ALIF INDUSTRIES LIMITED

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

FOR THE PERIOD

FROM JULY 01, 2024 TO MARCH 31, 2025

ALIF INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 March 2025

Particulars	Notes	Amount in (Taka)	
		31-Mar-25	30-Jun-24
ASSETS:			
Non-Current Assets		**330,628,680**	**336,119,708**
Property, Plant and Equipments	5.00	327,328,680	332,819,708
Right Use of Assets	6.00	-	-
Advances , Deposits & Pre-payments	7.00	3,300,000	3,300,000
Current Assets:		**1,093,206,712**	**943,038,086**
Inventories	8.00	143,753,450	142,985,273
Trade Receivable	9.00	910,570,499	755,959,277
Export Incentive Receivable	10.00	-	-
Income Tax deducted at Source	11.00	28,639,657	27,620,886
Cash & Cash Equivalents	12.00	10,243,106	16,472,650
Total		**1,423,835,392**	**1,279,157,794**
EQUITY AND LIABILITIES			
Shareholders' Equity		**1,166,039,639**	**1,086,675,661**
Share Capital	13.00	486,768,360	442,516,690
Retained Earnings	14.00	427,063,435	389,609,573
Tax Holiday Reserve	15.00	2,481,728	2,481,728
Revaluation Reserve	16.00	249,726,116	252,067,670
Non-Current Liabilities		**3,061,688**	**3,573,981**
Deferred Tax Liability	17.00	3,061,688	3,573,981
Current Liabilities		**254,734,065**	**188,908,151**
Lease Liability	18.00	-	-
Accrued Expenses	19.00	4,316,347	4,865,432
Sundry Creditors	20.00	103,087,036	56,711,698
Provision for WPPF	21.00	-	-
Dividend Payable	22.00	24,083,346	17,437,288
Unclaimed / Unpaid Dividend	22.01	2,300,667	2,301,894
Provision for Income Tax	23.00	120,946,669	107,591,839
Total		**1,423,835,392**	**1,279,157,794**
Net Asset Value (NAV) per Share (Diluted)	**29.00**	**23.95**	**22.32**

The annexed notes form an integral part of these financial statements.

Chairman **Managing Director** **Director** **Chief Financial Officer** **Company Secretary**

Dated, Dhaka
April 28, 2025

Alif Industries Limited

ALIF INDUSTRIES LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED MARCH 31, 2025
(Un-Audited)

Particulars	Notes	01-07-2024 TO 31-03-2025	01-07-2023 TO 31-03-2024	01-01-2025 TO 31-03-2025	01-01-2024 TO 31-03-2024
Turnover	24.00	801,784,400	691,095,519	361,384,022	321,855,359
Less: Cost of Goods Sold	25.00	674,678,860	594,694,982	317,540,254	281,509,731
Gross Profit		**127,105,540**	**96,400,537**	**43,843,768**	**40,345,628**
Less: Operating Expense					
Administrative Selling & Distribution Expense	26.00	4,375,732	4,679,919	1,567,098	2,024,392
		4,375,732	**4,679,919**	**1,567,098**	**2,024,392**
Operating Profit		**122,729,808**	**91,720,618**	**42,276,670**	**38,321,236**
Other Income	27.00	256,616	891,724	-	267,500
Add: Realised Foreign Currency Gain /(Loss)		(70,735)	(6,750)	-	(6,750)
Profit Before Financial Charges & Taxes		**122,915,689**	**92,605,592**	**42,276,670**	**38,581,986**
Financial Charges	28.00	293,769	160,320	82,327	40,305
Profit Before Taxes		**122,621,920**	**92,445,272**	**42,194,343**	**38,541,681**
Less: Income Tax -Current period		13,354,830	9,856,152	5,012,018	3,694,764
Less: Deferred Tax		(793,279)	(176,768)	(44,454)	(58,402)
Profit After Tax		**110,060,369**	**82,765,888**	**37,226,779**	**34,905,319**
Earnings Per Share (EPS) Diluted	30.00	2.26	1.70	0.76	0.72

Chairman | Managing Director | Director

Chief Financial Officer | Company Secretary

Dated, Dhaka
April 28, 2025

Alif Industries Limited

ALIF INDUSTRIES LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE HALF YEAR ENDED MARCH 31, 2025

(Un-Audited)

Amount in Taka

Particulars	Share Capital	Tax Holiday Reserve	Revaluation Reserve	Retained Earnings	Total
As on 01.07.2024	442,516,690	2,481,728	252,067,670	389,609,573	**1,086,675,661**
Profit During the period				110,060,369	**110,060,369**
Cash Dividend				(30,415,405)	**(30,415,405)**
Stock Dividend	44,251,670			(44,251,670)	-
Adjusment for Dereciation of Reavaluation			(2,060,568)	2,060,568	-
Adjusment for Dereciation of Defferd Tax			(280,986)		**(280,986)**
As on 31.03.2025	**486,768,360**	**2,481,728**	**249,726,116**	**427,063,435**	**1,166,039,639**

FOR THE HALF YEAR ENDED MARCH 31, 2024

Particulars	Share Capital	Tax Holiday Reserve	Revaluation Reserve	Retained Earnings	Total
As on 01.07.2023	442,516,690	2,481,728	255,564,392	325,855,303	**1,026,418,113**
Profit During the period				82,765,888	**82,765,888**
Cash Dividend				(50,138,038)	**(50,138,038)**
Adjusment for Dereciation of Reavaluation			(2,060,568)	2,060,568	-
Adjusment for Dereciation of Defferd Tax			(280,986)		**(280,986)**
As on 31.03.2024	**442,516,690**	**2,481,728**	**253,222,838**	**360,543,721**	**1,058,764,977**

