Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2025 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.

Mahmudul Hoque
Managing Director

Interim Financial Statements

For the 3rd quarter ended on March 31, 2025
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
Tel: 49349881-4, 222221373, 48317216, Fax: 48317184
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ANLIMA YARN DYEING LIMITED

Statement of Financial Position

As on March 31, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		31.03.25	30.06.24
ASSETS			
Non-Current Assets		**222,440,919**	**231,790,053**
Property, Plant and Equipment	3.00	221,296,105	230,645,239
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		**130,563,960**	**163,206,824**
Inventories	5.00	35,716,617	50,824,929
Trade Receivables	6.00	85,478,333	99,174,397
Advance to employees & other	7.00	1,473,037	1,694,408
Cash and Cash Equivalents	8.00	7,895,972	11,513,089
TOTAL ASSETS		**353,004,879**	**394,996,877**
EQUITY AND LIABILITIES			
Shareholders' Equity		**111,884,312**	**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	(74,956,149)	(32,843,104)
Non-Current Liabilities		**26,208,264**	**28,244,786**
Deferred Tax Liability	12.00	26,208,264	28,244,786
Current Liabilities		**214,912,304**	**212,754,734**
Short Term Loan	13.00	184,642,363	170,549,612
Trade Payables	14.00	5,732,700	15,077,330
Liabilities for Expenses	15.00	10,647,221	12,975,450
WPPF	16.00	99,796	99,796
Provision for Tax	17.00	13,790,224	13,838,224
Dividend Payable	18.00	-	214,322
TOTAL EQUITY AND LIABILITIES		**353,004,879**	**394,996,877**
Net Asset Value per share	19.00	**6.26**	**8.62**

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

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

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the 3rd quarter ended on March 31, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July 2024 to 31st March 2025	1st July 2023 to 31st March 2024	1st Jan. 2025 to 31st March 2025	1st Jan. 2024 to 31st Mar. 2024
NET SALES REVENUE	20	81,329,076	118,830,535	23,812,730	29,596,705
Cost of Goods Sold	21	(115,071,482)	(127,736,444)	(38,657,498)	(38,001,103)
GROSS PROFIT		**(33,742,405)**	**(8,905,908)**	**(14,844,768)**	**(8,404,398)**
OPERATING EXPENSES					
Administrative Expenses	22	(10,146,602)	(10,348,030)	(3,870,832)	(3,242,053)
Selling & Distribution Expenses	23	(2,107,779)	(2,393,947)	(693,164)	(822,431)
Operating Profit		**(45,996,787)**	**(21,647,885)**	**(19,408,763)**	**(12,468,882)**
Financial Expenses	24	(1,055,885)	(535,012)	(743,818)	(164,682)
Foreign Exchange gain/(loss)	25	3,771,497	12,257,499	(36,663)	508,096
Profit Before Contribution to WPPF		**(43,281,175)**	**(9,925,397)**	**(20,189,244)**	**(12,125,468)**
Contribution to WPPF		-	-	-	-
PROFIT BEFORE TAX		**(43,281,175)**	**(9,925,397)**	**(20,189,244)**	**(12,125,468)**
Tax Expenses:					
Current Tax	17	(868,393)	(1,073,473)	(103,496)	(181,135)
Deferred Tax	12	2,036,523	(1,990,571)	243,856	288,632
Net profit after tax for the period		**(42,113,045)**	**(12,989,442)**	**(20,048,884)**	**(12,017,971)**
Other comprehensive income	25.01	-	-	-	-
Total Comprehensive Income		**(42,113,045)**	**(12,989,442)**	**(20,048,884)**	**(12,017,971)**
Basic Earnings Per Share	26.01	**(2.36)**	**(0.73)**	**(1.12)**	**(0.67)**

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

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

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity
For the 3rd quarter ended on March 31, 2025 (Un-Audited)

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2024	178,678,000	8,162,461	-	(32,843,104)	**153,997,357**
Net profit after tax for the period	-	-	-	(42,113,045)	**(42,113,045)**
Other comprehensive income	-	-	-	-	**-**
Dividend declared during the period	-	-	-	-	**-**
Balance as on March 31, 2025	**178,678,000**	**8,162,461**	**-**	**(74,956,149)**	**111,884,312**

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

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2023	178,678,000	8,162,461	-	(598,687)	**186,241,774**
Net profit after tax for the period	-	-	-	(12,989,442)	**(12,989,442)**
Dividend declared during the period	-	-	-	-	**-**
Balance as on March 31, 2024	**178,678,000**	**8,162,461**	**-**	**(13,588,129)**	**173,252,332**

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

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows
For the 3rd quarter ended on March 31, 2025 (Un-Audited)

