

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2022 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 on March 31, 2022
(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
web: www.anlima.com

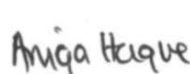
ANLIMA YARN DYEING LIMITED
Statement of Financial Position
As on March 31, 2022 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.03.22	30.06.21
ASSETS			
Non-Current Assets		234,650,978	244,618,136
Property, Plant and Equipment	3.00	233,506,164	243,473,322
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		152,298,730	162,249,605
Inventories	5.00	63,408,140	72,634,699
Trade Receivables	6.00	84,112,207	80,933,506
Advance to employees & other	7.00	639,138	793,442
Cash and Cash Equivalents	8.00	4,139,246	7,887,958
TOTAL ASSETS		386,949,708	406,867,741
EQUITY AND LIABILITIES			
Shareholders' Equity		181,972,814	189,946,649
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	-	-
Retained Earnings	12.00	(4,867,647)	3,106,188
Non-Current Liabilities		28,672,670	29,618,901
Deferred Tax Liability	13.00	28,672,670	29,618,901
Current Liabilities		176,304,224	187,302,191
Short Term Loan	14.00	137,351,291	146,097,272
Trade Payables	15.00	4,100,139	6,648,738
Other Liabilities	16.00	9,500,000	-
Liabilities for Expenses	17.00	10,262,016	8,569,563
WPPF	18.00	-	49,872
Provision for Tax	19.00	12,345,299	12,716,323
Dividend Payable	20.00	2,745,479	13,220,423
TOTAL EQUITY AND LIABILITIES		386,949,708	406,867,741
Net Asset Value per share	21.00	10.18	10.63

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

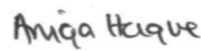
ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 3rd Quarter ended on March 31, 2022 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2021 to 31st March 2022	1st July 2020 to 31st March 2021	1st Jan. 2022 to 31st March 2022	1st Jan. 2021 to 31st March 2021
NET SALES REVENUE	22	118,324,464	122,245,794	41,465,369	41,408,526
Cost of Goods Sold	23	(111,390,739)	(104,397,031)	(38,873,345)	(36,145,060)
GROSS PROFIT		6,933,725	17,848,763	2,592,024	5,263,466
OPERATING EXPENSES					
Administrative Expenses	24	(12,233,035)	(11,558,960)	(4,213,806)	(3,700,931)
Selling & Distribution Expenses	25	(1,830,400)	(1,029,947)	(693,028)	(315,186)
Operating Profit		(7,129,710)	5,259,856	(2,314,810)	1,247,349
Financial Expenses	26	(429,541)	(499,521)	(131,208)	(147,592)
Foreign Exchange gain/(loss)	27	680,858	94,179	219,872	(31,743)
Profit Before Contribution to WPPF		(6,878,393)	4,854,514	(2,226,146)	1,068,014
Contribution to WPPF		-	(231,167)	-	(50,858)
PROFIT BEFORE TAX		(6,878,393)	4,623,347	(2,226,146)	1,017,156
Tax Expenses:					
Current Tax	19	(153,193)	(1,624,820)	(49,471)	(464,635)
Deferred Tax	13	946,231	921,900	315,410	307,300
Net profit after tax for the period		(6,085,355)	3,920,426	(1,960,207)	859,821
Other comprehensive income	27.01	-	-	-	-
Total Comprehensive Income		(6,085,355)	3,920,426	(1,960,207)	859,821
Basic Earnings Per Share	28.01	(0.34)	0.22	(0.11)	0.05

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 3rd Quarter ended on March 31, 2022 (Un-Audited)

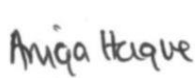
Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2021	178,678,000	8,162,461	-	3,106,188	189,946,649
Net profit after tax for the period	-	-	-	(6,085,355)	(6,085,355)
Dividend declared during the period	-	-	-	(1,888,480)	(1,888,480)
Balance as on March 31, 2022	178,678,000	8,162,461	-	(4,867,647)	181,972,814

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

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2020	178,678,000	8,162,461	302,178	3,867,174	191,009,813
Net profit after tax for the period	-	-	-	3,920,426	3,920,426
Transferred from Dividend Payable	-	-	-	12,014,602	12,014,602
Dividend declared during the period	-	-	-	(1,888,480)	(1,888,480)
Balance as on March 31, 2021	178,678,000	8,162,461	302,178	17,913,722	205,056,361


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 3rd Quarter ended on March 31, 2022 (Un-Audited)