Chairman | Managing Director | Director

Chief Financial Officer | Company Secretary

Dated, Dhaka
April 28, 2025

Alif Industries Limited

ALIF INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 31 MARCH 2025

Particulars	Notes	Amount in (Taka)	
		March 31, 2025	March 31, 2024
A. Cash Flows from Operating Activities			
Receipts:			
Cash Collection from Sales		647,203,461	560,252,763
Cash Collection from Other Sources		185,881	884,974
Total Receipts		**647,389,342**	**561,137,737**
Payments:			
Payment to Suppliers		(575,230,177)	(482,745,989)
Payment to other Operating Expenses		(53,569,081)	(48,465,084)
RMG Central Fund		(30,283)	(29,717)
Marginal Deposits		-	(526,000)
Advanced Income Tax paid		(1,018,771)	(1,009,472)
Total Payments		**(629,848,312)**	**(532,776,262)**
Net Cash flows from Operating Activities		**17,541,030**	**28,361,475**
B. Cash Flows from Investing Activities			
Acquisition of Fixed Assets		-	-
Net Cash Flows from Investing Activities		-	-
C. Cash Flows from Financing Activities			
Short Term Loan		-	(35,267,919)
Payment of Dividend		(23,770,574)	(43,608,270)
Net Cash Flows from Financing Activities		**(23,770,574)**	**(78,876,189)**
Net Cash Inflow for the year		**(6,229,544)**	**(50,514,714)**
D. Opening balance of cash & cash equivalents		**16,472,650**	**87,515,010**
E. Closing balance of cash & cash equivalents		**10,243,106**	**37,000,296**
Net Operating Cash flow Per Share (NOCFPS) Diluted	**31.00**	**0.36**	**0.58**

The annexed notes form an integral part of these financial statements.

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Dated, Dhaka
April 28, 2025

Alif Industries Limited

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NOTES TO THE FINANCIAL POSITION
AS AT AND FOR THE HELF YEARLY ENDED 31 March 2025

01.00 BACKGROUND AND ACTIVITIES OP THE COMPANY:

01.01 Background of the Company:

The company was incorporated as a Private Limited Company vide registration No.C-22524(932)/92 dated August 02, 1992 under the Companies Act, 1913. It was converted into a 'Public Limited Company' in 1995. The Company went for Initial Public Offering (IPO) in September 1995, and listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited in December 1995. The company changed its name from "Sajib Knitwear and Garments Limited" to "Alif Industries Limited" in March 2015. Currently company's share are listed in main platform of both DSE and CSE.

01.02 Address of the Registered and Corporate office:

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

01.03 Nature of Business Activities:

The Principal activities of the company are to carry on the business of 100% export oriented knit garments

01.04 Production Unit:

Production unit of the company Is situated at 05 Tatki, Rupganj, Narayanganj.

02.00 SIGBIFIGANT ACCOUBTINGPOLICIES:

02.01 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, International Accounting Standards (IASs) and International Financial Reporting Standard (IFRSs) as applicable to the company. The Statement of Financial Position and Statement of Profit or Loss and other Comprehensive Income have been prepared according to IAS I 'Presentation of Financial Statements' based on accrual basis of accounting and going concern assumption. Statement of Cash Flows of the company has been prepared under direct method in accordance with IAS 7: Statement of Cash Flows.

02.01 (a) Going Concern

The company has adequate resources to continue in operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reason the directors continue to adopt going concern basis in preparing the Financial Statement



02.02 Basis of Measurement:

These financial statements have been prepared on historical cost basis except for the following items in the statement of financial poison:

(a) Land and land development is measured at revalued amount.

(b) Building 6 other civil work Is Initially measured at cost and subsequently at revalued amount less accumulated depreciation

(c) Addition to property, plant & equipment after the data of revaluation Is measured at cost.

02.03 Principle Accounting Policy:

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 and IFRSs.

02.04 Application of accounting Standards

The following IASs are applicable to the financial statements for the year under review:

IAS 01	Presentation of Financial Statements IAS
IAS 02	Inventories
IAS 07	Statement of Cash Flows
IAS 08	Accountant Policies, Changes In Accounting Estimates and Errors
IAS 10	Events alter the Reporting Period
IAS 12	Income Taxes
US 16	Property, plant and Equipment
IAS 19	Employee Benefits
IAS 21	The Effects of Changes In Foreign Exchange Rates
IAS 23	Borrowing Costs
IAS 24	Related party Disclosures
IAS 33	Earnings Per Share
IAS 36	Impairment of Assets
IAS 39	Financial Instruments: Recognition and Measurement
IFRS 7	Financial Instruments: Disclosure
IFRS 8	Operating Segments
IFRS 9	Financial Instruments
IFRS 15	Revenue from Contracts with Customers
IFRS 16	Leases

The other related IFRSs are also compiled for the preparation of these financial statements.

Alif Industries Limited

02.05 Valuation of Inventories:

Inventories consisting of raw materials, work in progress, finished goods are valued at lower of cost and net realizable value as per IAS 2: Inventory. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary, allowance is provided for damaged, obsolete, and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realizable value as the board approve from time to time. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Category of Stocks	Basis of Valuation
Raw Materials	At lower of cost or net realizable Value
Finished Goods	At lower of cost or net realizable Value
Goods in Transit	At lower of cost or net realizable Value
WIP	At lower of cost or net realizable Value

Impairment of Inventories

Impairment of inventory is made as and when inventory became obsolete or unusable or for slow moving items for which the management of the company is giving decisions from time to time. Based on sales cycle of slow-moving items, the sales prices of the products may decrease over time. The management of the Company reviews the carrying amounts of its inventory (Balance Sheet Date) to determine whether there is any indication of impairment in accordance with IAS-2: 'Inventories'. When the sales price moves below the inventory cost prices, the loss on sales is recognized immediately in the Financial Statements. However, there was no indication of impairment of inventory during the year; and as such, no adjustment was given in the Financial Statements for impairment.

