

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 2nd Quarter ended on December 31, 2021 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 2nd Quarter ended on December 31, 2021
(Un-audited)

ANLIMA YARN DYEING LIMITED
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ANLIMA YARN DYEING LIMITED
Statement of Financial Position
As on December 31, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.12.21	30.06.21
ASSETS			
Non-Current Assets		237,973,364	244,618,136
Property, Plant and Equipment	3.00	236,828,550	243,473,322
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		153,471,237	162,249,605
Inventories	5.00	72,519,447	72,634,699
Trade Receivables	6.00	75,096,710	80,933,506
Advance to employees & other	7.00	693,334	793,442
Cash and Cash Equivalents	8.00	5,161,746	7,887,958
TOTAL ASSETS		391,444,601	406,867,741
EQUITY AND LIABILITIES			
Shareholders' Equity		183,933,019	189,946,649
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	-	-
Retained Earnings	12.00	(2,907,442)	3,106,188
Non-Current Liabilities		28,988,080	29,618,901
Deferred Tax Liability	13.00	28,988,080	29,618,901
Current Liabilities		178,523,501	187,302,191
Short Term Loan	14.00	143,174,513	146,097,272
Trade Payables	15.00	6,334,533	6,648,738
Liabilities for Expenses	16.00	9,209,772	8,569,563
WPPF	17.00	49,872	49,872
Provision for Tax	18.00	12,418,516	12,716,323
Dividend Payable	19.00	7,336,295	13,220,423
TOTAL EQUITY AND LIABILITIES		391,444,601	406,867,741
Net Asset Value per share	20.00	10.29	10.63

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






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

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 2nd Quarter ended on December 31, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2021 to 31st Dec. 2021	1st July 2020 to 31st Dec. 2020	1st Oct. 2021 to 31st Dec. 2021	1st Oct. 2020 to 31st Dec. 2020
NET SALES REVENUE	21	76,859,095	80,837,268	42,613,227	39,488,672
Cost of Goods Sold	22	(72,517,392)	(68,251,972)	(39,663,942)	(33,928,582)
GROSS PROFIT		4,341,702	12,585,296	2,949,284	5,560,090
OPERATING EXPENSES					
Administrative Expenses	23	(8,019,229)	(7,858,029)	(4,099,117)	(3,865,523)
Selling & Distribution Expenses	24	(1,137,374)	(714,763)	(522,254)	(315,643)
Operating Profit		(4,814,901)	4,012,504	(1,672,086)	1,378,924
Financial Expenses	25	(298,333)	(351,929)	(171,040)	(222,171)
Foreign Exchange gain/(loss)	26	460,985	125,921	101,456	153,009
Profit Before Contribution to WPPF		(4,652,249)	3,786,496	(1,741,670)	1,309,762
Contribution to WPPF		-	(180,309)	-	(62,370)
PROFIT BEFORE TAX		(4,652,249)	3,606,187	(1,741,670)	1,247,392
Tax Expenses:					
Current Tax	18	(103,722)	(1,174,892)	(22,828)	(509,710)
Deferred Tax	13	630,820	614,600	307,300	307,300
Net profit after tax for the period		(4,125,150)	3,045,894	(1,457,198)	1,044,982
Other comprehensive income	26.01	-	-	-	-
Total Comprehensive Income		(4,125,150)	3,045,894	(1,457,198)	1,044,982
Basic Earnings Per Share	27.01	(0.23)	0.17	(0.08)	0.06

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 2nd Quarter ended on December 31, 2021 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2021	178,678,000	8,162,461	-	3,106,188	189,946,649
Net profit after tax for the period	-	-	-	(4,125,150)	(4,125,150)
Dividend declared during the period	-	-	-	(1,888,480)	(1,888,480)
Balance as on Dec. 31, 2021	178,678,000	8,162,461	-	(2,907,442)	183,933,019

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

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2020	178,678,000	8,162,461	302,178	3,867,174	191,009,813
Net profit after tax for the period	-	-	-	3,045,894	3,045,894
Transferred from Dividend Payable	-	-	-	12,014,602	12,014,602
Dividend declared during the period	-	-	-	(1,888,480)	(1,888,480)
Balance as on Dec. 31, 2020	178,678,000	8,162,461	302,178	17,039,190	204,181,829