Particulars	Notes	Amount in Taka	
		1st July 2024 to 31st March 2025	1st July 2023 to 31st March 2024
Cash Flow from Operating Activities:			
Cash Collection from Customers	28	95,025,141	128,828,183
Realized Foreign Exchange gain/(loss)	25	3,787,823	4,208,944
Cash Paid to Suppliers, Employees & Others	29	(99,982,384)	(116,792,212)
Cash Generated from Operations		**(1,169,420)**	**16,244,915**
Financial Expenses	30	(15,409,733)	(11,989,414)
Income Tax Paid	17	(916,393)	(1,507,699)
Net Cash Generated from Operating activities	27	**(17,495,547)**	**2,747,803**
Cash Flow from Investing Activities:			
Land and land development		-	-
Acquisition of Plant, Machinery, Furniture and Equipment		-	(16,995)
Net Cash(Used)/ generated in Investing Activities		**-**	**(16,995)**
Cash Flow from Financing Activities:			
Short Term Loan Received /(Repayment)		14,092,751	4,080,241
Dividend transferred to Capital Market Stabilization Fund		(214,237)	(216,161)
Payment of Dividend	18	(85)	(5,600)
Net Cash flow/(used) in Financing Activities		**13,878,429**	**3,858,479**
Net Increase/(Decrease) in Cash & Cash Equivalent		**(3,617,117)**	**6,589,287**
Cash & Cash Equivalent at the beginning of period		11,513,089	9,028,541
Cash & Cash Equivalent at the closing of period		**7,895,972**	**15,617,828**
Net Operating Cash Flow per Share (NOCFPS)	27	**(0.98)**	**0.15**

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

Anlima Yarn Dyeing Limited
Notes to the Financial Statements
For the 3rd quarter ended on March 31, 2025 (Un-Audited)

1.0 Material information of the entity

1.1 Legal Status of the Company

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

1.2 Registered office of the company

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

1.3 Nature of Business Activities

The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It markets sewing thread and provides yarn dyeing services to different knitting, weaving and garments factories. The company employed 153 employees as of March 31, 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

A company is required to make assessment at the end of each year to assess its capability to continue as going concern. Management of the company makes such assessment each year. The company has adequate resources to continue in operation for the foreseeable future and has wide coverage of its liabilities. As such the Directors continue to adopt the going concern assumption while preparing the financial statements.

2.05 Accrual Basis

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

2.06 Reporting Period

The Financial year of the company covers a period of 9 months from 01 July 2024 to March 31, 2025.

2.07 Revenue from Contracts

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

05 (five) step approach applied are as follows:

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

2.08 Cash and Cash Equivalent and Statement of Cash Flows

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

2.09 Inventories

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

2.10 Property, Plant and Equipment

(a) Initial Recognition and measurement

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

(b) Subsequent Costs

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

(c) Depreciation on Fixed Assets

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

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

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

2.11 Impairment of Assets

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

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

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

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

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

(c) Non-monetary item that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

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

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

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

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

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

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

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

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

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

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

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

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

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

2.20 Related Party Disclosures
The information as required by IAS-24: Related party Disclosures has been disclosed separately in notes-31 to the financial statements.

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

(b) Deferred Tax
Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the period ended September 30, 2024 has been recognized in the statement of profit or loss & other comprehensive income as per IAS-12: Income Taxes.

2.22 Contingent Assets and Liabilities
A contingent asset is disclosed when it is a possible asset that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent liability is disclosed when it is a possible obligation that arises from the past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The company has no contingent assets or liabilities which require disclosure under IAS-37: Provisions, Contingent Liabilities and Contingent Assets. A contingent asset is disclosed as per IAS-37, where an inflow of or economic benefits is probable. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

2.23 Earnings per Share
The company calculates Earnings Per Share (EPS) in accordance with the requirement of IAS-33: Earnings per Share, which has been shown on the face of the Statement of Comprehensive Income.

(a) Basic earnings
This represents earnings for the period ended March 31, 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 Re-arrangement of figures

To facilitate comparison, certain relevant balances pertaining to the previous year have been rearrange/restated/reclassified whenever considered necessary to conform to current year's presentation.

2.25 Application of International Accounting Standards (IAS & IFRS)

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

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

2.26 Authorization date for issuing Financial Statements

The financial statements were authorized for issue by Board of Directors on 26th April, 2025.

2.27 Structure, Content and Presentation of Financial Position

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

i) Statement of Financial Position as at March 31, 2025.
ii) Statement of Profit or Loss & Other Comprehensive Income for the period ended March 31, 2025.
iii) Statement of Cash Flows for the period ended March 31, 2025.
iv) Statement of Changes in Equity for the period ended March 31, 2025.
v) Notes comprising a summary of significant accounting policies and other explanatory information to the Financial Statements for the period ended March 31, 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.

