

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 2nd Quarter ended on December 31, 2023 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.


Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 2nd Quarter ended December 31, 2023
(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 December 31, 2023 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.12.23	30.06.23
ASSETS			
Non-Current Assets		238,454,946	245,108,128
Property, Plant and Equipment	3.00	237,310,132	243,963,314
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		190,668,704	178,460,279
Inventories	5.00	57,552,049	58,628,890
Trade Receivables	6.00	121,411,829	110,523,622
Advance to employees & other	7.00	610,819	279,225
Cash and Cash Equivalents	8.00	11,094,006	9,028,541
TOTAL ASSETS		429,123,650	423,568,407
EQUITY AND LIABILITIES			
Shareholders' Equity		185,165,539	186,241,774
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	(1,674,922)	(598,687)
Non-Current Liabilities		28,660,373	26,381,170
Deferred Tax Liability	13.00	28,660,373	26,381,170
Current Liabilities		215,297,737	210,945,463
Short Term Loan	14.00	172,913,171	171,833,733
Trade Payables	15.00	12,328,451	14,954,444
Liabilities for Expenses	16.00	15,223,314	9,251,958
WPPF	17.00	204,561	99,796
Provision for Tax	18.00	14,194,525	14,369,450
Dividend Payable	19.00	433,713	436,083
TOTAL EQUITY AND LIABILITIES		429,123,650	423,568,407
Net Asset Value per share	20.00	10.36	10.42

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 2nd quarter ended on December 31, 2023 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July. 2023 to 31st Dec. 2023	1st July. 2022 to 31st Dec. 2022	1st Oct. 2023 to 31st Dec. 2023	1st Oct. 2022 to 31st Dec. 2022
NET SALES REVENUE	21	89,233,830	69,323,322	43,671,794	31,804,243
Cost of Goods Sold	22	(89,735,341)	(62,881,994)	(42,778,670)	(28,604,382)
GROSS PROFIT		(501,511)	6,441,328	893,124	3,199,861
OPERATING EXPENSES					
Administrative Expenses	23	(7,105,976)	(7,719,041)	(3,589,555)	(3,821,758)
Selling & Distribution Expenses	24	(1,571,515)	(869,505)	(905,579)	(460,610)
Operating Profit		(9,179,002)	(2,147,219)	(3,602,010)	(1,082,508)
Financial Expenses	25	(370,330)	(1,031,837)	(224,907)	(179,793)
Foreign Exchange gain/(loss)	26	11,749,403	4,933,425	6,635,417	2,853,224
Profit Before Contribution to WPPF		2,200,071	1,754,370	2,808,500	1,590,923
Contribution to WPPF		(104,765)	(83,541)	(104,765)	(75,758)
PROFIT BEFORE TAX		2,095,306	1,670,828	2,703,735	1,515,165
Tax Expenses:					
Current Tax	18	(892,338)	(1,253,771)	(436,718)	(448,013)
Deferred Tax	13	(2,279,203)	997,298	(538,670)	137,960
Net profit after tax for the period		(1,076,235)	1,414,355	1,728,348	1,205,112
Other comprehensive income	26.01	-	-	-	-
Total Comprehensive Income		(1,076,235)	1,414,355	1,728,348	1,205,112
Basic Earnings Per Share	27.01	(0.06)	0.08	0.10	0.07

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


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary



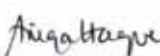


Signed in terms of our separate report of even date annexed

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 2nd quarter ended on December 31, 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	-	-	-	(1,076,235)	(1,076,235)
Dividend declared during the period	-	-	-	-	-
Balance as on Dec. 31, 2023	178,678,000	8,162,461	-	(1,674,922)	185,165,539

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 2nd quarter ended on December 31, 2022 (Un-Audited)

