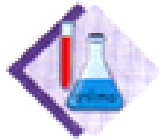


Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2021 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, 2021  
(Un-audited)

ANLIMA YARN DYEING LIMITED  
Suite # 4/3, City Heart, 67, Naya Paltan,  
Dhaka-1000, Bangladesh  
Tel: 49349881-4, 222221373, 48317216, Fax: 48317184  
E- mail: [info@anlima.com](mailto:info@anlima.com)  
web: [www.anlima.com](http://www.anlima.com)

**ANLIMA YARN DYEING LIMITED**  
**Statement of Financial Position (Un-audited )**  
**As on March 31, 2021**

| Particulars                         | Notes | Amount in Taka     |                    |
|-------------------------------------|-------|--------------------|--------------------|
|                                     |       | 31.03.21           | 30.06.20           |
| <b>ASSETS</b>                       |       |                    |                    |
| <b>Non-Current Assets</b>           |       | <b>256,912,908</b> | <b>258,868,600</b> |
| Property, Plant and Equipment       | 3.00  | 255,768,094        | 257,723,786        |
| Security Deposits                   | 4.00  | 1,144,814          | 1,144,814          |
| <b>Current Assets</b>               |       | <b>155,585,692</b> | <b>155,234,614</b> |
| Inventories                         | 5.00  | 83,633,532         | 69,284,344         |
| Trade Receivables                   | 6.00  | 68,396,131         | 76,889,690         |
| Advance to employees & other        | 7.00  | 1,356,417          | 1,366,100          |
| Cash and Cash Equivalents           | 8.00  | 2,199,612          | 7,694,480          |
| <b>TOTAL ASSETS</b>                 |       | <b>412,498,600</b> | <b>414,103,214</b> |
| <b>EQUITY AND LIABILITIES</b>       |       |                    |                    |
| <b>Shareholders' Equity</b>         |       | <b>205,056,362</b> | <b>191,009,812</b> |
| Issued Share Capital                | 9.00  | 178,678,000        | 178,678,000        |
| General Reserve                     | 10.00 | 8,162,461          | 8,162,461          |
| Dividend Equalization Reserve       | 11.00 | 302,178            | 302,178            |
| Retained Earnings                   | 12.00 | 17,913,723         | 3,867,173          |
| <b>Non-Current Liabilities</b>      |       | <b>29,926,201</b>  | <b>30,848,101</b>  |
| Deferred Tax Liability              | 13.00 | 29,926,201         | 30,848,101         |
| <b>Current Liabilities</b>          |       | <b>177,516,037</b> | <b>192,245,301</b> |
| Short Term Loan                     | 14.00 | 148,373,366        | 151,306,221        |
| Trade Payables                      | 15.00 | 5,859,464          | 4,520,220          |
| Other Liabilities                   | 16.00 | -                  | -                  |
| Liabilities for Expenses            | 17.00 | 7,968,679          | 9,362,373          |
| WPPF                                | 18.00 | 475,014            | 1,143,847          |
| Provision for Current Tax           | 19.00 | 13,097,578         | 12,133,305         |
| Dividend Payable                    | 20.00 | 1,741,936          | 13,779,335         |
| <b>TOTAL EQUITY AND LIABILITIES</b> |       | <b>412,498,600</b> | <b>414,103,214</b> |
| <b>Net Asset Value per share</b>    | 21.00 | <b>11.48</b>       | <b>10.69</b>       |

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





  
 Chairperson      Managing Director      Director      Chief Financial Officer      Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-audited )**  
**For the 3rd Quarter ended on March 31, 2021**

| Particulars                                | Notes | Amount in Taka                    |                                   | Amount in Taka                   |                                   |
|--|-------|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
|  |       | 1st July. 2020 to 31st March 2021 | 1st July. 2019 to 31st March 2020 | 1st Jan. 2021 to 31st March 2021 | 1st Jan. 2020 to 31st March. 2020 |
| NET SALES REVENUE                          | 22    | 122,245,794                       | 126,166,402                       | 41,408,526                       | 33,865,734                        |
| Cost of Goods Sold                         | 23    | (104,397,032)                     | (110,509,344)                     | (36,145,060)                     | (32,204,046)                      |
| <b>GROSS PROFIT</b>                        |       | <b>17,848,762</b>                 | <b>15,657,058</b>                 | <b>5,263,466</b>                 | <b>1,661,688</b>                  |
| <b>OPERATING EXPENSES</b>                  |       |                                   |                                   |                                  |                                   |
| Administrative Expenses                    | 24    | (11,558,960)                      | (11,330,235)                      | (3,700,931)                      | (3,748,096)                       |
| Selling & Distribution Expenses            | 25    | (1,029,947)                       | (1,256,506)                       | (315,186)                        | (397,999)                         |
| <b>Operating Profit</b>                    |       | <b>5,259,855</b>                  | <b>3,070,317</b>                  | <b>1,247,349</b>                 | <b>(2,484,407)</b>                |
| Financial Expenses                         | 26    | (499,521)                         | (658,540)                         | (147,592)                        | (154,898)                         |
| Foreign Exchange gain/(loss)               | 27    | 94,179                            | 50,447                            | (31,743)                         | 16,816                            |
| <b>Profit Before Contribution to WPPF</b>  |       | <b>4,854,513</b>                  | <b>2,462,224</b>                  | <b>1,068,014</b>                 | <b>(2,622,489)</b>                |
| Contribution to WPPF                       |       | (231,167)                         | (117,249)                         | (50,858)                         | -                                 |
| <b>PROFIT BEFORE TAX</b>                   |       | <b>4,623,346</b>                  | <b>2,344,975</b>                  | <b>1,017,156</b>                 | <b>(2,622,489)</b>                |
| <b>Tax Expenses:</b>                       |       |                                   |                                   |                                  |                                   |
| Current Tax                                | 19    | (1,624,820)                       | (1,238,665)                       | (464,635)                        | (4,204)                           |
| Deferred Tax                               | 13    | 921,900                           | 874,307                           | 307,300                          | 291,436                           |
| <b>Net profit after tax for the period</b> |       | <b>3,920,426</b>                  | <b>1,980,617</b>                  | <b>859,821</b>                   | <b>(2,335,257)</b>                |
| Other comprehensive income                 |       | -                                 | -                                 | -                                | -                                 |
| <b>Total Comprehensive Income</b>          |       | <b>3,920,426</b>                  | <b>1,980,617</b>                  | <b>859,821</b>                   | <b>(2,335,257)</b>                |
| <b>Basic Earnings Per Share</b>            | 28.01 | <b>0.22</b>                       | <b>0.11</b>                       | <b>0.05</b>                      | <b>(0.13)</b>                     |

