

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on September 30, 2021 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 on September 30, 2021
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
Tel: 49349881-4, 222221373, 48317216, Fax: 48317184
E- mail: info@anlima.com
web: www.anlima.com

ANLIMA YARN DYEING LIMITED
Statement of Financial Position
As on Spetember 30, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka	
		30.09.21	30.06.21
ASSETS			
Non-Current Assets		248,578,105	244,618,136
Property, Plant and Equipment	3.00	247,433,291	243,473,322
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		159,539,252	162,249,604
Inventories	5.00	77,696,194	72,634,699
Trade Receivables	6.00	73,469,873	80,933,506
Advance to employees & other	7.00	1,126,521	793,442
Cash and Cash Equivalents	8.00	7,246,664	7,887,957
TOTAL ASSETS		408,117,357	406,867,740
EQUITY AND LIABILITIES			
Shareholders' Equity		187,270,591	189,946,649
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	-	-
Retained Earnings	12.00	430,130	3,106,188
Non-Current Liabilities		29,303,491	29,618,901
Deferred Tax Liability	13.00	29,303,491	29,618,901
Current Liabilities		191,543,275	187,302,190
Short Term Loan	14.00	149,941,095	146,097,272
Trade Payables	15.00	13,993,953	6,648,738
Liabilities for Expenses	16.00	9,494,594	8,569,563
WPPF	17.00	49,872	49,872
Provision for Tax	18.00	12,568,913	12,716,322
Dividend Payable	19.00	5,494,848	13,220,423
TOTAL EQUITY AND LIABILITIES		408,117,357	406,867,740
Net Asset Value per share	20.00	10.48	10.63

The accompanying policies & explanatory notes form integral part of the Financial Statements.


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 1st quarter ended on September 30, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020
NET SALES REVENUE	21	34,245,868	41,348,596
Cost of Goods Sold	22	(32,853,450)	(34,323,390)
GROSS PROFIT		1,392,418	7,025,206
OPERATING EXPENSES			
Administrative Expenses	23	(3,920,112)	(3,992,506)
Selling & Distribution Expenses	24	(615,118)	(399,118)
Operating Profit		(3,142,812)	2,633,582
Financial Expenses	25	(127,293)	(129,758)
Foreign Exchange gain/(loss)	26	359,530	(27,087)
Profit Before Contribution to WPPF		(2,910,575)	2,476,737
Contribution to WPPF		-	(117,940)
PROFIT BEFORE TAX		(2,910,575)	2,358,797
Tax Expenses:			
Current Tax	18	(80,894)	(665,183)
Deferred Tax	13	315,410	307,300
Net profit after tax for the period		(2,676,059)	2,000,914
Other comprehensive income	26.01	-	-
Total Comprehensive Income		(2,676,059)	2,000,914
Basic Earnings Per Share	27.01	(0.15)	0.11

The accompanying policies & explanatory notes form integral part of the Financial Statements.







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

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 1st quarter ended on Sept 30, 2021 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2021	178,678,000	8,162,461	-	3,106,188	189,946,649
Net profit after tax for the period	-	-	-	(2,676,059)	(2,676,059)
Balance as on Sept 30, 2021	178,678,000	8,162,461	-	430,129	187,270,590

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

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	3,867,174	191,009,813
Net profit after tax for the period	-	-	-	2,000,914	2,000,914
Balance as on Sept. 30, 2020	178,678,000	8,162,461	302,178	5,868,088	193,010,727

