

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2020 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 3rd Quarter ended March 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 March 31, 2020

Particulars	Notes	Amount in Taka	
		31.03.20	30.06.19
ASSETS			
Non-Current Assets		262,692,148	274,162,792
Property, Plant and Equipment	3.00	261,547,334	273,017,978
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		157,855,001	150,617,988
Inventories	5.00	61,821,685	55,574,154
Sundry Receivables	6.00	87,906,065	89,546,851
Advance to employees & other	7.00	2,221,925	1,396,309
Cash and Cash Equivalents	8.00	5,905,326	4,100,674
TOTAL ASSETS		420,547,149	424,780,780
EQUITY AND LIABILITIES			
Shareholders' Equity		190,572,261	197,503,324
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	302,178	302,178
Foreign exchange transaction gain	12.00	164,584	114,137
Retained Earnings	13.00	3,265,038	10,246,548
Non-Current Liabilities		31,139,537	32,013,844
Deferred Tax Liability	14.00	31,139,537	32,013,844
Current Liabilities		198,835,351	195,263,612
Short Term Loan	15.00	155,021,862	154,067,392
Sundry Creditors	16.00	4,819,222	6,270,008
Other Liabilities	17.00	2,719,485	1,534,332
Liabilities for Expenses	18.00	9,281,770	7,256,347
WPPF	19.00	1,458,982	1,714,137
Provision for Current Tax	20.00	11,628,505	12,406,792
Dividend Payable	21.00	13,905,524	12,014,603
TOTAL EQUITY AND LIABILITIES		420,547,149	424,780,780
Net Asset Value per share	21.01	10.67	11.05

The accompanying policies & explanatory notes 1-30 form an integral part of the Financial Statements.


				
Chairperson	Managing Director	Chief Financial Officer	Director	Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended March 31, 2020

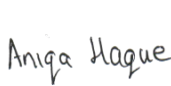
Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July, 2019 to 31st Mar, 2020	1st July, 2018 to 31st Mar, 2019	1st Jan, 2020 to 31st Mar, 2020	1st Jan, 2019 to 31st Mar, 2019
NET SALES REVENUE	22.00	126,166,402	145,696,634	33,865,734	50,362,619
Cost of Goods Sold	23.00	(110,509,344)	(123,226,558)	(32,204,048)	(39,949,692)
GROSS PROFIT		15,657,057	22,470,076	1,661,687	10,412,927
OPERATING EXPENSES					
Administrative Expenses	24.00	(11,330,235)	(10,891,404)	(3,748,096)	(4,116,888)
Selling & Distribution Expenses	25.00	(1,256,506)	(1,480,109)	(397,999)	(395,969)
Operating Profit		3,070,315	10,098,563	(2,484,409)	5,900,070
Financial Expenses	26.00	(658,540)	(1,039,228)	(154,898)	(325,475)
Profit Before Contribution to WPPF		2,411,776	9,059,335	(2,639,307)	5,574,595
Contribution to WPPF		(114,846)	(431,397)	-	(265,457)
PROFIT BEFORE TAX		2,296,929	8,627,938	(2,639,307)	5,309,138
Tax Expenses:					
Current Tax	20.01	(1,218,846)	(2,090,653)	-	(1,061,858)
Deferred Tax	14.00	874,307	796,462	291,436	265,487
Net profit after tax for the period		1,952,390	7,333,746	(2,347,871)	4,512,767
Other comprehensive income	26.01	50,447	-	16,816	-
Total Comprehensive Income		2,002,837	7,333,746	(2,331,055)	4,512,767
Basic Earnings Per Share	27.01	0.11	0.41	(0.13)	0.25

The accompanying policies & explanatory notes 1-30 form an integral part of the Financial Statements.


