

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 1'st Quarter ended on September 30, 2024 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.


Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 1'st quarter ended on September 30, 2024
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
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ANLIMA YARN DYEING LIMITED
Statement of Financial Position
As on Spetember 30, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka	
		30.09.24	30.06.24
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3.00	227,528,861	230,645,239
Security Deposits	4.00	1,144,814	1,144,814
Current Assets			
Inventories	5.00	35,165,067	50,824,929
Trade Receivables	6.00	89,757,298	99,174,397
Advance to employees & other	7.00	15,485,321	1,694,408
Cash and Cash Equivalents	8.00	7,076,666	11,513,089
TOTAL ASSETS		376,158,026	394,996,877
EQUITY AND LIABILITIES			
Shareholders' Equity			
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Retained Earnings	11.00	(48,928,421)	(32,843,104)
Non-Current Liabilities			
Deferred Tax Liability	12.00	26,588,390	28,244,786
Current Liabilities			
Short Term Loan	13.00	167,275,106	170,549,612
Trade Payables	14.00	16,775,449	15,077,330
Liabilities for Expenses	15.00	13,297,001	12,975,450
WPPF	16.00	99,796	99,796
Provision for Tax	17.00	13,996,007	13,838,224
Dividend Payable	18.00	214,237	214,322
TOTAL EQUITY AND LIABILITIES		376,158,026	394,996,877
Net Asset Value per share	19.00	7.72	8.62

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

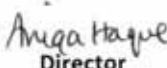
ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 1st quarter ended on September 30, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
NET SALES REVENUE	20	22,421,827	45,562,036
Cost of Goods Sold	21	(38,250,798)	(46,956,672)
GROSS PROFIT		(15,828,971)	(1,394,635)
OPERATING EXPENSES			
Administrative Expenses	22	(3,096,223)	(3,516,421)
Selling & Distribution Expenses	23	(760,526)	(665,936)
Operating Profit		(19,685,720)	(5,576,993)
Financial Expenses	24	(99,063)	(145,423)
Foreign Exchange gain/(loss)	25	2,557,919	5,113,985
Profit Before Contribution to WPPF		(17,226,864)	(608,430)
Contribution to WPPF		-	-
PROFIT BEFORE TAX		(17,226,864)	(608,430)
Tax Expenses:			
Current Tax	17	(514,849)	(455,620)
Deferred Tax	12	1,656,396	(1,740,533)
Net profit after tax for the period		(16,085,317)	(2,804,583)
Other comprehensive income	25.01	-	-
Total Comprehensive Income		(16,085,317)	(2,804,583)
Basic Earnings Per Share	26.01	(0.90)	(0.16)

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 1'st quarter ended on September 30, 2024 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2024	178,678,000	8,162,461	-	(32,843,104)	153,997,357
Net profit after tax for the period	-	-	-	(16,085,317)	(16,085,317)
Other comprehensive income	-	-	-	-	-
Transfer to Retained Earnings	-	-	-	-	-
Dividend declared during the period	-	-	-	-	-
Balance as on Sept 30, 2024	178,678,000	8,162,461	-	(48,928,421)	137,912,040

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 1'st quarter ended on September 30, 2023 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2023	178,678,000	8,162,461	-	(598,687)	186,241,774
Net profit after tax for the period	-	-	-	(2,804,583)	(2,804,583)
Dividend declared during the period	-	-	-	-	-
Balance as on Sept. 30, 2023	178,678,000	8,162,461	-	(3,403,270)	183,437,191


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 1st quarter ended on September 30, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
Cash Flow from Operating Activities:			
Cash Collection from Customers	28	31,838,926	23,890,132
Realized Foreign Exchange gain/(loss)	25	2,574,244	1,690,428
Cash Paid to Suppliers, Employees & Others	29	(30,487,508)	(17,456,328)
Cash Generated from Operations		3,925,662	8,124,233
Financial Expenses	30	(4,730,430)	(3,737,935)
Income Tax Paid	17	(357,066)	(708,015)
Net Cash Generated from Operating activities	27	(1,161,834)	3,678,283
Cash Flow from Investing Activities:			
Land and land development		-	-
Acquisition of Plant, Machinery, Furniture and Equipment		-	-
Net Cash(Used)/ generated in Investing Activities		-	-
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		(3,274,506)	(1,491,425)
Dividend transferred to Capital Market Stabilization Fund		-	-
Payment of Dividend	18	(85)	-
Net Cash flow/(used) in Financing Activities		(3,274,591)	(1,491,425)
Net Increase/(Decrease) in Cash & Cash Equivalent		(4,436,424)	2,186,858
Cash & Cash Equivalent at the beginning of period		11,513,089	9,028,541
Cash & Cash Equivalent at the closing of period		7,076,666	11,215,399
Net Operating Cash Flow per Share (NOCFPS)	27	(0.07)	0.21


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 1st quarter ended on September 30, 2024 (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 198 employees as of Sep 30, 2024.

