



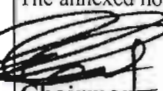
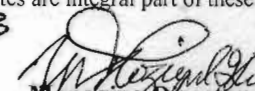
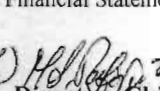
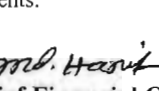
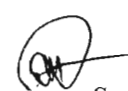
ALIF MANUFACTURING COMPANY LIMITED

**UN-AUDITED FINANCIAL STATEMENT
THIRD QUARTER (Q-3)**

FOR THE PERIOD

FROM JULY 01, 2024 TO MARCH 31, 2025

ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT March 31, 2025

Particulars	Notes	Amount in (Taka)	
		March 31, 2025	June 30, 2024
ASSETS			
Non-Current Assets		2,537,604,880	2,597,735,445
Property, Plant & Equipment	4.00	2,533,164,660	2,593,295,225
ROU Assets		4,440,220	4,440,220
Other Non- Current Asset		8,759,286	8,576,025
Long Term Deposit	5.00	8,759,286	8,576,025
Current Assets:		1,751,989,998	1,625,708,916
Advance & Prepayment	6.00	22,900,428	13,756,336
Inventories	7.00	167,140,295	170,238,849
Trade Receivable	8.00	1,412,308,436	1,347,239,109
Sister Concerns / Related Party	9.00	127,060,149	-
Cash & Cash Equivalents	10.00	22,580,690	94,474,622
Total Assets		4,298,354,164	4,232,020,386
EQUITY AND LIABILITIES			
Shareholders' Equity		3,963,359,878	3,938,556,585
Share Capital	11.00	2,599,270,220	2,599,270,220
Reserve & Surplus	12.00	331,636,132	333,720,095
Share Premium		271,847,108	271,847,108
Retained Earnings	13.00	760,606,418	733,719,162
Non Current Liabilities		185,038,703	187,403,890
Deferred Tax Liabilities	14.00	183,372,188	185,737,375
Lease Liabilities - Non Current Portion		1,666,515	1,666,515
Current Liabilities		149,955,583	106,059,911
Accrued Expense	15.00	53,941,488	27,705,096
Lease Liabilities		2,838,000	2,838,000
Sundry Creditors	16.00	7,571,075	11,156,907
Dividend Payable	17.00	28,167,602	12,563,899
Provision for Income Tax	18.00	37,665,437	31,864,767
Provision for WPPF	19.00	19,771,981	19,931,242
Total Equity and Liabilities		4,298,354,164	4,232,020,386
Net assest Value (NAV) per share	20.00	15.25	15.15
The annexed notes are integral part of these Financial Statements.			
			
Chairman	Managing Director	Director	Chief Financial Officer
			
Company Secretary			
Signed in terms of our separate report of even date.			

Dated: Dhaka
Date: 28 April, 2025



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)
FOR THE HALF YEAR ENDED MARCH 31, 2025

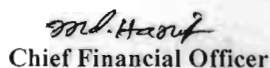
Particulars	Notes	Form July 01, 2024 To March 31, 2025	Form July 01, 2023 To March 31, 2024	From January 01, 2025 To March 31, 2025	From January 01, 2024 To March 31, 2024
Turnover	21.00	965,918,160	1,210,633,022	321,864,101	450,604,258
Less: Cost of goods sold	22.00	886,856,112	1,109,806,694	295,998,671	425,780,806
Gross Profit		79,062,048	100,826,328	25,865,430	24,823,452
Less: Operating Expense		34,317,017	31,156,643	8,001,960	11,454,233
Administrative expense	23.00	24,695,508	26,724,100	7,584,115	10,334,670
Financial Expenses	24.00	9,621,509	4,432,543	417,845	1,119,563
Operating Profit		44,745,031	69,669,685	17,863,470	13,369,219
Add: Non Operating Income	25.00	927,894	1,650,404	152,736	1,235,404
Add: Realized Exchange Gain (Loss)		380,518	-	-	-
Profit Before WPPF & Taxes		46,053,443	71,320,089	18,016,206	14,604,623
Less: Workers Profit Participation fund	19.00	2,190,919	3,396,195	855,813	695,459
Profit Before Taxes		43,862,524	67,923,894	17,160,393	13,909,164
Less: Provision for Income Tax		3,122,889	12,822,906	1,828,909	(9,500,098)
Deferred Tax	14.00	(2,677,781)	1,141,059	(104,198)	(13,114,347)
Current Tax	18.01	5,800,670	11,681,847	1,933,107	3,614,249
Net Profit After Tax for the year		40,739,635	55,100,988	15,331,484	23,409,262
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		40,739,635	55,100,988	15,331,484	23,409,262
Basic Earnings Per Share (EPS)	26.00	0.16	0.21	0.06	0.09

The annexed notes are integral part of these Financial Statements.