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary


ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 3rd Quarter ended March 31, 2020

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Foreign exchange translation gain/(loss)	Retained Earnings	Total Equity
Balance as on July 01, 2019	178,678,000	8,162,461	302,178	114,137	10,246,548	197,503,324
Net profit after tax for the period	-	-	-	-	1,952,390	1,952,390
Other income/(loss)	-	-	-	50,447	-	50,447
Dividend declared during the period	-	-	-	-	(8,933,900)	(8,933,900)
Balance as on March 31, 2020	178,678,000	8,162,461	302,178	164,584	3,265,038	190,572,261

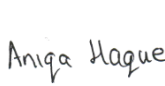
ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 3rd Quarter ended March 31, 2019

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Foreign exchange translation gain/(loss)	Retained Earnings	Total Equity
Balance as on July 01, 2018	178,678,000	8,162,461	302,178	-	10,414,349	197,556,988
Net Profit for the period	-	-	-	-	7,333,746	7,333,746
Dividend declared during the period	-	-	-	-	(9,441,900)	(9,441,900)
Balance as on March 31, 2019	178,678,000	8,162,461	302,178	-	8,306,195	195,448,834


Hubbuus Nadeez
Chairperson


Managing Director


Chief Financial Officer


Aniga Haque
Director


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the 3rd Quarter ended March 31, 2020

Particulars	Amount in Taka	
	1st July, 2019 to 31st Mar, 2020	1st July, 2018 to 31st Mar, 2019
Cash Flow from Operating Activities:		
Cash Collection from Customers & other	127,857,635	132,056,085
Cash Paid to Suppliers & Employees	(107,006,389)	(109,362,027)
Cash Generated from Operations	20,851,246	22,694,058
Financial Expenses	(10,960,952)	(11,191,954)
Income Tax Paid	(1,997,133)	(1,243,107)
Net Cash Generated from Operating activities	7,893,162	10,258,996
Cash Flow from Investing Activities:		
Purchase of Machinery & Equipment	-	-
Net Cash(Used)/ generated in Investing Activities	-	-
Cash Flow from Financing Activities:		
Short Term Loan Received	954,469	1,751,075
Payment of Dividend	(7,042,979)	(4,953,962)
Net Cash flow/(used) in Financing Activities	(6,088,510)	(3,202,887)
Net Increase/(Decrease) in Cash & Cash Equivalent	1,804,652	7,056,109
Effect of exchange rate changes on cash and cash equivalent *	-	-
Cash & Cash Equivalent at the beginning of period	4,100,674	1,615,517
Cash & Cash Equivalent at the closing of period	5,905,326	8,671,626
Net Operating Cash Flow per Share (NOCFPS)	0.44	0.57

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

** Explined in note 28.00

 Hubbius Nazki Chairperson	 Managing Director	 Chief Financial Officer	 Aniga Haque Director	 Company Secretary
---	--	---	--	--

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements (Un-audited)
For the 3rd Quarter ended March 31, 2020

1.00 Material information of the entity

The Anlima Yarn Dyeing Limited (hereinafter referred to as 'the company'), a member of Anlima Group, was incorporated in Bangladesh as a private limited company on October 24, 1995. It went for public issue of shares in 1997 and commenced commercial operation on March 30, 1998. The shares of the company are listed both in the Dhaka and Chittagong Stock Exchanges of Bangladesh. The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It produces sewing threads and provides dyeing services to different knitting, weaving, sweater and garments factories. The registered office of the company is located at Suite # 4/3, City Heart, 67, Naya Paltan, Dhaka – 1000 and the factory is located at Karnapara, Savar.

2.01 Basis of Preparation of Financial Statements

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

The financial statements have been prepared on the Historical Cost convention basis and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with that of the previous year. The financial statements have been prepared in accordance with the applicable International Accounting Standard (IASs) and International Financial Reporting Standard (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

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

2.02 Application of International Accounting Standards (IAS & IFRS)

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

- IAS-1 Presentation of Financial Statements
- IAS-2 Inventories
- IAS-7 Statements of Cash Flows
- IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS-10 Events after the Reporting Period
- IAS-12 Income Taxes
- IAS-16 Property, Plant and Equipment
- IAS-21 The Effects of Changes in Foreign Exchange Rates
- IAS-23 Borrowing Costs
- IAS-24 Related Party Disclosures
- IAS-32 Financial Instruments: Presentation
- IAS-33 Earnings Per Share (EPS)
- IAS-37 Provisions, Contingent Liabilities and Contingent Assets
- IAS-39 Financial Instruments: Recognition and Measurement
- IFRS-7 Financial Instruments: Disclosures
- IFRS-8 Operating Segments
- IFRS-13 Fair value measurement
- IFRS-15 Revenue from Contracts with Customers