Hubbuis Nadrooz
 Hubbuis Nadrooz
 Chairperson

[Signature]
 Managing Director

[Signature]
 Director

[Signature]
 Chief Financial Officer

[Signature]
 Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 1st quarter ended on September 30, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July. 2021 to 30th Sept. 2021	1st July. 2020 to 30th Sept. 2020
Cash Flow from Operating Activities:			
Cash Collection from Customers	29	41,709,500	41,068,102
Realized Foreign Exchange gain/(loss)	26	124,639	112,264
Cash Paid to Suppliers, Employees & Others	30	(27,637,091)	(37,035,489)
Cash Generated from Operations		14,197,048	4,144,878
Financial Expenses	31	(3,445,932)	(3,527,750)
Income Tax Paid	18	(228,303)	(173,764)
Net Cash Generated from Operating activities	28	10,522,813	443,364
Cash Flow from Investing Activities:			
Land and land development		(7,282,355)	-
Acquisition of Plant, Machinery, Furniture and Equipment		-	-
Net Cash(Used)/ generated in Investing Activities		(7,282,355)	-
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		3,843,823	2,079,370
Dividend transferred to Capital Market Stabilization Fund		(7,626,219)	-
Payment of Dividend	19	(99,356)	(105,716)
Net Cash flow/(used) in Financing Activities		(3,881,752)	1,973,654
Net Increase/(Decrease) in Cash & Cash Equivalent		(641,294)	2,417,017
Cash & Cash Equivalent at the beginning of period		7,887,957	7,694,480
Cash & Cash Equivalent at the closing of period		7,246,664	10,111,497
Net Operating Cash Flow per Share (NOCFPS)	28	0.59	0.02



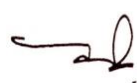
Chairperson



Managing Director



Director



Chief Financial Officer



Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 1st quarter ended on Sept. 30, 2021 (Un-Audited)

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, Dhaka-1340.

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 224 employees as of Sept. 30, 2021.

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 2021 to Sept. 30, 2021.

2.7 Revenue from Contracts

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 Materials 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-32 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, 2021 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, 2021 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
- IFRS-7 Financial Instruments: Disclosures
- IFRS-8 Operating Segments
- IFRS-9 Financial Instruments
- IFRS-13 Fair value measurement
- IFRS-15 Revenue from Contracts

2.26 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 10th November, 2021.

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, 2021.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the 1st quarter ended September 30, 2021.
- iii) Statement of Cash Flows for the 1st quarter ended September 30, 2021.
- iv) Statement of Changes in Equity for the 1st quarter ended September 30, 2021.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the 1st quarter ended September 30, 2021.
- vi) Comparative Statement of Financial Position of June 30, 2021.

2.28 Risk Exposure

(a) Exchange Rate Risk

Anlima Yarn Dyeing Limited is engaged in global trade as it procures its raw materials from overseas markets. Therefore, fluctuations in the related foreign currency rates may affect adversely to the company's liquidity and profitability and expose a threat to the stability of the Company.

Management Perception:

Anlima Yarn Dyeing Limited settles its foreign transaction through US Dollars in case of both export and import. While the value of functional currency fluctuates, the loss or gain on currency fluctuation for export automatically sets off against the loss or gain on currency fluctuation for import. As the value of export is always greater than the value of import, some balance is created in the foreign currency transaction. Movement in the exchange rate adversely may expose the company to risks of foreign currency loss.

(b) Industry Risks

(i) Market demand

The products of Anlima Yarn Dyeing Limited are sold to international market. The Company's products are inputs to the country's textile exporters. Their demand for products mostly depends upon export orders of the textile sector. Any economic recession, changes in tastes and fashions of the consumers, national income and other related factors may cause to decline the market demand for the products of the company.

Management Perception:

Anlima Yarn Dyeing Limited always gives values to its customers' satisfaction and changes in tastes and fashion. Therefore, its expert team promptly dedicates their creativity and research work to respond any changes in customers' demand and product diversifications.

(ii) Competition

Anlima Yarn Dyeing Limited is operating in a free market economy regime. The company might have to face stiff competition from its competitors.

Management Perception:

Bangladesh is the prime source of cheapest garments in the world, earning comparative advantages for its industries over their global competitors. In addition, the management of Anlima Yarn Dyeing Limited employs their efficiencies; expertise and discretions to minimize the cost of its products.

(iii) Rising of Raw Materials costs

The cost of yarn and other chemicals are rising gradually and drastically round the year. It may hamper the profitability of the company to a greater extent.