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

  
Chairperson

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Change in Equity (Un-audited)**  
**For the 3rd Quarter ended on March 31, 2021**

| Particulars                         | Share Capital      | General Reserve  | Dividend Equalization Reserve | Retained Earnings | Total Equity       |
|-------------------------------------|--------------------|------------------|-------------------------------|-------------------|--------------------|
| Balance as on July 1, 2020          | 178,678,000        | 8,162,461        | 302,178                       | 3,867,174         | <b>191,009,813</b> |
| Net profit after tax for the period | -                  | -                | -                             | 3,920,426         | <b>3,920,426</b>   |
| Transferred from Dividend Payable   | -                  | -                | -                             | 12,014,602        | <b>12,014,602</b>  |
| Dividend declared during the period | -                  | -                | -                             | (1,888,480)       | <b>(1,888,480)</b> |
| Balance as on March 31, 2021        | <b>178,678,000</b> | <b>8,162,461</b> | <b>302,178</b>                | <b>17,913,722</b> | <b>205,056,361</b> |

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

| Particulars                         | Share Capital      | General Reserve  | Dividend Equalization Reserve | Retained Earnings | Total Equity       |
|-------------------------------------|--------------------|------------------|-------------------------------|-------------------|--------------------|
| Balance as on July 1, 2019          | 178,678,000        | 8,162,461        | 302,178                       | 10,243,017        | <b>197,385,656</b> |
| Net profit after tax for the period | -                  | -                | -                             | 1,980,617         | <b>1,980,617</b>   |
| Dividend declared during the period | -                  | -                | -                             | (8,933,900)       | <b>(8,933,900)</b> |
| Balance as on March 31, 2020        | <b>178,678,000</b> | <b>8,162,461</b> | <b>302,178</b>                | <b>3,289,734</b>  | <b>190,432,373</b> |

  
Chairperson

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Cash Flows (Un-audited)**  
**For the 3rd Quarter ended on March 31, 2021**

| Particulars  | Notes | Amount in Taka                       |                                      |
|--|-------|--------------------------------------|--------------------------------------|
|  |       | 1st July. 2020 to 31st<br>March 2021 | 1st July. 2019 to 31st<br>March 2020 |
| <b>Cash Flow from Operating Activities:</b>                  |       |                                      |                                      |
| Cash Collection from Customers                               | 30    | 130,739,353                          | 127,807,188                          |
| Realized Foreign Exchange gain/(loss)                        |       | 239,950                              | -                                    |
| Cash Paid to Suppliers, Employees & Others                   | 31    | (111,594,884)                        | (106,955,941)                        |
| <b>Cash Generated from Operations</b>                        |       | <b>19,384,419</b>                    | <b>20,851,247</b>                    |
| Financial Expenses   | 32    | (10,642,453)                         | (10,960,952)                         |
| Income Tax Paid  | 19    | (660,546)                            | (1,997,133)                          |
| <b>Net Cash Generated from Operating activities</b>          |       | <b>8,081,420</b>                     | <b>7,893,162</b>                     |
| <b>Cash Flow from Investing Activities:</b>                  |       |                                      |                                      |
| Land and land development                                    |       | (8,732,156)                          | -                                    |
| Acquisition of Plant, Machinery, Furniture and Equipment     |       | -                                    | -                                    |
| <b>Net Cash( Used)/ generated in Investing Activities</b>    |       | <b>(8,732,156)</b>                   | <b>-</b>                             |
| <b>Cash Flow from Financing Activities:</b>                  |       |                                      |                                      |
| Short Term Loan Received /(Repayment)                        | 14    | (2,932,855)                          | 954,469                              |
| Payment of Dividend  | 20    | (1,911,277)                          | (7,042,979)                          |
| <b>Net Cash flow/(used) in Financing Activities</b>          |       | <b>(4,844,132)</b>                   | <b>(6,088,510)</b>                   |
| <b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b> |       | <b>(5,494,868)</b>                   | <b>1,804,652</b>                     |
| Cash & Cash Equivalent at the beginning of period            |       | 7,694,480                            | 4,100,674                            |
| <b>Cash &amp; Cash Equivalent at the closing of period</b>   |       | <b>2,199,612</b>                     | <b>5,905,326</b>                     |
| <b>Net Operating Cash Flow per Share (NOCFPS)</b>            | 29    | <b>0.45</b>                          | <b>0.44</b>                          |

  
Chairperson

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

**Anlima Yarn Dyeing Limited**  
**Notes to the Financial Statements (Un-audited)**  
**For the period ended on March 31, 2021**

**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 224 employees as of March 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 09 months from 01 July 2020 to March 31, 2021.

**2.7 Revenue Recognition**

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

05 (five) step approach applied are as follows:

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

## 2.8 Cash and Cash Equivalent and Statement of Cash Flows

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

## 2.9 Inventories

Inventories comprises of Raw materials, Work-in-Process and Finished goods and 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-33 to the financial statements.

## **2.21 Corporate Tax**

### **(a) Current Tax**

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

### **(b) Deferred Tax**

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the year ended March 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 March 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 Re-arrangement of figures**

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

## **2.25 Application of International Accounting Standards (IAS & IFRS)**

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

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

## **2.26 Authorization date for issuing Financial Statements**

The financial statements were authorized for issue by Board of Directors on 28th March, 2021.

## **2.27 Structure, Content and Presentation of Financial Position**

Being the general purpose financial statements, the presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of Financial Statements. A complete set of financial statements comprise:

- i) Statement of Financial Position as at March 31, 2021.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the year ended March 31, 2021.
- iii) Statement of Cash Flows for the year ended March 31, 2021.
- iv) Statement of Changes in Equity for the year ended March 31, 2021.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the year ended March 31, 2021.
- vi) Comparative Statement of Financial Position of June 30, 2020.

## **2.28 Risk Exposure**

### ***(a) Exchange Rate Risk***

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

### ***Management Perception:***

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

### ***(b) Industry Risks***

***(i) Market demand***

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

***Management Perception:***

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

***(ii) Competition***

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

***Management Perception:***

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

***(iii) Rising of Raw Materials costs***

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

***Management Perception:***

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

***(c) Risks steaming from technological changes***

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

***Management perception:***

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

***(d) Other risk factors***

***(i) Political Unrest***

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

***Management Perception:***

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

***(ii) Possible slowdown in economic growth in Bangladesh***

Our performance and growth are dependent on the sound health of the Bangladesh economy. The economy could be adversely affected by various factors such as political or regulatory action, including adverse changes in liberalization policies, social disturbances, terrorist attacks and other acts of violence or war, natural calamities, commodity and energy prices and various other factors, like global health emergency currently going on due to COVID-19 pandemic. Any significant change may adversely affect our business and economy significantly.