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

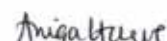
 Chairperson
 Managing Director
 Director
 Chief Financial Officer
 Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 2nd quarter ended on December 31, 2023 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July, 2023 to 31st Dec. 2023	1st July, 2022 to 31st Dec. 2022
Cash Flow from Operating Activities:			
Cash Collection from Customers	29	78,345,623	75,392,220
Realized Foreign Exchange gain/(loss)	26	3,255,890	5,539,698
Cash Paid to Suppliers, Employees & Others	30	(71,826,021)	(72,613,412)
Cash Generated from Operations		9,775,492	8,318,506
Financial Expenses	31	(7,702,837)	(7,205,348)
Income Tax Paid	18	(1,067,263)	(712,404)
Net Cash Generated from Operating activities	28	1,005,392	400,754
Cash Flow from Investing Activities:			
Land and land development		-	-
Acquisition of Plant, Machinery, Furniture and Equipment		(16,995)	(26,289,890)
Net Cash(Used)/ generated in Investing Activities		(16,995)	(26,289,890)
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		1,079,438	34,819,031
Dividend transferred to Capital Market Stabilization Fund		-	-
Payment of Dividend	19	(2,370)	(8,027)
Net Cash flow/(used) in Financing Activities		1,077,068	34,811,004
Net Increase/(Decrease) in Cash & Cash Equivalent		2,065,465	8,921,868
Cash & Cash Equivalent at the beginning of period		9,028,541	4,331,979
Cash & Cash Equivalent at the closing of period		11,094,006	13,253,847
Net Operating Cash Flow per Share (NOCFPS)	28	0.06	0.02


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 2nd quarter ended on December 31, 2023 (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 214 employees as of Dec-31st, 2023.

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 06 months from 01 July 2023 to December 31, 2023.

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 year ended December 31, 2023 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 December 31, 2023 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 27 January, 2023.

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 Dec 31, 2023.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the period ended Dec 31, 2023.
- iii) Statement of Cash Flows for the period ended Dec 31, 2023.
- iv) Statement of Changes in Equity for the period ended Dec 31, 2023.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the period ended Dec 31, 2023.
- vi) Comparative Statement of Financial Position of June 30, 2023.

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 2nd quarter ended on December 31, 2023 (Un-Audited)

		Amount in Taka			
		31.12.2023	30.06.2023		
3.00	Property, Plant & Equipment*				
	Cost:				
	Opening balance at cost	666,416,217	639,626,559		
	Add : Addition during the period	16,995	26,789,658		
		<u>666,433,212</u>	<u>666,416,217</u>		
	Add : Disposed / Sold during the period	-	-		
	Total - A	<u>666,433,212</u>	<u>666,416,217</u>		
	Depreciation:				
	Opening balance	422,452,903	409,442,781		
	Charged during the period	6,670,177	13,010,122		
		<u>429,123,080</u>	<u>422,452,903</u>		
	Adjusted during the period	-	-		
	Total - B	<u>429,123,080</u>	<u>422,452,903</u>		
	Written Down Value (A-B)	<u>237,310,132</u>	<u>243,963,314</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>		
5.00	Inventories				
	This consists of:				
	Raw Materials	22,418,221	27,299,472		
	Finished Goods	13,601,596	13,448,468		
	Packing Materials	658,664	813,320		
	Work-in -Process	221,259	1,033,858		
	Spares & Stores	3,472,062	2,245,410		
	Materials in Transit	17,180,247	13,788,362		
	Total	<u>57,552,049</u>	<u>58,628,890</u>		
	Item wise value and quantity of raw materials stock position are given below:				
		31.12.2023		30.06.2023	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	Raw Materials				
	Dyes	8,069	825.54	9,601	6,967,609
	Chemicals	48,504	135.47	26,077	4,635,433
	Grey Polyester Yarn	34,590	265.57	60,610	15,696,430
	Total	<u>91,163</u>	<u>245.91</u>	<u>96,288</u>	<u>27,299,472</u>
5.02	Finished Goods				
	Yarn dyeing	56,402	101.08	56,402	5,695,594
	Sewing Thread	25,529	309.47	24,584	7,752,874
	Total	<u>81,931</u>	<u>166.01</u>	<u>80,986</u>	<u>13,448,468</u>

	31.12.2023		30.06.2023	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	700	248,182	300	108,496
Plastic Cone (PCs)	54,000	71,604	33,000	43,758
Paper Cone (PCs)	112,500	188,726	89,900	180,143
Plastic Bobin (PCs)	-	-	5,000	122,252
Paper Tube (PCs)	7,056	28,020	7,056	28,020
Poly Bag - YD (KG)	120	27,854	280	65,130
Cartoon - ST (PCs)	1,550	41,478	8,350	223,448
Textile Wax (PCs)	5,500	38,132	5,000	35,753
Plastic Bag (PCs)	500	12,677	200	6,320
Plastic Bag - Small (PCs)	120	530		
Plastic Bag - Medium (PCs)	110	1,459		
Total	182,156	658,664	149,086	813,320

	Amount in Taka	
	31.12.2023	30.06.2023
6.00 Trade Receivables		
Amount due from trade receivables	112,727,959	120,298,520
Foreign Exchange gain/(loss)	8,683,871	(9,774,897)
	121,411,829	110,523,622
6.01 Trade Receivables		
Opening balance	110,523,622	78,180,038
Addition during the year	89,233,830	162,298,415
	199,757,452	240,478,453
Realized during the period	78,345,623	129,954,831
Closing balance	121,411,829	110,523,622
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Receivables maturity less than 6 months	121,411,829	110,523,622
Receivables maturity more than 6 months	-	-
Total	121,411,829	110,523,622
Debts considered Good & Secured	121,411,829	110,523,622
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 Dec. 31, 2023.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on Dec. 31, 2023.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on Dec. 31, 2023.