Management Perception:

Anlima Yarn Dyeing Limited is aware of the continuing market situation of its raw materials. The management of Anlima Yarn Dyeing Limited believes that long term planning for raw material management, exploring number of global markets, job wise costing for its finished products and trustworthy relations with the suppliers and mitigate the risk of rising of materials cost.

(c) Risks steaming from technological changes

Changes in technologies may reduce the cost efficiency of the company.

Management perception:

Anlima Yarn Dyeing Limited applies the latest technology in the yarn process in the production. The machineries and equipment of the company are also the latest invention in the sector which is imported from renowned manufacturers of the world.

(d) Other risk factors

(i) Political Unrest

Bangladesh is prone to serious unrest in the political condition embraced by Strike, Road-Block and many other politicized barriers to the business. Due to these factors it would stem the cost of the product upwards.

Management Perception:

During the last fifty-one years of post-independence period, Bangladesh has gone through a variety of political situations. But presently, a sound political atmosphere is prevailing in the country. Both the ruling and opposition parties are committed to the betterment of the country. Last democratic national assembly election and local council polls are instances of peaceful political situation in Bangladesh.

(ii) Possible slowdown in economic growth in Bangladesh

Our performance and growth are dependent on the sound health of the Bangladesh economy. The economy could be adversely affected by various factors such as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of violence or war, natural calamities, commodity and energy prices and various other factors.

Management Perception:

Bangladesh economy is growing fast for last few years. Consistent industrial growth along with increased agricultural production has made the Per Capita Income higher than that of recent years. In addition, favorable government policies and industry friendly policies by other regulatory bodies have proved to be congenial to the economy of the country.

(iii) Natural calamities

Natural calamities are common phenomenon in Bangladesh. Such calamities act as threat to the business.

Management perception:

This type of situation is beyond the control of human being. Though the management of Anlima Yarn Dyeing Limited has a very little to do with, it can and should have some precautions or measures to minimize the damage of the business in such situations. The company complies with all applicable compliances and adequately insured from a reputed insurance company of the country.

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements
For the 1st quarter ended on September 30, 2021 (Un-Audited)

		Amount in Taka	
		30.09.21	30.06.21
3.00	Property, Plant & Equipment*		
	Cost:		
	Opening balance at cost	639,626,559	639,626,559
	Add : Addition during the period	7,282,355	-
		646,908,914	639,626,559
	Add : Disposed / Sold during the period	-	-
	Total - A	646,908,914	639,626,559
	Depreciation:		
	Opening balance	396,153,237	381,902,773
	Charged during the period	3,322,386	14,250,464
		399,475,623	396,153,237
	Adjusted during the period	-	-
	Total - B	399,475,623	396,153,237
	Written Down Value (A-B)	247,433,291	243,473,322

* Detail assets schedule of 1st Qt. of 2021-2022 - Annexure A and detail assets schedule 2020-2021 - Annexure B

4.00	Security Deposit		
	Bangladesh Telecommunication 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
	Total	1,144,814	1,144,814

		Amount in Taka	
		30.09.21	30.06.21
5.00	Inventories		
	This consists of:		
	Raw Materials	20,663,373	22,765,222
	Finished Goods	11,755,679	12,072,540
	Packing Materials	463,524	815,670
	Work-in -Process	3,919,161	1,632,926
	Spares & Stores	1,864,274	2,201,018
	Materials in Transit	39,030,183	33,147,323
	Total	77,696,194	72,634,699

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

		30.09.2021		30.06.2021	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	Raw Materials				
	Dyes	17,623	9,806,050	12,260	8,410,937
	Chemicals	53,220	6,053,896	89,517	5,760,158
	Grey Polyester Yarn	24,756	4,803,427	42,750	8,594,127
	Total	95,599	20,663,373	144,527	22,765,222
5.02	Finished Goods				
	Yarn dyeing	53,720	5,604,079	56,371	5,806,952
	Sewing Thread	19,744	6,151,600	20,284	6,265,588
	Total	73,464	11,755,679	76,655	12,072,540

