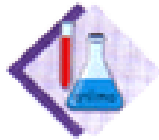


Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the Half-year ended on December 31, 2019 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque  
Managing Director



## **Interim Financial Statements**

For the Half-year ended December 31, 2019  
(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  
web: www.anlima.com

**ANLIMA YARN DYEING LIMITED**  
**Statement of Financial Position (Un-audited )**  
**As on December 31, 2019**

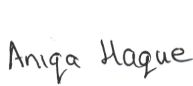
Particulars	Notes	Amount in Taka	
		31.12.19	30.06.19
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>266,515,696</b>	<b>274,162,792</b>
Property, Plant and Equipment	3.00	265,370,882	273,017,978
Security Deposits	4.00	1,144,814	1,144,814
<b>Current Assets</b>		<b>169,326,325</b>	<b>150,617,988</b>
Inventories	5.00	67,711,277	55,574,154
Sundry Receivables	6.00	87,886,721	89,546,851
Advance to employees & other	7.00	2,565,858	1,396,309
Cash and Cash Equivalents	8.00	11,162,469	4,100,674
<b>TOTAL ASSETS</b>		<b>435,842,021</b>	<b>424,780,780</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>192,811,660</b>	<b>197,503,324</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
Foreign exchange translation gain/(loss)	12.00	74,282	114,137
Retained Earnings	13.00	5,594,739	10,246,548
<b>Non-Current Liabilities</b>		<b>31,430,974</b>	<b>32,013,844</b>
Deferred Tax Liability	14.00	31,430,974	32,013,844
<b>Current Liabilities</b>		<b>211,599,387</b>	<b>195,263,612</b>
Short Term Loan	15.00	154,784,294	154,067,392
Sundry Creditors	16.00	6,795,373	6,270,008
Other Liabilities	17.00	6,114,704	1,534,332
Liabilities for Expenses	18.00	9,442,313	7,256,348
WPPF	19.00	1,956,024	1,714,137
Provision for Current Tax	20.00	12,706,111	12,406,792
Dividend Payable	21.00	19,800,568	12,014,603
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>435,842,021</b>	<b>424,780,780</b>
<b>Net Asset Value per share</b>	22.01	<b>10.79</b>	<b>11.05</b>

The accompanying policies & explanatory notes from 1 to 32 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 2nd Quarter ended on December 31, 2019**

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July, 2019 to 31st Dec, 2019	1st July, 2018 to 31st Dec, 2018	1st Oct, 2019 to 31st Dec, 2019	1st Oct, 2018 to 31st Dec, 2018
NET SALES REVENUE	23.00	92,300,667	95,334,015	48,819,201	54,034,313
Cost of Goods Sold	24.00	(78,066,737)	(83,273,069)	(41,025,693)	(45,650,244)
<b>GROSS PROFIT</b>		<b>14,233,930</b>	<b>12,060,946</b>	<b>7,793,508</b>	<b>8,384,069</b>
<b>OPERATING EXPENSES</b>					
Administrative Expenses	25.00	(7,582,138)	(6,778,326)	(3,780,639)	(3,341,128)
Selling & Distribution Expenses	26.00	(858,507)	(1,084,141)	(444,464)	(519,166)
<b>Operating Profit</b>		<b>5,793,285</b>	<b>4,198,479</b>	<b>3,568,405</b>	<b>4,523,775</b>
Financial Expenses	27.00	(503,642)	(713,753)	(240,939)	(377,301)
<b>Profit Before Contribution to WPPF</b>		<b>5,289,643</b>	<b>3,484,726</b>	<b>3,327,466</b>	<b>4,146,473</b>
Contribution to WPPF		(251,888)	(165,939)	(158,451)	(197,451)
<b>PROFIT BEFORE TAX</b>		<b>5,037,755</b>	<b>3,318,787</b>	<b>3,169,015</b>	<b>3,949,022</b>
<b>Tax Expenses:</b>					
Current Tax	20.01	(1,338,535)	(1,028,793)	(766,788)	(857,841)
Deferred Tax	14.00	582,871	530,975	291,436	265,488
<b>Net profit after tax for the period</b>		<b>4,282,091</b>	<b>2,820,969</b>	<b>2,693,663</b>	<b>3,356,669</b>
Other Income	28.00	(39,855)	-	(289,206)	-
<b>Total Comprehensive Income</b>		<b>4,242,236</b>	<b>2,820,969</b>	<b>2,404,457</b>	<b>3,356,669</b>
<b>Basic Earnings Per Share*</b>	29.01	<b>0.24</b>	<b>0.16</b>	<b>0.15</b>	<b>0.19</b>

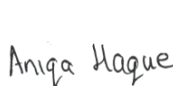
\* Explained in note 29.01

The accompanying policies & explanatory notes from 1 to 32 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 2nd Quarter ended on December 31, 2019**