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements
For the 3rd quarter ended on March 31, 2025 (Un-Audited)

		Amount in Taka	
		31.03.2025	**30.06.2024**
3.00	**Property, Plant & Equipment***		
	Cost:		
	Opening balance at cost	666,439,212	666,416,217
	Add : Addition during the period	-	22,995
		666,439,212	**666,439,212**
	Add : Disposed / Sold during the period	-	-
	Total - A	**666,439,212**	**666,439,212**
	Depreciation:		
	Opening balance	435,793,974	422,452,903
	Charged during the period	9,349,133	13,341,070
		445,143,107	**435,793,974**
	Adjusted during the period	-	-
	Total - B	445,143,107	**435,793,974**
	Written Down Value (A-B)	**221,296,105**	**230,645,239**

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

			Amount in Taka	
			31.03.2025	**30.06.2024**
5.00	**Inventories**			
	This consists of:			
	Raw Materials	5.01	20,919,353	19,668,451
	Finished Goods	5.02	10,631,098	13,145,344
	Packing Materials	5.03	745,651	667,046
	Work-in -Process		120,580	260,902
	Spares & Stores		3,299,935	3,378,186
	Materials in Transit		-	13,705,000
	Total		**35,716,617**	**50,824,929**

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

		31.03.2025		30.06.2024	
		Quantity(Kg)	**Value(Tk.)**	**Quantity(Kg)**	**Value(Tk.)**
5.01	**Raw Materials**				
	Dyes	11,292	7,315,822	8,504	6,099,601
	Chemicals	52,495	4,789,328	43,474	4,572,621
	Grey Polyester Yarn	32,048	8,814,203	33,261	8,996,229
	Total	**95,835**	**20,919,353**	**85,239**	**19,668,451**
5.02	**Finished Goods**				
	Yarn dyeing	56,402	5,676,194	56,402	5,727,764
	Sewing Thread	14,297	4,954,904	24,443	7,417,580
	Total	**70,699**	**10,631,098**	**80,845**	**13,145,344**

		31.03.2025		30.06.2024	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.03	**Packing Materials**				
	Poly Bag -ST (Kg)	400	141,818	500	177,273
	Plastic Cone (PCs)	3,000	4,140	12,000	16,992
	Paper Cone (PCs)	163,000	258,286	91,000	150,216
	Paper Tube (PCs)	5,904	23,445	7,056	28,020
	Poly Bag - YD (KG)	520	131,924	400	104,753
	Cartoon - ST (PCs)	550	15,560	600	16,805
	Textile Wax (PCs)	8,500	62,149	7,500	55,395
	Plastic Bag (PCs)	4,200	108,328	4,650	117,592
	Total	**186,074**	**745,651**	**123,706**	**667,046**

		Amount in Taka	
		31.03.2025	30.06.2024
6.00	**Trade Receivables**		
	Amount due from trade receivables	85,478,333	90,265,049
	Foreign Exchange gain/(loss)	-	8,909,348
		85,478,333	**99,174,397**
6.01	**Trade Receivables**		
	Opening balance	99,174,397	110,523,622
	Addition during the year	81,329,076	139,233,350
		180,503,473	**249,756,972**
	Realized during the period	95,025,141	150,582,575
	Closing balance	**85,478,333**	**99,174,397**
6.02	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Receivables maturity less than 6 months	79,715,342	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	**85,478,333**	**99,174,397**
	Debts considered Good & Secured	85,478,333	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 March 31, 2025.

(c) Accounts receivable from the Directors or other officers of the company: There is no such accounts receivable in this respect as on March 31, 2025.

(d) Accounts receivable from Related Parties : There is no such accounts receivable in this respect as on March 31, 2025.

		Amount in Taka	
		31.03.2025	30.06.2024
7.00	**Advance to employee and Others**		
	Employee Loans & Advances	125,116	144,000
	Prepaid expenses	524,831	290,014
	Anlima Textile Ltd.	207,532	1,206,412
	Advance to Supplier	615,558	53,982
	Total	**1,473,037**	**1,694,408**
7.01	**Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994**		
	Maturity less than 6 months	1,347,921	1,550,408
	Maturity more than 6 months	125,116	144,000
	Total	**1,473,037**	**1,694,408**
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	125,116	144,000
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
8.00	**Cash & Cash Equivalent**		
	Cash in Hand	2,175	7,128,437
	Cash at Bank	7,893,797	4,384,653
		7,895,972	**11,513,089**
	Cash at Banks in Current Account :		
	(a) Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,090	52,656
	(b) Dutch Bangla Bank Ltd. -A/C No. - 101-110-53353	4,420,317	46,626
	(c) Sonali Bank Ltd. - A/C No. 442633012934	(182,701)	631,444
	(D) Sonali Bank Ltd.-BTB - A/C No. -44263880000005	3,655,091	3,653,927
	Total	**7,893,797**	**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	89,282,190	86,229,310
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	10,141,810	13,194,690
	Total	**178,678,000**	**178,678,000**
	Composition of Shareholdings:	**No. of Shares**	
	Directors	7,925,400	7,925,400
	General Public	8,928,219	8,622,931
	Institute	1,014,181	1,319,469
	Total	**17,867,800**	**17,867,800**