	30.09.2021		30.06.2021	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	600	181,224	1,281	386,763
Plastic Cone (PCs)	18,000	22,356	21,000	25,841
Paper Cone (PCs)	54,500	75,288	67,000	85,946
Paper Tube (PCs)	8,064	32,023	8,064	32,023
Poly Bag - YD (KG)	440	91,861	640	132,851
Cartoon - ST (PCs)	1,400	36,288	4,800	127,073
Textile Wax (PCs)	1,800	8,775	2,100	9,464
Plastic Bag (PCs)	500	15,709	500	15,709
Total	85,304	463,524	105,385	815,670

	Amount in Taka	
	30.09.21	30.06.21
6.00 Trade Receivables		
Amount due from trade receivables	73,385,041	80,996,912
Foreign Exchange gain/(loss)	84,832	(63,406)
	73,469,873	80,933,506

6.01 Trade Receivables		
Opening balance	80,933,506	76,889,690
Addition during the year	34,245,868	155,028,178
	115,179,374	231,917,868
Realized during the period	41,709,501	150,984,362
Closing balance	73,469,873	80,933,506

6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	53,984,381	63,991,788
Receivables maturity more than 6 months	19,485,492	16,941,718
Total	73,469,873	80,933,506

Debts considered Good & Secured	73,469,873	80,933,506
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) Trade receivable considered good in respect of which the company is fully secured. Trade receivable accrued in the ordinary course of business are considered good and secured against confirmed L/c.

(b) Trade 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 Sept. 30, 2021.

(c) Trade receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on Sept. 30, 2021.

(d) Trade receivable from Related Parties : There is no such accounts receivable in this respect as on Sept. 30, 2021.

		Amount in Taka	
		30.09.21	30.06.21
7.00	Advance to employee and Others		
	Employee Loans & Advances	225,000	271,500
	Prepaid expenses	901,521	521,942
	Total	1,126,521	793,442
7.01	Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994		
	Maturity less than 6 months	225,000	521,942
	Maturity more than 6 months	901,521	271,500
	Total	1,126,521	793,442
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	225,000	271,500
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
8.00	Cash & Cash Equivalent		
	Cash in Hand	2,932,676	3,794,159
	Cash at Banks in Current Account :	4,313,988	4,093,798
	(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,674,615	639,158
	(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353	335,339	1,518,614
	(c) Sonali Bank Ltd. - A/C No. 442633012934	2,303,809	1,935,801
	(d) United Commercial Bank Ltd. - A/C No. 000111000 97386	225	225
	Total	7,246,664	7,887,957
9.00	Share capital		
	Authorized Capital:		
	20,000,000 Ordinary Shares of Tk. 10/- each	200,000,000	200,000,000
	Issued, Subscribed & Paid-up Capital :		
	Ordinary Shares of Tk.10/- each fully paid-up in cash by Directors	84,254,000	84,254,000
	Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	84,718,000	73,665,830
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	9,706,000	20,758,170
	Total	178,678,000	178,678,000
	Composition of Shareholdings:		
	Directors	8,425,400	8,425,400
	General Public	8,471,800	7,366,583
	Institute	970,600	2,075,817
	Total	17,867,800	17,867,800
10.00	General Reserve		
	The amount carried forward from previous year.	8,162,461	8,162,461
	Total	8,162,461	8,162,461
11.00	Dividend Equalization Reserve		
	Balance carried from previous year	-	302,178
	Less: Transferred to Retained Earnings	-	(302,178)
	Total	-	-
12.00	Retained Earnings		
	Opening balance	3,106,188	3,867,174
	Add: Net Profit after Tax for the period	(2,676,058)	825,316
	Transferred from Dividend Equalization Reserve	-	302,178
		430,130	4,994,668
	Less: Dividend declared during the period	-	(1,888,480)
	Total	430,130	3,106,188

