

Annual Report 2024-25

ANLIMA

Anlima Yarn Dyeing Limited

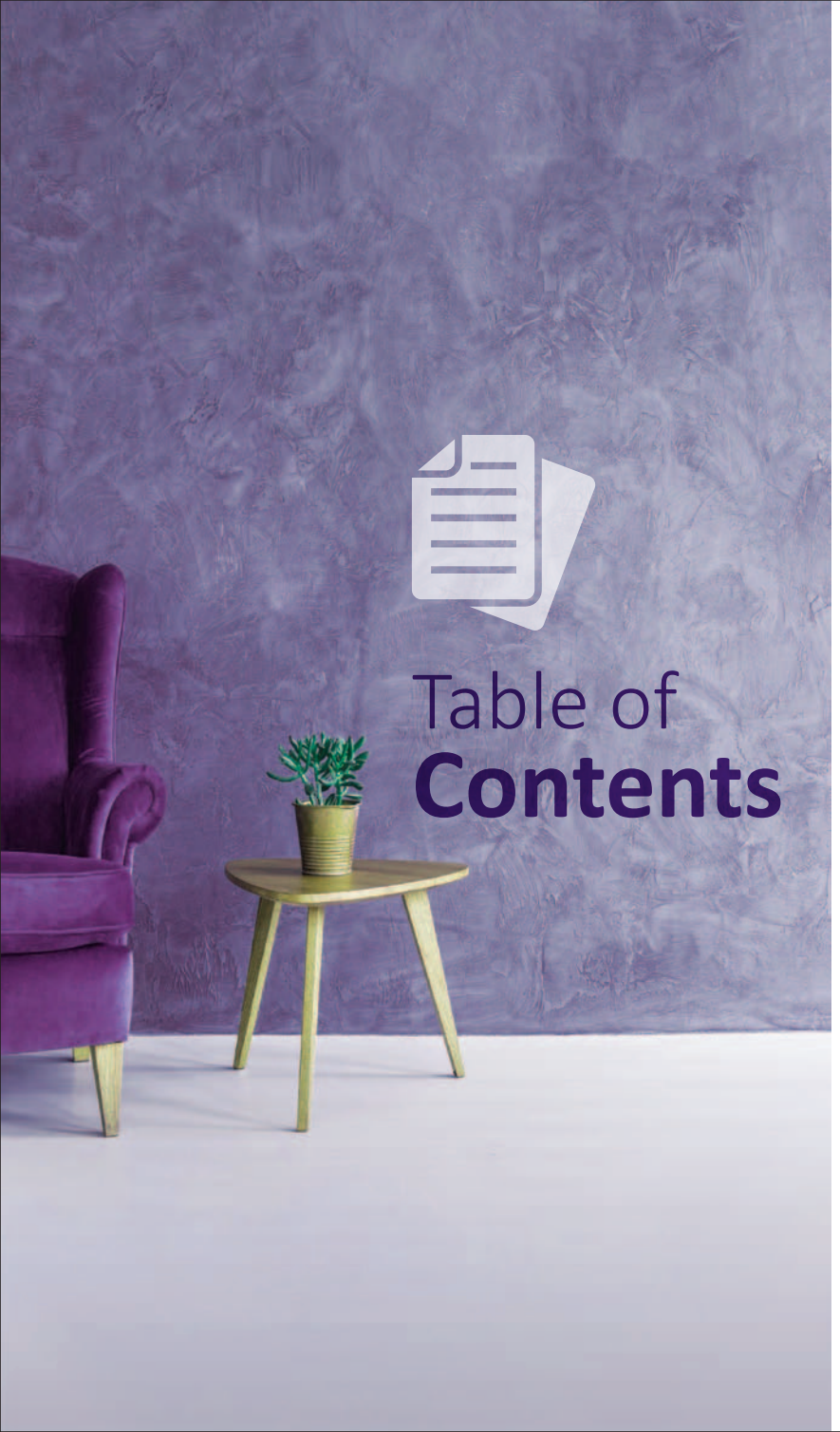


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Corporate Philosophy

VISION

We plan to expand and gain foothold in the wider global market. We want to contribute to the national economic advancement in a global context by enhancing the country's image as an international provider of high-quality products and services.

MISSION

We strive hard to manufacture high quality fabric and ready-made garments using the most efficient and sustainable methods available.

GOALS

Our aim is to achieve 100% customer satisfaction by providing transparency, quality service and through cutting edge technology, with complete machine to man synchronization. We aim to incorporate sustainable, efficient and cost-effective methods in our processes.

Corporate Philosophy

VALUES

We aim to create better future for the stakeholders and maintain high standards of integrity, propriety and goodwill in shouldering social responsibilities.

We aim to provide efficient, innovative and state-of–the-art technology to develop operational infrastructure and to establish strong connections, linkages and integration.

We aim foster an environment that will groom future productive talent and forge mutually rewarding relationship with employees, clients and the industry through professionalism and appropriate reward system.

QUALITY POLICY

Anlima Yarn Dyeing Limited is committed to be a provider of world class textile products and services by offering unrivalled quality and satisfying the customers.

The company is continuously striving hard to dye yarn as per international standard by reducing the processing time, delivery lead time and re-dyeing rate. The company also endeavors to make optimum use of dyes and chemicals by reducing wastage and process loss.

The company is committed to avoid use of dyes and chemicals that are health hazard and harmful for the mankind and environment. In the process the company will ensure required training to enhance productivity and skill of its human resources.

The company will review its performance periodically and take measures to continuously improve quality, work environment and employee satisfaction.

Company's Business and Products

The Business

Anlima Yarn Dyeing Limited (AYDL) was incorporated in 1995 as a private limited company and set up a yarn dyeing plant equipped with state-of-the-art technology from Europe. It is listed in Dhaka and Chittagong stock exchanges through IPO in 1997. The company provides quality cotton, polyester and filament yarn dyeing services and enjoys reputation as one of the best yarn dyeing houses in the country catering to the higher value export market fabrics and garments need. The company is capable of dyeing all types of yarn for country's export-oriented knitting and weaving industry and supplying polyester sewing thread to export oriented garments factories.

Products

The company's product line consists of:

- **Yarn Dyeing Service** – for various types of cotton and blended yarn used by woven and knit textile factories.
- **Sewing Thread** – for use by woven and knit garments industries under the brand name "AN Thread".





The specification of the company's products are :

Yarn Dyeing Service

- OEKO-Tex Standard100 /ISO/AATCC/BSTI Standard
- Environment-friendly Azo free dyes and chemicals
- Moisture Content: Cotton 6-7%, PC 4%, CVC 5%, Polyester 0.5-0.7%
- Process-weight loss: Cotton - white 5%, colored 3%, TC/CVC – white 4% colored 2%, Polyester 1%

Sewing Thread

- English Count (NE) – 20's/2, 20's/3, 40's/2, 40's/3, 50's/2, 60's/2, 60's/3
- High tenacity staple fiber of 1.1 D for knot-free yarn
- Accurate length wound on plastic cone with air-tight poly-packing
- Tipping-thread that endures enzyme/hot wash and hypo-chloride/per-oxide bleaching



Quality

The company's products offer unrivaled quality coupled with production economy that makes the company an ultimate choice for textile and garments manufacturers. The key quality features are:

Azo-free

Azo compound in textile materials are seriously harmful to human health and Anlima's products are Azo-free ensuring total safety against that health-hazard. The products are Oeko Tex Standard 100 certified.

Knot-Free

Knots are detrimental to knitting/sewing speed and productivity. Anlima's thread/yarn are knot-less that ensures higher productivity.

Color-Fastness

Anlima's thread/yarn are color-fast that ensures washing, light, rubbing, bleaching and perspiration fastness. Being absolutely bleach-proof, it prevents all chances of color-bleeding or fading of fabrics.

Color-Matching

We offer perfect color matching with computerized facility and offer DTM (Dye to Match) service within 72 hours.

Needle-Saving

Our products are immaculately processed saving it from becoming hard or sticky and thus avoiding the extra cost in time and needle-breakage during knitting/weaving/sewing.

Yarn-Saving

Weight-loss during dyeing in Anlima is only 1-2% that is 4-5% less than other competitors resulting in substantial yarn saving.

Gliding Efficiency

Our superior and sophisticated lubricating winder ensures better gliding efficiency and lower friction contributing to higher productivity.

Corporate Profile

Company Information

Year of Incorporation	:	24th October 1995
Commercial Operation	:	30th March 1998
Product Line	:	Yarn Dyeing Services and Sewing Thread
Authorized Capital	:	Tk. 200,000,000
Paid-up Capital	:	Tk. 178,678,000
Number of Shareholders	:	4,062 (As on 30th June, 2025)
Stock Exchange Listings	:	Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC
Member of Association	:	Bangladesh Association of Publicly Listed Companies Bangladesh Textile Mills Association
Trade Body Membership	:	Dhaka Chamber of Commerce and Industry
Number of Employees	:	194

Company Address

Corporate Office

Suite # 4/3, City Heart
67 Naya Paltan, Dhaka-1000, Bangladesh
Phone: +880-2-49349881-4, 222221373, 48317216
Fax: +880-2-48317184
E-mail: info@anlima.com
Web site: www.anlima.com

Factory

Karnapara, Savar
Dhaka-1340, Bangladesh
Phone: +880-2-224445007, 224445009, 224441714
Fax: +880-2-48317184
E-mail: sumayel@anlima.com
Web site: www.anlima.com

Board of Directors

Sl.	Name	Designation
1	Mrs. Hubbun Nahar Lily	Chairperson
2	Mr. Mohammadul Hoque	Managing Director
3	Ms. Aniqa Haque	Director
4	Mr. Alwi M Haque	Director
5	Mr. Md. Shameem Alam Qurashi	Independent Director
6	Mrs. Rezina Parveen	Independent Director (Newly Appointed)

Audit Committee

Sl.	Name	Designation
1	Mr. Md. Shameem Alam Qurashi	Chairman
2	Mrs. Rezina Parveen	Member
3	Ms. Aniqa Haque	Member

NRC Committee

Sl.	Name	Designation
1	Mrs. Rezina Parveen	Chairman
2	Mr. Md. Shameem Alam Qurashi	Member
3	Ms. Aniqa Haque	Member

Management Team

Sl.	Name	Designation
1	Mr. Mohammadul Hoque	Managing Director
2	Mr. Sumayel Muhammad Mallik	Sr. Vice President (Operation)
3	Mr. Abdul Quddus	First Assistant Vice President (Production)
4	Mr. Md. Nurrul Islam	Vice President (Maintenance)
5	Mr. Mohammad Arif Hossain	Chief Financial Officer
6	Mr. Mr. Mohd. Nurun Nabi	Assistant Vice President (A & F)
7	Mr. Mohammad Jahangir Alam	Company Secretary

Sister Concerns

Anlima Textile Limited
100% export-oriented knitting, dyeing, finishing and garments manufacturing composite unit

Allied Enterprise (Pvt) Limited
Developer of commercial buildings and complexes

Anlima Buildtech Limited
Developer of residential apartments

Precision Energy Limited
Power Generation

Anlima Energy Limited
Power Generation

Anlima Petroleum Limited
LPG Manufacturing

Anlima Meghnaghat Power Plant Limited
Power Generation (Under implementation)

Auditors
Islam Quazi Shafique & Co. - Chartered Accountants

Chief Financial Officer
Mr. Mohammad Arif Hossain

Company Secretary
Mr. Mohammad Jahangir Alam

Directors' Profile



Mrs. Hubbun Nahar Lily
Chairperson

Mrs. Hubbun Nahar Lily is the Chairperson of Anima Yarn Dyeing Limited. Mrs. Lily obtained her Bachelor's Degree from Sylhet. She has been involved in the family business since in all aspects of a textile and apparel business. She is currently involved in the daily operations of the Yarn-dyeing unit, Textile manufacturing unit and RMG unit. She is also a Director of Anlima Textile Limited, Precision Energy Limited, Anlima Energy Limited, Allied Enterprise Pvt. Limited, Anlima Buildtech Limited, Anima Petroleum Limited and Anlima Meghnaghat Power Plant Limited. Mrs. Lily is associated with social welfare activities by patronizing different clubs and social organizations.



Mr. Mohammadul Hoque
Managing Director

Mr. Mohammadul Hoque is the Managing Director of Anima Yarn Dyeing Limited. He obtained Bachelors of Commerce Degree from Chittagong University. He is a dynamic businessman with 41 years of expertise in various industrial sectors of Bangladesh. He started Anima Yarn Dyeing in 1994 and with his vision, leadership and astute entrepreneurship, he expanded it to Anlima Textiles and RMG, which stands today as one of the leading producers of high-quality knitted fabric and garments. Over the last few decades, he has gained prominence in global imports and exports, power generation, real estate and banking. Mr. Hoque is also the Chairman and Managing Director of Anlima Textile Limited, Precision Energy Limited, Anlima Energy Limited, Allied Enterprise Pvt. Limited, Anlima Buildtech Limited, Anlima Petroleum Limited and Anlima Meghnaghat Power Plant Limited. He is one of the sponsor Directors of Jamuna Bank PLC. He has reinforced corporate social responsibilities and other socio-economic development projects within the organization as well as outside of it.



Ms. Aniqa Haque
Director

Ms. Aniqa Haque completed her M.A (Hons.) in Economics from University of St. Andrews, UK. She also completed her LL.M in International Commercial Law from Cardiff University. She has worked in various legal organizations internationally and locally. She joined the family business in 2017 and has maintained the position of a Director of Anlima Yarn Dyeing and Anlima Group. She is currently responsible for strategic, financial and operational planning of the company with the intention to expand in the near future. During her leisure time, she enjoys traveling and reading.



Mr. Alwi M Haque
Director

Mr. Alwi M Haque has completed his GCE O Levels with Edexcel High Achiever's Award, International Baccalaureate from UWC, Atlantic College and a Bachelor in Science Degree in Computer Science from Emory University, USA, graduating as one of the top students in his class. Mr. Haque has completed his internship at Grameen Bank in Bangladesh. He has also worked as a Software Engineer at one of the best tech companies in USA. As the Director of Anlima Group, Mr Haque is actively involved in all aspects of the business and aims to expand Anlima Group to greater heights. During his leisure time, he enjoys travelling and listening to music.



Mr. Md. Shameem Alam Qurashi
Independent Director

Mr. Md Shameem Alam Qurashi was born in a respectable Muslim family of Syedpur, Sunamganj. He is an MBA (Masters of Business Administration) from North-East University of Bangladesh. He also achieved Banking Diploma (DAIBB) from the Bangladesh Institute of Bankers and Graduate Diploma in Management (GDM) from the Bangladesh Open University respectively. Prior to this he completed Bachelor of Science and obtained 1st Division from Chittagong University. Mr. Qurashi has received various training from various institutes such as: Understanding Economics of Money, Banking and Finance, Bureau of Economic Research from University of Dhaka, Business Communication Skills from British Council, International Trade Payment and Foreign Exchange from BIBM, Dhaka and Leadership and Change Management from IBA, University of Dhaka. He has also received foreign training from various institutes such as: Attending Trade Seminar from Bangkok, Thailand, Rules of International Chamber of Commerce (ICC) from Kualalampur, Malayasia and Introduction to International Arbitration Course from CIArb, Singapore. His extensive professional banking experience includes expertise in the following areas: Audit Functions, Audit & Inspection, Preparation of Audit Report and Credit Division (ICD and RCD), Foreign Trade Division (Import, Export, Foreign Remittance Retail Trade Finance, SME Trade Finance, Investment and Development Banking). Mr. Md Shameem Alam Qurashi as a professional banker, he has skills in developing strategic and operational plans with monitoring and evaluation capabilities, managing expertise with banking rules and regulations, procedures and policies and using analytical abilities to find and implement successful solutions. During his lengthy and illustrious career, he also excelled as a General Manager (Grade-2) at Janata Bank PLC, Head of Credit Division & Head of Treasury and Foreign Trade Division at Janata Bank PLC and Branch Management position at Janata Bank PLC, Dubai Branch, UAE. He also served as a director at Janata Capital & Investment Limited. Mr. Md. Shamim Alam Qurashi is a member of several organizations and societies, including Bangladesh International Arbitration Center (BIAC) in Dhaka, Bangladesh, Amnesty International, the Soi Dog Foundation in Thailand and an Associate Member of CIArb (The Chartered Institute of Arbitrators), UK.



Mrs. Rezina Parveen
Independent Director

Mrs. Rezina Parveen was born in a respectable Muslim family of Naogaon. She is an MBA (Human Resource Management) from Green University of Bangladesh and MSS (Economics) from University of Dhaka. He also achieved Banking Diploma (DAIBB) & Junior Associates of Institute of Bankers (JAIBB) from the Bangladesh Institute of Bankers. Prior to this she completed Bachelor of Commerce from Rajshahi University. Mrs. Parveen has received various training from various institutes such as: Understanding Economics of Money Banking & Finance and LOTUS & IT Application from University of Dhaka, Credit Management and Foreign Exchange & Money Market Products from BIBM, Dhaka and OBTC from Janata Bank Training Institute, Dhaka. She has also attended foreign Workshop: Mediation Process of Alternatives Dispute Resolution (ADR) in Banks-A Complete Legal Approach from Bangkok, Thailand.

Her extensive more than 34 years professional banking experience includes expertise in the following areas: Central Accounts Division, General Advanced Division, Establishment Division, MIS & Statistics Division, Foreign Remittance Management Division, Agro based Project Finance Division, Loan Recovery Division, Reconciliation Division, Social Safety Net Program, Army Pension Department, Staff Pension Department, Janata Capital & Investment Limited (Capital Market), Welfare Division, End-use Foreign Trade & Industrial Division. Mrs. Rezina Parveen as a professional banker, she has skills in developing strategic and operational plans with monitoring and evaluation capabilities, managing expertise with banking rules and regulations, procedures and policies and using analytical abilities to find and implement successful solutions. Moreover, numerous professional trainings, workshops & seminars both at home and abroad have expanded professional knowledge. During his lengthy and illustrious career such as: Head of Credit Division, Recovery and Foreign Exchange Division at Agrani Bank PLC & Chief Executive at Janata Capital & Investment Limited. She also excelled as a Deputy Managing Director (Grade-2) at Agrani Bank PLC.

NOTICE

NOTICE OF THE 30TH ANNUAL GENERAL MEETING

Notice is hereby given that the 30th Annual General Meeting of the shareholders of Anlima Yarn Dyeing Limited will be held on Monday, December 22, 2025 at 11:30 am at Factory Premises, Karnapara, Savar, Dhaka-1340 and the AGM will be held in a hybrid system with both physical presence and which will be conducted via live webcast by using a digital platform in pursuance to the Bangladesh Securities & Exchange Commission Directive No. BSEC/CMRRCD/2009-193/08 dated: 10 March, 2021, to transact the following business:

Agenda

1. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended 30th June, 2025 together with Reports of the Directors' and the Auditors' thereon.
2. To approve no dividend for the year ended June 30, 2025 as recommended by the Board.
3. To elect/re-elect Directors in accordance with the provisions of the Articles of Association of the Company.
4. To re-appointment as Managing Director.
5. To approve the appointment of the Independent Director.
6. To appoint Statutory Auditors for the year 2025-26 and fix their remuneration.
7. To appoint Compliance Auditors for the year 2025-26 and fix their remuneration.

To transact any other business of the company, with permission of the Chair.

By order of the Board

Mohammad Jahangir Alam
Company Secretary

Date: October 18, 2025

Notes:

(a) The Record Date shall be Monday, November 10, 2025. The shareholders whose name shall appear in the share register of the company or in the depository register on that date (Monday, November 10, 2025) will be attend the AGM.

