

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2024 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.


Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 3rd Quarter ended March 31, 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 March 31, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.03.2024	30.06.23
ASSETS			
Non-Current Assets		235,119,254	245,108,128
Property, Plant and Equipment	3.00	233,974,440	243,963,314
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		178,526,654	178,460,279
Inventories	5.00	61,781,832	58,628,890
Trade Receivables	6.00	100,525,974	110,523,622
Advance to employees & other	7.00	601,020	279,225
Cash and Cash Equivalents	8.00	15,617,828	9,028,541
TOTAL ASSETS		413,645,908	423,568,407
EQUITY AND LIABILITIES			
Shareholders' Equity		173,252,332	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	(13,588,129)	(598,687)
Non-Current Liabilities		28,371,742	26,381,170
Deferred Tax Liability	13.00	28,371,742	26,381,170
Current Liabilities		212,021,834	210,945,463
Short Term Loan	14.00	175,913,974	171,833,733
Trade Payables	15.00	8,339,790	14,954,444
Liabilities for Expenses	16.00	13,518,728	9,251,958
WPPF	17.00	99,796	99,796
Provision for Tax	18.00	13,935,225	14,369,450
Unclaimed Dividend Payable	19.00	214,322	436,083
TOTAL EQUITY AND LIABILITIES		413,645,908	423,568,407
Net Asset Value per share	20.00	9.70	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 3rd Quarter ended on March 31, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023	1st Jan. 2024 to 31st March 2024	1st Jan.23 to 31st March 2023
NET SALES REVENUE	21	118,830,535	114,477,090	29,596,705	45,153,768
Cost of Goods Sold	22	(127,736,444)	(101,855,234)	(38,001,103)	(38,973,239)
GROSS PROFIT		(8,905,908)	12,621,856	(8,404,398)	6,180,529
OPERATING EXPENSES					
Administrative Expenses	23	(10,348,030)	(11,494,745)	(3,242,053)	(3,775,703)
Selling & Distribution Expenses	24	(2,393,947)	(1,249,821)	(822,431)	(380,315)
Operating Profit		(21,647,885)	(122,709)	(12,468,882)	2,024,510
Financial Expenses	25	(535,012)	(1,152,902)	(164,682)	(121,066)
Foreign Exchange gain/(loss)	26	12,257,499	5,635,454	508,096	702,029
Profit Before Contribution to WPPF		(9,925,397)	4,359,842	(12,125,468)	2,605,474
Contribution to WPPF		-	(207,612)	-	(124,070)
PROFIT BEFORE TAX		(9,925,397)	4,152,231	(12,125,468)	2,481,404
Tax Expenses:					
Current Tax	18	(1,073,473)	(1,866,945)	(181,135)	(613,174)
Deferred Tax	13	(1,990,571)	1,231,097	288,632	233,799
Net profit after tax for the period		(12,989,442)	3,516,384	(12,017,971)	2,102,029
Other comprehensive income	26.01	-	-	-	-
Total Comprehensive Income		(12,989,442)	3,516,384	(12,017,971)	2,102,029
Basic Earnings Per Share	27.01	(0.73)	0.20	(0.67)	0.12

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 3rd Quarter ended on March 31, 2024 (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	-	-	-	(12,989,442)	(12,989,442)
Dividend declared during the period	-	-	-	-	-
Balance as on March 31, 2024	178,678,000	8,162,461	-	(13,588,129)	173,252,332

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 3rd Quarter ended on March 31, 2023 (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	-	-	-	3,516,383	3,516,383
Dividend declared during the period	-	-	-	-	-
Balance as on March 31, 2023	178,678,000	8,162,461	-	1,470,615	188,311,076

 Chairperson
  Managing Director
  Director
  Chief Financial Officer
  Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 3rd quarter ended on March 31, 2024 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023
Cash Flow from Operating Activities:			
Cash Collection from Customers	29	128,828,183	102,163,026
Realized Foreign Exchange gain/(loss)	26	4,208,944	5,682,984
Cash Paid to Suppliers, Employees & Others	30	(116,792,212)	(98,283,507)
Cash Generated from Operations		16,244,915	9,562,502
Financial Expenses	31	(11,989,414)	(10,679,505)
Income Tax Paid	18	(1,507,699)	(942,514)
Net Cash Generated from Operating activities	28	2,747,803	(2,059,517)
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)		4,080,241	29,206,831
Dividend transferred to Capital Market Stabilization Fund		(216,161)	(2,294,329)
Payment of Dividend	19	(5,600)	(8,962)
Net Cash flow/(used) in Financing Activities		3,858,479	26,903,540
Net Increase/(Decrease) in Cash & Cash Equivalent		6,589,287	(1,445,867)
Cash & Cash Equivalent at the beginning of period		9,028,541	4,331,979
Cash & Cash Equivalent at the closing of period		15,617,828	2,886,112
Net Operating Cash Flow per Share (NOCFPS)	28	0.15	(0.12)


