

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the Half-year ended on December 31, 2020 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director



Interim Financial Statements


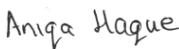
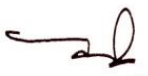

For the Half-year ended December 31, 2020
(Un-audited)

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

ANLIMA YARN DYEING LIMITED
Statement of Financial Position (Un-audited)
As on December 31, 2020

Particulars	Notes	Amount in Taka	
		31.12.20	30.06.20
ASSETS			
Non-Current Assets		258,275,524	258,868,600
Property, Plant and Equipment	3.00	257,130,710	257,723,786
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		169,133,835	155,234,614
Inventories	5.00	79,375,116	69,284,344
Sundry Receivables	6.00	77,955,092	76,889,690
Advance to employees & other	7.00	1,367,405	1,366,100
Cash and Cash Equivalents	8.00	10,436,222	7,694,480
TOTAL ASSETS		427,409,359	414,103,214
EQUITY AND LIABILITIES			
Shareholders' Equity		204,181,830	191,009,812
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	302,178	302,178
Retained Earnings	12.00	17,039,191	3,867,173
Non-Current Liabilities		30,233,501	30,848,101
Deferred Tax Liability	13.00	30,233,501	30,848,101
Current Liabilities		192,994,028	192,245,301
Short Term Loan	14.00	155,190,553	151,306,221
Sundry Creditors	15.00	11,130,899	4,520,220
Other Liabilities	16.00	-	-
Liabilities for Expenses	17.00	9,407,479	9,362,373
WPPF	18.00	964,157	1,143,847
Provision for Current Tax	19.00	12,873,252	12,133,305
Dividend Payable	20.00	3,427,688	13,779,335
TOTAL EQUITY AND LIABILITIES		427,409,359	414,103,214
Net Asset Value per share	21.01	11.43	10.69

The accompanying policies & explanatory notes from 1 to 34 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 (Un-audited)
For the 2nd Quarter ended on December 31, 2020

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		1st July. 2020 to 31st Dec. 2020	1st July. 2019 to 31st Dec. 2019	1st Oct. 2020 to 31st Dec. 2020	1st Oct. 2019 to 31st Dec. 2019
NET SALES REVENUE	22	80,837,268	92,300,668	39,488,672	48,819,202
Cost of Goods Sold	23	<u>(68,251,971)</u>	<u>(78,066,737)</u>	<u>(33,928,582)</u>	<u>(41,025,692)</u>
GROSS PROFIT		12,585,297	14,233,931	5,560,090	7,793,510
OPERATING EXPENSES					
Administrative Expenses	24	(7,858,029)	(7,582,138)	(3,865,523)	(3,780,639)
Selling & Distribution Expenses	25	<u>(714,763)</u>	<u>(858,507)</u>	<u>(315,643)</u>	<u>(444,464)</u>
Operating Profit		4,012,505	5,793,286	1,378,924	3,568,407
Financial Expenses	26	(351,929)	(503,642)	(222,171)	(240,939)
Foreign Exchange gain/(loss)	27	<u>125,921</u>	<u>(39,855)</u>	<u>153,009</u>	<u>(289,206)</u>
Profit Before Contribution to WPPF		3,786,497	5,249,789	1,309,762	3,038,262
Contribution to WPPF		<u>(180,309)</u>	<u>(249,990)</u>	<u>(62,370)</u>	<u>(144,679)</u>
PROFIT BEFORE TAX		3,606,188	4,999,799	1,247,392	2,893,583
Tax Expenses:					
Current Tax	19	(1,174,892)	(1,332,841)	(509,710)	(725,473)
Deferred Tax	13	614,600	582,871	307,300	291,436
Net profit after tax for the period		3,045,896	4,249,829	1,044,983	2,459,546
Other comprehensive income		-	-	-	-
Total Comprehensive Income		3,045,896	4,249,829	1,044,983	2,459,546
Basic Earnings Per Share	28.01	0.17	0.24	0.06	0.14

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

Hubbun Nazki
Chairperson

[Signature]
Managing Director

Anita Haque
Director

[Signature]
Chief Financial Officer

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 2nd Quarter ended on December 31, 2020

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2020	178,678,000	8,162,461	302,178	3,867,173	191,009,812
Net profit after tax for the period	-	-	-	3,045,896	3,045,896
Transferred from Dividend Payable	-	-	-	12,014,602	12,014,602
Dividend declared during the period	-	-	-	(1,888,480)	(1,888,480)
Balance as on December 31, 2020	178,678,000	8,162,461	302,178	17,039,191	204,181,830

