

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on September 30, 2020 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque  
Managing Director



## **Interim Financial Statements**

For the 1st Quarter ended September 30, 2020  
(Un-audited)

ANLIMA YARN DYEING LIMITED  
Suite # 4/3, City Heart, 67, Naya Paltan,  
Dhaka-1000, Bangladesh  
Tel: 49349881-4, 9341373,48317216, Fax: 48317184  
E- mail: [info-aydl@anlima.com](mailto:info-aydl@anlima.com)  
web: [www.anlima.com](http://www.anlima.com)

**ANLIMA YARN DYEING LIMITED**  
**Statement of Financial Position (Un-Audited)**  
**As on September 30, 2020**

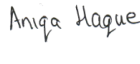
Particulars	Notes	Amount in Taka	
		30.09.20	30.06.20
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>255,305,984</b>	<b>258,868,600</b>
Property, Plant and Equipment	3.00	254,161,170	257,723,786
Security Deposits	4.00	1,144,814	1,144,814
<b>Current Assets</b>		<b>165,688,183</b>	<b>155,234,614</b>
Inventories	5.00	76,787,588	69,284,344
Trade Receivables	6.00	77,170,184	76,889,690
Advance to employees & other	7.00	1,618,914	1,366,100
Cash and Cash Equivalents	8.00	10,111,497	7,694,480
<b>TOTAL ASSETS</b>		<b>420,994,167</b>	<b>414,103,214</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>193,010,726</b>	<b>191,009,812</b>
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	302,178	302,178
Retained Earnings	12.00	5,868,087	3,867,173
<b>Non-Current Liabilities</b>		<b>30,540,801</b>	<b>30,848,101</b>
Deferred Tax Liability	13.00	30,540,801	30,848,101
<b>Current Liabilities</b>		<b>197,442,640</b>	<b>192,245,300</b>
Short Term Loan	14.00	153,385,591	151,306,221
Sundry Creditors	15.00	6,953,301	4,520,220
Other Liabilities	16.00	-	-
Liabilities for Expenses	17.00	9,723,619	9,362,373
WPPF	18.00	1,081,787	1,143,847
Provision for Current Tax	19.00	12,624,723	12,133,305
Dividend Payable	20.00	13,673,619	13,779,335
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>420,994,167</b>	<b>414,103,214</b>
<b>Net Asset Value per share</b>	21.01	<b>10.80</b>	<b>10.69</b>

The accompanying policies & explanatory notes 1-34 form an integral part of the Financial Statements.

  
Chairperson

  
Managing Director

  
Chief Financial Officer

  
Director

  
Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-Audited)**  
**For the 1st quarter ended on September 30, 2020**

Particulars	Notes	Amount in Taka	
		Jul'20-Sep'20	Jul'19-Sep'19
NET SALES REVENUE	22.00	41,348,596	43,577,603
Cost of Goods Sold	23.00	(34,323,390)	(37,041,046)
<b>GROSS PROFIT</b>		<b>7,025,206</b>	<b>6,536,557</b>
<b>OPERATING EXPENSES</b>			
Administrative Expenses	24.00	(3,992,506)	(3,801,500)
Selling & Distribution Expenses	25.00	(399,118)	(414,043)
<b>Operating Profit</b>		<b>2,633,582</b>	<b>2,321,014</b>
Financial Expenses	26.00	(129,758)	(446,023)
Foreign Exchange gain/(loss)	27.00	(27,087)	336,533
<b>Profit Before Contribution to WPPF</b>		<b>2,476,737</b>	<b>2,211,524</b>
Contribution to WPPF		(117,940)	(105,311)
<b>PROFIT BEFORE TAX</b>		<b>2,358,797</b>	<b>2,106,213</b>
<b>Tax Expenses:</b>			
Current Tax	19.00	(665,183)	(641,021)
Deferred Tax	13.00	307,300	291,435
<b>Net profit after tax for the period</b>		<b>2,000,914</b>	<b>1,756,627</b>
Other comprehensive income		-	-
<b>Total Comprehensive Income</b>		<b>2,000,914</b>	<b>1,756,627</b>
<b>Basic Earnings Per Share</b>	28.01	<b>0.11</b>	<b>0.10</b>

The accompanying policies & explanatory notes 1-34 form an integral part of the Financial Statements.



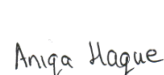
Chairperson



Managing Director



Chief Financial Officer



Director



Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Change in Equity (Un-Audited)**  
**For the 1st quarter ended on September 30, 2020**

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2020	178,678,000	8,162,461	302,178	3,867,173	<b>191,009,812</b>
Net profit after tax for the period	-	-	-	2,000,914	<b>2,000,914</b>
Balance as on September 30, 2020	<b>178,678,000</b>	<b>8,162,461</b>	<b>302,178</b>	<b>5,868,087</b>	<b>193,010,726</b>

**ANLIMA YARN DYEING LIMITED**  
**Statement of Change in Equity (Un-Audited)**  
**For the 1st quarter ended on September 30, 2019**

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2019	178,678,000	8,162,461	302,178	10,243,017	<b>197,385,656</b>
Net profit after tax for the period	-	-	-	1,756,627	<b>1,756,627</b>
Balance as on September 30, 2019	<b>178,678,000</b>	<b>8,162,461</b>	<b>302,178</b>	<b>11,999,644</b>	<b>199,142,283</b>

*Hubbun Nalwa*

Chairperson

*[Signature]*

Managing Director

*[Signature]*

Chief Financial Officer

*Aniga Hague*

Director

*[Signature]*

Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Cash Flows (Un-Audited)**  
**For the 1st quarter ended September 30, 2020**

