,352,796	141,315,362
Payment against Purchase		(257,693,756)	(105,714,754)
Payment against Operating Expense		(43,302,235)	(32,032,831)
VAT Paid		(124,000)	(165,075)
Tax Paid		(2,308,252)	(1,750,000)
Payment against WPPF			
<b>B. Cash Flows from Investing Activities</b>		(3,974,567)	(149,691,879)
Acquisition of Property Plant & Equipment		(3,974,567)	(149,691,879)
<b>C. Cash Flows from Financing Activities</b>		(89,290,647)	161,045,234
Payment of Dividend		(21,305)	(1,596)
Short Term Loan		131,233,562	122,305,342
Sister Concerns		(220,502,904)	33,741,488
<b>Net Cash Inflow for the year (A+B+C)</b>		<u>50,767,953</u>	<u>18,552,057</u>
<b>D. Opening balance of Cash &amp; Cash Equivalents</b>		<u>422,670,752</u>	<u>5,656,358</u>
<b>E. Effect of exchange rate on cash and cash equivalents</b>		-	-
<b>F. Closing balance of Cash &amp; Cash Equivalents</b>		<u><u>473,438,704</u></u>	<u><u>24,208,415</u></u>
<b>Net operating cash inflow per share</b>		0.55	0.03

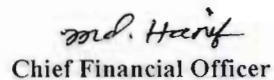
The annexed notes from 1 to 36 form an integral part of these Financial Statements.



Managing Director



Director

  
 Mr. Harif  
 Chief Financial Officer

  
 Company Secretary

Dated: Dhaka  
 December 15, 2021



**5.00 Long Term Deposits**

This is made up as follows:

Security for Electricity

Security for Gas

FDR for Margin on Bank Guarantee

**Total****Taka**

September 30, 2021	June 30, 2021
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437,856	437,856
1,117,782	1,117,782
3,761,531	3,761,531
<b>5,317,169</b>	<b>5,317,169</b>

5.01

**5.01 FDR for Margin on Bank Guarantee**

Opening Balance

Add: Interest

**Total****Taka**

3,761,531	3,568,816
-	192,715
<b>3,761,531</b>	<b>3,761,531</b>

FDR included Tk. 22,36,000 as 100% Margin on Bank Guarantee and balance are interest.

**6.00 Advance & Prepayment**

This is made up as follows:

VAT Current Account

Against Raw Cotton

Advance Income Tax

Advance Income Tax on Export Sales

**Total****Taka**

460,739	460,739
2,000,000	2,000,000
1,222,870	1,222,870
1,619,785	1,619,785
<b>5,303,394</b>	<b>5,303,394</b>

**7.00 Inventories**

This is made up as follows:

**Particulars****Quantity (K) Average Rate**

Raw Materials

Packing Materials

Work in Process

Stores &amp; Spares

Finished Goods

**Total****Taka**

86,544,900	81,104,535
1,613,960	1,263,920
19,856,300	19,567,800
2,544,620	2,868,400
139,087,500	138,697,710
<b>249,647,280</b>	<b>243,502,365</b>

The management conducted annual physical verification of inventories on the closing date of business as at September 30, 2021



September 30, 2021	June 30, 2021
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#### 8.00 Raw Materials in Transit

This is made up for import of Raw Cotton LC as follows:

Raw Cotton LC195721020003	-	1,276,456
Raw Cotton LC 195721020004	-	810,033
Raw Cotton LC 195721020005	-	822,936
Raw Cotton LC 195721020006	-	551,705
Raw Cotton LC 195721020008	-	830,752
Raw Cotton LC 195721020009	-	216,415
Raw Cotton LC 195721020010	-	180,458
Raw Cotton LC 195721990001	-	573,403
<b>Total</b>	<b>Taka</b>	<b>5,262,158</b>

#### 9.00 Trade Receivables

This is made up as follows:

Receivable against Export- LK Unitex Co. Ltd.	-	-
Receivable against Export- Various Exporter	1,124,136,048	1,040,129,160
<b>Total</b>	<b>Taka</b>	<b>1,124,136,048 1,040,129,160</b>

This is made up as follows:

Opening Balance of Receivable	149,423,568	593,065,999
Export During the Year	529,359,684	1,038,435,937
Less: Realization During the year	445,352,796	591,372,776
<b>Total</b>	<b>Taka</b>	<b>1,124,136,048 1,040,129,160</b>

The aging of trade receivables is as follows:

Below 60 Days	529,359,684	329,015,700
Within 61-120 Days	445,682,010	303,618,041
Within 121-180 Days	149,094,354	407,495,419
Over 180 Days	-	-
<b>Total</b>	<b>Taka</b>	<b>1,124,136,048 1,040,129,160</b>



September 30, 2021	June 30, 2021
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The classification of receivables as required by the schedule XI of the Companies Act, 1994 are given below:

Receivable considered good in respect of which the company is fully secured.

