

01/11/21



ALIF MANUFACTURING COMPANY LIMITED
HALF YEARLY FINANCIAL STATEMENT (Q-2)
(UN-AUDITED)

FOR THE PERIOD
FROM JULY 01, 2021 TO DECEMBER 31, 2021

ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

Particulars	Notes	Amount in (Taka)	
		December 31, 2021	June 30, 2021
ASSETS			
Non-Current Assets		2,752,333,720	2,786,909,705
Property, Plant & Equipment	4.00	2,752,333,720	2,786,909,705
Other Non- Current Asset		5,317,169	5,317,169
Long Term Deposit	5.00	5,317,169	5,317,169
Current Assets:		1,731,517,051	1,733,569,159
Advance & Prepayment	6.00	5,303,394	5,303,394
Inventories	7.00	235,517,050	243,502,365
Raw Materials in Transit	8.00	-	5,262,158
Trade Receivable	9.00	1,467,678,937	1,040,129,160
Sister Concerns / Related Party	10.00	18,593,092	16,701,330
Cash & Cash Equivalents	11.00	4,424,578	422,670,752
Total Assets		4,489,167,940	4,525,796,033
EQUITY AND LIABILITIES			
Shareholders' Equity		3,705,939,406	3,685,329,620
Share Capital	12.00	2,599,270,220	2,599,270,220
Reserve & Surplus	13.00	612,305,654	613,486,264
Retained Earnings	14.00	494,363,532	472,573,136
Non Current Liabilities		155,000,612	154,155,050
Deferred Tax Liabilities	15.00	155,000,612	154,155,050
Current Liabilities		628,227,922	686,311,363
Accrued Expense	16.00	20,174,210	20,843,844
Sundry Creditors	17.00	301,568,371	149,856,113
Sister Concerns / Related Party	18.00	56,148,547	177,531,125
Dividend Payable	19.00	68,363,273	5,159,279
Short Term Loan	20.00	120,942,643	287,689,357
Provision for Income Tax	21.00	40,354,118	29,807,329
Provision for WPPF	22.00	20,676,760	15,424,316
Total Equity and Liabilities		4,489,167,940	4,525,796,033
Net asset Value (NAV) per share	23.00	14.26	14.18

The annexed notes are integral part of these Financial Statements.

[Signature] *[Signature]*
Managing Director **Director** **Chief Financial Officer**

[Signature]
Company Secretary

Signed in terms of our separate report of even date.

Dated: Dhaka
February 03, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR (Q 2) ENDED DECEMBER 31, 2021

Particulars	Notes	Form July 01, 2021 To December 31, 2021	Form July 01, 2020 To December 31, 2020	From October 01, 2021 To December 31, 2021	From October 01, 2020 To December 31, 2020
Turnover	24.00	1,229,573,119	530,618,500	698,228,821	265,309,250
Less: Cost of goods sold	25.00	1,097,408,168	426,742,949	627,170,910	213,371,474
Gross Profit		132,164,951	103,875,552	71,057,911	51,937,776
Less: Operating Expense		32,935,597	28,082,040	17,589,782	14,041,020
Administrative expense	26.00	20,496,089	15,151,590	13,615,050	7,575,795
Financial	27.00	12,439,508	12,930,450	3,974,732	6,465,225
Operating Profit		99,229,354	75,793,512	53,468,129	37,896,756
Add: Other Income	28.00	5,733,403	2,741,650	4,831,573	1,370,825
Profit Before Worker PPF & Taxes		104,962,757	78,535,162	58,299,702	39,267,581
Less: Workers PPF	22.00	5,252,444	3,926,758	3,197,260	1,963,379
Profit Before Taxes		99,710,313	74,608,403	55,102,442	37,304,202
Less: Provision for Income Tax		15,815,026	3,952,394	9,932,118	1,976,197
Deferred Tax	15.00	845,562	1,486,750	818,582	743,375
Current Tax	21.00	14,969,464	2,465,644	9,113,536	1,232,822
Other Comprehensive Income <small>NET FROM AFTER TAX FOR THE</small>		83,895,287	70,656,010	45,170,324	35,328,005
Other Comprehensive Income					
Total Comprehensive Income		83,895,287	70,656,010	45,170,324	35,328,005
Basic Earnings Per Share (EPS)	29.00	0.32	0.27	0.17	0.15