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	Retained Earnings	Total Equity
Balance as on July 1, 2019	178,678,000	8,162,461	302,178	10,243,016	197,385,655
Net profit after tax for the period	-	-	-	4,249,829	4,249,829
Dividend declared during the period	-	-	-	(8,933,900)	(8,933,900)
Balance as on December 31, 2019	178,678,000	8,162,461	302,178	5,558,945	192,701,584


Chairperson


Managing Director


Director


Chief Financial Officer

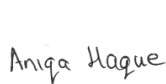

Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the 2nd quarter ended December 31, 2020

Particulars	Notes	Amount in Taka	
		1st July. 2020 to 31st Dec. 2020	1st July. 2019 to 31st Dec. 2019
Cash Flow from Operating Activities:			
Cash Collection from Customers	30	79,771,866	93,960,798
Realized Foreign Exchange gain/(loss)	27	173,499	-
Cash Paid to Suppliers, Employees & Others	31	(66,736,139)	(78,030,391)
Cash Generated from Operations		13,209,226	15,930,407
Financial Expenses	32	(7,159,190)	(7,398,361)
Income Tax Paid	19	(434,946)	(1,039,215)
Net Cash Generated from Operating activities		5,615,090	7,492,831
Cash Flow from Investing Activities:			
Land and land development		(6,532,156)	-
Net Cash(Used)/ generated in Investing Activities		(6,532,156)	-
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		3,884,332	716,902
Payment of Dividend	20	(225,525)	(1,147,935)
Net Cash flow/(used) in Financing Activities		3,658,807	(431,033)
Net Increase/(Decrease) in Cash & Cash Equivalent		2,741,741	7,061,798
Cash & Cash Equivalent at the beginning of period		7,694,481	4,100,674
Cash & Cash Equivalent at the closing of period		10,436,222	11,162,472
Net Operating Cash Flow per Share (NOCFPS)	29	0.31	0.42


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements (Un-audited)
For the 2nd quarter ended on December 31, 2020

1.0 Material information of the entity

1.1 Legal Status of the Company

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

1.2 Registered office of the company

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

1.3 Nature of Business Activities

The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It markets sewing thread and provides yarn dyeing services to different knitting, weaving and garments factories. The company employed 223 employees as of December 31, 2020.

2.0 Basis of Preparation and Significant Accounting Policies

2.1 Basis of Measurement of Elements of Financial Position

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

2.2 Statement on Compliance with Local Laws

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

2.3 Statement on Compliance of International Accounting Standards

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

2.4 Going Concern

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

2.5 Accrual Basis

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

2.6 Reporting Period

The Financial year of the company covers a period of 06 months from 01 July 2020 to December 31, 2020.

2.7 Revenue Recognition

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

05 (five) step approach applied are as follows:

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

2.8 Cash and Cash Equivalent and Statement of Cash Flows

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

2.9 Inventories

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

2.10 Property, Plant and Equipment

(a) Initial Recognition and measurement

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

(b) Subsequent Costs

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

(c) Depreciation on Fixed Assets

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

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

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

2.11 Impairment of Assets

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

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

2.12 Foreign Currency Transactions

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

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

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

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

2.13 Borrowing Cost

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

2.14 Risk and uncertainty for use of estimates (Provisions)

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

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

- When the company has an obligation as a result of past events;
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimate can be made of the amount of the operation.

2.15 Accruals & Deferrals

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

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

2.16 Advances, Deposits and Prepayments

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

2.17 General Reserve

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

2.18 Financial Instruments

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

Initial recognition

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

Bills receivable are recognized at cost or net realizable value from the ordinary course of sales in the market whichever is lower. Bills receivables from foreign currency transactions are recognized into Bangladeshi Taka using exchange rates prevailing on the closing date of the accounts in accordance with IAS-21: The Effects Of Changes in Foreign Exchange Rates.

2.19 Segment Reporting

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

2.20 Related Party Disclosures

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

2.21 Corporate Tax

(a) Current Tax

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

(b) Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the quarter ended December 31, 2020 has been recognized in the statement of profit or loss & other comprehensive income as per IAS-12: Income Taxes.

2.22 Contingent Assets and Liabilities

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

2.23 Earnings per Share

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

(a) Basic earnings

This represents earnings for the 2nd quarter ended December 31, 2020 attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit/loss for the year has been considered as fully attributable to ordinary shareholders.