		Amount in Taka	
		31.03.2025	30.06.2024
10.00	**General Reserve**		
	The amount carried forward from previous year.	8,162,461	8,162,461
	Total	**8,162,461**	**8,162,461**

		Amount in Taka	
		31.03.2025	30.06.2024
11.00	**Retained Earnings**		
	Opening balance	(32,843,104)	(598,687)
	Add: Net Profit after Tax for the period	(42,113,045)	(32,244,417)
	Total	**(74,956,149)**	**(32,843,104)**

12.00 Deferred Tax Liabilities

As on Mar. 31, 2025	**Carrying amount**	**Tax base**	**Taxable/ deductible temporary difference**
Property, Plant and Equipment (except land)	201,203,518	26,465,435	174,738,083
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	(16,326)
Total taxable temporary difference	**201,203,518**	**26,465,435**	**174,721,758**
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			26,208,264
Total closing deferred tax liabilities/(assets)			**26,208,264**
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			(2,036,523)
Total deferred tax expense/(income)			**(2,036,523)**

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

As on March 31, 2024	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	213,881,853	32,785,464	181,096,389
Translation Gain/ (Loss) on Accounts Receivable	-	-	-
Revaluation surplus - Property, Plant and Equipment	-	-	-
Unrealized Foreign Exchange gain/(loss)	-	-	8,048,555
Total taxable temporary difference	**213,881,853**	**32,785,464**	**189,144,944**
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			28,371,742
Total closing deferred tax liabilities/(assets)			**28,371,742**
Opening deferred tax liabilities/(assets)-at cost			26,381,170
Total opening deferred tax liabilities/(assets)			**26,381,170**
Deferred tax expense/(income)-at cost			1,990,571
Total deferred tax expense/(income)			**1,990,571**

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

		Amount in Taka	
		31.03.2025	**30.06.2024**
13.00	**Short Term Loan***		
	Cash Credit, Sonali Bank	159,942,363	145,849,612
	Loan from director	21,200,000	21,200,000
	Loan from Anlima Energy Ltd.	3,500,000	3,500,000
	Total	**184,642,363**	**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	5,749,025	14,851,355
	Foreign Exchange (gain)/loss	(16,326)	225,975
		5,732,700	**15,077,330**
14.01	**Trade Payables**		
	Opening payable	15,077,330	14,954,444
	Add: Addition during the year	29,291,201	30,083,382
	Add: Raw Material Loan Payable	-	11,133,686
		44,368,531	**56,171,512**
	Less: Raw Material Loan Paid	13,549,624	-
	Less: Paid during the period	25,086,208	41,094,182
		38,635,832	41,094,182
	Closing balance	**5,732,700**	**15,077,330**
15.00	**Liabilities for Expenses**		
	Salary & Wages Payable	2,636,114	4,354,194
	Office Rent Payable	57,000	91,200
	Provision for Utilities	5,203,769	6,051,919
	Provision for Audit Fee	67,500	115,000
	Provision for Bad and Doubtful Debts	288,150	288,150
	Accrued Expenses	2,394,688	2,074,988
	Total	**10,647,221**	**12,975,450**

			Amount in Taka	
			31.03.2025	30.06.2024
16.00	**WPPF *****			
	Opening Balance		99,796	99,796
	Add: Addition during the period		-	-
			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.			
17.00	**Provision for Tax**			
	Opening Balance		13,838,224	14,369,450
	Add: Income tax on business income (Note 17.01)		-	-
	Add: Income tax on other income (Note 17.02)		-	-
	Add: Tax Provission during the year (Note 17.03)		868,393	1,347,593
	Current Tax		**868,393**	**1,347,593**
	Total Tax provision		**14,706,617**	**15,717,042**
	Less: Tax Paid during the period		(916,393)	(1,878,819)
	Total		**13,790,224**	**13,838,224**
17.01	**Tax calculation on business income**			
	Profit before tax		(43,281,175)	(29,033,208)
	Add/(Less):Foreign Exchange gain /(loss) (Note # 25)		(3,771,497)	(14,739,841)
	Add: Accounting Depreciation		9,349,133	13,341,070
	Less: Depreciation as per tax rules		(4,472,015)	(7,422,136)
	Taxable income for the period		**(42,175,554)**	**(37,854,115)**
	Rate of Tax		**15%**	**15%**
	Tax on Business		-	-
	Add: Additional Provision		**-**	-
	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		**20.0%**	**20%**
	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		81,329,076	139,233,350
	Advance Income Tax (Source Tax) Paid Under ITA-2023		868,393	1,347,593
	Applicable for Textiles Business as Per NBR-US-163(5) (0.60%/20%*.15%)	0.45%	365,981	626,550
	SO, Tax Provision during the year (Maximum amount of tax liabilities which ever is higher)		**868,393**	**1,347,593**