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 2nd Quarter ended on December 31, 2021 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2021 to 31st Dec. 2021	1st July 2020 to 31st Dec. 2020
Cash Flow from Operating Activities:			
Cash Collection from Customers	29	82,695,890	79,771,866
Realized Foreign Exchange gain/(loss)	26	375,222	173,499
Cash Paid to Suppliers, Employees & Others	30	(67,839,714)	(66,736,139)
Cash Generated from Operations		15,231,398	13,209,226
Financial Expenses	31	(6,860,714)	(7,159,190)
Income Tax Paid	18	(401,529)	(434,946)
Net Cash Generated from Operating activities	28	7,969,155	5,615,090
Cash Flow from Investing Activities:			
Land and land development		-	(6,532,156)
Acquisition of Plant, Machinery, Furniture and Equipment		-	-
Net Cash(Used)/ generated in Investing Activities		-	(6,532,156)
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		(2,922,759)	3,884,332
Dividend transferred to Capital Market Stabilization Fund		(7,626,219)	-
Payment of Dividend	19	(146,389)	(225,525)
Net Cash flow/(used) in Financing Activities		(10,695,367)	3,658,807
Net Increase/(Decrease) in Cash & Cash Equivalent		(2,726,212)	2,741,741
Cash & Cash Equivalent at the beginning of period		7,887,958	7,694,481
Cash & Cash Equivalent at the closing of period		5,161,746	10,436,222
Net Operating Cash Flow per Share (NOCFPS)	28	0.45	0.31


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 2nd Quarter ended on December 31, 2021 (Un-Audited)

1.0 Material information of the entity

1.1 Legal Status of the Company

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

1.2 Registered office of the company

The registered office of the company is located at Suite # 4/3, City Heart, 67, Naya Paltan, Dhaka-1000 and the factory is located at Karnapara, Savar, Dhaka-1340.

1.3 Nature of Business Activities

The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It markets sewing thread and provides yarn dyeing services to different knitting, weaving and garments factories. The company employed 213 employees as of December 31, 2021.

2.0 Basis of Preparation and Significant Accounting Policies

2.1 Basis of Measurement of Elements of Financial Position

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

2.2 Statement on Compliance with Local Laws

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

2.3 Statement on Compliance of International Accounting Standards

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

2.4 Going Concern

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

2.5 Accrual Basis

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

2.6 Reporting Period

The Financial year of the company covers a period of 06 months from 01 July 2021 to December 31, 2021.

2.7 Revenue from Contracts

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

05 (five) step approach applied are as follows:

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

2.8 Cash and Cash Equivalent and Statement of Cash Flows

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

2.9 Inventories

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

2.10 Property, Plant and Equipment

(a) Initial Recognition and measurement

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

(b) Subsequent Costs

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

(c) Depreciation on Fixed Assets

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

Rates of depreciation are noted below:

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

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

2.11 Impairment of Assets

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

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

2.12 Foreign Currency Transactions

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

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

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

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

2.13 Borrowing Cost

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

2.14 Risk and uncertainty for use of estimates (Provisions)

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

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

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

2.15 Accruals & Deferrals

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

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

2.16 Advances, Deposits and Prepayments

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

2.17 General Reserve

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

2.18 Financial Instruments

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

Initial recognition

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

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

2.19 Segment Reporting

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

2.20 Related Party Disclosures

The information as required by IAS-24: Related party Disclosures has been disclosed separately in notes-32 to the financial statements.

2.21 Corporate Tax

(a) Current Tax

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

(b) Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the year ended December 31, 2021 has been recognized in the statement of profit or loss & other comprehensive income as per IAS-12: Income Taxes.

2.22 Contingent Assets and Liabilities

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

2.23 Earnings per Share

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

(a) Basic earnings

This represents earnings for the period ended December 31, 2021 attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit/loss for the year has been considered as fully attributable to ordinary shareholders.

(b) Weighted Average Number of Ordinary Shares

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

(c) Basic earnings per share

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

(d) Diluted Earnings Per Share

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

2.24 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

2.25 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 17th January, 2022.

2.26 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, 2021.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the year ended December 31, 2021.
- iii) Statement of Cash Flows for the year ended December 31, 2021.
- iv) Statement of Changes in Equity for the year ended December 31, 2021.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the year ended December 31, 2021.
- vi) Comparative Statement of Financial Position of June 30, 2021.