Chairperson


Managing Director


Director


Chief Financial Officer


Company Secretary

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 3rd Quarter ended on March 31, 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 214 employees as of March 31, 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 09 months from 01 July 2023 to March 31, 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 year ended March 31, 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 March 31, 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 27 April, 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 March 31, 2024.
- ii) Statement of Profit or Loss & Other Comprehensive Income for the period ended March 31, 2024.
- iii) Statement of Cash Flows for the period ended March 31, 2024.
- iv) Statement of Changes in Equity for the period ended March 31, 2024.
- v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the period ended March 31, 2024.
- 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 3rd quarter ended on March 31, 2024 (Un-Audited)

		Amount in Taka	
		31.03.2024	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	10,005,869	13,010,122
		<u>432,458,772</u>	<u>422,452,903</u>
	Adjusted during the period	-	-
	Total - B	<u>432,458,772</u>	<u>422,452,903</u>
	Written Down Value (A-B)	<u>233,974,440</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>
		Amount in Taka	
		31.03.2024	30.06.2023
5.00	Inventories		
	This consists of:		
	Raw Materials	21,119,415	27,299,472
	Finished Goods	13,484,399	13,448,468
	Packing Materials	386,035	813,320
	Work-in -Process	182,332	1,033,858
	Spares & Stores	3,425,124	2,245,410
	Materials in Transit	23,184,528	13,788,362
	Total	<u>61,781,832</u>	<u>58,628,890</u>
	Item wise value and quantity of raw materials stock position are given below:		
		31.03.2024	30.06.2023
		Quantity(Kg)	Value(Tk.)
5.01	Raw Materials		
	Dyes	10,679	7,390,914
	Chemicals	34,645	4,781,402
	Grey Polyester Yarn	34,074	8,947,098
	Total	<u>79,398</u>	<u>21,119,415</u>
5.02	Finished Goods		
	Yarn dyeing	56,402	5,701,153
	Sewing Thread	25,200	7,783,246
	Total	<u>81,602</u>	<u>13,484,399</u>
		<u>80,986</u>	<u>13,448,468</u>

	31.03.2024		30.06.2023	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03 Packing Materials				
Poly Bag -ST (Kg)	600	212,728	300	108,496
Plastic Cone (PCs)	-	-	33,000	43,758
Paper Cone (PCs)	10,000	17,197	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)	-	-	280	65,130
Cartoon - ST (PCs)	400	10,704	8,350	223,448
Textile Wax (PCs)	9,000	66,216	5,000	35,753
Plastic Bag (PCs)	1,700	43,643	200	6,320
Plastic Bag - Small (PCs)	100	801	-	-
Plastic Bag - Medium (PCs)	480	6,726	-	-
Total	29,336	386,035	149,086	813,320
			Amount in Taka	
			31.03.2024	30.06.2023
6.00 Trade Receivables				
Amount due from trade receivables			92,235,119	120,298,520
Foreign Exchange gain/(loss)			8,290,855	(9,774,897)
			100,525,974	110,523,622
6.01 Trade Receivables				
Opening balance			110,523,622	78,180,038
Addition during the year			118,830,535	162,298,415
			229,354,157	240,478,453
Realized during the period			128,828,183	129,954,831
Closing balance			100,525,974	110,523,622
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994				
Receivables maturity less than 6 months			100,525,974	110,523,622
Receivables maturity more than 6 months			-	-
Total			100,525,974	110,523,622
Debts considered Good & Secured			100,525,974	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 March 31, 2024.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on March 31, 2024.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on March 31, 2024.