The company conducted Quarterly inventory count held at 31/03/2025 as per accepted guideline set by management. A management expert team consisting of members with adequate knowledge & expertise was engaged in counting and valuation of inventory. The breakdown of the components of inventory is disclosed in note no 7:00. As per accepted practice within the industry, management has made adequate declaration regarding the value & quantity of inventory as at 31/03/2025

02.06 Statement of Cash Flows:

Statement of cash Flow is prepared principally in accordance with IAS 7: 'Statement of Cash Flows' and the cash flows from operating activates have been presented under direct method as required by the Bangladesh Securities and Exchange Rules 1987 and Considering the para 19 of IAS 7 that "Enterprises are Encouraged to Report Cash Flow From Operating Activities Using the Direct Method".



02.07 Use of estimates and judgments:

The preparation of financial statements requires management to make and apply consistent judgments, estimates and assumptions for records and balances that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future period if the revision affects both current and future periods.

02.08 Events after the Reporting Period:

Events after the reporting date that provide additional information about the Company's position at the reporting date are reflected in the financial statements. Events after the reporting date that are not adjusting events are disclosed in the notes when material.

02.09 Income Tax

Current Tax

Current income tax is provided on the taxable income for the period. During the year provision for taxation has been made at 12% as per Finance Act, 2018 and the Income Tax Ordinance, 1984 on the taxable income made by the company.

Deferred Tax:

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date. The company has recognized Deferred Tax as per provision of IAS-12: Income Taxes

02.10 Property, Plant and Equipment:

Property plant and equipment are shown at cost/revalued amount less accumulated depreciation. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All repairs and maintenance expenses are charged to the Statement of Profit or Loss and other Comprehensive Income during the year when these are incurred.

Revaluation of Property, Plant & Equipment (PPE)

PPE have been revalued In accordance with IAS: 16 Property, Plant & Equipment.

i) Effective date of revaluation to the financial Statements 31 December 2016.

ii) Land & Land Developments and Buildings & other civil words has been revalued by an independent valuer, Ata Khan & CO. Chartered Accountants.

iii) Initial revaluation surplus of Tk. 249,726,116 has been transferred to Revaluation Reserve deducting deferred tax therefrom and distribution of such surplus to the shareholders is restricted.



02.11 Depreciation of property, plant and equipment

Depreciation on all property, plant and equipment other than land and land development has been charged on Straight-line method considering the economic and useful lives of such assets. Depreciation of an asset begins when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The estimated depreciation rates are as follows:

Category of Fixed Assets	Rate%
Factory Building and civil Constructions	2.50
Plant and Machinery	5.00
Electrical Installation	5.00
Furniture & Fixture	5.00
Transports and Vehicles	7.50
Office Decoration	10.00
Computer	15.00

02.12 Revenue Recognition:

As per IFRS-15: "Revenue from contracts from customers" an entity shall account for a contract with a customer only when all of the following criteria are met:

i) The parties to the contract have approved the contract (in writing, orally, or In accordance with other customary business practices) and are committed to perform their respective obligations,

ii) The entity can identify each party's right regarding the goods or services to be transformed

iii) The entity can identify the payment terms for the goods or services to be transferred

iv) The contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flow is expected to change as a result of the contract; and

v) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer.

02.13 Employee Benefits (IAS 19):

The company maintains defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds.

The company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19: Employee Benefits.

The cost of employee benefit is charged off as revenue expenditure in the period to which the

The company's employee benefits Include short-term employee benefits such as maternity leave allowance, medical service, day care center etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service 1s provided.

Alif Industries Limited

02.14 The Effects of Changes in Foreign Exchange Rates:

The financial statements are presented In Taka/Tk., which is company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Assets and liabilities outstanding at 30 September 2024 denominated in foreign currencies have been shown In Taka at the rate In terms of foreign currencies ruling on the statement of financial position date. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in statement of profit or loss and other comprehensive Income as per IAS 31: The Effects of Changes in Foreign Exchange Rates.

02.15 Borrowing Costs:

Borrowing costs/Financial expenses comprise of interest expense on long term loan, short term loan, finance lease, L/C commission, bank charges etc. All such costs are recognized In the statement of profit or loss and other comprehensive income except those are capitalized in accordance with IAS- 33: Borrowing Costs.

02.16 Related Party Disclosures:

Related party transaction Is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged. During the period the company large number of transactions with related party other than payment to directors disclosed in note 33B to the financial statements.

02.17 Earnings per Share:

The company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the period, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the year.

02.18 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 asset's recoverable amount is estimated and impairment losses are recognized in profit or loss account. No such indication of impairment has been observed till to date.

02.19 Provisions:

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

- When the company has a present obligation (legal or constructive) as a result of past
- When it is probable that an outflow of resources embodying economic benefits will be required
- Reliable estimate can be made of the amount of the obligation



02.20 Contingent liabilities and assets

A contingent liability is:

a) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the company; or

b) a present obligation arising from past events but not recognized because:
I) an outflow of resources to settle the obligation Is not probable; or
ii) the amount of the obligation cannot be measured with sufficient reliability.

Contingent asset

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the company. During the year there were no such assets or liabilities of the company.

02.21 Financial Instruments:

A financial instrument Is any contract that gives rise to a financial asset of one entity and a financial liability or equity Instrument of another entity.

Derivative:

According to IFRS 7: " Financial Instruments: Disclosures", the Company was not a Party to any derivative contract (financial instruments) at the financial statement date, such as forward contracts, future contracts to hedge risks arising from borrowings, future purchase, etc.