Receivable considered good in respect of which the company holds no security other than the debtor personal security.

Receivables considered doubtful bad.

Receivable to Directors.

Receivables due by common management.

The maximum amount of receivable due by any Director or other Officer of the company.

1,124,136,048	1,040,129,160
-	-
-	-
-	-
-	-
-	-
<b>1,124,136,048</b>	<b>1,040,129,160</b>

Total

Taka

#### 10.00 Sister Concerns/ Related Party

This is made up as follows:

Alif Apperals Ltd.

Alif Outwear Ltd.

Alif Textiles Ltd.

Alif Unitex Co. Ltd.

Lotus Kamal Knitwear Ltd.

Shadhin Dyeing Ltd.

29,273,557	1,822,411
-	-
8,842,628	8,842,628
10,678,891	-
6,361,908	6,036,291
516,125	-
<b>55,673,109</b>	<b>16,701,330</b>

Total

Taka

#### 11.00 Cash & Cash Equivalents

Cash in Hand

Cash at Bank

10.01

6,302,790	2,556,297
467,135,914	420,114,455
<b>473,438,704</b>	<b>422,670,752</b>

Total

Taka





September 30, 2021	June 30, 2021
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11.01 Cash at Bank

Break up of the amount is given below:

**Particulars**

The City Bank Ltd	CD-3102025419002	2,587	2,587
The City Bank Ltd	CD-3102025419001	89,032	89,032
The City Bank Ltd	CD-1101008203001	-	-
EXIM Bank Ltd.	CD-03511100048316	148,753	12,577
EXIM Bank Ltd.	CD-'03911100266472	4,671	4,671
EXIM Bank Ltd.	FC-03519500159385	55,938,345	1,191,251
EXIM Bank Ltd.	MG-035116-246691	2,601,965	372,260
EXIM Bank Ltd.	CD-00711100657842	16,345	7,976
EXIM Bank Ltd.	CD-00711100642919	1,147	1,147
EXIM Bank Ltd.	CD-'3513100166891	407,928,937	418,028,822
Sonali Bank Ltd.	CD-000236001903	16,909	16,909
Sonali Bank Ltd.	CD-000233059226	17,449	17,449
Dutch Bangla Bank Ltd.	CD-1161100000910	359,643	359,643
Dutch Bangla Bank Ltd.	CD-1161200001460	3,181	3,181
Sonali Bank Ltd.	CD-0116433003565	6,950	6,950
<b>Total</b>	<b>Taka</b>	<b>467,135,914</b>	<b>420,114,455</b>

12.00 Share Capital

This is made up as follows:

i **Authorized Capital:**

500,000,000 Ordinary Share of TK 10 each

**5,000,000,000**      **5,000,000,000**

ii **Issued, Subscribed & Paid-up**

259,927,022 Ordinary Share of TK 10 each

2,599,270,220      2,599,270,220

**Total**      **Taka**

**2,599,270,220**      **2,599,270,220**

iii **Composition of Share Holding:**

Particulars	September 30, 2021		June 30, 2021	
	No. of Share	% of Shares	No. of Share	% of Shares
Sponsor/ Directors	79,157,430	30.45%	79,157,430	30.45%
Institutions	37,585,895	14.46%	36,953,811	14.22%
General Public	143,183,697	55.09%	143,815,781	55.33%
	<b>259,927,022</b>	<b>100%</b>	<b>259,927,022</b>	<b>100%</b>



September 30, 2021	June 30, 2021
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iv. The Share holding position of the company are as follows:

Particulars	September 30, 2021		June 30, 2021	
	No. of Share	Value of share	No. of Share	Value of shares
Mr. Md. Azizul Islam	11,053,570	110,535,700	11,053,570	110,535,700
Mr. Md. Azimul Islam	25,354,423	253,544,230	25,354,423	253,544,230
Mrs. Lutfun Nessa Islam	6,426,048	64,260,480	6,426,048	64,260,480
M/s Alif Apparels Ltd	5,266,976	52,669,760	5,266,976	52,669,760
M/s Alif Textile Mills Ltd	15,299,705	152,997,050	15,299,705	152,997,050
M/s Alif Bengal Holdings Ltd	5,266,976	52,669,760	5,266,976	52,669,760
M/s Alif Outwear Ltd	5,222,756	52,227,560	5,222,756	52,227,560
M/s Alif Real Estate Ltd	5,266,976	52,669,760	5,266,976	52,669,760
Institutions	37,585,895	375,858,950	36,953,811	369,538,110
General Public	143,183,697	1,431,836,970	143,815,781	1,438,157,810
	<b>259,927,022</b>	<b>2,599,270,220</b>	<b>259,927,022</b>	<b>2,599,270,220</b>