13.00 Deferred Tax Liabilities

As on Sept. 30, 2021	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	220,058,349	24,701,743	195,356,606
Total taxable temporary difference	220,058,349	24,701,743	195,356,606
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			29,303,491
Total closing deferred tax liabilities/(assets)			29,303,491
Opening deferred tax liabilities/(assets)-at cost			29,618,901
Total opening deferred tax liabilities/(assets)			29,618,901
Deferred tax expense/(income)-at cost			(315,410)
Total deferred tax expense/(income)			(315,410)

As on June 30, 2021	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	223,380,735	25,921,394	197,459,341
Total taxable temporary difference	223,380,735	25,921,394	197,459,341
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			29,618,901
Total closing deferred tax liabilities/(assets)			29,618,901
Opening deferred tax liabilities/(assets)-at cost			30,848,101
Total opening deferred tax liabilities/(assets) (Restated)			30,848,101
Deferred tax expense/(income)-at cost			(1,229,200)
Total deferred tax expense/(income)			(1,229,200)

As on Sept. 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
Total taxable temporary difference	234,068,583	30,463,241	203,605,342
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			30,540,801
Total closing deferred tax liabilities/(assets)			30,540,801
Opening deferred tax liabilities/(assets)-at cost			30,848,101
Total opening deferred tax liabilities/(assets)			30,848,101
Deferred tax expense/(income)-at cost			(307,300)
Total deferred tax expense/(income)			(307,300)

* 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	
30.09.21	30.06.21

14.00 Short Term Loan*

Cash Credit, Sonali Bank

Total

149,941,095

149,941,095

146,097,272

146,097,272

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

15.00 Trade Payables**

Amount due to trade payables

Foreign Exchange (gain)/loss

13,843,894

150,059

13,993,953

6,558,083

90,655

6,648,738

15.01 Trade Payables

Opening payable

Addition during the period

6,648,738

27,145,498

33,794,236

4,520,220

52,171,806

56,692,026

Paid during the period

Closing balance

19,800,283

13,993,953

50,043,288

6,648,738

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

16.00 Liabilities for Expenses

Salary & Wages Payable

Office Rent Payable

Provision for Utilities

Provision for Audit Fee

Provision for CG Audit Fee

Accrued Expenses

Provident Fund

Total

5,669,741

102,600

1,585,483

112,504

3,750

1,781,366

239,150

9,494,594

5,560,074

68,400

924,344

90,004

-

1,637,849

288,892

8,569,563

17.00 WPPF ***

Opening Balance

Add: Addition during the period

49,872

-

49,872

Less: Transferred to WPPF A/C

Total

-

49,872

1,143,847

49,872

1,193,719

1,143,847

49,872

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

Amount in Taka	
30.09.21	30.06.21

18.00 Provision for Tax

Opening Balance

Add: Income tax on business income (Note 18.01)

Add: Income tax on other income (Note 18.02)

Current Tax

Total Tax provision

Less: Tax Paid during the period

Total

12,716,322

-

80,894

80,894

12,797,216

(228,303)

12,568,913

12,133,305

1,333,803

67,519

1,401,322

13,534,627

(818,305)

12,716,322

Amount in Taka	
30.09.21	30.06.21

18.01 Tax calculation on business income		
Profit before tax	(2,910,575)	997,438
Add/(Less):Foreign Exchange gain /(loss) (Note # 26)	(359,530)	(300,083)
Add: Accounting Depreciation	3,322,386	14,250,464
Less: Depreciation as per tax rules	(1,219,650)	(6,055,796)
Taxable income for the period	(1,167,369)	8,892,023
Rate of Tax	15%	15%
Tax on Business	-	1,333,803
Add: Additional Provision	-	-
Total Provision for the period	-	1,333,803

18.02 Tax calculation on other income		
Foreign Exchange gain/(loss)	359,530	300,083
Rate of Tax	22.5%	22.5%
Tax on other income	80,894	67,519

19.00 Dividend Payable*		
Opening Balance	13,220,423	13,779,335
Add: Dividend declared during the period	-	1,888,480
	13,220,423	15,667,815
Less: Transferred to Capital Market Stabilization Fund	(7,626,219)	-
Less: Paid During the period	(99,356)	(2,447,392)
Closing Balance	5,494,848	13,220,423

Summary of unclaimed dividend:

Unclaimed dividend for 1997 to 2017	-	7,725,579
Unclaimed dividend for 2017 - 2018	2,950,374	2,950,370
Unclaimed dividend for 2018 - 2019	2,322,582	2,322,582
Unclaimed dividend for 2019 - 2020	221,892	221,892
Total	5,494,848	13,220,423

*The above summary of unclaimed dividend account is as per corresponding financial years mentioned above. The details of unclaimed dividend as per BO account/Folio no. wise of the shareholders is shown in the company's website @ www.anlima.com.