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Dated: Dhaka
Date: 28 April, 2025



ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31D MARCH, 2025

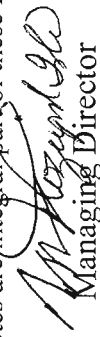
Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance as at July 01, 2024	2,599,270,220	271,847,108	333,720,095	733,719,162	3,938,556,585
Cash Dividend				(15,623,748)	(15,623,748)
Net Profit for the Year				40,739,635	40,739,635
Adjustment for Depreciation of revalued Assets			(1,771,369)	1,771,369	-
Deferred Tax Adjustment			(312,594)		(312,594)
Balance at March 31, 2025	2,599,270,220	271,847,108	331,636,132	760,606,418	3,963,359,878

FOR THE PERIOD ENDED 31D MARCH, 2024

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
Balance at July 01, 2023	2,599,270,220	271,847,108	336,498,713	660,169,543	3,867,785,584
Cash Dividend				(18,076,959)	
Net Profit for the Year				55,413,582	55,413,582
Adjustment for Depreciation of revalued Assets			(1,771,369)	1,771,369	-
Deferred Tax Adjustment			(312,594)		(312,594)
Balance at March 31, 2024	2,599,270,220	271,847,108	334,414,750	699,277,635	3,904,809,613

The annexed notes are integral part of these Financial Statements.


Chairman


Managing Director


Director




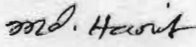


Chief Financial Officer


Company Secretary



Dated: Dhaka
Date: 28 April, 2025

ALIF MANUFACTURING COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED MARCH 31, 2025

Particulars	Notes	From 01 July 2024 to 31 March 2025	From 01 July 2023 to 31 March 2024
A. Cash Flows from Operating Activities		56,565,785	92,623,534
Collection against Sales		901,708,933	1,175,975,582
Other Income		927,894	1,650,404
Payment against Purchase		(728,995,841)	(942,685,258)
Payment against Operating Expense		(104,720,829)	(130,440,347)
VAT Paid		(860,100)	(195,000)
Payment for WPPF		(2,350,180)	-
Tax Paid		(9,144,092)	(11,681,847)
B. Cash Flows from Investing Activities		(1,760,041)	-
Acquisition of Property Plant & Equipment		(1,576,780)	-
Security Money against Gas Connection		(183,261)	-
C. Cash Flows from Financing Activities		(127,080,194)	483,925,987
Payment of Dividend		(20,045)	(15,738,201)
Short Term Loan		-	501,839,077
Sister Concerns		(127,060,149)	(2,174,889)
Net Cash Inflow for the year (A+B+C)		(72,274,450)	576,549,521
D. Opening balance of Cash & Cash Equivalents		94,474,622	178,974,501
E. Effect of exchange rate on cash and cash equivalents		380,518	-
F. Closing balance of Cash & Cash Equivalents		22,580,690	755,524,022
Net operating cash inflow per share	27	0.22	0.36
The annexed notes from 1 to 36 form an integral part of these Financial Statements.			
 Chairman	 Managing Director	 Director	
 Chief Financial Officer	 Company Secretary		
Dated: Dhaka April 28, 2024			



ALIF MANUFACTURING COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

1.00 BACKGROUND AND ACTIVITIES OF THE COMPANY:

1.01 Background of the Company:

The company was incorporated on 25 May 1995 as a 'Public' company limited by shares registered under the Companies Act 1994 vide registration No.C-28468(2314)/95 dated 25 May 1995. The Company went for Initial Public Offering (IPO) in August 1997. The company is a publicly traded company and is listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited since December 1997. At present the company is maintaining listing status with only Dhaka Stock Exchange Limited. The name of the Company has been changed from **CMC-Kamal Textile Mills Limited** to **Alif Manufacturing Company Limited** on dated 10th October 2017.

1.02 Address of the Registered and Corporate Office:

The registered office of the company is located at Bilquis Tower (9th Floor), House # 06, Road # 46, Gulshan Circle - 2, Dhaka - 1212.

1.03 Nature of Business Activities:

The principal activities of the company are to carry on the business of Textile Spinning Mills to produce various counts of yarn ranging from 10/1 to 80/1 for the apparel industry.

1.04 . Production Unit:

Production unit of the company is situated at Kaichabari, Ashulia (Savar), Dhaka.