		Amount in Taka	
		31.03.20	30.06.19
6.00	Sundry Receivables		
	Opening	89,546,851	87,095,999
	Add: Sales during the period (Note: 22.00)	126,166,402	167,905,483
	Add: Net Unrealized Forex gain (Note: 26.01)	50,447	114,137
		215,763,700	255,115,619
	Less: Received during the period	127,857,635	165,568,768
	Total	87,906,065	89,546,851
		Amount in Taka	
		31.03.20	30.06.19
6.01	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	87,906,065	89,546,851
	Maturity more than 6 months	-	-
	Total	87,906,065	89,546,851
	Debts considered Good & Secured	87,906,065	89,546,851
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	-	-
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
7.00	Advance to employee and Others		
	Employee Loans & Advances	348,000	432,500
	Prepaid expenses	1,873,925	963,809
	Total	2,221,925	1,396,309
7.01	Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994		
	Maturity less than 6 months	-	-
	Maturity more than 6 months	2,221,925	1,396,309
	Total	2,221,925	1,396,309
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	348,000	432,500
	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	4,517,839	887,520
	Cash at Banks in Current Account :	1,387,487	3,213,154
	Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,089,964	508,574
	National Bank Ltd. - A/C No. 0233148219	-	535
	Sonali Bank Ltd. - A/C No. 442633012934	297,298	2,703,820
	United Commercial Bank Ltd. - A/C No. 000111000 97386	225	225
	Total	5,905,326	4,100,674
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 Sponsors	84,384,000	84,384,000
	Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	83,959,490	74,519,430
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	10,334,510	19,774,570
	Total	178,678,000	178,678,000
	Composition of Shareholdings:		
		No. of Shares	
	Sponsors	8,438,400	8,438,400
	General Public	8,395,949	7,451,943
	Institute	1,033,451	1,977,457
	Total	17,867,800	17,867,800

		Amount in Taka	
		31.03.20	30.06.19
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	302,178
	Total	302,178	302,178
12.00 Foreign exchange transaction gain/(loss)			
	Opening balance	114,137	-
	Add: Net Unrealized Forex gain	50,447	114,137
	Total	164,584	114,137
13.00 Retained Earnings			
	Opening balance	10,246,548	10,414,348
	Add: Net Profit after Tax for the period	1,952,390	9,274,100
		12,198,938	19,688,448
	Less: Dividend declared during the period	(8,933,900)	(9,441,900)
	Total	3,265,038	10,246,548

14.00 Deferred Tax Liabilities

As at March 31, 2020	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	241,454,747	33,857,833	207,596,914
Revaluation surplus - Property, Plant and Equipment	-	-	-
Total taxable temporary difference	241,454,747	33,857,833	207,596,914
Tax on business income			15%
Total closing deferred tax liabilities/(assets)			31,139,537
Total opening deferred tax liabilities/(assets)			32,013,844
Deferred tax expense/(income)-at cost			(874,307)
Total deferred tax expense/(income)			(874,307)

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

As at June 30, 2019	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	252,925,391	39,499,763	213,425,628
Revaluation surplus - Property, Plant and Equipment	-	-	-
Total taxable temporary difference	252,925,391	39,499,763	213,425,628
Tax on business income			15%
Total closing deferred tax liabilities/(assets)			32,013,844
Total opening deferred tax liabilities/(assets) (Restated)			33,075,794
Deferred tax expense/(income)-at cost			(1,061,950)
Total deferred tax expense/(income)			(1,061,950)