		Amount in Taka	
		31.12.2023	30.06.2023
7.00	Advance to employee and Others		
	Employee Loans & Advances	105,000	113,000
	Prepaid expenses	505,819	166,225
	Total	610,819	279,225
7.01	Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994		
	Maturity less than 6 months	505,819	166,225
	Maturity more than 6 months	105,000	113,000
	Total	610,819	279,225
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	105,000	113,000
	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	8,247,183	9,850,873
	Cash at Banks in Current Account :	2,846,823	(822,332)
	(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	272,393	28,118
	(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353	(113,440)	210,253
	(c) Sonali Bank Ltd. - A/C No. 442633012934	(346,585)	(1,060,702)
	(d) Sonali Bank Ltd. BTB- A/C No. 4426388000005	3,034,455	-
	(e) United Commercial Bank Ltd. - A/C No. 000111000 97386	-	-
	Total	11,094,006	9,028,541
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	84,254,000	79,254,000
	Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	73,665,830	90,471,670
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	20,758,170	8,952,330
	Total	178,678,000	178,678,000
	Composition of Shareholdings:		
	Directors	8,425,400	7,925,400
	General Public	7,366,583	9,047,167
	Institute	2,075,817	895,233
	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	-	-
	Less: Transferred to Retained Earnings	-	-
	Total	-	-

		Amount in Taka	
		31.12.2023	30.06.2023
12.00	Retained Earnings		
	Opening balance	(598,687)	(2,045,768)
	Add: Net Profit after Tax for the period	(1,076,235)	1,447,081
	Transferred from Dividend Equalization Reserve	-	-
		(1,674,922)	(598,687)
	Less: Dividend declared during the period	-	-
	Add: COGS adjustment	-	-
	Total	(1,674,922)	(598,687)

13.00 Deferred Tax Liabilities

As on Dec 31, 2023	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	217,217,545	34,641,907	182,575,638
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	8,493,513
Total taxable temporary difference	217,217,545	34,641,907	191,069,151
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,660,373
Total closing deferred tax liabilities/(assets)			28,660,373
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			2,279,203
Total deferred tax expense/(income)			2,279,203

As on June 30, 2023	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	223,870,727	38,336,591	185,534,136
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	(9,659,668)
Total taxable temporary difference	223,870,727	38,336,591	175,874,468
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			26,381,170
Total closing deferred tax liabilities/(assets)			26,381,170
Opening deferred tax liabilities/(assets)-at cost			28,628,396
Total opening deferred tax liabilities/(assets) (Restated)			28,628,396
Deferred tax expense/(income)-at cost			(2,247,225)
Total deferred tax expense/(income)			(2,247,225)

As on Dec. 31, 2022	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	203,889,662	19,076,068	184,813,594
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	(606,273)
Total taxable temporary difference	203,889,662	19,076,068	184,207,321
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			27,631,098
Total closing deferred tax liabilities/(assets)			27,631,098
Opening deferred tax liabilities/(assets)-at cost			28,628,396
Total opening deferred tax liabilities/(assets)			28,628,396
Deferred tax expense/(income)-at cost			(997,298)
Total deferred tax expense/(income)			(997,298)