The annexed notes are integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
February 03, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2021

Particulars	Notes	From 01 July 2021 to 30 December 2021	From 01 July 2020 to 31 December 2020
A. Cash Flows from Operating Activities	30	(110,731,125)	207,093,332
Collection against Local Sale		2,108,614	5,726,000
Collection against Export Sale		800,038,729	587,790,061
Other Income		5,733,404	2,303
Payment against Purchase		(799,531,308)	(327,120,900)
Payment against Operating Expense		(114,533,889)	(55,494,977)
VAT Paid		(124,000)	(369,080)
Tax Paid		(4,422,675)	(1,750,000)
Payment against WPPF		-	(1,690,075)
B. Cash Flows from Investing Activities		(6,204,567)	(177,713,520)
Acquisition of Property Plant & Equipment		(6,204,567)	(177,713,520)
C. Cash Flows from Financing Activities		(310,159,638)	13,831,413
Payment of Dividend		(65,362)	-
Short Term Loan		(131,233,562)	113,405,708
Sister Concerns		(178,860,714)	(99,574,295)
Net Cash Inflow for the year (A+B+C)		(427,095,330)	43,211,225
D. Opening balance of Cash & Cash Equivalents		422,670,752	5,656,358
E. Effect of exchange rate on cash and cash equivalents		-	-
F. Closing balance of Cash & Cash Equivalents		4,424,578	48,867,583
Net operating cash inflow per share		(0.43)	0.80

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


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
February 03, 2022



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED DECEMBER 31, 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	472,556,990	3,685,313,475
Cash Dividend				(63,269,356)	(63,269,356)
Net Profit for the year				83,895,287	83,895,287
Adjustment for Depreciation of revalued Assets			(1,180,611)	1,180,611	-
Deferred Tax Adjustment					-
Balance at December 31, 2021	2,599,270,220	271,847,108	340,458,545	494,363,532	3,705,939,406

Balance as at July 01, 2020	2,599,270,220	271,847,108	344,000,981	354,939,373	3,570,057,682
Net Profit for the year				70,656,010	70,656,010
Adjustment for Depreciation of revalued Assets			(694,654)	694,654	-
Deferred Tax Adjustment				-	-
Balance at December 31, 2020	2,599,270,220	271,847,108	343,306,327	426,290,037	3,640,713,692

The annexed notes are integral part of these Financial Statements.


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
February 03, 2022



04.0 PROPERTY, PLANT AND EQUIPMENT: Tk. 2,752,333,720

Schedule of property ,plant and equipment as at December 31, 2021:

Sl. No.	Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 31.12.2021
		Opening Balance (01-07-2020)	Addition during the period	Closing Balance (31-12-2021)		Opening Balance (01-07-2020)	Addition during the period	Closing Balance (31-12-2021)	
A)	At Cost								
01	Land and Land Development	67,198,031	-	67,198,031		-		-	67,198,031
02	Building and Civil Constructions	550,542,293	2,000,000	552,542,293	2.50	100,551,679	6,906,779	107,458,458	445,083,835
03	Plant and Machinery	2,304,295,502	4,184,567	2,308,480,069	2.50	546,238,849	28,856,001	575,094,850	1,733,385,219
04	Furniture and Fixtures	4,410,623		4,410,623	5.00	2,531,662	110,266	2,641,928	1,768,695
05	Vehicle and Transport	4,771,190		4,771,190	7.50	4,787,335	-	4,787,335	(16,145)
06	Electrical Installation	120,795,938		120,795,938	5.00	27,798,989	3,019,898	30,818,887	89,977,051
07	Office Equipment	2,007,193	20,000	2,027,193	5.00	1,266,864	50,680	1,317,544	709,649
08	Tools and Equipments	14,702,649		14,702,649	5.00	3,243,124	367,566	3,610,690	11,091,959
09	Gas Line Installation	5,112,610		5,112,610	2.50	2,452,386	63,908	2,516,294	2,596,316
	Sub-Total	3,073,836,029	6,204,567	3,080,040,596		688,870,888	39,375,097	728,245,985	2,351,794,610.78
B)	At Revaluation								
01	Land and Land Development	314,401,969	-	314,401,969		-		-	314,401,969
02	Building and Civil Constructions	111,144,702		111,144,702	2.50	23,618,253	1,389,309	25,007,562	86,137,140
	Sub-Total	425,546,671		425,546,671	2.50	23,618,253	1,389,309	25,007,562	400,539,109
	Grand Total	3,499,382,700	6,204,567	3,505,587,267		712,489,141	40,764,406	753,253,547	2,752,333,720