v. Classification of Shares by holding as on 30.06.2021

Slabs by No of Shares	As on September 30, 2021		As on June 30, 2021	
	No of Shareholder	Shareholder's %	No of Shareholders	Shareholder's %
Less than 500 Shares	4977	32.59%	5126	30.49%
500 to 5,000 Shares	6906	45.22%	7357	43.76%
5,001 to 10,000 Shares	1252	8.20%	1600	9.52%
10,001 to 20,000 Shares	860	5.63%	1205	7.17%
20,001 to 30,000 Shares	399	2.61%	501	2.98%
30,001 to 40,000 Shares	190	1.24%	234	1.39%
40,001 to 50,000 Shares	161	1.05%	208	1.24%
50,001 to 100,000 Shares	270	1.77%	326	1.94%
100,001 to 1,000,000 Shares	229	1.50%	232	1.38%
Over 1,000,000 Shares	27	0.18%	24	0.14%
	<b>15,271</b>	<b>100%</b>	<b>16,813</b>	<b>100%</b>

13.00 Reserve & Surplus

Revaluation Reserve	13.01	341,048,700	341,639,157
Share Premium		271,847,108	271,847,108
<b>Total</b>	<b>Taka</b>	<b>612,895,808</b>	<b>613,486,265</b>

13.01 Revaluation Reserve

Land & Land Development	267,241,674	267,241,674
Building & Civil Construction	74,397,483	76,759,308
Less: Depreciation on Building & Civil Construction	590,457	2,361,825
<b>Total</b>	<b>Taka</b>	<b>341,048,700</b>



		September 30, 2021	June 30, 2021
14.00	<b>Retained Earnings:</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Opening Balance	472,573,136	354,939,373
	Profit after Income Tax during the year	38,224,963	114,855,145
	Depreciation on Revaluation Surplus	694,654	2,773,618
	Cash dividend	2,711,544	-
	<b>Total</b>	<b>508,781,209</b>	<b>472,573,136</b>

**15.00 Deferred Tax Liability**

**a) For Revaluation**

Opening Balance of Deferred Tax Liability	60,289,262	60,706,055
Less: Adjustment for Depreciation	(104,198)	(416,793)
Closing Balance of Deferred Tax Liability	<b>60,185,064</b>	<b>60,289,262</b>

**b) For Normal Operation**

Opening Balance of Deferred Tax (Assets)	93,865,788	70,371,812
Add: Deferred tax expenses/(income) during the year	526,980	23,493,976
Closing Balance of Deferred Tax Liability/(Assets)	<b>94,392,768</b>	<b>93,865,788</b>

**Total Deferred Tax Liabilities (a+b)**

<b>154,577,832</b>	<b>154,155,050</b>
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**16.00 Accrued Expenses**

Salary & Allowance	1,793,931	1,731,421
Listing Fees	3,184,952	3,184,952
CDBL FEES	212,000	212,000
Factory Wages & Overtime	5,625,199	5,611,187
Electricity Bill	6,310,437	6,310,437
VAT	946,280	946,280
Audit Fee	800,000	800,000
Gas Bill	915,660	901,816
Insurance	1,145,751	1,145,751

**Total**

**Taka**

<b>20,934,210</b>	<b>20,843,844</b>
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**17.00 Sundry Creditors:**

This is made up for payable :

M/s. Kawser Trading (Civil Construction)	17.01	1,815,273	1,815,273
Liab. Against Raw Cotton Deferred LC		299,961,963	148,040,840
<b>Total</b>	<b>Taka</b>	<b>301,777,236</b>	<b>149,856,113</b>