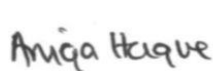
Particulars	Notes	Amount in Taka	
		1st July 2021 to 31st March 2022	1st July 2020 to 31st March 2021
Cash Flow from Operating Activities:			
Cash Collection from Customers	30	115,145,762	130,739,353
Realized Foreign Exchange gain/(loss)	27	662,502	239,950
Cash Paid to Suppliers, Employees & Others	31	(88,200,319)	(111,594,882)
Cash Generated from Operations		27,607,945	19,384,421
Financial Expenses	32	(9,723,035)	(10,642,453)
Income Tax Paid	19	(524,217)	(660,546)
Net Cash Generated from Operating activities	29	17,360,693	8,081,422
Cash Flow from Investing Activities:			
Land and land development		-	(8,732,156)
Net Cash(Used)/ generated in Investing Activities		-	(8,732,156)
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		(8,745,981)	(2,932,855)
Dividend transferred to Capital Market Stabilization Fund		(10,553,395)	-
Payment of Dividend	20	(1,810,028)	(1,911,277)
Net Cash flow/(used) in Financing Activities		(21,109,404)	(4,844,132)
Net Increase/(Decrease) in Cash & Cash Equivalent		(3,748,712)	(5,494,866)
Cash & Cash Equivalent at the beginning of period		7,887,958	7,694,481
Cash & Cash Equivalent at the closing of period		4,139,246	2,199,615
Net Operating Cash Flow per Share (NOCFPS)	29	0.97	0.45



Chairperson



Managing Director



Director



Chief Financial Officer



Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 3rd Quarter ended on March 31, 2022 (Un-Audited)

1.0 Material information of the entity

1.1 Legal Status of the Company

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

1.2 Registered office of the company

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

1.3 Nature of Business Activities

The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It markets sewing thread and provides yarn dyeing services to different knitting, weaving and garments factories. The company employed 222 employees as of March 31, 2022.

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 2021 to March 31, 2022.

2.7 Revenue from Contracts

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

05 (five) step approach applied are as follows:

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

2.8 Cash and Cash Equivalent and Statement of Cash Flows

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

2.9 Inventories

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

2.10 Property, Plant and Equipment

(a) Initial Recognition and measurement

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

(b) Subsequent Costs

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

(c) Depreciation on Fixed Assets

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

Rates of depreciation are noted below:

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

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

2.11 Impairment of Assets

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

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

2.12 Foreign Currency Transactions

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

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

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

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

2.13 Borrowing Cost

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

2.14 Risk and uncertainty for use of estimates (Provisions)

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

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

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

2.15 Accruals & Deferrals

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

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

2.16 Advances, Deposits and Prepayments

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

2.17 General Reserve

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

2.18 Financial Instruments

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

Initial recognition

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

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

2.19 Segment Reporting

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

2.20 Related Party Disclosures

The information as required by IAS-24: Related party Disclosures has been disclosed separately in notes-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, 2022 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, 2022 attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit/loss for the year has been considered as fully attributable to ordinary shareholders.

(b) Weighted Average Number of Ordinary Shares

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

(c) Basic earnings per share

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

(d) Diluted Earnings Per Share

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

2.24 Application of International Accounting Standards (IAS & IFRS)

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

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

2.25 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 25th April, 2022.

2.26 Structure, Content and Presentation of Financial Position

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

- i) Statement of Financial Position as at March 31, 2022.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the year ended March 31, 2022.
- iii) Statement of Cash Flows for the year ended March 31, 2022.
- iv) Statement of Changes in Equity for the year ended March 31, 2022.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the year ended March 31, 2022.
- vi) Comparative Statement of Financial Position of June 30, 2021.

2.27 Risk Exposure

(a) Exchange Rate Risk

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

Management Perception:

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

(b) Industry Risks

(i) Market demand

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

Management Perception:

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

(ii) Competition

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

Management Perception:

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

(iii) Rising of Raw Materials costs

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

Management Perception:

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

(c) Risks steaming from technological changes

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

Management perception:

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

(d) Other risk factors

(i) Political Unrest

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

Management Perception:

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

(ii) Possible slowdown in economic growth in Bangladesh

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

Management Perception:

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

(iii) Natural calamities

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

Management perception:

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

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements
For the 3rd Quarter ended on March 31, 2022 (Un-Audited)