(b) A shareholder may also appoint a proxy to attend the annual general meeting and take part in the proceedings thereof on his/her behalf to attend and vote at the AGM. The "Proxy Form", duly signed and affixed with BDT 20 revenue stamp must be sent physically or through email to Company's Share Office at info-aydl@anlima.com or deposited at the registered office of the company not later than 48 hours before the time fixed for the meeting.

(c) The shareholders will be able to submit their questions/comments and vote electronically within 24 hours before commencement of the AGM i.e. from 11.30 am Sunday, December 21, 2025 and will remain open till the closure of AGM. For login to the system, the shareholders need to put their 16-digit Beneficial Owner (BO) ID number /Folio Number by visiting the link **https://anlima.agm.watch**

(d) The Notice of the Annual General Meeting, Annual Report and Proxy Form are available at the Company's website: www.anlima.com. The soft copy of Annual Report 2025 will be sent to the email address of the shareholders. Shareholders may also collect hard copies of the Annual Report from the Company's registered office.

(e) No gift or benefit in cash or kind shall be paid / offered to the Shareholders as per Circular No. SEC/CMRRCD/2009-193/154 dated 24 October 2013 of BSEC for attending the AGM.



CHAIRPERSON'S MESSAGE

Dear Shareholders,

Assalamu Alaikum

welcome to everyone joining us for our company's 30th Annual General Meeting in 2025. It's with great pride and gratitude that I present to you the Annual Report for the fiscal year 2024-25.

I extend my heartfelt thanks to our valued shareholders for their continued trust and partnership, which remain the cornerstone of our success. I also express my sincere appreciation to the esteemed Board of Directors for their visionary leadership and active engagement in steering the company toward a sustainable and prosperous future.

As we reflect on the past year's milestones, we look ahead with optimism and determination to seize new opportunities and drive innovation.

Global Economy

The global economy in 2025 is walking a tightrope between cautious recovery and persistent risk. While early year optimism followed stronger than expected performance from the United States and select emerging markets, that momentum has since slowed. The IMF (World Economic Outlook (WEO) October, 2025 now projects global GDP growth at around 3.2%, down slightly due to dampened activity in Europe, ongoing geopolitical tensions and fragile supply chains. The Russia-Ukraine war continues to disrupt energy and commodity markets, while the prolonged Israel-Gaza conflict has deepened instability across parts of the Middle East and North Africa. Advanced economies are grappling with high interest rates and stubborn core inflation, limiting consumer demand and investment appetite. Meanwhile, many developing nations face rising debt burdens and limited fiscal space. Yet amid these challenges, opportunities are emerging particularly in sectors driven by digital innovation and sustainable manufacturing. Asia, despite facing currency volatility and trade imbalances, remains a key engine of global growth. In this fragile but evolving environment, adaptability and strategic resilience have become essential currencies in global trade and investment.

Bangladesh Economy

Industrialization continues to be the backbone of Bangladesh's economic advancement, with the textile and ready-made garments (RMG) sector standing as its most vital pillar. In an increasingly interdependent global market, developed economies rely heavily on countries like Bangladesh to meet their textile and apparel demands. As the world's second largest exporter of garments, Bangladesh has not only cemented its place in the international supply chain but also positioned this sector as the country's primary source of foreign exchange earnings. The livelihoods of millions directly or indirectly are interwoven with this industry, making it both a national asset and a symbol of resilience.

Despite global uncertainties and domestic challenges, Bangladesh's garment exports have shown a commendable trajectory of growth in 2025. However, the textile sector beneath this success is facing a quiet storm. Factory owners and industrialists are grappling with a complex mix of soaring production costs, erratic energy supply and limited access to affordable financing. The currency's depreciation has further strained the cost structure, especially for raw materials, while rising fuel and utility prices have compounded operational burdens. Though export numbers present an optimistic surface, deep beneath lies an urgent call for stabilization and support.
What remains encouraging is the shift in political climate and the proactive posture of the current interim administration. With new governance comes renewed expectation particularly in securing industrial zones, streamlining fiscal policy and ensuring uninterrupted gas and electricity supply. The textile and apparel sectors, despite enduring immense pressure, continue to demonstrate extraordinary capacity and commitment to fulfilling global orders with consistency and quality. With timely policy support and structural reinforcement, this sector is poised not only to recover but to expand its global footprint.

Company Performance

The company continues to operate with a client focused approach, offering specialized dyeing services in the yarn dyeing sector, where clients supply the raw yarn and we provide value-added processing. A significant portion of our revenue is generated from serving the country's textile and RMG exporters, who remain our key clients. However, the industry has faced considerable challenges this year. Persistently low and while the ongoing gas crisis has directly impacted our production capacity. Even with confirmed purchase orders, our ability to fulfill them remains constrained by the limited energy supply. Additionally, rising interest rates and negative retained earnings exacerbated by ongoing global instability have further pressured our financial performance. Despite these headwinds, our management team has remained proactive and resilient, making every effort to navigate these difficulties and stabilize operations. With focused leadership and strategic planning, we are confident in the company's ability to overcome current obstacles and work steadily towards achieving long term growth and value creation.

Conclusion

In closing, we extend our sincere appreciation to all stakeholders who have played a vital role in our journey including the BSEC, stock exchanges, clients, vendors, banks, government bodies, our esteemed Board members, dedicated employees and of course, our valued shareholders. Your unwavering support and collaboration have been instrumental in driving our progress.

With your continued trust, we are confident in our ability to grow sustainably, create long term value for our shareholders and contribute meaningfully to the economy through job creation and foreign currency earnings. These efforts not only strengthen our company but also positively impact society as a whole.

To our shareholders thank you for standing by us. Together, we look forward to building an even stronger, more resilient future focused on performance, innovation and enduring value.

May Allah propel us with increased wealth in the years future.

Allah Hafez!



Hubbun Nahar Lily
Chairperson



DIRECTORS' REPORT TO THE SHAREHOLDERS

Dear Shareholders

Assalamu Alaikum Wa Rahmatullah

On behalf of the Board of Directors, we are pleased to extend a cordial invitation to the 30th Annual General Meeting (AGM) of Anlima Yarn Dyeing Limited, scheduled to be held on Monday, December 22, 2025, at 11:30 a.m.

For the review, approval and adoption of the shareholders, the Board presents the company's Directors' Report, Auditors' Report and Audited Financial Statements for the fiscal year ending June 30, 2025. This report has been prepared in compliance with Section 184 of the Companies Act, 1994, along with its amendments of 2020 and in accordance with Bangladesh Securities and Exchange Commission (BSEC) Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, dated June 3, 2018. The report contains all statutory and regulatory disclosures required by law, providing a comprehensive overview of the company's performance, governance and compliance during the fiscal year.

Industry Outlook

The textile and garment sector remains the cornerstone of Bangladesh's economy in 2025, continuing to employ millions and contribute 81.49% of the country's total export earnings 2024-25. Despite persistent global economic uncertainties, this sector has demonstrated remarkable resilience and adaptability, underpinning Bangladesh's position as the world's second largest apparel exporter. However, the industry still faces ongoing challenges, including fluctuating international demand, rising input costs, energy supply constraints and the need to comply with increasingly stringent sustainability standards. In the fiscal year 2024-25 ready-made garment (RMG) exports registered a steady growth of 8.84%, reaching an $39.35 billion, this total includes $21.16 billion from knitwear and $18.19 billion from woven garments, according to the latest data from the Export Promotion Bureau (EPB). This marks a significant recovery from the previous years' supply chain disruptions and energy crises that had slowed momentum. Knitwear exports sustained strong momentum in FY2024-25, posting an impressive 11.14% growth to reach approximately $12.03 billion, driven largely by continued robust demand across European markets. Total ready-made garment (RMG) exports to EU countries also performed steadily, rising by 9.10% to $19.71 billion. In comparison, woven garment exports recorded moderate growth of 6.05%, stabilizing at around $7.67 billion during the same period.

Product wise Performance

During the financial year under review, the Company experienced a 19.00% decline in overall production volume. Disaggregating by product category, yarn dyeing production decreased by 14.95%, while sewing thread production registered a sharp contraction of 92.44%. Consequently, the Company witnessed a 14.03% decrease in total sales volume. In terms of segmental performance, sales volume for yarn dyeing fell by 12.91%, whereas sales of sewing thread declined by 34.65%. This contraction in volume adversely impacted revenue: yarn dyeing revenue declined by 4.35%, despite some offset by closing stock adjustments, while revenue from sewing thread plummeted by 57.57%, primarily due to the significant reduction in volume. Over the same period, the cost of goods sold (COGS) across all product categories decreased by 2.57% over year. A breakdown reveals a 20.17% increase in COGS for yarn dyeing, while COGS for sewing thread saw a substantial decrease of 97.57%, reflecting the significant scale back in production. In terms of profitability, the net profit margin for yarn dyeing improved slightly to (157.19%), though it remains lower than the prior year's figure. Conversely, the net profit margin for sewing thread demonstrated a notable recovery, rising to 218.74%, compared to the fiscal year 2023-24.

Financial Results

Summary of the company's operating financial results compared to the prior year as below:

Particulars	2024-25			2023-24		
	Yarn Dyeing	Sewing Thread	Total	Yarn Dyeing	Sewing Thread	Total
			KG			
Production	663,924	3,209	667,133	780,630	42,453	823,083
Sales	679,866	27,652	707,518	780,631	42,312	822,943
Sales Revenue (000 Tk.)	110,238	10,178	120,416	115,246	23,987	139,233
Revenue (Tk. per kg)	162	368	170	148	567	169
Cost of Goods Sold:			**(000' Tk.)**			
Raw Materials	22,348	108	22,456	26,245	11,663	37,908
Packing Material	3,075	15	3,090	4,164	1,138	5,302
Manufacturing Expenses	112,769	545	113,314	90,928	16,046	106,974
Depreciation	12,368	60	12,428	10,585	2,710	13,295
WIP Stock adjustment	113	1	114	657	117	774
Cost of Goods Manufactured	**150,674**	**728**	**151,403**	**132,579**	**31,674**	**164,253**
Finished Stock adjustment	8,951	43	8,994	258	45	303
Cost of Goods Sold	**159,624**	**772**	**160,398**	**132,837**	**31,719**	**164,556**
Cost of Goods Sold Per Kg (Tk.)	235	29	227	170	751	200
Gross Profit	**(49,386)**	**9,406**	**(39,982)**	**(17,591)**	**(7,732)**	**(25,323)**
Gross Profit Per Kg (Tk.)	(73)	336	(57)	(22)	(187)	(31)
Administrative Expenses	14,444	70	14,514	13,658	888	14,546
Marketing Expenses	2,962	14	2,976	2,134	1,101	3,235
Financing Cost	1,151	6	1,157	638	30	668
Foreign Exchange gain	3,753	18	3,771	12,727	2,012	14,739
WPPF & Income Tax	(1,499)	(7)	(1,506)	3,083	128	3,211
Net Profit After Tax	**(62,692)**	**9,342**	**(53,352)**	**(24,376)**	**(7,868)**	**(32,244)**

Risk and Concerns

The Board of Directors remains deeply committed to overseeing a comprehensive risk management framework that aligns with best practices and regulatory requirements. Risk management is an integral, continuous process embedded within the company's governance structure, ensuring that internal controls are meticulously designed, effectively implemented and consistently monitored to uphold operational integrity and protect stakeholder interests. In the current operating environment of 2025, the company systematically identifies, evaluates and mitigates risks that may adversely affect its long term commercial sustainability. Particular attention is given to challenges arising from acute natural gas shortages, which have disrupted production capacity within Bangladesh's industrial sector. To address these constraints, the company has instituted rigorous inventory controls, optimized supply chain management and adopted possibility measures to maintain production continuity and safeguard financial performance. The Board maintains vigilant oversight of all material risks, including market volatility, supply chain vulnerabilities, regulatory changes and sustainability related challenges. This proactive stance enables the company to respond promptly to emerging threats while capitalizing on opportunities to enhance competitive advantage. Through these efforts, the company aims to reinforce its resilience, support sustainable growth and deliver consistent value to shareholders and stakeholders.

Cost of Goods sold, Gross & Net Profit Margin

By the close of the fiscal year ending June 30, 2025, the company experienced a notable decline in sales revenue, which contracted by 13.51% compared to the prior period. Conversely, the cost of goods sold demonstrated a modest reduction of 2.53% over the same timeframe. Meanwhile, selling and distribution expenses decreased by 7.99%, whereas administrative costs saw a slight decrease of 0.22%. Consequently, the company's earnings per share (EPS) from Tk. (1.80) in the previous year to Tk. (2.99). During the 2024-25 period, sales revenue decreased by Tk. 120.41 million, down from Tk. 139.23 million in the preceding year. The cost of goods sold amounted to Tk. 160.40 million, a marginal reduction from Tk. 164.56 million in the prior period. Additionally, the net profit after tax registered a loss of Tk. (53.35) million, a deterioration from a loss of Tk. (32.24) million the year before.

Extra-Ordinary Gain or Loss

There was no extraordinary gain or loss in the financial statements under report, but the "extraordinary gain or loss" is noted in the financial reports for the fiscal year that ended on June 30, 2025. The financial statements' **Note 25** contains this information.

Related Party Transactions

All of the company's operations are carried out in compliance with BSEC corporate governance rule 1.5(vi) and IAS-24. Throughout the year, the business engaged in a sizable number of transactions with affiliated parties as part of its routine business activities. The financial statements' **Note 30** provides specifics on related party transactions. This includes the names of the pertinent related parties, the type of transactions you do, the nature of your relationship with them and the total amount of those transactions.

Utilization of proceeds from public issues

There was no chance to raise any money because there were no operations pertaining to rights share offers, repeat public offerings or initial public offerings (IPOs).

Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer

During the fiscal year 2024-25, Anlima Yarn Dyeing Limited did not conduct an initial public offering (IPO), repeat public offering (RPO) or rights share offer.

Significant variance between quarterly and annual financial statements

During the fiscal year 2024-25, the company experienced notable fluctuations across its quarterly financial results, primarily attributed to operational challenges and external market factors. The company's sales performance remained closely tied to demand from textile exporters and the

prevailing low pricing dynamics within the national RMG sector. However, a substantial gas shortage across production facilities significantly constrained manufacturing activities, thereby impacting output levels. Consequently, these disruptions led to observable variances between the quarterly and annual financial outcomes.

Directors' Remuneration

During the year, directors of the company, including Independent Directors, received compensation for their services. It is noted, however, that under applicable regulations, Independent Directors are not eligible to receive such compensation. Detailed information regarding directors' remuneration is provided in Note 30 of the Financial Statements.

Statements on companies' state of affairs, results of its operation, cash flows and changes in equity

The company's cash flow statement has been prepared in full compliance with International Accounting Standard (IAS) 7: Statement of Cash Flows, utilizing the direct method. Cash comprises balances held on hand and in demand deposits, while cash equivalents include short term, highly liquid investments that are readily convertible into known amounts of cash and carry an insignificant risk of changes in value. Furthermore, the impact of exchange rate fluctuations on cash and cash equivalents where such items are not exposed to material value risk has been duly recognized in the Statement of Cash Flows, in accordance with the provisions of IAS 7.

Maintenance of Books of Accounts

The company has maintained proper books of accounts and records in full compliance with the Companies Act, relevant securities regulations and other applicable laws. These records accurately reflect the company's financial transactions and operational activities, ensuring transparency, accountability and adherence to statutory requirements.

Accounting Policies

The International Accounting Standard (IAS-8) and relevant accounting principles have been followed in the preparation of these financial statements; the accounting estimates are based on competent and reasonable judgments.

Preparation of the financial statements

The financial statements have been prepared in full compliance with the Companies Act of 1994, the relevant provisions of the Bangladesh Securities and Exchange Rules and all other applicable laws and regulations governing financial reporting in Bangladesh. In addition, the company adheres to the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). The company consistently applies its established accounting policies and employs prudent estimates in the preparation and presentation of its financial statements, ensuring accuracy, transparency and adherence to the highest reporting standards.

Financial Reporting framework declaration

The Board of Directors is pleased to present the following declaration in respect of this Report, prepared in accordance with Section 184 of the Companies Act, 1994 and BSEC Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 3, 2018. As the body responsible for the company's governance, the Board affirms that:

- The financial statements and accompanying notes have been prepared in full compliance with the Companies Act, 1994, the Securities and Exchange Rules and the Listing Regulations of the Dhaka and Chittagong Stock Exchanges. These statements provide a true and fair view of the company's financial position, operational results, cash flows and changes in equity;
- All business operations are conducted in accordance with applicable laws, regulations, agreements, guidelines and standards within Bangladesh;

- The financial statements have been prepared in alignment with the relevant International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB);
- All judgments and decisions taken by management are reasonable, well-considered and aligned with the company's strategic objectives;
- Accounting policies have been applied consistently and all estimates used in the preparation of the financial statements are prudent and reasonable;
- The internal control system is robust in design, effectively implemented and continuously monitored to safeguard company assets and ensure accurate financial reporting;
- The Managing Director and Chief Financial Officer have reviewed the financial statements and certified to the Board that they do not contain any materially false or misleading information;
- Proper books of account have been maintained in compliance with the Companies Act, 1994, securities laws and other applicable regulations;
- The company has not participated in any transactions that are fraudulent, unlawful or in violation of its established code of conduct.

Other Regulatory Disclosures

- Key operating and financial data for the past five years have been comprehensively disclosed in the Directors' Report, providing stakeholders with a clear view of the company's performance trajectory;
- The Company remains fully cognizant of the various risks and challenges it faces, particularly in the policy and regulatory landscape and is well-prepared to address them through structured and systematic risk management practices. Details on the company's risk management framework are provided in Note 2.28 of the financial statements;
- All material deviations in the company's operating results compared to the previous year have been highlighted, with thorough explanations provided for each variance;
- In accordance with IAS 1: Presentation of Financial Statements, no items of income or expense have been classified as "extraordinary gains or losses." Consequently, the financial statements do not reflect any unusual or atypical profits or losses; and
- All transactions with related parties have been conducted on an "Arm's Length" basis. Comprehensive information regarding related parties and the nature of these transactions is disclosed in **Note 30** of the Financial Statements.

Internal Audit and Control System

Anlima Yarn Dyeing Limited prides itself on maintaining a robust and effective internal control system that provides reasonable assurance regarding the safeguarding of the Company's assets and the integrity of its financial reporting. This comprehensive framework is consistently evaluated and updated to ensure its ongoing effectiveness, with regular reviews conducted by the Audit Committee at each meeting. These reviews are meticulously reported to the Board of Directors, fostering a culture of transparency and accountability. The internal audit team regularly assesses the adequacy and effectiveness of internal controls through detailed audits. Upon completion of each audit, the findings are promptly communicated to the Audit Committee, along with actionable recommendations. These findings are closely monitored, with corrective actions implemented and tracked before being escalated for further review by the internal audit team. This continuous cycle of assessment, action and follow-up ensures that the Company remains agile and resilient, adapting proactively to emerging risks and challenges.

Subsidiary Company

The company does not have any subsidiary company.

Protection of Minority Shareholders

While the company doesn't have any affiliates or subsidiaries, it doesn't engage in any activities to safeguard the interests of minority shareholders.

Continue as a Going Concern

The country's RMG sector is passing challenging times among the most companies. Anlima Yarn Dyeing Limited is not exception from this situation. It is struggling hard to do good business due to multi faced crisis, namely: cost of production, high electricity and fuel cost and high inflation. On the other hand gas crisis has become extreme resulting in disruption of production. The directors of the company examined the financial accounts and carried out the required research and analyses of important financial, operational and other indicators in order to gain a better comprehension of the company's capacity to sustain operations over time. The fact that the company's current liabilities are more than its present assets suggests that there some threats to its viability. The company is continuing to strive for realistic implementation of related goals and strategies to maintain the company's performance and financial position. Under these circumstances, the company's management is committed to continuing business as usual for the foreseeable future.