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Foreign exchange translation gain/(loss)	Retained Earnings	Total Equity
Balance as on July 1, 2019	178,678,000	8,162,461	302,178	114,137	10,246,548	<b>197,503,324</b>
Net profit after tax for the period	-	-	-	-	4,282,091	<b>4,282,091</b>
Other income/(loss)	-	-	-	(39,855)	-	<b>(39,855)</b>
Dividend declared during the period	-	-	-	-	(8,933,900)	<b>(8,933,900)</b>
Balance as on December 31, 2019	<b>178,678,000</b>	<b>8,162,461</b>	<b>302,178</b>	<b>74,282</b>	<b>5,594,739</b>	<b>192,811,660</b>

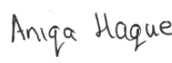
**ANLIMA YARN DYEING LIMITED**  
**Statement of Change in Equity (Un-audited)**  
**For the 2nd Quarter ended on December 31, 2018**

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Foreign exchange translation gain/(loss)	Retained Earnings	Total Equity
Balance as on July 1, 2018	178,678,000	8,162,461	302,178	-	10,414,348	<b>197,556,987</b>
Net profit after tax for the period	-	-	-	-	2,820,969	<b>2,820,969</b>
Other income/(loss)	-	-	-	-	-	-
Dividend declared during the period	-	-	-	-	(9,441,900)	<b>(9,441,900)</b>
Balance as on December 31, 2018	<b>178,678,000</b>	<b>8,162,461</b>	<b>302,178</b>	-	<b>3,793,417</b>	<b>190,936,056</b>

  
Chairperson

  
Managing Director

  
Chief Financial Officer

  
Director

  
Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Cash Flows (Un-audited)**  
**For the 2nd Quarter ended December 31, 2019**

Particulars	Amount in Taka	
	1st July, 2019 to 31st Dec, 2019	1st July, 2018 to 31st Dec, 2018
<b>Cash Flow from Operating Activities:</b>		
Cash Collection from Customers & other	93,920,942	82,714,510
Cash Paid to Suppliers & Employees	(77,990,538)	(67,922,084)
<b>Cash Generated from Operations</b>	<b>15,930,404</b>	<b>14,792,426</b>
Financial Expenses	(7,398,361)	(7,510,892)
Income Tax Paid	(1,039,215)	(501,402)
<b>Net Cash Generated from Operating activities</b>	<b>7,492,828</b>	<b>6,780,132</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)	716,902	4,318,623
Payment of Dividend	(1,147,935)	(133,897)
<b>Net Cash flow/(used) in Financing Activities</b>	<b>(431,033)</b>	<b>4,184,726</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b>	<b>7,061,795</b>	<b>10,964,858</b>
Effect of exchange rate changes on cash and cash equivalent*	-	-
<b>Cash &amp; Cash Equivalent at the beginning of period</b>	<b>4,100,674</b>	<b>1,615,517</b>
<b>Cash &amp; Cash Equivalent at the closing of period</b>	<b>11,162,469</b>	<b>12,580,375</b>
<b>Net Operating Cash Flow per Share (Note: 30)**</b>	<b>0.42</b>	<b>0.38</b>

\*The company has no foreign currency accounts and all the export value, at the time of transaction, is converted to BDT and credited in the bank accounts. As we do not have any foreign currency account, the effect of exchange rate changes on cash and cash equivalents is not identifiable separately in the Statement of Cash Flows.

\*\* Explined in note 30.00

 Chairperson	 Managing Director	 Chief Financial Officer	 Director	 Company Secretary
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**ANLIMA YARN DYEING LIMITED**  
**Selected Notes to the Financial Statements (Un-audited)**  
**For the 2nd Quarter ended on December 31, 2019**

**1.00 Material information of the entity**

The Anlima Yarn Dyeing Limited (hereinafter referred to as 'the company'), 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. The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It produces sewing threads and provides dyeing services to different knitting, weaving, sweater and garments factories. 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.

**2.01 Basis of Preparation of Financial Statements**

These interim financial statements should be read in conjunction with the Financial Statements for the year ended June 30, 2019, as they provide an update to previously reported information.

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. 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).