Non-Derivative:

Non-derivative financial instruments comprise of trade and other receivables, borrowings and other payables and are shown at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

02.22 Cash and Cash Equivalents:

Cash and Cash Equivalent include cash in harm, 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.

02.23 Trade Receivable

Trade receivable from foreign currency transactions are recognized into Bangladeshi Taka using exchange rates prevailing on the closing date of the accounts in accordance with IAS-21: The Effects of Changes in Foreign Exchange Rates. Uncollectible receivables are charged to statement of profit or loss and comprehensive income as bad debts.

02.24 Trade and Other Payable:

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

Alif Industries Limited

02.25 Segment Reporting

No segmental reporting is applicable for the company as required by IFRS 8: "Segment Reporting" as the company operates in a single industry segment and within a single operational unit.

02.26 Leases

An entity shall assess a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In line with IFRS-16 Leases, an entity shall determine the lease term as the non-cancellable period of a lease together with both:

I. Period covered by the option to extend the lease and;
II. Period covered by the option to terminate the lease.

Initial measurement of right of use asset shall be measured at cost and subsequently either by fair value or follow revaluation model

The company does not hold any such right of use of asset for non-cancellable period of time in exchange Dr any consideration.

03.00 COMPLONCE AND OTHERS:

03.01 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.

03.02 Compliance with International Accounting Standards (IAS)

The Financial Statements have been prepared in compliance with requirements of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRM).

03.03 Reporting Currency and Level of precision:

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

03.04 Reporting period:

The Financial year of the company covers half year from 1" July 2024 to 31st March 2025 Consistently.

04.00 General

i Wherever considered necessary, previous Period's figures have been rearranged fa the purpose of comparison.

ii Figures appearing in the financial statements have been rounded off to the nearest Taka.

iii The Financial Statements were authorized by the Board of Directors on , 28 April 2025.

Alif Industries Limited

Notes	Particulars	Amount in (Taka)	
		31 March, 2025	30 June, 2024
5.00	**Property, Plant & Equipment**		
	(A) At Cost:		
	Opening Balance	483,872,646	483,872,646
	Addition During the year	-	-
	Adjustment During the year	-	-
	Closing Balance	**483,872,646**	**483,872,646**
	(B) Depreciation:		
	Opening Balance	151,052,938	143,710,393
	Charge during the year	5,491,028	7,342,545
	Adjustment During the year	-	-
	Closing Balance	156,543,966	151,052,938
	Written Down Value	**327,328,680**	**332,819,708**
	Details of property, plant and equipment have been shown in annexure A.		
6.00	**Right of Use Assets**		
	Opening Balance	-	-
	Add:Previous Year Adjustment	399,641	399,641
	Addition During the Year	-	-
	Less: Adjustment During the year	(399,641)	(399,641)
	Closing Balance	-	-
7.00	**Advances , Deposits & Pre-payments**		
	Advance		
	Deposit to CDBL	300,000	300,000
	AIL-Convertible Bond	3,000,000	3,000,000
	Total Tk.	**3,300,000**	**3,300,000**
8.00	**Inventories**		
	Raw Materials-Fabrics	50,674,600	50,766,800
	Raw Materials-Accessories	20,482,900	20,326,466
	Packing Materials	6,574,520	6,870,627
	Spare Parts	1,098,630	1,168,900
	Work in Process	27,896,400	25,696,350
	Finished Goods	37,026,400	38,156,130
	Total Tk.	**143,753,450**	**142,985,273**

Alif Industries Limited

			31 March, 2025	30 June, 2024
9.00	**Trade Receivable**			
	This represents invoice value of goods delivered to customer. This is considered good and collectible			
	Trade Receivable Opening		755,959,277	618,133,269
	Add: Sales during the period		801,814,683	809,250,264
	Add: Exchange Gain of Foreign Currency		-	3,221,599
	Less: Realized		647,203,461	674,645,855
		Total Tk.	**910,570,499**	**755,959,277**
	The aging of trade receivables are as follows			
	Below 60 Days		176,389,550	83,027,722
	Within 61-120 Days		238,596,740	279,867,048
	Within 121-180 Days		227,489,560	203,900,571
	Over 180 Days		268,094,649	189,163,936
		Total Tk.	**910,570,499**	**755,959,277**
	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.		437,446,294	306,131,311
	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.		473,124,205	449,827,966
	The maximum amount of receivable due by any director or other officer of the company.		-	-
	Total	**Total Tk.**	**910,570,499**	**755,959,277**

Receivables due by common managemen included M/S. Shadhin Garments Ltd and Alif Casual Ware Ltd.

10.00	**Export Incentive Receivable**			
	This receivables arise due to cash incentive on export.			
	Beginning Balance		-	1,554,626
	Add: Export Incentive claimed during the year		-	-
	Less: Written off		-	1,554,626
		Total Tk.	**-**	**-**
11.00	**Advance Income Tax**			
	Opening Balance		27,620,886	26,401,868
	Addition During the year		1,018,771	18,719,018
	Less:Adjustment During the year		-	(17,500,000)
		Total Tk.	**28,639,657**	**27,620,886**
12.00	**Cash & Cash Equivalents**			
	Cash in Hand (11.01)		7,281,975	8,510,925
	Cash at Bank (11.02)		2,961,131	7,961,725
		Total Tk.	**10,243,106**	**16,472,650**