Allocation of Depreciation:

Factory Overhead

Administrative Expenses

38,726,186

2,038,220

40,764,406



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**

5.01

	December 31, 2021	June 30, 2021
	437,856	437,856
	1,117,782	1,117,782
	3,761,531	3,761,531
Total	5,317,169	5,317,169

5.01 FDR for Margin on Bank Guarantee

Opening Balance

Add: Interest

Total**Taka**

	3,761,531	3,568,816
	-	192,715
Total	3,761,531	3,761,531

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
Total	5,303,394	5,303,394

7.00 Inventories

This is made up as follows:

Particulars

Raw Materials

Packing Materials

Work in Process

Stores & Spares

Finished Goods

	93,080,300	81,104,535
	1,563,850	1,263,920
	20,165,700	19,567,800
	2,062,400	2,868,400
	118,644,800	138,697,710
	235,517,050	243,502,365

The management conducted annual physical verification of inventories on the closing date of business as at December 31, 2021



8.00 Raw Materials in Transit

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

Raw Cotton LC195721020003
Raw Cotton LC 195721020004
Raw Cotton LC 195721020005
Raw Cotton LC 195721020006
Raw Cotton LC 195721020008
Raw Cotton LC 195721020009
Raw Cotton LC 195721020010
Raw Cotton LC 195721990001

Total

Taka

December 31, 2021	June 30, 2021
-	1,276,456
-	810,033
-	822,936
-	551,705
-	830,752
-	216,415
-	180,458
-	573,403
-	5,262,158

9.00 Trade Receivables

This is made up as follows:

Receivable against Export- LK Unitex Co. Ltd.
Receivable against Export- Various Exporter

Total

Taka

-	-
1,467,678,937	1,040,129,160
1,467,678,937	1,040,129,160

This is made up as follows:

Opening Balance of Receivable
Export During the Year
Less: Realization During the year

Total

Taka

1,040,129,160	593,065,999
1,227,876,089	1,038,435,937
800,326,312	591,372,776
1,467,678,937	1,040,129,160

The aging of trade receivables is as follows:

Below 60 Days
Within 61-120 Days
Within 121-180 Days
Over 180 Days

Total

Taka

308,672,534	329,015,700
705,166,980	303,618,041
111,839,513	407,495,419
341,999,910	-
1,125,679,027	1,040,129,160



December 31, 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.

1,467,678,937	1,040,129,160
-	-
-	-
-	-
-	-
-	-
1,467,678,937	1,040,129,160

Total

Taka

10.00 Sister Concerns/ Related Party

This is made up as follows:

Alif Industries Ltd.

Alif Textiles Ltd.

Alif Casual Wear Ltd.

Alif Unitex Co. Ltd.

Lotus Kamal Knitwear Ltd.

Shadhin Dyeing Ltd.