2.00 SIGNIFICANT ACCOUNTING POLICIES:

2.01 Basis of Preparation and Presentation of the Financial Statements:

The Financial Statements have been prepared and the disclosures of information made in accordance with the requirements of the Companies Act 1994, the Securities and Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange as applicable and IAS's adopted by the institute of Chartered Accountants of Bangladesh (ICAB), International Financial Reporting Standard (IFRS) as applicable to the company. The Statement of Financial Position and Statements of Profit or Loss and Other Comprehensive Income have been prepared according to IAS 1 'Presentation of Financial Statements' based on accrual basis of accounting consistent applied following going concern assumption under generally accepted accounting principles and practices in Bangladesh. Cash Flow Statement of the company has been prepared direct method in accordance with IAS 7.

2.02 Accounting Convention and Assumption:

The Financial Statements are prepared under the Historical Cost Convention.

2.03 Principle Accounting Policies:

The specific accounting policies have been selected and applied by the company's management for significant transactions and events that have a material effect within the Framework for the preparation and presentation of Financial Statements. Financial Statements have been prepared and presented in compliance with applicable IASs. This year's figures are re-arranged where necessary. There are no significant changes in the accounting policies and valuation policies affecting the financial position and performance of the company. However, changes (as applicable) made to the presentation are explained into the note for the respective items.



2.04 Application of accounting Standards:

The following IAS is applicable to the financial statements for the year under review:

IAS 1 Presentation of Financial Statements

IAS 2 Inventories

IAS 7 Cash Flow Statements

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors

IAS 10 Events after the Balance Sheet Date

IAS 12 Income Tax

IAS 16 Properties, Plant and Equipment

IFRS 15 Revenue

IAS 19 Employee Benefits

IAS 21 The Effects of Changes of Foreign Exchange Rates

IAS 23 Borrowing Costs

IAS 24 Related Parties Disclosure

IAS 33 Earning Per Share

IAS 36 Impairment of Assets

2.05 Valuation of Inventories:

Inventories are stated at the lower of cost or net realizable value in compliance with the requirements of Para 21 and 25 of IAS 2.

Category of Stocks

Basis of Valuation

Raw Materials, Packing Materials and Work in Process	: Weighted Average cost
Finished Goods at Factory	: At lower of cost or net realizable value
Store Items	: Weighted Average cost

Cost comprises of the value of materials and attributable direct labor, depreciation and production overheads. The management conducted annual physical verification of inventories on the closing date of business as at June 30, 2024 in presence of the representative from audit firm and made valuation thereof on the basis stated above.

2.06 Cash Flow Statements:

Statement of Cash Flow is prepared principally in accordance with IAS 7 'Cash Flow Statement' and the cash flows from operating activities have been presented under direct method as required by the Securities and Exchange Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".

2.07 Accounting Policies, Changes in Accounting Estimates and Errors:

As per IAS 8 The preparation of financial Statements in conformity with the International Accounting Standards requires management to make judgment to estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statement.

2.08 Income Tax

The company makes provision for income tax as per requirement of the Income Tax Ordinance 1984. The applicable tax rate for the Company is 15% as per SRO/LAW/IT/2008 dated June 30, 2008 or 0.60 percent of Gross Receipt as per provision of section 82/C of the Income Tax Ordinance 1984 whichever is



higher. Provision for Deferred Tax as per requirement by IAS 12 is done in the financial statements. It is also noted that, the company has not yet filed any return of withholding tax as per provision of Section 75A of The Income Tax Ordinance 1984.

2.09 Property, Plant and Equipment:

Tangible fixed assets are accounted for according to IAS 16 Property, Plant and Equipment at historical cost less accumulated depreciation. Tangible assets are depreciated according to Straight-line method of depreciation.

2.10 Revenue Recognition:

The company recognizes revenues when risk of ownership has been transferred to the buyer which satisfied all the condition for the revenue recognition as provided in IAS -18 "Revenue Recognition".

2.11 Employee Benefits (IAS 19):

The company provides no additional benefits to its employees other than regular salary, allowances and bonus which paid in cash. As per company's management instruction most of employee opened bank account to City Bank Ltd. for transfer employee benefits which will be implemented immediately. Provision at the rate of 5% has been made for Companies Profit (Workers Participation) Fund during the year. However, the Companies Profit (Workers Participation) Fund is not being maintained as per provisions of law. The company has not yet introduced provident fund and gratuity fund scheme although these are required by law.

2.12 The Effects of Changes of Foreign Exchange Rates:

Foreign currency transactions are recorded at the rates applicable on the date of transaction in accordance with IAS-21 (The Effects of Changes in Foreign Exchange Rates). Gains or losses out of foreign currency transactions are charged/credited to the profit and loss account whenever arises. This year the company made transactions in foreign currency for export sales as a deemed exporter which has been accounted for properly.

2.13 Borrowing Costs:

In compliance with the requirements of IAS-23 'Borrowing Costs' borrowing costs of operational period on short-term loan and overdraft facilities from Banks was charged off as revenue expenditure as those were incurred.