(b) Weighted Average Number of Ordinary Shares

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

(c) Basic earnings per share

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

(d) Diluted Earnings Per Share

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

2.24 Re-arrangement of figures

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

2.25 Application of International Accounting Standards (IAS & IFRS)

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

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

IFRS-13 Fair value measurement
IFRS-15 Revenue from Contracts with Customers

2.26 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 28th January, 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 December 31, 2020.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the 2nd quarter ended on December 31, 2020.
- iii) Statement of Cash Flows for the 2nd quarter ended on December 31, 2020.
- iv) Statement of Changes in Equity for the 2nd quarter ended on December 31, 2020.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the 2nd quarter ended on December 31, 2020.
- vi) Comparative Statement of Financial Position of June 30, 2020.

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 forty-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, like global health emergency currently going on due to COVID-19 pandemic. Any significant change may adversely affect our business and economy significantly.

Management Perception:

Bangladesh economy is growing 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 (Un-audited)
For the 2nd Quarter ended on December 31, 2020

		Amount in Taka	
		31.12.20	30.06.20
3.00	Property, Plant & Equipment		
	Cost:		
	Opening balance at cost	639,626,559	639,626,559
	Add : Addition during the period	6,532,156	-
		<u>646,158,715</u>	<u>639,626,559</u>
	Add : Disposed / Sold during the period	-	-
	Total - A	<u>646,158,715</u>	<u>639,626,559</u>
	Depreciation:		
	Opening balance	381,902,773	366,608,581
	Charged during the period	7,125,232	15,294,191
		<u>389,028,005</u>	<u>381,902,772</u>
	Adjusted during the period	-	-
	Total - B	<u>389,028,005</u>	<u>381,902,772</u>
	Written Down Value (A-B)	<u>257,130,710</u>	<u>257,723,786</u>

4.00	Security Deposit		
	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
	Total	<u>1,144,814</u>	<u>1,144,814</u>

		Amount in Taka	
		31.12.20	30.06.20
5.00	Inventories		
	This consists of:		
	Raw Materials	38,624,203	24,362,883
	Finished Goods	8,598,233	12,208,643
	Packing Materials	830,000	789,512
	Work-in -Process	1,104,480	982,428
	Spares & Stores	1,359,832	1,703,510
	L/C in Transit	28,858,368	29,237,368
	Total	<u>79,375,116</u>	<u>69,284,344</u>

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

	31.12.2020		30.06.2020	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	Raw Materials			
	Dyes	18,227	15,100,976	14,750
	Chemicals	86,230	6,739,002	46,610
	Grey Polyester Yarn	60,818	16,784,225	36,241
	Total	<u>165,275</u>	<u>38,624,203</u>	<u>97,601</u>
5.02	Finished Goods			
	Yarn dyeing	33,902	3,884,448	44,371
	Sewing Thread	14,744	4,713,785	19,734
	Total	<u>48,646</u>	<u>8,598,233</u>	<u>64,105</u>
5.03	Packing Material			
	Poly Bag -ST (Kg)	1,088	307,280	966
	Plastic Cone (PCs)	51,000	62,750	93,000
	Paper Cone (PCs)	96,000	122,987	92,500
	Paper Tube (PCs)	8,496	33,739	1,872
	Poly Bag - YD (KG)	740	151,231	640
	Cartoon - ST (PCs)	5,950	129,229	4,650
	Textile Wax (PCs)	1,510	7,076	1,680
	Plastic Bag (PCs)	500	15,708	500
	Total	<u>165,284</u>	<u>830,000</u>	<u>195,808</u>

Amount in Taka		
	31.12.20	30.06.20
6.00 Trade Receivables		
Amount due from trade receivables	78,109,662	77,179,728
Foreign Exchange gain/(loss)	(154,570)	(290,038)
	77,955,092	76,889,690

Amount in Taka		
	31.12.20	30.06.20
6.01 Trade Receivables		
Opening receivables	76,889,690	89,546,851
Addition during the year	80,837,268	154,393,226
	157,726,958	243,940,077
Realized during the period	79,771,866	167,050,387
Closing balance	77,955,092	76,889,690

Amount in Taka		
	31.12.20	30.06.20
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	77,955,092	76,889,690
Receivables maturity more than 6 months	-	-
Total	77,955,092	76,889,690
Debts considered Good & Secured	77,955,092	76,889,690
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-

Note:

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

(b) Accounts receivable considered good for which the company holds no security other than the personal security : There is no such accounts receivable in this respect as on December 31, 2020.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on December 31, 2020.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on December 31, 2020.