* 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	
		31.12.2023	30.06.2023
14.00	Short Term Loan*		
	Cash Credit, Sonali Bank	154,513,171	153,433,733
	Loan from director	18,400,000	18,400,000
	Total	172,913,171	171,833,733
<p>* 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.</p>			
15.00	Trade Payables**		
	Amount due to trade payables	12,518,808	15,069,673
	Foreign Exchange (gain)/loss	(190,357)	(115,229)
	Total	12,328,451	14,954,444
15.01	Trade Payables		
	Opening payable	14,954,444	9,749,780
	Addition during the year	45,460,337	89,785,012
		60,414,781	99,534,792
	Paid during the period	48,086,330	84,580,348
	Closing balance	12,328,451	14,954,444
16.00	Liabilities for Expenses		
	Salary & Wages Payable	4,166,312	4,217,018
	Office Rent Payable	91,200	22,800
	Provision for Utilities	8,079,555	3,468,476
	Provision for Audit Fee	135,025	125,000
	Accrued Expenses	2,275,271	944,355
	Provident Fund	475,951	474,309
	Total	15,223,314	9,251,958
17.00	WPPF ***		
	Opening Balance	99,796	-
	Add: Addition during the period	104,765	99,796
		204,561	99,796
	Less: Tranferred to WPPF A/C	-	-
	Total	204,561	99,796
<p>*** This represents 5% of Net Income before tax after charging the allocation as per provisions of the Companies WPPF under Labour Law 2016.</p>			
18.00	Provision for Tax		
	Opening Balance	14,369,450	12,733,035
	Add: Income tax on business income (Note 18.01)	-	756,356
	Add: Income tax on other income (Note 18.02)	-	2,039,703
	Add: Tax Provision during the year (Note 18.03)	892,338	-
	Current Tax	892,338	2,796,059
	Total Tax provision	15,261,788	15,529,095
	Less: Tax Paid during the period	(1,067,263)	(1,159,645)
	Total	14,194,525	14,369,450

		Amount in Taka	
		31.12.2023	30.06.2023
18.01	Tax calculation on business income		
	Profit before tax	2,095,306	1,995,915
	Add/(Less): Foreign Exchange gain/(loss) (Note # 27)	(11,749,403)	(538,848)
	Add: Accounting Depreciation	6,670,177	13,010,122
	Less: Depreciation as per tax rules	(3,711,679)	(9,424,816)
	Taxable income for the period	(6,695,599)	5,042,373
	Rate of Tax	15%	15%
	Tax on Business	-	756,356
	Add: Additional Provision	-	-
	Total Provision for the period	-	756,356
18.02	Tax calculation on other income		
	Foreign Exchange gain/(loss)	3,255,890	10,198,516
	Rate of Tax	20.0%	20%
	Tax on other income	651,178	2,039,703
	Total Tax on income	651,178	2,796,059
18.03	Minimum Tax Liability on Gross Receipts		
	Sales Revenue	89,233,830	162,298,415
	Applicable for Textiles Business as Per NBR-US-82/C(2)	1%	892,338
	Applicable for Textiles Business as Per NBR-US-82/C(4) (0.60%/20%*.15%)	0.45%	401,552
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)	892,338	2,796,059
18.04	Tax calculation on business income	1st Oct. 2023 to 31st Dec. 2023	1st July 2022 to 31st Dec. 2022
	Profit before tax	2,703,735	1,515,165
	Add/(Less): Foreign Exchange gain/(loss) (Note - 26)	(6,635,417)	(2,853,224)
	Add: Accounting Depreciation	3,335,088	3,100,765
	Less: Tax depreciation	(1,855,839)	(983,362)
	Taxable income for the period	(2,452,432)	779,343
	Rate of Tax	15%	15%
	Tax on Business	-	116,902
	Add: Additional Provision	-	-
	Total Provision for the period	-	116,902
18.05	Tax calculation on other income		
	Foreign Exchange gain/(loss)	1,565,462	5,539,698
	Rate of Tax	20%	20%
	Tax on other income	313,092	1,107,940
	Total Tax on income	313,092	
	Minimum Tax Liability on Gross Receipts:		
	Sales Revenue	43,671,794	
	Applicable for Textiles Business as Per NBR-US-82/C(2)	1.00%	436,718
	Applicable for Textiles Business as Per NBR-US-82/C(4) (0.60%/20%*0.15%)	0.45%	196,523
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)	436,718	
19.00	Dividend Payable*	Amount in Taka	
		31.12.2023	30.06.2023
	Opening Balance	436,083	2,736,298
	Add: Dividend declared during the period	-	-
		436,083	2,736,298
	Less: Transferred to Capital Market Stabilization Fund	-	-
	Less: Paid During the period	(2,370)	(2,300,215)
	Closing Balance	433,713	436,083
	Summary of unclaimed dividend:		
	Unclaimed dividend for 2019 - 2020	216,756	216,756
	Unclaimed dividend for 2020 - 2021	216,957	219,327
	Total	433,713	436,083

*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.