		Amount in Taka	
		31.03.22	30.06.21
3.00	Property, Plant & Equipment*		
	Cost:		
	Opening balance at cost	639,626,559	639,626,559
	Add : Addition during the period	-	-
		639,626,559	639,626,559
	Add : Disposed / Sold during the period	-	-
	Total - A	639,626,559	639,626,559
	Depreciation:		
	Opening balance	396,153,237	381,902,773
	Charged during the period	9,967,158	14,250,464
		406,120,395	396,153,237
	Adjusted during the period	-	-
	Total - B	406,120,395	396,153,237
	Written Down Value (A-B)	233,506,164	243,473,322

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

		Amount in Taka	
		31.03.22	30.06.21
5.00	Inventories		
	This consists of:		
	Raw Materials	20,832,314	22,765,222
	Finished Goods	12,221,197	12,072,540
	Packing Materials	585,285	815,670
	Work-in -Process	3,265,615	1,632,926
	Spares & Stores	1,641,696	2,201,018
	Materials in Transit	24,862,033	33,147,323
	Total	63,408,140	72,634,699

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

	31.03.22		30.06.2021		
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
5.01	Raw Materials				
	Dyes	11,842	7,169,722	12,260	8,410,937
	Chemicals	53,999	7,483,548	89,517	5,760,158
	Grey Polyester Yarn	27,933	6,179,044	42,750	8,594,127
	Total	93,774	20,832,314	144,527	22,765,222
5.02	Finished Goods				
	Yarn dyeing	56,741	6,047,470	56,371	5,806,952
	Sewing Thread	19,815	6,173,727	20,284	6,265,588
	Total	76,556	12,221,197	76,655	12,072,540

	31.03.22		30.06.2021	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	650	198,697	1,281	386,763
Plastic Cone (PCs)	66,000	81,972	21,000	25,841
Paper Cone (PCs)	78,100	167,015	67,000	85,946
Paper Tube (PCs)	7,776	30,879	8,064	32,023
Poly Bag - YD (KG)	280	58,955	640	132,851
Cartoon - ST (PCs)	700	18,144	4,800	127,073
Textile Wax (PCs)	2,700	13,914	2,100	9,464
Plastic Bag (PCs)	500	15,709	500	15,709
Total	156,706	585,285	105,385	815,670

	Amount in Taka	
	31.03.22	30.06.21
6.00 Trade Receivables		
Amount due from trade receivables	84,135,074	80,996,912
Foreign Exchange gain/(loss)	(22,867)	(63,406)
	84,112,207	80,933,506
6.01 Trade Receivables		
Opening balance	80,933,506	76,889,690
Addition during the year	118,324,464	155,028,178
	199,257,970	231,917,868
Realized during the period	115,145,763	150,984,362
Closing balance	84,112,207	80,933,506

6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	67,087,329	63,991,788
Receivables maturity more than 6 months	17,024,878	16,941,718
Total	84,112,207	80,933,506
Debts considered Good & Secured	84,112,207	80,933,506
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-

Note:

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

(b) Accounts receivable considered good for which the company holds no security other than the personal security : There is no such accounts receivable in this respect as on March 31, 2022.

(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, 2022.

		Amount in Taka	
		31.03.22	30.06.21
7.00 Advance to employee and Others			
Employee Loans & Advances		138,000	271,500
Prepaid expenses		501,138	521,942
Total		639,138	793,442
7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994			
Maturity less than 6 months		501,138	521,942
Maturity more than 6 months		138,000	271,500
Total		639,138	793,442
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		138,000	271,500
Debts due from companies under same management		-	-
Maximum debt due by directors or officers & staffs at any time		-	-
8.00 Cash & Cash Equivalent			
Cash in Hand		2,062,644	3,794,159
Cash at Banks in Current Account :		2,076,602	4,093,798
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		1,189,653	639,158
(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353		1,127,634	1,518,614
(c) Sonali Bank Ltd. - A/C No. 442633012934		(240,910)	1,935,801
(d) United Commercial Bank Ltd. - A/C No. 000111000 97386		225	225
Total		4,139,246	7,887,957
9.00 Share capital			
Authorized Capital:			
20,000,000 Ordinary Shares of Tk. 10/- each		200,000,000	200,000,000
Issued, Subscribed & Paid-up Capital :			
Ordinary Shares of Tk.10/- each fully paid-up in cash by Directors		79,379,000	84,254,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public		89,784,660	73,665,830
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		9,514,340	20,758,170
Total		178,678,000	178,678,000
Composition of Shareholdings:			
		No. of Shares	
Directors		7,937,900	8,425,400
General Public		8,978,466	7,366,583
Institute		951,434	2,075,817
Total		17,867,800	17,867,800
10.00 General Reserve			
The amount carried forward from previous year.		8,162,461	8,162,461
Total		8,162,461	8,162,461
11.00 Dividend Equalization Reserve			
Balance carried from previous year		-	302,178
Less: Transferred to Retained Earnings		-	(302,178)
Total		-	-