2.14 Related Party Disclosure:

During the period, The Company carried out a number of transactions with related parties in the normal Course of Business. During the year the company also made export finished goods and purchase of raw Material as temporary loan with Related Parties. The name of the related parties, nature of transaction and Truncation value has been set out in accordance with the provisions of IAS 24.

2.15 Earning per Shares:

The company calculates earning of share (EPS) in according with IAS 33 'Earning per Shares' which has been shown on the face of Income Statement. The same has been calculated dividing surplus available for ordinary shareholders by weighted number of ordinary shares outstanding at the end of the period.

2.16 Impairment of Assets:

In compliance with the requirements of IAS 36, Impairment of Assets, the carrying amount of non-financial assets, other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the assets recoverable amount is estimated and impairment losses are recognized in profit and loss account.

2.17 Depreciation of Fixed Assets:

Depreciation is charged on all fixed assets except land and land development on straight-line method. Depreciation has been charged on assets when the assets are available for use.

The depreciation /amortization rate(s) are as follows:

<u>Category of Fixed Assets</u>	<u>Rate %</u>
Factory Building and civil Constructions	2.5
Plant and Machinery	2.5
Electrical Installation	5.0
Gas Line Installation	2.5
Office Equipment	5.0
Furniture and Fixture	5.0
Transport and Vehicles	7.5
Factory Building and civil Constructions	2.5
Plant and Machinery	2.5
Electrical Installation	5.0

2.18 Provision:

The preparation of financial statements in conformity with Bangladesh Accounting Standards (IAS) 37 provides that, Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumption that affect the reported amounts of revenues and expense, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

In accordance with the guidelines as prescribed by IAS 37 provisions were recognized in the following situations:

- ✦ When the company has a present obligation as a result of past event.



- ✚ When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- ✚ Reliable estimate can be made of the amount of the obligation.

Provisions in the financial statements at an appropriate level with regard to an adequate provision of risks and uncertainties. An amount recorded as a provision represents the best estimate of the probable expenditure required fulfilling the current obligation on the balance sheet date.

2.19 Intangible Assets:

In compliance with requirements of IAS 38 intangible assets are usually absorbed as revenue charges as and when incurred. The Company has no intangible assets written off during the period under review.

2.20 Fixed Deposit

Interest on fixed Deposit are calculated as cash basis of accounting.

2.21 Cash and Cash Equivalents:

Cash and Cash Equivalents include cash in hand, cash at banks, etc. which are available for use by the company without any restrictions. There is an insignificant risk of change in value of the same.

2.22 Trade and Other Payable:

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the company.

2.23 Repairs and Maintenance Charges:

These are usually charged out as revenue expenditure in the period in which it is incurred.

2.24 Bad and doubtful debts:

No provision for bad and doubtful debts has been made since sales/export are based on 100% confirm of cash received and Letter of Credit based.

2.25 Promotional Expenses:

All costs associated with promotional activities are charged in the period those were incurred like sample issued.

2.26 Insurance Coverage:

Fixed Assets and Inventories of the company are not covered by general insurance policies.

3.00 COMPLIANCE AND OTHERS:

3.01 Compliance with Local Laws:

The Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, the Securities and Exchange Rules 1987 and other relevant local laws and rules.

3.02 Compliance with International Accounting Standards (IAS):

The Financial Statements have been prepared in compliance with requirements of IAS/IFRS adopted by the Institute of Chartered Accounts of Bangladesh (ICAB) as IAS and as applicable in Bangladesh.

3.03 Reporting Currency and Level of Precision:

The figures in the Financial Statements represent Bangladesh Currency (Taka), which have been rounded off to the nearest Taka except where indicated otherwise.

3.04 Comparative Information:

Comparative information have been disclosed in respect of the period previous for all numerical information in the Financial Statements and also for the narrative and descriptive information when it is



relevant for understanding of the current period's Financial Statements. The Comparative information of profit or Loss and Other Comprehensive Income is taken from financial year July 01, 2024 to March 31, 2025.

3.05 Reporting Period:

The Financial year of the company covers period July 01, 2024 to March 31, 2025 consistently.

3.06 Re-arranging

The depreciation of Revaluation Surplus is directly charged on Profit or Loss as corresponding deferred tax also charged in Profit or Loss as per para 61A of IAS 12. As a result, last year's figure reclassified in this year.

Financial charged are being rearranged to administrative expense because financial charged are only Bank charged and L/C commission.

3.07 Events after the Balance sheet date

In compliance with the requirements of IAS 10: Adjusting Events after the reporting year, "Post Balance Events" that provide additional information about the company's position at the balance date are reflected in the financial statements and events after the balance sheet date that are not adjusting events are disclosed in the notes when material.