		Amount in Taka	
		31.03.2025	30.06.2024
18.00	**Dividend Payable***		
	Opening Balance	214,322	436,083
	Add: Dividend declared during the period	-	-
		214,322	**436,083**
	Less: Transferred to Capital Market Stabilization Fund	(214,237)	(216,161)
	Less: Paid During the period	(85)	(5,600)
	Closing Balance	**-**	**214,322**
	Summary of unclaimed dividend:		
	Unclaimed dividend for 2019 - 2020	-	-
	Unclaimed dividend for 2020 - 2021	-	214,322
	Total	**-**	**214,322**

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

19.00	**Net Asset Value (NAV) per Share :**		
	Shareholders' Equity (a)	111,884,312	153,997,357
	Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800
	Net Asset Value per Share (a ÷ b)	**6.26**	**8.62**

20.00 Turnover		1st July 2024 to 31st March 2025		1st July 2023 to 31st March 2024		1st Jan. 2025 to 31st March 2025		1st Jan. 2024 to 31st Mar. 2024	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges		486,162	76,588,276	676,681	98,055,131	151,982	23,812,730	197,597	26,622,053
Sale of Sewing Thread		12,750	4,740,800	36,863	20,775,404	-	-	4,578	2,974,652
Total		**498,912**	**81,329,076**	**713,545**	**118,830,535**	**151,982**	**23,812,730**	**202,175**	**29,596,705**
21.00 Cost of Goods Sold									
Raw Materials Consumed	21.01		17,050,090		32,265,224		5,717,213		7,506,425
Packing Materials Consumed	21.02		2,488,710		4,555,233		849,459		1,147,809
Manufacturing Overhead	21.03		83,557,107		80,128,749		28,946,628		25,866,662
Depreciation			9,321,006		9,971,643		3,107,002		3,324,082
Total cost of production			**112,416,913**		**126,920,848**		**38,620,302**		**37,844,979**
Add: Opening Work-In-Process			260,902		1,033,858		120,580		221,259
Less: Closing Work-In-Process			120,580		182,332		120,580		182,332
Cost of Goods Produced			**112,557,236**		**127,772,374**		**38,620,302**		**37,883,906**
Add: Opening Stock of Finished Goods			13,145,344		13,448,468		10,668,294		13,601,596
Cost of Goods available for Sale			**125,702,580**		**141,220,842**		**49,288,596**		**51,485,502**
Less: Closing Stock of Finished Goods			10,631,098		13,484,399		10,631,098		13,484,399
Cost of Goods Sold			**115,071,482**		**127,736,444**		**38,657,498**		**38,001,103**
21.01 Raw Material Consumed									
Dyes	21.01.01		4,491,400		6,138,354		1,663,421		1,905,083
Chemicals	21.01.02		11,954,489		17,272,582		4,053,792		4,349,777
Grey Polyester Yarn	21.01.03		604,201		8,854,288		-		1,251,566
Total			**17,050,090**		**32,265,224**		**5,717,213**		**7,506,425**

21.01.01 Dyes Consumed	1st July 2024 to 31st March 2025		1st July 2023 to 31st March 2024		1st Jan. 2025 to 31st March 2025		1st Jan. 2024 to 31st Mar. 2024	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	8,504	6,099,601	9,601	6,967,609	14,584	9,025,136	8,069	6,661,453
Add: Purchase	17,915	9,861,136	14,297	6,561,659	6,325	4,277,575	6,565	2,634,544
Add: Loan Receive	452	169,952	-	-	-	-	-	-
Available for use	26,871	16,130,689	23,898	13,529,268	20,909	13,302,710	14,634	9,295,997
Less: Loan Return	6,160	4,323,467	-	-	6,160	4,323,467	-	-
Less: Closing Inventory	11,292	7,315,822	10,679	7,390,914	11,292	7,315,822	10,679	7,390,914
Consumed	**9,419**	**4,491,400**	**13,220**	**6,138,354**	**3,457**	**1,663,421**	**3,955**	**1,905,083**
21.01.02 Chemicals Consumed								
Opening Inventory	43,474	4,572,621	26,077	4,635,433	54,919	5,797,678	48,504	6,570,822
Add: Purchase	206,522	11,052,761	338,465	17,418,550	89,216	2,940,321	86,140	2,560,356
Add: Loan Receive	50,583	1,118,435	-	-	(5,609)	105,121	-	-
Available for use	300,579	16,743,817	364,542	22,053,983	138,526	8,843,120	134,644	9,131,178
Less: Closing Inventory	52,495	4,789,328	34,645	4,781,402	52,495	4,789,328	34,645	4,781,402
Consumed	**248,084**	**11,954,489**	**329,898**	**17,272,582**	**86,031**	**4,053,792**	**100,000**	**4,349,777**
21.01.03 Grey Polyester Yarn Consumed								
Opening Inventory	33,261	8,996,229	60,610	15,696,430	32,048	8,814,203	34,590	9,185,945
Add: Purchase	721	422,175	7,130	2,104,957	-	-	3,910	1,012,719
Available for use	33,982	9,418,404	67,740	17,801,387	32,048	8,814,203	38,500	10,198,664
Less: Closing Inventory	32,048	8,814,203	34,074	8,947,098	32,048	8,814,203	34,074	8,947,098
Consumed	**1,934**	**604,201**	**33,666**	**8,854,288**	**-**	**-**	**4,426**	**1,251,566**