		Amount in Taka	
		31.03.22	30.06.21
12.00 Retained Earnings			
	Opening balance	3,106,188	3,867,174
	Add: Net Profit after Tax for the period	(6,085,355)	825,316
	Transferred from Dividend Equalization Reserve	-	302,178
		<u>(2,979,167)</u>	<u>4,994,668</u>
	Less: Dividend declared during the period	(1,888,480)	(1,888,480)
	Total	<u>(4,867,647)</u>	<u>3,106,188</u>

13.00 Deferred Tax Liabilities

As on March 31, 2022	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	213,413,577	22,262,443	191,151,134
Total taxable temporary difference	<u>213,413,577</u>	<u>22,262,443</u>	<u>191,151,134</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,672,670
Total closing deferred tax liabilities/(assets)			28,672,670
Opening deferred tax liabilities/(assets)-at cost			29,618,901
Total opening deferred tax liabilities/(assets)			29,618,901
Deferred tax expense/(income)-at cost			(946,231)
Total deferred tax expense/(income)			<u>(946,231)</u>

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

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

* This represents tax liability payable in future due to accumulated taxable temporary differences (Above deferred tax balance create only from difference between accounting basis depreciation and tax basis depreciation on fixed assets).

			Amount in Taka	
			31.03.22	30.06.21
14.00 Short Term Loan*				
Cash Credit, Sonali Bank			118,951,291	146,097,272
Loan from director			18,400,000	-
Total			<u>137,351,291</u>	<u>146,097,272</u>

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

15.00 Trade Payables				
Amount due to trade payables			4,058,916	6,558,083
Foreign Exchange (gain)/loss			41,223	90,655
			<u>4,100,139</u>	<u>6,648,738</u>

15.01 Trade Payables **				
Opening payable			6,648,738	4,520,220
Addition during the year			65,784,959	52,171,806
			<u>72,433,697</u>	<u>56,692,026</u>
Paid during the period			68,333,558	50,043,288
Closing balance			<u>4,100,139</u>	<u>6,648,738</u>

** 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.

16.00 Other Liabilities				
Loan from Anlima Textile Ltd.			9,500,000	-
Total			<u>9,500,000</u>	<u>-</u>

17.00 Liabilities for Expenses				
Salary & Wages Payable			5,963,691	5,560,074
Office Rent Payable			57,000	68,400
Provision for Utilities			1,503,450	924,344
Provision for Audit Fee			67,504	90,004
Provision for CG Audit Fee			14,998	-
Accrued Expenses			2,313,645	1,637,849
Provision for Printing & Publication			60,000	-
Provision for AGM Expense (HO)			24,999	-
Provision for Scrutinizer Fee			7,500	-
Provident Fund			249,229	288,892
Total			<u>10,262,016</u>	<u>8,569,563</u>

18.00 WPPF ***				
Opening Balance			49,872	1,143,847
Add: Addition during the period			-	49,872
			<u>49,872</u>	<u>1,193,719</u>
Less: Tranferred to WPPF A/C			49,872	1,143,847
Total			<u>-</u>	<u>49,872</u>

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

			Amount in Taka	
			31.03.22	30.06.21
19.00 Provision for Tax				
Opening Balance			12,716,323	12,133,305
Add: Income tax on business income (Note 19.01)			-	1,333,803
Add: Income tax on other income (Note 19.02)			153,193	67,519
Current Tax			<u>153,193</u>	<u>1,401,322</u>
Total Tax provision			<u>12,869,516</u>	<u>13,534,627</u>
Less: Tax Paid during the period			(524,217)	(818,304)
Total			<u>12,345,299</u>	<u>12,716,323</u>