2.27 Risk Exposure

(a) Exchange Rate Risk

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

Management Perception:

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

(b) Industry Risks

(i) Market demand

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

Management Perception:

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

(ii) Competition

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

Management Perception:

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

(iii) Rising of Raw Materials costs

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

Management Perception:

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

(c) Risks steaming from technological changes

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

Management perception:

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

(d) Other risk factors

(i) Political Unrest

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

Management Perception:

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

(ii) Possible slowdown in economic growth in Bangladesh

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

Management Perception:

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

(iii) Natural calamities

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

Management perception:

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

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements
For the 2nd Quarter ended on December 31, 2021 (Un-Audited)

		Amount in Taka	
		31.12.21	30.06.21
3.00	Property, Plant & Equipment*		
	Cost:		
	Opening balance at cost	639,626,559	639,626,559
	Add : Addition during the period	-	-
		<u>639,626,559</u>	<u>639,626,559</u>
	Add : Disposed / Sold during the period	-	-
	Total - A	<u>639,626,559</u>	<u>639,626,559</u>
	Depreciation:		
	Opening balance	396,153,237	381,902,773
	Charged during the period	6,644,772	14,250,464
		<u>402,798,009</u>	<u>396,153,237</u>
	Adjusted during the period	-	-
	Total - B	<u>402,798,009</u>	<u>396,153,237</u>
	Written Down Value (A-B)	<u>236,828,550</u>	<u>243,473,322</u>

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

		Amount in Taka	
		31.12.21	30.06.21
5.00	Inventories		
	This consists of:		
	Raw Materials	24,829,464	22,765,222
	Finished Goods	11,848,194	12,072,540
	Packing Materials	445,188	815,670
	Work-in -Process	4,571,776	1,632,926
	Spares & Stores	1,699,334	2,201,018
	Materials in Transit	29,125,491	33,147,323
	Total	<u>72,519,447</u>	<u>72,634,699</u>

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

	31.12.21		30.06.2021		
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
5.01	Raw Materials				
	Dyes	14,588	8,366,644	12,260	8,410,937
	Chemicals	58,425	6,245,207	89,517	5,760,158
	Grey Polyester Yarn	45,235	10,217,613	42,750	8,594,127
	Total	<u>118,248</u>	<u>24,829,464</u>	<u>144,527</u>	<u>22,765,222</u>
5.02	Finished Goods				
	Yarn dyeing	54,848	5,683,611	56,371	5,806,952
	Sewing Thread	19,830	6,164,583	20,284	6,265,588
	Total	<u>74,678</u>	<u>11,848,194</u>	<u>76,655</u>	<u>12,072,540</u>

	31.12.21		30.06.2021	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	650	193,910	1,281	386,763
Plastic Cone (PCs)	39,000	48,438	21,000	25,841
Paper Cone (PCs)	52,500	74,799	67,000	85,946
Paper Tube (PCs)	8,064	32,023	8,064	32,023
Poly Bag - YD (KG)	260	54,704	640	132,851
Cartoon - ST (PCs)	350	9,072	4,800	127,073
Textile Wax (PCs)	3,150	16,534	2,100	9,464
Plastic Bag (PCs)	500	15,708	500	15,709
Total	104,474	445,188	105,385	815,670

	Amount in Taka	
	31.12.21	30.06.21
6.00 Trade Receivables		
Amount due from trade receivables	75,055,093	80,996,912
Foreign Exchange gain/(loss)	41,617	(63,406)
	75,096,710	80,933,506
6.01 Trade Receivables		
Opening balance	80,933,506	76,889,690
Addition during the year	76,859,095	155,028,178
	157,792,601	231,917,868
Realized during the period	82,695,891	150,984,362
Closing balance	75,096,710	80,933,506
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	49,997,874	63,991,788
Receivables maturity more than 6 months	25,098,836	16,941,718
Total	75,096,710	80,933,506
Debts considered Good & Secured	75,096,710	80,933,506
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-

Note:

(a) 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 Dec. 31, 2021.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on Dec. 31, 2021.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on Dec. 31, 2021.