		Amount in Taka		Amount in Taka	
		1st July 2024 to 31st March 2025	1st July 2023 to 31st March 2024	1st Jan. 2025 to 31st March 2025	1st Jan. 2024 to 31st Mar. 2024
21.02	**Packing Materials Consumed**				
	Opening Inventory	667,046	813,320	396,051	658,664
	Add: Purchase	2,567,316	4,127,948	1,199,059	875,181
	Available for use	3,234,362	4,941,268	1,595,110	1,533,845
	Less: Closing Inventory	745,651	386,035	745,651	386,035
	Consumed	**2,488,710**	**4,555,233**	**849,459**	**1,147,809**
21.03	**Manufacturing Overhead**				
	Utilities	30,786,429	33,690,593	9,823,560	10,321,111
	Wages & Salaries	33,682,384	30,556,871	12,743,949	10,404,024
	Fuel and Car Expenses	880,175	939,785	266,593	268,548
	Insurance Premium	608,649	621,939	202,887	202,866
	Factory Office Refreshment	237,004	248,886	85,806	78,919
	Conveyance	309,465	249,190	105,070	79,525
	Factory Stationery, Telephone & Fax	563,607	740,050	190,822	229,790
	Interest on Working Capital Loan*	14,353,848	11,454,402	4,849,071	4,121,895
	Spare parts and R & M Machine Parts	2,135,546	1,627,033	678,870	159,984
	Total	**83,557,107**	**80,128,749**	**28,946,628**	**25,866,662**

* 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	7,032	8,557	2,344	2,902
	Utilities	263,952	292,260	64,690	70,315
	Office Consumable Expenses	78,390	106,049	26,250	27,680
	Fuel and Car Expenses	42,855	141,665	9,000	12,560
	Salaries, Allowances & Benefits	7,816,586	6,761,610	3,054,070	2,229,901
	Employer PF Contribution	-	1,197,262	-	387,071
	Conveyance & Travelling	31,830	1,250	8,940	-
	Office Rent, Rate & Taxes	158,503	178,757	37,012	36,000
	Postage, Telephone, Mobile & Internet Bill	332,345	364,960	115,775	127,595
	Audit Fee	86,256	86,283	28,752	28,761
	Other Professional Fee	39,063	30,317	17,187	4,689
	Stationery & Consumables	345,032	248,988	176,475	28,065
	Office Refreshment	116,806	76,891	48,018	13,220
	License Renewal and Listing Fees	428,188	414,966	142,262	134,944
	A.G.M. Expenses	344,564	373,415	120,857	119,150
	Board Meeting attending fee	55,200	64,800	19,200	19,200
	Total	**10,146,602**	**10,348,030**	**3,870,832**	**3,242,053**

23.00	**Selling & Distribution Expenses**				
	Depreciation on Furniture & Fixture and Equipment	21,095	25,670	7,032	8,707
	Fuel Expenses	458,783	520,135	102,227	264,804
	Delivery Expenses	159,782	260,501	117,382	25,152
	Promotional Expenses	23,710	49,000	-	-
	Salaries, Allowances & Benefits	1,398,169	1,479,541	451,613	507,358
	Conveyance & Travelling	-	10,200	-	-
	Telephone & Mobile bill	46,240	48,900	14,910	16,410
	Total	**2,107,779**	**2,393,947**	**693,164**	**822,431**

		Amount in Taka		Amount in Taka	
		1st July 2024 to 31st March 2025	1st July 2023 to 31st March 2024	1st Jan. 2025 to 31st March 2025	1st Jan. 2024 to 31st Mar. 2024
24.00	**Financial Expenses**				
	Bank Charges & Commission	1,055,885	535,012	743,818	164,682
	Total	**1,055,885**	**535,012**	**743,818**	**164,682**
25.00	**Foreign Exchange gain/(loss)**				
	Realized Foreign Exchange gain/(loss) - Trade Receivables	3,787,823	4,208,944	(36,663)	953,054
	Unrealized Foreign Exchange gain/(loss) (Note # 06) - Trade Receivables	-	8,290,855	-	(393,015)
	Unrealized Foreign Exchange gain/(loss) (Note # 14) - Trade Payables	(16,326)	(242,300)	-	(51,943)
	Total	**3,771,497**	**12,257,499**	**(36,663)**	**508,096**
25.01	**Other comprehensive income**				
	Reconing Fee	-	-	-	-
	Discount received	-	-	-	-
	Inventory adjustment - dye/chem/yarn	-	-	-	-
	Salary and Wages adjustment	-	-	-	-
	Total	**-**	**-**	**-**	**-**
26.00	**Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :**				
26.01	**Basic Earnings Per Share**				
	The Computation of EPS is given below:				
	Net profit for the period (a)	(42,113,045)	(12,989,442)	(20,048,884)	(12,017,971)
	Weighted average number of Shares (b)	17,867,800	17,867,800	17,867,800	17,867,800
	Basic EPS (a ÷ b)	**(2.36)**	**(0.73)**	**(1.12)**	**(0.67)**