		Amount in Taka	
		31.03.20	30.06.19
15.00	Short Term Loan*		
	Cash Credit, Sonali Bank	155,021,862	154,067,392
	Total	155,021,862	154,067,392
<p>* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Conifer Tower apartments (4444 sft) of the Group's sister concern Anlima Buildtech Limited. The interest rate applied to the loan is 9.00% per annum.</p>			
16.00	Sundry Creditors		
	Sundry Creditors	2,129,682	1,918,447
	Payable for Purchase of raw materials	2,689,540	4,351,561
	Total	4,819,222	6,270,008
17.00	Other Liabilities		
	Anlima Textile Limited	2,719,485	1,534,332
	Total	2,719,485	1,534,332
18.00	Liabilities for Expenses & Provision		
	Salary & Wages Payable	5,282,877	5,238,302
	Office Rent Payable	125,400	22,800
	Provision for Utilities	2,438,416	520,106
	Provision for Audit Fee	67,504	90,004
	Accrued Expenses	1,088,198	967,912
	Provident Fund	279,375	417,223
	Total	9,281,770	7,256,347
19.00	WPPF		
	Opening Balance	1,714,136	1,168,602
	Add: Addition during the period	114,846	545,534
		1,828,982	1,714,137
	Less: Paid during the period	370,000	-
	Total	1,458,982	1,714,137
		Amount in Taka	
		31.03.20	30.06.19
20.00	Provision for Current Tax		
	Opening Balance	12,406,792	11,019,105
	Add: Provision during the period 20.01 & 20.03	1,218,846	2,698,556
		13,625,638	13,717,661
	Less: Tax Paid	(1,997,133)	(1,310,869)
	Total	11,628,505	12,406,792

	1st July, 2019 to 31st Mar, 2020	1st July, 2018 to 31st Mar, 2019
20.01 Current Tax		
Profit before tax	2,296,929	8,627,938
Add: Accounting Depreciation	11,470,644	12,322,851
Less: Depreciation as per tax rules	(5,641,930)	(7,013,101)
Taxable income for the period	8,125,643	13,937,688
Rate of Tax	15%	15%
Tax on Business	1,218,846	2,090,653
Add: Additional Provision	-	-
Total Provision for the period	1,218,846	2,090,653

	1st Jan, 2020 to 31st Mar, 2020	1st Jan, 2019 to 31st Mar, 2019
20.02 Current Tax		
Profit before tax	(2,639,307)	5,309,138
Add: Accounting Depreciation	3,823,548	4,107,617
Less: Tax depreciation	(1,880,643)	(2,337,700)
Taxable income for the period	(696,402)	7,079,055
Rate of Tax	15%	15%
Tax on Business	-	1,061,858
Add: Additional Provision	-	-
Total Provision for the period	-	1,061,858

	1st July, 2018 to 30th June, 2019
20.03 Current Tax	
Profit before tax	10,910,706
Add: Accounting Depreciation	16,430,468
Less: Tax depreciation	(9,350,802)
Taxable income for the period	17,990,372
Rate of Tax	15%
Tax on Business	2,698,556
Add: Additional Provision	-
Total Provision for the period	2,698,556

	Amount in Taka	
	31.03.20	30.06.19
21.00 Dividend Payable		
Opening Balance	12,014,603	8,102,093
Add: Dividend declared during the period	8,933,900	9,441,900
	20,948,503	17,543,993
Less: Paid During the period	(7,042,979)	(5,529,390)
Closing Balance	13,905,524	12,014,603
21.01 NAV per Share :		
NAV per Share with revaluation :		
Shareholders' Equity	190,572,261	197,503,324
Number of ordinary Shares Outstanding	17,867,800	17,867,800
Net Asset Value - NAV	10.67	11.05

22.00 Turnover	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	464,765	65,330,058	467,602	66,092,611	125,661	18,079,367	139,190	18,618,722
Sale of Sewing Thread	136,772	60,836,344	181,009	79,604,023	34,947	15,786,367	69,342	31,743,897
Total	601,537	126,166,402	648,611	145,696,634	160,608	33,865,734	208,532	50,362,619

23.00 Cost of Goods Sold	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Raw Materials Consumed	23.01	46,513,318		53,413,187		12,018,113		17,302,179
Packing Materials Consumed	23.02	4,029,876		5,136,915		1,261,998		1,845,007
Manufacturing Overhead	23.03	51,659,295		50,077,267		16,976,185		15,620,318
Depreciation		11,401,007		12,235,805		3,800,336		4,078,602
Cost of Goods Manufactured		113,603,495		120,863,174		34,056,631		38,846,106
Add: Opening Work-In-Process		584,177		791,481		1,307,938		910,712
Less: Closing Work-In-Process		1,066,986		956,536		1,066,986		956,536
Cost of Production		113,120,686		120,698,119		34,297,583		38,800,281
Add: Opening Stock of Finished Goods		8,766,885		8,645,349		9,284,691		7,266,321
Cost of Goods available for Sale		121,887,571		129,343,468		43,582,274		46,066,602
Less: Closing Stock of Finished Goods		11,378,227		6,116,910		11,378,227		6,116,910
Cost of Goods Sold		110,509,344		123,226,558		32,204,048		39,949,692