2.00 Basis of Preparation and Significant Accounting Policies

2.01 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.

2.02 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.

2.03 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).

2.04 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.

2.05 Accrual Basis

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

2.06 Reporting Period

The Financial year of the company covers a period of 3 months from 01 July 2024 to Sep 30, 2024.

2.07 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.

2.08 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.

2.09 Inventories

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

2.10 Property, Plant and Equipment

(a) Initial Recognition and measurement

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

(b) Subsequent Costs

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

(c) Depreciation on Fixed Assets

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

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

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

2.11 Impairment of Assets

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

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

2.12 Foreign Currency Transactions

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

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

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

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

2.13 Borrowing Cost

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

2.14 Risk and uncertainty for use of estimates (Provisions)

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

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

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

2.15 Accruals & Deferrals

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

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

2.16 Advances, Deposits and Prepayments

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

2.17 General Reserve

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

2.18 Financial Instruments

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

Initial recognition

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

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

2.19 Segment Reporting

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

2.20 Related Party Disclosures

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

2.21 Corporate Tax

(a) Current Tax

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

(b) Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the period ended September 30, 2024 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 September 30, 2024 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

2.26 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 13th November, 2024.

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 Sep 30, 2024.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the period ended Sep 30, 2024.
- iii) Statement of Cash Flows for the period ended Sep 30, 2024.
- iv) Statement of Changes in Equity for the period ended Sep 30, 2024.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the period ended Sep 30, 2024.
- vi) Comparative Statement of Financial Position of June 30, 2024.

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 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 1st quarter ended on September 30, 2024 (Un-Audited)

		Amount in Taka	
		30.09.2024	30.06.2024
3.00	Property, Plant & Equipment*		
	Cost:		
	Opening balance at cost	666,439,212	666,416,217
	Add : Addition during the period	-	22,995
		<u>666,439,212</u>	<u>666,439,212</u>
	Add : Disposed / Sold during the period	-	-
	Total - A	<u>666,439,212</u>	<u>666,439,212</u>
	Depreciation:		
	Opening balance	435,793,974	422,452,903
	Charged during the period	3,116,378	13,341,070
		<u>438,910,351</u>	<u>435,793,974</u>
	Adjusted during the period	-	-
	Total - B	<u>438,910,351</u>	<u>435,793,974</u>
	Written Down Value (A-B)	<u>227,528,861</u>	<u>230,645,239</u>

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

		Amount in Taka	
		30.09.2024	30.06.2024
5.00	Inventories		
	This consists of:		
	Raw Materials	20,466,135	19,668,451
	Finished Goods	10,743,684	13,145,344
	Packing Materials	456,262	667,046
	Work-in -Process	167,738	260,902
	Spares & Stores	3,331,248	3,378,186
	Materials in Transit	-	13,705,000
	Total	<u>35,165,067</u>	<u>50,824,929</u>

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

		30.09.2024		30.06.2024	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	Raw Materials				
	Dyes	10,385	7,151,172	8,504	6,099,601
	Chemicals	36,986	4,440,678	43,474	4,572,621
	Grey Polyester Yarn	32,450	8,874,284	33,261	8,996,229
	Total	<u>79,821</u>	<u>20,466,135</u>	<u>85,239</u>	<u>19,668,451</u>
5.02	Finished Goods				
	Yarn dyeing	56,402	5,713,983	56,402	5,727,764
	Sewing Thread	14,413	5,029,700	24,443	7,417,580
	Total	<u>70,815</u>	<u>10,743,683</u>	<u>80,845</u>	<u>13,145,344</u>