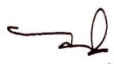
Particulars	Note	Amount in Taka	
		Jul'20-Sep'20	Jul'19-Sep'19
<b>Cash Flow from Operating Activities:</b>			
Cash Collection from Customers	30	41,068,102	39,367,138
Realized Foreign Exchange gain/(loss)		112,264	87,183
Cash Paid to Suppliers, Employees & Other	31	(37,035,489)	(34,050,512)
<b>Cash Generated from Operations</b>		<b>4,144,877</b>	<b>5,403,810</b>
Financial Expenses	32	(3,527,750)	(3,894,538)
Income Tax Paid	19	(173,764)	(232,158)
<b>Net Cash Generated from Operating activities</b>		<b>443,363</b>	<b>1,277,113</b>
<b>Cash Flow from Investing Activities:</b>			
Acquisition of Plant, Machinery, Furniture and Equipment		-	-
<b>Net Cash( Used)/ generated in Investing Activities</b>		<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities:</b>			
Short Term Loan Received /(Repayment)		2,079,370	(185,255)
Payment of Dividend	20	(105,716)	(1,126,812)
<b>Net Cash flow/(used) in Financing Activities</b>		<b>1,973,654</b>	<b>(1,312,067)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b>		<b>2,417,017</b>	<b>(34,954)</b>
Cash & Cash Equivalent at the beginning of period		7,694,480	4,100,673
<b>Cash &amp; Cash Equivalent at the closing of period</b>		<b>10,111,497</b>	<b>4,065,719</b>
<b>Net Operating Cash Flow per Share (NOCFPS)</b>	29	<b>0.02</b>	<b>0.07</b>



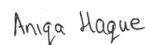
Chairperson



Managing Director



Chief Financial Officer



Director



Company Secretary

**Anlima Yarn Dyeing Limited**  
**Notes to the Financial Statements (Un-Audited)**  
For the 1st quarter ended on September 30, 2020

**1.0 Material information of the entity**

**1.1 Legal Status of the Company**

The Anlima Yarn Dyeing Limited (hereinafter referred to as 'AYDL'), a member of Anlima Group, was incorporated in Bangladesh as a private limited company on October 24, 1995. It went for public issue of shares in 1997 and commenced commercial operation on March 30, 1998. The shares of the company are listed both in the Dhaka and Chittagong Stock Exchanges of Bangladesh.

**1.2 Registered office of the company**

The registered office of the company is located at Suite # 4/3, City Heart, 67, Naya Paltan, Dhaka-1000 and the factory is located at Karnapara, Savar.

**1.3 Nature of Business Activities**

The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It markets sewing thread and provides yarn dyeing services to different knitting, weaving and garments factories. The company employed 215 employees as of September 30, 2020.

**2.0 Basis of Preparation and Significant Accounting Policies**

**2.1 Basis of Measurement of Elements of Financial Position**

The financial statements have been prepared on the Historical Cost convention basis and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with that of the previous year.

**2.2 Statement on Compliance with Local Laws**

The financial statements have been prepared in compliance with the requirements of the Companies Act, 1994, The Securities and Exchange Rules, 1987 and other relevant local laws as applicable.

**2.3 Statement on Compliance of International Accounting Standards**

The financial statements have been prepared in accordance with the applicable International Accounting Standard (IASs) and International Financial Reporting Standard (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

**2.4 Going Concern**

A company is required to make assessment at the end of each year to assess its capability to continue as going concern. Management of the company makes such assessment each year. The company has adequate resources to continue in operation for the foreseeable future and has wide coverage of its liabilities. As such the Directors continue to adopt the going concern assumption while preparing the financial statements.

**2.5 Accrual Basis**

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting.

**2.6 Reporting Period**

The Financial year of the company covers a period of 03 months from 01 July 2020 to September 30, 2020.

## 2.7 Revenue Recognition

Revenue has been recognized as per IFRS 15: Revenue from contract with customers under 05 (five) step approach of recognizing revenue. According to the core principal of IFRS 15, the entity has recognized revenue to the depict transfer of promise goods or service to custom in an amount that reflects the consideration (payment ) to which the entity expects to be entitled in exchanging for those goods or services.

05 (five) step approach applied are as follows:

- i. Identify the contract
- ii. Identify the separate performance obligation
- iii. Determine the transaction price
- iv. Allocate the price to the performance obligations
- v. Recognize revenue.

## 2.8 Cash and Cash Equivalent and Statement of Cash Flows

Cash and cash equivalents comprise cash in-hand and in current account that are readily convertible to a known amount of cash, and that are not subject to significant risk of change in value. The Statement of Cash Flows is prepared using the Direct Method as stipulated in IAS-7: Statement of Cash Flows.

## 2.9 Inventories

Inventories comprises of Raw materials, Work-in-Process and Finished goods and Goods in Transit. Raw materials have been valued at the lower of cost and net realizable value in compliance with the requirement of IAS-2: Inventories. The cost is calculated on weighted average method. Work-in-Process has been valued at prime cost basis as required by IAS-2 with proportionate addition of Factory Overheads. Finished goods have been valued at cost of material and other production overhead attributable to bringing the goods to the stage of sale under the convention of IAS-2.

## 2.10 Property, Plant and Equipment

### (a) Initial Recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition and subsequently stated at cost or valuation less accumulated depreciation in compliance with the requirements of IAS-16: Property, Plant and Equipment. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and un-allocated expenditures etc.

### (b) Subsequent Costs

The cost of replacing part of an item of property, plant and equipments is recognized in the carrying amount of an item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as "Repair & Maintenance" when it is incurred.

### (c) Depreciation on Fixed Assets

Depreciation is provided to amortize the cost or valuation of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IAS-16: Property, Plant and Equipment. Depreciation on addition of fixed asset begins when it is available for use. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale. Depreciation is charged on all fixed assets except land and land developments on Reducing Balance Method. Rates of depreciation are noted below:

Particular of Assets	Rate of Depreciation
Factory Building and Civil Construction	2.50%
Plant and Machinery	6.67%
Electrical Installation	20.00%
Furniture and Fixture	20.00%
Office Equipment	20.00%
Vehicle	20.00%

The gain or loss on disposal or retirement of assets is included in statement of profit or loss & other comprehensive income when the item is disposed off/derecognized.