		Amount in Taka	
		31.12.2023	30.06.2023
20.00	Net Asset Value (NAV) per Share :		
	Shareholders' Equity (a)	185,165,539	186,241,774
	Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
	Net Asset Value per Share (a ÷ b)	10.36	10.42

	1st July. 2023 to 31st Dec. 2023		1st July. 2022 to 31st Dec. 2022		1st Oct. 2023 to 31st Dec. 2023		1st Oct. 2022 to 31st Dec. 2022	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
21.00 Turnover								
Yarn Dyeing Charges	479,084	71,433,078	192,692	27,033,940	259,534	36,933,703	95,314	13,196,379
Sale of Sewing Thread	32,285	17,800,752	85,671	42,289,382	12,107	6,738,091	37,985	18,607,864
Total	511,370	89,233,830	278,363	69,323,322	271,641	43,671,794	133,299	31,804,243
22.00 Cost of Goods Sold								
Raw Materials Consumed	22.01	24,758,798		22,418,019		10,237,608		10,768,730
Packing Materials Consumed	22.02	3,407,424		2,427,297		1,615,688		1,393,045
Manufacturing Overhead	22.03	54,262,087		33,565,456		26,828,177		16,689,222
Depreciation		6,647,561		6,177,760		3,324,008		3,088,880
Total cost of production		89,075,870		64,588,532		42,005,481		31,939,877
Add: Opening Work-In-Process		1,033,858		1,215,061		1,049,431		1,558,622
Less: Closing Work-In-Process		221,259		4,236,521		221,259		4,236,521
Cost of Goods Produced		89,888,469		61,567,072		42,833,654		29,261,978
Add: Opening Stock of Finished Goods		13,448,468		13,622,093		13,546,613		11,649,575
Cost of Goods available for Sale		103,336,937		75,189,165		56,380,267		40,911,553
Less: Closing Stock of Finished Goods		13,601,596		12,307,171		13,601,596		12,307,171
Cost of Goods Sold		89,735,341		62,881,994		42,778,670		28,604,382
22.01 Raw Material Consumed								
Dyes	22.01.01	4,233,271		1,641,831		2,091,088		832,102
Chemicals	22.01.02	12,922,805		5,303,834		5,820,318		3,072,472
Grey Polyester Yarn	22.01.03	7,602,722		15,472,354		2,326,202		6,864,156
Total		24,758,798		22,418,019		10,237,608		10,768,730
22.01.01 Dyes Consumed								
Opening Inventory	9,601	6,967,609	11,707	7,573,424	11,117	7,257,119	17,794	10,522,877
Add: Purchase	7,732	3,927,115	7,340	3,759,182	1,455	1,495,423	-	-
Available for use	17,333	10,894,724	19,047	11,332,606	12,572	8,752,541	17,794	10,522,877
Less: Closing Inventory	8,069	6,661,453	15,587	9,690,775	8,069	6,661,453	15,587	9,690,775
Consumed	9,264	4,233,271	3,460	1,641,831	4,503	2,091,088	2,207	832,102
22.01.02 Chemicals Consumed								
Opening Inventory	26,077	4,635,433	50,185	7,444,446	35,987	4,343,195	64,603	7,985,330
Add: Purchase	252,325	14,858,194	58,234	4,852,104	131,924	8,047,946	18,981	2,079,859
Available for use	278,403	19,493,627	108,419	12,296,550	167,911	12,391,141	83,585	10,065,189
Less: Closing Inventory	48,504	6,570,822	41,946	6,992,716	48,504	6,570,822	41,946	6,992,716
Consumed	229,898	12,922,805	66,473	5,303,834	119,407	5,820,318	41,639	3,072,472
22.01.03 Grey Polyester Yarn Consumed								
Opening Inventory	60,610	15,696,430	23,233	5,968,339	41,463	10,676,145	19,855	5,332,793
Add: Purchase	3,220	1,092,238	73,200	21,001,635	2,195	836,002	47,494	13,028,983
Available for use	63,830	16,788,668	96,433	26,969,975	43,658	11,512,147	67,350	18,361,777
Less: Closing Inventory	34,590	9,185,945	43,865	11,497,621	34,590	9,185,945	43,865	11,497,621
Consumed	29,241	7,602,722	52,569	15,472,354	9,069	2,326,202	23,485	6,864,156