* 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 31.56% (Tk. 37,501,459) during the period ended on 31st March, 2025. The cost of goods sold on the other hand has decreased by 9.91% (Tk. 12,664,962) from the previous period March 31, 2024. As a result, the operating Lose has Increased by 112.48%. (Tk. 24,348,902) though the financial expenses has Increased by 97.36% (Tk. 520,873) and foreign exchange gain has decreased by 69.23% (Tk. 8,486,002) the net profit after tax reduced by 224.21% (Tk. 29,123,603) previous period.

26.02	**Weighted average /Total existing number of shares :**				
	Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
	Add - Issued during the period	-	-	-	-
		17,867,800	**17,867,800**	**17,867,800**	**17,867,800**
26.03	**Number of Outstanding shares :**				
	Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
	Add - Issued during the period	-	-	-	-
		17,867,800	**17,867,800**	**17,867,800**	**17,867,800**

	Amount in Taka		Amount in Taka	
	1st July 2024 to 31st March 2025	1st July 2023 to 31st March 2024	1st Jan. 2025 to 31st March 2025	1st Jan. 2024 to 31st Mar. 2024
27.00 Cash flows from operating activities*				
Reconciliation of Cash Flows from operating activities				
Sales revenue	81,329,076	118,830,535		
Add: Opening Trade Receivables	99,174,397	110,523,622		
Less: Closing Trade Receivables	(85,478,333)	(100,525,974)		
Less: Cost of goods sold	(115,071,482)	(127,736,444)		
Less: Administrative expenses	(10,146,602)	(10,348,030)		
Less: Selling & Distribution expenses	(2,107,779)	(2,393,947)		
Add: Depreciation	9,349,133	10,005,869		
Add: Decrease/(increase) in Inventory	15,108,312	(3,152,943)		
Add: Decrease/(increase) in Advance & Deposits	221,371	(321,795)		
Add: (Decrease)/increase in Liabilities for expense	(2,328,229)	4,266,770		
Add: (Decrease)/increase in Other liabilities	-	-		
Add: (Decrease)/increase in Trade Payables	(9,344,630)	(6,614,650)		
Add: Realized foreign exchange gain/(loss) - Trade Receivables	3,787,823	4,208,944		
Add: Unrealized foreign exchange gain/(loss) - Trade Receivables	-	8,290,855		
Add: Unrealized foreign exchange gain/(loss) - Trade Payables	(16,326)	(242,300)		
Add: Other Income	-	-		
Less: WPPF paid	-	-		
Add: Interest on working capital loan	14,353,848	11,454,402		
Less: Financial expenses	(15,409,733)	(11,989,414)		
Less: Income tax paid	(916,393)	(1,507,699)		
Net Cash Generated from Operating activities (a)	**(17,495,547)**	**2,747,803**		
Number of ordinary Shares Outstanding (b)	17,867,800	17,867,800		
Net Operating Cash Flow per Share (a ÷ b)	**(0.98)**	**0.15**		

*Though sales during the period ended on 31st March. 2025 decreased by Tk. 37,501,459 (31.56%), the cash collection from customers decreased by Tk. 33,803,042 (26.24%). Payment to suppliers and others on the other hand decreased by Tk. 16,809,828 (14.39%). The payment for financial expenses increased by Tk. 3,420,319 (28.53%) and income tax payment decreased by Tk. 591,306 (39.22%), thereby causing the net operating cash flow to decrease by Tk. 20,243,349 (736.71%). As such NOCFPS has decreased to 736.71% compared to (0.98) of the corresponding period 2024-2025.

28.00 Cash Collection from Customers		
Sales Revenue	81,329,076	118,830,535
Add: Opening trade receivable	99,174,397	110,523,622
	180,503,473	229,354,157
Less: Closing tarde receivable	85,478,332	100,525,974
Total	**95,025,141**	**128,828,183**
29.00 Cash Paid to Suppliers, Employees & Others		
Cost of Goods sold	(115,071,482)	(127,736,444)
Administrative Expenses	(10,146,602)	(10,348,030)
Selling Expenses	(2,107,779)	(2,393,947)
	(127,325,863)	**(140,478,421)**
Add: Depreciation	9,349,133	10,005,870
Add: Net unrealized FOREX gain/(loss) - Trade Receivables	-	8,290,855
Add: Net unrealized FOREX gain/(loss) - Trade Payables	(16,326)	(242,300)
Change in Inventory	15,108,312	(3,152,943)
Change in Advance & Deposits	221,371	(321,795)
Change in Liabilities for Expenses	(2,328,229)	4,266,770
Change in other liabilities	-	-
Change in Trade Payables	(9,344,630)	(6,614,654)
WPPF Paid	-	-
Interest on working capital	14,353,848	11,454,402
Total	**(99,982,384)**	**(116,792,216)**
30.00 Financial Expenses		
Interest on working capital	(14,353,848)	(11,454,402)
Bank Charges & Commission	(1,055,885)	(535,012)
Total	**(15,409,733)**	**(11,989,414)**