12.01	Cash in Hand	31 March, 2025	30 June, 2024
	Cash in Hand	7,281,975	8,510,925
		7,281,975	**8,510,925**

12.02	Cash at Bank		
	EXIM Bank A/C No. 3511100085318	9,684	389,778
	EXIM Bank A/C No. 03919500173701	1,913	7,507,732
	EXIM Bank A/C No 039111-169486	1,804,301	16,540
	EXIM Bank A/C No. 03915200396493	826,613	139
	EXIM Bank A/C No. 0713100840782	10,476	30,989
	Islami Bank A/c No. FC 205010223-73610	1,060	1,060
	Islami Bank A/c No.20501020101196007	65,927	
	EXIM Bank A/C No. 190000005158	228,410	599
	EXIM Bank A/C No. 03913100296723	12,747	14,888
	Total Taka **Total Tk.**	**2,961,131**	**7,961,725**

13.00	Share Capital		
i	**Authorized Capital**		
	400,000,000 ordinary Shares @ Tk 10 each.	**4,000,000,000**	**4,000,000,000**
ii	**Issued, Subscribed and Paid-up Capital**		
	48,676,836 Ordinary Shares @ Tk 10 each.	486,768,360	442,516,690
	Total Tk.	**486,768,360**	**442,516,690**

iii	Detail Break up of Issued, Subscribed and Paid-up Share Capital		
	Ordinary Shares	205,000,000	205,000,000
	Stock Dividend @12% in 2015	24,600,000	24,600,000
	Stock Dividend @31% in 2016	71,176,000	71,176,000
	Stock Dividend @25% in 2017	75,194,000	75,194,000
	Stock Dividend @10% in 2018	37,597,000	37,597,000
	Stock Dividend @7% in 2019	28,949,690	28,949,690
	Stock Dividend @10% in 2024	44,251,670	-
	Total Tk.	**486,768,360**	**442,516,690**

iv

Share Holding Patterns	31 March, 2025		As on 30 June, 2024	
	No of Shares	%	No of Shares	%
Sponsor/ Directors	15,219,888	31.27%	13,836,264	28.42%
Institutions	12,892,847	26.49%	10,560,918	21.70%
General Public and Others	20,564,101	42.25%	19,854,487	44.86%
Total Shares	**48,676,836**	**100%**	**44,251,669**	**100%**

v **The Share holding position of the company are as follows:**

Particulars	31 March, 2025		As on 30 June, 2024	
	No of Shares	Amount (Tk.)	No of Shares	Amount (Tk.)
MD. AZIZUL ISLAM	1,723,566	17,235,660	1,566,879	15,668,790
MD. AZIMUL ISLAM	12,471,630	124,716,300	11,337,846	113,378,460
M/S ALIF APPARELS LTD	1,024,692	10,246,920	931,539	9,315,390
INSTITUTIONS	12,892,847	128,928,470	10,560,918	105,609,180
GENERAL PUBLIC	20,564,101	205,641,010	19,854,487	198,544,870
Total	**48,676,836**	**486,768,360**	**44,251,669**	**442,516,690**

vi **Classification of Shares by holding as on 31.03.2024**

Slabs by No of Shares	31 March, 2025		30 June, 2024	
	No of Share Holders	Shareholder %	No of Share Holders	Shareholder %
Less than 500 Shares	1065	46.08	1026	46.08
500 to 5,000 Shares	806	34.88	796	34.88
5,001 to 10,000 Shares	171	7.40	162	7.47
10,001 to 20,000 Shares	89	3.85	104	3.89
20,001 to 30,000 Shares	41	1.77	43	1.77
30,001 to 40,000 Shares	24	1.04	23	1.04
40,001 to 50,000 Shares	17	0.74	10	0.74
50,001 to 100,000 Shares	40	1.73	60	1.73
100,001 to 1,000,000 Shares	51	2.21	59	2.21
Over 1,000,000 Shares	7	0.30	6	0.30
Total	**2311**	**100**	**2,289**	**100**

Alif Industries Limited

		31 March, 2025	30 June, 2024
14.00	**Retained Earnings**		
	Retained Earning Beginning	389,609,573	325,855,303
	Less: Previous Years Adjusment	-	437,141
	Add: Profit after tax for the year	110,060,369	104,354,686
	Less: Stock Dividend	(44,251,670)	-
	Less: Cash Dividend	(30,415,405)	43,285,348
	Transfer from revaluation reserve for additional depreciation	2,060,568	3,122,073
	Total Tk.	**427,063,435**	**389,609,573**
15.00	**Tax Holiday Reserve**		
	This amount is made up as per the last years account.		
	Tax Holiday Reserve	2,481,728	2,481,728
	Total Tk.	**2,481,728**	**2,481,728**
16.00	**Revaluation Reserve**		
	Revaluation Reserve Land	173,000,000	173,000,000
	Factory Building	124,882,901	124,882,901
	Prior Year Adjustment	(22,399,684)	(22,025,036)
	Deferred Tax on Revaluation reserve	(280,986)	(374,648)
	Transfer to retained earnings for additional depreciation	(23,415,547)	(20,293,473)
	Depriciation on Revalued Asset (Current Year)	(2,060,568)	(3,122,073)
	Total Tk.	**249,726,116**	**252,067,670**

Particulars		Book Value as on 31.12.2016	Repalcement Value as on 31.12.2016
Land & land Development		7,000,000	180,000,000
Factory Building		32,780,699	157,663,600
Total		**39,780,699**	**337,663,600**