		Amount in Taka	
		31.12.21	30.06.21
7.00 Advance to employee and Others			
Employee Loans & Advances		180,500	271,500
Prepaid expenses		512,834	521,942
Total		693,334	793,442
7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994			
Maturity less than 6 months		512,834	521,942
Maturity more than 6 months		180,500	271,500
Total		693,334	793,442
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		180,500	271,500
Debts due from companies under same management		-	-
Maximum debt due by directors or officers & staffs at any time		-	-
8.00 Cash & Cash Equivalent			
Cash in Hand		1,594,898	3,794,159
Cash at Banks in Current Account :		3,566,848	4,093,798
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		4,912,913	639,158
(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353		244,262	1,518,614
(c) Sonali Bank Ltd. - A/C No. 442633012934		(1,590,552)	1,935,801
(d) United Commercial Bank Ltd. - A/C No. 000111000 97386		225	225
Total		5,161,746	7,887,957
9.00 Share capital			
Authorized Capital:			
20,000,000 Ordinary Shares of Tk. 10/- each		200,000,000	200,000,000
Issued, Subscribed & Paid-up Capital :			
Ordinary Shares of Tk.10/- each fully paid-up in cash by Directors		79,379,000	84,254,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public		93,437,380	73,665,830
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		5,861,620	20,758,170
Total		178,678,000	178,678,000
Composition of Shareholdings:			
		No. of Shares	
Directors		7,937,900	8,425,400
General Public		9,343,738	7,366,583
Institute		586,162	2,075,817
Total		17,867,800	17,867,800
10.00 General Reserve			
The amount carried forward from previous year.		8,162,461	8,162,461
Total		8,162,461	8,162,461
11.00 Dividend Equalization Reserve			
Balance carried from previous year		-	302,178
Less: Transferred to Retained Earnings		-	(302,178)
Total		-	-

		Amount in Taka	
		31.12.21	30.06.21
12.00 Retained Earnings			
	Opening balance	3,106,188	3,867,174
	Add: Net Profit after Tax for the period	(4,125,150)	825,316
	Transferred from Dividend Equalization Reserve	-	302,178
		<u>(1,018,962)</u>	<u>4,994,668</u>
	Less: Dividend declared during the period	(1,888,480)	(1,888,480)
	Total	<u>(2,907,442)</u>	<u>3,106,188</u>

13.00 Deferred Tax Liabilities

As on December 31, 2021	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	216,735,963	23,482,093	193,253,870
Total taxable temporary difference	<u>216,735,963</u>	<u>23,482,093</u>	<u>193,253,870</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,988,080
Total closing deferred tax liabilities/(assets)			28,988,080
Opening deferred tax liabilities/(assets)-at cost			29,618,901
Total opening deferred tax liabilities/(assets)			29,618,901
Deferred tax expense/(income)-at cost			(630,820)
Total deferred tax expense/(income)			<u>(630,820)</u>

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

As on 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
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
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>

* 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	
	31.12.21	30.06.21
14.00 Short Term Loan*		
Cash Credit, Sonali Bank	124,774,513	146,097,272
Loan from director	18,400,000	-
Total	143,174,513	146,097,272

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

15.00 Trade Payables		
Amount due to trade payables	6,290,387	6,558,083
Foreign Exchange (gain)/loss	44,146	90,655
	6,334,533	6,648,738

15.01 Trade Payables		
Opening payable	6,648,738	4,520,220
Addition during the year	50,777,837	52,171,806
	57,426,575	56,692,026
Paid during the period	51,092,042	50,043,288
Closing balance	6,334,533	6,648,738

16.00 Liabilities for Expenses		
Salary & Wages Payable	5,693,961	5,560,074
Office Rent Payable	22,800	68,400
Provision for Utilities	915,648	924,344
Provision for Audit Fee	45,004	90,004
Provision for CG Audit Fee	21,000	-
Accrued Expenses	2,084,953	1,637,849
Provident Fund	426,406	288,892
Total	9,209,772	8,569,563

17.00 WPPF **		
Opening Balance	49,872	1,143,847
Add: Addition during the period	-	49,872
	49,872	1,193,719
Less: Transferred to WPPF A/C	-	1,143,847
Total	49,872	49,872

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

	Amount in Taka	
	31.12.21	30.06.21
18.00 Provision for Tax		
Opening Balance	12,716,323	12,133,305
Add: Income tax on business income (Note 19.01)	-	1,333,803
Add: Income tax on other income (Note 19.02)	103,722	67,519
Current Tax	103,722	1,401,322
Total Tax provision	12,820,045	13,534,627
Less: Tax Paid during the period	(401,529)	(818,304)
Total	12,418,516	12,716,323