	Amount in Taka		Amount in Taka	
	1st July. 2023 to 31st Dec. 2023	1st July. 2022 to 31st Dec. 2022	1st Oct. 2023 to 31st Dec. 2023	1st Oct. 2022 to 31st Dec. 2022
22.02 Packing Materials Consumed				
Opening Inventory	813,320	549,291	603,511	678,220
Add: Purchase	3,252,767	2,844,972	1,670,841	1,681,791
Available for use	4,066,087	3,394,263	2,274,352	2,360,011
Less: Closing Inventory	658,664	966,966	658,664	966,966
Consumed	3,407,424	2,427,297	1,615,688	1,393,045
22.03 Manufacturing Overhead				
Utilities	23,369,482	6,231,793	11,716,139	2,682,006
Wages & Salaries	20,152,847	17,568,764	9,963,241	8,320,412
Fuel and Car Expenses	671,237	355,459	418,494	231,874
Insurance Premium	419,073	337,650	202,866	135,060
Factory Office Refreshment	169,967	59,682	87,968	15,250
Conveyance	169,665	45,215	100,630	30,355
Factory Stationery, Telephone & Fax	510,260	272,375	374,427	120,450
Interest on Working Capital Loan*	7,332,507	6,173,511	3,739,995	3,290,936
Spare parts and R & M Machine Parts	1,467,049	2,018,842	224,417	1,360,714
Other Factory Overhead	-	502,165	-	502,165
Total	54,262,087	33,565,456	26,828,177	16,689,222
* 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.				
23.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	5,654	5,942	2,884	2,971
Utilities	221,945	222,478	100,975	116,430
Office Consumable Expenses	78,369	65,920	33,120	33,360
Fuel and Car Expenses	129,105	39,295	114,020	16,140
Salaries, Allowances & Benefits	4,531,709	5,167,880	2,208,506	2,455,475
Employer PF Contribution	810,191	687,169	406,050	368,263
Conveyance & Travelling	1,250	730	820	60
Office Rent, Rate & Taxes	142,757	72,000	100,697	36,000
Postage, Telephone, Mobile & Internet Bill	237,365	252,845	125,280	120,130
Audit Fee	57,522	69,996	28,761	34,998
Other Professional Fee	25,628	9,378	20,939	4,689
Stationery & Consumables	220,923	279,646	98,691	234,799
Office Refreshment	63,671	63,776	54,411	49,840
License Renewal and Listing Fees	280,022	346,272	113,186	164,565
A.G.M. Expenses	254,265	386,752	135,615	135,076
Board Meeting attending fee	45,600	43,200	45,600	43,200
Other Expenses	-	5,762	-	5,762
Total	7,105,976	7,719,041	3,589,555	3,821,758
24.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	16,962	17,827	8,652	8,913
Fuel Expenses	255,331	172,143	176,785	100,497
Delivery Expenses	235,349	28,670	202,029	21,060
Promotional Expenses	49,000	131,194	-	86,637
Salaries, Allowances & Benefits	972,183	459,881	501,703	212,253
Conveyance & Travelling	10,200	30,410	-	17,510
Telephone & Mobile bill	32,490	29,380	16,410	13,740
Total	1,571,515	869,505	905,579	460,610
25.00 Financial Expenses				
Bank Charges & Commission	370,330	1,031,837	224,907	179,793
Total	370,330	1,031,837	224,907	179,793
26.00 Foreign Exchange gain/(loss)				
Realized Foreign Exchange gain/(loss) - Trade Receivables	3,255,890	5,539,698	1,565,462	1,655,555
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	8,683,871	276,609	4,965,665	1,713,995
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables	(190,357)	(882,882)	104,291	(516,326)
Total	11,749,403	4,933,425	6,635,417	2,853,224
26.01 Other comprehensive income				
Total	-	-	-	-

Amount in Taka		Amount in Taka	
1st July. 2023 to 31st Dec. 2023	1st July. 2022 to 31st Dec. 2022	1st Oct. 2023 to 31st Dec. 2023	1st Oct. 2022 to 31st Dec. 2022

27.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :

27.01 Basic Earnings Per Share

The Computation of EPS is given below:

Net profit for the period (a)	(1,076,235)	1,414,355	1,728,348	1,205,112
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.06)	0.08	0.10	0.07

* 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 increased by 28.72% during the period ended on Dec. 31, 2023 compared to previous period. The cost of goods sold on the other hand has increased by 42.70% from the previous period. As a result, the operating Loss has increased by 327.48%. though the financial expenses reduce by 64.11% and foreign exchange gain increase by 138.16% , As a result the EPS has reduced to Tk.- (0.06) compared to Tk. 0.08 of the corresponding previous Period.