		Amount in Taka	
		31.03.2024	30.06.2023
7.00 Advance to employee and Others			
Employee Loans & Advances		86,500	113,000
Prepaid expenses		514,520	166,225
Total		601,020	279,225
7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994			
Maturity less than 6 months		514,520	166,225
Maturity more than 6 months		86,500	113,000
Total		601,020	279,225
Debts considered Good & Secured		-	-
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		86,500	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		10,632,455	9,850,873
Cash at Banks in Current Account :		4,985,373	(822,332)
(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253		53,001	28,118
(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353		2,886,902	210,253
(c) Sonali Bank Ltd. - A/C No. 442633012934		(989,963)	(1,060,702)
(d) Sonali Bank Ltd. BTB- A/C No. 4426388000005		3,035,433	-
(e) United Commercial Bank Ltd. - A/C No. 000111000 97386		-	-
Total		15,617,828	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		79,254,000	79,254,000
Ordinary Shares of Tk.10/- each fully paid-up in cash by General public		92,491,010	90,471,670
Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution		6,932,990	8,952,330
Total		178,678,000	178,678,000
Composition of Shareholdings:			
Directors		7,925,400	7,925,400
General Public		9,249,101	9,047,167
Institute		693,299	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	
		31.03.2024	30.06.2023
12.00 Retained Earnings			
Opening balance		(598,687)	(2,045,768)
Add: Net Profit after Tax for the period		(12,989,442)	1,447,081
		(13,588,129)	(598,687)
Less: Dividend declared during the period		-	-
Total		(13,588,129)	(598,687)
13.00 Deferred Tax Liabilities			
As on March 31, 2024	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	213,881,853	32,785,464	181,096,389
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	8,048,555
Total taxable temporary difference	213,881,853	32,785,464	189,144,944
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,371,742
Total closing deferred tax liabilities/(assets)			28,371,742
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			1,990,571
Total deferred tax expense/(income)			1,990,571
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 March 31, 2023	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	200,788,897	18,092,706	182,696,191
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	(47,530)
Total taxable temporary difference	200,788,897	18,092,706	182,648,661
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			27,397,299
Total closing deferred tax liabilities/(assets)			27,397,299
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			(1,231,097)
Total deferred tax expense/(income)			(1,231,097)

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

		Amount in Taka	
		31.03.2024	30.06.2023
14.00	Short Term Loan*		
	Cash Credit, Sonali Bank	157,513,974	153,433,733
	Loan from director	18,400,000	18,400,000
	Total	175,913,974	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	8,582,090	15,069,673
	Foreign Exchange (gain)/loss	(242,300)	(115,229)
		8,339,790	14,954,444
15.01	Trade Payables		
	Opening payable	14,954,444	9,749,780
	Addition during the year	43,669,286	89,785,012
		58,623,730	99,534,792
	Paid during the period	50,283,940	84,580,348
	Closing balance	8,339,790	14,954,444
16.00	Liabilities for Expenses		
	Salary & Wages Payable	4,261,682	4,217,018
	Office Rent Payable	57,000	22,800
	Provision for Utilities	6,699,570	3,468,476
	Provision for Audit Fee	67,534	125,000
	Accrued Expenses	2,055,347	944,355
	Provident Fund	377,595	474,309
	Total	13,518,728	9,251,958
17.00	WPPF ***		
	Opening Balance	99,796	-
	Add: Addition during the period	-	99,796
		99,796	99,796
	Less: Transferred to WPPF A/C	-	-
	Total	99,796	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)	1,073,473	-
	Current Tax	1,073,473	2,796,059
	Total Tax provision	15,442,924	15,529,095
	Less: Tax Paid during the period	(1,507,699)	(1,159,645)
	Total	13,935,225	14,369,450