***Management Perception:***

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

***(iii) Natural calamities***

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

***Management perception:***

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

**ANLIMA YARN DYEING LIMITED**  
**Selected Notes to the Financial Statements (Un-audited)**  
For the period ended on March 31, 2021

|             |   | Amount in Taka     |                    |
|-------------|---|--------------------|--------------------|
|             |   | 31.03.21           | 30.06.20           |
| <b>3.00</b> | <b>Property, Plant &amp; Equipment</b>  |                    |                    |
|             | <b>Cost:</b>  |                    |                    |
|             | Opening balance at cost   | 639,626,559        | 639,626,559        |
|             | Add : Addition during the period  | 8,732,156          | -                  |
|             |   | <u>648,358,715</u> | <u>639,626,559</u> |
|             | Add : Disposed / Sold during the period                                       | -                  | -                  |
|             | <b>Total - A</b>  | <u>648,358,715</u> | <u>639,626,559</u> |
|             | <b>Depreciation:</b>  |                    |                    |
|             | Opening balance   | 381,902,773        | 366,608,582        |
|             | Charged during the period   | 10,687,848         | 15,294,191         |
|             |   | <u>392,590,621</u> | <u>381,902,773</u> |
|             | Adjusted during the period  | -                  | -                  |
|             | <b>Total - B</b>  | <u>392,590,621</u> | <u>381,902,773</u> |
|             | <b>Written Down Value (A-B)</b>   | <u>255,768,094</u> | <u>257,723,786</u> |
| <b>4.00</b> | <b>Security Deposit</b>   |                    |                    |
|             | Bangladesh Telecommunications Company Ltd (BTCL)                              | 18,500             | 18,500             |
|             | Mobile Operators (Different Operators)  | 15,000             | 15,000             |
|             | Titas Gas Transmission and Distribution Co. Ltd.                              | 459,325            | 459,325            |
|             | Rural Electrification Board (REB)   | 351,989            | 351,989            |
|             | Central Depository Bangladesh Ltd. (CDBL)                                     | 300,000            | 300,000            |
|             | <b>Total</b>  | <u>1,144,814</u>   | <u>1,144,814</u>   |
| <b>5.00</b> | <b>Inventories</b>  |                    |                    |
|             | This consists of:   |                    |                    |
|             | Raw Materials   | 33,685,013         | 24,362,885         |
|             | Finished Goods  | 8,753,484          | 12,208,643         |
|             | Packing Materials   | 639,055            | 789,512            |
|             | Work-in -Process  | 1,174,723          | 982,428            |
|             | Spares & Stores   | 1,147,362          | 1,703,510          |
|             | Materials in Transit  | 38,233,895         | 29,237,368         |
|             | <b>Total</b>  | <u>83,633,532</u>  | <u>69,284,346</u>  |
|             | Item wise value and quantity of raw materials stock position are given below: |                    |                    |
|             |   | <b>31.03.2021</b>  | <b>30.06.2020</b>  |
|             |   | Quantity(Kg)       | Value(Tk.)         |
| <b>5.01</b> | <b>Raw Materials</b>  |                    |                    |
|             | Dyes  | 13,317             | 10,779,699         |
|             | Chemicals   | 143,180            | 8,043,726          |
|             | Grey Polyester Yarn   | 72,153             | 14,861,588         |
|             | <b>Total</b>  | <u>228,650</u>     | <u>33,685,013</u>  |
| <b>5.02</b> | <b>Finished Goods</b>   |                    |                    |
|             | Yarn dyeing   | 30,692             | 3,426,107          |
|             | Sewing Thread   | 15,140             | 5,327,377          |
|             | <b>Total</b>  | <u>45,832</u>      | <u>8,753,484</u>   |

|                              | 31.03.2021     |                | 30.06.2020     |                |
|------------------------------|----------------|----------------|----------------|----------------|
|                              | Quantity(Kg)   | Value(Tk.)     | Quantity(Kg)   | Value(Tk.)     |
| <b>5.03 Packing Material</b> |                |                |                |                |
| Poly Bag -ST (Kg)            | 850            | 238,927        | 966            | 285,590        |
| Plastic Cone (PCs)           | 36,000         | 44,297         | 93,000         | 117,110        |
| Paper Cone (PCs)             | 122,000        | 156,402        | 92,500         | 119,961        |
| Paper Tube (PCs)             | 8,064          | 32,023         | 1,872          | 7,020          |
| Poly Bag - YD (KG)           | 480            | 98,840         | 640            | 129,642        |
| Cartoon - ST (PCs)           | 1,650          | 35,625         | 4,650          | 106,925        |
| Textile Wax (PCs)            | 3,900          | 17,233         | 1,680          | 7,556          |
| Plastic Bag (PCs)            | 500            | 15,708         | 500            | 15,708         |
| <b>Total</b>                 | <b>173,444</b> | <b>639,055</b> | <b>195,808</b> | <b>789,512</b> |

|  | Amount in Taka     |                    |
|--|--------------------|--------------------|
|  | 31.03.21           | 30.06.20           |
| <b>6.00 Trade Receivables</b>  |                    |                    |
| Amount due from trade receivables  | 68,563,430         | 77,173,074         |
| Foreign Exchange gain/(loss)   | (167,299)          | (283,384)          |
|  | <b>68,396,131</b>  | <b>76,889,690</b>  |
| <b>6.01 Trade Receivables</b>  |                    |                    |
| Opening receivables  | 76,889,690         | 89,546,851         |
| Addition during the year   | 122,245,794        | 154,393,226        |
|  | <b>199,135,484</b> | <b>243,940,077</b> |
| Realized during the period   | 130,739,353        | 167,050,387        |
| <b>Closing balance</b>   | <b>68,396,131</b>  | <b>76,889,690</b>  |
| <b>6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b> |                    |                    |
| Receivables maturity less than 6 months  | 68,396,131         | 76,889,690         |
| Receivables maturity more than 6 months  | -                  | -                  |
| <b>Total</b>   | <b>68,396,131</b>  | <b>76,889,690</b>  |
| Debts considered Good & Secured  | 68,396,131         | 76,889,690         |
| Debts considered Good without security   | -                  | -                  |
| Debts considered doubtful & bad  | -                  | -                  |
| Debts due by directors or other officers & staffs                              | -                  | -                  |
| Debts due from companies under same management                                 | -                  | -                  |
| Maximum debt due by directors or officers & staffs at any time                 | -                  | -                  |

**Note:**

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

(b) Accounts receivable considered good for which the company holds no security other than the personal security : There is no such accounts receivable in this respect as on March 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 March 31, 2021.