20.00 Net Asset Value (NAV) per Share :		
Shareholders' Equity (a)	187,270,591	189,946,649
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Asset Value per Share (a ÷ b)	10.48	10.63

Amount in Taka	
1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020

22.02 Packing Materials Consumed

Opening Inventory	815,670	789,512
Add: Purchase	937,796	1,223,689
Available for use	<u>1,753,466</u>	<u>2,013,201</u>
Less: Closing Inventory	463,524	856,581
Consumed	<u>1,289,942</u>	<u>1,156,620</u>

22.03 Manufacturing Overhead

Utilities	2,463,922	2,430,222
Wages & Salaries	9,644,914	9,474,127
Fuel and Car Expenses	134,146	186,423
Insurance Premium	203,301	205,047
Factory Office Refreshment	56,920	71,262
Conveyance	32,070	35,095
Factory Stationery, Telephone & Fax	107,788	102,803
Printing & Publication	-	34,021
Interest on Working Capital Loan*	3,318,639	3,397,992
Other Factory Overhead	916,704	740,736
Total	<u>16,878,404</u>	<u>16,677,728</u>

* Interest on Working Capital Loan is derived from short-term loan. This cost includes no interest on any sort of borrowing from directors including managing director and managers.

23.00 Administrative Expenses

Depreciation on Furniture & Fixture and Equipment	3,714	4,642
Utilities	84,210	93,841
Office Consumable Expenses	12,160	31,920
Fuel and Car Expenses	17,830	13,909
Salaries, Allowances & Benefits	2,803,478	2,532,516
Employer PF Contribution	324,348	344,568
Conveyance & Travelling	230	10,175
Office Rent, Rate & Taxes	58,032	58,032
Postage, Telephone, Mobile & Internet Bill	147,730	183,796
Audit Fee	28,749	28,749
Other Professional Fee	4,689	4,689
Donation & Subscription	-	12,500
Stationery & Consumables	56,668	46,887
Office Refreshment	23,874	11,700
License Renewal and Listing Fees	93,391	95,934
A.G.M. Expenses	257,509	518,648
Other Expenses	3,500	-
Total	<u>3,920,112</u>	<u>3,992,506</u>

Amount in Taka	
1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020

24.00 Selling & Distribution Expenses

Depreciation on Furniture & Fixture and Equipment	11,142	13,927
Fuel Expenses	86,585	69,601
Delivery Expenses	13,695	41,816
Promotional Expenses	237,012	50,000
Salaries, Allowances & Benefits	211,874	208,814
Office Refreshment	25,000	-
Conveyance & Travelling	12,110	3,670
Telephone & Mobile bill	17,700	11,290
Total	615,118	399,118

25.00 Financial Expenses

Bank Charges & Commission	127,293	129,758
Total	127,293	129,758

26.00 Foreign Exchange gain/(loss)

Realized Foreign Exchange gain/(loss) - Trade Receivables	124,639	112,264
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	84,832	(139,351)
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables	150,059	-
Total	359,530	(27,087)

26.01 Other comprehensive income

Total	-	-
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27.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :

27.01 Basic Earnings Per Share

The Computation of EPS is given below:

Net profit for the period (a)	(2,676,059)	2,000,914
Weighted average number of Shares (b)	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.15)	0.11

* Diluted earnings per share :

No diluted earnings per share is required to be calculated for the period as there was no change of shareholding during the period.