		Amount in Taka	
		31.03.2024	30.06.2023
18.01	Tax calculation on business income		
	Profit before tax	(9,925,397)	1,995,915
	Add/(Less): Foreign Exchange gain/(loss) (Note # 27)	(12,257,499)	(538,848)
	Add: Accounting Depreciation	10,005,869	13,010,122
	Less: Depreciation as per tax rules	(5,568,122)	(9,424,816)
	Taxable income for the period	(17,745,149)	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)	4,208,944	10,198,516
	Rate of Tax	20.0%	20%
	Tax on other income	841,789	2,039,703
	Total Tax on income	841,789	2,796,059
18.03	Minimum Tax Liability on Gross Receipts		
	Sales Revenue	118,830,535	162,298,415
	Advance Income Tax (Source Tax) Paid Under ITA-2023	1,073,473	1,622,984
	Applicable for Textiles Business as Per NBR-US-163(5) (0.60%/20%*.15%)	0.45% 534,737	730,343
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)	1,073,473	2,796,059
18.04	Tax calculation on business income		1st Jan, 2024 to 31st March 2024
	Profit before tax		(12,125,468)
	Add/(Less): Foreign Exchange gain/(loss) (Note - 26)		508,096
	Add: Accounting Depreciation		3,335,290
	Less: Tax depreciation		(1,856,041)
	Taxable income for the period		(10,138,123)
	Rate of Tax		15%
	Tax on Business		-
	Add: Additional Provision		-
	Total Provision for the period		-
18.05	Tax calculation on other income		1st Jan, 2024 to 31st March 2024
	Foreign Exchange gain/(loss)		953,054
	Rate of Tax		20%
	Tax on other income		190,611
18.06	Tax calculation on business income		1st July, 2022 to 31st March 2023
	Profit before tax		4,152,231
	Add/(Less): Foreign Exchange gain/(loss) (Note - 26)		(5,635,454)
	Add: Accounting Depreciation		9,302,294
	Less: Depreciation as per tax rules		(2,950,086)
	Taxable income for the period		4,868,985
	Rate of Tax		15%
	Tax on Business		730,348
	Total Provision for the period		730,348
18.07	Tax calculation on other income		1st July, 2022 to 31st March 2023
	Foreign Exchange gain/(loss)		5,682,984
	Rate of Tax		20.0%
	Tax on other income		1,136,597
18.08	Tax calculation on business income		1st Jan, 2023 to 31st March 2023
	Profit before tax		2,481,404
	Add/(Less): Foreign Exchange gain/(loss) (Note - 26)		(702,029)
	Add: Accounting Depreciation		3,100,765
	Less: Depreciation as per tax rules		(983,362)
	Taxable income for the period		3,896,778
	Rate of Tax		15%

		584,517
	Tax on Business	-
	Add: Additional Provision	-
	Total Provision for the period	584,517
		1st Jan, 2023 to 31st March 2023
18.09	Tax calculation on other income	143,286
	Foreign Exchange gain/(loss)	20.0%
	Rate of Tax	28,657
	Tax on other income	28,657

		Amount in Taka	
		31.03.2024	30.06.2023
19.00	Unclaimed Dividend Payable*		
	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	(216,161)	(2,294,329)
	Less: Paid During the period	(5,600)	(5,886)
	Closing Balance	214,322	436,083
19.01	Summary of unclaimed dividend:		
	Unclaimed dividend for 2019 - 2020	-	216,756
	Unclaimed dividend for 2020 - 2021	214,322	219,327
	Total	214,322	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	
		31.03.2024	30.06.2023
20.00	Net Asset Value (NAV) per Share :		
	Shareholders' Equity (a)	173,252,332	186,241,774
	Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
	Net Asset Value per Share (a ÷ b)	9.70	10.42

	Amount in Taka		Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023	1st Jan. 2024 to 31st March 2024	1st Jan.23 to 31st March 2023
22.02 Packing Materials Consumed				
Opening Inventory	813,320	549,291	658,664	966,966
Add: Purchase	4,127,948	3,978,910	875,181	1,133,938
Available for use	4,941,268	4,528,201	1,533,845	2,100,904
Less: Closing Inventory Consumed	386,035	829,507	386,035	829,507
Total	4,555,233	3,698,694	1,147,809	1,271,397
22.03 Manufacturing Overhead				
Utilities	33,690,593	9,770,937	10,321,111	3,539,144
Wages & Salaries	30,556,871	26,645,089	10,404,024	9,076,325
Fuel and Car Expenses	939,785	642,014	268,548	286,555
Insurance Premium	621,939	540,516	202,866	202,866
Factory Office Refreshment	248,886	131,844	78,919	72,162
Conveyance	249,190	113,080	79,525	67,865
Factory Stationery, Telephone & Fax	740,050	552,616	229,790	280,241
Interest on Working Capital Loan*	11,454,402	9,526,603	4,121,895	3,353,092
Spare parts and R & M Machine Parts	1,627,033	3,342,836	159,984	1,323,994
Other Factory Overhead	-	1,034,691	-	532,526
Total	80,128,749	52,300,226	25,866,662	18,734,770
* 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	8,557	8,914	2,902	2,971
Utilities	292,260	303,656	70,315	81,178
Office Consumable Expenses	106,049	102,320	27,680	36,400
Fuel and Car Expenses	141,665	51,045	12,560	11,750
Salaries, Allowances & Benefits	6,761,610	7,626,901	2,229,901	2,459,021
Employer PF Contribution	1,197,262	1,086,523	387,071	399,354
Conveyance & Travelling	1,250	2,040	-	1,310
Office Rent, Rate & Taxes	178,757	108,000	36,000	36,000
Postage, Telephone, Mobile & Internet Bill	364,960	377,070	127,595	124,225
Audit Fee	86,283	104,994	28,761	34,998
Other Professional Fee	30,317	14,067	4,689	4,689
Stationery & Consumables	248,988	324,493	28,065	44,847
Office Refreshment	76,891	87,151	13,220	23,375
License Renewal and Listing Fees	414,966	719,661	134,944	373,389
A.G.M. Expenses	373,415	484,678	119,150	97,926
Board Meeting attending fee	64,800	60,000	19,200	16,800
Other Expenses	-	33,232	-	27,470
Total	10,348,030	11,494,745	3,242,053	3,775,703
24.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	25,670	26,741	8,707	8,913
Fuel Expenses	520,135	265,895	264,804	93,752
Delivery Expenses	260,501	44,312	25,152	15,642
Promotional Expenses	49,000	151,194	-	20,000
Salaries, Allowances & Benefits	1,479,541	670,694	507,358	210,813
Conveyance & Travelling	10,200	44,515	-	14,105
Telephone & Mobile bill	48,900	46,470	16,410	17,090
Total	2,393,947	1,249,821	822,431	380,315
25.00 Financial Expenses				
Bank Charges & Commission	535,012	1,152,902	164,682	121,066
Total	535,012	1,152,902	164,682	121,066
26.00 Foreign Exchange gain/(loss)				
Realized Foreign Exchange gain/(loss) - Trade Receivables	4,208,944	5,682,984	953,054	143,286
Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	8,290,855	840,976	(393,015)	564,367
Unrealized Foreign Exchange gain/(loss) (Note # 15) - Trade Payables	(242,300)	(888,506)	(51,943)	(5,624)
Total	12,257,499	5,635,454	508,096	702,029
26.01 Other comprehensive income				
Total	-	-	-	-