7.00 Advance to employee and Others		
Employee Loans & Advances	343,500	306,500
Prepaid expenses	1,023,905	1,059,600
Total	1,367,405	1,366,100

Amount in Taka		
	31.12.20	30.06.20
7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994		
Maturity less than 6 months	1,367,405	1,366,100
Maturity more than 6 months	-	-
Total	1,367,405	1,366,100
Debts considered Good & Secured	-	-
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	343,500	306,500
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	8,559,633	1,520,628
Cash at Banks in Current Account :	1,876,589	6,173,852
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,189,408	2,825,720
(b) National Bank Ltd. - A/C No. 0233148219	-	-
(c) Sonali Bank Ltd. - A/C No. 442633012934	686,956	3,347,907
(d) United Commercial Bank Ltd. - A/C No. 000111000 97386	225	225
Total	10,436,222	7,694,480

9.00 Share capital		
Authorized Capital:		
20,000,000 Ordinary Shares of Tk. 10/- each	<u>200,000,000</u>	<u>200,000,000</u>
Issued, Subscribed & Paid-up Capital :		
Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,379,000	84,384,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	74,920,330	67,551,510
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	<u>19,378,670</u>	<u>26,742,490</u>
Total	<u>178,678,000</u>	<u>178,678,000</u>
Composition of Shareholdings:	No. of Shares	
Sponsors	8,437,900	8,438,400
General Public	7,492,033	6,755,151
Institute	1,937,867	2,674,249
Total	<u>17,867,800</u>	<u>17,867,800</u>
10.00 General Reserve		
The amount carried forward from previous year.	8,162,461	8,162,461
Total	<u>8,162,461</u>	<u>8,162,461</u>
11.00 Dividend Equalization Reserve		
Balance carried from previous year	302,178	302,178
Total	<u>302,178</u>	<u>302,178</u>
12.00 Retained Earnings		
Opening balance	3,867,173	10,243,016
Add: Net Profit after Tax for the period	3,045,896	2,558,057
Add: Transferred from Dividend Payable	<u>12,014,602</u>	<u>-</u>
	18,927,671	12,801,073
Less: Dividend declared during the period	<u>(1,888,480)</u>	<u>(8,933,900)</u>
Total	<u>17,039,191</u>	<u>3,867,173</u>

13.00 Deferred Tax Liabilities				
As at December 31, 2020		Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)		230,505,967	28,949,292	201,556,675
Total taxable temporary difference		<u>230,505,967</u>	<u>28,949,292</u>	<u>201,556,675</u>
Tax on business income				15%
Closing deferred tax liabilities/(assets)-at cost				30,233,501
Total closing deferred tax liabilities/(assets)				30,233,501
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				(614,600)
Total deferred tax expense/(income)				<u>(614,600)</u>

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

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

As at December 31, 2019	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	245,278,295	35,738,476	209,539,819
Total taxable temporary difference	<u>245,278,295</u>	<u>35,738,476</u>	<u>209,539,819</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			31,430,973
Total closing deferred tax liabilities/(assets)			31,430,973
Opening deferred tax liabilities/(assets)-at cost			32,013,844
Total opening deferred tax liabilities/(assets)			32,013,844
Deferred tax expense/(income)-at cost			(582,871)
Total deferred tax expense/(income)			(582,871)

* 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	
		31.12.20	30.06.20
14.00 Short Term Loan**			
Cash Credit, Sonali Bank		155,190,553	151,306,221
Total		<u>155,190,553</u>	<u>151,306,221</u>

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

15.00 Sundry Creditors***			
Amount due to creditors		11,023,907	4,520,220
Foreign Exchange gain/(loss)		106,992	-
		<u>11,130,899</u>	<u>4,520,220</u>

15.01 Sundry Creditors			
Opening payable		4,520,220	6,270,009
Addition during the year		17,900,714	17,750,715
		<u>22,420,934</u>	<u>24,020,724</u>
Paid during the period		11,290,035	19,500,504
Closing balance		<u>11,130,899</u>	<u>4,520,220</u>

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

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

17.00 Liabilities for Expenses & Provision			
Salary & Wages Payable		5,412,011	5,238,489
Office Rent Payable		91,200	23,265
Provision for Utilities		2,401,398	2,017,627
Provision for Audit Fee		45,004	90,004
Accrued Expenses		1,169,332	1,212,890
Provident Fund		288,534	780,098
Total		<u>9,407,479</u>	<u>9,362,373</u>

		Amount in Taka	
		31.12.20	30.06.20
18.00 WPPF ****			
Opening Balance		1,143,847	1,719,572
Add: Addition during the period		180,309	154,275
		<u>1,324,156</u>	<u>1,873,847</u>
Less: Paid during the period		360,000	730,000
Total		<u>964,156</u>	<u>1,143,847</u>