Note: The company generated 17.18% less sales revenue during the period ended on 30th Sept. 2021 compared to the same period of the previous year. At the same time, cost of goods sold decreased by 4.28% during the period ended on 30th Sept. 2021 compared to the same period of the previous year. As a result, the EPS has decreased to Tk. (0.15) for the period ended on 30th Sept. 2021 against Tk. 0.11 of the previous period.

Amount in Taka	
1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020

27.02 Weighted average /Total existing number of shares :

Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	17,867,800	17,867,800

27.03 Number of Outstanding shares :

Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	17,867,800	17,867,800

28.00 Cash flows from operating activities*

Reconciliation of Cash Flows from Operating Activities

Sales revenue	34,245,868	41,348,596
Add: Opening Trade Receivables	80,933,505	76,889,690
Less: Closing Trade Receivables	(73,469,873)	(77,170,184)
Less: Cost of goods sold	(32,853,450)	(34,323,390)
Less: Administrative expenses	(3,920,112)	(3,992,506)
Less: Selling & Distribution expenses	(615,118)	(399,118)
Add: Depreciation	3,322,386	3,562,610
Add: Decrease/(increase) in Inventory	(5,061,495)	(7,503,237)
Add: Decrease/(increase) in Advance & Deposits	(333,079)	(252,814)
Add: (Decrease)/increase in Liabilities for expense	925,031	361,245
Add: (Decrease)/increase in Other liabilities	-	-
Add: (Decrease)/increase in Trade Payables	7,345,216	2,433,081
Add: Realized foreign exchange gain/(loss) - Trade Receivables	124,639	112,264
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	84,832	(139,351)
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	150,059	-
Add: Other Income	-	-
Less: transferred to WPPF Account	-	(180,000)
Add: Interest on working capital loan	3,318,639	3,397,992
Less: Financial expenses	(3,445,932)	(3,527,750)
Less: Income tax paid	(228,303)	(173,764)
Net Cash Generated from Operating activities (a)	10,522,813	443,364
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.59	0.02

* Though sales revenue during the period ended on 30th September 2021 decreased by Tk. 7,102,728, the cash collection from customers increased by Tk. 641,398. Payment to suppliers and others on the other hand decreased by Tk. 9,398,397. The payment for financial expenses decreased by Tk. 81,818 and income tax payment increased by Tk. 54,539, thereby causing the net operating cash flow to increase by Tk. 10,079,449. As such NOCFPS has increased to 0.59 compared to 0.02 of the corresponding 1st quarter of the year 2020-2021.

29.00 Cash Collection from Customers

Sales Revenue	34,245,868	41,348,596
Add: Opening trade receivable	80,933,505	76,889,690
	115,179,373	118,238,286
Less: Closing trade receivable	73,469,873	77,170,184
Total	41,709,500	41,068,102

Amount in Taka	
1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020
Amount in Taka	
1st July 2021 to 30th Sept. 2021	1st July 2020 to 30th Sept. 2020

30.00 Cash Paid to Suppliers, Employees & Others

Cost of Goods sold	(32,853,450)	(34,323,390)
Administrative Expenses	(3,920,112)	(3,992,506)
Selling Expenses	(615,118)	(399,118)
	(37,388,680)	(38,715,014)
Add: Depreciation	3,322,386	3,562,610
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	84,832	(139,351)
Add: Net unrealized FOREX gain/(loss) - Trade Payables	150,059	-
Change in Inventory	(5,061,495)	(7,503,237)
Change in Advance & Deposits	(333,079)	(252,814)
Change in Liabilities for Expenses	925,031	361,245
Change in other liabilities	-	-
Change in Trade Payables	7,345,216	2,433,081
Transferred to WPPF Account	-	(180,000)
Interest on working capital	3,318,639	3,397,992
Total	(27,637,091)	(37,035,488)

31.00 Financial Expenses

Interest on working capital	(3,318,639)	(3,397,992)
Bank Charges & Commission	(127,293)	(129,758)
Total	(3,445,932)	(3,527,750)