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

|              |   | Amount in Taka     |                    |
|--------------|---|--------------------|--------------------|
|              |   | 31.03.21           | 30.06.20           |
| <b>7.00</b>  | <b>Advance to employee and Others</b>                                     |                    |                    |
|              | Employee Loans & Advances   | 302,000            | 306,500            |
|              | Prepaid expenses  | 1,054,417          | 1,059,600          |
|              | <b>Total</b>  | <b>1,356,417</b>   | <b>1,366,100</b>   |
| <b>7.01</b>  | <b>Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994</b> |                    |                    |
|              | Maturity less than 6 months   | 1,356,417          | 1,366,100          |
|              | Maturity more than 6 months   |                    |                    |
|              | <b>Total</b>  | <b>1,356,417</b>   | <b>1,366,100</b>   |
|              | Debts considered Good & Secured   | -                  | -                  |
|              | Debts considered Good without security                                    | -                  | -                  |
|              | Debts considered doubtful & bad   | -                  | -                  |
|              | Debts due by directors or other officers & staffs                         | 302,000            | 306,500            |
|              | Debts due from companies under same management                            | -                  | -                  |
|              | Maximum debt due by directors or officers & staffs at any time            | -                  | -                  |
| <b>8.00</b>  | <b>Cash &amp; Cash Equivalent</b>   |                    |                    |
|              | Cash in Hand  | 195,550            | 1,520,628          |
|              | Cash at Banks in Current Account :  | <b>2,004,062</b>   | <b>6,173,852</b>   |
|              | (a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253                       | 681,924            | 2,825,720          |
|              | (b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353                       | 643,406            | -                  |
|              | (c) Sonali Bank Ltd. - A/C No. 442633012934                               | 678,507            | 3,347,907          |
|              | (d) United Commercial Bank Ltd. - A/C No. 000111000 97386                 | 225                | 225                |
|              | <b>Total</b>  | <b>2,199,612</b>   | <b>7,694,480</b>   |
| <b>9.00</b>  | <b>Share capital</b>  |                    |                    |
|              | <b>Authorized Capital:</b>  |                    |                    |
|              | 20,000,000 Ordinary Shares of Tk. 10/- each                               | <b>200,000,000</b> | <b>200,000,000</b> |
|              | <b>Issued, Subscribed &amp; Paid-up Capital :</b>                         |                    |                    |
|              | Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors         | 84,379,000         | 84,384,000         |
|              | Ordinary Shares of Tk.10/- each fully paid-up in cash by General public   | 75,815,540         | 83,203,870         |
|              | Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution      | 18,483,460         | 11,090,130         |
|              | <b>Total</b>  | <b>178,678,000</b> | <b>178,678,000</b> |
|              | <b>Composition of Shareholdings:</b>                                      |                    |                    |
|              | Sponsors  | 8,437,900          | 8,438,400          |
|              | General Public  | 7,581,554          | 8,320,387          |
|              | Institute   | 1,848,346          | 1,109,013          |
|              | <b>Total</b>  | <b>17,867,800</b>  | <b>17,867,800</b>  |
| <b>10.00</b> | <b>General Reserve</b>  |                    |                    |
|              | The amount carried forward from previous year.                            | 8,162,461          | 8,162,461          |
|              | <b>Total</b>  | <b>8,162,461</b>   | <b>8,162,461</b>   |
| <b>11.00</b> | <b>Dividend Equalization Reserve</b>                                      |                    |                    |
|              | Balance carried from previous year  | 302,178            | 302,178            |
|              | Less: Dividend Equalization Reserve transfer to Retained Earnings         | -                  | -                  |
|              | <b>Total</b>  | <b>302,178</b>     | <b>302,178</b>     |

|                               |   | Amount in Taka           |                         |
|-------------------------------|---|--------------------------|-------------------------|
|                               |   | 31.03.21                 | 30.06.20                |
| <b>12.00 Retained Earning</b> |   |                          |                         |
|                               | Opening balance                           | 3,867,174                | 10,243,017              |
|                               | Add: Net Profit after Tax for the period  | 3,920,427                | 2,558,057               |
|                               | Transferred from Dividend Payable         | 12,014,602               | -                       |
|                               |   | <u>19,802,203</u>        | <u>12,801,074</u>       |
|                               | Less: Dividend declared during the period | (1,888,480)              | (8,933,900)             |
|                               | <b>Total</b>                              | <b><u>17,913,723</u></b> | <b><u>3,867,174</u></b> |

**13.00 Deferred Tax Liabilities**

| As on March 31, 2021                                   | Carrying amount           | Tax base                 | Taxable/<br>deductible<br>temporary<br>difference |
|--|---------------------------|--------------------------|---|
| Property, Plant and Equipment (except land)            | 226,943,351               | 27,435,343               | 199,508,008                                       |
| <b>Total taxable temporary difference</b>              | <b><u>226,943,351</u></b> | <b><u>27,435,343</u></b> | <b><u>199,508,008</u></b>                         |
| Tax on business income                                 |                           |                          | 15%   |
| Closing deferred tax liabilities/(assets)-at cost      |                           |                          | 29,926,201  |
| <b>Total closing deferred tax liabilities/(assets)</b> |                           |                          | <b>29,926,201</b>                                 |
| Opening deferred tax liabilities/(assets)-at cost      |                           |                          | 30,848,101  |
| <b>Total opening deferred tax liabilities/(assets)</b> |                           |                          | <b>30,848,101</b>                                 |
| Deferred tax expense/(income)-at cost                  |                           |                          | (921,900)   |
| <b>Total deferred tax expense/(income)</b>             |                           |                          | <b><u>(921,900)</u></b>                           |

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

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



|                               | Amount in Taka     |                    |
|-------------------------------|--------------------|--------------------|
|                               | 31.03.21           | 30.06.20           |
| <b>14.00 Short Term Loan*</b> |                    |                    |
| Cash Credit, Sonali Bank      | 148,373,366        | 151,306,221        |
| <b>Total</b>                  | <b>148,373,366</b> | <b>151,306,221</b> |

\* 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.