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting. The preparation of the interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the interim Financial Statements. If in the the future such estimates and assumptions, which are based on management's best judgment at the date of the interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

**2.02 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

		Amount in Taka	
		31.12.19	30.06.19
<b>3.00 Property, Plant &amp; Equipment</b>			
<b>Cost:</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		366,608,581	350,178,113
Charged during the period		7,647,096	16,430,468
<b>Total (B)</b>		<b>374,255,677</b>	<b>366,608,581</b>
<b>Written Down Value (A-B)</b>		<b>265,370,882</b>	<b>273,017,978</b>

<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	35,647,649	39,584,518
Finished Goods	5.02	9,284,691	8,766,883
Packing Materials	5.03	531,764	434,605
Work-in -Process		1,307,938	584,177
Spares & Stores		1,714,634	1,022,933
L/C in Transit		19,224,601	5,181,037
<b>Total</b>		<b>67,711,277</b>	<b>55,574,154</b>

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

	31.12.2019		30.06.2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
<b>5.01 Raw Materials</b>				
Dyes	22,655	14,858,681	24,638	15,870,859
Chemicals	84,770	7,008,721	56,943	6,038,811
Grey Polyester Yarn	63,199	13,780,247	75,309	17,674,848
<b>Total</b>	<b>170,623</b>	<b>35,647,649</b>	<b>156,890</b>	<b>39,584,518</b>
<b>5.02 Finished Goods</b>				
Dyed Yarn	27,090	3,055,244	21,129	2,357,221
Sewing Thread	17,494	6,229,447	17,719	6,409,662
<b>Total</b>	<b>44,584</b>	<b>9,284,691</b>	<b>38,848</b>	<b>8,766,883</b>
<b>5.03 Packing Material</b>				
Poly Bag -ST (Kg)	100	29,523	350	101,109
Poly Bag - YD (Kg)	320	65,439	40	8,326
<b>Total (A)</b>	<b>420</b>	<b>94,962</b>	<b>390</b>	<b>109,435</b>
Plastic Cone (PCs)	117,000	147,347	87,000	109,848
Paper Cone (PCs)	84,500	109,216	74,500	94,321
Paper Tube (PCs)	6,624	24,840	13,104	49,140
Cartoon - ST (PCs)	5,150	118,398	1,000	22,469
Textile Wax (PCs)	4,336	21,293	2,576	17,975
Plastic Bag (PCs)	500	15,708	1,000	31,417
<b>Total (B)</b>	<b>218,110</b>	<b>436,802</b>	<b>179,180</b>	<b>325,170</b>
<b>Grand Total (A+B)</b>	<b>218,530</b>	<b>531,764</b>	<b>179,570</b>	<b>434,605</b>

		<b>Amount in Taka</b>	
		<b>31.12.19</b>	<b>30.06.19</b>
<b>6.00 Sundry Receivables</b>			
Opening		89,546,851	87,095,999
Add: Sales during the period		92,300,667	167,905,483
Net Unrealized Forex gain/(loss)		(39,855)	114,137
		<b>181,807,663</b>	<b>255,115,619</b>
Less: Received during the period		93,920,942	165,568,768
<b>Total</b>		<b>87,886,721</b>	<b>89,546,851</b>
<b>6.01 Disclosure of Receivables as per Schedule-XI, Part -I, of The Companies Act, 1994</b>			
Maturity less than 6 months		81,662,336	82,734,604
Maturity more than 6 months		6,224,385	6,812,247
<b>Total</b>		<b>87,886,721</b>	<b>89,546,851</b>
Debts considered Good & Secured		87,886,721	89,546,851
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		-	-
<b>7.00 Advance to employee and Others</b>			
Employee Loans & Advances		394,500	432,500
Prepaid expenses		2,171,358	963,809
<b>Total</b>		<b>2,565,858</b>	<b>1,396,309</b>
<b>7.01 Disclosure of Advances as per Schedule-XI, Part -I, of the Companies Act, 1994</b>			
Maturity less than 6 months		2,565,858	1,396,309
Maturity more than 6 months		-	-
<b>Total</b>		<b>2,565,858</b>	<b>1,396,309</b>
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		394,500	432,500
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		9,744,694	887,520
Cash at Banks in Current Account :		<b>1,417,775</b>	<b>3,213,154</b>
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		998,674	508,574
National Bank Ltd. - A/C No. 0233148219		-	535
Sonali Bank Ltd. - A/C No. 442633012934		418,876	2,703,820
United Commercial Bank Ltd. - A/C No. 000111000 97386		225	225
<b>Total</b>		<b>11,162,469</b>	<b>4,100,674</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		67,551,510	74,519,430
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		26,742,490	19,774,570
<b>Total</b>		<b>178,678,000</b>	<b>178,678,000</b>
<b>Composition of Shareholdings:</b>			
		<b>No. of Shares</b>	
Sponsors		8,438,400	8,438,400
General Public		6,755,151	7,451,943
Institutions		2,674,249	1,977,457
<b>Total</b>		<b>17,867,800</b>	<b>17,867,800</b>