31.00 Related party disclosures:

The details of related party transactions during the period along with the relationship is illustrated below in accordance with IAS 24 :

Particulars - Board meeting fee			July'24-March'25	July'23-March'24
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	6,000	6,000
Mr. Mahmudul Hoque	Director	Board meeting fee	6,000	6,000
Mrs. Aniqa Haque	Director	Board meeting fee	6,000	6,000
Mr. Alwi M Haque	Director	Board meeting fee	4,000	4,000
Mr. Md. Khurshed Hossain*	Independent Director	Board meeting fee	2,000	6,000
Mr. Md. Shameem Alam Qurashi**	Independent Director	Board meeting fee	4,000	-
Mr. Mahmudul Hoque	Director	Loan	-	-
Anlima Textile Limited	Sister Concern	Sales	6,066,999	12,047,878
Anlima Textile Limited	Sister Concern	Inter Company	207,532	-

Particulars - Audit Committee fee			July'24-March'25	July'23-March'24
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mr. Md. Khurshed Hossain*	Independent Director	Audit committee fee	2,000	6,000
Mr. Md. Shameem Alam Qurashi**	Independent Director	Audit committee fee	4,000	-
Mrs. Aniqa Haque	Director	Audit committee fee	6,000	6,000
Mr. Alwi M Haque	Director	Audit committee fee	4,000	4,000

a) Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.

b) Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.

c) Loan received from director and sister concern on arm length basis (without interest).

d) Mr. Md. Khurshed Hossain has completed his tenor.*

e) Mr. Md. Shameem Alam Qurashi appointed as independent director from 23 December, 2024.**

32.00 Disclosure of managerial compensation:

32.01 Compensation paid to the key management personnel of the company during the period is as follows :

Name	Designation	July'24-March'25	July'23-March'24
Mr. Mohammad Arif Hossain	Chief Financial Officer	706,860	657,000
Sumayel Muhammad Mallik	Sr.Vice President (Head of Operation)	2,516,250	1,705,000
A.S.M Jubaer	Vice President (Production)	1,566,000	1,078,800
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	817,785	681,010
Mr. Md. Sirazul Islam Chow*	First Astt. Vice President (Marketing)	228,980	515,205

*Resigned on 31th October 2024

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

Particulars	Nature of Payment	July'24-March'25	July'23-March'24
Directors	Board meeting, Audit committee and NRC	44,000	44,000
Directors	Remuneration	428,753	-
Officers & Executives	Salary, bonus & other allowances	19,416,337	17,585,890

32.03 Aggregate amount of compensation to key management personnel:

Particulars	July'24-March'25	July'23-March'24
Short-term employee benfits	-	-
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Share-based payment	-	-

ANLIMA YARN DYEING LIMITED
Property, Plant & Equipment
As on Mar. 31, 2025

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation				Written Down Value as at 31.03.2025
	Opening Balance as at 01.07.2024	Addition during the year	Disposal during the year	Total as at 31.03.2025		Opening Balance as at 01.07.2024	Disposal during the year	Charged during the year	Total as at 31.03.2025	
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%	28,357,050.98	-	766,977	29,124,028	40,138,468
Plant and Machinery	541,398,116	-	-	541,398,116	6.67%	372,706,693.35	-	8,438,788	381,145,482	160,252,635
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	7,203,145.22	-	24,659	7,227,804	139,735
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,883,305.72	-	25,812	13,909,117	146,267
Office Equipment	7,309,193	-	-	7,309,193	20.00%	7,106,241.55	-	30,443	7,136,684	172,509
Vehicle	6,953,897	-	-	6,953,897	20.00%	6,537,536.96	-	62,454	6,599,991	353,906
Total as on Mar. 31, 2025	**666,439,212**	**-**	**-**	**666,439,212**		**435,793,974**	**-**	**9,349,133**	**445,143,107**	**221,296,105**

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	766,977	8,438,788	24,659	12,906	15,221	62,454	9,321,006
Administrative	-	-	-	3,226	3,805	-	7,032
Marketing	-	-	-	9,679	11,416	-	21,095
Total	**766,977**	**8,438,788**	**24,659**	**25,812**	**30,443**	**62,454**	**9,349,133**