	30.09.2024		30.06.2024	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	400	141,818	500	177,273
Plastic Cone (PCs)	6,000	8,280	12,000	16,992
Paper Cone (PCs)	72,500	114,879	91,000	150,216
Paper Tube (PCs)	6,768	26,876	7,056	28,020
Poly Bag - YD (KG)	80	20,885	400	104,753
Cartoon - ST (PCs)	750	21,219	600	16,805
Textile Wax (PCs)	2,000	14,772	7,500	55,395
Plastic Bag (PCs)	4,430	107,532	4,650	117,592
Total	92,928	456,262	123,706	667,046

	Amount in Taka	
	30.09.2024	30.06.2024
6.00 Trade Receivables		
Amount due from trade receivables	89,757,298	90,265,049
Foreign Exchange gain/(loss)	-	8,909,348
	89,757,298	99,174,397
6.01 Trade Receivables		
Opening balance	99,174,397	110,523,622
Addition during the year	22,421,827	139,233,350
	121,596,224	249,756,972
Realized during the period	31,838,926	150,582,575
Closing balance	89,757,298	99,174,397
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	80,994,307	90,355,922
Receivables maturity more than 6 months	-	3,055,483
Receivables maturity more than 1 Year	5,762,991	5,762,991
Total	86,757,298	99,174,397
Debts considered Good & Secured	86,757,298	99,174,397
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 Sept. 30, 2024.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on Sept. 30, 2024.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on Sept. 30, 2024.

		Amount in Taka	
		30.09.2024	30.06.2024
7.00 Advance to employee and Others			
Employee Loans & Advances		141,500	144,000
Prepaid expenses		826,560	290,014
Anlima Textile Ltd.		7,006,412	1,206,412
Advance to Supplier		7,510,848	53,982
Total		15,485,321	1,694,408
7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994			
Maturity less than 6 months		15,343,821	1,550,408
Maturity more than 6 months		141,500	144,000
Total		15,485,321	1,694,408
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		141,500	144,000
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		2,847,955	7,128,437
Cash at Bank		4,228,710	4,384,653
		7,076,666	11,513,089
Cash at Banks in Current Account :			
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		52,571	52,656
(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353		526,657	46,626
(c) Sonali Bank Ltd. - A/C No. 442633012934		(4,883)	631,444
(D) Sonali Bank Ltd.-BTB - A/C No. -44263880000005		3,654,365	3,653,927
Total		4,228,710	4,384,653
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		79,254,000	79,254,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public		87,036,800	86,229,310
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		12,387,200	13,194,690
Total		178,678,000	178,678,000
Composition of Shareholdings:			
		No. of Shares	
Directors		7,925,400	7,925,400
General Public		8,703,680	8,622,931
Institute		1,238,720	1,319,469
Total		17,867,800	17,867,800

		Amount in Taka	
		30.09.2024	30.06.2024
10.00 General Reserve			
	The amount carried forward from previous year.	8,162,461	8,162,461
	Total	8,162,461	8,162,461

		Amount in Taka	
		30.09.2024	30.06.2024
11.00 Retained Earnings			
	Opening balance	(32,843,104)	(598,687)
	Add: Net Profit after Tax for the period	(16,085,317)	(32,244,417)
	Total	(48,928,421)	(32,843,104)

12.00 Deferred Tax Liabilities			
As on Sept. 30, 2024	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	207,436,274	30,164,014	177,272,260
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	(16,326)
Total taxable temporary difference	207,436,274	30,164,014	177,255,934
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			26,588,390
Total closing deferred tax liabilities/(assets)			26,588,390
Opening deferred tax liabilities/(assets)-at cost			28,244,786
Total opening deferred tax liabilities/(assets)			28,244,786
Deferred tax expense/(income)-at cost			(1,656,396)
Total deferred tax expense/(income)			(1,656,396)

As on June 30, 2024	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	210,552,652	30,937,450	179,615,201
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	8,683,373
Total taxable temporary difference	210,552,652	30,937,450	188,298,575
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,244,786
Total closing deferred tax liabilities/(assets)			28,244,786
Opening deferred tax liabilities/(assets)-at cost			26,381,170
Total opening deferred tax liabilities/(assets) (Restated)			26,381,170
Deferred tax expense/(income)-at cost			1,863,616
Total deferred tax expense/(income)			1,863,616

As on Sept. 30, 2023	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	220,536,094	36,481,632	184,054,462
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)			3,423,557
Total taxable temporary difference	220,536,094	36,481,632	187,478,020
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,121,703
Total closing deferred tax liabilities/(assets)			28,121,703
Opening deferred tax liabilities/(assets)-at cost			26,381,170
Total opening deferred tax liabilities/(assets)			26,381,170
Deferred tax expense/(income)-at cost			1,740,533
Total deferred tax expense/(income)			1,740,533

* 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	
	30.09.2024	30.06.2024
13.00 Short Term Loan*		
Cash Credit, Sonali Bank	142,575,106	145,849,612
Loan from director	21,200,000	21,200,000
Loan from Anlima Energy Ltd.	3,500,000	3,500,000
Total	167,275,106	170,549,612

* 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 **12.90%** per annum.