37,000	1,822,411
8,842,628	-
3,351,556	8,842,628
-	-
6,361,908	6,036,291
-	-
18,593,092	16,701,330

Total

Taka

11.00 Cash & Cash Equivalents

Cash in Hand

Cash at Bank

10.01

156,843	2,556,297
4,267,735	420,114,455
4,424,578	422,670,752

Total

Taka



11.01 Cash at Bank

Break up of the amount is given below:

Particulars

		December 31, 2021	June 30, 2021
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	855,289	12,577
EXIM Bank Ltd.	CD-'03911100266472	4,096	4,671
EXIM Bank Ltd.	FC-03519500159385	1,489,260	1,191,251
EXIM Bank Ltd.	MG-035116-246691	2,601,965	372,260
EXIM Bank Ltd.	CD-00711100657842	2,484	7,976
EXIM Bank Ltd.	CD-00711100642919	591	1,147
EXIM Bank Ltd.	CD-'3513100166891	3,143,191	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
Total	Taka	4,267,735	420,114,455

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
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ii Issued, Subscribed & Paid-up

259,927,022 Ordinary Share of TK 10 each

2,599,270,220	2,599,270,220
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Total Taka

2,599,270,220	2,599,270,220
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iii Composition of Share Holding:

Particulars	December 31, 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	14,964,973	5.76%	36,953,811	14.22%
General Public	165,804,619	63.79%	143,815,781	55.33%
	259,927,022	100%	259,927,022	100%



December 31, 2021	June 30, 2021
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iv The Share holding position of the company are as follows:

Particulars	December 31, 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	14,964,973	149,649,730	36,953,811	369,538,110
General Public	165,804,619	1,658,046,190	143,815,781	1,438,157,810
	259,927,022	2,599,270,220	259,927,022	2,599,270,220

v Classification of Shares by holding as on 31.12.2021

Slabs by No of Shares	December 31, 2021		As on June 30, 2021	
	No of Shareholder	Shareholder's %	No of Shareholders	Shareholder's %
Less than 500 Shares	5839	26.78%	5126	30.49%
500 to 5,000 Shares	10751	49.31%	7357	43.76%
5,001 to 10,000 Shares	2094	9.60%	1600	9.52%
10,001 to 20,000 Shares	1433	6.57%	1205	7.17%
20,001 to 30,000 Shares	584	2.68%	501	2.98%
30,001 to 40,000 Shares	265	1.22%	234	1.39%
40,001 to 50,000 Shares	246	1.13%	208	1.24%
50,001 to 100,000 Shares	368	1.69%	326	1.94%
100,001 to 1,000,000 Shares	207	0.95%	232	1.38%
Over 1,000,000 Shares	17	0.08%	24	0.14%
	21,804	100%	16,813	100%

13.00 Reserve & Surplus

Revaluation Reserve	13.01	340,458,546	341,639,157
Share Premium		271,847,108	271,847,108
Total	Taka	612,305,654	613,486,265

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	1,180,611	2,361,825
Total	Taka	340,458,546
		341,639,157



		December 31, 2021	June 30, 2021
14.00	Retained Earnings:		
	This is made up as follows:		
	Particulars		
	Opening Balance	472,556,990	354,939,373
	Profit after Income Tax during the year	83,895,287	114,838,999
	Depreciation on Revaluation Surplus	1,180,611	2,778,618
	Cash dividend	(63,269,356)	-
	Total	494,363,532	472,556,990
	Taka		
15.00	Deferred Tax Liability		
	a) For Revaluation		
	Opening Balance of Deferred Tax Liability	60,289,262	60,706,055
	Less: Adjustment for Depreciation	(208,398)	(416,793)
	Closing Balance of Deferred Tax Liability	60,080,864	60,289,262
	b) For Normal Operation		
	Opening Balance of Deferred Tax (Assets)	93,865,788	70,371,812
	Add: Deferred tax expenses/(income) during the year	1,053,960	23,493,976
	Closing Balance of Deferred Tax Liability/(Assets)	94,919,748	93,865,788
	Total Deferred Tax Liabilities (a+b)	155,000,612	154,155,050
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	886,280	946,280
	Audit Fee	100,000	800,000
	Gas Bill	915,660	901,816
	Insurance	1,145,751	1,145,751
	Total	20,174,210	20,843,844
	Taka		
17.00	Sundry Creditors:		
	This is made up for payable :		
	M/s. Kawser Trading (Civil Construction)	1,815,273	1,815,273
	Liab. Against Raw Cotton Deferred LC	299,753,098	148,040,840
	Total	301,568,371	149,856,113
	Taka		



17.01 M/s. Raw Cotton Deferred LC

Opening Balance

Add: Total Bill Amount**Less:** Paid during the year**Total:****Total****Taka**

	December 31, 2021	June 30, 2021
Opening Balance	148,040,840	4,315,273
Add: Total Bill Amount	243,241,005	-
Less: Paid during the year	91,528,747	2,500,000
Total:	299,753,098	1,815,273

18.00 Sister Concerns/ Related Party

This is made up as follows:

Alif Casual Wear Ltd.