Significant deviations from operating results

On an annual basis, sales revenue declined by 13.51%. In comparison to the previous year, the cost of goods sold across all product lines decreased by 2.53%. Administrative expenses saw a marginal reduction of 0.22%, while selling and distribution costs decreased by 7.99%. Consequently, the company's earnings per share (EPS) declined from Tk. (1.80) to Tk. (2.99) over year. The production process faced significant disruption due to a severe shortage of gas supply and consistently low gas pressure at the factory. This operational constraint prevented the company from increasing production and sales volumes. As a result, notable variances have emerged in the financial statements for the current year when compared to the previous fiscal period.

Reasons for not declaring dividend

The Board of Directors, after cautious consideration of the Company's financial position, recommended no dividend on the ordinary shares of the Company's paid-up capital, as the Company incurred a net loss of Tk. 3.99 crore during the reporting period. In accordance with statutory provisions, dividends may only be declared from distributable profits. The Company's financial performance for the fiscal year ended 30 June 2025 did not yield sufficient profitability to warrant the declaration of any dividend. Given the absence of net profit and the presence of negative retained earnings, the Company is precluded from making any dividend distribution. The Board of Directors has recommended no dividend on the ordinary shares of the Company's paid-up capital.

Dividend Distribution Policy

In alignment with the regulations set forth by the Bangladesh Securities and Exchange Commission (BSEC) on January 14, 2021, under Regulation No. BSEC/CMRRCD/2021-386/03, Anlima Yarn Dyeing Limited has instituted a clear and comprehensive Dividend Distribution Policy. This policy is designed to establish a structured and transparent framework for the distribution of dividends to the Company's shareholders. The declaration of dividends is the responsibility of the Board of Directors, who carefully assess the Company's financial performance, profitability and future growth prospects. The Board ensures that the dividend distribution is in accordance with both the Company's financial health and regulatory guidelines, maintaining a balance between rewarding shareholders and sustaining the Company's growth objectives. The comprehensive policy for dividend distribution can be accessed on the company's website: **www.anlima.com**.

Interim dividend

The Board of Directors did not declare any interim dividends or bonus shares for the 2024-25 period under review.

Board Meetings

During the financial year ended June 30, 2025, a total of four (4) meetings of the Board of Directors were held. The meetings were conducted in accordance with applicable laws, the company's Articles of Association and the Code of Corporate Governance. The following members of the Board of Directors attended the meetings during the year:

Name of the Members	Position	No. of Meetings	Attend the Meeting
Mrs. Hubbun Nahar Lily	Chairperson	04	04
Mr. Mohammadul Hoque	Managing Director	04	04
Ms. Aniqa Haque	Director	04	04
Mr. Alwi M Haque	Director	04	04
Mr. Md. Shameem Alam Qurashi	Independent Director	02	02
Mr. Md. Khurshed Hossain	Ex-Independent Director	02	02

The Chief Financial Officer and the Head of Internal Audit and Compliance attended the meetings as and when required by the Board to provide relevant insights and clarifications on financial and operational matters. The Board Secretary, who also serves as the Company Secretary, facilitated the meetings and maintained the necessary records and proceedings.

Compliance with Secretarial Standards

In compliance with the relevant Bangladesh Secretarial Standards (BSS), as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB), Anlima Yarn Dyeing Limited has conducted its Board meetings in accordance with prescribed norms. The company has diligently recorded the minutes of all meetings and maintained the required books, registers and records, ensuring full adherence to statutory and regulatory requirements.

Shareholding Composition as on June 30, 2025

The shareholding pattern (along with the names of related parties), Directors, the Chief Executive Officer, the Company Secretary, the Chief Financial Officer, the Head of Internal Audit & Compliance and their respective spouses and minor children, as well as Executives and Shareholders holding 10% or more voting interest in the Company, must be disclosed in compliance with condition No. 1(5)(xxiii) of the Code.

The sponsor directors of Anlima Yarn Dyeing Limited own 44.43% of the company together. Institutional investors held 5.95% of the shares as of June 30, 2025, while the general public held 49.62%. The detailed shareholding for each category is listed below:

Sl. No.	Particulars	30-06-2025		30-06-2024	
		No of Shares Held	% of total Shares	No of Shares Held	% of total Shares
1	Directors & Sponsors	7,937,900	44.43%	7,937,900	44.43%
2	Institutional Shareholders	8,879,219	5.95%	1,319,469	7.38%
3	General Public	1,050,681	49.62%	8,610,431	48.19%
Total		**17,867,800**	**100.00%**	**17,867,800**	**100.00%**

The Pattern of Shareholding as on June 30, 2025 are as below:

Name of Shareholders	Status	No. of Share Holding	Percentage
a) Other Related Parties:			
Parent Company/ Subsidiary/ Associated Companies	-	Nil	-
b) Directors, Chief Executive Officer, Chief Financial Officer, Company Secretary, Head of Internal Audit and Compliance and their spouses and minor children:			
Mr. Mohammadul Hoque	Managing Director	4,540,400	25.41%
Mrs. Hubbun Nahar Lily	Chairperson	2,665,000	14.91%
Ms. Aniqa Haque	Director	360,000	2.01%
Mr. Alwi M Haque	Director	360,000	2.01%
Mr. Md. Shameem Alam Qurashi	Independent Director	Nil	-
Mr. Mohammad Arif Hossain	Chief Financial Officer	Nil	-
Mr. Mohd. Nurun Nabi	Head of Internal Audit	Nil	-
Mr. Mohammad Jahangir Alam	Company Secretary	Nil	-
c) Executives:			
Mr. Sumayel Muhammad Mallik	Senior Vice President	Nil	-
Mr. Abdul Quddus	FAVP (Production)	Nil	-
Mr. Mohammad Arif Hossain	Chief Financial Officer	Nil	-
Mr. Mohd. Nurun Nabi	AVP (A & F)	Nil	-
Mr. Md. Akheruzzaman	FAVP (Marketing)	Nil	-
d) Voting Interest (Shareholders holding 10% or more voting interest in the company):			
Mr. Mohammadul Hoque	Managing Director	4,540,400	25.41%
Mrs. Hubbun Nahar Lily	Chairperson	2,665,000	14.91%

Retirement and Re-election

Ms. Aniqa Haque, a director of the company, will resign by rotation in line with Articles 127 and 128 of the business's articles of association. A third of the board members are chosen by the shareholders each year to replace any vacancies brought about by retirement, reelection or resignation. She declares desire to re-election for director again when she becomes eligible. The Board recommended that Ms. Aniqa Haque, the departing director, be re-appointed at the company's upcoming 30th Annual General Meeting.

Re-appoint as Managing Director

Mr. Mohammadul Hoque, Managing Director of the company existing five-year term as will expire in December 2025. In accordance with the Companies Act, 1994, a Managing Director is eligible for reappointment Mr. Mohammadul Hoque for next five years term. The Nomination and Remuneration Committee (NRC) conducted a thorough review of Mr. Hoque's performance and activities and expressed their satisfaction with his leadership. The committee also reviewed his nomination, remuneration and other associated benefits, ultimately expressing full approval. It has proposed that Mr. Mohammadul Hoque, be re-appointed at the company's upcoming 30th Annual General Meeting for another five-year term, without remuneration.

Appointment of Female Independent Director

As per Notification No. BSEC/CMRRCD/2009-193/76/PRD/151 dated 04 April 2024, a new Female Independent Director is required to be appointed. After detailed discussion it was proposed in the meeting that Mrs. Rezina Parveen Retired from Public Servants. She is a Deputy Managing Director (Grade-2) at Agrani Bank PLC may be appointed as Female Independent Director. The Nomination and Remuneration Committee recommended to the Board for the appointment of Mrs. Rezina Parveen as a Female Independent Director and the Board appointed him for a term of three years. The matter would be placed for the approval of the honorable shareholders in the 30th Annual General Meeting.

Code of Conduct and Operating Guidelines

Anlima Yarn Dyeing Limited has established a Code of Conduct for the Board of Directors and comprehensive Operating Guidelines for all employees, which form an integral part of the company's Service Rules and Regulations. These frameworks are designed to uphold the highest standards of ethics, integrity and professionalism across all levels of the organization, ensuring that the company's operations remain aligned with its core values and corporate governance principles.

Chairman, Managing Director and Board Members

At Anlima Yarn Dyeing Limited, the roles of the Chairman of the Board and the Managing Director are distinct yet complementary, each contributing to the Company's governance and overall performance. The Chairman of the Board plays a pivotal role in overseeing the effectiveness of the Board's operations, ensuring that all members contribute constructively to discussions and decision making processes. The Chairman's leadership is critical in fostering an environment of collaboration, guiding the Board in fulfilling its fiduciary duties and endorsing the positive contributions of each Director to the Company's success. The Managing Director, on the other hand, bears the ultimate responsibility for driving and enhancing the Company's performance. This includes ensuring that the strategic direction and operational decisions are aligned with the Board approved policies. The Managing Director acts as the steward of the Company's daily operations, implementing the Board's vision while continuously working to enhance operational efficiency, profitability and stakeholder value.

Certification by the Managing Director and Chief Financial Officer

The report of the Managing Director (Chief Executive Officer) and Chief Financial Officer is placed in this report **Annexure-A.**

Corporate Governance Compliance Report

The directors are pleased to certify that the company has followed all the requirements set forth in Bangladesh Securities and Exchange Commission Notification No. SEC/CMRRCD/ 2006-158/207/Admin/80, which was published on June 3, 2018 and Notification No.: BSEC/CMRRCD/2009-193/ 66/PRD/148 dated 16 October 2023. The report on compliance is located in **Annexure-B & C.**

Explanations on adverse remark of Auditor's Report 2024-25 as below:

Emphasis of Matters

1. The company is currently operating at a sustained loss. Since WPPF distributions can only be made from profits and the company presently has no net profit and carries negative retained earnings, accordingly, no provision for WPPF has been made during these periods. Management intends that, once the company returns to a stable financial position, it will take the necessary steps to address the WPPF requirements.
2. During the subsequent period, an amount of Tk. 23,50,000.00 has been collected, representing 41% of the total receivables classified under "Receivable Maturity More Than One Year." In accordance with the requirements of IFRS-9 Financial Instruments and considering the potential for expected credit loss, the management has recognized a 5% provision for bad debts against these receivables.

Material Uncertainty Related to Going Concern

The Board of Directors and management have undertaken various strategic and operational initiatives to address these challenges and improve the Company's financial position. The key actions include:

- Maintaining constant communication with the relevant government authorities to ensure an uninterrupted and adequate gas supply at the required pressure levels;
- Implementing effective cost control measures to reduce production expenses;
- Taking steps to increase production volume in line with market demand;
- Enhancing sales volume and selling price per unit to recover from negative retained earnings and improve working capital; and
- Expanding efforts to boost export orders and strengthen the Company's production and sales performance.

The management remains committed to taking all necessary measures to sustain the Company's operational and financial stability. Based on the progress of these initiatives and future projections, the Board of Directors is confident that Anlima Yarn Dyeing Limited will continue its operations as a going concern for the foreseeable future.

Service of External Auditor

After being chosen as the company's auditors at the 29th annual general meeting, Islam Quazi Shafique & Co., Chartered Accountants, there successfully completed the audit for the year ended June 30, 2025, in compliance with corporate governance practices and BSEC guidelines. The company did not engage in any others' services from its outside auditors.

Appointment of External Auditor

The Company's existing statutory auditors, Islam Quazi Shafique & Co., Chartered Accountants, who were appointed at the 29th Annual General Meeting, have satisfactorily completed the audit for the financial year ended 30th June 2025. The company received proposal and which was placed in the Audit Committee meeting and it was proposed to the Board of Directors meeting for approval. The Board of Directors recommended Islam Quazi Shafique & Co., Chartered Accountants, Gulfesha Plaza (10th Floor), 8 Shahid Sangbadik Selina Parvin Road, Boro Magbazar, Dhaka-1217 for re-appointment as auditors of the company, fees Tk.120,000.00 (one lac twenty thousand) for the year 2025-26. The matter is placed for the decision of the honorable shareholders and approval in the 30th Annual General Meeting.

Audit Committee

The Audit Committee plays a crucial role in supporting the Board of Directors in fulfilling its oversight responsibilities, thereby ensuring the Company's financial integrity and compliance with regulatory standards. The Committee is empowered to call upon the Chief Financial Officer, the Head of Internal Audit and other relevant department heads to attend its meetings, providing expert insights and guidance when necessary. Throughout the fiscal year, the Audit Committee convened on four occasions to thoroughly assess its mandate and responsibilities. During these sessions, the Committee rigorously reviewed key documents, including the Company's Code of Conduct and the Corporate Governance Code as issued by the Bangladesh Securities and Exchange Commission. This process ensures that the Company's practices align with both regulatory requirements and best governance standards. The primary duties and responsibilities of the Audit Committee are comprehensively outlined in the Audit Committee Report, which forms an integral part of this report. For further details on the Committee's activities and contributions, please refer to **Annexure-D**, where a full account of its actions and findings is provided.

Nomination and Remuneration Committee

The Nomination and Remuneration Committee (NRC) is chaired by the Independent Director, ensuring impartiality and effectiveness in the committee's deliberations and decisions. When required, the Head of Human Resources is invited to attend meetings, providing valuable insights into human resource matters and organizational needs. The NRC works closely with the Board of Directors to develop and refine nomination criteria and policies that guide the assessment of directors' and top-level executives' qualifications, desirable qualities, experiences and independence. Additionally, the Committee is responsible for establishing a formal process for evaluating and addressing executive compensation, ensuring alignment with industry standards and the Company's strategic goals, which can be found in **Annexure-E** of this report.

Nomination and Remuneration Policy

Nomination and Remuneration Policy in line with the regulation issued by the Bangladesh Securities and Exchange Commission on June 3, 2018, under regulation No. BSEC/CMRRCD/ 2006-158/207/Admin/80. Establishing a thorough structure for the company's Nomination and Remuneration to its performance from business and compliance perspective in the aim of this policy. The comprehensive policy for NRC can be accessed on the company's website: **www.anlima.com**.

Appointment of Corporate Governance Auditor

The corporate governance audit for the year ending June 30, 2025 was satisfactorily completed by the company's current auditors, Ashraf Uddin & Co., Chartered Accountants, Principal Office: 142/B Green Road (3rd & 4th) Floor Dhaka-1205, Bangladesh. They were appointed as auditors of the company for the year 2024-25. Their contract has expired, but they are qualified and have indicated that they would like to continue working on the audit in 2025-26. The proposal was received by the company, brought up in the Audit Committee meeting and submitted for consideration at the Board of Directors meeting. The selection of Ashraf Uddin & Co., Chartered Accountants as the company's corporate governance auditors, fees Tk. 25,000.00 (twenty-five thousand) for the fiscal years 2025-26 was proposed by the board of directors. The matter is submitted for the respectable shareholders' approval in the AGM.

Management Discussion and Analysis

This section provides a thorough and insightful analysis by the management, offering an in-depth review of the Company's activities, operational performance and overall financial position. It includes a detailed explanation of any significant changes made to the financial statements, ensuring transparency in how these modifications affect the presentation of financial data to shareholders. In addition to this, the report delivers a concise overview of both the domestic and global financial landscapes, placing the Company's financial performance within the broader economic context. This includes a clear summary of the Company's financial results, key performance indicators and its current standing in the market. In this regard, adapting to market trends and enhancing operational efficiency will be pivotal to the Company's ability to sustain growth and achieve long-term success.

Accounting policies and estimation for preparation

The financial statements have been meticulously prepared in full conformity with the International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), the Companies Act of 1994, the Securities and Exchange Rules of 1987 and the relevant directives issued by the Bangladesh Securities and Exchange Commission (BSEC). Furthermore, compliance has been ensured with the Financial Reporting Act of 2015 and all other applicable laws and regulations of Bangladesh, reflecting the company's unwavering commitment to accuracy, transparency and global best practices in financial reporting.

Cash flows in absolute figure for such changes

During the year under review, there were no material changes to the company's accounting policies or estimations that could materially affect its financial performance, position or cash flows. Cash and cash equivalents comprise balances held in current accounts and cash on hand, which are readily convertible into known amounts of cash and carry minimal risk of value fluctuation. The Statement of Cash Flows has been prepared using the Direct Method in accordance with IAS 7. Further details and clarifications are provided in Note 8.00 of the financial statements, which corroborates the presentation of cash flows and related disclosures.

Comparative analysis of key operations and financial data of last five years

Detailed comparisons of key performance indicators for the last 5 years are given below:

Financial Position:	Taka	2024-25	2023-24	2022-23	2021-22	2020-21
Authorized Capital	000'Tk	200,000	200,000	200,000	200,000	200,000
Paid up Share Capital	000'Tk	178,678	178,678	178,678	178,678	178,678
Reserves and Surplus	000'Tk	8,162	8,162	8,162	8,162	8,162
Shareholders' Equity	000'Tk	100,645	153,997	186,242	184,795	189,947
Total Assets	000'Tk	322,788	394,997	423,568	383,619	406,868
Fixed Assets - Cost	000'Tk	666,439	666,439	666,416	639,627	639,627
Fixed Assets - Carrying Value	000'Tk	218,180	230,645	243,963	230,184	243,473
Net Working Capital	000'Tk	(93,685)	(49,547)	(32,485)	(17,905)	-25,053
Net profit after tax	000'Tk	(53,352)	(32,244)	1,447	(3,263)	825
Results of Operation;						
Revenue from Sales	000'Tk.	120,416	139,233	162,298	155,567	155,028
Cost of Goods Sold	000'Tk.	160,398	164,556	140,789	144,257	136,416
Gross Profit	000'Tk.	(39,982)	(25,323)	21,508	11,310	18,613
Operating Profit	000'Tk.	(57,473)	(43,104)	2,846	(7,040)	1,433
Net Profit after Tax	000'Tk.	(53,352)	(32,244)	1,447	-	825
Earnings per Share	Tk.	(2.99)	(1.80)	0.08	-	0.05
Dividend per Share	Tk.	-	-	-	-	0.20
Key Financial Ratios:						
Current Ratio	Times	0.52:1	0.77:1	0.85:1	0.89:1	0.87:1
Inventory Turnover	Times	18.55	3.24	2.20	2.03	1.92
Receivable Turnover	Days	157.84	256.42	245.16	180.92	187.94
Debt Equity Ratio	Tk.	3.21	1.11: (11)	92.26	74:26	77:23
Return on Investment	%	(16.53)	(8.16)	-	(0.01)	0.20
Net Assets Value per Share	Tk.	5.63	8.62	10.42	10.34	10.63
Market Value of Share (as on 30th June)	Tk.	22.60	30	36.20	37.70	37.40
Dividend Yield	%	-	-	-	-	0.53
Price Book Value Ratio	Times	0.25	0.29	0.28	0.27	0.28

Compare financial position of cash flows with the peer industry scenario

The Company's primary product lines-sewing thread and yarn dyeing services-are distinctive offerings within the market. However, it is important to note that there are no directly comparable products or business models within the industry, particularly when considering potential acquisition targets. This makes it challenging to draw meaningful comparisons between the Company's financial position, cash flows and those of peer enterprises. Additionally, the Company's financial statements differ significantly from those of other businesses, further complicating any side-by-side evaluation. The divergence in accounting practices, operational structures and revenue models between the Company and its peers renders direct financial comparison impractical. As a result, drawing reliable conclusions about the Company's financial standing in relation to its peers is not currently feasible.