PARTICULARS		Amount in Taka	
		March 31, 2025	June 30, 2024
4.00 Property, Plant & Equipment			
Opening Balance		2,593,295,225	2,669,284,835
Add: Addition during the year		1,576,780	6,247,431
Total	Taka	2,594,872,005	2,675,532,266
Less: Disposal during the year			
Less: Depreciation		61,707,345	82,237,041
Total	Taka	2,533,164,660	2,593,295,225

5.00 Long Term Deposits

This is made up as follows:

Security for Electricity

Security for Gas

FDR for Margin on Bank Guarantee

Total

5.01

Taka

437,856	437,856
4,065,700	4,065,700
4,255,730	4,072,469
8,759,286	8,576,025

5.01 FDR for Margin on Bank Guarantee

Opening Balance

Less: Bank Guarantee Renewal Charges

Add: Interest

Total

Taka

4,072,469	3,975,080
-	41,738
183,261	139,127
4,255,730	4,072,469

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

6.00 Advance & Prepayment

The above amount accounted for as follows:

Income Tax Deduction at Source

6.01

Total

Taka

22,900,428	13,756,336
22,900,428	13,756,336

6.01 Income Tax Deduction at Source

Opening Balance

Less: Adjustment during the year

Income Tax Deduction at Source during the year

Total

Taka

13,756,336	37,212,731
-	37,212,731
9,144,092	13,756,336
22,900,428	13,756,336

7.00 Inventories

This is made up as follows:

Particulars

Raw Materials

Packing Materials

Work in Process

Stores & Spares

Finished Goods

Total

Taka

51,230,850	53,397,199
5,874,650	5,671,630
19,863,520	20,281,875
1,574,775	1,687,810
88,596,500	89,200,335
167,140,295	170,238,849



8.00 Trade Receivables

This is made up as follows:

Opening Balance of Receivable

Sales During the Period

Less: Realization During the period

Total

Taka

March 31, 2025	June 30, 2024
----------------	---------------

1,347,239,109	1,070,812,510
966,778,260	1,543,126,455
901,708,933	1,266,699,856
1,412,308,436	1,347,239,109

The aging of trade receivables is as follows:

Below 60 Days

Within 61-120 Days

Within 121-180 Days

Over 180 Days

Total

Taka

289,675,230	279,680,580
428,596,410	512,623,320
369,685,740	284,510,273
324,351,056	270,424,936
1,412,308,436	1,347,239,109

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

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.

Total

Taka

1,412,308,436	1,347,239,109
-	-
-	-
-	-
-	-
-	-
1,412,308,436	1,347,239,109
March 31, 2025	June 30, 2024

9.00 Inter Company

This is made up as follows:

Alif Caswal Wear Ltd.

Alif Unitex Co. Ltd.

Alif Textiles Ltd.

Total

Taka

12,300,000	-
69,897,482	-
44,862,667	-
127,060,149	-

10.00 Cash & Cash Equivalents

Cash in Hand

Cash at Bank

Total

Taka

10.01

17,641,971	6,030,730
4,938,719	88,443,892
22,580,690	94,474,622



10.01 Cash at Bank

Break up of the amount is given below:

March 31, 2025	June 30, 2024
----------------	---------------

SL	Particulars	Account No:		
1	The City Bank Ltd	CD-3102025419002	316	316
2	The City Bank Ltd	CD-3102025419001	56,251	56,251
3	EXIM Bank Ltd.	CD-03511100048316	610,866	9,379
4	EXIM Bank Ltd.	CD-'03911100266472	761	761
5	EXIM Bank Ltd.	FC-03519500159385	-	-
6	EXIM Bank Ltd.	MG-035116-246691	2,871,221	-
7	EXIM Bank Ltd.	CD-00711100657842	4,085	6,665
8	EXIM Bank Ltd.	CD-'3513100166891	170,773	171,445
9	EXIM Bank Ltd.	MG ON LC 1605200020035	150,933	84,012,013
10	EXIM Bank Ltd.	MTDR A/C 192000007797	669,381	3,782,931
11	Sonali Bank Ltd.	CD-000236001903	16,909	16,909
12	Sonali Bank Ltd.	CD-000233059226	17,449	17,449
13	Dutch Bangla Bank Ltd.	CD-1161100000910	359,643	359,643
14	Dutch Bangla Bank Ltd.	CD-1161200001460	3,181	3,181
15	Sonali Bank Ltd.	CD-0116433003565	6,950	6,950
Total		Taka	4,938,719	88,443,892