	Amount in Taka	
	31.12.21	30.06.21
18.01 Tax calculation on business income		
Profit before tax	(4,652,249)	997,438
Add/(Less): Foreign Exchange gain/(loss) (Note # 26)	(460,985)	(300,083)
Add: Accounting Depreciation	6,644,772	14,250,464
Less: Depreciation as per tax rules	(2,439,301)	(6,055,796)
Taxable income for the period	(907,762)	8,892,023
Rate of Tax	15%	15%
Tax on Business	-	1,333,803
Add: Additional Provision	-	-
Total Provision for the period	-	1,333,803
18.02 Tax calculation on other income		
Foreign Exchange gain/(loss)	460,985	300,083
Rate of Tax	22.5%	22.5%
Tax on other income	103,722	67,519
18.03 Tax calculation on business income		1st July, 2020 to 31st Dec. 2020
Profit before tax		3,606,187
Add/(Less): Foreign Exchange gain/(loss) (Note - 26)		(125,921)
Add: Accounting Depreciation		7,125,232
Less: Depreciation as per tax rules		(3,027,898)
Taxable income for the period		7,577,600
Rate of Tax		15%
Tax on Business		1,136,640
Add: Additional Provision		6,772
Total Provision for the period		1,143,412
18.04 Tax calculation on other income		1st July, 2020 to 31st Dec. 2020
Foreign Exchange gain/(loss)		125,921
Rate of Tax		25%
Tax on other income		31,480
19.00 Dividend Payable*		
Opening Balance	13,220,423	13,779,335
Add: Dividend declared during the period	1,888,480	1,888,480
	15,108,903	15,667,815
Less: Transferred to Capital Market Stabilization Fund	(7,626,219)	-
Less: Paid During the period	(146,389)	(2,447,392)
Closing Balance	7,336,295	13,220,423
Summary of unclaimed and unpaid dividend:		
Unclaimed dividend for 1997 to 2017	-	7,725,579
Unclaimed dividend for 2017 - 2018	2,927,176	2,950,370
Unclaimed dividend for 2018 - 2019	2,301,760	2,322,582
Unclaimed dividend for 2019 - 2020	218,878	221,892
Unclaimed dividend for 2020 - 2021	1,888,480	-
Total	7,336,295	13,220,423
20.00 Net Asset Value (NAV) per Share :		
Shareholders' Equity (a)	183,933,019	189,946,649
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Asset Value per Share (a ÷ b)	10.29	10.63

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

21.00 Turnover	1st July 2021 to 31st Dec. 2021		1st July 2020 to 31st Dec. 2020		1st Oct. 2021 to 31st Dec. 2021		1st Oct. 2020 to 31st Dec. 2020	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	224,309	32,361,372	263,044	39,196,345	128,963	18,555,248	148,198	22,170,409
Sale of Sewing Thread	98,902	44,497,723	91,493	41,640,923	53,516	24,057,979	38,022	17,318,263
Total	323,211	76,859,095	354,537	80,837,268	182,479	42,613,227	186,220	39,488,672

22.00 Cost of Goods Sold								
Raw Materials Consumed	22.01	32,192,285		22,946,521		18,845,337		11,109,257
Packing Materials Consumed	22.02	2,990,069		2,441,080		1,700,127		1,284,460
Manufacturing Overhead	22.03	33,434,482		32,287,920		16,556,078		15,610,192
Depreciation		6,615,060		7,088,093		3,307,530		3,544,047
Total cost of production		75,231,896		64,763,614		40,409,072		31,547,956
Add: Opening Work-In-Process		1,632,926		982,428		3,919,161		1,269,822
Less: Closing Work-In-Process		4,571,776		1,104,480		4,571,776		1,104,480
Cost of Goods Produced		72,293,046		64,641,562		39,756,457		31,713,298
Add: Opening Stock of Finished Goods		12,072,540		12,208,643		11,755,679		10,813,517
Cost of Goods available for Sale		84,365,586		76,850,205		51,512,136		42,526,815
Less: Closing Stock of Finished Goods		11,848,194		8,598,233		11,848,194		8,598,233
Cost of Goods Sold		72,517,392		68,251,972		39,663,942		33,928,582

22.01 Raw Material Consumed								
Dyes	22.01.01	3,349,173		3,526,690		1,983,921		1,655,829
Chemicals	22.01.02	5,403,017		5,219,957		4,475,495		2,883,102
Grey Polyester Yarn	22.01.03	23,440,095		14,199,874		12,385,921		6,570,326
Total		32,192,285		22,946,521		18,845,337		11,109,257

22.01.01 Dyes Consumed	1st July 2021 to 31st Dec. 2021		1st July 2020 to 31st Dec. 2020		1st Oct. 2021 to 31st Dec. 2021		1st Oct. 2020 to 31st Dec. 2020	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	12,260	8,410,937	14,750	11,698,810	17,623	9,806,050	20,957	13,840,141
Add: Purchase	9,442	3,304,880	19,183	6,928,856	1,144	544,515	9,221	2,916,664
Available for use	21,702	11,715,817	33,933	18,627,666	18,767	10,350,565	30,178	16,756,805
Less: Closing Inventory	14,588	8,366,644	18,227	15,100,976	14,588	8,366,644	18,227	15,100,976
Consumed	7,114	3,349,173	15,706	3,526,690	4,179	1,983,921	11,951	1,655,829