Global and Bangladesh Economic cenario

The global economy continues to navigate a period of moderate growth amid persistent inflation and high debt burdens. According to the International Monetary Fund (IMF) elevated commodity prices in the world market are expected to last longer than previously anticipated, prolonging inflationary pressures even as economic momentum remains subdued. The global growth outlook for 2024 and 2025 stands at 3.2 percent, with developing and emerging economies projected to expand by 4.2 percent, while advanced economies grow more modestly at 1.8 percent. Although inflation is gradually easing, the pace of disinflation remains uneven. The IMF expects global headline inflation to decline from an average of 6.7 percent in 2023 to 5.8 percent in 2024 and further to 4.3 percent in 2025. Advanced economies are likely to experience faster stabilization approaching 2 percent by 2025 while emerging and developing economies will see inflation drop from 8.1 percent in 2023 to around 5.9 percent by 2025. Trade growth continues to trail global GDP, underscoring fragile global demand and supply chain adjustments. The world, therefore, faces the twin challenges of high debt and low growth, requiring prudent fiscal management, innovation and stronger multilateral cooperation to foster a more resilient recovery.

Turning to the domestic front, Bangladesh's economy is showing resilience but remains under pressure from inflation, external vulnerabilities and slower global demand. The World Economic Outlook projects Bangladesh's was GDP growth at 4.5 percent for FY 2024-25, with overall inflation averaging 9.7 percent. The World Bank, in its latest assessment, forecasts growth to moderate further to 4.0 percent by the end of the fiscal year, attributing the slowdown to political uncertainty, reduced private investment and the aftermath of recent floods. Meanwhile, the Asian Development Bank (ADB) remains slightly more optimistic, estimating growth at 5.1 percent, supported by steady export earnings and robust remittance inflows. Despite current headwinds, Bangladesh remains one of South Asia's most dynamic economies. It ranks 25th globally in purchasing power parity (PPP) and 35th in nominal GDP, reflecting its growing contribution to the global economy. The nation's continued expansion in manufacturing, particularly in ready-made garments, rising domestic consumption and strategic infrastructure development underpin its long-term growth potential.

Looking ahead, as global inflation is expected to ease to around 3.5 percent beyond 2025, Bangladesh's economic stability will hinge on sustaining prudent fiscal and monetary policies, strengthening its financial sector, diversifying exports and advancing structural reforms. With these efforts, Bangladesh is well positioned to transform short-term challenges into opportunities for inclusive, sustainable and resilient growth.

Risk & Concerns, explaining such risk and concerns mitigation plan

The country's Ready-Made Garment (RMG) sector is currently facing significant challenges due to political instability and unpredictable international tariff policies. Consequently, orders for garments produced by our RMG division have stagnated. This downturn has led to a contraction in knitting yarn orders the primary driver of our dyeing business. In an intensely competitive market with limited work orders, our skilled marketing team has diligently pursued order acquisitions, striving to minimize cost of goods sold (CGS) through effective negotiations. However, ongoing issues with gas supply shortages and low gas pressure have severely disrupted production, exacerbating operational difficulties. The increased production costs, coupled with low market prices, have resulted in the rejection of numerous orders.

The company's management remains committed to maintaining robust internal controls to mitigate risks associated with financial reporting. They believe that strengthening supplier relationships, implementing accurate product costing and pursuing strategic long-term market expansion will help contain rising expenses. The company adheres strictly to relevant accounting and financial reporting standards to manage and address these financial risks effectively. The financial statements provide a comprehensive overview of the company's risk management framework, detailing controls in place to mitigate financial, credit, liquidity and market risks. Further elaboration on these risks can be found in **Note 2.14** of the consolidated financial statements.

Future plan or projection or forecast for company's operation

Anlima Yarn Dyeing Limited's management is determined to continue on with business as usual for the foreseeable future and is acting to put the required, practical plans and strategies into action in order to sustain the company's financial standing and performance.

- To increase the production volume, continued to maintained constant communication with the responsible authorities to ensure uninterrupted gas power supply with actual pressure;
- Various effective steps are ongoing operation to reduce production cost;
- By increasing production according to demand for the product and increasing the sales volume and selling price per unit to recover our negative retained earnings and excess of current liabilities than current assets; and
- To boost export orders and recover production, the company's management anticipates better performance in the days ahead.

Website of the Company

The company maintains an official website: **www.anlima.com** which has been operational since its listing date and is linked to the websites of the relevant stock exchanges. The website serves as a comprehensive communication platform for stakeholders and is regularly updated to ensure timely dissemination of information. The "Investor" section of the website is dedicated to serving shareholders and the investment community. It provides access to essential corporate disclosures and reports, including the Directors' Report, Corporate Governance Report, Financial Statements, Shareholding Patterns, Dividend Policy, Price Sensitive Information and other relevant updates. Through this platform, the company ensures transparency, accountability and ease of access to all statutory and regulatory disclosures, reinforcing its commitment to maintaining the highest standards of corporate governance and investor relations.

29th Annual General Meeting

Anlima Yarn Dyeing Limited held its 29th Annual General Meeting (AGM) on December 23, 2024, in compliance with Order No. SEC/SRMIC/94-231/25, issued by the Bangladesh Securities and Exchange Commission (BSEC) on July 8, 2020. To ensure transparency and wider shareholder participation, the meeting was conducted both in person and through live online streaming via a secure digital platform.

The meeting commenced with a recitation from the Holy Quran, followed by a welcoming address from the Chairperson, who then invited the Managing Director to conduct the proceedings. A total of 61 shareholders attended the AGM. The meeting was presided over by Mr. Mohammadul Hoque, Managing Director, with the participation of Mr. Mohammad Arif Hossain, Chief Financial Officer. The Board of Directors, Mrs. Hubbun Nahar Lily, Ms. Aniqa Haque, Mr. Alwi M. Haque and Mr. Md. Khurshed Hossain (Independent Director) were also present. During the session, shareholders were provided the opportunity to discuss and raise questions regarding the company's operational and financial performance for the fiscal year 2023-24. The Board Members and Statutory Auditors responded to the queries with detailed explanations, reaffirming the company's commitment to openness, accountability and sound corporate governance. The meeting concluded with a vote of thanks to the shareholders for their continued trust and support in the company's journey of sustainable growth and excellence.

Acknowledgement and Appreciation

The Board of Directors expresses its sincere appreciation and heartfelt gratitude to the valued shareholders for their continued confidence, support and patronage, which have been instrumental in the company's sustained growth and success. The Board also conveys its profound appreciation to all regulatory authorities and government agencies, particularly the Bangladesh Securities and Exchange Commission (BSEC), Bangladesh Bank, Central Depository Bangladesh Limited (CDBL), Dhaka Stock Exchange PLC, Chittagong Stock Exchange PLC, the Department of Customs, the National Board of Revenue (NBR), as well as the company's bankers, insurers, vendors, customers and members of the press and media for their continued cooperation and support.

The Board further extends its warm felicitations to the management team and all employees of Anlima Yarn Dyeing Limited for their unwavering dedication, diligence and professionalism in overcoming challenges and driving the company forward, even amidst adversity. With collective effort and continued support from all stakeholders, the Board remains optimistic about a stronger, more resilient and sustainable future for the company.

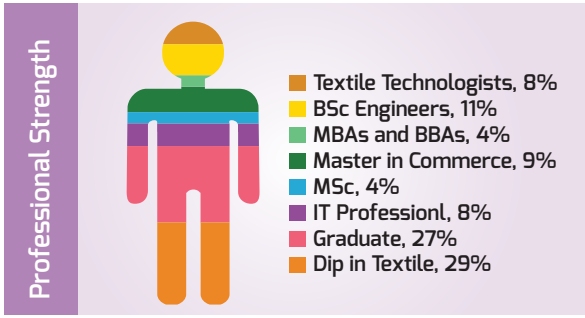
Allah Hafez!

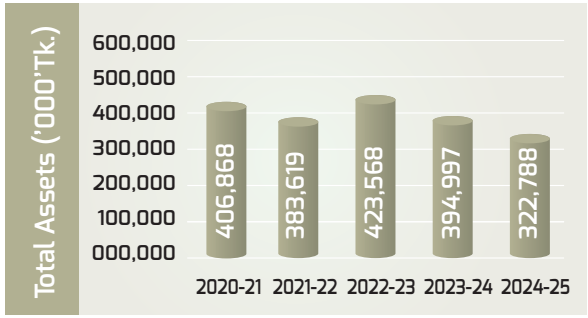
On behalf of the Board of Directors

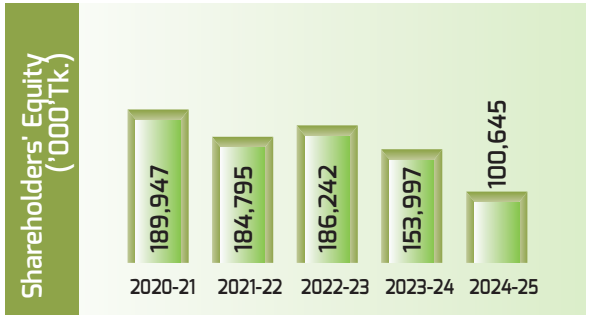
Hubbun Nahar Lily
Chairperson

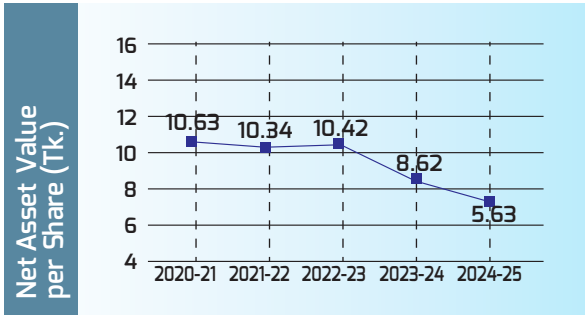
Mohammadul Hoque
Managing Director

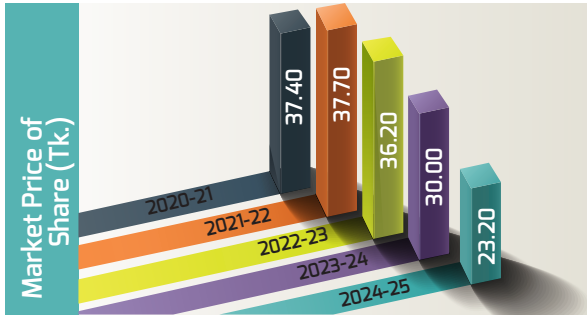
Key Performance Indicators

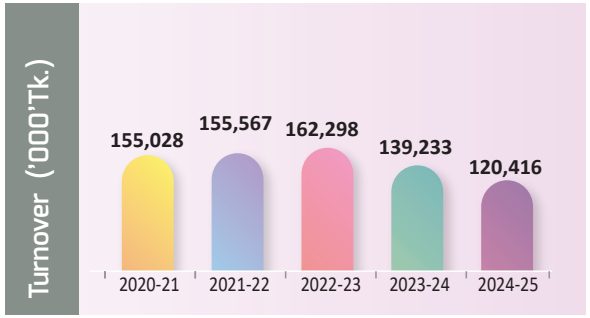


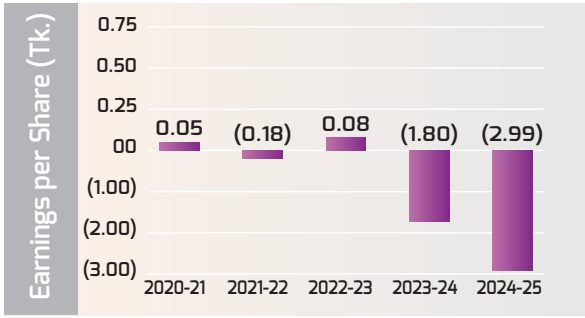












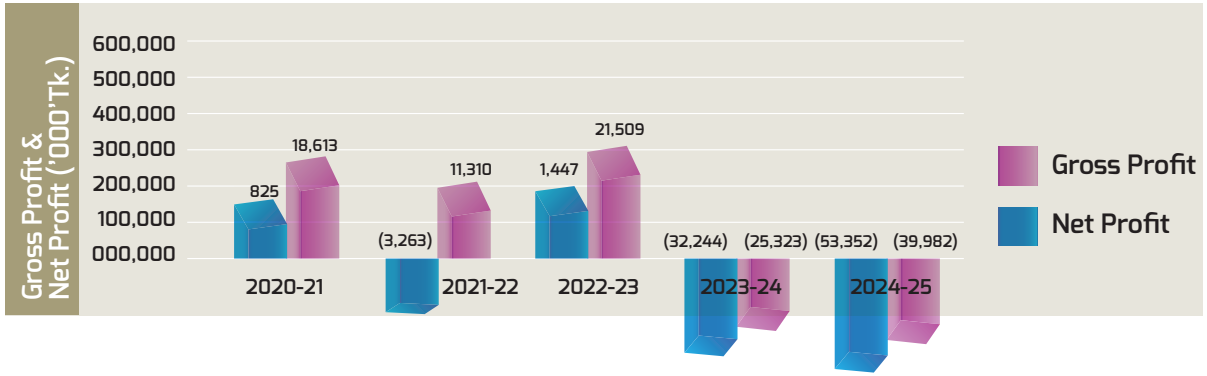


PHOTO GALLERY

29th Annual General Meeting 2024



PHOTO GALLERY















Certificates



BANGLADESH ASSOCIATION OF PUBLICLY LISTED COMPANIES

Renewed Certificate

This is to certify that

ANLIMA YARN DYEING LIMITED

is an Ordinary Member of Bangladesh Association of Publicly Listed Companies and is entitled to all the rights and privileges appertaining thereto.

This certificate remains current until 31st December, 2025.

Ref. No: CM-2025/206

Date of issue : May 6, 2025

BAPLC

Secretary General



Orion Registrar, Inc., USA
Certificate of Registration

Anlima Yarn Dyeing Limited
Head Office: Suite 4/2, City Heart
67 Naya Paltan
Dhaka-1000, Bangladesh

ISO 9002:94

Dyeing, Quality Assurance and Marketing of Yarn and Thread



HOHENSTEIN

Anlima Yarn Dyeing Ltd.
Suite # 4/2, City Heart, 67, Naya Paltan
Dhaka - 1000, BANGLADESH

CONFIDENCE IN TEXTILES
Tested for harmful substances
according to Oeko-Tex Standard 100

Anlima Yarn Dyeing Limited

Declaration by MD and CFO

October 18, 2025

The Board of Directors
Anlima Yarn Dyeing Limited
Suite #4/3, City Heart,
67 Naya Paltan, Dhaka-1000.

Subject: Declaration on Financial Statements for the year ended on June 30, 2025.

Dear Sir(s),

Pursuant to the condition No. 1(5)(xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June 2018, under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

(1) The Financial Statements of Anlima Yarn Dyeing Limited for the year ended on June 30, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;

(2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;

(3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;

(4) To ensure above, the Company has taken adequate care in installing a system of internal control and maintenance of accounting records;

(5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and

(6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:

(i) We have reviewed the financial statements for the year ended on June 30, 2025 and that to the best of our knowledge and belief:

(a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(b) these statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.

(ii) There are, to the best of knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

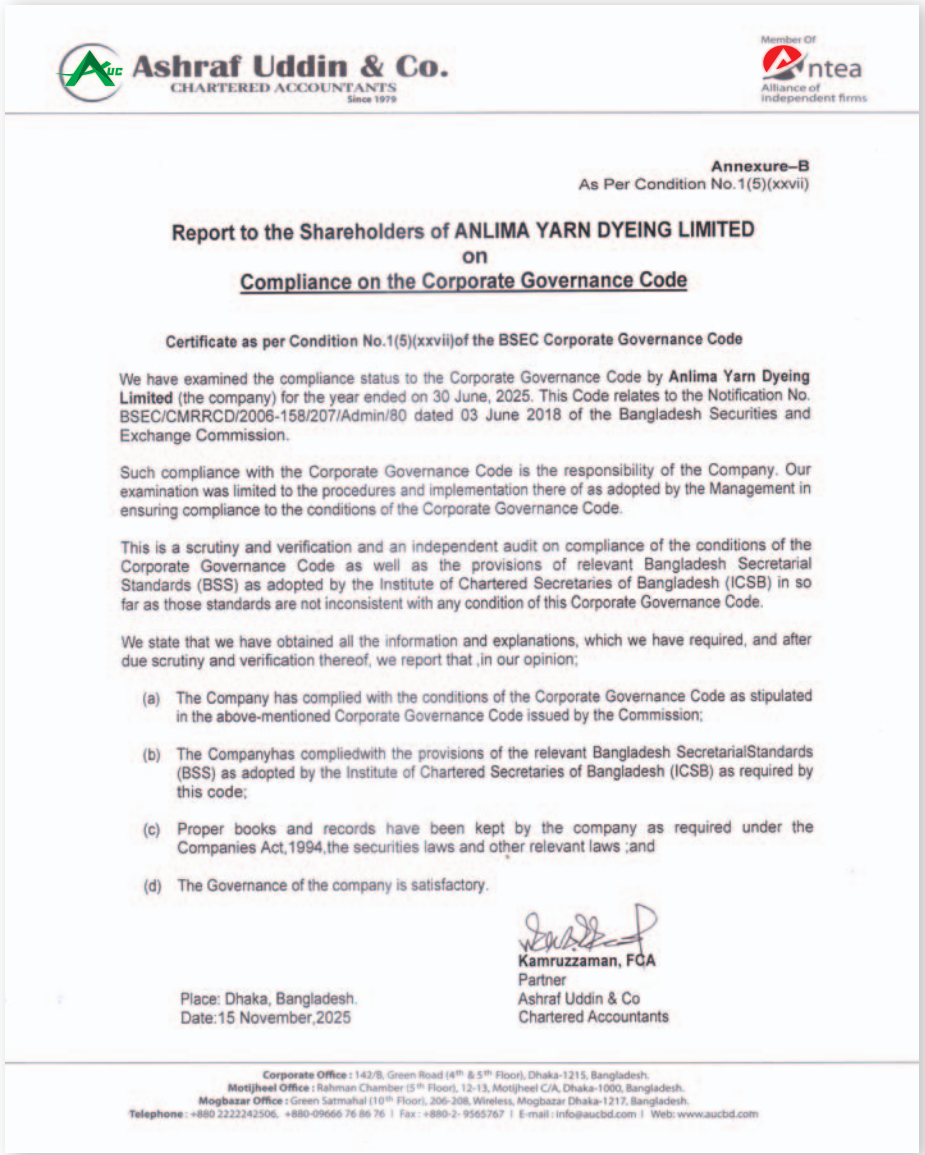
Sincerely yours,

Mohammadul Hoque
Managing Director

Mohammad Arif Hossain
Chief Financial Officer

Date: October 18, 2025
Dhaka, Bangladesh

Report to the Shareholders of Anlima Yarn Dyeing Limited on compliance of Corporate Governance Code



Ashraf Uddin & Co.
CHARTERED ACCOUNTANTS
Since 1979

Member Of Ntea
Alliance of Independent firms

Annexure–B
As Per Condition No.1(5)(xxvii)

Report to the Shareholders of ANLIMA YARN DYEING LIMITED
on
Compliance on the Corporate Governance Code

Certificate as per Condition No.1(5)(xxvii)of the BSEC Corporate Governance Code

We have examined the compliance status to the Corporate Governance Code by **Anlima Yarn Dyeing Limited** (the company) for the year ended on 30 June, 2025. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation there of as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that ,in our opinion;

(a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above-mentioned Corporate Governance Code issued by the Commission;

(b) The Companyhas compliedwith the provisions of the relevant Bangladesh SecretarialStandards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this code;

(c) Proper books and records have been kept by the company as required under the Companies Act,1994,the securities laws and other relevant laws ;and

(d) The Governance of the company is satisfactory.