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| <b>15.00 Trade Payables**</b> |                  |                  |
| Amount due to trade payables  | 5,837,936        | 4,520,220        |
| Foreign Exchange (gain)/loss  | 21,528           | -                |
|                               | <b>5,859,464</b> | <b>4,520,220</b> |

|                             |                   |                   |
|-----------------------------|-------------------|-------------------|
| <b>15.01 Trade Payables</b> |                   |                   |
| Opening payable             | 4,520,220         | 6,270,009         |
| Addition during the year    | 33,091,323        | 17,750,715        |
|                             | <b>37,611,543</b> | <b>24,020,724</b> |
| Paid during the period      | 31,752,079        | 19,500,504        |
| <b>Closing balance</b>      | <b>5,859,464</b>  | <b>4,520,220</b>  |

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

|                                |          |          |
|--------------------------------|----------|----------|
| <b>16.00 Other Liabilities</b> |          |          |
| Anlima Textile Limited         | -        | -        |
| <b>Total</b>                   | <b>-</b> | <b>-</b> |

|   |                  |                  |
|---|------------------|------------------|
| <b>17.00 Liabilities for Expenses &amp; Provision</b> |                  |                  |
| Salary & Wages Payable                                | 5,631,101        | 5,238,489        |
| Office Rent Payable                                   | 34,200           | 23,265           |
| Provision for Utilities                               | 808,880          | 2,017,627        |
| Provision for Audit Fee                               | 67,504           | 90,004           |
| Accrued Expenses                                      | 1,162,247        | 1,212,889        |
| Provident Fund  | 264,747          | 780,098          |
| <b>Total</b>  | <b>7,968,679</b> | <b>9,362,372</b> |

|                                 |                  |                  |
|---------------------------------|------------------|------------------|
| <b>18.00 WPPF ***</b>           |                  |                  |
| Opening Balance                 | 1,143,847        | 1,719,572        |
| Add: Addition during the period | 231,167          | 154,275          |
|                                 | <b>1,375,014</b> | <b>1,873,847</b> |
| Less: Paid during the period    | 900,000          | 730,000          |
| <b>Total</b>                    | <b>475,014</b>   | <b>1,143,847</b> |

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

|   | Amount in Taka    |                   |
|---|-------------------|-------------------|
|   | 31.03.21          | 30.06.20          |
| <b>19.00 Provision for Current Tax</b>          |                   |                   |
| Opening Balance                                 | 12,133,304        | 12,519,024        |
| Add: Income tax on business income (Note 19.01) | 1,601,275         | 1,531,645         |
| Add: Income tax on other income (Note 19.02)    | 23,545            | 161,537           |
| <b>Current Tax</b>                              | <b>1,624,820</b>  | <b>1,693,182</b>  |
| <b>Total Tax provision</b>                      | <b>13,758,124</b> | <b>14,212,206</b> |
| Less: Tax Paid during the period                | (660,546)         | (2,078,902)       |
| <b>Total</b>                                    | <b>13,097,578</b> | <b>12,133,304</b> |

|              |  | <b>Amount in Taka</b> |  |
|--------------|--|-----------------------|--|
|              |  | <b>31.03.21</b>       | <b>30.06.20</b>                              |
| <b>19.01</b> | <b>Tax calculation on business income</b>            |                       |  |
|              | Profit before tax                                    | 4,623,346             | 3,085,496                                    |
|              | Add/(Less):Foreign Exchange gain /(loss) (Note # 27) | (94,179)              | (646,148)                                    |
|              | Add: Accounting Depreciation                         | 10,687,848            | 15,294,191                                   |
|              | Less: Depreciation as per tax rules                  | (4,541,847)           | (7,522,573)                                  |
|              | <b>Taxable income for the period</b>                 | <b>10,675,168</b>     | <b>10,210,966</b>                            |
|              | Rate of Tax  | <b>15%</b>            | <b>15%</b>                                   |
|              | <b>Total Provision for the period</b>                | <b>1,601,275</b>      | <b>1,531,645</b>                             |
| <b>19.02</b> | <b>Tax calculation on other income</b>               |                       |  |
|              | Foreign Exchange gain/(loss)                         | 94,179                | 646,148                                      |
|              | Rate of Tax  | <b>25%</b>            | <b>25%</b>                                   |
|              | <b>Tax on other income</b>                           | <b>23,545</b>         | <b>161,537</b>                               |
| <b>19.03</b> | <b>Tax calculation on business income</b>            |                       | <b>1st July, 2019 to<br/>31st March 2020</b> |
|              | Profit before tax                                    |                       | 2,344,975                                    |
|              | Add: Accounting Depreciation                         |                       | 11,470,644                                   |
|              | Less: Tax depreciation                               |                       | (5,641,930)                                  |
|              | <b>Taxable income for the period</b>                 |                       | <b>8,173,689</b>                             |
|              | Rate of Tax  |                       | <b>15%</b>                                   |
|              | Tax on Business                                      |                       | 1,226,053                                    |
|              | <b>Total Provision for the period</b>                |                       | <b>1,226,053</b>                             |
| <b>19.04</b> | <b>Tax calculation on other income</b>               |                       | <b>1st July, 2019 to<br/>31st March 2020</b> |
|              | Foreign Exchange gain/(loss)                         |                       | 50,447                                       |
|              | Rate of Tax  |                       | <b>25%</b>                                   |
|              | <b>Tax on other income</b>                           |                       | <b>12,612</b>                                |
| <b>20.00</b> | <b>Dividend Payable</b>                              |                       |  |
|              | Opening Balance                                      | 13,779,335            | 12,014,603                                   |
|              | Add: Dividend declared during the period             | 1,888,480             | 8,933,900                                    |
|              |  | 15,667,815            | 20,948,503                                   |
|              | Less: Transferred to Retained Earnings               | (12,014,602)          | -  |
|              | Less: Paid During the period                         | (1,911,277)           | (7,169,168)                                  |
|              | <b>Closing Balance</b>                               | <b>1,741,936</b>      | <b>13,779,335</b>                            |
| <b>21.00</b> | <b>Net Asset Value (NAV) per Share :</b>             |                       |  |
|              | Shareholders' Equity (a)                             | 205,056,362           | 191,009,812                                  |
|              | Number of ordinary Shares Outstanding (b)            | 17,867,800            | 17,867,800                                   |
|              | <b>Net Asset Value per Share (a ÷ b)</b>             | <b>11.48</b>          | <b>10.69</b>                                 |