		Amount in Taka	
		31.03.22	30.06.21
19.01	Tax calculation on business income		
	Profit before tax	(6,878,393)	997,438
	Add/(Less): Foreign Exchange gain/(loss) (Note # 27)	(680,858)	(300,083)
	Add: Accounting Depreciation	9,967,158	14,250,464
	Less: Depreciation as per tax rules	(2,439,301)	(6,055,796)
	Taxable income for the period	(31,394)	8,892,023
	Rate of Tax	15%	15%
	Tax on Business	-	1,333,803
	Total Provision for the period	-	1,333,803
19.02	Tax calculation on other income		
	Foreign Exchange gain/(loss)	680,858	300,083
	Rate of Tax	22.5%	22.5%
	Tax on other income	153,193	67,519
19.03	Tax calculation on other income		1st Jan, 2022 to 31st March 2022
	Foreign Exchange gain/(loss)		219,872
	Rate of Tax		22.5%
	Tax on other income		49,471
19.04	Tax calculation on business income		1st July, 2020 to 31st March 2021
	Profit before tax		4,623,347
	Add/(Less): Foreign Exchange gain/(loss) (Note - 27)		(94,179)
	Add: Accounting Depreciation		10,687,848
	Less: Depreciation as per tax rules		(4,541,847)
	Taxable income for the period		10,675,169
	Rate of Tax		15%
	Tax on Business		1,601,275
	Total Provision for the period		1,601,275
19.05	Tax calculation on other income		1st July, 2020 to 31st March 2021
	Foreign Exchange gain/(loss)		94,179
	Rate of Tax		25%
	Tax on other income		23,545
19.06	Tax calculation on business income		1st Jan, 2021 to 31st March 2021
	Profit before tax		1,017,156
	Add/(Less): Foreign Exchange gain/(loss) (Note - 27)		31,743
	Add: Accounting Depreciation		3,562,616
	Less: Depreciation as per tax rules		(1,513,949)
	Taxable income for the period		3,097,566
	Rate of Tax		15%
	Tax on Business		464,635
	Total Provision for the period		464,635

	Amount in Taka	
	31.03.22	30.06.21
20.00 Dividend Payable*		
Opening Balance	13,220,423	13,779,335
Add: Dividend declared during the period	1,888,480	1,888,480
	<u>15,108,903</u>	<u>15,667,815</u>
Less: Transferred to Capital Market Stabilization Fund	(10,553,395)	-
Less: Paid During the period	(1,810,028)	(2,447,392)
Closing Balance	<u>2,745,480</u>	<u>13,220,423</u>
Summary of unclaimed and unpaid dividend:		
Unclaimed dividend for 1997 to 2017	-	7,725,579
Unclaimed dividend for 2017 - 2018	-	2,950,370
Unclaimed dividend for 2018 - 2019	2,298,876	2,322,582
Unclaimed dividend for 2019 - 2020	217,821	221,892
Unclaimed dividend for 2020 - 2021	228,783	-
Total	<u>2,745,480</u>	<u>13,220,423</u>

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

21.00 Net Asset Value (NAV) per Share :		
Shareholders' Equity (a)	181,972,814	189,946,649
Number of ordinary Shares Outstanding (b)	<u>17,867,800</u>	<u>17,867,800</u>
Net Asset Value per Share (a ÷ b)	<u>10.18</u>	<u>10.63</u>

22.00 Turnover	1st July 2021 to 31st March 2022		1st July 2020 to 31st March 2021		1st Jan. 2022 to 31st March 2022		1st Jan. 2021 to 31st March 2021	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	356,666	47,752,599	427,137	58,880,888	132,357	15,391,227	164,093	19,684,543
Sale of Sewing Thread	166,556	70,571,865	147,626	63,364,906	67,654	26,074,142	56,133	21,723,983
Total	523,222	118,324,464	574,763	122,245,794	200,011	41,465,369	220,226	41,408,526

23.00 Cost of Goods Sold								
Raw Materials Consumed	23.01	48,143,797		37,723,099		15,951,511		14,776,578
Packing Materials Consumed	23.02	4,609,351		3,696,392		1,619,282		1,255,312
Manufacturing Overhead	23.03	50,496,346		49,082,537		17,061,864		16,794,617
Depreciation		9,922,591		10,632,139		3,307,530		3,544,047
Total cost of production		113,172,085		101,134,167		37,940,187		36,370,554
Add: Opening Work-In-Process		1,632,926		982,428		4,571,776		1,104,480
Less: Closing Work-In-Process		3,265,615		1,174,723		3,265,615		1,174,723
Cost of Goods Produced		111,539,396		100,941,872		39,246,348		36,300,311
Add: Opening Stock of Finished Goods		12,072,540		12,208,643		11,848,194		8,598,233
Cost of Goods available for Sale		123,611,936		113,150,515		51,094,542		44,898,544
Less: Closing Stock of Finished Goods		12,221,197		8,753,484		12,221,197		8,753,484
Cost of Goods Sold		111,390,739		104,397,031		38,873,345		36,145,060