Kamruzzaman, FCA
Partner
Ashraf Uddin & Co
Chartered Accountants

Place: Dhaka, Bangladesh.
Date:15 November,2025

Corporate Office : 142/B, Green Road (4th & 5th Floor), Dhaka-1215, Bangladesh.
Motijheel Office : Rahman Chamber (5th Floor), 12-13, Motijheel C/A, Dhaka-1000, Bangladesh.
Mogbazar Office : Green Satmahal (10th Floor), 206-208, Wireless, Mogbazar Dhaka-1217, Bangladesh.
Telephone : +880 2222242506, +880-09666 76 86 76 I Fax : +880-2- 9565767 I E-mail : info@aucbd.com I Web: www.aucbd.com

Corporate Governance Compliance Report

Status of compliance with the conditions imposed by the Bangladesh Securities and Exchange Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969 is presented below:

(Report under Condition No. 9)

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
1	**Board of Directors:**			
1(1)	Board size (Board members should not be less than 5 and more than 20)	√		
1(2)	**Independent Directors:**			
1(2)(a)	Independent Directors should be at least 2(two) directors or one-fifth (1/5) of the total number of directors in the company's Board, whichever is higher, shall be independent directors of the company. And provided that the Board shall appoint at least 1(one) female independent director.	√		
1(2)(b)(i)	Does not hold any share or holds less than 1% shares of the total paid-up shares in the company	√		
1(2)(b)(ii)	Not connected with any sponsor/director/shareholders who holds 1% or more shares of the total paid-up shares on the basis of family relationship	√		
1(2)(b)(iii)	Has not been an executive of the company in immediately preceding 2 (two) financial years	√		
1(2)(b)(iv)	Does not have any relationship, whether pecuniary or otherwise, with the company or its subsidiary/ associated companies	√		
1(2)(b)(v)	Not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange	√		
1(2)(b)(vi)	Not a shareholder, director expecting independent director or officer or any member or TREC holder of stock exchange or an intermediary of the capital market	√		
1(2)(b)(vii)	Not a partner or an executive or was not involved with the audit activities in the preceding 3 (three) years of the company's statutory audit firm	√		
1(2)(b)(viii)	Not be an independent director in more than 5 (five) listed companies	√		
1(2)(b)(ix)	Has not been convicted by a court of competent jurisdiction as a defaulter in any loan to a bank or a NBFI	√		
1(2)(b)(x)	Not been convicted for a criminal offence involving moral turpitude	√		
1(2)(c)	Independent Director would be appointed by the Board and approved by the share holders in the AGM	√		
1(2)(d)	The post cannot remain vacant for more than 90 (ninety) days	√		No such case
1(2)(e)	Tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for1 (one) tenure only	√		
1(3)	**Qualification of Independent Director:**			
1(3)(a)	Should be knowledgeable individual with integrity to ensure compliance with financial, regulatory and corporate law and make meaningful contribution to business	√		
1(3)(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of TK. 100.00 million or any listed company or of any national or international chamber of commerce or business association	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(3)(b)(ii)	Professional position in an unlisted company having minimum paid-up capital of TK. 100.00 million or of a listed company	√		
1(3)(b)(iii)	Former Official not below 5th Grade of the national pay scale with having at least educational background of bachelor degree in Economics or Commerce or Business or Law	√		
1(3)(b)(iv)	University Teacher with educational background in Economics or Commerce or Business Studies or Law			N/A
1(3)(b)(v)	An advocate practicing at least in the High Court Division or Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification			N/A
1(3)(c)	At least 10 (ten) years of experience in any field mentioned in clause (b)	√		
1(3)(d)	Special cases for relaxation of qualification of Independent Directors			N/A
1(4)	**Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer**			
1(4)(a)	The positions of the Chairperson of the Board and the MD and/or CEO would be filled by different individuals	√		
1(4)(b)	The MD and/or CEO of a listed company would not hold the same position in another listed company	√		
1(4)(c)	The Chairperson of the Board would be elected from among the non-executive directors of the company	√		
1(4)(d)	The Board shall clearly define roles and responsibilities of the Chairperson and the MD or CEO	√		
1(4)(e)	In the absence of Chairperson one of the remaining non executive directors would be selected as the Chairperson for the particular board meeting.	√		No such case
1(5)	**The Directors' Report to Shareholders:**			
1(5)(i)	Industry outlook and possible future developments in the industry	√		
1(5)(ii)	Segment–wise or product wise performance	√		
1(5)(iii)	Risks and concerns	√		
1(5)(iv)	Discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin	√		
1(5)(v)	Discussion on continuity of any extra-Ordinary Gain or Loss	√		
1(5)(vi)	Basis for related party transactions	√		
1(5)(vii)	Utilization of proceeds raised through public issues, rights issues and or any other instruments			N/A
1(5)(viii)	Explanation if the financial results deteriorated after the company goes for IPO, RPO, Rights Offer, Direct Listing etc.			N/A
1(5)(ix)	Explanation about significant variance occurs between Quarterly Financial Performance, Annual Financial statements	√		
1(5)(x)	Remuneration to directors including Independent Directors	√		
1(5)(xi)	The financial statements present fairly its state of affairs, result of its operations, cash flows and changes in equity.	√		
1(5)(xii)	Maintenance of proper books of Accounts	√		
1(5)(xiii)	Appropriate Accounting Policies and estimates have been applied	√		
1(5)(xiv)	Followed IAS/BAS/IFRS and BFRS in preparation of Financial statements	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(5)(xv)	Internal Control System has been effectively implemented and monitored.	√		
1(5)(xvi)	Minority Shareholders have been protected	√		
1(5)(xvii)	Ability to continue as a going concern	√		
1(5)(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and he reasons thereof shall be disclosed	√		
1(5)(xix)	Summary of key operating and financial data of at least preceding 5 (Five) year	√		
1(5)(xx)	Reasons for not declared dividend	√		
1(5)(xxi)	Declaration of no bonus share or stock dividend as interim dividend	√		
1(5)(xxii)	Number of Board meetings held during the year and attendance by the Directors	√		
1(5)(xxiii)	**Pattern of Shareholding (Along with name wise details):**			
1(5)(xxiii)(a)	Parent/Subsidiary/Associate companies and other related parties	√		
1(5)(xxiii)(b)	Directors, CEO, CS, CFO, HIA and their spouses and minor children	√		
1(5)(xxiii)(c)	Executives	√		
1(5)(xxiii)(d)	10% or more voting interest	√		
1(5)(xxiv)	**Appointment /reappointment of Directors:**			
1(5)(xxiv)(a)	Resume of the Directors	√		
1(5)(xxiv)(b)	Expertise in specific functional areas	√		
1(5)(xxiv)(c)	Name of companies in which the person also holds the directorship and membership of committees of the board	√		
1(5)(xxv)	**Management's discussion on company's position:**			
1(5)(xxv)(a)	Accounting policies and estimation for preparation of financial statements	√		
1(5)(xxv)(b)	Clear description if any changes in accounting policies and estimation and its effects	√		
1(5)(xxv)(c)	Comparative analysis with immediate preceding 5 (five) years	√		
1(5)(xxv)(d)	Comparison with the peer industry scenario	√		
1(5)(xxv)(e)	Brief explanation of the financial and economic scenario of the country and the globe	√		
1(5)(xxv)(f)	Risk and concerns and mitigation plan	√		
1(5)(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position	√		
1(5)(xxvi)	Declaration or certification by the CEO and CFO to the Board	√		
1(5)(xxvii)	Disclosing the report and as well as certificate as per Annexure-A & B	√		
1(6)	Meeting of the Board of Directors	√		
1(7)	Code of Conduct for the Chairperson, other Board members and CEO	√		
1(7)(a)	Code of conduct based on recommendation of the NRC	√		

Condition No.	Title	Compliance Status (Put ✓ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(7)(b)	Posting code of conduct on the website determined by the NRC	✓		
2	**Governance of Board of Directors of Subsidiary Company**			
2(a)	Compositions of the Board of Directors to be similar to holding company			N/A
2(b)	At least 1 (one) independent director to subsidiary company			N/A
2(c)	Submission of minutes to the holding company			N/A
2(d)	Review of minutes of subsidiary company by the holding company			N/A
2(e)	Review of Financial Statement by the holding company			N/A
3	**Appointment of MD or CEO, CFO, Head of Internal Audit and Compliance & CS**			
3(1)(a)	Appointment of MD or CEO, CS, CFO and a Head of Internal Audit and Compliance	✓		
3(1)(b)	Positions of MD or CEO, CS, CFO and a Head of Internal Audit and Compliance are filled by the different individuals	✓		
3(1)(c)	MD or CEO, CS, CFO and HIAC don't hold any executive position in other company at the same time	✓		
3(1)(d)	Defining roles and responsibilities and duties of CFO, HIAC & CS	✓		
3(1)(e)	Rules of removing MD or CEO, CS, CFO and HIAC	✓		
3(2)	**Requirement to attend Board of Directors' Meetings**			
3(2)	MD or CEO, CS, CFO and HIAC shall attend the meeting of the Board and shall not attend such part of which involves their personal matters	✓		
3(3)	**Duties of MD or CEO and CFO**			
3(3)(a)(i)	Reviewed the materially untrue statement or omit any material fact of the financial statement	✓		
3(3)(a)(ii)	Reviewed about compliance of the accounting standards	✓		
3(3)(b)	Reviewed about fraudulent, illegal or violation of the companies' code of conduct	✓		
3(3)(c)	Disclosed the certificate of the MD or CEO and CFO in the Annual Report	✓		
4	**Board of Director's Committee**			
4(i)	Audit Committee	✓		
4(ii)	Nomination and Remuneration Committee	✓		
5	**Audit committee**			
5(1)(a)	Audit Committee as the sub-committee of the Board of Directors	✓		
5(1)(b)	Assistance of the Audit Committee to Board of Directors	✓		
5(1)(c)	Responsibility of the Audit Committee to the Board of Directors	✓		
5(2)	**Constitution of the Audit Committee**			
5(2)(a)	Audit Committee should be composed of at least 3 (Three) members	✓		
5(2)(b)	Members of the audit committee would be appointed by the Board of Directors	✓		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
5(2)c)	Qualified members in audit committee	√		
5(2)(d)	Term and conditions of service of audit committee members	√		
5(2)(e)	Secretary of the audit committee	√		
5(2)(f)	Quorum of the audit committee	√		
5(3)	**Chairperson of the Audit Committee:**			
5(3)(a)	The Chairperson would be selected by the Board of Directors	√		
5(3)(b)	In absence of chairperson one of themselves will be selected as the chairperson for that particular meeting	√		No such case
5(3)(c)	Chairman of the audit committee present in the AGM	√		
5(4)	**Meeting of the Audit Committee**			
5(4)(a)	Audit committee should conduct at least 4 (four) meetings in a financial year	√		
5(4)(b)	Quorum of the meeting of the audit committee shall be constituted in presence of two-third (2/3) of the members of audit committee	√		
5(5)	**Role of Audit Committee:**			
5(5)(a)	Oversee the financial reporting process	√		
5(5)(b)	Monitor choice of the accounting policy and principals	√		
5(5)(c)	Monitor Internal Control Risk Management Process	√		
5(5)(d)	Oversee hiring and performance of external auditors	√		
5(5)(e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the board for approval or adoption	√		
5(5)(f)	Review the annual financial statements with the management before submission to the board for approval	√		
5(5)(g)	Review the Quarterly and Half Yearly financial statements before submission to the board for approval	√		
5(5)(h)	Review the adequacy of internal audit function	√		
5(5)(i)	Review the management's discussion and analysis before disclosing in the Annual Report	√		
5(5)(j)	Review statement of significant related party transactions	√		
5(5)(k)	Review Management letters /Letter of internal control weakness issued by statutory auditors	√		No such case
5(5)(l)	Oversee the determination of audit fees	√		
5(5)(m)	Disclosure about the uses/applications of funds raised by IPO/RPO/Right issue			N/A
5(6)	**Reporting of the Audit Committee:**			
5(6)(a)	Reporting to the Board of Directors			
5(6)(a)(i)	Activities of audit committee shall be reported to the Board of Directors	√		
5(6)(a)(ii)(a)	Conflicts of interests	√		No such case
5(6)(a)(ii)(b)	Suspected or presumed fraud of irregularity or material defect in the internal control system	√		No such case
5(6)(a)(ii)(c)	Infringement of laws, rules and regulations	√		No such case

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
5(6)(a)(ii)(d)	Any other matter disclosed to the Board of Directors	√		No such case
5(6)(b)	Reporting to the Authorities	√		No such case
5(7)	Reporting to the Shareholders and General Investors	√		
6	**Nomination and Remuneration Committee (NRC)**			
6(1)	**Responsibility to the Board of Directors**			
6(1)(a)	Nomination and Remuneration Committee as sub-committee of the Board	√		
6(1)(b)	The NRC assists the Board in formulation of the nomination criteria or policy	√		
6(1)(c)	NRC Recommendation to the board	√		
6(2)	**Constitution of the NRC**			
6(2)(a)	Committee size with at least 3 (three) members	√		
6(2)(b)	Non-executive directors would be the members of the committee	√		
6(2)(c)	Committee members would be nominated and appointed by the Board	√		
6(2)(d)	Board would be authorized to remove and appoint the committee members	√		
6(2)(e)	Any vacancy in the committee should be filled within 180 (One Hundred and Eighty) days by the Board	√		No such case
6(2)(f)	External expert or member can be included in the committee by the Chairperson if necessary	√		No such case
6(2)(g)	Company secretary shall act as the secretary of the committee	√		
6(2)(h)	Quorum of NRC meeting shall not constitute without attendance of an independent director	√		
6(2)(i)	Fees or remuneration is not applicable for any member of NRC	√		
6(3)	**Chairperson of the NRC**			
6(3)(a)	Selection of the chairperson of the committee by the Board	√		
6(3)(b)	In absence of chairperson one of themselves will be selected as the chairperson for that particular meeting	√		No such case
6(3)(c)	Presence of the chairman in the AGM	√		
6(4)	**Meeting of the NRC**			
6(4)(a)	At least one meeting in a financial year	√		
6(4)(b)	Convening any emergency meeting if necessary	√		No such case
6(4)(c)	Constitution of the quorum of the of the meeting in presence of either 2 (two) or 2/3 (two-third) of the members	√		
6(4)(d)	Recording the proceedings of each meeting in the minutes	√		
6(5)	**Role of the NRC**			
6(5)(a)	Independence and responsibility or accountability of NRC	√		
6(5)(b)	NRC shall oversee, among others, various matters and make report with recommendation to the Board	√		
6(5)(b)(i)(a)	Overseeing the level and composition of remuneration and reporting with recommendation to the Board	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks (if any)
		Complied	Not Complied	
6(5)(b)(i)(b)	Overseeing the relationship between remuneration to performance	√		
6(5)(b)(i)(c)	Balance of remuneration of directors and top level executives	√		
6(5)(b)(ii)	Devising a policy on Board's diversity	√		
6(5)(b)(iii)	Identifying the qualified persons and recommend them to the Board about the appointment and removal as directors and top level executives	√		
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board	√		
6(5)(b)(v)	Identifying the needs for employees and determine their selection, transfer, replacement and promotion criteria	√		
6(5)(b)(vi)	Developing, recommendation and reviewing annually human resources and training policies	√		
6(5)(c)	Disclosing the nomination and remuneration policy and the evaluation criteria and activities of NRC in annual report by the company	√		
7	**External/Statutory Auditors:**			
7(1)(i)	Appraisal or valuation services or fairness opinions	√		
7(1)(ii)	Financial Information Systems design and implementation	√		
7(1)(iii)	Book-Keeping or other service related to the accounting and financial statements	√		
7(1)(iv)	Broker-dealer services	√		
7(1)(v)	Actuarial Services	√		
7(1)(vi)	Internal Audit Services	√		
7(1)(vii)	Services that the audit committee determines	√		
7(1)(viii)	Audit or certification services	√		
7(1)(ix)	Service that creates conflict of interest	√		
7(2)	Audit firm could not hold any share of the company they audit	√		
7(3)	Presence of representative of the auditors in the AGM	√		
8	**Maintaining a website by the company:**			
8(1)	An official website linked with the website of stock exchange	√		
8(2)	Keeping the website functional from the date of listing	√		
8(3)	Detailed disclosures on the company's website	√		
9	**Reporting and compliance of Corporate Governance:**			
9(1)	Obtain certificate regarding compliance of conditions of Corporate Governance Guidelines	√		
9(2)	Appointment of certificate provider regarding compliance of conditions of Corporate Governance Code	√		
9(3)	Annexure attached in the Director's Report	√		

Audit Committee Report

For the ended year 2024-25

In accordance with the Bangladesh Securities and Exchange Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June 2018 and the Corporate Governance Code issued thereunder, the Board of Directors of Anlima Yarn Dyeing Limited has duly constituted an Audit Committee. The Committee, being a subcommittee of the Board, assists the Board in fulfilling its oversight responsibilities, particularly in matters relating to financial reporting, internal control systems and audit processes. In alignment with the principles of sound corporate governance, the scope of authority, duties and responsibilities of the Audit Committee have been formally defined in its Terms of Reference (ToR), as approved by the Board.

Scope and Responsibilities of the Audit Committee

The scope of the Audit Committee's activities is defined as follows:

- **Financial Reporting Oversight:** Review and recommend to the Board the approval of quarterly and annual financial statements prepared for statutory purposes;
- **Accounting Policies and Principles:** Monitor and oversee the appropriateness and consistency of accounting policies and principles;
- **Internal Control and Risk Management:** Supervise and evaluate the effectiveness of internal control systems, risk management processes and audit practices;
- **External Audit Oversight:** Oversee the appointment, performance and independence of the external auditors;
- **Management Discussion Review:** Examine the Management's Discussion and Analysis (MD&A) prior to its inclusion in the Annual Report;
- **Compliance with the Audit Committee Charter:** Perform any additional activities stipulated in the Audit Committee Charter or assigned by the Board of Directors;
- **Internal Audit and Compliance:** Monitor the internal audit and compliance functions to ensure adequacy of resources, approve the Internal Audit and Compliance Plan and review internal audit and compliance reports;
- **Governance and Auditor Independence:** Exercise supervisory authority to safeguard governance systems and uphold the independence of statutory auditors;
- **Related Party Transactions:** Review statements of significant related party transactions submitted by management; and
- **Audit Findings and Internal Controls:** Review reports and observations of internal and external auditors pertaining to internal control and risk management systems.

Meetings and Attendance

The proceedings and recommendations of the Audit Committee meetings were regularly reported to the Board of Directors for their consideration and guidance. During the financial year 2024-25, the Audit Committee convened four (4) meetings. The attendance of the members at these meetings is presented below:

Name of the Members	Status	No. of Meeting Held	Attended Meeting
Mr. Md. Shameem Alam Qurashi	Chairman	2	2
Mr. Md. Khurshed Hossain	Ex-Chairman	2	2
Ms. Aniqa Haque	Member	4	4
Mr. Alwi M Haque	Member	4	4

The Chief Financial Officer (CFO), Head of Internal Audit and other relevant departmental heads attended the meetings as and when invited by the Committee to provide necessary insights and clarifications. The Company Secretary served as the Secretary to the Audit Committee and ensured proper documentation and coordination of all proceedings. This report provides a concise summary of the key activities and deliberations of the Audit Committee during the financial year 2024-25.