14.00 Trade Payables		
Amount due to trade payables	16,791,774	14,851,355
Foreign Exchange (gain)/loss	(16,326)	225,975
	16,775,449	15,077,330

14.01 Trade Payables		
Opening payable	15,077,330	14,954,444
Add: Addition during the year	14,322,303	30,083,382
Add: Raw Material Loan Payable	472,934	11,133,686
	29,872,567	56,171,512
Paid during the period	13,097,118	41,094,182
Closing balance	16,775,449	15,077,330

15.00 Liabilities for Expenses		
Salary & Wages Payable	4,415,361	4,354,194
Office Rent Payable	57,000	91,200
Provision for Utilities	6,197,661	6,051,919
Provision for Audit Fee	112,500	115,000
Provision for Bad and Doubtful Debts	288,150	288,150
Accrued Expenses	2,226,329	2,074,988
Total	13,297,001	12,975,450

		Amount in Taka	
		30.09.2024	30.06.2024
16.00	WPPF ***		
	Opening Balance	99,796	99,796
	Add: Addition during the period	-	-
		<u>99,796</u>	<u>99,796</u>
	Less: Tranferred to WPPF A/C	-	-
	Total	<u>99,796</u>	<u>99,796</u>
	*** This represents 5% of Net Income before tax after charging the allocation as per provisions of the Companies WPPF under Labour Law 2016.		
17.00	Provision for Tax		
	Opening Balance	13,838,224	14,369,450
	Add: Income tax on business income (Note 17.01)	-	-
	Add: Income tax on other income (Note 17.02)	-	-
	Add: Tax Provision during the year (Note 17.03)	514,849	1,347,593
	Current Tax	<u>514,849</u>	<u>1,347,593</u>
	Total Tax provision	<u>14,353,073</u>	<u>15,717,042</u>
	Less: Tax Paid during the period	(357,066)	(1,878,819)
	Total	<u>13,996,007</u>	<u>13,838,224</u>
17.01	Tax calculation on business income		
	Profit before tax	(17,226,864)	(29,033,208)
	Add/(Less):Foreign Exchange gain /(loss) (Note # 27)	(2,557,919)	(14,739,841)
	Add: Accounting Depreciation	3,116,378	13,341,070
	Less: Depreciation as per tax rules	(773,436)	(7,422,136)
	Taxable income for the period	<u>(17,441,841)</u>	<u>(37,854,115)</u>
	Rate of Tax	15%	15%
	Tax on Business	-	-
	Add: Additional Provision	-	-
	Total Provision for the period	<u>-</u>	<u>-</u>
17.02	Tax calculation on other income		
	Foreign Exchange gain/(loss)	2,574,244	6,056,468
	Rate of Tax	20.0%	20%
	Tax on other income	<u>514,849</u>	<u>1,211,294</u>
	Total Tax on income	<u>514,849</u>	<u>1,211,294</u>
17.03	Minimum Tax Liability on Gross Receipts		
	Sales Revenue	22,421,827	139,233,350
	Advance Income Tax (Source Tax) Paid Under ITA-2023	357,066	1,347,593
	Applicable for Textiles Business as Per NBR-US-163(5) (0.60%/20%*.15%)	0.45% 100,898	626,550
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)	<u>514,849</u>	<u>1,347,593</u>

	Amount in Taka	
	30.09.2024	30.06.2024
18.00 Dividend Payable*		
Opening Balance	214,322	436,083
Add: Dividend declared during the period	-	-
	214,322	436,083
Less: Transferred to Capital Market Stabilization Fund	-	(216,161)
Less: Paid During the period	(85)	(5,600)
Closing Balance	214,237	214,322
Summary of unclaimed dividend:		
Unclaimed dividend for 2019 - 2020	-	-
Unclaimed dividend for 2020 - 2021	214,237	214,322
Total	214,237	214,322

*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.