## **2.11 Impairment of Assets**

All assets, except inventory, arising from construction contracts and financial assets is assessed at the end of each reporting period to determine whether there is any indication that an asset may be impaired. If any such indication exists the company assesses the recoverable amount. If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. The reduction is an impairment loss.

An impairment loss is recognized immediately in statement of profit or loss & other comprehensive Income, unless the asset is carried at revalued amount in accordance with another standard. Any impairment loss of a revalued asset is treated as a revaluation decrease. No such assets have been impaired during the year under audit and for this reason no provision has been made for impairment of assets.

## **2.12 Foreign Currency Transactions**

Foreign currency transactions are recorded, on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting period, in compliance with the provision of IAS-21: The Effects of Changes in Foreign Exchange Rates are determined as under:

- (a) Foreign currency monetary items are translated using the closing rate.
- (b) Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction.
- (c) Non-monetary item that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rate different from those at which they were translated on initial recognition during the period or in previous financial statements is recognized in profit or loss in the period in which they arise.

## **2.13 Borrowing Cost**

Borrowing costs are interest and other costs that an entity incurs in connection with the borrowing of fund and are recognized as an expense in the year in which it incurs.

## **2.14 Risk and uncertainty for use of estimates (Provisions)**

The preparation of Financial Statements in conformity with International Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of revenue and expenses, assets and liabilities and disclosure requirements for contingent assets and liabilities during and the date of the financial statements. Due to inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

In accordance with the guidelines in IAS-37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations: -

- When the company has an obligation as a result of past events;
  - 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 operation.

## **2.15 Accruals & Deferrals**

Deferrals and accruals have been made as per the guidance in IAS-1: Presentation of Financial Statements. In order to meet their objectives, Financial Statements, except for cash flow statement and related information, are prepared on accrual basis of accounting. Under the basis, the effects of transactions and other events are recognized when they occur (and not when cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the Financial Statements of the years to which they relate.

Other Payables are not interest bearing and are stated at their nominal value.



## **2.16 Advances, Deposits and Prepayments**

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of comprehensive income.

## **2.17 General Reserve**

The amount represents reserve created during the tax holiday period from 1998 to 2003.

## **2.18 Financial Instruments**

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables and are shown at transaction cost.

### **Initial recognition**

An entity recognizes a financial assets or liabilities in its statement of financial position when, and only when, the entity becomes a party to the contractual provision of the instrument and subsequently recognized at their Amortized Cost.

Bills receivable are recognized at cost or net realizable value from the ordinary course of sales in the market whichever is lower. Bills receivables 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.

## **2.19 Segment Reporting**

As the Company operates in a single industry segment, so no segment reporting is applicable for the Company as per IFRS-8: Operating Segments.

## **2.20 Related Party Disclosures**

The information as required by IAS-24: Related party Disclosures has been disclosed separately in notes-33 to the financial statements.

## **2.21 Corporate Tax**

### **(a) Current Tax**

Provision for current income tax has been made 15%, as prescribed in the SRO 193-Law/Income Tax/2015, dated: 01 July 2015, on the profit made by the company making some adjustment as per ITO 1984 and in compliance with IAS-12: Income Tax. Current tax is recognized in statement of profit or loss & other comprehensive income except to the extent that it relates to business combination or item recognized directly in equity.

### **(b) 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 reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the year ended September 30, 2020 has been recognized in the statement of profit or loss & other comprehensive income as per IAS-12: Income Taxes.

## **2.22 Contingent Assets and Liabilities**

A contingent asset is disclosed when it is a possible asset that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability is disclosed when it is a possible obligation that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The company has no contingent assets or liabilities which require disclosure under IAS-37: Provisions, Contingent Liabilities and Contingent Assets. A contingent asset is disclosed as per IAS-37, where an inflow of or economic benefits is probable. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

## **2.23 Earnings per Share**

The company calculates Earnings Per Share (EPS) in accordance with the requirement of IAS-33: Earnings per Share, which has been shown on the face of the Statement of Comprehensive Income.

### **(a) Basic earnings**

This represents earnings for the period ended September 30, 2020 attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit/loss for the year has been considered as fully attributable to ordinary shareholders.

### **(b) Weighted Average Number of Ordinary Shares**

This represent the number of ordinary shares outstanding at the beginning of the year plus the number of ordinary shares issued during the year multiplied by a time-weighting factor. The time-weighting factor is the numbers of days the specific shares are outstanding as a proportion of the total number of days in the period.

### **(c) Basic earnings per share**

This has been calculated by dividing the basic earning by the weighted average number of ordinary shares outstanding for the period.

### **(d) Diluted Earnings Per Share**

Diluted EPS is calculated if there is any commitment for issuance of equity shares in foreseeable future, i.e., potential shares, without inflow of resources to the Company against such issue. Dilution of EPS is not applicable for these financial statements as there was no dilutive potential at the reporting date.

## **2.24 Re-arrangement of figures**

To facilitate comparison, certain relevant balances pertaining to the previous year have been rearrange/restated/reclassified whenever considered necessary to conform to current year's presentation.

## **2.25 Application of International Accounting Standards (IAS & IFRS)**

The Financial Statements have been prepared in compliance with requirement of IAS/IFRS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following standards are applicable for the financial statements for the period under review:

- IAS-1 Presentation of Financial Statements
- IAS-2 Inventories
- IAS-7 Statements of Cash Flows
- IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS-10 Events after the Reporting Period
- IAS-12 Income Taxes
- IAS-16 Property, Plant and Equipment
- IAS-21 The Effects of Changes in Foreign Exchange Rates
- IAS-23 Borrowing Costs
- IAS-24 Related Party Disclosures
- IAS-32 Financial Instruments: Presentation
- IAS-33 Earnings Per Share (EPS)
- IAS-37 Provisions, Contingent Liabilities and Contingent Assets
- IAS-39 Financial Instruments: Recognition and Measurement
- IFRS-7 Financial Instruments: Disclosures
- IFRS-8 Operating Segments
- IFRS-13 Fair value measurement
- IFRS-15 Revenue from Contracts with Customers

## **2.26 Authorization date for issuing Financial Statements**

The financial statements were authorized for issue by Board of Directors on 12th November, 2020.