23.01 Raw Material Consumed								
Dyes	23.01.01	5,016,743		7,847,967		1,667,570		4,321,277
Chemicals	23.01.02	9,131,815		7,875,571		3,728,798		2,655,614
Grey Polyester Yarn	23.01.03	33,995,239		21,999,561		10,555,143		7,799,687
Total		48,143,797		37,723,099		15,951,511		14,776,578

23.01.01 Dyes Consumed	1st July 2021 to 31st March 2022		1st July 2020 to 31st March 2021		1st Jan. 2022 to 31st March 2022		1st Jan. 2021 to 31st March 2021	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	12,260	8,410,937	14,750	11,698,810	14,588	8,366,644	18,227	15,100,976
Add: Purchase	10,322	3,775,528	19,183	6,928,856	880	470,648	-	-
Available for use	22,582	12,186,465	33,933	18,627,666	15,468	8,837,292	18,227	15,100,976
Less: Closing Inventory	11,842	7,169,722	13,317	10,779,699	11,842	7,169,722	13,317	10,779,699
Consumed	10,740	5,016,743	20,616	7,847,967	3,626	1,667,570	4,910	4,321,277

23.01.02 Chemicals Consumed								
Opening Inventory	89,517	5,760,158	46,610	5,955,778	58,425	6,245,207	86,230	6,739,002
Add: Purchase	158,724	10,855,205	292,974	9,963,519	59,310	4,967,139	112,778	3,960,338
Available for use	248,241	16,615,363	339,584	15,919,297	117,735	11,212,346	199,008	10,699,340
Less: Closing Inventory	53,999	7,483,548	143,180	8,043,726	53,999	7,483,548	143,180	8,043,726
Consumed	194,242	9,131,815	196,404	7,875,571	63,736	3,728,798	55,828	2,655,614

23.01.03 Grey Polyester Yarn Consumed								
Opening Inventory	42,750	8,594,127	36,241	6,708,296	45,235	10,217,612	60,818	16,784,225
Add: Purchase	133,876	31,580,156	148,239	30,152,853	26,683	6,516,575	21,515	5,877,050
Available for use	176,626	40,174,283	184,480	36,861,149	71,918	16,734,187	82,333	22,661,275
Less: Closing Inventory	27,933	6,179,044	72,153	14,861,588	27,933	6,179,044	72,153	14,861,588
Consumed	148,693	33,995,239	112,327	21,999,561	43,985	10,555,143	10,180	7,799,687