		September 30, 2021	June 30, 2021
<b>17.01</b>	<b>M/s. Kawser Trading (Civil Construction)</b>		
	Opening Balance	1,815,273	4,315,273
	Add: Total Bill Amount	-	-
	Less: Paid during the year	-	2,500,000
	<b>Total:</b>	<b>1,815,273</b>	<b>1,815,273</b>
	<b>Total</b>		<b>Taka</b>
<b>18.00</b>	<b>Sister Concerns/ Related Party</b>		
	This is made up as follows:		
	Alif Casual Wear Ltd.	-	564,444
	Alif Unitex Co. Ltd.	-	149,682,706
	Shadhin Dyeing Ltd.	-	27,283,975
	<b>Total</b>	<b>-</b>	<b>177,531,125</b>
			<b>Taka</b>
<b>19.00</b>	<b>Dividend Payable:</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Opening Balance	5,159,279	45,093,898
	Add: Cash Dividend 2018-2019	2,711,544	-
	Less: Dividend Paid during the Period	21,305	39,934,619
	<b>Total:</b>	<b>7,849,518</b>	<b>5,159,279</b>
	<b>Total</b>		<b>Taka</b>
<b>20.00</b>	<b>Short Term Loan</b>		
	This is made up as follows:		
	Opening Balance	287,689,357	170,251,418
	Add: Addition made during the year	476,845,914	156,241,487
	Less: Payment	337,423,973	38,803,548
	<b>Total</b>	<b>427,111,298</b>	<b>287,689,357</b>
			<b>Taka</b>
<b>21.00</b>	<b>Provision for Income Tax</b>		
	This is made up as follows:		
	Opening Balance	29,807,329	31,626,042
	Add: Addition made during the year	5,855,928	4,931,287
		<b>35,663,257</b>	<b>36,557,329</b>
	Less: Payment	2,308,252	6,750,000
	<b>Total</b>	<b>33,355,005</b>	<b>29,807,329</b>
			<b>Taka</b>





**22.00 Workers Profit Participation Fund (WPPF)**

This is made up as follows:

Beginning balance

Add: During the year

**Less: Payment****Total****Taka**

September 30, 2021	June 30, 2021
-----------------------	------------------

15,424,316	11,032,514
2,055,184	8,064,152
<b>17,479,500</b>	<b>19,096,666</b>
-	3,672,350
<b>17,479,500</b>	<b>15,424,316</b>

**23.00 Net asset Value per share (NAVPS)**

The calculation is as follows:

Share Capital Note 12  
 Share Premium Note 13  
 Revaluation Reserve Note 13.01  
 Retained Earnings Note -14

2,599,270,220	2,599,270,220
271,847,108	271,847,108
341,048,700	341,639,157
508,781,209	472,572,144
<b>3,720,947,237</b>	<b>3,685,328,629</b>

No of share applied to calculate NAVPS

259,927,022

259,927,022

**Net Asset Value Per Share (NAVPS)****14.32****14.18**



	01-07-2021 To 30-09.2021	01-07-2020 To 30-09.2020
<b>24.00 Turnover</b>		
Yarn Sales:	531,468,298	265,144,272
Local Sales	2,108,614	5,539,019
Export Sales	529,359,684	259,605,253
Sales of Waste Cotton	-	-
	531,468,298	265,144,272
Less: VAT	(124,000)	(165,075)
<b>Total Taka</b>	<b>531,344,298</b>	<b>264,979,197</b>
<b>25.00 Cost of Goods Sold</b>		
This is made up as follows:		
<b>i Raw Materials Consumed</b>		
Opening Stock	81,104,535	73,790,560
Add: Purchase	409,065,392	163,560,452
Less: Closing stock	86,544,900	79,504,500
	<b>403,625,027</b>	<b>157,846,512</b>
<b>ii Packing Materials</b>		
Opening Stock	1,263,920	637,568
Add: Purchase	5,602,780	5,149,733
Less: Closing Stock	1,613,960	926,800
	<b>5,252,740</b>	<b>4,860,501</b>
<b>iii Store &amp; Spares</b>		
Opening Stock	2,868,400	1,632,702
Add: Purchase	2,811,035	1,070,231
Less: Closing Stock	2,544,620	1,618,400
	<b>3,134,815</b>	<b>1,084,533</b>
<b>iv Factory Overhead</b>		
Factory Wages	16,076,812	15,575,208
Electricity & Gas	23,187,921	11,345,272
Oil & Lubricants	-	-
Repair & Maintenance	-	1,769,321
Depreciation Expense	19,349,733	19,988,522
	<b>58,614,466</b>	<b>48,678,321</b>
<b>v Work In Process</b>		
Beginning Work In Process	19,567,800	12,559,829
Closing Work in Process	19,856,300	19,886,700
		<b>(7,326,871)</b>
<b>vi Cost of Goods Manufactured (i+ii+iii+iv+v)</b>	470,627,048	205,142,996
Add: Beginning Finished Goods	138,697,710	138,954,293
Less: Closing Finished Goods	139,087,500	128,566,500
<b>Cost of Goods Sold Total Taka</b>	<b>470,237,258</b>	<b>215,530,789</b>