## **2.27 Structure, Content and Presentation of Financial Position**

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of Financial Statements. A complete set of financial statements comprise:

- i) Statement of Financial Position as at September 30, 2020.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the year ended September 30, 2020.
- iii) Statement of Cash Flows for the year ended September 30, 2020.
- iv) Statement of Changes in Equity for the year ended September 30, 2020.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the year ended September 30, 2020.
- vi) Comparative Statement of Financial Position of June 30, 2020.

**ANLIMA YARN DYEING LIMITED**  
**Notes to the Financial Statements (Un-Audited)**  
For the 1st quarter ended on September 30, 2020

		Amount in Taka	
		30.09.20	30.06.20
<b>3.00 Property, Plant &amp; Equipment</b>			
Opening balance at cost		639,626,559	639,626,559
Add : Addition during the period		-	-
		<b>639,626,559</b>	<b>639,626,559</b>
Add : Disposed / Sold during the period		-	-
<b>Total - A</b>		<b>639,626,559</b>	<b>639,626,559</b>
<b>Depreciation:</b>			
Opening balance		381,902,773	366,608,581
Charged during the period		3,562,616	15,294,191
<b>Total - B</b>		<b>385,465,389</b>	<b>381,902,773</b>
<b>Written Down Value (A-B)</b>		<b>254,161,170</b>	<b>257,723,786</b>

		Amount in Taka	
		30.09.20	30.06.20
<b>4.00 Security Deposit</b>			
Bangladesh Telecommunications Company Ltd (BTCL)		18,500	18,500
Mobile Operators (Different Operators)		15,000	15,000
Titas Gas Transmission and Distribution Co. Ltd.		459,325	459,325
Rural Electrification Board (REB)		351,989	351,989
Central Depository Bangladesh Ltd. (CDBL)		300,000	300,000
<b>Total</b>		<b>1,144,814</b>	<b>1,144,814</b>

<b>5.00 Inventories</b>				
This consists of:				
Raw Materials	5.01	32,423,818	24,362,884	
Finished Goods	5.02	10,813,517	12,208,643	
Packing Materials	5.03	856,581	789,512	
Work-in -Process		1,269,822	982,428	
Spares & Stores		1,698,667	1,703,510	
L/C in Transit		29,725,183	29,237,368	
<b>Total</b>		<b>76,787,588</b>	<b>69,284,344</b>	

Item wise value and quantity of raw materials stock position are given below:

		30.09.20		30.06.20	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
<b>5.01 Raw Materials</b>					
Dyes	20,957		13,840,141	14,750	11,698,811
Chemicals	67,688		7,617,523	46,610	5,955,778
Grey Polyester Yarn	58,811		10,966,154	36,241	6,708,296
<b>Total</b>		<b>147,456</b>	<b>32,423,818</b>	<b>97,601</b>	<b>24,362,884</b>
<b>5.02 Finished Goods</b>					
Yarn dyeing	41,080		4,681,077	44,371	5,035,099
Sewing Thread	16,968		6,132,440	19,734	7,173,544
<b>Total</b>		<b>58,048</b>	<b>10,813,517</b>	<b>64,105</b>	<b>12,208,643</b>

	30.09.20		30.06.20	
	Quantity	Value(Tk.)	Quantity	Value(Tk.)
<b>5.03 PACKING MATERIALS</b>				
Poly Bag -ST (Kg)	1,247	355,164	966	285,590
Plastic Cone (PCs)	93,000	114,447	93,000	117,110
Paper Cone (PCs)	153,000	197,736	92,500	119,961
Paper Tube (PCs)	9,216	36,598	1,872	7,020
Poly Bag - YD (KG)	320	64,159	640	129,642
Cartoon - ST (PCs)	2,400	54,260	4,650	106,925
Textile Wax (PCs)	3,438	18,510	1,680	7,556
Plastic Bag (PCs)	500	15,708	500	15,708
<b>Total</b>	<b>263,121</b>	<b>856,581</b>	<b>195,808</b>	<b>789,512</b>

	Amount in Taka	
	30.09.20	30.06.20
<b>6.00 Trade Receivables</b>		
Amount due from trade receivables	77,309,535	77,173,074
Foreign Exchange gain/(loss)	(139,351)	(283,384)
	<b>77,170,184</b>	<b>76,889,690</b>

	Amount in Taka	
	30.09.20	30.06.20
<b>6.01 Trade Receivables</b>		
Opening receivables	76,889,690	89,546,851
Addition during the year	41,348,596	154,393,226
	<b>118,238,286</b>	<b>243,940,077</b>
Realized during the period	41,068,102	167,050,387
<b>Closing balance</b>	<b>77,170,184</b>	<b>76,889,690</b>

	Amount in Taka	
	30.09.20	30.06.20
<b>6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>		
Receivables maturity less than 6 months	77,170,184	76,889,690
Receivables maturity more than 6 months	-	-
<b>Total</b>	<b>77,170,184</b>	<b>76,889,690</b>
Debts considered Good & Secured	77,170,184	76,889,690
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-

**Note:**

(a) Accounts receivable considered good in respect of which the company is fully secured. Accounts receivable accrued in the ordinary course of business are considered good and secured against confirmed L/c.

(b) Accounts receivable considered good for which the company holds no security other than the personal security : There is no such accounts receivable in this respect as on 30 September, 2020.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on 30 September, 2020.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on 30 September, 2020.