23.01 Raw Material Consumed	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Dyes	23.01.01	4,963,438		6,087,696		1,674,910		1,934,017
Chemicals	23.01.02	9,971,489		12,502,530		3,011,118		3,861,573
Grey Polyester Yarn	23.01.03	31,578,391		34,822,961		7,332,084		11,506,589
Total		46,513,318		53,413,187		12,018,113		17,302,179

23.01.01 Dyes Consumed	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	24,638	15,870,859	27,137	16,205,180	22,655	14,858,681	25,506	15,785,208
Add: Purchase	5,799	2,371,323	10,513	5,356,031	650	94,972	3,541	1,622,324
Available for use	30,438	18,242,181	37,650	21,561,211	23,305	14,953,653	29,046	17,407,532
Less: Closing Inventory	19,806	13,278,743	25,498	15,473,516	19,806	13,278,743	25,498	15,473,516
Consumed	10,632	4,963,438	12,152	6,087,696	3,499	1,674,910	3,548	1,934,017

23.01.02 Chemicals Consumed	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	56,943	6,038,811	32,977	4,362,370	84,770	7,008,721	76,998	6,395,767
Add: Purchase	226,530	10,536,775	227,433	13,158,024	39,815	2,606,494	23,033	2,483,670
Available for use	283,473	16,575,586	260,411	17,520,394	124,585	9,615,215	100,031	8,879,437
Less: Closing Inventory	52,449	6,661,136	31,613	5,017,864	52,449	6,661,136	31,613	5,017,864
Consumed	231,024	9,971,489	228,798	12,502,530	72,135	3,011,118	68,418	3,861,573

23.01.03 Grey Polyester Yarn Consumed	1st July, 2019 to 31st Mar, 2020		1st July, 2018 to 31st Mar, 2019		1st Jan, 2020 to 31st Mar, 2020		1st Jan, 2019 to 31st Mar, 2019	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	75,309	17,674,848	65,885	14,667,052	70,185	13,780,247	63,121	14,374,833
Add: Purchase	112,745	23,844,933	164,294	39,721,118	15,800	3,493,228	73,275	16,696,965
Available for use	188,054	41,519,781	230,179	54,388,170	85,985	17,273,475	136,396	31,071,798
Less: Closing Inventory	44,932	9,941,391	85,668	19,565,209	44,932	9,941,391	85,668	19,565,209
Consumed	143,122	31,578,391	144,511	34,822,961	41,053	7,332,084	50,728	11,506,589