22.01.02 Chemicals Consumed								
Opening Inventory	89,517	5,760,158	46,610	5,955,778	53,220	6,053,896	67,688	7,617,523
Add: Purchase	99,414	5,888,066	180,196	6,003,181	92,699	4,666,806	97,012	2,004,581
Available for use	188,931	11,648,224	226,806	11,958,959	145,919	10,720,702	164,700	9,622,104
Less: Closing Inventory	58,425	6,245,207	86,230	6,739,002	58,425	6,245,207	86,230	6,739,002
Consumed	130,506	5,403,017	140,576	5,219,957	87,494	4,475,495	78,470	2,883,102

22.01.03 Grey Polyester Yarn Consumed								
Opening Inventory	42,750	8,594,127	36,241	6,708,296	24,756	4,803,427	58,811	10,966,154
Add: Purchase	107,193	25,063,581	126,724	24,275,803	74,669	17,800,107	66,354	12,388,397
Available for use	149,943	33,657,708	162,965	30,984,099	99,425	22,603,534	125,165	23,354,551
Less: Closing Inventory	45,235	10,217,613	60,818	16,784,225	45,235	10,217,613	60,818	16,784,225
Consumed	104,708	23,440,095	102,147	14,199,874	54,190	12,385,921	64,347	6,570,326

	Amount in Taka		Amount in Taka	
	1st July 2021 to 31st Dec. 2021	1st July 2020 to 31st Dec. 2020	1st Oct. 2021 to 31st Dec. 2021	1st Oct. 2020 to 31st Dec. 2020
22.02 Packing Materials Consumed				
Opening Inventory	815,670	789,512	463,524	856,581
Add: Purchase	2,619,587	2,481,568	1,681,791	1,257,879
Available for use	3,435,257	3,271,080	2,145,315	2,114,460
Less: Closing Inventory	445,188	830,000	445,188	830,000
Consumed	2,990,069	2,441,080	1,700,127	1,284,460
22.03 Manufacturing Overhead				
Utilities	5,204,143	4,704,330	2,740,221	2,274,109
Wages & Salaries	18,389,479	18,047,467	8,744,565	8,573,339
Fuel and Car Expenses	661,146	288,344	527,000	101,921
Insurance Premium	324,005	408,357	120,704	203,310
Factory Office Refreshment	112,021	134,014	55,101	62,752
Conveyance	77,380	55,185	45,310	20,090
Factory Stationery, Telephone & Fax	367,919	214,633	260,131	111,830
Printing & Publication	-	88,591	-	54,570
Interest on Working Capital Loan*	6,562,381	6,807,261	3,243,742	3,409,269
Other Factory Overhead	1,736,008	1,539,738	819,304	799,002
Total	33,434,482	32,287,920	16,556,078	15,610,192

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

23.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	7,428	9,282	3,714	4,641
Utilities	181,939	174,387	97,729	80,546
Office Consumable Expenses	49,280	69,120	37,120	37,200
Fuel and Car Expenses	35,460	28,199	17,630	14,290
Salaries, Allowances & Benefits	5,192,826	5,110,533	2,389,348	2,229,232
Employer PF Contribution	810,379	782,702	486,031	438,134
Conveyance & Travelling	2,600	15,667	2,370	5,492
Office Rent, Rate & Taxes	94,032	94,032	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	288,539	293,996	140,809	110,200
Audit Fee	57,498	57,498	28,749	28,749
Other Professional Fee	9,378	9,378	4,689	4,689
Donation & Subscription	-	12,500	-	-
Stationery & Consumables	153,820	101,380	97,152	54,493
Office Refreshment	74,721	35,703	50,847	24,003
License Renewal and Listing Fees	128,040	245,608	34,649	149,674
A.G.M. Expenses	887,629	774,788	630,120	604,924
Board Meeting attending fee	24,000	43,256	24,000	43,250
Audit Committee fee	8,000	-	8,000	-
Other Expenses	13,660	-	10,160	6
Total	8,019,229	7,858,029	4,099,117	3,865,523