19.00 Net Asset Value (NAV) per Share :		
Shareholders' Equity (a)	137,912,040	153,997,357
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Asset Value per Share (a ÷ b)	7.72	8.62

	Amount in Taka	
	1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
21.02 Packing Materials Consumed		
Opening Inventory	667,046	813,320
Add: Purchase	522,801	1,581,926
Available for use	<u>1,189,847</u>	<u>2,395,246</u>
Less: Closing Inventory	456,262	603,511
Consumed	<u>733,585</u>	<u>1,791,735</u>
21.03 Manufacturing Overhead		
Utilities	10,334,168	11,653,343
Wages & Salaries	10,355,396	10,189,606
Fuel and Car Expenses	301,850	252,743
Insurance Premium	202,880	216,207
Factory Office Refreshment	68,515	81,999
Conveyance	87,420	69,035
Factory Stationery, Telephone & Fax	252,623	135,833
Interest on Working Capital Loan*	4,631,367	3,592,512
Spare parts and R & M Machine Parts	<u>1,089,934</u>	<u>1,242,632</u>
Total	<u>27,324,153</u>	<u>27,433,910</u>
* 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.		
22.00 Administrative Expenses		
Depreciation on Furniture & Fixture and Equipment	2,344	2,770
Utilities	111,889	120,970
Office Consumable Expenses	25,660	45,249
Fuel and Car Expenses	24,855	15,085
Salaries, Allowances & Benefits	2,324,372	2,323,203
Employer PF Contribution	-	404,141
Conveyance & Travelling	-	430
Office Rent, Rate & Taxes	85,491	42,060
Postage, Telephone, Mobile & Internet Bill	120,625	112,085
Audit Fee	28,752	28,761
Other Professional Fee	4,689	4,689
Stationery & Consumables	115,922	122,232
Office Refreshment	-	9,260
License Renewal and Listing Fees	148,124	166,836
A.G.M. Expenses	<u>103,500</u>	<u>118,650</u>
Total	<u>3,096,223</u>	<u>3,516,421</u>

	Amount in Taka	
	1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
23.00 Selling & Distribution Expenses		
Depreciation on Furniture & Fixture and Equipment	7,032	8,310
Fuel Expenses	194,542	78,546
Delivery Expenses	17,430	33,320
Promotional Expenses	-	49,000
Salaries, Allowances & Benefits	525,112	470,480
Conveyance & Travelling	-	10,200
Telephone & Mobile bill	16,410	16,080
Total	760,526	665,936
24.00 Financial Expenses		
Bank Charges & Commission	99,063	145,423
Total	99,063	145,423
25.00 Foreign Exchange gain/(loss)		
Realized Foreign Exchange gain/(loss) - Trade Receivables	2,574,244	1,690,428
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	-	3,718,206
Unrealized Foreign Exchange gain/(loss) (Note # 14) - Trade Payables	(16,326)	(294,648)
Total	2,557,919	5,113,985
25.01 Other comprehensive income		
Reconing Fee	-	-
Discount received	-	-
Inventory adjustment - dye/chem/yarn	-	-
Salary and Wages adjustment	-	-
Total	-	-
26.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :		
26.01 Basic Earnings Per Share		
The Computation of EPS is given below:		
Net profit for the period (a)	(16,085,317)	(2,804,583)
Weighted average number of Shares (b)	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.90)	(0.16)

* 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 50.79% (Tk. 2,31,40,209) during the period ended on Sep 30, 2024. The cost of goods sold on the other hand has decreased by 18.54% (Tk. 87,05,873) from the previous period Sep 30, 2023. As a result, the operating Lose has Increased by 252.98%. (Tk.1,41,08,728) though the financial expenses has reduced by 31.88% (Tk.46,360) and foreign exchange gain has decreased by 49.98% (Tk.25,56,067) the net profit after tax reduced by 473.54% (Tk. 1,32,80,734).