		Amount in Taka	
		30.09.20	30.06.20
<b>7.00 Advance to employee and other</b>			
Employee Loans & Advances		275,000	306,500
Prepaid expenses		1,343,914	1,059,600
<b>Total</b>		<b>1,618,914</b>	<b>1,366,100</b>
<b>7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994</b>			
Maturity less than 6 months		-	-
Maturity more than 6 months		1,618,914	1,366,100
<b>Total</b>		<b>1,618,914</b>	<b>1,366,100</b>
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		275,000	306,500
Debts due from companies under same management		-	-
Maximum debt due by directors or officers & staffs at any time		-	-
<b>8.00 Cash &amp; Cash Equivalent</b>			
Cash in Hand		9,173,491	1,520,628
Cash at Banks in Current Account :		<b>938,006</b>	<b>6,173,852</b>
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		811,786	2,825,720
(b) Sonali Bank Ltd. - A/C No. 442633012934		125,995	3,347,907
(c) United Commercial Bank Ltd. - A/C No. 000111000 97386		225	225
<b>Total</b>		<b>10,111,497</b>	<b>7,694,480</b>
<b>9.00 Share capital</b>			
<b>Authorized Capital:</b>			
20,000,000 Ordinary Shares of Tk. 10/- each		<b>200,000,000</b>	<b>200,000,000</b>
<b>Issued, Subscribed &amp; Paid-up Capital :</b>			
Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors		84,384,000	84,384,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public		83,203,870	83,203,870
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		11,090,130	11,090,130
<b>Total</b>		<b>178,678,000</b>	<b>178,678,000</b>
<b>Composition of Shareholdings:</b>			
Sponsors		8,438,400	8,438,400
General Public		8,320,387	8,320,387
Institute		1,109,013	1,109,013
<b>Total</b>		<b>17,867,800</b>	<b>17,867,800</b>
		Amount in Taka	
		30.09.20	30.06.20
<b>10.00 General Reserve</b>			
The amount carried forward from previous year.		8,162,461	8,162,461
<b>Total</b>		<b>8,162,461</b>	<b>8,162,461</b>
<b>11.00 Dividend Equalization Reserve</b>			
Balance carried from previous year		302,178	302,178
Less: Dividend Equalization Reserve transfer to RE		-	-
<b>Total</b>		<b>302,178</b>	<b>302,178</b>

		Amount in Taka	
		30.09.20	30.06.20
<b>12.00 Retained Earnings</b>			
	Opening balance	3,867,173	10,243,017
	Add: Net Profit after Tax for the period	2,000,914	2,558,057
		<u>5,868,087</u>	<u>12,801,073</u>
	Less: Dividend declared during the period	-	(8,933,900)
	<b>Total</b>	<b><u>5,868,087</u></b>	<b><u>3,867,173</u></b>

**13.00 Deferred Tax Liabilities**

As at September 30, 2020	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	234,068,583	30,463,241	203,605,342
Revaluation surplus - Property, Plant and Equipment	-	-	-
<b>Total taxable temporary difference</b>	<b><u>234,068,583</u></b>	<b><u>30,463,241</u></b>	<b><u>203,605,342</u></b>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			30,540,801
<b>Total closing deferred tax liabilities/(assets)</b>			<b>30,540,801</b>
Opening deferred tax liabilities/(assets)-at cost			30,848,101
<b>Total opening deferred tax liabilities/(assets)</b>			<b>30,848,101</b>
Deferred tax expense/(income)-at cost			(307,300)
<b>Total deferred tax expense/(income)</b>			<b><u>(307,300)</u></b>

Note: During the period under consideration no revaluation was done.

As at June 30, 2020	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	237,631,199	31,977,190	205,654,009
Revaluation surplus - Property, Plant and Equipment	-	-	-
<b>Total taxable temporary difference</b>	<b><u>237,631,199</u></b>	<b><u>31,977,190</u></b>	<b><u>205,654,009</u></b>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			30,848,101
<b>Total closing deferred tax liabilities/(assets)</b>			<b>30,848,101</b>
Opening deferred tax liabilities/(assets)-at cost			32,013,844
<b>Total opening deferred tax liabilities/(assets) (Restated)</b>			<b>32,013,844</b>
Deferred tax expense/(income)-at cost			(1,165,743)
<b>Total deferred tax expense/(income)</b>			<b><u>(1,165,743)</u></b>

As at September 30, 2019	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	249,101,843	37,619,119	211,482,724
Revaluation surplus - Property, Plant and Equipment	-	-	-
<b>Total taxable temporary difference</b>	<b><u>249,101,843</u></b>	<b><u>37,619,119</u></b>	<b><u>211,482,724</u></b>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			31,722,409
<b>Total closing deferred tax liabilities/(assets)</b>			<b>31,722,409</b>
Opening deferred tax liabilities/(assets)-at cost			32,013,844
<b>Total opening deferred tax liabilities/(assets)</b>			<b>32,013,844</b>
Deferred tax expense/(income)-at cost			(291,435)
<b>Total deferred tax expense/(income)</b>			<b><u>(291,435)</u></b>

\* This represents tax liability payable in future due to accumulated taxable temporary differences (Above deferred tax balance create only from difference between accounting basis depreciation and tax basis depreciation on fixed assets).

		Amount in Taka	
		30.09.20	30.06.20
<b>14.00 Short Term Loan*</b>			
	Cash Credit, Sonali Bank	153,385,591	151,306,221
	<b>Total</b>	<b>153,385,591</b>	<b>151,306,221</b>

\* These are secured by first charge on land and Conifer Tower apartments (4,444 sft ) of the Group's sister concern Anlima Buildtech Limited. Second charge on the inventories and fixed assets of the company. The interest rate applied to the loan is 9.00% per annum.

<b>15.00 Sundry Creditors **</b>			
	Sundry Creditors	3,965,977	2,172,308
	Payable for Purchase of raw materials	2,987,324	2,347,912
	<b>Total</b>	<b>6,953,301</b>	<b>4,520,220</b>

\*\* This represents amount payable to regular suppliers of packing materials, utilities and other services rendered to the company. All suppliers were paid on a regular basis.