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

	31.12.2020	30.06.2020
19.00 Provision for Current Tax		
Opening Balance	12,133,305	12,519,026
Add: Income tax on business income (Note 19.01)	1,143,412	1,531,645
Add: Income tax on other income (Note 19.02)	31,480	161,537
Current Tax	1,174,892	1,693,182
Total Tax provision	13,308,198	14,212,208
Less: Tax Paid during the period	(434,946)	(2,078,903)
Total	12,873,252	12,133,305
19.01 Tax calculation on business income		
Profit before tax	3,606,188	3,085,496
Add/(Less):Foreign Exchange gain /(loss) (Note # 27)	(125,921)	(646,148)
Add: Accounting Depreciation	7,125,232	15,294,191
Less: Depreciation as per tax rules	(3,027,898)	(7,522,573)
Taxable income for the period	7,577,601	10,210,966
Rate of Tax	15%	15%
Tax on Business	1,136,640	1,531,645
Add: Additional Provision	6,772	-
Total Provision for the period	1,143,412	1,531,645
19.02 Tax calculation on other income		
Foreign Exchange gain/(loss)	125,921	646,148
Rate of Tax	25%	25%
Tax on other income	31,480	161,537
19.03 Tax calculation on business income		1st July, 2019 to 31st Dec, 2019
Profit before tax		4,999,799
Add: Accounting Depreciation		7,647,096
Less: Tax depreciation		(3,761,286)
Taxable income for the period		8,885,609
Rate of Tax		15%
Tax on Business		1,332,841
Add: Additional Provision		-
Total Provision for the period		1,332,841
19.04 Tax calculation on other income		1st July, 2019 to 31st Dec, 2019
Foreign Exchange gain/(loss)		(39,855)
Rate of Tax		25%
Tax on other income		-
19.05 Tax calculation on business income		1st Oct, 2019 to 31st Dec, 2019
Profit before tax		2,893,583
Add: Accounting Depreciation		3,823,548
Less: Tax depreciation		(1,880,643)
Taxable income for the period		4,836,488
Rate of Tax		15%
Tax on Business		725,473
Add: Additional Provision		-
Total Provision for the period		725,473
20.00 Dividend Payable		
Opening Balance	13,779,335	12,014,604
Add: Dividend declared during the period	1,888,480	8,933,900
Less: Transferred to retained earnings*	(12,014,602)	-
	3,653,213	20,948,504
Less: Paid During the period	(225,525)	(7,169,169)
Closing Balance	3,427,688	13,779,335
*Board have decided to transfer Tk. 12,014,602 to Retained Earnings in 359 th meeting.		
21.00 NAV per Share:		
21.01 Net Asset Value (NAV) per Share :		
Shareholders' Equity (a)	204,181,830	191,009,812
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Asset Value per Share (a ÷ b)	11.43	10.69