Activities Carried Out During the Year

During the financial year 2024-25, the Audit Committee of Anlima Yarn Dyeing Limited convened four (4) meetings. The proceedings and recommendations of the Committee were duly reported to the Board of Directors on a timely and regular basis. The draft financial statements, accompanied by comprehensive explanatory notes, were presented to the Committee for review. The Committee engaged in extensive discussions with the Company's management to ensure the integrity, accuracy and transparency of financial disclosures. In discharging its oversight responsibilities, the Audit Committee performed, among others, the following key activities:

- **Financial Statement Review:** The Committee reviewed the quarterly, half-yearly and annual financial statements of the Company in consultation with the Chief Financial Officer and the Managing Director and subsequently recommended them to the Board for consideration. The Committee also discussed audit findings with the external auditors prior to recommending the financial statements for Board approval.
- **Audit Oversight:** The Committee oversaw, reviewed and approved the procedures and activities relating to internal audit, financial reporting and external audit processes to ensure compliance and operational effectiveness.
- **Audit Plan Evaluation:** The Committee reviewed and endorsed the Audit Plan for the financial year 2024-25.
- **External Auditor Performance:** The Committee assessed the performance, scope and quality of work of the statutory auditors, including their audit reports and recommendations.
- **Related Party Transactions:** The Committee examined reports on related party transactions and potential conflicts of interest, including recurrent related party engagements, to ensure that such transactions were conducted at arm's length and in the best interest of the Company.
- **Appointment and Remuneration of Auditors:** The Committee evaluated the determination of audit fees, taking into consideration the scope and magnitude of the audit, the level of expertise involved and the time required for effective execution. After due assessment, the Committee recommended to the Board the reappointment of Islam Quazi Shafique & Co., Chartered Accountants, Gulfesha Plaza (10th Floor), 8 Shahid Sangbadik Selina Parvin Road, Boro Magbazar, Dhaka-1217, as the Statutory Auditors of the Company for the financial year 2025-26, along with the proposed remuneration.
- **Corporate Governance Compliance Auditor:** The Committee proposed the reappointment and nomination of Ashraf Uddin & Co., Chartered Accountants, as the Corporate Governance Compliance Auditor for the financial year 2025-26, to review and certify compliance with the BSEC's Corporate Governance Code.
- **Audit Findings and Compliance Review:** The Committee reviewed the findings and recommendations made by the statutory auditors and ensured appropriate corrective actions and compliance by management.
- **Financial Integrity and Control:** Upon review, the Committee was satisfied that the Company maintained adequate systems and controls to present a true and fair view of its financial position and performance. The Committee did not identify any material deviations, discrepancies or adverse observations in the financial reporting process.

Other reviews and Activities

Based on the reviews, discussions and evaluations carried out during the financial year 2024-25, the Audit Committee is satisfied that the Company's financial reporting process, accounting policies, internal control framework and risk management systems were adequate, effective and operating reliably. The Committee is of the view that the management has maintained a sound internal control environment and that the financial statements of Anlima Yarn Dyeing Limited reflect a true and fair view of the Company's operational and financial position in all material respects.

The Committee further confirms that the statutory and internal auditors were given full access to all relevant records and information and that their recommendations were duly considered and appropriately addressed by Management. The Committee acknowledges the continued commitment of the Board, Management and all employees in upholding the highest standards of transparency, integrity and corporate governance.

The Audit Committee reaffirms its dedication to ensuring robust financial discipline, accountability and compliance with all applicable laws, regulations and corporate governance requirements as set forth by the Bangladesh Securities and Exchange Commission (BSEC).

On behalf of the Committee



Md. Shameem Alam Qurashi
Chairman
Audit Committee

Date: October 15, 2025

Nomination and Remuneration Committee Report

For the ended year 2024-25

In accordance with the Corporate Governance Code issued by the Bangladesh Securities and Exchange Commission (BSEC) through Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June 2018, the Board of Directors of Anlima Yarn Dyeing Limited has duly constituted a Nomination and Remuneration Committee (NRC). The NRC assists the Board in formulating and implementing the policies and procedures related to the nomination, evaluation and remuneration of Directors and senior management. The Committee is responsible for determining the criteria for assessing the qualifications, attributes, experience and independence of Directors, as well as for formulating policies governing the remuneration and performance evaluation of Directors and top-level executives.

Presently, the Committee comprises three (3) non-executive members, including two Directors and one Independent Director. The Independent Director serves as the Chairperson of the Committee, ensuring objectivity and independence in its deliberations. The Company Secretary functions as the Secretary to the Committee, while the First AVP (HR & Admin) attends meetings as and when invited by the Committee to provide necessary information and insights. The NRC operates as an independent subcommittee of the Board, accountable to both the Board of Directors and the shareholders. It formulates and reviews the Company's Nomination and Remuneration Policies in full compliance with the BSEC's Corporate Governance Code, with a focus on promoting transparency, meritocracy and fairness in the appointment and remuneration of Directors and senior executives.

Roles and Responsibilities

The roles and responsibilities of the Nomination and Remuneration Committee (NRC) are clearly defined in its Terms of Reference (ToR), duly approved by the Board of Directors. The Committee operates in accordance with the Corporate Governance Code of the Bangladesh Securities and Exchange Commission (BSEC), ensuring that its practices align with the principles of transparency, accountability and merit-based governance.

The primary roles and responsibilities of the NRC are as follows

- **Formulation of Criteria and Policies:** Develop and recommend to the Board the criteria for determining the qualifications, personal attributes, experience and independence of Directors, and approve policies relating to the remuneration of Directors and top-level executives;
- **Remuneration and Performance Alignment:** Ensure that the structure and composition of remuneration for senior management are fair, competitive and aligned with the Company's strategic objectives, fostering performance excellence and accountability;
- **Performance-Linked Incentives:** Establish a clear relationship between remuneration and performance to promote appropriate performance benchmarks and motivate consistent achievement of corporate goals;
- **Work Environment and Long-Term Objectives:** Ensure that the Company's remuneration practices support a productive and ethical work environment that encourages sustainable long-term performance in alignment with the Company's mission and vision;
- **Board Diversity:** Formulate and promote a Board diversity policy, taking into consideration factors such as age, gender, experience, educational background, ethnicity and nationality to enrich the Board's collective perspective and decision-making capacity;
- **Succession Planning and Appointments:** Identify qualified individuals suitable for appointment as Directors and top-level executives in accordance with the established criteria and recommend their appointment or removal to the Board as necessary;
- **Performance Evaluation:** Develop and recommend the criteria for evaluating the performance of the Board, its committees and individual Directors, including Independent Directors, to ensure continuous improvement in governance practices and
- **Human Resources and Development Policies:** Identify the Company's human resource requirements at various levels and establish policies for recruitment, selection, transfer, promotion and succession. The Committee also reviews and recommends the Company's human resources and training policies on an annual basis to promote continuous professional development.

Meetings and Attendance

During the financial year 2024-25, the Nomination and Remuneration Committee held one (1) meeting. The attendance of the members at the meeting is summarized below:

Name of the Members	Status	No. of Meetings Held	Meetings Attended
Mr. Md. Shameem Alam Qurashi	Chairman	1	1
Mrs. Hubbun Nahar Lily	Member	1	1
Ms. Aniqa Haque	Member	1	1

The Managing Director and Head of Human Resources attended the meeting at the invitation of the Chairman of the Committee to provide necessary information and clarifications. The Company Secretary functioned as the Secretary to the Committee, ensuring proper documentation and communication of the proceedings. All deliberations and recommendations of the NRC were timely reported to the Board of Directors. This report provides a concise summary of the key activities and decisions of the NRC during the financial year 2024-25.

Evaluation of Performance of the Board and Senior Level Officers

The Nomination and Remuneration Committee (NRC) is entrusted with ensuring the effectiveness and efficiency of the Board of Directors and senior management. During the year, the Committee conducted performance evaluations of the Independent Directors, other Board members and senior-level executives. The evaluation process encompassed a comprehensive review of the Board's and its committees' administration, including agenda-setting, operational efficiency, reporting quality and the effectiveness of information provided to facilitate decision-making. The Committee also assessed the relationship and coordination between the Board and Management to ensure optimal governance and strategic oversight.

Major Activities Carried Out During the Year

During the financial year 2024-25, the Nomination and Remuneration Committee (NRC) of Anlima Yarn Dyeing Limited performed the following key activities in accordance with its Terms of Reference and in compliance with the BSEC Corporate Governance Guidelines:

- **Review of Remuneration Policies:** The Committee reviewed the Company's existing policies relating to the remuneration of Directors and top-level executives and recommended updates as necessary to align with best practices;
- **Human Resource Planning and Succession:** Identified the Company's requirements for personnel at various levels and determined criteria for selection, transfer, promotion and replacement to ensure effective workforce management and organizational continuity;
- **Appointment of Independent Director:** Evaluated the nomination of Mrs. Rezina Parveen as a female Independent Director, considering her educational qualifications, professional background, and relevant experience. Upon completion of preliminary verification, the Committee recommended her appointment to the Board, to be approved at the forthcoming Annual General Meeting;
- **Nomination and Placement of Senior Officials:** Reviewed and recommended nominations of Directors and top-level executives based on qualifications, personal attributes and professional experience, ensuring that they are assigned to roles best suited to their capabilities;
- **Performance Review of Senior Officials:** Conducted an annual performance review of all senior officials for the year 2024-25. The Committee expressed satisfaction with their performance and achievements;
- **Remuneration and Facilities Review:** Regularly reviewed the remuneration, allowances and other facilities of Directors and senior officials. The Committee ensured that all evaluations were conducted transparently and in line with the Company's policies;
- **Performance-Linked Remuneration Evaluation:** Assessed performance-based remuneration and other incentive structures through unbiased and objective criteria to ensure alignment with the Company's long-term strategic goals and
- **Governance and Compliance Oversight:** Ensured that the Company's management adheres to principles of good corporate governance and complies with best practices in line with BSEC regulations.

Appreciation

The Nomination and Remuneration Committee (NRC) expresses its sincere gratitude to the members of the Board, the management team and all key personnel of Anlima Yarn Dyeing Limited for their unwavering support, cooperation and dedication in enabling the Committee to effectively discharge its responsibilities. The Committee looks forward to the continued collaboration and commitment of all stakeholders in driving the Company towards enhanced performance, sustainable growth and the highest standards of corporate governance.

On behalf of the Committee



Md. Shameem Alam Qurashi
Chairman
Nomination and Remuneration Committee
Date: October 15, 2025

FINANCIAL REPORT



Independent Auditor's Report To the Shareholders

ANLIMA YARN DYEING LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of ANLIMA YARN DYEING LIMITED which comprise the Statement of Financial Position as at June 30, 2025 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended June 30, 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the company give a true and fair view of the financial position of the company as at 30 June 2025, and of its financial performance and its cash flows for the year then ended June 30, 2025 in accordance with International Financial Reporting Standards (IFRSs), the company Act 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

We draw attention on the following matters in respect of which our opinion is not Qualified:

1. The Company has been incurring losses for several consecutive years and, accordingly, no provision for WPPF has been made during these periods and till to reporting date WPPF was unaudited. Management has informed us that the WPPF audit will be carried out once the Company returns to profitability. Our opinion is not modified in respect of this matter.

2. We draw attention to Note no. 6.02 to the financial statements, which describes "Receivables Maturity More than 1 year" amounting to Tk. 5,762,991. This balance had remained unchanged for a long period, although a partial provision had been made by the management. However, in this subsequent period the management has collected which has been declared as per policy note no. 2.26 and necessary steps should be taken to collect rest of the amount.

Material Uncertainty Related to Going Concern

We draw attention to the note 2.04 in the financial statement, which indicates that the Retained Earnings of the company is tk. (86,195,517) as on June 30, 2025 and as of that date, the company's current liabilities exceeded its current assets by Tk. 93,685,532 as stated in note- 2.04, these events or conditions, along with other matters as set forth in note- 2.04, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern though the management has taken several steps to mitigate the uncertainty as per policy note no. 2.04.01. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	**Our response to the risk**
Revenue recognition	**How the matter was addressed in our audit**
At year end the Company reported total revenue amount Tk. 120,416,152 Revenue is measured net of discounts, incentives and rebates earned by customers on the Company's sales. Within a number of the Company's markets, the estimation of discounts, incentives and rebates recognized based on sales made during the year is material and considered to be complex and judgmental. Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives and rebates. There is also a risk that revenue may be overstated due to fraud through manipulation of the discounts, incentives and rebates recognized resulting from the pressure local management may feel to achieve performance targets.	We have tested the design and operating effectiveness of key controls focusing on the following: ▸ Calculation of discounts, incentives and rebates; ▸ Segregation of duties in invoice creation and modification; and ▸ Timing of revenue recognition. Our substantive procedures in relation to the revenue recognition comprises the following: ▸ Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period; ▸ Within a number of the Company's markets, comparing current year rebate accruals to the prior year and, where relevant, completing further inquiries and testing. ▸ Agreeing a sample of claims and rebate accruals to supporting documentation; ▸ Critically assessing manual journals posted to revenue to identify unusual or irregular items; and Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
See note no. 20.00 to the financial statements	

Inventory Valuation	How the matter was addressed in our audit
At 30 June 2025 inventory to the value of Tk. 27,911,066 is held on the financial position. Inventory is disclosed in Notes- 5.00 In order to carry out the inventory valuation, management has identified whether any obsolete and damaged inventories are included in the valuation and whether the value with adjusted the carrying value of these items, the calculation of which requires certain estimates and assumptions. The measurements of the inventories involve significant management judgments and estimates as it involves the consideration of a number of factors, including, future sales and estimated selling costs, using factors existing at the reporting date	How the matter was addressed in our audit Our procedures included the following to assess inventory provisions: Assessing the reasonableness of the methodologies applied by management for consistency with prior years and using the information obtained as evidence for evaluating the appropriateness of the assumptions made in the current year. ▶ Understanding, evaluating and testing key internal controls with particular focus on management's monitoring and review of provision for inventories. ▶ Evaluating the assumptions and estimates applied to the methodologies for slow moving, obsolete and damaged inventories ▶ Testing the estimated future sales values, less estimated costs to sell, against the carrying value of the inventories. ▶ Recalculating the arithmetical accuracy of the computations. ▶ Testing, on a sample basis, the stock aging profile, expiry dates and the market price used in assessing the net realizable values of inventories to the related supporting documents Finally, assessed the appropriateness and presentation of the valuation-related disclosures in accordance with the relevant accounting standards.
See note no. 5	
Impairment of property, plant and equipment	**How the matter was addressed in our audit**
Property, Plant and equipment represent about 67.59% of total assets of the company which is thus a material items to the financial statements, Property, Plant and Equipment includes Land and Land Development, Factory Building and Civil Construction, Plant and Machinery, Electrical Installation, Furniture and Fixture, Office Equipment, and Vehicle being of total PPE which are sophisticated in nature. Determining the level of impairment involves forecasting and discounting future cash flows and estimation of recoverable amounts which are inherently uncertain. This is one of the key judgmental areas that our audit has concentrated on.	We have tested the design and operating effectiveness of key controls over PPE. Our audit procedures included, among others. Followings are our audit procedures on the carrying value of PPE ▶ Reviewing basis of recognition, measurement of assets; ▶ Observing procedures of assets acquisition, depreciation and disposal; ▶ Checking ownership of the asset's addition; ▶ Checking the Capital-Work-in-Progress (CWIP) and its transfer to PPE as well as capital expenditure commitment;

	▸ Performing due physical asset verification on sample basis at the year-end; ▸ Checking estimated rates of depreciation being used and assessed its fairness; ▸ Finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards. Our testing did not identify any issues with regard to Carrying Value of PPE.
See note no. 3 to the financial statements and Annexure – A	
Deferred Tax	**How the matter was addressed in our audit**
The Company's reports net deferred tax Liability totaling TK. 25,534,067 as at June 30, 2025. Significant judgment is required in relation to deferred tax liabilities as their recoverability is dependent on forecasts of future profitability over a number of years. The disclosures relating to Deferred Tax are included in notes 12.00 to the financial statements	▸ We obtained an understanding, evaluated the design and tested the operational effectiveness of the Institution's key controls over the recognition and measurement of Deferred tax Liabilities (DTL) and the assumptions used in estimating the Company's future taxable income. ▸ We also assessed the completeness and accuracy of the data used for the estimations of future taxable income. ▸ We involved tax specialists to assess key assumptions, controls, recognition and measurement of DTL. Finally assessed the appropriateness and presentation of disclosures against "IAS-12" Income Tax

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises all of the information in the annual report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of the Company in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable , related safeguards.

From the matters communicates with those charged with governess, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances , we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act-1994, Financial Reporting Act-2015 and the Securities and Exchange Rules-2020 we also report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

(ii) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) The statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns;

(iv) The expenditure incurred and payments made were for the purposes of the company's business



Quazi Shafiqul Islam FCA
Enrolment No. 0165
Islam Quazi Shafique & Co.
Chartered Accountants

Place: Dhaka
Dated: October 18, 2025
DVC: 2510180165AS843946

Statement of Financial Position

As at June 30, 2025

	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
Assets:			
Non-Current Assets		**219,864,542**	**231,790,053**
Property, Plant and Equipment	3.00	218,179,728	230,645,239
Security Deposits	4.00	1,684,814	1,144,814
Current Assets		**102,923,187**	**163,206,824**
Inventories	5.00	27,911,066	50,824,929
Trade Receivables	6.00	61,044,675	99,174,397
Advance to Employees & Other	7.00	849,511	1,694,409
Cash and Cash Equivalents	8.00	13,117,934	11,513,089
Total Assets		**322,787,729**	**394,996,877**
Shareholders Equity & Liabilities:			
Shareholders' Equity		**100,644,944**	**153,997,357**
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Retained Earnings	11.00	(86,195,517)	(32,843,104)
Non-Current Liabilities		**25,534,067**	**28,244,786**
Deferred Tax Liability	12.00	25,534,067	28,244,786
Current Liabilities		**196,608,719**	**212,754,733**
Short Term Loan	13.00	160,498,544	170,549,612
Trade Payables	14.00	9,040,060	15,077,330
Liabilities for Expenses	15.00	13,157,412	12,975,450
WPPF	16.00	99,796	99,796
Provision for Tax	17.00	13,812,908	13,838,224
Unclaimed Dividend	18.00	-	214,322
Total Shareholders Equity & Liabilities		**322,787,729**	**394,996,877**
Net Asset Value per share	**19.00**	**5.63**	**8.62**

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Chairperson | Managing Director | Director | Chief Financial Officer | Company Secretary

Signed as per our separate report of same date.

Place: Dhaka
Dated: October 18, 2025
DVC: 2510180165AS843946

Quazi Shafiqul Islam FCA
Enrolment No. 0165
Islam Quazi Shafique & Co.
Chartered Accountants

Statement of Profit or Loss & Other Comprehensive Income

For the year ended June 30, 2025

	Notes	Amount in Taka	
		2024-2025	2023-2024
Net Sales Revenue	20.00	120,416,152	139,233,350
Cost of Goods Sold	21.00	(160,398,393)	(164,556,771)
Gross Profit		**(39,982,241)**	**(25,323,421)**
Operating Expenses		**(17,490,582)**	**(17,781,541)**
Administrative Expenses	22.00	(14,514,072)	(14,546,399)
Selling & Distribution Expenses	23.00	(2,976,509)	(3,235,142)
Operating Profit / (Loss) Before Financial Expense		**(57,472,823)**	**(43,104,962)**
Less: Financial Expenses	24.00	1,157,646	668,088
Add: Foreign Exchange Gain/(Loss)	25.00	3,771,497	14,739,841
Profit Before Contribution to WPPF		**(54,858,971)**	**(29,033,208)**
Contribution to WPPF		-	-
Profit Before Tax		**(54,858,971)**	**(29,033,208)**
Tax Expenses		**(1,506,559)**	**3,211,209**
Current Tax	17.00	1,204,162	1,347,593
Deferred Tax	12.00	(2,710,720)	1,863,616
Net Profit After Tax for the Period		**(53,352,413)**	**(32,244,417)**
Add: Other Comprehensive Income		-	-
Total Comprehensive Income		**(53,352,413)**	**(32,244,417)**
Basic Earnings Per Share	**26.01**	**(2.99)**	**(1.80)**

Chairperson | Managing Director | Director | Chief Financial Officer | Company Secretary

Signed as per our separate report of same date.