<b>16.00 Other Liabilities</b>			
	Anlima Textile Limited	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

<b>17.00 Liabilities for Expenses &amp; Provision</b>			
	Salary & Wages Payable	5,372,764	5,238,489
	Office Rent Payable	57,630	23,265
	Provision for Utilities	2,489,003	2,017,627
	Provision for Audit Fee	112,504	90,004
	Accrued Expenses	1,143,948	1,212,889
	Provident Fund	547,769	780,098
	<b>Total</b>	<b>9,723,619</b>	<b>9,362,373</b>

		Amount in Taka	
		30.09.20	30.06.20
<b>18.00 WPPF</b>			
	Opening Balance	1,143,847	1,719,572
	Add: Addition during the period***	117,940	154,275
		<b>1,261,787</b>	<b>1,873,847</b>
	Less: Paid during the period	180,000	730,000
	<b>Total</b>	<b>1,081,787</b>	<b>1,143,847</b>

\*\*\* This represents 5% of Net Income before tax after charging the allocation as per provisions of the Companies WPPF on Profit under Labour Law 2016.

		Amount in Taka	
		30.09.20	30.06.20
<b>19.00 Provision for Current Tax</b>			
	Opening Balance	12,133,304	12,519,024
	Add: Income tax on business income (Note 19.01)	665,183	1,531,645
	Add: Income tax on other income (Note 19.02)	-	161,537
	<b>Current Tax</b>	<b>665,183</b>	<b>1,693,182</b>
	<b>Total Tax provision</b>	<b>12,798,487</b>	<b>14,212,206</b>
	Less: Tax Paid during the period	(173,764)	(2,078,902)
	<b>Total</b>	<b>12,624,723</b>	<b>12,133,304</b>



		Amount in Taka	
		30.09.20	30.06.20
<b>19.01</b>	<b>Tax calculation on business income</b>		
	Profit before tax	2,358,797	3,085,496
	Add/(Less):Foreign Exchange gain /(loss) (Note # 27)	27,087	(646,148)
	Add: Accounting Depreciation	3,562,616	15,294,191
	Less: Depreciation as per tax rules	(1,513,949)	(7,522,573)
	<b>Taxable income for the period</b>	<b>4,434,551</b>	<b>10,210,966</b>
	Rate of Tax	15%	15%
	Tax on Business	665,183	1,531,645
	Add: Additional Provision	-	-
	<b>Total Provision for the period</b>	<b>665,183</b>	<b>1,531,645</b>
<b>19.02</b>	<b>Tax calculation on other income</b>		
	Foreign Exchange gain/(loss)	(27,087)	646,148
	Rate of Tax	25%	25%
	<b>Tax on other income</b>	<b>-</b>	<b>161,537</b>
<b>20.00</b>	<b>Dividend Payable</b>		
	Opening Balance	13,779,335	12,014,603
	Add: Dividend declared during the period	-	8,933,900
		13,779,335	20,948,503
	Less: Paid During the period	(105,716)	(7,169,168)
	<b>Closing Balance</b>	<b>13,673,619</b>	<b>13,779,335</b>
<b>21.00</b>	<b>NAV per Share :</b>		
<b>21.01</b>	<b>NAV per Share with revaluation :</b>		
	Shareholders' Equity	193,010,726	191,009,812
	Number of ordinary Shares Outstanding	17,867,800	17,867,800
	<b>Net Asset Value - NAV</b>	<b>10.80</b>	<b>10.69</b>

22.00 Turnover	Jul'20-Sep'20		Jul'19-Sep'19	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	114,846	17,025,936	136,998	19,204,699
Sale of Sewing Thread	53,471	24,322,660	54,376	24,372,904
<b>Total</b>	<b>168,318</b>	<b>41,348,596</b>	<b>191,374</b>	<b>43,577,603</b>

23.00 Cost of Goods Sold			
Raw Material Consumed	23.01	11,837,264	16,420,496
Packing Materials Consumed	23.02	1,156,620	1,236,870
Manufacturing Overhead	23.03	16,677,728	17,369,123
Depreciation		3,544,046	3,800,337
Total cost of production		<b>33,215,658</b>	<b>38,826,825</b>
Add: Opening Work-In-Process		982,428	584,177
Less: Closing Work-In-Process		1,269,822	1,179,924
Cost of Goods Produced		<b>32,928,264</b>	<b>38,231,079</b>
Add: Opening Stock of Finished Goods		12,208,643	8,766,885
Cost of Goods available for Sale		<b>45,136,907</b>	<b>46,997,963</b>
Less: Closing Stock of Finished Goods		10,813,517	9,956,918
Cost of Goods Sold		<b>34,323,390</b>	<b>37,041,046</b>

23.01 Raw Material Consumed			
Dyes	23.01.01	1,870,862	1,384,514
Chemicals	23.01.02	2,336,854	2,828,225
Grey Polyester Yarn	23.01.03	7,629,548	12,207,756
Total		<b>11,837,264</b>	<b>16,420,496</b>

23.01.01 Dyes Consumed	Jul'20-Sep'20		Jul'19-Sep'19	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	14,750	11,698,811	24,638	15,870,859
Add: Purchase	9,962	4,012,192	5,150	2,276,351
Available for use	24,712	15,711,003	29,788	18,147,210
Less: Closing Inventory	20,957	13,840,141	26,821	16,762,695
Consumed	<b>3,755</b>	<b>1,870,862</b>	<b>2,967</b>	<b>1,384,514</b>

23.01.02 Chemicals Consumed	Jul'20-Sep'20		Jul'19-Sep'19	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	46,610	5,955,778	56,943	6,038,810
Add: Purchase	83,184	3,998,600	72,335	5,394,766
Available for use	129,794	9,954,377	129,278	11,433,576
Less: Closing Inventory	67,688	7,617,523	69,989	8,605,351
Consumed	<b>62,106</b>	<b>2,336,854</b>	<b>59,289</b>	<b>2,828,225</b>