	1st July. 2020 to 31st Dec. 2020		1st July. 2019 to 31st Dec. 2019		1st Oct. 2020 to 31st Dec. 2020		1st Oct. 2019 to 31st Dec. 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
22.00 Turnover								
Yarn Dyeing Charges	263,044	39,196,345	339,104	47,250,691	148,198	22,170,409	202,106	28,088,023
Sale of Sewing Thread	91,493	41,640,923	101,825	45,049,977	38,022	17,318,263	47,449	20,731,179
Total	354,537	80,837,268	440,929	92,300,668	186,220	39,488,672	249,555	48,819,202
23.00 Cost of Goods Sold								
Raw Materials Consumed	23.01	22,946,520		34,495,204	23.01	11,109,257		18,074,708
Packing Materials Consumed	23.02	2,441,080		2,767,878	23.02	1,284,460		1,531,008
Manufacturing Overhead	23.03	32,287,920		34,444,553	23.03	15,610,192		17,075,430
Depreciation		7,088,093		7,600,671		3,544,047		3,800,336
Total cost of production		64,763,613		79,308,306		31,547,956		40,481,482
Add: Opening Work-In-Process		982,428		584,177		1,269,822		1,179,924
Less: Closing Work-In-Process		1,104,480		1,307,938		1,104,480		1,307,938
Cost of Goods Produced		64,641,561		78,584,545		31,713,298		40,353,468
Add: Opening Stock of Finished Goods		12,208,643		8,766,883		10,813,517		9,956,915
Cost of Goods available for Sale		76,850,204		87,351,428		42,526,815		50,310,383
Less: Closing Stock of Finished Goods		8,598,233		9,284,691		8,598,233		9,284,691
Cost of Goods Sold		68,251,971		78,066,737		33,928,582		41,025,692
23.01 Raw Material Consumed								
Dyes	23.01.01	3,526,690		3,288,528	23.01.01	1,655,829		1,904,014
Chemicals	23.01.02	5,219,957		6,960,370	23.01.02	2,883,102		4,132,144
Grey Polyester Yarn	23.01.03	14,199,874		24,246,306	23.01.03	6,570,326		12,038,550
Total		22,946,520		34,495,204		11,109,257		18,074,708
23.01.01 Dyes Consumed								
Opening Inventory	14,750	11,698,810	24,638	15,870,858	20,957	13,840,141	26,821	16,762,695
Add: Purchase	19,183	6,928,856	5,150	2,276,351	9,221	2,916,664	-	-
Available for use	33,933	18,627,666	29,788	18,147,209	30,178	16,756,805	26,821	16,762,695
Less: Closing Inventory	18,227	15,100,976	22,655	14,858,681	18,227	15,100,976	22,655	14,858,681
Consumed	15,706	3,526,690	7,133	3,288,528	11,951	1,655,829	4,166	1,904,014
23.01.02 Chemicals Consumed								
Opening Inventory	46,610	5,955,778	56,943	6,038,811	67,688	7,617,523	69,989	8,605,351
Add: Purchase	180,196	6,003,181	186,715	7,930,280	97,012	2,004,581	114,383	2,535,514
Available for use	226,806	11,958,959	243,658	13,969,091	164,700	9,622,104	184,372	11,140,865
Less: Closing Inventory	86,230	6,739,002	84,770	7,008,721	86,230	6,739,002	84,770	7,008,721
Consumed	140,576	5,219,957	158,888	6,960,370	78,470	2,883,102	99,602	4,132,144
23.01.03 Grey Polyester Yarn Consumed								
Opening Inventory	36,241	6,708,296	75,309	17,674,848	58,811	10,966,154	72,817	17,018,053
Add: Purchase	126,724	24,275,803	96,945	20,351,705	66,354	12,388,397	46,950	8,800,744
Available for use	162,965	30,984,099	172,254	38,026,553	125,165	23,354,551	119,767	25,818,797
Less: Closing Inventory	60,818	16,784,225	63,199	13,780,247	60,818	16,784,225	63,199	13,780,247
Consumed	102,147	14,199,874	109,055	24,246,306	64,347	6,570,326	56,568	12,038,550

	Amount in Taka		Amount in Taka	
	1st July, 2020 to 31st Dec. 2020	1st July, 2019 to 31st Dec. 2019	1st Oct. 2020 to 31st Dec. 2020	1st Oct. 2019 to 31st Dec. 2019
23.02 Packing Materials Consumed				
Opening Inventory	789,512	434,606	856,581	650,433
Add: Purchase	2,481,568	2,865,036	1,257,879	1,412,339
Available for use	3,271,080	3,299,642	2,114,460	2,062,772
Less: Closing Inventory	830,000	531,764	830,000	531,764
Consumed	2,441,080	2,767,878	1,284,460	1,531,008
23.03 Manufacturing Overhead				
Utilities	4,704,330	4,982,687	2,274,109	2,415,514
Wages & Salaries	18,047,467	20,294,767	8,573,339	10,037,570
Fuel and Car Expenses	288,344	395,726	101,921	192,479
Insurance Premium	408,357	253,515	203,310	131,100
Factory Office Refreshment	134,014	178,081	62,752	103,230
Conveyance	55,185	107,474	20,090	67,144
Factory Stationery, Telephone & Fax	214,633	227,223	111,830	114,578
Printing & Publication	88,591	53,654	54,570	24,637
Interest on Working Capital Loan*	6,807,261	6,894,719	3,409,269	3,446,204
Other Factory Overhead	1,539,738	1,056,707	799,002	542,974
Total	32,287,920	34,444,553	15,610,192	17,075,430
* Interest on Working Capital Loan is derived from short-term loan and is recognized on an accrual basis. This cost includes no interest on any sort of borrowing from directors including managing director and managers.				
24.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	9,282	11,606	4,641	5,803
Utilities	174,387	160,243	80,546	71,795
Office Consumable Expenses	69,120	62,910	37,200	34,960
Fuel and Car Expenses	28,199	38,186	14,290	15,930
Salaries, Allowances & Benefits	5,110,533	4,894,123	2,578,016	2,272,405
Employer PF Contribution	782,702	704,502	438,134	355,985
Conveyance & Travelling	15,667	82,042	5,492	58,247
Office Rent, Rate & Taxes	94,032	72,000	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	293,996	283,248	110,200	143,069
Audit Fee	57,498	57,499	28,749	28,749
Other Professional Fee	9,378	9,376	4,689	4,689
Donation & Subscription	12,500	-	-	-
Stationery & Consumables	101,380	139,962	54,493	88,547
Office Refreshment	35,703	151,514	24,003	102,839
License Renewal and Listing Fees	245,608	264,847	149,674	166,385
A.G.M. Expenses	774,788	624,430	256,140	369,586
Board Meeting attending fee	43,256	25,650	43,256	25,650
Total	7,588,029	7,582,138	3,865,523	3,780,639
25.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	27,858	34,818	13,929	17,409
Fuel Expenses	141,481	154,385	71,880	76,458
Delivery Expenses	71,755	136,320	29,939	65,103
Promotional Expenses	50,000	-	-	-
Salaries, Allowances & Benefits	391,431	445,642	182,617	234,704
Office Refreshment	-	6,155	-	4,025
Conveyance & Travelling	9,365	33,485	5,695	22,295
Telephone & Mobile bill	22,873	47,702	11,583	24,470
Total	714,763	858,507	315,643	444,464
26.00 Financial Expenses				
Bank Charges & Commission	351,929	503,642	222,171	240,939
Total	351,929	503,642	222,171	240,939
27.00 Foreign Exchange gain/(loss)				
Realized Foreign Exchange gain/(loss) - Trade Receivables	173,499	-	61,236	-
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	(154,570)	(39,855)	(15,219)	(289,206)
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payable	106,992	-	106,992	-
Total	125,921	(39,855)	153,009	(289,206)