Quazi Shafiqul Islam FCA
Enrolment No. 0165
Islam Quazi Shafique & Co.
Chartered Accountants

Place: Dhaka
Dated: October 18, 2025
DVC: 2510180165AS843946

Statement of Change in Equity

For the year ended June 30, 2025

	Amount in Taka				
	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2024	178,678,000	8,162,461	-	(32,843,104)	153,997,357
Net Profit After Tax for the year	-	-	-	(53,352,413)	(53,352,413)
Other Comprehensive Income	-	-	-	-	-
Dividend Declared during the year	-	-	-	-	-
Balance as at June 30, 2025	**178,678,000**	**8,162,461**	**-**	**(86,195,517)**	**100,644,944**

Statement of Change in Equity

For the year ended June 30, 2024

	Amount in Taka				
	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2023	178,678,000	8,162,461	-	(598,687)	186,241,774
Net Profit After Tax for the year	-	-	-	(32,244,417)	(32,244,417)
Other Comprehensive Income	-	-	-	-	-
Dividend Declared during the year	-	-	-	-	-
Balance as at June 30, 2024	**178,678,000**	**8,162,461**	**-**	**(32,843,104)**	**153,997,357**

Chairperson | Managing Director | Director | Chief Financial Officer | Company Secretary

Statement of Cash Flows

For the year ended June 30, 2025

	Notes	Amount in Taka 2024-2025	2023-2024
A. Cash Flows from Operating Activities:			
Cash Collection from Customers	28.00	158,545,874	150,582,575
Realized Foreign Exchange gain/(loss)	25.00	3,787,823	6,056,468
Cash Paid to Suppliers, Employees & Other	29.00	(128,186,046)	(133,932,079)
Cash Generated from Operations		**34,147,651**	**22,706,964**
Financial Expenses	24.00	(20,507,938)	(16,814,721)
Income Tax Paid	17.00	(1,229,478)	(1,878,819)
Net Cash Generated from Operating activities	**27.00**	**12,410,235**	**4,013,425**
B. Cash Flows from Investing Activities:			
Land and land development		-	-
Payment for Security Deposits	4.00	(540,000)	-
Acquisition of Plant, Machinery, Furniture and Equipment		-	(22,995)
Net Cash (Used)/ Generated in Investing Activities		**(540,000)**	**(22,995)**
C. Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		(10,051,068)	(1,284,121)
Dividend transferred to Capital Market Stabilization Fund		(214,237)	(216,161)
Payment of Dividend	18.00	(85)	(5,600)
Net Cash (Used)/Generated from Financing Activities		**(10,265,390)**	**(1,505,882)**
Net Cash Inflow/(Outflow) from Total Activities (A+B+C)		**1,604,845**	**2,484,548**
Cash & Cash Equivalent at the beginning of the year		11,513,090	9,028,541
Cash & Cash Equivalent at the closing of the year		**13,117,934**	**11,513,090**
Net Operating Cash Flows Per Share (NOCFPS)	**27.00**	**0.69**	**0.22**

Chairperson | Managing Director | Director | Chief Financial Officer | Company Secretary

Notes to the Financial Statements

For the year ended June 30, 2025

1.00 Material Information of the Entity

1.01 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.

1.02 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.

1.03 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 194 employees as of June 30, 2025.

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

The company is a going concern despite some financial anomalies like negative retained earnings and excess of current liabilities than current assets. The reasons of those anomalies are unavailability of gas supply and low gas pressure which affecting badly on the company's production. The board of directors was tried to rise up supply volume and selling price per unit in competitive market. But, International-national political anarchy and the scarcity of work order also influenced our business. We are also trying to recover tread receivables which are due from long time and raising funds to meet current liabilities. We have continued to maintained constant communication with the responsible authorities to ensure uninterrupted power supply. Abreast, we would also take all possible indeed steps to recover those anomalies.

2.04.01 Future Plan or Projection from Management Perception:

Anlima Yarn Dyeing Limited's management is determined to continue on with business as usual for the foreseeable future and is acting to put the required, practical plans and strategies into action in order to sustain the company's financial standing and performance.

- To increase the production volume, continued to maintained constant communication with the responsible authorities to ensure uninterrupted gas power supply with actual pressure.
- Various effective steps are ongoing operation to reduce production cost.
- By increasing production according to demand for the product and increasing the sales volume and selling price per unit to recover our negative retained earnings and excess of current liabilities than current assets.
- To boost export orders and recover production, the company's management anticipates better performance in the days ahead.

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

2.07 Revenue from Contracts with Customers

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.

2.1 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. All fixed asset have been reviewed and it was confirmed that no such fixed assetes have been imparied during the year and for this reasons, no provission has been made for impairment of assets as per IAS 36..

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-30 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 June 30, 2025 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 June 30, 2025 attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit/loss for the year has been considered as fully attributable to ordinary shareholders.

(b) Weighted Average Number of Ordinary Shares

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

(c) Basic Earnings Per Share

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

(d) Diluted Earnings Per Share

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

2.24 Application of International Accounting Standards (IAS & IFRS)

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

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

IAS-39 Financial Instruments: Recognition and Measurement
IFRS-7 Financial Instruments: Disclosures
IFRS-8 Operating Segments
IFRS-13 Fair value measurement
IFRS-15 Revenue from Contracts with Customers

2.25 Authorization Date for Issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 18 October, 2025.

2.26 Provision for Bad Debts/ Receivables Maturity More than 1 year

Due to expected credit loss, the management of the company made 5% provision for Bad Debts as per IFRS-9 '' Financial Instruments" which is represented in note no. 22.00 and in this subsequent period 41% (Tk. 23,50,000/-) already collected among the '' Receivable Maturity more than 1 Year" as per note no. 6.02.

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 June 30, 2025.
ii) Statement of Profit or Loss & Other Comprehensive Income for the year ended June 30, 2025.
iii) Statement of Cash Flows for the year ended June 30, 2025.
iv) Statement of Changes in Equity for the year ended June 30, 2025.
v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the year ended June 30, 2025.
vi) Comparative Statement of Financial Position of June 30, 2024.

2.28 Risk Exposure

(a) Exchange Rate Risk

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

Management Perception:

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

(b) Industry Risks

(i) Market Demand

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

Management Perception:

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

(ii) Competition

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

Management Perception:

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

(iii) Rising of Raw Materials Costs

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

Management Perception:

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

(c) Risks Steaming from Technological Changes

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

Management perception:

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

(d) Other Risk factors

(i) Political Unrest

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

Management Perception:

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

(ii) Possible slowdown in economic growth in Bangladesh

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

Management Perception:

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

(iii) Natural Calamities

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

Management Perception:

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

			Amount in Taka	
			June 30, 2025	June 30, 2024
3.00	**Property, Plant & Equipment**			
	A. Cost			
	Opening balance at cost		666,439,212	666,416,217
	Add : Addition during the year		-	22,995
			666,439,212	**666,439,212**
	Less : Disposed / Sold during the year		-	-
	Closing Balance		**666,439,212**	**666,439,212**
	B. Depreciation			
	Opening balance		435,793,974	422,452,903
	Add: Charged during the year		12,465,511	13,341,070
			448,259,485	**435,793,974**
	Less: Adjusted during the year		-	-
	Closing Balance		**448,259,485**	**435,793,974**
	Written Down Value (A-B)		**218,179,728**	**230,645,239**
	* The details have been shown in Annexure: A			
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)		891,989	351,989
	Central Depository Bangladesh Ltd. (CDBL)		300,000	300,000
	Total		**1,684,814**	**1,144,814**
5.00	**Inventories**			
	Raw Materials	5.01	19,800,955	19,668,451
	Finished Goods	5.02	4,150,911	13,145,344
	Packing Materials	5.03	512,199	667,046
	Work-in -Process		147,065	260,902
	Spares & Stores		3,299,935	3,378,186
	Materials in Transit		-	13,705,000
	Total		**27,911,066**	**50,824,929**

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

		June 30, 2025		June 30, 2024	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	**Raw Materials**				
	Dyes	8,594	6,112,413	8,504	6,099,601
	Chemicals	64,069	4,801,958	43,474	4,572,621
	Grey Polyester Yarn	32,378	8,886,583	33,261	8,996,229
	Total	**105,041**	**19,800,955**	**85,239**	**19,668,451**
5.02	**Finished Goods**				
	Yarn dyeing	40,460	4,150,911	56,402	5,727,764
	Sewing Thread	-	-	24,443	7,417,580
	Total	**40,460**	**4,150,911**	**80,845**	**13,145,344**
5.03	**Packing Materials**				
	Poly Bag -ST (Kg)	400	141,818	500	177,273
	Plastic Cone (PCs)	3,000	4,140	12,000	16,992
	Paper Cone (PCs)	54,000	87,562	91,000	150,216
	Paper Tube (PCs)	5,760	22,874	7,056	28,020
	Poly Bag - YD (KG)	440	111,628	400	104,753
	Cartoon - ST (PCs)	500	14,146	600	16,805
	Textile Wax (PCs)	6,000	42,338	7,500	55,395
	Plastic Bag (PCs)	3,400	87,694	4,650	117,592
	Total	**73,500**	**512,199**	**123,706**	**667,046**

		Amount in Taka	
		June 30, 2025	June 30, 2024
6.00	**Trade Receivables**		
	Amount Due from Trade Receivables	61,044,675	90,265,048
	Foreign Exchange Gain/(Loss)	-	8,909,348
	Total	**61,044,675**	**99,174,397**
6.01	**Trade Receivables**		
	Opening Balance	99,174,397	110,523,622
	Add: Addition During the year	120,416,152	139,233,350
		219,590,549	**249,756,972**
	Less: Realized During the year	158,545,874	150,582,575
	Closing Balance	**61,044,675**	**99,174,397**

		Amount in Taka	
		June 30, 2025	June 30, 2024
6.02	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Receivables Maturity Less than 6 Months	55,281,684	90,355,922
	Receivables Maturity More than 6 Months	-	3,055,483
	Receivables Maturity More than 1 year	5,762,991	5,762,991
	Total	**61,044,675**	**99,174,397**
	Debts Considered Good & Secured	61,044,675	99,174,397
	Debts Considered Good without security	-	-
	Debts Considered Doubtful & Bad	-	-
	Debts due by Directors or Other Officers & Staffs	-	-
	Debts Due from Companies Under Same Management	-	-
	Maximum Debt Due by Directors or Officers & Staffs at any Time	-	-

Note:

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

(b) Accounts receivable considered good for which the company holds no security other than the personal security : There is no such accounts receivable in this respect as on June 30, 2025.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on June 30, 2025.

7.00	**Advance to Employee and Others**		
	Employee Loans & Advances	88,078	144,000
	Prepaid expenses	230,135	290,014
	Anlima Textile Ltd.	-	1,206,412
	Advance to Supplier	531,299	53,982
	Total	**849,511**	**1,694,408**
7.01	**Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994**		
	Maturity Less than 6 Months	761,433	1,550,408
	Maturity More than 6 Months	88,078	144,000
	Total	**849,511**	**1,694,408**
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	88,078	144,000
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-

		Amount in Taka	
		June 30, 2025	June 30, 2024
8.00	**Cash & Cash Equivalent**		
	Cash in Hand	116,219	7,128,437
	Cash at Bank	13,001,715	4,384,653
	Total	**13,117,934**	**11,513,089**
8.01	**Cash at Banks**		
	Dutch Bangla Bank Ltd. -A/C No. -101-110-25253	745	52,656
	Dutch Bangla Bank Ltd. -A/C No. -101-110-53353	9,292,444	46,626
	Sonali Bank Ltd. - A/C No. -442633012934	53,435	631,444
	Sonali Bank Ltd.-BTB - A/C No. -44263880000005	3,655,091	3,653,927
	Total	**13,001,715**	**4,384,653**
9.00	**Share capital**		
	Authorized Capital:		
	20,000,000 Ordinary Shares of Tk. 10/- each	**200,000,000**	**200,000,000**
	Issued, Subscribed & Paid-up Capital :		
	Ordinary Shares of Tk.10/- each fully paid-up in cash by Directors	79,254,000	79,254,000
	Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	88,792,190	86,229,310
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	10,631,810	13,194,690
	Total	**178,678,000**	**178,678,000**

	No. of Shares	
Composition of Shareholdings		
Directors	7,925,400	7,925,400
General Public	8,879,219	8,622,931
Institute	1,063,181	1,319,469
Total	**17,867,800**	**17,867,800**

		Amount in Taka	
		June 30, 2025	June 30, 2024
10.00	**General Reserve**		
	The Amount Carried Forward from Previous year	8,162,461	8,162,461
	Total	**8,162,461**	**8,162,461**
11.00	**Retained Earnings**		
	Opening balance	(32,843,104)	(598,687)
	Add: Net Profit after Tax for the year	(53,352,413)	(32,244,417)
		(86,195,517)	**(32,843,104)**
	Less: Dividend declared during the year	-	-
	Closing Balance	**(86,195,517)**	**(32,843,104)**

12.00 Deferred Tax Liabilities

As on June 30, 2025	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (Except Land)	198,087,141	27,843,705	170,243,436
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation Surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange Gain/(Loss)	-	-	(16,326)
Total Taxable Temporary Difference	**198,087,141**	**27,843,705**	**170,227,110**
Tax on Business Income			15%
Closing Deferred Tax Liabilities/(Assets)-at Cost			25,534,067
Total Closing Deferred Tax Liabilities/(Assets)			**25,534,067**
Opening Deferred Tax Liabilities/(Assets)-at Cost			28,244,786
Total Opening Deferred Tax Liabilities/(Assets)			**28,244,786**
Deferred Tax Expense/(Income)-at Cost			(2,710,720)
Total Deferred Tax Expense/(Income)			**(2,710,720)**

As on June 30, 2024	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (Except Land)	210,552,652	30,937,450	179,615,201
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation Surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange Gain/(Loss)	-	-	8,683,373
Total Taxable Temporary Difference	**210,552,652**	**30,937,450**	**188,298,575**
Tax on Business Income			15%
Closing Deferred Tax Liabilities/(Assets)-at Cost			28,244,786
Total Closing Deferred Tax Liabilities/(Assets)			**28,244,786**
Opening Deferred Tax Liabilities/(Assets)-at Cost			26,381,170
Total Opening Deferred Tax Liabilities/(Assets)			**26,381,170**
Deferred Tax Expense/(Income)-at Cost			1,863,616
Total Deferred Tax Expense/(Income)			**1,863,616**

		Amount in Taka	
		June 30, 2025	June 30, 2024
13.00	**Short Term Loan**		
	Cash Credit, Sonali Bank	159,798,544	145,849,612
	Loan from Director	700,000	21,200,000
	Loam from Anlima Energy Ltd.	-	3,500,000
	Total	**160,498,544**	**170,549,612**
	These are secured by first charge on land and Conifer Tower apartments (4,444 sft) of the Group's sister concern Anlima Buildtech Limited and second charge on the inventories and fixed assets of the company. The interest rate applied to the loan is 13.25% per annum.		
14.00	**Trade Payables**		
	Amount due to trade Payables	9,056,385	14,851,355
	Foreign Exchange (Gain)/Loss	(16,326)	225,975
	Total	**9,040,060**	**15,077,330**
14.01	**Trade Payables**		
	Opening payable	15,077,330	14,954,444
	Add: Addition during the year	32,368,464	30,083,382
	Add: Raw Material Loan Payable	-	11,133,686
		47,445,794	**56,171,512**
	Less: Paid during the year	38,405,735	41,094,182
	Closing balance	**9,040,060**	**15,077,330**
	This represents amount payable to regular suppliers of packing materials, utilities and other services rendered to the company. All suppliers are paid on a regular basis.		
15.00	**Liabilities for Expenses**		
	Salary & Wages Payable	3,315,231	4,354,194
	Employer PF Payable	1,285,939	-
	Office Rent Payable	91,200	91,200
	Provision for Utilities	5,532,188	6,051,919
	Provision for Audit Fee	115,000	115,000
	Provision for Bad and Doubtful Debts	561,892	288,150
	Accrued Expenses	2,255,962	2,074,988
	Total	**13,157,412**	**12,975,450**
16.00	**WPPF**		
	Opening Balance	99,796	99,796
	Add: Addition during the year	-	-
		99,796	**99,796**
	Less: Tranferred to WPPF A/C	-	-
	Total	**99,796**	**99,796**
	This represents 5% of Net Income before tax after charging the allocation as per provisions of the Companies WPPF under Labour Law 2016.		