|   | Amount in Taka                    |                                   | Amount in Taka                   |                                   |
|---|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
|   | 1st July. 2020 to 31st March 2021 | 1st July. 2019 to 31st March 2020 | 1st Jan. 2021 to 31st March 2021 | 1st Jan. 2020 to 31st March. 2020 |
| <b>23.02 Packing Materials Consumed</b>   |                                   |                                   |                                  |                                   |
| Opening Inventory   | 789,512                           | 434,606                           | 830,000                          | 531,764                           |
| Add: Purchase   | 3,545,935                         | 4,266,512                         | 1,064,367                        | 1,401,476                         |
| Available for use   | 4,335,447                         | 4,701,118                         | 1,894,367                        | 1,933,240                         |
| Less: Closing Inventory   | 639,055                           | 671,242                           | 639,055                          | 671,242                           |
| Consumed  | <b>3,696,392</b>                  | <b>4,029,876</b>                  | <b>1,255,312</b>                 | <b>1,261,998</b>                  |
| <b>23.03 Manufacturing Overhead</b>   |                                   |                                   |                                  |                                   |
| Utilities   | 7,478,286                         | 7,633,541                         | 2,773,955                        | 2,650,854                         |
| Wages & Salaries  | 28,004,758                        | 29,849,532                        | 9,957,292                        | 9,554,764                         |
| Fuel and Car Expenses   | 401,492                           | 546,082                           | 113,148                          | 150,356                           |
| Insurance Premium   | 616,878                           | 381,141                           | 208,521                          | 127,626                           |
| Factory Office Refreshment  | 183,542                           | 252,956                           | 49,528                           | 74,875                            |
| Conveyance  | 87,895                            | 136,659                           | 32,710                           | 29,185                            |
| Factory Stationery, Telephone & Fax   | 289,497                           | 351,444                           | 74,864                           | 124,221                           |
| Printing & Publication  | 115,341                           | 113,697                           | 26,750                           | 60,043                            |
| Interest on Working Capital Loan*   | 10,142,932                        | 10,302,412                        | 3,335,671                        | 3,407,693                         |
| Other Factory Overhead  | 1,761,916                         | 2,091,831                         | 222,178                          | 796,568                           |
| <b>Total</b>  | <b>49,082,537</b>                 | <b>51,659,295</b>                 | <b>16,794,617</b>                | <b>16,976,185</b>                 |
| * Interest on Working Capital Loan is derived from short-term loan and is recognized on accrual basis. This cost includes no interest on any sort of borrowing from directors including managing director and managers. |                                   |                                   |                                  |                                   |
| <b>24.00 Administrative Expenses</b>  |                                   |                                   |                                  |                                   |
| Depreciation on Furniture & Fixture and Equipment   | 13,924                            | 17,409                            | 4,641                            | 5,802                             |
| Utilities   | 218,323                           | 194,333                           | 43,936                           | 34,090                            |
| Office Consumable Expenses  | 90,800                            | 98,540                            | 21,680                           | 35,630                            |
| Fuel and Car Expenses   | 37,869                            | 48,016                            | 9,670                            | 9,830                             |
| Salaries, Allowances & Benefits   | 7,439,450                         | 7,159,649                         | 2,328,918                        | 2,265,526                         |
| Employer PF Contribution  | 1,134,723                         | 1,043,081                         | 352,021                          | 338,579                           |
| Conveyance & Travelling   | 16,647                            | 93,992                            | 980                              | 11,950                            |
| Office Rent, Rate & Taxes   | 130,032                           | 108,000                           | 36,000                           | 36,000                            |
| Postage, Telephone, Mobile & Internet Bill  | 490,513                           | 468,841                           | 196,517                          | 185,593                           |
| Audit Fee   | 86,247                            | 86,248                            | 28,749                           | 28,749                            |
| Other Professional Fee  | 14,067                            | 14,065                            | 4,689                            | 4,689                             |
| Donation & Subscription   | 12,500                            | -                                 | -                                | -                                 |
| Stationery & Consumables  | 142,133                           | 171,060                           | 40,753                           | 31,098                            |
| Office Refreshment  | 44,599                            | 171,434                           | 8,896                            | 19,920                            |
| License Renewal and Listing Fees  | 535,095                           | 359,138                           | 289,487                          | 94,291                            |
| A.G.M. Expenses   | 1,081,182                         | 1,160,803                         | 306,394                          | 536,373                           |
| Board Meeting attending fee   | 70,856                            | 37,150                            | 27,600                           | 11,500                            |
| Other Expenses  | -                                 | 98,476                            | -                                | 98,476                            |
| <b>Total</b>  | <b>11,558,960</b>                 | <b>11,330,235</b>                 | <b>3,700,931</b>                 | <b>3,748,096</b>                  |
| <b>25.00 Selling &amp; Distribution Expenses</b>  |                                   |                                   |                                  |                                   |
| Depreciation on Furniture & Fixture and Equipment   | 41,785                            | 52,227                            | 13,929                           | 17,409                            |
| Fuel Expenses   | 214,194                           | 234,348                           | 72,713                           | 79,963                            |
| Delivery Expenses   | 92,707                            | 193,289                           | 20,952                           | 56,969                            |
| Promotional Expenses  | 50,000                            | -                                 | -                                | -                                 |
| Salaries, Allowances & Benefits   | 576,993                           | 641,665                           | 185,562                          | 196,023                           |
| Office Refreshment  | 570                               | 7,535                             | 570                              | 1,380                             |
| Conveyance & Travelling   | 19,835                            | 57,900                            | 10,470                           | 24,415                            |
| Telephone & Mobile bill   | 33,863                            | 69,542                            | 10,990                           | 21,840                            |
| <b>Total</b>  | <b>1,029,947</b>                  | <b>1,256,506</b>                  | <b>315,186</b>                   | <b>397,999</b>                    |
| <b>26.00 Financial Expenses</b>   |                                   |                                   |                                  |                                   |
| Bank Charges & Commission   | 499,521                           | 658,540                           | 147,592                          | 154,898                           |
| <b>Total</b>  | <b>499,521</b>                    | <b>658,540</b>                    | <b>147,592</b>                   | <b>154,898</b>                    |
| <b>27.00 Foreign Exchange gain/(loss)</b>   |                                   |                                   |                                  |                                   |
| Realized Foreign Exchange gain/(loss) - Trade Receivables   | 239,950                           | -                                 | 66,450                           | -                                 |
| Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables   | (167,299)                         | 50,447                            | (12,729)                         | 16,816                            |
| Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables  | 21,528                            | -                                 | (85,464)                         | -                                 |
| <b>Total</b>  | <b>94,179</b>                     | <b>50,447</b>                     | <b>(31,743)</b>                  | <b>16,816</b>                     |