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

	Amount in Taka		Amount in Taka	
	1st July. 2020 to 31st Dec. 2020	1st July. 2019 to 31st Dec. 2019	1st Oct. 2020 to 31st Dec. 2020	1st Oct. 2019 to 31st Dec. 2019
28.01 Basic Earnings Per Share				
The Computation of EPS is given below:				
Net profit for the period (a)	3,045,896	4,249,829	1,044,983	2,459,546
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS (a ÷ b)	0.17	0.24	0.06	0.14

* Diluted earnings per share :

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

Note: The company provides yarn dyeing services to the export oriented knit and woven fabric manufacturers. The sales of sewing thread is also dependent upon garments order. The total sales behavior is seasonal and dependent upon style of garments that are exported. As such the sales revenue varies from quarter to quarter depending upon export order behavior. The company generated Tk. 11,463,400 less sales revenue in the 2nd Quarter ended 31st December 2020 compared to the corresponding quarter of 2019-2020. Due to decrease in sales the EPS has declined to Tk. 0.17 per share from Tk. 0.24 per share of the corresponding quarter of 2019-2020.

28.02 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	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

28.03 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	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

29.00 Cash flows from operating activities

Reconciliation of Cash Flows from operating activities

Sales revenue	80,837,268	92,300,668
Add: Opening Trade Receivables	76,889,690	89,546,851
Less: Closing Trade Receivables	(77,955,092)	(87,886,721)
Less: Cost of goods sold	(68,251,971)	(78,066,737)
Less: Administrative expenses	(7,858,029)	(7,582,138)
Less: Selling & Distribution expenses	(714,763)	(858,507)
Add: Depreciation	7,125,232	7,647,096
Add: Decrease/(increase) in Inventory	(10,090,772)	(12,137,123)
Add: Decrease/(increase) in Advance & Deposits	(1,305)	(1,169,548)
Add: (Decrease)/increase in Liabilities for expense	45,106	2,185,965
Add: (Decrease)/increase in Other liabilities	-	4,580,372
Add: (Decrease)/increase in Sundry Creditors	6,610,679	525,365
Add: Realized foreign exchange gain/(loss) - Trade Receivables	173,499	-
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	(154,570)	(39,855)
Add: Unrealized foreign exchange gain/(loss) - T/P	106,992	-
Add: Other Income	-	-
Less: WPPF paid	(360,000)	(10,000)
Add: Interest on working capital loan	6,807,261	6,894,719
Less: Financial expenses	(7,159,190)	(7,398,361)
Less: Income tax paid	(434,946)	(1,039,215)
Net Cash Generated from Operating activities (a)	5,615,090	7,492,831
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.31	0.42

* Though sales during the period ended 31st December, 2020 has decreased by Tk. 11,463,400/-, the receivable collection was decreased by Tk. 14,188,932/-.

Payment to suppliers and other has declined by Tk. 11,294,251/-, payment for financial expenses has declined by Tk. 2,39,171/- and income tax payment has decreased by Tk. 604,269/- thereby causing the net operating cash flow to decrease by Tk. 1,877,741/-. As such NOCFPS has decreased to 0.31 compared to 0.42 of the corresponding 2nd quarter of 2019-2020.