17.00	**Deferred Tax Liability/(Asset)**		
	A. Temporary difference:		
	Written down value of PPE	55,202,879	58,352,353
	Tax base value of PPE	(32,030,363)	(34,068,491)
	Taxable temprorary difference	**23,172,516**	**24,283,862**
	Unrealized Gain	-	2,377,242
	Tax Base Unrealized Gain	-	-
	Temporary Diference	**-**	**2,377,242**
	Total Temporary Diference	23,172,516	26,661,104
	Income Tax rate	12%	12%
	Deferred Tax Liability	2,780,702	3,199,332
	Deferred Tax Asset on excess depreciation of revalued asset	280,986	374,649
	Closing Deferred Tax Liability	**3,061,688**	**3,573,981**
	Opening balance	3,573,981	3,057,757
	Deferred Tax Expenses shown in Profit /Loss	512,293	141,575
	Add:Depreciation on Revalued Assets	280,986	374,649
	Expense/ (Income)	**793,279**	**516,224**
18.00	**Lease Liability**		
	Opening Balance	-	-
	Add:Previous year Adjustment	423,472	423,472
	Addition During the Year(Finance Cost)	103,718	103,718
	Less:Adjustment During the year	(527,190)	(527,190)
	Closing Balance	-	-
19.00	**Accrued Expenses**		
	Listing Fees	-	663,774
	Salaries & Wages	3,548,780	3,566,575
	Electricity Bill	471,942	135,583
	CDBL Fees	80,000	212,000
	Audit Fees	215,625	287,500
	Total	**4,316,347**	**4,865,432**



				31 March, 2025	30 June, 2024
20.00	**Sundry Creditors**				
	Liabilities for BTB LC			68,805,696	22,430,358
	Liabilities for Fire Fighting System (Alif Garments Ltd)			34,281,340	34,281,340
		Total	**Tk.**	**103,087,036**	**56,711,698**
20.01	**The break down is given as below:**				
	Opening Banalce			22,430,358	18,912,474
	Purchases (Through BTB LC)			57,270,977	38,464,534
	Payment During the period			10,895,639	36,165,656
	Unrealized loss aginst BTB LC			-	1,219,006
		Total	**Tk.**	**68,805,696**	**22,430,358**
21.00	**Provision for WPPF**				
	Beginning Balance			-	5,297,187
	Provision made during the year			-	-
	Less: Written off			-	5,297,187
		Total	**Tk.**	-	-

Reason for not providing

Alif Industries Limited is a 100% export orientedt garments manufacturer and member of The Bangladesh Garment Manufacturers and Exporters Association (BGMEA)). As per Sub-Section 3 of Section 232 of Bangladesh Labor Act 2006 re-placed by the Act No 30, Para 63 of the year 2013 as follows:

"in case of a 100% export-oriented industrial sector or for any industry investing 100% foreign exchange, the Government, through enactment of Rule, shall adopt required provisions with regard to formation of sector-based central fund comprising of buyers and owners, form a Board to execute that fund, determine contributions and their

Amount for WPPF central fund has been deducted at source in accordance with এফইপিডি(রপ্তানি নীতি)২২০/২০১৬-১৮ and the sales rfevenue has been neeted of against deduction of contribution for WPPF.

22.00	**Dividend Payable**				
	Opening Balance			17,437,288	16,301,708
	Add: Dividend declared During the Period			30,415,405	43,285,348
	Less: Unclaimed Dividend			-	-
	Diivdend paid during the Period			23,769,347	42,149,768
	Closing Balance	**Total**	**Tk.**	**24,083,346**	**17,437,288**
22.01	**Unclaimed / Unpaid Dividend**				
	Opening Balance			2,301,894	4,206,607
	Unclaimed dividend during the Period			-	-
	Less: Payments during the year			1,227	1,904,713
				2,300,667	2,301,894
				2,300,667	2,301,894
	Transfer to Gov. Fund			-	-
	Closing Balance	**Total**	**Tk.**	**2,300,667**	**2,301,894**
23.00	**Provision for Income Tax**				
	Opening Balance			107,591,839	111,580,871
	Provision for the year			13,354,830	13,510,968
	Payment During the year			-	17,500,000
		Total	**Tk.**	**120,946,669**	**107,591,839**
23.01	**A. Current Tax**				
	Profit as per Account			110,060,369	104,354,686
	Add: Accounting Depreciation			3,149,473	4,220,473
	Less: Tax base Depreciation			2,038,127	3,023,023
	Less: Non-Operating Income			256,616	9,174,140
	Taxable Income			**110,915,099**	**96,377,996**
	Current tax @ 12.00%			13,297,091	11,565,359
	Non-Operating Income @ 22.50%			57,739	2,064,182
	Total Current Tax			**13,354,830**	**13,629,540**
	B. Minimum Tax:				
	Gross Receipts			801,784,400	813,886,632
	Minimum Tax @ 0.60%			**4,810,706**	**4,883,320**
	Whichever is Higher from above calculation A & B.			**13,354,830**	**13,629,540**

Alif Industries

Alif Industries Ltd.

Notes to the Accounts

	Partic ulars		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024
24.00	**Turnover**			
	Direct Export		77,209,140	126,144,940
	Deeam Export		724,605,543	564,980,296
	Less: RMG Central Fund		30,283	29,717
		Total	**801,784,400**	**691,095,519**
25.00	**Cost of Gods Sold**			
i	**Raw Materials Consumed**			
	Beginning Raw Materials		69,900,440	67,100,440
	Add: Purchase of Raw Materials		610,014,706	534,852,546
	Less: Closing Stock		69,858,440	69,900,440
	Total	**Total**	**610,056,706**	**532,052,546**

The breakdown of Raw Materials Consumptions are given as below:

a	**Yarn**			
	Opening Balance		-	9,285,630
	Add: Purchase during the period		-	15,803,888
	Less: Closing Balance		-	9,285,630
	Sub Total (Yarn consumption)	**Total**	**-**	**15,803,888**
b	**Fabrics**			
	Opening Balance		50,766,800	38,174,610
	Add: Purchase during the period		576,627,786	505,546,425
	Less: Closing Balance		50,674,600	49,974,610
	Sub Total (Fabrics Consumption)	**Total**	**576,719,986**	**493,746,425**
c	**Accessories (Various Type)**			
	Opening Balance		20,326,466	19,640,200
	Add: Purchase during the period		33,386,920	13,502,233
	Less: Closing Balance		20,482,900	10,640,200
	Sub Total (Accessoris Consumptions)	**Total**	**33,230,486**	**22,502,233**
	Raw Material Consumption (Grand Total)		**609,950,472**	**532,052,546**