|  | Amount in Taka                    |                                   | Amount in Taka                   |                                   |
|--|-----------------------------------|-----------------------------------|----------------------------------|-----------------------------------|
|  | 1st July. 2020 to 31st March 2021 | 1st July. 2019 to 31st March 2020 | 1st Jan. 2021 to 31st March 2021 | 1st Jan. 2020 to 31st March. 2020 |
| <b>28.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :</b> |                                   |                                   |                                  |                                   |
| <b>28.01 Basic Earnings Per Share</b>  |                                   |                                   |                                  |                                   |
| The Computation of EPS is given below:   |                                   |                                   |                                  |                                   |
| Net profit for the period (a)  | 3,920,426                         | 1,980,617                         | 859,821                          | (2,335,257)                       |
| Weighted average number of Shares (b)  | 17,867,800                        | 17,867,800                        | 17,867,800                       | 17,867,800                        |
| <b>Basic EPS (a ÷ b)</b>   | <b>0.22</b>                       | <b>0.11</b>                       | <b>0.05</b>                      | <b>(0.13)</b>                     |

\* 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 generated 3.11% less sales revenue during the period ended March 31, 2021 compared to the corresponding period of the previous year. With the reduction of sales revenue the raw materials consumption has also decreased. The EPS during the period has increased significantly as reduction of raw materials cost decrease was more than the sales reduction.

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

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

**28.03 Number of Outstanding shares :**

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

**29.00 Cash flows from operating activities\***

**Reconciliation of Cash Flows from operating activities**

|  |                  |                  |
|--|------------------|------------------|
| Sales revenue  | 122,245,794      | 126,166,402      |
| Add: Opening Trade Receivables                                   | 76,889,690       | 89,546,851       |
| Less: Closing Trade Receivables                                  | (68,396,131)     | (87,906,065)     |
| Less: Cost of goods sold   | (104,397,032)    | (110,509,344)    |
| Less: Administrative expenses                                    | (11,558,960)     | (11,330,235)     |
| Less: Selling & Distribution expenses                            | (1,029,947)      | (1,256,506)      |
| Add: Depreciation  | 10,687,848       | 11,470,643       |
| Add: Decrease/(increase) in Inventory                            | (14,349,188)     | (6,362,380)      |
| Add: Decrease/(increase) in Advance & Deposits                   | 9,683            | (825,615)        |
| Add: (Decrease)/increase in Liabilities for expense              | (1,393,694)      | 2,025,424        |
| Add: (Decrease)/increase in Other liabilities                    | -                | 1,185,153        |
| Add: (Decrease)/increase in Trade Payables                       | 1,339,244        | (1,450,786)      |
| Add: Realized foreign exchange gain/(loss) - Trade Receivables   | 239,950          | -                |
| Add: Unrealized foreign exchange gain/(loss) - Trade Receivables | (167,299)        | 50,447           |
| Add: Unrealized foreign exchange gain/(loss) - Trade Payables    | 21,528           | -                |
| Add: Other Income  | -                | -                |
| Less: WPPF paid  | (900,000)        | (255,154)        |
| Add: Interest on working capital loan                            | 10,142,932       | 10,302,412       |
| Less: Financial expenses   | (10,642,453)     | (10,960,952)     |
| Less: Income tax paid  | (660,546)        | (1,997,133)      |
| <b>Net Cash Generated from Operating activities (a)</b>          | <b>8,081,420</b> | <b>7,893,162</b> |
| Number of ordinary Shares Outstanding (b)                        | 17,867,800       | 17,867,800       |
| <b>Net Operating Cash Flow per Share (a ÷ b)</b>                 | <b>0.45</b>      | <b>0.44</b>      |

\* The cash collection and foreign exchange gain has increased during the period ended on 31st March, 2021 and cash payment to suppliers, employees & others and decrease of financial expense as well as reduction of income tax payment has caused the cash flow to increase during the period.

**30.00 Cash Collection from Customers**

|                                |                    |                    |
|--------------------------------|--------------------|--------------------|
| Sales Revenue                  | 122,245,794        | 126,166,402        |
| Add: Opening trade receivable  | 76,889,690         | 89,546,851         |
|                                | 199,135,484        | 215,713,253        |
| Less: Closing trade receivable | 68,396,131         | 87,906,065         |
| <b>Total</b>                   | <b>130,739,353</b> | <b>127,807,188</b> |

|   | Amount in Taka                       |                                      |
|---|--------------------------------------|--------------------------------------|
|   | 1st July. 2020 to<br>31st March 2021 | 1st July. 2019 to<br>31st March 2020 |
| <b>31.00 Cash Paid to Suppliers, Employees &amp; Others</b> |                                      |                                      |
| Cost of Goods sold  | (104,397,032)                        | (110,509,344)                        |
| Administrative Expenses                                     | (11,558,960)                         | (11,330,235)                         |
| Selling Expenses  | (1,029,947)                          | (1,256,506)                          |
|   | <b>(116,985,939)</b>                 | <b>(123,096,085)</b>                 |
| Add: Depreciation   | 10,687,848                           | 11,470,643                           |
| Add: Net unrealized FOREX gain/(loss) - Trade Receivables   | (167,299)                            | 50,447                               |
| Add: Net unrealized FOREX gain/(loss) - Trade Payables      | 21,528                               | -                                    |
| Change in Inventory   | (14,349,188)                         | (6,362,380)                          |
| Change in Advance & Deposits                                | 9,683                                | (825,615)                            |
| Change in Liabilities for Expenses                          | (1,393,694)                          | 2,025,424                            |
| Change in other liabilities                                 | -                                    | 1,185,153                            |
| Change in Trade Payables                                    | 1,339,245                            | (1,450,786)                          |
| WPPF Paid   | (900,000)                            | (255,154)                            |
| Interest on working capital                                 | 10,142,932                           | 10,302,412                           |
| <b>Total</b>  | <b>(111,594,884)</b>                 | <b>(106,955,941)</b>                 |
| <b>32.00 Financial Expenses</b>                             |                                      |                                      |
| Interest on working capital                                 | (10,142,932)                         | (10,302,412)                         |
| Bank Charges & Commission                                   | (499,521)                            | (658,540)                            |
| <b>Total</b>  | <b>(10,642,453)</b>                  | <b>(10,960,952)</b>                  |