23.01.03 Grey Polyester Yarn Consumed	Jul'20-Sep'20		Jul'19-Sep'19	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	36,241	6,708,296	75,309	17,674,848
Add: Purchase	60,370	11,887,406	49,995	11,550,961
Available for use	96,611	18,595,702	125,304	29,225,809
Less: Closing Inventory	58,811	10,966,154	72,817	17,018,053
Consumed	<b>37,800</b>	<b>7,629,548</b>	<b>52,487</b>	<b>12,207,756</b>

	Amount in Taka	
	Jul'20-Sep'20	Jul'19-Sep'19
<b>23.02 Packing Materials Consumed</b>		
Opening Inventory	789,512	434,606
Add: Purchase	1,223,689	1,452,697
Available for use	2,013,201	1,887,303
Less: Closing Inventory	856,581	650,433
Consumed	<b>1,156,620</b>	<b>1,236,870</b>
<b>23.03 Manufacturing Overhead</b>		
Utilities	2,430,222	2,567,174
Wages & Salaries	9,474,127	10,257,197
Fuel and Car Expenses	186,423	203,247
Insurance Premium	205,047	122,415
Factory Office Refreshment	71,262	74,850
Conveyance	35,095	40,330
Factory Stationery, Telephone & Fax	102,803	112,645
Printing & Publication	34,021	29,017
Interest on Working Capital Loan*	3,397,992	3,448,515
Other Factory Overhead	740,736	513,733
<b>Total</b>	<b>16,677,728</b>	<b>17,369,123</b>
* Interest on Working Capital Loan is derived from short-term loan and is recognized on an accrual basis.		
<b>24.00 Administrative Expenses</b>		
Depreciation on Furniture & Fixture and Equipment	4,642	5,803
Utilities	93,841	88,448
Office Consumable Expenses	31,920	27,950
Fuel and Car Expenses	13,909	22,256
Salaries, Allowances & Benefits	2,532,516	2,621,718
Employer PF Contribution	344,568	348,517
Conveyance & Travelling	10,175	23,795
Office Rent, Rate & Taxes	58,032	36,000
Postage, Telephone, Mobile & Internet Bill	183,796	140,179
Audit Fees	28,749	28,750
Other Professional Fee	4,689	4,688
Donation & Subscription	12,500	-
Stationery & Consumables	46,887	51,415
Office Refreshment	11,700	48,675
License Renewal and Listing Fees	95,934	98,462
A.G.M. Expenses	518,648	254,844
<b>Total</b>	<b>3,992,506</b>	<b>3,801,500</b>
<b>25.00 Selling &amp; Distribution Expenses</b>		
Depreciation on Furniture & Fixture and Equipment	13,927	17,409
Fuel Expenses	69,601	77,927
Delivery Expenses	41,816	71,217
Promotional Expenses	50,000	-
Salaries, Allowances & Benefits	208,814	210,938
Office Refreshment	-	2,130
Conveyance & Travelling	3,670	11,190
Telephone & Mobile bill	11,290	23,232
<b>Total</b>	<b>399,118</b>	<b>414,043</b>
<b>26.00 Financial Expenses</b>		
Bank Charges & Commission	129,758	446,023
<b>Total</b>	<b>129,758</b>	<b>446,023</b>
<b>27.00 Foreign Exchange gain/(loss)</b>		
Realized Foreign Exchange gain/(loss)	112,264	87,183
Unrealized Foreign Exchange gain/(loss) (Note # 06)	(139,351)	249,350
<b>Total</b>	<b>(27,087)</b>	<b>336,533</b>

**28.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :**

28.01 Basic Earnings Per Share	Amount in Taka	
	Jul'20-Sep'20	Jul'19-Sep'19
The Computation of EPS is given below:		
Net profit for the period	2,000,914	1,756,627
Weighted average number of Shares	17,867,800	17,867,800
<b>Basic EPS</b>	<b>0.11</b>	<b>0.10</b>

\* Diluted earnings per share :

No diluted earnings per share is required to be calculated for the year as there was no scope for dilution during the period.

**Note :** The company generated 5.12% less sales revenue during the period ended 30th September, 2020 compared to the same period of the previous year. At the same time, cost of goods sold decreased by 7.34% during the period ended 30th September, 2020 compared to the same period of the previous year. As a result, the EPS has increased to Tk. 0.11 for the period ended 30th September, 2020 against Tk. 0.10 of the previous period.

**28.02 Weighted average /Total existing number of shares :**

Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	<b>17,867,800</b>	<b>17,867,800</b>

**28.03 Number of Outstanding shares :**

Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	<b>17,867,800</b>	<b>17,867,800</b>

**29.00 Cash flows from operating activities**

	Jul'20-Sep'20	Jul'19-Sep'19
<b><u>Reconciliation of Cash Flows from operating activities</u></b>		
Sales revenue	41,348,596	43,577,603
Add: Opening Sundry Receivables	76,889,690	89,546,851
Less: Closing Sundry Receivables	(77,170,184)	(93,757,315)
Less: Cost of goods sold	(34,323,390)	(37,041,046)
Less: Administrative expenses	(3,992,506)	(3,801,500)
Less: Selling & Distribution expenses	(399,118)	(414,043)
Add: Depreciation	3,562,616	3,823,548
Add: Decrease/(increase) in Inventory	(7,503,244)	(1,842,884)
Add: Decrease/(increase) in Advance & Deposits	(252,814)	20,746
Add: (Decrease)/increase in Liabilities for expense	361,245	2,230,317
Add: (Decrease)/increase in Other liabilities	-	(425,857)
Add: (Decrease)/increase in Sundry Creditors	2,433,081	(287,658)
Add: Realized Foreign exchange gain/(loss)	112,264	87,183
Add: Unrealized Foreign exchange gain/(loss)	(139,351)	249,350
Less: WPPF paid	(180,000)	(10,000)
Add: Interest on working capital loan	3,397,992	3,448,515
Less: Financial expenses	(3,527,750)	(3,894,538)
Less: Income tax paid	(173,764)	(232,158)
<b>Net Cash Generated from Operating activities (a)</b>	<b>443,363</b>	<b>1,277,113</b>
Number of Ordinary Shares Outstanding (b)	17,867,800	17,867,800
<b>Net Operating Cash Flow per Share ( a / b )*</b>	<b>0.02</b>	<b>0.07</b>

\*Though sales during the period ended 30th September, 2020 has decreased by Tk. 229,006, the receivable collection was increased by Tk. 1,700,964. Payment to suppliers, employees and other on the other hand has increased by Tk. 2,984,978, payment for financial expenses has declined by Tk. 366,788 and income tax payment has decreased by Tk. 58,394 thereby causing the net operating cash flow to decrease by Tk. 833,750. As such NOCFPS has decreased to 0.02 compared to 0.07 of the corresponding quarter of 2019-2020.