		Amount in Taka	
		31.12.19	30.06.19
<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 Retained Earnings	-	-
	<b>Total</b>	<b>302,178</b>	<b>302,178</b>
<b>12.00 Foreign exchange translation gain/(loss)</b>			
	Opening balance	114,137	-
	Add: Net Unrealized Forex gain/(loss)	(39,855)	114,137
	<b>Total</b>	<b>74,282</b>	<b>114,137</b>
<b>13.00 Retained Earnings</b>			
	Opening balance	10,246,548	10,414,348
	Add: Net Profit after Tax for the period	4,282,091	9,274,100
	Dividend Equalization Reserve transfer to Retained Earnings	-	-
		14,528,640	19,688,448
	Less: Dividend declared during the period	(8,933,900)	(9,441,900)
	<b>Total</b>	<b>5,594,739</b>	<b>10,246,548</b>
<b>14.00 Deferred Tax Liabilities</b>			
<b>As at December 31, 2019</b>	<b>Carrying amount</b>	<b>Tax base</b>	<b>Taxable/ deductible temporary difference</b>
	Property, Plant and Equipment (except land)	245,278,295	35,738,476
	Revaluation surplus - Property, Plant and Equipment	-	-
	<b>Total taxable temporary difference</b>	<b>245,278,295</b>	<b>209,539,819</b>
	Tax on business income		15%
	Closing deferred tax liabilities/(assets)		31,430,973
	Opening deferred tax liabilities/(assets)		32,013,844
	<b>Deferred tax expense/(income)</b>		<b>(582,871)</b>
<b>As at June 30, 2019</b>	<b>Carrying amount</b>	<b>Tax base</b>	<b>Taxable/ deductible temporary difference</b>
	Property, Plant and Equipment (except land)	252,925,391	39,499,763
	Revaluation surplus - Property, Plant and Equipment	-	-
	<b>Total taxable temporary difference</b>	<b>252,925,391</b>	<b>213,425,628</b>
	Tax on business income		15%
	Closing deferred tax liabilities/(assets)		32,013,844
	Opening deferred tax liabilities/(assets)		33,075,794
	<b>Deferred tax expense/(income)</b>		<b>(1,061,950)</b>
<b>As at December 31, 2018</b>	<b>Carrying amount</b>	<b>Tax base</b>	<b>Taxable/ deductible temporary difference</b>
	Property, Plant and Equipment (except land)	261,140,625	44,175,164
	Revaluation surplus - Property, Plant and Equipment	-	-
	<b>Total taxable temporary difference</b>	<b>261,140,625</b>	<b>216,965,461</b>
	Tax on business income		15%
	Closing deferred tax liabilities/(assets)		32,544,819
	Opening deferred tax liabilities/(assets)		33,075,794
	<b>Deferred tax expense/(income)</b>		<b>(530,975)</b>

	Amount in Taka	
	31.12.19	30.06.19
<b>15.00 Short Term Loan*</b>		
Cash Credit, Sonali Bank	154,784,294	154,067,392
<b>Total</b>	<b>154,784,294</b>	<b>154,067,392</b>
<p>* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Conifer Tower apartments (4444 sft ) of the Group's sister concern Anlima Buildtech Limited. The interest rate applied to the loan is 9.00% per annum.</p>		
<b>16.00 Sundry Creditors</b>		
Sundry Creditors	3,536,375	1,918,447
Payable for Purchase of raw materials	3,258,999	4,351,561
<b>Total</b>	<b>6,795,373</b>	<b>6,270,008</b>
<b>17.00 Other Liabilities</b>		
Anlima Textile Limited	6,114,704	1,534,332
<b>Total</b>	<b>6,114,704</b>	<b>1,534,332</b>
<b>18.00 Liabilities for Expenses &amp; Provision</b>		
Salary & Wages Payable	5,437,646	5,238,302
Office Rent Payable	91,200	22,800
Provision for Utilities	2,337,037	520,106
Provision for Audit Fee	45,004	90,004
Accrued Expenses	1,252,807	967,912
Provident Fund	278,620	417,223
<b>Total</b>	<b>9,442,313</b>	<b>7,256,347</b>
<b>19.00 WPPF</b>		
Opening Balance	1,714,137	1,168,602
Add: Addition during the period	251,888	545,534
	<b>1,966,024</b>	<b>1,714,137</b>
Less: Paid during the period	10,000	-
<b>Total</b>	<b>1,956,024</b>	<b>1,714,137</b>
<b>20.00 Provision for Current Tax</b>		
Opening Balance	12,406,792	11,019,105
Add: Provision during the period	1,338,535	2,698,556
	<b>13,745,326</b>	<b>13,717,661</b>
Less: Tax Paid	(1,039,215)	(1,310,869)
<b>Total</b>	<b>12,706,112</b>	<b>12,406,792</b>
<b>20.01 Provision during the period</b>		
Profit before tax	5,037,755	10,910,706
Add: Accounting Depreciation	7,647,096	16,430,468
Less: Depreciation as per tax rules	(3,761,286)	(9,350,802)
Taxable income for the period	<b>8,923,564</b>	<b>17,990,372</b>
Rate of Tax	<b>15%</b>	<b>15%</b>
Tax on Business	1,338,535	2,698,556
Add: Additional Provision	-	-
<b>Total Provision for the period</b>	<b>1,338,535</b>	<b>2,698,556</b>
<b>20.02 Provision during the period</b>		1st Oct, 2019 to 31st Dec, 2019
Profit before tax		3,169,015
Add: Accounting Depreciation		3,823,548
Less: Depreciation as per tax rules		(1,880,643)
Taxable income for the period		<b>5,111,920</b>
Rate of Tax		<b>15%</b>
Tax on Business		766,788
Add: Additional Provision		-
<b>Total Provision for the period</b>		<b>766,788</b>