30.00 Cash Collection from Customers

Sales Revenue	80,837,268	92,300,668
Add: Opening trade receivable	76,889,690	89,546,851
	157,726,958	181,847,519
Less: Closing trade receivable	77,955,092	87,886,721
Total	79,771,866	93,960,798

	Amount in Taka	
	1st July. 2020 to 31st Dec. 2020	1st July. 2019 to 31st Dec. 2019
31.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(68,251,971)	(78,066,737)
Administrative Expenses	(7,858,029)	(7,582,138)
Selling Expenses	(714,763)	(858,507)
	(76,824,763)	(86,507,382)
Add: Depreciation	7,125,232	7,647,096
Add: Net unrealized FOREX gain/(loss) - Trade Receivable	(154,570)	(39,855)
Add: Net unrealized FOREX gain/(loss) - A/P	106,992	-
Change in Inventory	(10,090,772)	(12,137,123)
Change in Advance & Deposits	(1,305)	(1,169,548)
Change in Liabilities for Expenses	45,106	2,185,965
Change in other liabilities	-	4,580,372
Change in Sundry Creditors	6,610,679	525,365
WPPF Paid	(360,000)	(10,000)
Other Income	-	-
Interest on working capital	6,807,261	6,894,719
Total	(66,736,139)	(78,030,391)
32.00 Financial Expenses		
Interest on working capital	(6,807,261)	(6,894,719)
Bank Charges & Commission	(351,929)	(503,642)
Total	(7,159,190)	(7,398,361)

33.00 Related party disclosures:

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

Particulars - Board meeting fee			Jul'20-Dec'20	Jul'19-Dec'19
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	4,000	4,000
Mr. Mahmudul Hoque	Director	Board meeting fee	4,000	4,000
Mrs. Aniqha Haque	Director	Board meeting fee	4,000	4,000
Mr. Alwi M Haque	Director	Board meeting fee	4,000	4,000
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	4,000	4,000
Anlima Textile Limited	Sister Concern	Inter Company	-	49,150,710

Particulars - Audit Committee fee			Jul'20-Dec'20	Jul'19-Dec'19
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	3,334	-
Mrs. Aniqha Haque	Chairperson	Audit committee fee	3,333	-
Mr. Alwi M Haque	Director	Audit committee fee	3,333	-

Particulars - NRC meeting fee			Jul'20-Dec'20	Jul'19-Dec'19
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	1,667	-
Mrs. Aniqha Haque	Director	NRC meeting fee	1,667	-
Mr. Alwi M Haque	Director	NRC meeting fee	1,666	-

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

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

Name	Designation	Jul'20-Dec'20	Jul'19-Dec'19
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	586,385	586,385
A.S.M Jubaer	Vice President (Production)	585,000	585,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	425,750	390,000
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	429,000	390,000
Mr. Md. Sirazul Islam Chow*	First Asstt. Vice President (Marketing)	225,000	-
Mr. Md. Mizanur Rahman Chow. **	First Asstt. Vice President (Marketing)	67,032	347,750

* Appointed on 16/8/2020

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

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

Particulars	Nature of Payment	Jul'20-Dec'20	Jul'19-Dec'19
Directors	Board meeting, Audit committee and NRC	35,000	20,000
Officers & Executives	Salary, bonus & other allowances	10,457,213	11,349,957

34.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'20-Dec'20	Jul'19-Dec'19
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, 2020

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.12.2020
	Opening Balance as at 01.07.2020	Addition during the year	Disposal during the year	Total as at 31.12. 2020		Opening Balance as at 01.07. 2020	Charged during the year	Total as at 31.12. 2020	
Land and Land Development	20,092,587	6,532,156	-	26,624,743	-	-	-	-	26,624,743
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	23,997,482	565,813	24,563,295	44,699,201
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	324,473,963	6,343,355	330,817,318	183,862,184
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,966,187	40,135	7,006,322	361,217
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,635,271	42,011	13,677,282	378,102
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,892,477	32,268	6,924,745	290,409
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,937,393	101,650	6,039,043	914,854
Total as on Dec. 31, 2020	639,626,559	6,532,156	-	646,158,715		381,902,773	7,125,232	389,028,005	257,130,710
Total as on June 30, 2020	639,626,559	-	-	639,626,559		366,608,581	15,294,191	381,902,773	257,723,786

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	565,813	6,343,355	40,135	21,006	16,134	101,650	7,088,093
Administrative	-	-	-	5,251	4,033	-	9,285
Marketing	-	-	-	15,754	12,100	-	27,855
Total	565,813	6,343,355	40,135	42,011	32,268	101,650	7,125,232