**33.00 Related party disclosures:**

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

| Particulars - Board meeting fee |                           |                       | Jul'20-March'21          | Jul'19-March'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     | 8,000                    | 6,000                    |
| Mr. Mahmudul Hoque              | Director                  | Board meeting fee     | 8,000                    | 6,000                    |
| Mrs. Aniqha Haque               | Director                  | Board meeting fee     | 6,000                    | 6,000                    |
| Mr. Alwi M Haque                | Director                  | Board meeting fee     | 6,000                    | 6,000                    |
| Mr. Md. Khurshed Hossain        | Independent Director      | Board meeting fee     | 6,000                    | 6,000                    |
| Anlima Textile Limited          | Sister Concern            | Inter Company         | -                        | 2,719,485                |

| Particulars - Audit Committee fee |                           |                       | Jul'20-March'21          | Jul'19-March'20          |
|-----------------------------------|---------------------------|-----------------------|--------------------------|--------------------------|
| Name of the party                 | Relationship with Company | Nature of transaction | Transacted amount in BDT | Transacted amount in BDT |
| Mr. Md. Khurshed Hossain          | Independent Director      | Audit committee fee   | 5,834                    | -                        |
| Mrs. Aniqha Haque                 | Chairperson               | Audit committee fee   | 3,333                    | -                        |
| Mr. Alwi M Haque                  | Director                  | Audit committee fee   | 5,833                    | -                        |

| Particulars - NRC meeting fee |                           |                       | Jul'20-March'21          | Jul'19-March'20          |
|-------------------------------|---------------------------|-----------------------|--------------------------|--------------------------|
| Name of the party             | Relationship with Company | Nature of transaction | Transacted amount in BDT | Transacted amount in BDT |
| Mr. Md. Khurshed Hossain      | Independent Director      | NRC meeting fee       | 1,667                    | -                        |
| Mrs. Aniqha Haque             | Director                  | NRC meeting fee       | 1,667                    | -                        |
| Mr. Alwi M Haque              | Director                  | NRC meeting fee       | 1,666                    | -                        |

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

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

| Name                            | Designation                            | Jul'20-March'21 | Jul'19-March'20 |
|---------------------------------|--|-----------------|-----------------|
| Mr. M Abul Kalam Mazumdar       | Chief Financial Officer                | 857,024         | 857,024         |
| A.S.M Jubaer                    | Vice President (Production)            | 867,000         | 855,000         |
| Mr. Mohd. Nurun Nabi            | Asstt. Vice President (A&F)            | 634,250         | 570,000         |
| Mr. Md. Habibur Rahman          | First Asstt. Vice President (IT)       | 638,000         | 570,000         |
| Mr. Md. Sirazul Islam Chow*     | First Astt. Vice President (Marketing) | 368,882         | -               |
| Mr. Md. Mizanur Rahman Chow. ** | First Astt. Vice President (Marketing) | 67,032          | 508,250         |

\* Appointed on 16/8/2020

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

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

| Particulars           | Nature of Payment                      | Jul'20-March'21 | Jul'19-March'20 |
|-----------------------|--|-----------------|-----------------|
| Directors             | Board meeting, Audit committee and NRC | 54,000          | 30,000          |
| Officers & Executives | Salary, bonus & other allowances       | 15,543,870      | 15,512,724      |

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

| Particulars                  | Jul'20-March'21 | Jul'19-March'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 March 31, 2021**

Annexure- A

| Particulars                             | Cost                             |                          |                          |                         | Rate of depreciation | Depreciation                      |                         |                         | Written Down Value as at 31.03.2021 |
|---|----------------------------------|--------------------------|--------------------------|-------------------------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|
|   | Opening Balance as at 01.07.2020 | Addition during the year | Disposal during the year | Total as at 31.03. 2021 |                      | Opening Balance as at 01.07. 2020 | Charged during the year | Total as at 31.03. 2021 |                                     |
| Land and Land Development               | 20,092,587                       | 8,732,156                | -                        | 28,824,743              | -                    | -                                 | -                       | -                       | 28,824,743                          |
| Factory Building and Civil Construction | 69,262,496                       | -                        | -                        | 69,262,496              | 2.50%                | 23,997,482                        | 848,719                 | 24,846,201              | 44,416,295                          |
| Plant and Machinery                     | 514,679,502                      | -                        | -                        | 514,679,502             | 6.67%                | 324,473,963                       | 9,515,032               | 333,988,995             | 180,690,507                         |
| Electrical Installation                 | 7,367,539                        | -                        | -                        | 7,367,539               | 20.00%               | 6,966,187                         | 60,203                  | 7,026,390               | 341,149                             |
| Furniture and Fixture                   | 14,055,384                       | -                        | -                        | 14,055,384              | 20.00%               | 13,635,271                        | 63,017                  | 13,698,288              | 357,096                             |
| Office Equipment                        | 7,215,154                        | -                        | -                        | 7,215,154               | 20.00%               | 6,892,477                         | 48,402                  | 6,940,879               | 274,275                             |
| Vehicle                                 | 6,953,897                        | -                        | -                        | 6,953,897               | 20.00%               | 5,937,393                         | 152,476                 | 6,089,869               | 864,028                             |
| <b>Total as on March 31, 2021</b>       | <b>639,626,559</b>               | <b>8,732,156</b>         | <b>-</b>                 | <b>648,358,715</b>      |                      | <b>381,902,773</b>                | <b>10,687,848</b>       | <b>392,590,621</b>      | <b>255,768,094</b>                  |
| <b>Total as on June 30, 2020</b>        | <b>639,626,559</b>               | <b>-</b>                 | <b>-</b>                 | <b>639,626,559</b>      |                      | <b>366,608,582</b>                | <b>15,294,191</b>       | <b>381,902,773</b>      | <b>257,723,786</b>                  |

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

| Head of Accounts | Factory Building | Plant & Machinery | Electrical Installation | Furniture & Fixture | Equipment     | Vehicle        | Total             |
|------------------|------------------|-------------------|-------------------------|---------------------|---------------|----------------|-------------------|
| Cost of Sales    | 848,719          | 9,515,032         | 60,203                  | 31,508              | 24,201        | 152,476        | 10,632,139        |
| Administrative   | -                | -                 | -                       | 7,877               | 6,050         | -              | 13,927            |
| Marketing        | -                | -                 | -                       | 23,631              | 18,151        | -              | 41,782            |
| <b>Total</b>     | <b>848,719</b>   | <b>9,515,032</b>  | <b>60,203</b>           | <b>63,017</b>       | <b>48,402</b> | <b>152,476</b> | <b>10,687,848</b> |