24.00 Selling & Distribution Expenses

Depreciation on Furniture & Fixture and Equipment	22,286	27,858	11,142	13,929
Fuel Expenses	165,598	141,481	79,013	71,880
Delivery Expenses	69,635	71,755	55,940	29,939
Promotional Expenses	381,658	50,000	144,646	-
Salaries, Allowances & Benefits	405,017	391,431	193,143	182,617
Office Refreshment	25,775	-	775	-
Conveyance & Travelling	28,495	9,365	16,385	5,695
Telephone & Mobile bill	38,910	22,873	21,210	11,583
Total	1,137,374	714,763	522,254	315,643

25.00 Financial Expenses

Bank Charges & Commission	298,333	351,929	171,040	222,171
Total	298,333	351,929	171,040	222,171

26.00 Foreign Exchange gain/(loss)

Realized Foreign Exchange gain/(loss) - Trade Receivables	375,222	173,499	250,584	61,236
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	41,617	(154,570)	(43,215)	(15,219)
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables	44,146	106,992	(105,913)	106,992
Total	460,985	125,921	101,456	153,009

26.01 Other comprehensive income

Total	-	-	-	-
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Amount in Taka		Amount in Taka	
1st July 2021 to 31st Dec. 2021	1st July 2020 to 31st Dec. 2020	1st Oct. 2021 to 31st Dec. 2021	1st Oct. 2020 to 31st Dec. 2020

27.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :**27.01 Basic Earnings Per Share**

The Computation of EPS is given below:

Net profit for the period (a)	(4,125,150)	3,045,894	(1,457,198)	1,044,982
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.23)	0.17	(0.08)	0.06

* Diluted earnings per share :

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

Note: The company's sales revenue has decreased by 4.92% during the period ended on Dec. 31, 2021 compared to previous period. The cost of goods sold on the other hand has increased by 6.25% from the previous period. Administrative and Selling & Distribution expenses increased by 2.05% and 59.13% respectively compared to previous year. The financial expenses reduced by 15.23% and foreign exchange gain was increased by 266% compared to previous year. As a result the EPS has reduced to Tk. -0.23 compared to Tk. 0.17 of the corresponding previous year.

27.02 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

27.03 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

28.00 Cash flows from operating activities***Reconciliation of Cash Flows from operating activities**

Sales revenue	76,859,095	80,837,268
Add: Opening Trade Receivables	80,933,505	76,889,690
Less: Closing Trade Receivables	(75,096,710)	(77,955,092)
Less: Cost of goods sold	(72,517,392)	(68,251,972)
Less: Administrative expenses	(8,019,229)	(7,858,029)
Less: Selling & Distribution expenses	(1,137,374)	(714,763)
Add: Depreciation	6,644,772	7,125,234
Add: Decrease/(increase) in Inventory	115,252	(10,090,772)
Add: Decrease/(increase) in Advance & Deposits	100,108	(1,305)
Add: (Decrease)/increase in Liabilities for expense	640,209	45,106
Add: (Decrease)/increase in Other liabilities	-	-
Add: (Decrease)/increase in Trade Payables	(314,204)	6,610,679
Add: Realized foreign exchange gain/(loss) - Trade Receivables	375,222	173,499
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	41,617	(154,570)
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	44,146	106,992
Add: Other Income	-	-
Less: WPPF paid	-	(360,000)
Add: Interest on working capital loan	6,562,381	6,807,261
Less: Financial expenses	(6,860,714)	(7,159,190)
Less: Income tax paid	(401,529)	(434,946)
Net Cash Generated from Operating activities (a)	7,969,155	5,615,090
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.45	0.31

*Though sales during the period ended on 31st Dec. 2021 decreased by Tk. 3,978,173 (-4.92%), the cash collection from customers increased by Tk. 2,924,024 (3.67%). Payment to suppliers and others on the other hand increased by Tk. 1,103,575 (1.65%). The payment for financial expenses decreased by Tk. 298,476 (-4.17%) and income tax payment decreased by Tk. 33,417 (-7.68%), thereby causing the net operating cash flow to increase by Tk. 2,354,065 (41.92%). As such NOCFPS has increased to 0.45 compared to 0.31 of the corresponding year 2020-2021.