	1st July, 2018 to 31st Dec, 2018
<b>20.03 Provision during the period</b>	
Profit before tax	3,318,787
Add: Accounting Depreciation	8,215,234
Less: Tax depreciation	(4,675,401)
Taxable income for the period	<b>6,858,620</b>
Rate of Tax	<b>15%</b>
Tax on Business	1,028,793
Add: Additional Provision	-
<b>Total Provision for the period</b>	<b>1,028,793</b>

	Amount in Taka	
	31.12.19	30.06.19
<b>21.00 Dividend Payable</b>		
Opening Balance	12,014,603	8,102,093
Add: Dividend declared during the period	8,933,900	9,441,900
	20,948,503	17,543,993
Less: Paid During the period	(1,147,935)	(5,529,390)
<b>Closing Balance</b>	<b>19,800,568</b>	<b>12,014,603</b>
<b>22.00 Net Asset Value (NAV) per Share :</b>		
Shareholders' Equity (a)	192,811,660	197,503,324
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
<b>Net Asset Value per Share (a ÷ b)</b>	<b>10.79</b>	<b>11.05</b>

23.00 Turnover	1st July, 2019 to 31st Dec, 2019		1st July, 2018 to 31st Dec, 2018		1st Oct, 2019 to 31st Dec, 2019		1st Oct, 2018 to 31st Dec, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	339,104	47,250,691	328,412	47,473,889	202,106	28,088,023	200,504	28,465,702
Sale of Sewing Thread	101,825	45,049,977	111,666	47,860,126	47,449	20,731,179	58,566	25,568,611
<b>Total</b>	<b>440,929</b>	<b>92,300,667</b>	<b>440,079</b>	<b>95,334,015</b>	<b>249,555</b>	<b>48,819,201</b>	<b>259,070</b>	<b>54,034,313</b>
<b>24.00 Cost of Goods Sold</b>								
Raw Materials Consumed	24.01	34,495,205		36,111,009	24.01	18,074,708		21,217,156
Packing Materials Consumed	24.02	2,767,877		3,291,907	24.02	1,531,008		1,703,111
Manufacturing Overhead	24.03	34,444,552		34,453,153	24.03	17,075,430		16,346,869
Depreciation		7,600,671		8,157,204		3,800,336		4,078,602
Total cost of production		<b>79,308,306</b>		<b>82,013,272</b>		<b>40,481,482</b>		<b>43,345,738</b>
Add: Opening Work-In-Process		584,177		791,481		1,179,924		1,562,703
Less: Closing Work-In-Process		1,307,938		910,712		1,307,938		910,712
Cost of Goods Produced		<b>78,584,545</b>		<b>81,894,042</b>		40,353,468		<b>43,997,729</b>
Add: Opening Stock of Finished Goods		8,766,883		8,645,349		9,956,915		8,918,837
Cost of Goods available for Sale		<b>87,351,428</b>		<b>90,539,391</b>		50,310,383		<b>52,916,566</b>
Less: Closing Stock of Finished Goods		9,284,691		7,266,322		9,284,691		7,266,322
Cost of Goods Sold		<b>78,066,737</b>		<b>83,273,069</b>		<b>41,025,693</b>		<b>45,650,244</b>
<b>24.01 Raw Material Consumed</b>								
Dyes	24.01.01	3,288,528		4,153,679	24.01.01	1,904,014		2,256,229
Chemicals	24.01.02	6,960,371		8,640,958	24.01.02	4,132,144		4,633,486
Grey Polyester Yarn	24.01.03	24,246,306		23,316,372	24.01.03	12,038,550		14,327,441
<b>Total</b>		<b>34,495,205</b>		<b>36,111,009</b>		<b>18,074,708</b>		<b>21,217,156</b>
<b>24.01.01 Dyes Consumed</b>								
1st July, 2019 to 31st Dec, 2019		1st July, 2018 to 31st Dec, 2018		1st Oct, 2019 to 31st Dec, 2019		1st Oct, 2018 to 31st Dec, 2018		
Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
Opening Inventory	24,638	15,870,858	27,137	16,205,180	26,821	16,762,695	28,431	16,989,887
Add: Purchase	5,150	2,276,351	6,973	3,733,707	-	-	1,597	1,051,550
Available for use	29,788	18,147,209	34,110	19,938,887	26,821	16,762,695	30,028	18,041,437
Less: Closing Inventory	22,655	14,858,681	25,506	15,785,208	22,655	14,858,681	25,506	15,785,208
Consumed	<b>7,134</b>	<b>3,288,528</b>	<b>8,604</b>	<b>4,153,679</b>	<b>4,167</b>	<b>1,904,014</b>	<b>4,522</b>	<b>2,256,229</b>
<b>24.01.02 Chemicals Consumed</b>								
1st July, 2019 to 31st Dec, 2019		1st July, 2018 to 31st Dec, 2018		1st Oct, 2019 to 31st Dec, 2019		1st Oct, 2018 to 31st Dec, 2018		
Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
Opening Inventory	56,943	6,038,811	32,977	4,362,370	69,989	8,605,351	31,515	6,327,532
Add: Purchase	186,715	7,930,280	204,400	10,674,354	114,383	2,535,514	138,650	4,701,720
Available for use	243,658	13,969,092	237,377	15,036,724	184,372	11,140,865	170,165	11,029,252
Less: Closing Inventory	84,770	7,008,721	76,998	6,395,766	84,770	7,008,721	76,998	6,395,766
Consumed	<b>158,888</b>	<b>6,960,371</b>	<b>160,379</b>	<b>8,640,958</b>	<b>99,602</b>	<b>4,132,144</b>	<b>93,167</b>	<b>4,633,486</b>
<b>24.01.03 Grey Polyester Yarn Consumed</b>								
1st July, 2019 to 31st Dec, 2019		1st July, 2018 to 31st Dec, 2018		1st Oct, 2019 to 31st Dec, 2019		1st Oct, 2018 to 31st Dec, 2018		
Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
Opening Inventory	75,309	17,674,848	65,885	14,667,052	72,817	17,018,053	77,314	17,888,827
Add: Purchase	96,945	20,351,705	91,019	23,024,153	46,950	8,800,744	42,537	10,813,447
Available for use	172,254	38,026,553	156,904	37,691,205	119,767	25,818,797	119,851	28,702,274
Less: Closing Inventory	63,199	13,780,247	63,121	14,374,833	63,199	13,780,247	63,121	14,374,833
Consumed	<b>109,055</b>	<b>24,246,306</b>	<b>93,783</b>	<b>23,316,372</b>	<b>56,568</b>	<b>12,038,550</b>	<b>56,730</b>	<b>14,327,441</b>