			Amount in Taka	
			June 30, 2025	June 30, 2024
17.00	**Provision for Tax**			
	Opening Balance		13,838,224	14,369,450
	Add: Income Tax on Business Income (Note 18.01)		-	-
	Add: Income Tax on Other Income (Note 18.02)		-	-
	Add: Tax Provission during the year (Note 18.03)		1,204,162	1,347,593
	Current Tax		**1,204,162**	**1,347,593**
	Total Tax provision		**15,042,385**	**15,717,042**
	Less: Tax Paid during the year		(1,229,478)	(1,878,819)
	Closing Balance		**13,812,908**	**13,838,224**
17.01	**Tax Calculation on Business Income**			
	Profit Before tax		(54,858,971)	(29,033,208)
	Less:Foreign Exchange Gain /(Loss) (Note # 25)		3,771,497	14,739,841
	Add: Accounting Depreciation		12,465,511	13,341,070
	Less: Depreciation as per Tax rules		3,093,745	7,422,136
	Taxable income for the period		**(49,258,703)**	**(37,854,115)**
	Rate of Tax		**15%**	**15%**
	Tax on Business		-	-
	Total Provision for the period		**-**	**-**
17.02	**Tax Calculation on Other Income**			
	Foreign Exchange Gain/(Loss)		3,787,823	6,056,468
	Rate of Tax		**20.00%**	**20.00%**
	Tax on Other Income		**757,565**	**1,211,294**
	Total Tax on Income		**757,565**	**1,211,294**
17.03	**Minimum Tax Liability on Gross Receipts**			
	Sales Revenue		120,416,152	139,233,350
	Advance Income Tax (Source Tax) Paid Under ITA-2023		1,086,941	1,347,593
	Applicable for Textiles Business as Per NBR-US-163(5) (0.60%/20%*.15%)	**0.45%**	1,204,162	626,550
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)		**1,204,162**	**1,347,593**

		Amount in Taka	
		June 30, 2025	June 30, 2024
18.00	**Unclaimed Dividend**		
	Opening Balance	214,322	436,083
	Add: Dividend declared during the year	-	-
		214,322	**436,083**
	Less: Transferred to Capital Market Stabilization Fund	(214,237)	(216,161)
	Less: Paid During the year	(85)	(5,600)
	Closing Balance	**-**	**214,322**
	Summary of unclaimed and unpaid dividend		
	Unclaimed Dividend for 2019 - 2020	-	-
	Unclaimed Dividend for 2020 - 2021	-	214,322
	Total	**-**	**214,322**
19.00	**Net Asset Value (NAV) per Share**		
	Shareholders' Equity (a)	100,644,944	153,997,357
	Number of Ordinary Shares Outstanding (b)	17,867,800	17,867,800
	Net Asset Value per Share	**5.63**	**8.62**

		2024-2025		2023-2024	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
20.00	**Turnover**				
	Yarn Dyeing Charges	679,866	110,238,119	780,630	115,245,490
	Sale of Sewing Thread	27,652	10,178,033	42,312	23,987,860
	Total	**707,518**	**120,416,152**	**822,943**	**139,233,350**

			Amount in Taka	
		2024-2025		2023-2024
21.00 Cost of Goods Sold				
Raw Materials Consumed	21.01	22,456,759		37,908,646
Packing Materials Consumed	21.02	3,090,919		5,301,956
Manufacturing Overhead	21.03	113,314,438		106,974,609
Depreciation		12,428,008		13,295,480
Total Cost of Production		**151,290,124**		**163,480,691**
Add: Opening Work-In-Process		260,902		1,033,858
Less: Closing Work-In-Process		147,065		260,902
Cost of Goods Produced		**151,403,961**		**164,253,647**
Add: Opening Stock of Finished Goods		13,145,344		13,448,468
Cost of Goods Available for Sale		**164,549,305**		**177,702,115**
Less: Closing Stock of Finished Goods		4,150,911		13,145,344
Cost of Goods Sold		**160,398,393**		**164,556,771**
21.01 Raw Material Consumed				
Dyes	21.01.01	5,922,551		7,445,043
Chemicals	21.01.02	15,773,380		20,275,066
Grey Polyester Yarn	21.01.03	760,829		10,188,537
Total		**22,456,759**		**37,908,646**

	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
21.01.01 Dyes Consumed				
Opening Inventory	8,504	6,099,601	9,601	6,967,609
Add: Purchase	12,643	5,935,363	3,574	2,093,813
Add: Loan Receive	-	-	11,236	4,483,223
Available for use	**21,146**	**12,034,964**	**24,411**	**13,544,644**
Less: Closing Inventory	8,594	6,112,413	8,504	6,099,601
Consumed	**12,552**	**5,922,551**	**15,908**	**7,445,043**
21.01.02 Chemicals Consumed				
Opening Inventory	43,474	4,572,621	26,077	4,635,433
Add: Purchase	259,027	13,942,012	215,985	14,123,941
Add: Loan Receive	88,033	2,060,705	198,448	6,088,313
Available for use	**390,534**	**20,575,338**	**440,510**	**24,847,688**
Less: Closing Inventory	64,069	4,801,958	43,474	4,572,621
Consumed	**326,465**	**15,773,380**	**397,036**	**20,275,066**
21.01.03 Grey Polyester Yarn Consumed				
Opening Inventory	33,261	8,996,229	60,610	15,696,430
Add: Purchase	1,816	651,183	7,775	2,868,289
Add: Loan Receive	-	-	3,726	620,047
Available for use	**35,077**	**9,647,412**	**72,111**	**19,184,766**
Less: Closing Inventory	32,378	8,886,583	33,261	8,996,229
Consumed	**2,699**	**760,829**	**38,850**	**10,188,537**

			Amount in Taka	
			2024-2025	2023-2024
21.02	**Packing Materials Consumed**			
	Opening Inventory		667,046	813,320
	Add: Purchase		2,936,072	5,155,682
	Available for use		**3,603,118**	**5,969,002**
	Less: Closing Inventory		512,199	667,046
	Consumed		**3,090,919**	**5,301,956**
21.03	**Manufacturing Overhead**			
	Utilities		42,465,947	42,329,133
	Wages & Salaries		46,009,822	43,253,683
	Fuel and Car Expenses		1,046,881	1,115,574
	Insurance Premium		811,470	824,812
	Factory Office Refreshment		292,105	315,950
	Conveyance		389,590	314,460
	Factory Stationery, Telephone & Fax		636,863	844,268
	Interest on Working Capital Loan	24.01	19,350,292	16,146,633
	Spare parts and R & M machine parts		2,311,468	1,830,096
	Total		**113,314,438**	**106,974,609**
	Interest on Working Capital Loan is derived from short-term loan. This cost includes no interest on any sort of borrowing from directors including managing director and managers.			
22.00	**Administrative Expenses**			
	Depreciation on Furniture & Fixture and Equipment		9,376	11,398
	Utilities		356,599	404,435
	Office Consumable Expenses		99,270	124,849
	Fuel and Car Expenses		134,357	163,100
	Salaries, Allowances & Benefits		9,884,329	9,831,321
	Employer PF Contribution		1,285,939	1,288,760
	Conveyance & Travelling		38,920	1,250
	Office Rent, Rate & Taxes		194,926	214,757
	Postage, Telephone, Mobile & Internet Bill		441,640	474,305
	Audit Fees		115,000	115,000
	Bad and Doubtful Debts		273,742	288,149.55
	Other Professional Fee		19,750	35,006
	Stationery & Consumables		399,862	413,705
	Office Refreshment		155,796	76,891
	License Renewal and Listing Fees		565,396	539,408
	A.G.M. Expenses		464,771	492,065
	Board Meeting attending fees		74,400	72,000
	Total		**14,514,072**	**14,546,399**

			Amount in Taka	
			2024-2025	2023-2024
23.00	**Selling & Distribution Expenses**			
	Depreciation on Furniture & Fixture and Equipment		28,127	34,193
	Fuel Expenses		577,204	697,059
	Delivery Expenses		248,522	278,425
	Promotional Expenses		208,782	49,000
	Salaries, Allowances & Benefits		1,852,724	2,108,985
	Conveyance & Travelling		-	10,200
	Telephone & Mobile bill		61,150	57,280
	Total		**2,976,509**	**3,235,142**
24.00	**Financial Expenses**			
	Bank Charges & Commission		1,157,646	668,088
	Interest on working capital	24.01	19,350,292	16,146,633
	Total		**20,507,938**	**16,814,721**
24.01	**Interest on working capital**			
	Shonali Bank (Acc: 1272)		19,350,292	16,146,633
	Total		**19,350,292**	**16,146,633**
25.00	**Foreign Exchange Gain/(Loss)**			
	Realized Foreign Exchange Gain/(Loss) - Trade Receivables		3,787,823	6,056,468
	Unrealized Foreign Exchange Gain/(Loss) (Note # 06) - Trade Receivables		-	8,909,348
	Unrealized Foreign Exchange Gain/(Loss) (Note # 14) - Trade Payables		(16,326)	(225,975)
	Total		**3,771,497**	**14,739,841**
26.00	**Basic Earnings Per Share (EPS)**			
26.01	**Basic Earnings Per Share**			
	Net Profit for the Period		(53,352,413)	(32,244,417)
	Weighted Average Number of Shares		17,867,800	17,867,800
	Basic EPS		**(2.99)**	**(1.80)**

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

Note: The company's sales revenue has decreased by 13.51% during the year ended on June 30, 2025 compared to previous year. On the other hand the cost of goods sold has decreased by 2.53% from the previous year. Administrative expenses decreased by 0.22% and selling & distribution expenses decreased 7.99% respectively compared to previous year. The financial expenses increased by 73.28% compared to previous year. As a result the EPS has decreased to Tk. (2.99) compared to Tk. (1.80) of the corresponding previous year.

26.02	**Weighted Aerage /Total Existing Number of Shares**			
	Opening number of Shares Outstanding		17,867,800	17,867,800
	Add - Issued during the year		-	-
	Closing Number of Share Outstanding		**17,867,800**	**17,867,800**

		Amount in Taka	
		2024-2025	2023-2024
26.03	**Number of Outstanding Shares**		
	Opening Number of Shares Outstanding	17,867,800	17,867,800
	Add - Issued during the year	-	-
	Closing Number of Shares Outstanding	**17,867,800**	**17,867,800**
27.00	**Cash Flows from Operating Activities**		
	Reconciliation of Cash Flows from Operating Activities		
	Sales revenue	120,416,152	139,233,350
	Add: Opening Trade Receivables	99,174,397	110,523,622
	Less: Closing Trade Receivables	(61,044,675)	(99,174,397)
	Less: Cost of goods sold	(160,398,393)	(164,556,771)
	Less: Administrative expenses	(14,514,072)	(14,546,399)
	Less: Selling & Distribution expenses	(2,976,509)	(3,235,142)
	Add: Depreciation	12,465,511	13,341,070
	Add: Decrease/(increase) in Inventory	22,913,864	7,803,961
	Add: Decrease/(increase) in Advance & Deposits	844,897	(1,415,184)
	Add: (Decrease)/increase in Liabilities for expense	181,961	3,723,492
	Add: (Decrease)/increase in Other liabilities	-	-
	Add: (Decrease)/increase in Trade Payables	(6,037,270)	122,886
	Add: Realized foreign exchange gain/(loss) - Trade Receivables	3,787,823	6,056,468
	Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	-	8,909,348
	Add: Unrealized foreign exchange gain/(loss) - Trade Payables	(16,326)	(225,975)
	Add: Other Income	-	-
	Less: WPPF paid	-	-
	Add: Interest on working capital loan	19,350,292	16,146,633
	Less: Financial expenses	(20,507,938)	(16,814,721)
	Less: Income tax paid	(1,229,478)	(1,878,819)
	Net Cash Generated from Operating activities (a)	**12,410,235**	**4,013,424**
	Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
	Net Operating Cash Flow per Share (a ÷ b)	**0.69**	**0.22**

Sales during the year ended on June 30, 2025 decreased by Tk. 18,817,198 (13.51%), the cash collection from customers Increased by Tk. 7,963,299 (5.29%). Payment to suppliers and others decreased by Tk. 5,746,033 (4.29%). The payment for financial expenses increased by Tk. 3,693,218 (21.96%) and income tax payment decreased by Tk. 649,341 (34.56%), thereby causing the net operating cash flow Increased by Tk. 8,396,811 (209.22%). As such NOCFPS has Increase to 0.69 compared to 0.22 of the corresponding period 2024-2025.

28.00	**Cash Collection from Customers**		
	Sales Revenue	120,416,152	139,233,350
	Add: Opening trade receivable	99,174,397	110,523,622
		219,590,549	**249,756,972**
	Less: Closing tarde receivable	61,044,675	99,174,397
	Total	**158,545,874**	**150,582,575**

			Amount in Taka	
			2024-2025	2023-2024
29.00	**Cash Paid to Suppliers, Employees & Others**			
	Cost of Goods sold		(160,398,393)	(164,556,771)
	Administrative Expenses		(14,514,072)	(14,546,399)
	Selling Expenses		(2,976,509)	(3,235,142)
			(177,888,975)	**(182,338,312)**
	Add: Depreciation		12,465,511	13,341,070
	Add: Net unrealized FOREX gain/(loss) - Trade Receivables		-	8,909,348
	Add: Net unrealized FOREX gain/(loss) - Trade Payables		(16,326)	(225,975)
	Change in Inventory		22,913,864	7,803,961
	Change in Advance & Deposits		844,897	(1,415,184)
	Change in Liabilities for Expenses		181,961	3,723,492
	Change in other liabilities		-	-
	Change in Trade Payables		(6,037,270)	122,886
	WPPF transferred to WPPF account		-	-
	Interest on working capital	24.01	19,350,292	16,146,633
	Total		**(128,186,046)**	**(133,932,080)**

30.00 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			June 30,2025	June 30,2024
Name of the party	**Relationship with Company**	**Nature of transaction**	**Transacted amount in BDT**	**Transacted amount in BDT**
Mrs. Hubbun Nahar Lily	Director	Board Meeting Fees	8,000	8,000
Mr. Mohammadul Hoque	Director	Board Meeting Fees	8,000	8,000
Mrs. Aniqa Haque	Director	Board Meeting Fees	8,000	8,000
Mr. Alwi M Haque	Director	Board Meeting Fees	6,000	6,000
Mr. Md. Khurshed Hossain	Independent Director	Board Meeting Fees	4,000	8,000
Mr. Md. Shameem Alam Qurashi	Independent Director	Board Meeting Fees	4,000	-
Mr. Mohammadul Hoque	Director	Loan	20,500,000	21,200,000
Anlima Textile Ltd.	Sister concern	Loan	374,532	9,547,549
Anlima Textile Ltd.	Sister concern	Sales	7,691,223	13,859,415
Anlima Textile Ltd.	Sister Concern	Loan	-	1,206,412
Anlima Energy Ltd.	Sister concern	Loan	3,500,000	3,500,000

Mr. Md. Khurshed Hossain resigned and Mr. Md. Shameem Alam Qurashi was appointed as Independent Director at 29th AGM of the Company.

Particulars - Audit Committee fee			June 30,2025	June 30,2024
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain	Chairman	Audit Committee Fees	4,000	8,000
Mr. Md. Shameem Alam Qurashi	Chairman	Audit Committee Fees	4,000	-
Mrs. Aniqa Haque	Member	Audit Committee Fees	6,000	6,000
Mr. Alwi M Haque	Member	Audit Committee Fees	6,000	6,000

a) Mr. Mohammadul 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).

31.00 Disclosure of Managerial Compensation:

31.01 Compensation Paid to the key Management Personnel of the Company during the period is as follows:

Name	Designation	June 30,2025	June 30,2024
Mr. Mohammad Arif Hossain	Chief Financial Officer	1,037,340	976,883
Sumayel Muhammad Mallik	Sr.Vice President (Head of Operation)	3,671,250	2,736,250
A.S.M Jubaer**	Vice President (Production)	1,827,000	1,787,676
Mr. Mohd. Nurun Nabi	Sr.Asst. Vice President (A&F)	1,200,125	1,047,532
Mr. Md. Sirazul Islam Chow*	First Astt. Vice President (Marketing)	209,664	755,634

*Resigned on 31th October 2024 **Resigned on 30th April 2025

31.02 Total Amount of Compensation Paid to all Officers during the period is as follows :

Particulars	Nature of Payment	June 30,2025	June 30,2024
Directors	Board meeting and Audit committee	58,000	58,000
Officers & Executives	Salary, bonus & other allowances	26,376,167	25,615,068

31.02 Total Amount of Compensation Paid to all Officers during the period is as follows :

Particulars	June 30,2025	June 30,2024
Short-term employee benfits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payment	-	-

31.04 Events After the Reporting Period:

According to IAS-10, Events after the reporting period are those events, favourable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorised for issues. The Board of directors recommended (0) Zero Dividend/no dividend to all of the shareholders for the financial year 2024-2025 at the board meeting held on October 18, 2025. This dividend is subject to final approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the company.

ANLIMA YARN DYEING LIMITED

Property, Plant & Equipment

As at June 30, 2025

(Amount in Taka)

Particulars	Cost				Dep. Rate	Depreciation				Written Down Value as at June 30, 2025
	Balance as at July 01, 2024	Addition during the year	Disposal during the year	Balance as at June 30, 2025		Balance as at July 01, 2024	Disposal during the year	Charged during the year	Balance as at June 30, 2025	
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%	28,357,051	-	1,022,636	29,379,687	39,882,809
Plant and Machinery	541,398,116	-	-	541,398,116	6.67%	372,706,693	-	11,251,718	383,958,411	157,439,705
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,203,145	-	32,879	7,236,024	131,515
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,883,306	-	34,416	13,917,721	137,663
Office Equipment	7,309,193	-	-	7,309,193	20.00%	7,106,242	-	40,590.29	7,146,832	162,361
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,537,537	-	83,272	6,620,809	333,088
Balance as at June 30, 2025	**666,439,212**	**-**	**-**	**666,439,212**		**435,793,974**	**-**	**12,465,511**	**448,259,485**	**218,179,728**

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	1,022,636	11,251,718	32,879	17,208	20,295	83,272	12,428,008
Administrative	-	-	-	4,302	5,074	-	9,376
Marketing	-	-	-	12,906	15,221	-	28,127
Total	**1,022,636**	**11,251,718**	**32,879**	**34,416**	**40,590**	**83,272**	**12,465,511**

ANLIMA YARN DYEING LIMITED

Property, Plant & Equipment

As at June 30, 2024

(Amount in Taka)

Particulars	Cost				Dep. Rate	Depreciation				Written Down Value as at June 30, 2024
	Balance as at July 01, 2023	Addition during the year	Disposal during the year	Balance as at June 30, 2024		Balance as at July 01, 2023	Disposal during the year	Charged during the year	Balance as at June 30, 2024	
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%	27,308,193	-	1,048,858	28,357,051	40,905,445
Plant and Machinery	541,398,116	-	-	541,398,116	6.67%	360,650,851	-	12,055,843	372,706,693	168,691,423
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,162,047	-	41,098	7,203,145	164,394
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,840,286	-	43,020	13,883,306	172,078
Office Equipment	7,286,198	22,995	-	7,309,193	20.00%	7,058,079	-	48,162.19	7,106,242	202,951
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,433,447	-	104,090	6,537,537	416,360
Balance as at June 30, 2024	**666,416,217**	**22,995**	**-**	**666,439,212**		**422,452,903**	**-**	**13,341,070**	**435,793,974**	**230,645,239**

The

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	1,048,858	12,055,843	41,098	21,510	24,081	104,090	13,295,480
Administrative	-	-	-	5,377	6,020	-	11,398
Marketing	-	-	-	16,132	18,061	-	34,193
Total	**1,048,858**	**12,055,843**	**41,098**	**43,020**	**48,162**	**104,090**	**13,341,070**

*****Additional Depreciations Charged During the year:**

	Assets Value	Charge during the year @20%	Oct'23	Nov'23	Dec'23	Jan'24	Feb'24	Mar'24	April'24	May'24	June'24	Total
Office Equipment (Barcode Printer)	16,995	2,440	177	279	289	289	270	289	279	289	279	2,440
Office Equipment (Fan)	6,000	99	-	-	-	-	-	-	-	-	99	99
Grand Total	**22,995**		**177**	**279**	**289**	**289**	**270**	**289**	**279**	**289**	**378**	**2,538**

Anlima Yarn Dyeing Limited

Registered Office: Suite # 4/3, City Heart, 67 Naya Paltan, Dhaka-1000.
Phone: +880-2-49349881-4, 222221373, 48317216

PROXY FORM

I/We ..... of .....

Being a Member of Anlima Yarn Dyeing Limited, hereby appoint Mr./Ms. .....

..... of .....

as my proxy in my/our absence to attend and vote for me/us and on my/our behalf 30th Annual General Meeting of Anlima Yarn Dyeing Limited to be held on Monday the December 22, 2025 at 11:30 am and at any adjournment thereof or any poll that may be taken in consequence hereof and to vote on my/our behalf as he/ she thinks fit on all resolutions.

As witness my hand this ..... Day of December 22, 2025

Revenue Stamp Tk. 20/-

(Signature of the Proxy)

(Signature of the Shareholder)

BO/ Folio .....

Dated .....

Signature Verified

Authorized Signatory

Notes:

1) This Proxy Form duly completed signed and affixed with revenue stamp of Tk.20/- must be deposited at least 48 hours before the meeting at the Company's Registered Office. Proxy will be invalid if not signed and stamped as explained above.
2) Signature of the Shareholder should match with the Specimen Signature registered with the Company.

Anlima Yarn Dyeing Limited

Registered Office: Suite # 4/3, City Heart, 67 Naya Paltan, Dhaka-1000.
Phone: +880-2-49349881-4, 222221373, 48317216

ATTENDANCE SLIP

I hereby record my attendance at the 30th Annual General Meeting of the company to be held on December 22, 2025.

Name of the Shareholder/Proxy .....

.....

BO/ Folio No. .....

(Signature of the Shareholder/Proxy)

Dated .....

Notes:

1) This Proxy Form duly completed signed and affixed with revenue stamp of Tk.20/- must be deposited at least 48 hours before the meeting at the Company's Registered Office. Proxy will be invalid if not signed and stamped as explained above.
2) Signature of the Shareholder should match with the Specimen Signature registered with the Company.

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Anlima Yarn Dyeing Limited

Scan with a QR code reader to find out more about the company

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