11.00 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	March 31, 2025		June 30, 2024	
	No. of Share	% of Shares	No. of Share	% of Shares
Sponsor/ Directors	79,157,430	30.45%	79,157,430	30.45%
Institutions	9,220,819	3.55%	8,806,358	3.39%
General Public	17,548,773	66.00%	171,963,234	66.16%
	259,927,022	100%	259,927,022	100%

iv The Share holding position of the company are as follows:

Particulars	March 31, 2025		June 30, 2024	
	No. of Share	Value of shares	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	9,220,819	92,208,190	8,806,358	92,090,700
General Public	171,548,773	1,715,487,730	171,963,234	1,715,605,220
	259,927,022	2,599,270,220	259,927,022	2,599,270,220



v Classification of Shares by holding as on 31.03.2025

Slabs by No. of Shares	March 31, 2025		June 30, 2024	
	No of Shareholders	Shareholder's %	No of Shareholders	Shareholder's %
Less than 500 Shares	5105	23.88%	5272	24.04%
500 to 5,000 Shares	10609	49.63%	10948	49.92%
5,001 to 10,000 Shares	2382	11.14%	2380	10.85%
10,001 to 20,000 Shares	1578	7.38%	1627	7.42%
20,001 to 30,000 Shares	618	2.89%	600	2.74%
30,001 to 40,000 Shares	272	1.27%	285	1.30%
40,001 to 50,000 Shares	216	1.01%	228	1.04%
50,001 to 100,000 Shares	369	1.73%	370	1.69%
100,001 to 1,000,000 Shares	207	0.97%	203	0.93%
Over 1,000,000 Shares	19	0.09%	18	0.08%
	21,375	100%	21,931	100%
			March 31, 2025	June 30, 2024

12.00 Reserve & Surplus

Revaluation Reserve

12.01	331,636,132	333,720,095
	331,636,132	333,720,095

Total Taka

12.01 Revaluation Reserve

Land & Land Development

Building & Civil Construction

Less: Depreciation on Building & Civil Construction

267,241,674	267,241,674
66,478,421	69,257,039
2,083,963	2,778,618
331,636,132	333,720,095

Total Taka

13.00 Retained Earnings:

This is made up as follows:

Particulars

Opening Balance

Profit after Income Tax during the year

Depreciation on Revaluation Surplus (Net of tax)

Cash dividend

733,719,162	660,169,543
40,739,635	86,811,541
1,771,369	2,361,826
(15,623,748)	(15,623,748)
760,606,418	733,719,162

Total Taka

14.00 Deferred Tax Liability

Carrying Amount of PPE (Accounting Base)

Carrying Amount of PPE (Tax Base)

Carrying Value of Lease Asset

Tax Base of Lease Liabilities

Carrying Value of Lease Liabilities

Taxable Temporary Difference

Income Tax Rate

Deferred Tax Liabilities / (Assets)

Opening Balance

Deferred Tax Expenses / (Income)

Adjustment of Tax on Depreciation of Revalued Assets

2,141,656,057	2,213,436,975
915,978,968	975,123,516
1,225,677,089	4,440,220
-	-
(4,504,515)	(4,504,515)
2,446,849,663	1,238,249,164
15%	15%
183,372,188	185,737,375
185,737,375	181,707,180
(2,365,187)	4,030,195
312,594	416,792
(2,677,781)	3,613,403

Total Taka

15.00 Accrued Expenses

Salary & Allowance

Listing Fees

CDBL FEES

Factory Wages & Overtime

Electricity Bill

VAT

Office Rent

Audit Fee

Gas Bill

1,675,700	1,900,167
5,605,952	5,605,952
291,500	212,000
4,700,367	4,012,116
3,865,555	3,671,716
476,541	476,541
674,025	
258,750	345,000
36,393,098	11,481,605
53,941,488	27,705,097

Total Taka



16.00 Sundry Creditors:

This is made up for payable :

Al Aqsa Paper Cone

Dream Tex Accosorries

JM Entertprise

Joy Enterprise

Total**Taka**

March 31, 2025	June 30,2024
3,499,632	2,043,632
2,127,391	2,648,491
1,037,000	4,257,000
907,052	2,207,784
7,571,075	11,156,907

17.00 Dividend Payable:

This is made up as follows:

Particulars

Opening Balance

Add: Cash Dividend 2023-24

Less: Dividend Paid during the year

Total:**Total****Taka**

12,563,899	15,435,574
15,623,748	15,623,748
20,045	18,495,423
28,167,602	12,563,899

18.00 Provision for Income Tax

This is made up as follows:

Opening Balance

Add: Addition made during the year

Less: Adjustment during the year

Total

Note-18.01

Taka

31,864,767	56,015,399
5,800,670	13,062,099
37,665,437	69,077,498
-	37,212,731
37,665,437	31,864,767

18.01 A. Current Tax

Profit as per Account

Add: Accounting Depreciation

Less: Tax base Depreciation

Less: Non-Operating Income

Taxable Income

Current Tax @ 15.00%

Non-Operating Income @ 22.50%

Total Current Tax**B. Minimum Tax:**

Gross Receipts

Minimum Tax @ 0.60%

Tax as per Calculation

Whichever is Higher from above calculation A & B.