	Amount in Taka		Amount in Taka	
	1st July, 2019 to 31st Dec, 2019	1st July, 2018 to 31st Dec, 2018	1st Oct, 2019 to 31st Dec, 2019	1st Oct, 2018 to 31st Dec, 2018
<b>24.02 Packing Materials Consumed</b>				
Opening Inventory	434,605	901,418	650,433	854,401
Add: Purchase	2,865,036	3,052,226	1,412,339	1,510,447
Available for use	3,299,642	3,953,644	2,062,772	2,364,848
Less: Closing Inventory	531,764	661,737	531,764	661,737
Consumed	<b>2,767,877</b>	<b>3,291,907</b>	<b>1,531,008</b>	<b>1,703,111</b>
<b>24.03 Manufacturing Overhead</b>				
Utilities	4,982,687	4,375,287	2,415,514	2,063,235
Wages & Salaries	20,294,767	19,074,304	10,037,570	9,448,931
Fuel and Car Expenses	395,726	662,350	192,479	328,276
Insurance Premium	253,515	241,914	131,100	120,957
Factory Office Refreshment	178,081	181,947	103,231	96,315
Conveyance	107,474	55,330	67,144	24,710
Factory Stationery, Telephone & Fax	227,223	258,676	114,578	143,683
Printing & Publication	53,654	87,847	24,637	29,746
Interest on Working Capital Loan	6,894,719	6,797,139	3,446,204	3,423,041
Value added Tax	-	1,450,562	-	-
Other Factory Overhead	1,056,707	1,267,797	542,974	667,975
<b>Total</b>	<b>34,444,552</b>	<b>34,453,153</b>	<b>17,075,430</b>	<b>16,346,869</b>
<b>25.00 Administrative Expenses</b>				
Depreciation on Furniture & Fixture and Equipment	11,606	14,508	5,803	7,254
Utilities	160,243	165,639	71,795	73,936
Office Consumable Expenses	62,910	32,880	34,960	15,440
Fuel and Car Expenses	38,186	29,955	15,930	13,507
Salaries, Allowances & Benefits	4,894,123	4,781,659	2,272,405	2,283,473
Employer PF Contribution	704,502	716,442	355,985	370,830
Conveyance & Travelling	82,042	51,497	58,247	28,853
Office Rent, Rate & Taxes	72,000	72,000	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	283,248	253,601	143,069	130,879
Audit Fee	57,499	57,500	28,749	28,750
Other Professional Fee	9,376	10,125	4,689	5,813
Donation & Subscription	-	26,300	-	5,000
Stationery & Consumables	139,962	184,669	88,547	110,140
Office Refreshment	151,514	126,109	102,839	79,327
License Renewal and Listing Fees	264,847	216,857	166,385	131,226
A.G.M. Expenses	624,430	-	369,586	-
Board Meeting attending fee	25,650	29,900	25,650	20,700
Other Expenses	-	8,685	-	-
<b>Total</b>	<b>7,582,138</b>	<b>6,778,326</b>	<b>3,780,639</b>	<b>3,341,128</b>
<b>26.00 Selling &amp; Distribution Expenses</b>				
Depreciation on Furniture & Fixture and Equipment	34,818	43,523	17,409	21,761
Fuel Expenses	154,385	169,749	76,458	83,481
Delivery Expenses	136,320	278,438	65,103	178,673
Promotional Expenses	-	80,911	-	-
Salaries, Allowances & Benefits	445,642	415,119	234,704	191,700
Office Refreshment	6,155	7,330	4,025	3,860
Conveyance & Travelling	33,485	44,275	22,295	17,170
Telephone & Mobile bill	47,702	44,796	24,470	22,521
<b>Total</b>	<b>858,507</b>	<b>1,084,141</b>	<b>444,464</b>	<b>519,166</b>
<b>27.00 Financial Expenses</b>				
Bank Charges & Commission	503,642	713,753	240,939	377,301
<b>Total</b>	<b>503,642</b>	<b>713,753</b>	<b>240,939</b>	<b>377,301</b>
<b>28.00 Other Income</b>				
Net Unrealized Forex gain/(loss)	(39,855)	-	(289,206)	-
<b>Total</b>	<b>(39,855)</b>	<b>-</b>	<b>(289,206)</b>	<b>-</b>