	Amount in Taka		Amount in Taka	
	1st July 2021 to 31st March 2022	1st July 2020 to 31st March 2021	1st Jan. 2022 to 31st March 2022	1st Jan. 2021 to 31st March 2021
23.02 Packing Materials Consumed				
Opening Inventory	815,670	789,512	445,188	830,000
Add: Purchase	4,378,966	3,545,935	1,759,379	1,064,367
Available for use	5,194,636	4,335,447	2,204,567	1,894,367
Less: Closing Inventory	585,285	639,055	585,285	639,055
Consumed	4,609,351	3,696,392	1,619,282	1,255,312
23.03 Manufacturing Overhead				
Utilities	8,921,773	7,478,286	3,717,630	2,773,955
Wages & Salaries	27,470,848	28,004,758	9,081,369	9,957,292
Fuel and Car Expenses	806,416	401,492	145,270	113,148
Insurance Premium	531,068	616,878	207,063	208,521
Factory Office Refreshment	165,494	183,542	53,473	49,528
Conveyance	120,595	87,895	43,215	32,710
Factory Stationery, Telephone & Fax	491,906	289,497	123,987	74,864
Printing & Publication	-	115,341	-	26,750
Interest on Working Capital Loan*	9,293,494	10,142,932	2,731,113	3,335,671
Spare parts and R&M machine parts	898,445	-	898,445	-
Other Factory Overhead	1,796,307	1,761,916	60,299	222,178
Total	50,496,346	49,082,537	17,061,864	16,794,617
* Interest on Working Capital Loan is derived from short-term loan. This cost includes no interest on any sort of borrowing from directors including managing director and managers.				
24.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	11,142	13,924	3,714	4,641
Utilities	235,270	218,323	53,331	43,936
Office Consumable Expenses	83,200	90,800	33,920	21,680
Fuel and Car Expenses	53,390	37,869	17,930	9,670
Salaries, Allowances & Benefits	7,496,188	7,439,450	2,303,362	2,328,918
Employer PF Contribution	1,181,464	1,134,723	371,085	352,021
Conveyance & Travelling	3,340	16,647	740	980
Office Rent, Rate & Taxes	130,032	130,032	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	410,199	490,513	121,660	196,517
Audit Fee	86,247	86,247	28,749	28,749
Other Professional Fee	77,128	14,067	67,750	4,689
Donation & Subscription	-	12,500	-	-
Stationery & Consumables	303,703	142,133	149,883	40,753
Office Refreshment	88,007	44,599	13,286	8,896
License Renewal and Listing Fees	262,371	535,095	134,331	289,487
A.G.M. Expenses	1,240,948	1,081,182	353,319	306,394
Board Meeting attending fee	38,400	70,856	14,400	27,600
Audit Committee fee	8,000	-	-	-
Other Expenses	524,006	-	510,346	-
Total	12,233,035	11,558,960	4,213,806	3,700,931
25.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	33,426	41,785	11,142	13,929
Fuel Expenses	263,506	214,194	97,908	72,713
Delivery Expenses	100,385	92,707	30,750	20,952
Promotional Expenses	717,239	50,000	335,581	-
Salaries, Allowances & Benefits	602,532	576,993	197,515	185,562
Office Refreshment	25,775	570	-	570
Conveyance & Travelling	42,825	19,835	14,330	10,470
Telephone & Mobile bill	44,712	33,863	5,802	10,990
Total	1,830,400	1,029,947	693,028	315,186
26.00 Financial Expenses				
Bank Charges & Commission	429,541	499,521	131,208	147,592
Total	429,541	499,521	131,208	147,592
27.00 Foreign Exchange gain/(loss)				
Realized Foreign Exchange gain/(loss) - Trade Receivables	662,502	239,950	287,279	66,450
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	(22,867)	(167,299)	(64,484)	(12,729)
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables	41,223	21,528	(2,923)	(85,464)
Total	680,858	94,179	219,872	(31,743)
27.01 Other comprehensive income				
Total	-	-	-	-

28.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :**28.01 Basic Earnings Per Share**

The Computation of EPS is given below:

Net profit for the period (a)	(6,085,355)	3,920,426	(1,960,207)	859,821
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.34)	0.22	(0.11)	0.05

* Diluted earnings per share :

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

Note: The company's sales revenue has decreased by 3.21% during the period ended on March 31, 2022 compared to previous period. The cost of goods sold on the other hand has increased by 6.70% from the previous period. Administrative and selling & distribution expenses increased by 5.83% and 77.72% respectively compared to previous year. The financial expenses reduced by 14.01% compared to previous year. As a result the EPS has reduced to Tk. -0.34 compared to Tk. 0.22 of the corresponding previous year.

28.02 Weighted average /Total existing number of shares :

Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
Add - Issued during the period	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

28.03 Number of Outstanding shares :

Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
Add - Issued during the period	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

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

Sales revenue	118,324,464	122,245,794
Add: Opening Trade Receivables	80,933,506	76,889,690
Less: Closing Trade Receivables	(84,112,208)	(68,396,131)
Less: Cost of goods sold	(111,390,739)	(104,397,031)
Less: Administrative expenses	(12,233,035)	(11,558,960)
Less: Selling & Distribution expenses	(1,830,400)	(1,029,947)
Add: Depreciation	9,967,158	10,687,849
Add: Decrease/(increase) in Inventory	9,226,560	(14,349,188)
Add: Decrease/(increase) in Advance & Deposits	154,304	9,683
Add: (Decrease)/increase in Liabilities for expense	1,692,453	(1,393,694)
Add: (Decrease)/increase in Other liabilities	9,500,000	-
Add: (Decrease)/increase in Trade Payables	(2,548,598)	1,339,245
Add: Realized foreign exchange gain/(loss) - Trade Receivables	662,502	239,950
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	(22,867)	(167,299)
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	41,223	21,528
Add: Other Income	-	-
Less: WPPF paid	(49,872)	(900,000)
Add: Interest on working capital loan	9,293,494	10,142,932
Less: Financial expenses	(9,723,035)	(10,642,453)
Less: Income tax paid	(524,217)	(660,546)
Net Cash Generated from Operating activities (a)	17,360,693	8,081,422
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.97	0.45

*Sales during the period ended on 31st March 2022 decreased by Tk. 3,921,330 (-3.21%), the cash collection from customers decreased by Tk. 15,593,591 (-11.93%). Payment to suppliers and others on the other hand decreased by Tk. 23,394,563 (-20.96%). The payment for financial expenses decreased by Tk. 919,418 (-8.64%) and income tax payment decreased by Tk. 136,329 (-20.64%), thereby causing the net operating cash flow to increase by Tk. 9,279,271 (114.82%). As such NOCFPS has increased to 0.97 compared to 0.45 of the corresponding period 2020-2021.

