

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 2nd Quarter ended on December 31, 2022 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, 2022
(Un-audited)

ANLIMA YARN DYEING LIMITED
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Dhaka-1000, Bangladesh
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ANLIMA YARN DYEING LIMITED
Statement of Financial Position
As on December 31, 2022 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.12.22	30.06.22
ASSETS			
Non-Current Assets			
		225,127,063	231,328,592
Property, Plant and Equipment	3.00	223,982,249	230,183,778
Security Deposits	4.00	1,144,814	1,144,814
Current Assets			
		195,436,755	152,290,887
Inventories	5.00	109,003,788	69,277,609
Trade Receivables	6.00	72,111,140	78,180,038
Advance to employees & other	7.00	1,067,981	501,262
Cash and Cash Equivalents	8.00	13,253,846	4,331,979
TOTAL ASSETS		420,563,818	383,619,480
EQUITY AND LIABILITIES			
Shareholders' Equity			
		186,209,048	184,794,693
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	(631,413)	(2,045,768)
Non-Current Liabilities			
		27,631,098	28,628,396
Deferred Tax Liability	13.00	27,631,098	28,628,396
Current Liabilities			
		206,723,672	170,196,391
Short Term Loan	14.00	172,253,092	137,434,061
Trade Payables	15.00	10,844,880	9,749,780
Liabilities for Expenses	16.00	7,539,485	7,543,217
WPPF	17.00	83,541	-
Provision for Tax	18.00	13,274,402	12,733,036
Dividend Payable	19.00	2,728,271	2,736,298
TOTAL EQUITY AND LIABILITIES		420,563,818	383,619,480
Net Asset Value per share	20.00	10.42	10.34

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, 2022 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2022 to 31st Dec. 2022	1st July 2021 to 31st Dec. 2021	1st Oct. 2022 to 31st Dec. 2022	1st Oct. 2021 to 31st Dec. 2021
NET SALES REVENUE	21	69,323,322	76,859,095	31,804,243	42,613,227
Cost of Goods Sold	22	(62,881,994)	(72,517,392)	(28,604,382)	(39,663,942)
GROSS PROFIT		6,441,328	4,341,702	3,199,861	2,949,285
OPERATING EXPENSES					
Administrative Expenses	23	(7,719,041)	(8,019,229)	(3,821,758)	(4,099,117)
Selling & Distribution Expenses	24	(869,505)	(1,137,374)	(460,610)	(522,254)
Operating Profit		(2,147,219)	(4,814,901)	(1,082,508)	(1,672,086)
Financial Expenses	25	(1,031,837)	(298,333)	(179,793)	(171,040)
Foreign Exchange gain/(loss)	26	4,933,425	460,985	2,853,224	101,456
Profit Before Contribution to WPPF		1,754,370	(4,652,249)	1,590,923	(1,741,670)
Contribution to WPPF		(83,541)	-	(75,758)	-
PROFIT BEFORE TAX		1,670,828	(4,652,249)	1,515,165	(1,741,670)
Tax Expenses:					
Current Tax	18	(1,253,771)	(103,722)	(448,013)	(22,828)
Deferred Tax	13	997,298	630,820	137,960	307,300
Net profit after tax for the period		1,414,355	(4,125,150)	1,205,112	(1,457,198)
Other comprehensive income	26.01	-	-	-	-
Total Comprehensive Income		1,414,355	(4,125,150)	1,205,112	(1,457,198)
Basic Earnings Per Share	27.01	0.08	(0.23)	0.07	(0.08)

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, 2022 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2022	178,678,000	8,162,461	-	(2,045,768)	184,794,693
Net profit after tax for the period	-	-	-	1,414,355	1,414,355
Dividend declared during the period	-	-	-	-	-
Balance as on Dec. 31, 2022	178,678,000	8,162,461	-	(631,412)	186,209,048

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

Hulibur Nadeem
Chairperson

[Signature]
Managing Director

Aniqra Haque
Director

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Chief Financial Officer

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Company Secretary