	Amount in Taka	
	Jul'20-Sep'20	Jul'19-Sep'19
<b>30.00 Cash Collection from Customers</b>		
Sales Revenue	41,348,596	43,577,603
Add: Opening trade receivable	76,889,690	89,546,851
	118,238,286	133,124,454
Less: Closing trade receivable	77,170,184	93,757,315
<b>Total</b>	<b>41,068,102</b>	<b>39,367,138</b>
<b>31.00 Cash Paid to Suppliers &amp; Employees</b>		
Cost of Goods sold	(34,323,390)	(37,041,046)
Administrative Expenses	(3,992,506)	(3,801,500)
Selling Expenses	(399,118)	(414,043)
	<b>(38,715,015)</b>	<b>(41,256,589)</b>
Add: Depreciation	3,562,616	3,823,548
Add: Unrealized FOREX gain/(loss)	(139,351)	249,350
Change in Inventory	(7,503,244)	(1,842,884)
Change in Advance & Deposits	(252,814)	20,746
Change in Liabilities for Expenses	361,245	2,230,317
Change in other liabilities	-	(425,857)
Change in Sundry Creditors	2,433,081	(287,658)
WPPF Paid	(180,000)	(10,000)
Interest on working capital	3,397,992	3,448,515
<b>Total</b>	<b>(37,035,489)</b>	<b>(34,050,512)</b>
<b>32.00 Financial Expenses</b>		
Interest on working capital	(3,397,992)	(3,448,515)
Bank Charges & Commission	(129,758)	(446,023)
<b>Total</b>	<b>(3,527,750)</b>	<b>(3,894,538)</b>

**33.00 Related party disclosures:**

The details of related party transactions during the period along with the relationship is illustrated below in accordance with IAS 24 :

Particulars			Jul'20-Sep'20	Jul'19-Sep'19
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	-	-
Mr. Mahmudul Hoque	Director	Board meeting fee	-	-
Mrs. Aniq Haque	Director	Board meeting fee	-	-
Mr. Alwi M Haque	Director	Board meeting fee	-	-
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	-	-
Anlima Textile Limited	Sister Concern	Inter Company	-	1,108,476

- a) Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.
- b) Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.
- c) There is no loan to directors from the company (AYDL).

**34.00 Disclosure of managerial compensation:****34.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'20-Sep'20	Jul'19-Sep'19
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	315,746	315,746
A.S.M Jubaer	Vice President (Production)	315,000	315,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	229,250	210,000
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	231,000	210,000
Mr. Md. Mizanur Rahman Chow.*	First Asstt. Vice President (Marketing)	95,782	187,250

\* Compensation paid from 1st July 2020 to 9th August 2020 as he resigned before the period.

**34.02 Total amount of compensation paid to all Officers during the period is as follows :**

Particulars	Nature of Payment	Jul'20-Sep'20	Jul'19-Sep'19
Directors	Board meeting fee	-	-
Officers & Executives	Salary, bonus & other allowances	5,269,420	5,559,379

**34.03 No other compensation has been paid to the management personnel:**

Particulars	Jul'20-Sep'20	Jul'19-Sep'19
Short-term employee benefits	Nil	Nil
Post-employment benefits	Nil	Nil
Other long-term benefits	Nil	Nil
Termination benefits	Nil	Nil
Share-based payment	Nil	Nil

**ANLIMA YARN DYEING LIMITED**  
**Property Plant & Equipment (Un-Audited)**  
**As on September 30, 2020**

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 30.09.2020
	Opening Balance as at 01.07.2020	Addition during the year	Disposal during the year	Total as at 30.09. 2020		Opening Balance as at 01.07. 2020	Charged during the year	Total as at 30.09. 2020	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	23,997,482	282,906	24,280,388	44,982,108
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	324,473,963	3,171,677	327,645,641	187,033,861
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,966,187	20,068	6,986,255	381,284
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,635,271	21,006	13,656,277	399,107
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,892,477	16,134	6,908,610	306,544
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,937,393	50,825	5,988,218	965,679
<b>Total as on Jun. 30, 2020</b>	<b>639,626,559</b>	<b>-</b>	<b>-</b>	<b>639,626,559</b>		<b>381,902,773</b>	<b>3,562,616</b>	<b>385,465,389</b>	<b>254,161,170</b>
<b>Total as on Jun. 30, 2020</b>	<b>639,626,559</b>	<b>-</b>	<b>-</b>	<b>639,626,559</b>		<b>366,608,581</b>	<b>15,294,191</b>	<b>381,902,773</b>	<b>257,723,786</b>

The depreciation charges during the year has been allocated in the Statement of Profit or Loss & Other Comprehensive Income as below:

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	282,906	3,171,677	20,068	10,503	8,067	50,825	3,544,046
Administrative	-	-	-	2,626	2,017	-	4,642
Marketing	-	-	-	7,877	6,050	-	13,927
<b>Total</b>	<b>282,906</b>	<b>3,171,677</b>	<b>20,068</b>	<b>21,006</b>	<b>16,134</b>	<b>50,825</b>	<b>3,562,616</b>