	Amount in Taka			
	Jul'19 to Mar'20	Jul'18 to Mar'19	Jan'20 to Mar'20	Jan'19 to Mar'19
23.02 Packing Materials Consumed				
Opening Inventory	434,605	901,418	531,764	661,737
Add: Purchase	4,266,512	4,785,473	1,401,476	1,733,247
Available for use	4,701,118	5,686,891	1,933,240	2,394,984
Less: Closing Inventory	671,242	549,977	671,242	549,977
Consumed	4,029,876	5,136,915	1,261,998	1,845,007
23.03 Manufacturing Overhead				
Utilities	7,633,541	6,052,700	2,650,854	1,677,414
Wages & Salaries	29,849,532	28,341,810	9,554,764	9,263,710
Fuel and Car Expenses	546,082	979,605	150,356	317,255
Insurance Premium	381,141	362,871	127,626	120,957
Factory Office Refreshment	252,956	255,441	74,875	73,494
Conveyance	136,659	89,972	29,185	34,642
Factory Stationery, Telephone & Fax	351,444	387,019	124,221	128,343
Printing & Publication	113,697	163,149	60,043	75,302
Interest on Working Capital Loan	10,302,412	10,152,726	3,407,693	3,355,587
Value added Tax	-	1,450,562	-	-
Other Factory Overhead	2,091,831	1,841,411	796,568	573,614
	51,659,295	50,077,267	16,976,185	15,620,318
24.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	17,409	21,761	5,802	7,254
Utilities	194,333	226,715	34,090	61,076
Office Consumable Expenses	98,540	53,050	35,630	20,170
Fuel and Car Expenses	48,016	42,835	9,830	12,880
Salaries, Allowances & Benefits	7,159,649	6,832,337	2,265,526	2,189,206
Employer PF Contribution	1,043,081	1,056,228	338,579	339,786
Conveyance & Travelling	93,992	74,172	11,950	22,675
Office Rent, Rate & Taxes	108,000	108,000	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	468,841	472,373	185,593	218,772
Audit Fee	86,248	86,250	28,749	28,750
Other Professional Fee	14,065	14,438	4,689	4,313
Donation & Subscription	-	26,300	-	-
Stationery & Consumables	171,060	290,282	31,098	105,613
Office Refreshment	171,434	186,642	19,920	60,533
License Renewal and Listing Fees	359,138	298,210	94,291	81,353
A.G.M. Expenses	1,160,803	797,434	536,373	658,906
Board Meeting attending fee	37,150	41,400	11,500	11,500
Other Expenses	98,476	262,978	98,476	258,102
Total	11,330,235	10,891,404	3,748,096	4,116,888
25.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	52,227	65,284	17,409	21,761
Fuel Expenses	234,348	279,132	79,963	109,383
Delivery Expenses	193,289	334,402	56,969	55,964
Promotional Expenses	-	80,911	-	-
Salaries, Allowances & Benefits	641,665	584,329	196,023	169,210
Office Refreshment	7,535	11,945	1,380	4,615
Conveyance & Travelling	57,900	57,520	24,415	13,245
Telephone & Mobile bill	69,542	66,586	21,840	21,790
Total	1,256,506	1,480,109	397,999	395,968
26.00 Financial Expenses				
Bank Charges & Commission	658,540	1,039,228	154,898	325,475
Total	658,540	1,039,228	154,898	325,475
26.01 Other Income				
Net Unrealized Forex gain/(loss)	50,447	-	16,816	-
Total	50,447	-	16,816	-

Amount in Taka			
Jul'19 to Mar'20	Jul'18 to Mar'19	Jan'20 to Mar'20	Jan'19 to Mar'19

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	2,002,837	7,333,746	(2,331,055)	4,512,767
Weighted average number of Shares	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS	0.11	0.41	(0.13)	0.25

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

The company generated Tk. 195.30 lac less sales revenue during the period ended 31st March 2020 compared to the corresponding period of 2018-2019. During the 3rd Quarter ended 31st March 2020 Cost of Goods Sold has also reduced by Tk. 127.17 lac compared to the corresponding period of 2018-2019. As a combined effect of both the sales revenue and COGS, EPS during the 3rd Quarter reduced to Tk. 0.11 per share from Tk. 0.41 per share of the corresponding period of 2018-2019.

During the 3rd quarter ended 31st March 2020 sales revenue has declined by Tk. 164.96 lac with a reduction of Tk. 77.46 lac in Cost of Goods Sold compared to the corresponding period of 2018-2019. As a result, EPS during the 3rd quarter ended 31st March 2020 reduced to Tk. (0.13) per share from Tk. 0.25 per share of the corresponding period of 2018-2019.