32.00 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 - Board meeting fee			Jul'21-Sept.'21	Jul'20-Sept.'20
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	-	-

Particulars - Audit Committee fee			Jul'21-Sept.'21	Jul'20-Sept.'20
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain	Independent Director	Audit committee fee	-	-
Mrs. Aniq Haque	Chairperson	Audit committee fee	-	-
Mr. Alwi M Haque	Director	Audit committee fee	-	-

Particulars - NRC meeting fee			Jul'21-Sept.'21	Jul'20-Sept.'20
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain	Independent Director	NRC meeting fee	-	-
Mrs. Aniq Haque	Director	NRC meeting fee	-	-
Mrs. Hubbun Nahar Hoque	Director	NRC meeting fee	-	-

- 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).

33.00 Disclosure of managerial compensation:**33.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'21-Sept.'21	Jul'20-Sept.'20
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	315,746	315,746
A.S.M Jubaer	Vice President (Production)	336,000	315,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	250,250	229,250
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	250,250	231,000
Mr. Md. Sirazul Islam Chow*	First Asstt. Vice President (Marketing)	72,194	-
Mr. Md. Mizanur Rahman Chow. **	First Asstt. Vice President (Marketing)	-	95,782

* Appointed on 16/8/2020

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

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

Particulars	Nature of Payment	Jul'21-Sept.'21	Jul'20-Sept.'20
Directors	Board meeting, Audit committee and NRC	-	-
Officers & Executives	Salary, bonus & other allowances	5,970,996	5,269,420

33.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'21-Sept.'21	Jul'20-Sept.'20
Short-term employee benefits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payment	-	-

ANLIMA YARN DYEING LIMITED
Property, Plant & Equipment
As on Sept 30, 2021

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 30.09.2021
	Opening Balance as at 01.07.2021	Addition during the year	Disposal during the year	Total as at 30.09.2021		Opening Balance as at 01.07.2021	Disposal during the year	Charged during the year	Total as at 30.09.2021	
Land and Land Development	20,092,587	7,282,355	-	27,374,942	-	-	-	-	-	27,374,942
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	25,129,107	-	275,834	25,404,941	43,857,555
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	337,160,672	-	2,960,126	340,120,799	174,558,703
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,046,457	-	16,054	7,062,511	305,028
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,719,294	-	16,805	13,736,098	319,286
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,957,012	-	12,907	6,969,919	245,235
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,140,694	-	40,660	6,181,354	772,543
Total as on Sept 30, 2021	639,626,559	7,282,355	-	646,908,914		396,153,237	-	3,322,386	399,475,623	247,433,291

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	275,834	2,960,126	16,054	8,402	6,454	40,660	3,307,530
Administrative	-	-	-	2,101	1,613	-	3,714
Marketing	-	-	-	6,302	4,840	-	11,142
Total	275,834	2,960,126	16,054	16,805	12,907	40,660	3,322,386

ANLIMA YARN DYEING LIMITED
Property, Plant & Equipment
As on June 30, 2021

Annexure- B

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 30.06.2021
	Opening Balance as at 01.07.2020	Addition during the year	Disposal during the year	Total as at 30.06. 2021		Opening Balance as at 01.07. 2020	Disposal during the year	Charged during the year	Total as at 30.06. 2021	
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	-	1,131,625	25,129,107	44,133,389
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	324,473,963	-	12,686,709	337,160,672	177,518,830
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,966,187	-	80,270	7,046,457	321,082
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,635,271	-	84,023	13,719,294	336,090
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,892,477	-	64,535	6,957,012	258,142
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,937,393	-	203,301	6,140,694	813,203
Total as on June 30, 2021	639,626,559	-	-	639,626,559		381,902,773	-	14,250,464	396,153,237	243,473,322

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	1,131,625	12,686,709	80,270	42,011	32,268	203,301	14,176,185
Administrative	-	-	-	10,503	8,067	-	18,570
Marketing	-	-	-	31,508	24,201	-	55,709
Total	1,131,625	12,686,709	80,270	84,023	64,535	203,301	14,250,464