29.00 Cash Collection from Customers

Sales Revenue	76,859,095	80,837,268
Add: Opening trade receivable	80,933,505	76,889,690
	157,792,600	157,726,958
Less: Closing trade receivable	75,096,710	77,955,092
Total	82,695,890	79,771,866

	Amount in Taka	
	1st July 2021 to 31st Dec. 2021	1st July 2020 to 31st Dec. 2020
30.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(72,517,392)	(68,251,972)
Administrative Expenses	(8,019,229)	(7,858,029)
Selling Expenses	(1,137,374)	(714,763)
	(81,673,995)	(76,824,764)
Add: Depreciation	6,644,772	7,125,234
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	41,617	(154,570)
Add: Net unrealized FOREX gain/(loss) - Trade Payables	44,146	106,992
Change in Inventory	115,252	(10,090,772)
Change in Advance & Deposits	100,108	(1,305)
Change in Liabilities for Expenses	640,209	45,106
Change in other liabilities	-	-
Change in Trade Payables	(314,204)	6,610,679
WPPF Paid	-	(360,000)
Interest on working capital	6,562,381	6,807,261
Total	(67,839,714)	(66,736,139)
31.00 Financial Expenses		
Interest on working capital	(6,562,381)	(6,807,261)
Bank Charges & Commission	(298,333)	(351,929)
Total	(6,860,714)	(7,159,190)

32.00 Related party disclosures:

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

Particulars - Board meeting fee			Jul'21-Dec'21	Jul'20-Dec'20
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	4,000	4,000
Mr. Mahmudul Hoque	Director	Board meeting fee	4,000	4,000
Mrs. Aniq Haque	Director	Board meeting fee	-	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
Mr. Mahmudul Hoque	Director	Loan	18,400,000	-

Particulars - Audit Committee fee			Jul'21-Dec'21	Jul'20-Dec'20
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain	Chairperson	Audit committee fee	4,000	3,334
Mrs. Aniq Haque	Member	Audit committee fee	-	3,333
Mr. Alwi M Haque	Member	Audit committee fee	4,000	3,333

- 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) Loan received from director on arm length basis.

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

Name	Designation	Jul'21-Dec'21	Jul'20-Dec'20
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	586,385	586,385
A.S.M Jubaer	Vice President (Production)	624,000	585,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	464,750	425,750
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	464,750	429,000
Mr. Md. Sirazul Islam Chow*	First Asstt. Vice President (Marketing)	312,500	225,000
Mr. Md. Mizanur Rahman Chow. **	First Asstt. Vice President (Marketing)	-	67,032

* Appointed on 16/8/2020

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

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

Particulars	Nature of Payment	Jul'21-Dec'21	Jul'20-Dec'20
Directors	Board meeting and Audit committee	24,000	30,000
Officers & Executives	Salary, bonus & other allowances	11,046,596	10,457,213

33.03 Aggregate amount of compensation to key management personnel:

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

ANLIMA YARN DYEING LIMITED
Property, Plant & Equipment
As on Dec. 31, 2021

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 31.12.2021
	Opening Balance as at 01.07.2021	Addition during the year	Disposal during the year	Total as at 31.12.2021		Opening Balance as at 01.07.2021	Disposal during the year	Charged during the year	Total as at 31.12.2021	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	25,129,107	-	551,667	25,680,775	43,581,721
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	337,160,672	-	5,920,253	343,080,925	171,598,577
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,046,457	-	32,108	7,078,566	288,973
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,719,294	-	33,609	13,752,903	302,481
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,957,012	-	25,814	6,982,827	232,327
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,140,694	-	81,320	6,222,014	731,883
Total as on Dec. 31, 2021	639,626,559	-	-	639,626,559		396,153,237	-	6,644,772	402,798,009	236,828,550

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	551,667	5,920,253	32,108	16,805	12,907	81,320	6,615,060
Administrative	-	-	-	4,201	3,227	-	7,428
Marketing	-	-	-	12,603	9,680	-	22,284
Total	551,667	5,920,253	32,108	33,609	25,814	81,320	6,644,772

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

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 30.06.2021
	Opening Balance as at 01.07.2020	Addition during the year	Disposal during the year	Total as at 30.06. 2021		Opening Balance as at 01.07. 2020	Disposal during the year	Charged during the year	Total as at 30.06. 2021	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	23,997,482	-	1,131,625	25,129,107	44,133,389
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	324,473,963	-	12,686,709	337,160,672	177,518,830
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,966,187	-	80,270	7,046,457	321,082
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,635,271	-	84,023	13,719,294	336,090
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,892,477	-	64,535	6,957,012	258,142
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,937,393	-	203,301	6,140,694	813,203
Total as on June 30, 2021	639,626,559	-	-	639,626,559		381,902,773	-	14,250,464	396,153,237	243,473,322

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

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	1,131,625	12,686,709	80,270	42,011	32,268	203,301	14,176,185
Administrative	-	-	-	10,503	8,067	-	18,570
Marketing	-	-	-	31,508	24,201	-	55,709
Total	1,131,625	12,686,709	80,270	84,023	64,535	203,301	14,250,464