Alif Garments Ltd.

Alif Ecowash Ltd*

Alif Apparals Ltd.

Alif Unitex Co. Ltd.

Shadhin Dyeing Ltd.

Total**Taka**

	-	564,444
	2,200,000	
	1,800,000	
	32,229,999	
	15,752,673	149,682,706
	4,165,875	27,283,975
Total	56,148,547	177,531,125

19.00 Dividend Payable:

This is made up as follows:

Particulars

Opening Balance

Add: Cash Dividend 2019-20**Add:** Cash Dividend 2020-21**Less:** Dividend Paid during the Period**Total:****Total****Taka**

Opening Balance	5,159,279	45,093,898
Add: Cash Dividend 2019-20	27,115,438	-
Add: Cash Dividend 2020-21	36,153,918	
Less: Dividend Paid during the Period	65,362	39,934,619
Total:	68,363,273	5,159,279

20.00 Short Term Loan

This is made up as follows:

Opening Balance

Add: Addition made during the year**Less:** Payment**Total****Taka**

Opening Balance	287,689,357	170,251,418
Add: Addition made during the year	1,922,721,179	156,241,487
Less: Payment	2,089,467,893	38,803,548
Total	120,942,643	287,689,357



21.00 Provision for Income Tax

This is made up as follows:

Opening Balance

Add: Addition made during the year

Less: Payment

Total**Taka**

	December 31, 2021	June 30, 2021
	29,807,329	31,626,042
	14,969,464	4,931,287
	44,776,793	36,557,329
	4,422,675	6,750,000
	40,354,118	29,807,329

22.00 Workers Profit Participation Fund (WPPF)

This is made up as follows:

Beginning balance

Add: During the year

Less: Payment

Total**Taka**

	15,424,316	11,032,514
	5,252,444	8,064,152
	20,676,760	19,096,666
	-	3,672,350
	20,676,760	15,424,316

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
340,458,546	341,639,157
494,363,532	472,572,144
3,705,939,406	3,685,328,629

No of share applied to calculate NAVPS

259,927,022

259,927,022

Net Asset Value Per Share (NAVPS)**14.26****14.18**

24.00 Turnover**Yarn Sales:**

Local Sales

Export Sales

Less: VAT

01-07-2021 To 31-12.2021	01-07-2020 To 31-12.2020
--------------------------	--------------------------

2,108,614	11,078,000
1,227,588,505	519,870,500
1,229,697,119	530,948,500
(124,000)	(330,000)
1,229,573,119	530,618,500

25.00 Cost of Goods Sold

This is made up as follows:

i Raw Materials Consumed

Opening Stock

Add: Purchase

Less: Closing stock

81,104,535	73,790,560
939,564,925	327,120,900
93,080,300	73,790,560
927,589,160	327,120,900

ii Packing Materials

Opening Stock

Add: Purchase

Less: Closing Stock

1,263,920	637,568
11,567,780	10,299,000
1,563,850	637,568
11,267,850	10,299,000

iii Store & Spares

Opening Stock

Add: Purchase

Less: Closing Stock

2,868,400	1,632,702
5,373,019	2,140,450
2,062,400	1,632,702
6,179,019	2,140,450

iv Factory Overhead

Factory Wages

Electricity & Gas

Repair & Maintenance

Depreciation Expense

33,170,082	31,150,415
60,520,421	22,690,544
500,440	3,538,600
38,726,186	39,977,040
132,917,129	97,356,599

v Work In Process

Beginning Work In Process

Closing Work in Process

19,567,800	12,559,829
20,165,700	12,434,829
(597,900)	125,000

vi Cost of Goods Manufactured

Add: Beginning Finished Goods

Less: Closing Finished Goods

Cost of Goods Sold

1,077,355,258	426,742,949
138,697,710	82,697,500
118,644,800	82,822,500
1,097,408,168	426,617,949