Amount in Taka		Amount in Taka	
1st July, 2019 to 31st Dec, 2019	1st July, 2018 to 31st Dec, 2018	1st Oct, 2019 to 31st Dec, 2019	1st Oct, 2018 to 31st Dec, 2018

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

**29.01 Basic Earnings Per Share**

The Computation of EPS is given below:

Net profit for the period (a)	4,282,091	2,820,969	2,693,663	3,356,669
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
<b>Basic EPS (a ÷ b)</b>	<b>0.24</b>	<b>0.16</b>	<b>0.15</b>	<b>0.19</b>

The company provides yarn dyeing services to the export oriented knit and woven fabric manufacturers. The sewing thread is also used in export oriented garments. The total sales behavior is seasonal and dependent upon style of fabrics and garments that are exported. As such the company's sales revenue varies from quarter to quarter depending upon fabric and RMG order behavior.

The company generated Tk. 30.33 lac less sales revenue during the period ended 31st December 2019 compared to the corresponding period of 2018-2019. During the half year ended 31st December 2019 Cost of Goods Sold has also reduced by Tk. 52.06 lac compared to the corresponding period of 2018-2019. As a combined effect of both the sales revenue and COGS, EPS during the half year increased to Tk. 0.24 per share from Tk. 0.16 per share of the corresponding period of 2018-2019.

During the 2<sup>nd</sup> quarter ended 31<sup>st</sup> December 2019 sales revenue has declined by Tk. 52.15 lac with a reduction of Tk. 46.25 lac in Cost of Goods Sold compared to the corresponding period of 2018-2019. AS a result, EPS during the 2<sup>nd</sup> quarter ended 31<sup>st</sup> December 2019 reached to Tk. 0.15 per share from Tk. 0.19 per share of the corresponding period of 2018-2019.

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

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

**29.03 Number of Outstanding shares :**

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

**30.00 Cash flows from operating activities**

Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flows from the operating activities are shown under indirect method as activities.