27.02 Weighted average /Total existing number of shares :

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

27.03 Number of Outstanding shares :

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

28.00 Cash flows from operating activities*

Reconciliation of Cash Flows from operating activities

Sales revenue	89,233,830	69,323,322
Add: Opening Trade Receivables	110,523,622	78,180,038
Less: Closing Trade Receivables	(121,411,829)	(72,111,140)
Less: Cost of goods sold	(89,735,341)	(62,881,994)
Less: Administrative expenses	(7,105,976)	(7,719,041)
Less: Selling & Distribution expenses	(1,571,515)	(869,505)
Add: Depreciation	6,670,177	6,201,529
Add: Decrease/(increase) in Inventory	1,076,841	(13,436,289)
Add: Decrease/(increase) in Advance & Deposits	(331,594)	(566,719)
Add: (Decrease)/increase in Liabilities for expense	5,971,356	(3,732)
Add: (Decrease)/increase in Other liabilities	-	-
Add: (Decrease)/increase in Trade Payables	(2,625,989)	1,095,101
Add: Realized foreign exchange gain/(loss) - Trade Receivables	3,255,890	5,539,698
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	8,683,871	276,609
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	(190,357)	(882,882)
Add: Other Income	-	-
Less: WPPF paid	-	-
Add: Interest on working capital loan	7,332,507	6,173,511
Less: Financial expenses	(7,702,837)	(7,205,348)
Less: Income tax paid	(1,067,263)	(712,404)
Net Cash Generated from Operating activities (a)	1,005,392	400,754
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.06	0.02

*Though sales during the period ended on 31st Dec. 2023 increase by Tk. 1,99,10,508 (28.72%), the cash collection from customers increased by Tk. 29,53403 (3.92%). Payment to suppliers and others on the other hand decreased by Tk. 7,87,391 (1.08%). The payment for financial expenses increased by Tk. 4,97,489 (6.9%) and income tax payment increased by Tk. 3,54,859 (49.81%), thereby causing the net operating cash flow to increase by Tk. 6,04,638 (150.87%). As such NOCFPS has increased to 0.06 compared to 0.02 of the corresponding year 2022-2023.

29.00 Cash Collection from Customers

Sales Revenue	89,233,830	69,323,322
Add: Opening trade receivable	110,523,622	78,180,038
	199,757,452	147,503,360
Less: Closing trade receivable	121,411,829	72,111,140
Total	78,345,623	75,392,220

	Amount in Taka	
	1st July. 2023 to 31st Dec. 2023	1st July. 2022 to 31st Dec. 2022
30.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(89,735,341)	(62,881,994)
Administrative Expenses	(7,105,976)	(7,719,041)
Selling Expenses	(1,571,515)	(869,505)
	<u>(98,412,832)</u>	<u>(71,470,540)</u>
Add: Depreciation	6,670,177	6,201,529
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	8,683,871	276,609
Add: Net unrealized FOREX gain/(loss) - Trade Payables	(190,357)	(882,882)
Change in Inventory	1,076,841	(13,436,289)
Change in Advance & Deposits	(331,594)	(566,719)
Change in Liabilities for Expenses	5,971,356	(3,732)
Change in other liabilities	-	-
Change in Trade Payables	(2,625,993)	1,095,101
WPPF Paid	-	-
Interest on working capital	7,332,507	6,173,511
Total	<u>(71,826,021)</u>	<u>(72,613,412)</u>
31.00 Financial Expenses		
Interest on working capital	(7,332,507)	(6,173,511)
Bank Charges & Commission	(370,330)	(1,031,837)
Total	<u>(7,702,837)</u>	<u>(7,205,348)</u>

32.00 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'23-Dec'23	Jul'22-Dec'22
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	4,000	4,000
Mr. Mahmudul Hoque	Director	Board meeting fee	4,000	4,000
Mrs. Aniq Haque	Director	Board meeting fee	4,000	4,000
Mr. Alwi M Haque	Director	Board meeting fee	4,000	4,000
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	4,000	4,000
Mr. Mahmudul Hoque	Director	Loan	-	18,400,000
Anlima Textile Limited	Sister Concern	Sales	11,393,762	

Particulars - Audit Committee fee			Jul'23-Dec'23	Jul'22-Dec'22
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	4,000	4,000
Mrs. Aniq Haque	Director	Audit committee fee	4,000	4,000
Mr. Alwi M Haque	Director	Audit committee fee	4,000	4,000

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)..