	Amount in Taka	
	1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
26.02 Weighted average /Total existing number of shares :		
Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	17,867,800	17,867,800
26.03 Number of Outstanding shares :		
Opening number of shares outstanding	17,867,800	17,867,800
Add - Issued during the period	-	-
	17,867,800	17,867,800
27.00 Cash flows from operating activities*		
<u>Reconciliation of Cash Flows from operating activities</u>		
Sales revenue	22,421,827	45,562,036
Add: Opening Trade Receivables	99,174,397	110,523,622
Less: Closing Trade Receivables	(89,757,298)	(132,195,525)
Less: Cost of goods sold	(38,250,798)	(46,956,672)
Less: Administrative expenses	(3,096,223)	(3,516,421)
Less: Selling & Distribution expenses	(760,526)	(665,936)
Add: Depreciation	3,116,378	3,334,633
Add: Decrease/(increase) in Inventory	15,659,863	4,862,794
Add: Decrease/(increase) in Advance & Deposits	(13,790,913)	(594,397)
Add: (Decrease)/increase in Liabilities for expense	321,551	7,011,858
Add: (Decrease)/increase in Other liabilities	-	-
Add: (Decrease)/increase in Trade Payables	1,698,119	12,051,741
Add: Realized foreign exchange gain/(loss) - Trade Receivables	2,574,244	1,690,428
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	-	3,718,206
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	(16,326)	(294,648)
Add: Other Income	-	-
Less: WPPF paid	-	-
Add: Interest on working capital loan	4,631,367	3,592,512
Less: Financial expenses	(4,730,430)	(3,737,935)
Less: Income tax paid	(357,066)	(708,015)
Net Cash Generated from Operating activities (a)	(1,161,834)	3,678,281
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	(0.07)	0.21

*Though sales during the period ended on 30th sep 2024 decreased by Tk. 2,31,40,209 (50.79%), the cash collection from customers increased by Tk. 79,48,792 (33.27%). Payment to suppliers and others on the other hand increased by Tk. 1,30,31,177 (74.65%). The payment for financial expenses increased by Tk.9,92,495 (26.55%) and income tax payment decreased by Tk. 3,50,949 (49.57%), thereby causing the net operating cash flow to increase by Tk. 1,30,31,177 (74.65%). As such NOCFPS has decreased to 0.28 compared to 0.21 of the corresponding Period ended 30th Sep 2023.

28.00 Cash Collection from Customers

Sales Revenue	22,421,827	45,562,036
Add: Opening trade receivable	99,174,397	110,523,622
	121,596,224	156,085,658
Less: Closing trade receivable	89,757,298	132,195,525
Total	31,838,926	23,890,133

	Amount in Taka	
	1st July 2024 to 30th Sept. 2024	1st July 2023 to 30th Sept. 2023
29.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(38,250,798)	(46,956,672)
Administrative Expenses	(3,096,223)	(3,516,421)
Selling Expenses	(760,526)	(665,936)
	(42,107,547)	(51,139,029)
Add: Depreciation	3,116,378	3,334,633
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	-	3,718,206
Add: Net unrealized FOREX gain/(loss) - Trade Payables	(16,326)	(294,648)
Change in Inventory	15,659,863	4,862,794
Change in Advance & Deposits	(13,790,913)	(594,397)
Change in Liabilities for Expenses	321,551	7,011,858
Change in other liabilities	-	-
Change in Trade Payables	1,698,119	12,051,741
WPPF Paid	-	-
Interest on working capital	4,631,367	3,592,512
Total	(30,487,508)	(17,456,331)
30.00 Financial Expenses		
Interest on working capital	(4,631,367)	(3,592,512)
Bank Charges & Commission	(99,063)	(145,423)
Total	(4,730,430)	(3,737,935)

31.00 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			July'24-Sept.'24	July'23-Sept.'23
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	-	-
Mr. Mahmudul Hoque	Director	Board meeting fee	-	-
Mrs. Aniqha Haque	Director	Board meeting fee	-	-
Mr. Alwi M Haque	Director	Board meeting fee	-	-
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	-	-
Mr. Mahmudul Hoque	Director	Board meeting fee	-	-
Anlima Textile Limited	Sister Concern	Sales	4,961,669	6,358,927
Anlima Textile Limited	Sister Concern	Inter Company	7,006,412	3,706,196

Particulars - Audit Committee fee			July'24-Sept.'24	July'23-Sept.'23
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	-	-
Mrs. Aniqha Haque	Director	Audit committee fee	-	-
Mr. Alwi M Haque	Director	Audit committee fee	-	-

Particulars - NRC meeting fee			July'24-Sept.'24	July'23-Sept.'23
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	-	-
Mrs. Aniqha Haque	Director	NRC meeting fee	-	-
Mrs. Hubbun Nahar Hoque	Director	NRC meeting fee	-	-

- 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)..