Amount in Taka		Amount in Taka	
1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023	1st Jan. 2024 to 31st March 2024	1st Jan.23 to 31st March 2023

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)	(12,989,442)	3,516,384	(12,017,971)	2,102,029
Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS (a ÷ b)	(0.73)	0.20	(0.67)	0.12

* 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 3.80% during the period ended on March 31, 2024 compared to previous period on March 31, 2023. The cost of goods sold on the other hand has increased by 25.41% from the previous period. The financial expenses reduced by 53.59% and foreign exchange gain increased by 117.51%, As a result the EPS has reduced to Tk. (0.73) compared to Tk. 0.20 of the corresponding previous Period.

Note: The company's sales revenue has decreased by 34.45% during the period on January 01 to March 31, 2024 compared to previous period on January 01 to March 31, 2023. The cost of goods sold on the other hand has reduced by 2.49% from the previous period. The financial expenses increased by 36.03% and foreign exchange gain reduced by 27.62%, As a result the EPS has reduced to Tk.(0.67) compared to Tk. 0.12 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	118,830,535	114,477,090
Add: Opening Trade Receivables	110,523,622	78,180,038
Less: Closing Trade Receivables	(100,525,974)	(90,494,102)
Less: Cost of goods sold	(127,736,444)	(101,855,234)
Less: Administrative expenses	(10,348,030)	(11,494,745)
Less: Selling & Distribution expenses	(2,393,947)	(1,249,821)
Add: Depreciation	10,005,869	9,302,295
Add: Decrease/(increase) in Inventory	(3,152,943)	2,515,912
Add: Decrease/(increase) in Advance & Deposits	(321,795)	(286,121)
Add: (Decrease)/increase in Liabilities for expense	4,266,770	(2,759,337)
Add: (Decrease)/increase in Other liabilities	-	-
Add: (Decrease)/increase in Trade Payables	(6,614,650)	(1,935,530)
Add: Realized foreign exchange gain/(loss) - Trade Receivables	4,208,944	5,682,984
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	8,290,855	840,976
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	(242,300)	(888,506)
Add: Other Income	-	-
Less: WPPF paid	-	-
Add: Interest on working capital loan	11,454,402	9,526,603
Less: Financial expenses	(11,989,414)	(10,679,505)
Less: Income tax paid	(1,507,699)	(942,514)
Net Cash Generated from Operating activities (a)	2,747,803	(2,059,517)
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
Net Operating Cash Flow per Share (a ÷ b)	0.15	(0.12)

*Though sales during the period ended on 31st March, 2024 increase by Tk. 43,53,445 (3.80%), the cash collection from customers increased by Tk. 2,66,65,157 (26.10%). Payment to suppliers and others on the other hand increased by Tk. 1,85,08,704 (18.83%). The payment for financial expenses increased by Tk. 13,09,909 (12.27%) and income tax payment increased by Tk. 5,65,185 (59.97%), thereby causing the net operating cash flow to increased by Tk. 48,07,321 (233.42%). As such NOCFPS has increased to 0.15 compared to (0.12) of the corresponding year 2022-2023 on March 31.