**Reconciliation of Cash Flows from operating activities**

Sales revenue	92,300,667	95,334,015
Add: Opening Sundry Receivables	89,546,851	87,095,999
Less: Closing Sundry Receivables	(87,886,721)	(99,715,503)
Less: Cost of goods sold	(78,066,737)	(83,273,069)
Less: Administrative expenses	(7,582,138)	(6,778,326)
Less: Selling & Distribution expenses	(858,507)	(1,084,141)
Add: Depreciation	7,647,096	8,215,234
Add: Decrease/(increase) in Inventory	(12,137,123)	(418,075)
Add: Decrease/(increase) in Advance & Deposits	(1,169,548)	(383,587)
Add: (Decrease)/increase in Liabilities for expense	2,185,965	1,337,640
Add: (Decrease)/increase in Other liabilities	4,580,372	6,900,986
Add: (Decrease)/increase in Sundry Creditors	525,365	764,115
Add: (Decrease)/increase Foreign exchange translation gain/(loss)	(39,855)	-
Less: WPPF paid	(10,000)	-
Add: Interest on working capital loan	6,894,719	6,797,139
Less: Financial expenses	(7,398,361)	(7,510,892)
Less: Income tax paid	(1,039,215)	(501,402)
<b>Net Cash Generated from Operating activities (a)</b>	<b>7,492,828</b>	<b>6,780,132</b>
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
<b>Net Operating Cash Flow per Share (a ÷ b)</b>	<b>0.42</b>	<b>0.38</b>

Though sales during the half year ended 31<sup>st</sup> December 2019 has decreased by Tk. 30.33 lac, the receivable collection during the period was higher by Tk. 112.06 lac. Payment to suppliers on the other hand has increased by Tk. 100.68 lac, payment for financial expenses has declined by Tk. 1.13 lac and income tax payment has increased by Tk. 5.38 lac thereby causing the net operating cash flow to increase by Tk. 7.13 lac. As such the NOCFPS has increased to Tk. 0.42 compared to Tk. 0.38 of the corresponding period of 2018-2019.

**31.00 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'19-Dec'19	Jul'18-Dec'18
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	4,000	4,000
Mr. Mahmudul Hoque	Director	Board meeting fee	4,000	4,000
Mrs. Aniqah Haque	Director	Board meeting fee	4,000	4,000
Mr. Alwi M Haque	Director	Board meeting fee	4,000	2,000
*Mr. Ahmed Ullah	Independent Director	Board meeting fee	-	4,000
**Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	4,000	-
Anlima Textile Limited	Sister Concern	Inter Company	6,114,704	20,109,393

\* Relieved on 20th December, 2018

\*\* Appointed on 20th December, 2018

As per Bangladesh Securities and Exchange Commission notification No. BSEC/CMRRCD/ 2006-158/207/Admin/80 Dated : 3 June 2018 and approved by the shareholders in the 23rd Annual General Meeting of the Company.

- Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.
- Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.
- There is no loan to directors from the company. Anlima Yarn Dyeing Limited has inter company transactions with Anlima Textile Limited as sister concern.

**32.00 Disclosure of managerial compensation:****32.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'19-Dec'19	Jul'18-Dec'18
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	586,385	586,385
A.S.M Jubaer	Vice President (Production)	585,000	562,500
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	390,000	390,000
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	390,000	390,000
Mr. Md. Mizanur Rahman Chow.	First Asstt. Vice President (Marketing)	347,750	318,500

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

Particulars	Nature of Payment	Jul'19-Dec'19	Jul'18-Dec'18
Directors	Board meeting fee	20,000	18,000
Officers & Executives	Salary, bonus & other allowances	11,349,957	9,280,354

**32.03 Aggregate amount of compensation to key management personnel:**

Particulars	Jul'19-Dec'19	Jul'18-Dec'18
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 December 31, 2019**

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.12.2019
	Opening Balance as at 01.07.2019	Addition during the year	Disposal during the year	Total as at 31.12. 2019		Opening Balance as at 01.07. 2019	Charged during the year	Total as at 31.12. 2019	
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%	22,836,840	580,321	23,417,161	45,845,335
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	310,880,575	6,796,694	317,677,269	197,002,233
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,865,849	50,169	6,916,018	451,521
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,530,243	52,514	13,582,757	472,627
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,811,807	40,335	6,852,142	363,012
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,683,267	127,063	5,810,330	1,143,567
<b>Total as on Dec. 31, 2019</b>	<b>639,626,559</b>	<b>-</b>	<b>-</b>	<b>639,626,559</b>		<b>366,608,581</b>	<b>7,647,096</b>	<b>374,255,677</b>	<b>265,370,882</b>
<b>Total as on June 30, 2019</b>	<b>639,626,559</b>	<b>-</b>	<b>-</b>	<b>639,626,559</b>	<b>-</b>	<b>350,178,113</b>	<b>16,430,468</b>	<b>366,608,581</b>	<b>273,017,978</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	580,321	6,796,694	50,169	26,257	20,167	127,063	7,600,671
Administrative	-	-	-	6,564	5,042	-	11,606
Marketing	-	-	-	19,693	15,126	-	34,818
<b>Total</b>	<b>580,321</b>	<b>6,796,694</b>	<b>50,169</b>	<b>52,514</b>	<b>40,335</b>	<b>127,063</b>	<b>7,647,096</b>