32.00 Disclosure of managerial compensation:**32.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	July'24-Sept.'24	July'23-Sept.'23
Sumayel Muhammad Mallik**	Sr.Vice President (Head of Operation)	825,000	517,275
A.S.M Jubaer	Vice President (Production)	522,000	327,294
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	265,515	225,720
Mr. Mohammad Arif Hossain	AVP (Accounts & Tax)	229,500	225,720
Mr. Md. Sirazul Islam Chow	First Astt. Vice President (Marketing)	171,735	179,463

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

Particulars	Nature of Payment	July'24-Sept.'24	July'23-Sept.'23
Directors	Board meeting, Audit committee and NRC	-	-
Directors	Remuneration	75,834	-
Officers & Executives	Salary, bonus & other allowances	5,918,012	5,868,145

32.03 Aggregate amount of compensation to key management personnel:

Particulars	July'24-Sept.'24	July'23-Sept.'23
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 Sept 30, 2024

Annexure- A

Particulars	Cost			Rate of depreciation	Depreciation			Written Down Value as at 30.09.2024
	Opening Balance as at 01.07.2024	Addition during the year	Disposal during the year		Total as at 30.09.2024	Disposal during the year	Charged during the year	
Land and Land Development	20,092,587	-	-	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	2.50%	28,357,051	-	255,659	28,612,710
Plant and Machinery	541,398,116	-	-	6.67%	372,706,693	-	2,812,929	375,519,623
Electrical Installation	7,367,539	-	-	20.00%	7,203,145	-	8,220	7,211,365
Furniture and Fixture	14,055,384	-	-	20.00%	13,883,306	-	8,604	13,891,910
Office Equipment	7,309,193	-	-	20.00%	7,106,242	-	10,148	7,116,389
Vehicle	6,953,897	-	-	20.00%	6,537,537	-	20,818	6,558,355
Total as on Sept 30, 2024	666,439,212	-	-		435,793,974	-	3,116,378	438,910,351

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	255,659	2,812,929	8,220	4,302	5,074	20,818	3,107,002
Administrative	-	-	-	1,075	1,268	-	2,344
Marketing	-	-	-	3,226	3,805	-	7,032
Total	255,659	2,812,929	8,220	8,604	10,148	20,818	3,116,378

ANLIMA YARN DYEING LIMITED
Schedule of Property, Plant & Equipment

As at June 30, 2024

Particulars	Cost			Dep. Rate	Depreciation			Written Down Value as at June 30, 2024
	Balance as at July 01, 2023	Addition during the year	Disposal during the year		Balance as at June 30, 2024	Disposal during the year	Charged during the year	
Land and Land Development	20,092,587	-	-	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	2.50%	69,262,496	-	1,048,858	40,905,445
Plant and Machinery	541,398,116	-	-	6.67%	541,398,116	-	12,055,843	372,706,693
Electrical Installation	7,367,539	-	-	20.00%	7,367,539	-	41,098	7,203,145
Furniture and Fixture	14,055,384	-	-	20.00%	14,055,384	-	43,020	13,883,306
Office Equipment	7,286,198	22,995	-	20.00%	7,309,193	-	48,162.19	7,106,242
Vehicle	6,953,897	-	-	20.00%	6,953,897	-	104,090	6,537,537
Balance as at June 30, 2024	666,416,217	22,995	-		666,439,212	-	13,341,070	435,793,974

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	1,048,858	12,055,843	41,098	21,510	24,081	104,090	13,295,480
Administrative	-	-	-	5,377	6,020	-	11,398
Marketing	-	-	-	16,132	18,061	-	34,193
Total	1,048,858	12,055,843	41,098	43,020	48,162	104,090	13,341,070

***Additional Depreciations Charged During the year :

Assets Value	Charge	Oct'23	Nov'23	Dec'23	Jan'24	Feb'24	Mar'24	April'24	May'24	June'24	Total
Office Equipment (Barcode Printer)	2,440	177	279	289	289	270	289	279	289	279	2,440
Office Equipment (Fan)	99	-	-	-	-	-	-	-	-	-	99
Grand Total	22,995	177	279	289	289	270	289	279	289	378	2,538