	01-07-2021 To 30-09.2021	01-07-2020 To 30-09.2020
<b>26.00 Administrative Expense</b>		
AGM Expense	-	-
Annual Listing Fees ( DSE)	-	1,281,206
Initial Listing Fee ( DSE)	-	-
Audit Fees	-	-
BTMA	-	25,560
Board Meeting Fees	-	25,000
Car Maintenance	55,920	60,850
Covid -19	-	102,055
Credit Rating	-	-
CDBL	-	-
Directors Remuneration	300,000	300,000
Eid Bonus	-	-
Entertainment	80,650	155,630
Factory Licence	-	18,080
Fire License	-	25,463
Internet	7,500	11,500
IRC & ERC	-	25,000
Postage & Courier	15,300	15,800
Printing & Stationary	40,820	37,850
RJSC	-	-
Office Rent	304,762	150,000
Office Maintenance	-	22,500
Mis Expenses	25,500	25,000
Electricity - Office	130,209	27,500
Salary and Allowance	4,756,191	4,707,213
Telephone, Fax & Internet	20,350	20,500
Travelling & Conveyance	125,430	185,000
Depreciation	1,018,407	1,052,028
<b>Total</b>	<b>6,881,039</b>	<b>8,273,735</b>
	<b>Taka</b>	
<b>27.00 Financial Expenses</b>		
Bank Charges	276,398	56,122
Interest on Short Term Loan	8,188,378	6,131,442
<b>Total</b>	<b>8,464,776</b>	<b>6,187,564</b>
	<b>Taka</b>	
<b>28.00 Other Income</b>		
Bank Interest	1,002,778	-
Sales of Scrap	15,000	5,483,328
Realized Foreign Currency Exchange Gain	(115,948)	-
Unrealized Foreign Currency Exchange Gain	-	-
<b>Total</b>	<b>901,830</b>	<b>5,483,328</b>
	<b>Taka</b>	
<b>29.00 Earnings Per Share (EPS)</b>		
The calculation is as follows:		
Profit After Tax	38,224,963	33,515,628
No of shares applied for calculation	259,927,022	259,927,022
<b>Earnings per Share</b>	<b>0.15</b>	<b>0.13</b>



**30.00 Net Operating Cashflow Per Share (NOCFPS)**

The calculation is as follows:

Cash Receipt from Operation  
Cash used in Operation

01-07-2021 To 30-09.2021	01-07-2020 To 30-09.2020
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447,461,410	146,861,362
(303,428,243)	(139,662,660)

Net Cash Flow from Operation

<b>144,033,167</b>	<b>7,198,702</b>
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No of share applied to calculate NOCFPS

259,927,022	259,927,022
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Net Operating Cashflow Per Share (NOCFPS)

0.55	0.03
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**31.00 Reconciliation of Profit/Loss before tax with cash flows from operating activities**

Net Profit/(Loss) before Tax  
Add: Depreciation  
(Increase)/Decrease in Advance and Prepayment  
(Increase)/Decrease in Trade Receivable  
(Increase)/Decrease in Inventory  
Increase/(Decrease) in Liabilities for Goods and Others

38,224,963	33,515,628
20,368,141	21,040,549
-	(2,080,524)
(84,006,888)	(36,360,431)
(6,144,915)	(8,916,520)
175,588,636	-
<b>144,029,936</b>	<b>7,198,702</b>

**32.00 Related party disclosures**

The company has entered into transaction with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties as at September 30, 2021 are as follows :

**A. Transaction with related company**

i) Balance with related party.

Name of the Party	Nature of Relationship	Nature of Transaction	Transaction During the year ( Net Amount In TK)
Alif Apperals Ltd.	Common Management	Inter company Loan	29,273,557 (Dr.)
Alif Textiles Ltd.	Common Management	Inter company Loan	8,342,628 (Dr.)
Alif Unitex Co. Ltd	Common Management	Inter company Loan	10,678,891(Dr)
Lotus Kamal Knitwear Ltd.	Common Management	Inter company Loan	6,361,908 ( Dr.)
Shadhin Dyeing Ltd.	Common Management	Inter company Loan	516,125 (Dr.)
<b>Total</b>			<b>55,673,109 (Dr.)</b>



01-07-2021 To 30-09.2021	01-07-2020 To 30-09.2020
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B. Payment / Perquisites to directors:

The aggregate amounts paid / provided during the year in respect of directors are disclosed below :

Managerial remuneration	300.000
Board Meeting fees	-

Managerial remuneration paid to the directors for their full time services, rendered are :

Mr. MD. AZIZUL ISLAM	300,000
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(a) No compensation was made to the Managing Director of the company except as stated in above.

(b) No amount was spent by the company for compensating any member of the Board of Directors except as stated in above.

There is no other related party except as stated in ( 32 ) above