40,739,635	103,487,042
61,707,345	82,237,041
68,481,243	100,416,283
927,894	3,545,728

33,037,844**81,762,072**

4,955,677

12,264,311

208,776

797,788

5,164,453**13,062,099**

966,778,260

1,602,310,965

5,800,670

9,613,866

5,164,453

1,602,310,965

5,800,670

1,602,310,965

19.00 Workers Profit Participation Fund (WPPF)

This is made up as follows:

Beginning balance

Add: During the year

Less: Payment

Total**Taka**

19,931,242	19,620,491
2,190,919	5,193,526
22,122,161	24,814,017
2,350,180	4,882,775
19,771,981	19,931,242

20.00 Net assest Value per share (NAVPS)

The calculation is as follows:

Share Capital

Note 11

Share Premium

Revaluation Reserve

Note 12

Retained Earnings

Note -13

2,599,270,220	2,599,270,220
271,847,108	271,847,108
331,636,132	333,720,095
760,606,418	733,719,162
3,963,359,878	3,938,556,585

No of share applied to calculate NAVPS

259,927,022

259,927,022

Net Asset Value Per Share (NAVPS)**15.25****15.15**

21.00 Turnover**Yarn Sales:**

Local Sales

Export Sales

Sales of Waste Cotton

Less: VAT

Total01 July, 2024 to
31 March, 202501 July, 2023 to
31 March, 2024

626,678,755

43,484,510

340,099,505

1,167,343,512

-

-

966,778,260**1,210,828,022**

(860,100)

(195,000)

965,918,160**1,210,633,022****22.00 Cost of Goods Sold**

This is made up as follows:

i Raw Materials Consumed

Opening Stock

Add: Purchase

Less: Closing stock

53,397,199

64,112,072

696,712,867

944,660,822

51,230,850

80,593,983

698,879,216**928,178,911****ii Packing Materials**

Opening Stock

Add: Purchase

Less: Closing Stock

5,671,630

3,486,950

25,877,642

16,899,999

5,874,650

4,100,250

25,674,622**16,286,699****iii Store & Spares**

Opening Stock

Add: Purchase

Less: Closing Stock

1,687,810

1,344,770

2,819,500

3,667,447

1,574,775

856,130

2,932,535**4,156,087****iv Factory Overhead**

Factory Wages

Electricity & Gas

Repair & Maintenance

Depreciation Expense

45,475,343

35,877,390

50,989,522

65,085,848

3,260,706

2,306,340

58,621,978

58,482,609

158,347,549**161,752,187****v Work In Process**

Beginning Work In Process

Closing Work in Process

20,281,875

18,696,250

19,863,520

19,055,700

418,355**(359,450)****vi Cost of Goods Manufactured (i+ii+iii+iv+v)**

Add: Beginning Finished Goods

Less: Closing Finished Goods

Cost of Goods Sold**886,252,277****1,110,014,434**

89,200,335

89,688,760

88,596,500

89,896,500

886,856,112**1,109,806,694****Total**

01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024
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23.00 Administrative Expense

Audit Fees	258,750	281,087
AGM Exp	185,000	199,183
Board Meeting Fees	100,000	105,000
BTMA		
Car Maintenance	189,150	55,200
Directors Remuneration	900,000	930,000
Eid Bonus		
Entertainment	271,840	109,520
Internet		54,000
IRC & ERC		
Postage & Courier	33,698	31,600
Printing & Stationary	568,050	1,075,620
General Expenses		
Office Rent	1,552,299	1,930,358
Office Maintenance	735,300	1,183,900
Mis Expenses	193,440	88,690
Electricity - Office	626,148	680,990
Salary and Allowance	15,814,116	16,723,360
Telephone, Fax & Internet	61,300	60,000
Travelling & Conveyance	121,050	137,560
Depreciation	3,085,367	3,078,032
Total	24,695,508	26,724,100

24.00 Financial Expenses

Bank Charges

9,621,509	4,432,543
Total	9,621,509

25.00 Other Income

Bank Interest
Sales of Wastage

187,308	34,062
740,586	1,616,342
Total	927,894

26.00 Earnings Per Share (EPS)

The calculation is as follows:

Profit After Tax
No of shares applied for calculation
Earnings per Share

40,739,635	55,100,988
259,927,022	259,927,022
0.16	0.21



	01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024
27.00 Net Operating Cashflow Per Share (NOCFPS)		
The calculation is as follows:		
Cash Receipt from Operation	902,636,827	1,177,625,986
Cash used in Operation	(846,071,042)	(1,085,002,452)
Net Cash Flow from Operation	56,565,785	92,623,534
No of share applied to calculate NOCFPS	259,927,022	259,927,022
Net Operating Cashflow Per Share (NOCFPS)	0.22	0.36

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

Net Profit/(Loss) before Tax	43,862,524	67,923,894
Add: Depreciation	61,707,345	61,560,640
Add: Finance Cost		
Less: Non Operating Income		
(Increased)/ Decreased in Advance & Prepayment	(9,144,092)	-
(Increase)/Decrease in Trade Receivable	(65,069,327)	(34,852,440)
(Increase)/Decrease in Inventory	3,098,554	(17,173,761)
Deferred Tax Expenses	(2,677,781)	-
Effect on Foreign Exchange Rate	380,518	-
(Increase)/Decrease in Short Term Loan	-	501,839,077
(Increase)/Decrease in Income Tax	(5,800,670)	(11,681,847)
(Increase)/Decrease in Incentive Receivable		
Increase/(Decrease) in Liabilities for Goods		
(Increase)/Decrease in Cost of Goods Sold	169,127,473	(472,817,140)
Increase/(Decrease) in Sundry Creditors	3,585,832	-
(Increase)/Decrease in Dividend Payable	(15,603,703)	-
Increase/(Decrease) in WPPF	159,261	-
Increase/(Decrease) in Related Party Transaction	(127,060,149)	(2,174,889)
	56,565,785	92,623,534
Increase/(Decrease) in Provision for tax		
(Gain)/Loss on Disposal of Non-current assets		
AIT at source on export bills Realization		

29.00 Related party disclosures

The company has entered into transaction with other entities that fall within the definition of

- A. **Transaction with related company** NIL
- B. **Payment / Perquisites to directors:**

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

Managerial Remuneration	900,000
Board Meeting fees	100,000
	1,000,000

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

Mr. MD. AZIZUL ISLAM	900,000
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- (a) No compensation was made to the Managing Director of the company
- (b) No amount was spent by the company for compensating any member of the

There is no other related party except as stated in (29) above



Alif Manufacturing Company Limited
Schedule of Property, Plant and Equipment

As on March 31, 2025

Schedule-1

Sl. No.	Particulars	Cost		Rate (%)	Depreciation		Written Down Value as at 31-03-2025
A)	At Cost	Opening Balance (01-07-2024)	Addition during the period	Closing Balance (31-03-2025)	Opening Balance (01-07-2024)	Addition during the period	Closing Balance (31-03-2025)
01	Land and Land Development	67,198,031	-	67,198,031	-	-	67,198,031
02	Building and Civil	550,542,293	-	550,542,293	10,322,668	10,322,668	400,891,066
03	Plant and Machinery	2,338,518,429	1,576,780	2,340,095,209	707,236,550	43,876,785	1,588,981,874
04	Furniture and Fixtures	4,410,623	-	4,410,623	3,066,672	165,398	1,178,552
05	Vehicle and Transport	4,771,190	-	4,771,190	4,771,189	-	1
06	Electrical Installation	120,795,938	-	120,795,938	44,528,430	4,529,848	71,737,660
07	Office Equipment	2,172,593	-	2,172,593	1,529,410	81,472	561,711
08	Tools and Equipments	14,702,649	-	14,702,649	5,286,364	551,349	8,864,935
09	Gas Line Installation	5,112,610	-	5,112,610	2,774,522	95,861	2,242,226
	Sub-Total (31-03-2025)	3,108,224,356	1,576,780	3,109,801,136	908,521,696	59,623,382	2,141,656,057
	Sub-Total (30.06.2024)	3,101,976,925	6,247,431	3,108,224,356	829,063,273	79,458,423	2,199,702,660
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	31,954,107	2,083,963	77,106,632
	Sub-Total (31-03-2025)	425,546,671	-	425,546,671	31,954,107	2,083,963	391,508,601
	Sub-Total (30.06.2024)	425,546,671	-	425,546,671	29,175,489	2,778,618	393,592,564
	Fixed Assets on 31.03.2025	3,533,771,027	1,576,780	3,535,347,807	940,475,803	61,707,345	2,533,164,659
	Fixed Assets on 30.06.2024	3,527,523,596	6,247,431	3,533,771,027	858,238,762	82,237,041	2,593,295,224

Allocation of Depreciation:

Factory Overhead	58,621,978
Administrative Expenses	3,085,367
	61,707,345