30.00 Cash Collection from Customers

Sales Revenue	118,324,464	122,245,794
Add: Opening trade receivable	80,933,505	76,889,690
	199,257,969	199,135,484
Less: Closing trade receivable	84,112,207	68,396,131
Total	115,145,762	130,739,353

	Amount in Taka	
	1st July 2021 to 31st March 2022	1st July 2020 to 31st March 2021
31.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(111,390,739)	(104,397,031)
Administrative Expenses	(12,233,035)	(11,558,960)
Selling Expenses	(1,830,400)	(1,029,947)
	(125,454,174)	(116,985,938)
Add: Depreciation	9,967,158	10,687,849
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	(22,867)	(167,299)
Add: Net unrealized FOREX gain/(loss) - Trade Payables	41,223	21,528
Change in Inventory	9,226,560	(14,349,188)
Change in Advance & Deposits	154,304	9,683
Change in Liabilities for Expenses	1,692,453	(1,393,694)
Change in other liabilities	9,500,000	-
Change in Trade Payables	(2,548,598)	1,339,245
WPPF transferred to WPPF account	(49,872)	(900,000)
Interest on working capital	9,293,494	10,142,932
Total	(88,200,319)	(111,594,882)
32.00 Financial Expenses		
Interest on working capital	(9,293,494)	(10,142,932)
Bank Charges & Commission	(429,541)	(499,521)
Total	(9,723,035)	(10,642,453)

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'21-March'22	Jul'20-March'21
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	6,000	8,000
Mr. Mahmudul Hoque	Director	Board meeting fee	6,000	8,000
Mrs. Aniqha Haque	Director	Board meeting fee	-	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
Mr. Mahmudul Hoque	Director	Loan	18,400,000	-
Loan from Anlima Textile Ltd.	Sister concern	Loan	9,500,000	-

Particulars - Audit Committee fee			Jul'21-March'22	Jul'20-March'21
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain	Chairperson	Audit committee fee	6,000	5,834
Mrs. Aniqha Haque	Member	Audit committee fee	-	3,333
Mr. Alwi M Haque	Member	Audit committee fee	6,000	5,833

- a) Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.
b) Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.
c) Loan received from director and sister concern on arm length basis (without interest).

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'21-March'22	Jul'20-March'21
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	857,024	857,024
A.S.M Jubaer	Vice President (Production)	917,760	867,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	679,750	634,250
Mr. Md. Habibur Rahman*	First Asstt. Vice President (IT)	439,379	638,000
Mr. Md. Sirazul Islam Chow**	First Asstt. Vice President (Marketing)	463,097	368,882
Mr. Md. Mizanur Rahman Chow***	First Asstt. Vice President (Marketing)	-	67,032

* Compensation paid from 1st July 2021 to 20th December 2021 as he resigned after the period.

** 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'21-March'22	Jul'20-March'21
Directors	Board meeting and Audit committee	36,000	49,000
Officers & Executives	Salary, bonus & other allowances	16,216,268	15,543,870

34.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'21-March'22	Jul'20-March'21
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, 2022

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 31.03.2022
	Opening Balance as at 01.07.2021	Addition during the year	Disposal during the year	Total as at 31.03.2022		Opening Balance as at 01.07.2021	Disposal during the year	Charged during the year	Total as at 31.03.2022	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	25,129,107	-	827,501	25,956,608	43,305,888
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	337,160,672	-	8,880,379	346,041,052	168,638,450
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,046,457	-	48,162	7,094,620	272,919
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,719,294	-	50,414	13,769,707	285,677
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,957,012	-	38,721	6,995,734	219,420
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,140,694	-	121,980	6,262,674	691,223
Total as on March 31, 2022	639,626,559	-	-	639,626,559		396,153,237	-	9,967,158	406,120,395	233,506,164

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	827,501	8,880,379	48,162	25,207	19,361	121,980	9,922,591
Administrative	-	-	-	6,302	4,840	-	11,142
Marketing	-	-	-	18,905	14,520	-	33,426
Total	827,501	8,880,379	48,162	50,414	38,721	121,980	9,967,158

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

Annexure- B

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

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

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