	Amount in Taka	
	1st July 2023 to 31st March 2024	1st July 2022 to 31st March 2023
29.00 Cash Collection from Customers		
Sales Revenue	118,830,535	114,477,090
Add: Opening trade receivable	110,523,622	78,180,037
	229,354,157	192,657,127
Less: Closing trade receivable	100,525,974	90,494,102
Total	128,828,183	102,163,025
30.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(127,736,444)	(101,855,234)
Administrative Expenses	(10,348,030)	(11,494,745)
Selling Expenses	(2,393,947)	(1,249,821)
	(140,478,420)	(114,599,799)
Add: Depreciation	10,005,869	9,302,295
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	8,290,855	840,976
Add: Net unrealized FOREX gain/(loss) - Trade Payables	(242,300)	(888,506)
Change in Inventory	(3,152,943)	2,515,912
Change in Advance & Deposits	(321,795)	(286,121)
Change in Liabilities for Expenses	4,266,770	(2,759,337)
Change in other liabilities	-	-
Change in Trade Payables	(6,614,654)	(1,935,530)
WPPF Paid	-	-
Interest on working capital	11,454,402	9,526,603
Total	(116,792,212)	(98,283,507)
31.00 Financial Expenses		
Interest on working capital	(11,454,402)	(9,526,603)
Bank Charges & Commission	(535,012)	(1,152,902)
Total	(11,989,414)	(10,679,505)

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-March'24	Jul'22-March'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	6,000	6,000
Mr. Mahmudul Hoque	Director	Board meeting fee	6,000	6,000
Mrs. Aniqha Haque	Director	Board meeting fee	6,000	6,000
Mr. Alwi M Haque	Director	Board meeting fee	4,000	4,000
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	6,000	6,000
Mr. Mahmudul Hoque	Director	Loan	-	18,400,000
Anlima Textile Limited	Sister Concern	Sales	12,047,878	-

Particulars - Audit Committee fee			Jul'23-March'24	Jul'22-March'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	6,000	6,000
Mrs. Aniqha Haque	Director	Audit committee fee	6,000	6,000
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-March'24	Jul'22-March'23
Mr. M Abul Kalam Mazumdar*	Chief Financial Officer	-	902,130
Mr. Mohammad Arif Hossain**	Chief Financial Officer	657,000	-
Sumayel Muhammad Mallik***	Sr.Vice President (Head of Operation)	1,705,000	660,000
A.S.M Jubaer	Vice President (Production)	1,078,800	1,017,600
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	681,010	720,000
Mr. Md. Sirazul Islam Chow	First Astt. Vice President (Marketing)	515,205	481,500

*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-March'24	Jul'22-March'23
Directors	Board meeting, Audit committee	44,000	44,000
Officers & Executives	Salary, bonus & other allowances	1,758,589	17,428,397

33.03 Aggregate amount of compensation to key management personnel:

Particulars	Jul'23-March'24	Jul'22-March'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 March 31, 2024

Annexure- A

Particulars	Cost			Rate of depreciation	Depreciation			Written Down Value as at 31.03.2024
	Opening Balance as at 01.07.2023	Addition during the year	Disposal during the year		Total as at 31.03.2024	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%	27,308,193	786,643	28,094,836	41,167,660
Plant and Machinery	541,398,116	-	-	6.67%	360,650,851	9,041,882	369,692,733	171,705,383
Electrical Installation	7,367,539	-	-	20.00%	7,162,047	30,824	7,192,871	174,668
Furniture and Fixture	14,055,384	-	-	20.00%	13,840,286	32,265	13,872,551	182,833
Office Equipment	7,286,198	16,995	-	20.00%	7,058,079	36,188	7,094,267	208,926
Vehicle	6,953,897	-	-	20.00%	6,433,447	78,068	6,511,515	442,383
Total as on March 31, 2024	666,416,217	16,995	-		422,452,903	10,005,869	432,458,772	233,974,440

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	786,643	9,041,882	30,824	16,132	18,094	78,068	9,971,643
Administrative	-	-	-	4,033	4,523	-	8,557
Marketing	-	-	-	12,099	13,570	-	25,670
Total	786,643	9,041,882	30,824	32,265	36,188	78,068	10,005,869