Alif Industries Limited

	Partic ulars		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024
ii	**Packing Materials Consumed**			
	Beginning Balance		6,870,627	5,278,600
	Add: Purchase during the period		10,516,597	10,671,700
	Less: Closing Stock		6,574,520	1,278,600
		Total	**10,812,704**	**14,671,700**
iii	**Store & Spares Consumed**			
	Beginning Balance		1,168,900	476,900
	Add: Purchase during the period		1,074,211	692,904
	Less: Closing Stock		1,098,630	476,900
		Total	**1,144,481**	**692,904**
iv	**Factory Overhead**			
	Salary, Wages & Overtime		30,766,016	31,110,278
	Eid Bonus			-
	Tiffin Bill		127,414	342,578
	Electricity Bill		1,402,399	1,429,170
	Electrical Expenses		71,832	39,430
	Depreciation		5,491,028	5,512,203
	Dyeing Charges		13,237,000	8,151,381
	Knitting Charges			1,851,010
	Fabrics Printing Charges			285,474
	Heat Setting			
	Fuel (CNG)		573,066	1,287,069
	Fuel (Dissel)		1,545,708	244,976
	Machine Oil			11,840
	Medecine			4,286
	Fire Extinguisher & Compliance		1,200	27,530
	Insurance			
	Repair & Maintainance		250,801	285,995
	Freight & Carrying Exp		375,059	694,612
		Total	**53,841,523**	**51,277,832**
v	**Work In Process**			
	Opening Work In Process		25,696,350	28,696,200
	Closing Work In Process		27,896,400	28,696,200
		Total	**(2,200,050)**	**-**
vi	**Cost of Sales**			
	Beginning Finished Goods		38,156,130	39,396,500
	Cost of Goods Manufactured		673,655,364	598,694,982
	Closing Finished Goods		37,026,400	43,396,500
		Total	**674,678,860**	**594,694,982**

Alif Industries Limited

Partic ulars		01 July, 2023 to 31 December, 2023	01 July, 2023 to 31 December, 2023

26.00 Administrative Expense

Salary & Allowances		983,099	1,454,700
AGM Expense			788,048
Director's Rumunaration		675,000	675,000
Board Meeting Fees		50,000	45,000
Bkash			48,544
Printing & Stationary		86,580	88,003
Travelling & Conveyance		133,615	139,150
Office Expense		303,287	188,428
Credit Rating			
BGMEA			
EPB			
CDBL fees		80,000	
Car Maintenance		8,690	-
IRC & ERC			
Listing fees		486,884	574,610
Factory Licence			5,000
Fire Licence			5,000
Office Rent		448,000	105,000
Entertainment Expense		277,275	284,184
Misc Exp		608,009	69,430
Land Tax			
Medicine			
Audit Fees		215,625	187,500
News Paper		1,668	1,722
Internet Expense		18,000	20,600
Total		**4,375,732**	**4,679,919**

27.00 Non Operating Income

Wastage Sales		256,000	868,000
Interest Income		616	23,724
	Total	**256,616**	**891,724**

28.00 Financial Charges

This is made up as follows:

Bank Charges and Commission		293,769	160,320
	Total	**293,769**	**160,320**

Alif Industries Limited

29.00 Net Asset Value Per Share	31 March 2025	30 June 2024
The Calculation is as follows:		
Paid Up Capital	486,768,360	442,516,690
Tax Holiday Reserve	2,481,728	2,481,728
Revaluation Reserve	249,726,116	258,686,465
Retained Earnings	427,063,435	278,536,378
	1,166,039,639	982,221,261
Total Net Asset Value		
No of shares applied to calculate Net Asset Value per Share	48,676,836	48,676,836
Net Asset Value (NAV) Per Share (diluted)	**23.95**	**22.20**

30.00 Earnings Per Share (EPS)

The calculation is as follows:		
Profit After Tax	110,060,369	82,765,888
No of shares applied to calculate Earning per Share (EPS)	48,676,836	44,251,669
Earnings Per Share (EPS) Basic	**2.26**	**1.87**
Profit After Tax	110,060,369	82,765,888
No of shares applied to calculate Earning per Share (EPS)	48,676,836	48,676,836
Earnings Per Share (EPS) Diluted	**2.26**	**1.70**

Previous year's EPS has been adjusted in accordance with BAS 33: Earnings Per Share.
EPS had increased due to increased of production.

31.00 Net Operating Cash Flows Per Share(NOCFPS)

This Calculation Is as follows		
Cash Receipt from operation	647,389,342	561,137,737
Less: Cash Used in operation	(629,848,312)	(532,776,262)
Net Cash Flows From Operation	**17,541,030**	**28,361,475**
No of shares applied to calculate Net Operating Cash flow per Share	48,676,836	48,676,836
Net Operating Cash Flows Per Share (NOCFPS)	0.36	0.58

32.00 Reconcilation of Profit/(Loss) before tax to cash generated from operations

Net Profit after tax	110,060,369	82,765,888
Add: Depreciation	5,491,028	5,512,203
(Increase)/Decrease in Inventories	(768,177)	2,800,000
(Increase)/Decrease in Receivable	(154,611,222)	(130,872,473)
Add: Deferred Tax Expenses	(793,279)	-
(Increase)/Decrease Income Tax	13,354,830	9,856,152
Incease/(Decrease) in Accrued Expenses	(549,085)	4,923,893
Incease/(Decrease) in Sundry Creditors	45,388,076	18,111,293
Incease/(Decrease) in Unclaimed / Unpaid Dividend	(1,227)	-
Short Term Loan	-	35,267,919
RMG Central Fund	(30,283)	-
	17,541,030	**28,361,375**