33.00 Disclosure of managerial compensation:**33.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'23-Dec'23	Jul'22-Dec'22
Mr. M Abul Kalam Mazumdar*	Chief Financial Officer	-	586,385
Mr. Mohammad Arif Hossain**	Chief Financial Officer	225,720	243,250
Sumayel Muhammad Mallik***	Sr.Vice President (Head of Operation)	517,275	-
A.S.M Jubaer	Vice President (Production)	327,294	624,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	225,720	464,750
Mr. Md. Sirazul Islam Chow	First Astt. Vice President (Marketing)	179,463	312,500

*Resigned on 20th April 2023 .

**New Appoint

***Appointed on 1st December 2022 .

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

Particulars	Nature of Payment	Jul'23-Dec'23	Jul'22-Dec'22
Directors	Board meeting, Audit committee	32,000	32,000
Officers & Executives	Salary, bonus & other allowances	11,732,598	11,896,525

33.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'23-Dec'23	Jul'22-Dec'22
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 Dec. 31, 2023

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.12.2023
	Opening Balance as at 01.07.2023	Addition during the year	Disposal during the year	Total as at 31.12.2023		Disposal during the year	Charged during the year	Total as at 31.12.2023	
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%	-	524,429	27,832,622	41,429,874
Plant and Machinery	541,398,116	-	-	541,398,116	6.67%	360,650,851	6,027,921	366,678,772	174,719,344
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,162,047	20,549	7,182,596	184,943
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,840,286	21,510	13,861,796	193,588
Office Equipment	7,286,198	16,995	-	7,303,193	20.00%	7,058,079	23,723	7,081,802	221,391
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,433,447	52,045	6,485,492	468,405
Total as on Dec 31, 2023	666,416,217	16,995	-	666,433,212		422,452,903	6,670,177	429,123,080	237,310,132

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	524,429	6,027,921	20,549	10,755	11,861	52,045	6,647,561
Administrative	-	-	-	2,689	2,965	-	5,654
Marketing	-	-	-	8,066	8,896	-	16,962
Total	524,429	6,027,921	20,549	21,510	23,723	52,045	6,670,177

***Additional Depreciations Charged During the period of Q-2nd :

Assets Value	Charge during the year @20%	Oct'23	Nov'23	Dec'23	Total
Office Equipment (Air-Condition)	16,995	216	341.6	353	911
Grand Total	16,995	216	342	353	

ANLIMA YARN DYEING LIMITED
Property, Plant & Equipment
As on June 30, 2023

Annexure-A

Particulars	Cost			Rate of depreciation	Depreciation			Written Down Value as at 30.06.2023
	Opening Balance as at 01.07.2022	Addition during the year	Disposal during the year		Total as at 30.06.2023	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%	26,232,442	1,075,751	27,308,193	41,954,303
Plant and Machinery	514,679,502	26,718,614	-	6.67%	349,001,178	11,649,672	360,650,850	180,747,266
Electrical Installation	7,367,539	-	-	20.00%	7,110,674	51,373	7,162,047	205,492
Furniture and Fixture	14,055,384	-	-	20.00%	13,786,512	53,774	13,840,286	215,098
Office Equipment	7,215,154	71,044	-	20.00%	7,008,641	49,439	7,058,080	228,118
Vehicle	6,953,897	-	-	20.00%	6,303,334	130,113	6,433,447	520,450
Total as on June 30, 2023	639,626,559	26,789,658	-		409,442,781	13,010,122	422,452,903	243,963,314
Total as on June 30, 2023	639,626,559	26,789,658	-		409,442,781	13,010,122	422,452,903	243,963,314

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	1,075,751	11,649,672	51,373	26,887	24,719	130,113	12,958,516
Administrative	-	-	-	6,722	6,180	-	12,902
Marketing	-	-	-	20,165	18,539	-	38,705
Total	1,075,751	11,649,672	51,373	53,774	49,439	130,113	13,010,122

*** Additional Depreciations Charged During the year :

Assets Value	Charge during the year @6.67%	Dec'22	Jan'23	Feb'23	Mar'23	April'23	May'23	June'23	Total
HWM & PWM	17,504,801	460,630		70,374	99,163	95,965	99,163	95,964.68	460,630
Dye_Cap	200,000	4,971		511.67	1,133	1,096	1,133	1,096.44	4,971
Dyeing Machine 5 Pcs	8,372,913	128,525				35,191.47	47,432	45,901.92	128,525
Setex Controller & Installing	640,900	4,802					1,288	3,513.53	4,802
Office Equipment (Air-Condition)	71,044	8,136	1,090	1,206.8	1,206.77	1,168	1,206.77	1,167.85	8,136
Grand Total	26,789,658		1,090	1,207	71,976	133,420	150,224	147,644	607,064