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

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

Reconciliation of Cash Flows from operating activities

Sales revenue	126,166,402	145,696,634	33,865,734	50,362,619
Add: Opening Sundry Receivables	89,546,851	87,095,999	87,886,721	99,715,503
Less: Closing Sundry Receivables	(87,906,065)	(100,736,548)	(87,906,065)	(100,736,548)
Less: Cost of goods sold	(110,509,344)	(123,226,558)	(32,204,048)	(39,949,692)
Less: Administrative expenses	(11,330,235)	(10,891,404)	(3,748,096)	(4,116,888)
Less: Selling & Distribution expenses	(1,256,506)	(1,480,109)	(397,999)	(395,969)
Add: Depreciation	11,470,644	12,322,851	3,823,548	4,107,617
Add: Decrease/(increase) in Inventory	(6,247,531)	(4,184,017)	5,889,594	(3,765,943)
Add: Decrease/(increase) in Advance & Deposits	(825,616)	(932,498)	343,933	(548,911)
Add: (Decrease)/increase in Liabilities for expense	2,025,423	1,283,242	(160,543)	(54,398)
Add: (Decrease)/increase in Other liabilities	1,185,153	8,046,096	(3,395,219)	1,145,110
Add: (Decrease)/increase in Sundry Creditors	(1,450,786)	(452,356)	(1,976,151)	(1,216,472)
Add: (Decrease)/increase Foreign exchange transaction gain	50,447	-	90,303	-
Less: WPPF paid	(370,000)	-	(360,000)	-
Add: Interest on working capital loan	10,302,412	10,152,726	3,407,693	3,355,587
Less: Financial expenses	(10,960,952)	(11,191,954)	(3,562,591)	(3,681,062)
Less: Income tax paid	(1,997,133)	(1,243,107)	(957,918)	(477,934)
Net Cash Generated from Operating activities (a)	7,893,163	10,258,996	638,895	3,742,621
Number of ordinary shares outstanding (b)	17,867,800	17,867,800	17,867,800	17,867,800
Net operating Cash Flow per Share (a÷b)	0.44	0.57	0.04	0.21

Though sales during the 3rd quarter ended 31st March 2020 has decreased by Tk. 195.30 lac, the receivable collection during the period was reduced by Tk. 41.98 lac. Payment to suppliers on the other hand has reduced by Tk. 23.55 lac, payment for financial expenses has declined by Tk. 2.31 lac and income tax payment has increased by Tk. 7.54 lac thereby causing the net operating cash flow reduced by Tk. 23.65 lac. As such the NOCFPS has decreased to Tk. 0.44 compared from Tk. 0.57 of the corresponding period of 2018-2019.

29.00 Related party disclosures:

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

Particulars			Jul'19-Mar'20	Jul'18-Mar'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	6,000	6,000
Mr. Mahmudul Hoque	Director	Board meeting fee	6,000	6,000
Mrs. Aniqha Haque	Director	Board meeting fee	6,000	6,000
Mr. Alwi M Haque	Director	Board meeting fee	6,000	4,000
Mr. Ahmed Ullah	Independent Director	Board meeting fee	-	4,000
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	6,000	2,000
Anlima Textile Limited	Sister Concern	Inter Company	2,719,485	20,255,911

- 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. Anlima Yarn Dyeing Limited has inter company transactions with Anlima Textile Limited as sister concern.

30.00 Disclosure of managerial compensation:**30.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'19-Mar'20	Jul'18-Mar'19
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	857,024	857,024
A.S.M Jubaer	Vice President (Production)	855,000	832,500
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	570,000	570,000
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	570,000	570,000
Mr. Md. Mizanur Rahman Chow.	First Astt. Vice President (Marketing)	508,250	465,500

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

Particulars	Nature of Payment	Jul'19-Mar'20	Jul'18-Mar'19
Directors	Board meeting fee	30,000	28,000
Officers & Executives	Salary, bonus & other allowances	15,512,724	13,708,487

30.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'19-Mar'20	Jul'18-Mar'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 March 31, 2020

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.03.2020
	Opening Balance as at 01.07.2019	Addition during the year	Disposal during the year	Total as at 31.03. 2020		Opening Balance as at 01.07. 2019	Charged during the year	Total as at 31.03. 2020	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	22,836,840	870,481	23,707,321	45,555,175
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	310,880,575	10,195,041	321,075,616	193,603,886
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,865,849	75,253	6,941,103	426,436
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,530,243	78,771	13,609,014	446,370
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,811,807	60,502	6,872,309	342,845
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,683,267	190,594	5,873,862	1,080,035
Total as on Mar-31-03-2020	639,626,559	-	-	639,626,559		366,608,581	11,470,644	378,079,225	261,547,334
Total as on June 30, 2019	639,626,559	-	-	639,626,559	-	350,178,113	16,430,468	366,608,581	273,017,978

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	870,481	10,195,041	75,253	39,386	30,251	190,594	11,401,007
Administrative	-	-	-	9,846	7,563	-	17,409
Marketing	-	-	-	29,539	22,688	-	52,227
Total	870,481	10,195,041	75,253	78,771	60,502	190,594	11,470,644