26.00 Administrative Expense

AGM Expense

BTMA

Car Maintenance

Directors Remuneration

Eid Bonus

Entertainment

Factory Licence

Fire License

General Expense

Insurance premium

Office Rent

Internet

IRC & ERC

Postage & Courier

Printing & Stationary

RJSC

Office Rent

Office Maintenance

Mis Expenses

Electricity - Office

Salary and Allowance

Telephone, Fax & Internet

Travelling & Conveyance

Depreciation

	01-07-2021 To 31-12.2021	01-07-2020 To 31-12.2020
	184,000	-
	65,200	23,625
	55,920	78,600
	600,000	600,000
	128,128	78,630
	30,000	18,030
		25,463
	25,500	-
	7,560	
		45,600
	15,970	12,536
	40,820	22,560
	50,000	25,000
	304,762	270,000
	160	-
	95,000	5,000
	130,209	125,000
	16,578,860	11,683,826
	20,350	15,600
	125,430	123,600
	2,038,220	1,998,520
	20,496,089	15,151,590

27.00 Financial Expenses

Bank Charges

Interest on Short Term Loan

	325,508	18,930
	12,114,000	12,911,520
	12,439,508	12,930,450

28.00 Other Income

Bank Interest

Covid Subsidy - BB

Sales of Scrap

Realized Foreign Currency Exchange Gain

	4,458,263	2,741,650
	1,471,114	-
	15,000	-
	(210,974)	-
	5,733,403	2,741,650



29.00 Earnings Per Share (EPS)

The calculation is as follows:

	Half Year ended December 31, 2021	Year ended June 30, 2021
Profit After Tax	83,895,287	114,838,999
No of shares applied for calculation	259,927,022	259,927,022
Earnings per Share	0.32	0.44

30.00 Net Operating Cashflow Per Share (NOCFPS)

The calculation is as follows:

Cash Receipt from Operation	807,880,747	619,007,253
Cash used in Operation	(918,611,872)	(718,426,515)
Net Cash Flow from Operation	(110,731,125)	(99,419,262)
No of share applied to calculate NOCFPS	259,927,022	259,927,022
Net Operating Cashflow Per Share (NOCFPS)	(0.43)	(0.38)

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

Net Profit/(Loss) before Tax	104,962,757	143,264,262
Add: Depreciation	40,764,406	84,178,342
(Increase)/Decrease in Trade Receivable	(427,549,777)	(311,715,766)
(Increase)/Decrease in Inventory	7,985,315	(15,927,413)
(Increase)/Decrease in Short Term Loan	166,746,714	-
Increase/(Decrease) in Provision for Worker PPF	5,252,444	4,391,802
Increase/(Decrease) in Provision for Income Tax	10,546,789	(1,818,713)
(Increase)/Decrease in Sister Concerns and Others	(19,439,773)	(1,800,784)
	(110,731,125)	(99,428,270)



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 Transactions	Closing Balance Debit/(Credit)
Alif Apperals Ltd.	Common Management	Inter Company Loan	(34,429,999)
Alif Ecowash Ltd.	Common Management	Inter Company Loan	(1,800,000)
Alif Industries Ltd.	Common Management	Inter Company Loan	37,000
Alif Textiles Ltd.	Common Management	Inter Company Loan	8,842,628
Alif Casualwear Ltd.	Common Management	Inter Company Loan	3,351,556
Alif Unitex Co. Ltd	Common Management	Inter Company Loan	(15,752,673)
Lotus Kamal Knitwear Ltd.	Common Management	Inter Company Loan	6,361,908
Shadhin Dyeing Ltd.	Common Management	Inter Company Loan	(4,165,875)
Total			(37,555,455)

B. Payment / Perquisites to directors:

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

Managerial Remuneration	600,000
Board Meeting Fees	Nil

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

Mr. MD. AZIZUL ISLAM	600,000
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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