33.00 Related Party Transactions

A. The Name & the nature of the related parties, the nature of these transactions and their total value are:

Name of the parties	Relationship	Nature of transactions	Value of Transactions	Closing Balance
Shadin Garments Limited	Common Management	Accounts Receivable	473,124,205	473,124,205
Alif Casual Wear Limited	Common Management	Accounts Receivable	142,539,443	142,539,443
Alif Industries Limited	Common Management	Fire Equipment Suppliers	(32,481,340)	(32,481,340)
Total				**583,182,308**

B. Payments/Perquisities to directors

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

Managerial Remuneration	900,000
	15,000
	915,000

Manegerial remuneration paid to directors for their full time services,rendered are

Alif Industries Limited

Mr.MD .Azimul Islam 725,000

(a) No compensation was made to the managing director of the company except as stated in above in

above.

There is no other related party except as stated in (33) above.

34.00 Capacity Utilization

35.00 Particulars	Installed Capacity(PCS)	Export During the year	Capacity Utilization
PCS	10,000,000	7,251,413	73%

36.00 Number of Employees

The company paid an aggregate amount more than taka 12,600 per month to all the 215 employees who were in

employment for the year.

37.00 Contingent Liability

There is no such liability for which the company is liable as on 31 March 2025

38.00 Capital Expenditure commitment

There is no such capital expenditure intoduce for the company as on 31 March 2025

39.00 Financial Risk Management Policies

The Company is exposed to normal business risks from changes in market interest rates and currency exchange rates and from non-performance of contractual obligations by counterparties. The Company does not hold or issue derivative Financial Instruments for speculative or trading purposes.

Interest Rate Risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. The foreign currency loan is subject to floating rates of interest. Local loans are, however, not significantly affected by fluctuations in interest rate risk . The Company has not entire into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

Foreign Currency Risk

The Company is exposed to currency risk on certain revenues and purchases such as revenue from foreign customers and import of raw materials, machineries and equipment. Majority of the company's foreign currency transactions are denominated in USD and relate to procurement of raw materials, machineries and equipment from abroad.

Credit Risk

Credit risk is the potential Financial loss resulting from the failure of a customer or counterparty to settle its Financial and contractual obligations to the company as and when they fall due. Management has a credit policy in place and the exposure to Credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customérs requiring credit over a certain amount. At the reporting date there were no significant concentrations of Credit Risk. The maximum exposure to Credit Risk is represented by the carrying amount of each Financial Asset in the Statement of Financial Position. However, due to a large number of parties comprising the group's customer base, Management does not anticipate material losses from its debt collection.

Liquidity Risk

Alif Industries Limited

Liquidity risk is the risk that the company will not be able to meet its financial obligations as thy fall due. The company's approach to managing liquidity (cash and cash equivalents) is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or risking damage to the company's reputation. Typically, the company ensures that it has sufficient cash and cash equivalent to meet expected operational expenses including financial obligation through preparation of the cash flow forecast with due consideration of time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. In extreme stressed conditions the company may get support from the related company in the form of short term financing.

Interest Rate Risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. The foreign currency loan is subject to floating rates of interest. Local loans are, however, not significantly affected by fluctuations in interest rate risk . The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

Alif Industries Limited

ALIF INDUSTRIES LIMITED

Schedule of Property, Plant and Equipment

As at 31 March 2025

Annexure-A

Sl. No.	Particulars	Cost			Depreciation				WDV as on 31-03-2025
		Balance as on 01-07-2024	Addition during the Period	Balance as on 31-03-2025	Rate %	Balance as on 01-07-2024	Addition during the Period	Balance as on 31-03-2025	
A)	**At Cost**								
01	Land & Land Development	7,000,000	-	7,000,000	0.0%	-	-	-	7,000,000
02	Building & Other Civil Works	71,766,900	-	71,766,900	2.5%	52,389,374	1,345,629	53,735,003	18,031,897
03	Machinery	49,289,589	-	49,289,589	5.0%	49,289,589	-	49,289,589	-
04	Fire Fighting System	34,367,210	-	34,367,210	5.0%	6,871,473	1,288,770	8,160,243	26,206,967
05	Electrical Installation	13,735,294	-	13,735,294	5.0%	9,256,206	515,074	9,771,279	3,964,015
06	Furniture & Fixture	4,703,236	-	4,703,236	5.0%	4,703,236	-	4,703,236	-
07	Motor Vechiles	1,492,000	-	1,492,000	7.5%	1,492,000	-	1,492,000	-
08	Office Decoration	3,389,416	-	3,389,416	10.0%	3,389,416	-	3,389,416	-
09	Computer	246,100	-	246,100	15.0%	246,100	-	246,100	-
	Sub Total	**185,989,745**	**-**	**185,989,745**		**127,637,393**	**3,149,473**	**130,786,866**	**55,202,879**
B)	**At Revaluation**								
01	Land & Land Development	173,000,000	-	173,000,000		-	-	-	173,000,000
02	Building & Other Civil Works	124,882,901	-	124,882,901	2.5%	23,415,546	2,341,554	25,757,100	99,125,801
	Sub Total	**297,882,901**	**-**	**297,882,901**		**23,415,546**	**2,341,554**	**25,757,100**	**272,125,801**
Balance (A+B) at 31-03-2025		**483,872,646**	**-**	**483,872,646**		**151,052,938**	**5,491,028**	**156,543,966**	**327,328,680**
Balance (A+B) at 30 June 2024		**483,872,646**	**-**	**483,872,646**		**143,710,393**	**7,342,545**	**151,052,938**	**332,819,708**

Alif Industries Limited