

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on July to September, 2014 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director




1st QUARTER REPORT-2014

For the 1st Quarter July to September, 2014
(Un-audited)

ANLIMA YARN DYEING LIMITED
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ANLIMA YARN DYEING LIMITED
BALANCE SHEET
As on September 30, 2014 (1st Quarter)

	Notes	30-09-2014	30-06-2014
ASSETS			
Non-Current Assets		358,915,997	364,123,732
Property, Plant and Equipment - Net Book Value	9	357,771,183	362,978,918
Security Deposits	10	1,144,814	1,144,814
Current Assets		105,695,899	92,745,320
Inventories	11	55,671,088	56,042,841
Advance, Deposits & Receivables	12	49,669,751	35,853,512
Cash and Cash Equivalents	13	355,060	848,967
TOTAL ASSETS	Tk.	464,611,896	456,869,052
EQUITY AND LIABILITIES			
Shareholders' Equity		218,889,679	215,058,077
Issued Share Capital	14	178,678,000	178,678,000
General Reserve	15	8,162,461	8,162,461
Dividend Equalization Reserve	16	2,802,178	2,802,178
Accumulated Profit (as per the Statement of Changes in Equity)		29,247,040	25,415,438
Non-Current Liabilities		4,115,813	3,973,644
Term Loan	17	4,115,813	3,973,644
Current Liabilities and Provisions		241,606,404	237,837,331
Short Term Loan	18	207,887,324	204,206,929
Liabilities for Expenses	19	7,176,468	7,777,785
Liabilities for Other Finance	20	26,542,612	25,852,617
TOTAL EQUITY AND LIABILITIES	Tk.	464,611,896	456,869,052
Net Asset Value per share	Tk.	12.25	12.04



Hubbun Nahar Hoque
Chairperson


Mahmudul Hoque
Managing Director


M. Abul Kalam Mazumdar
Chief Financial Officer

ANLIMA YARN DYEING LIMITED
PROFIT AND LOSS ACCOUNT
For the 1st Quarter ended September 30, 2014 (Un-audited)

	Notes	1st July, 2014 to 30th Sep, 2014	1st July, 2013 to 30th Sep, 2013
		Tk.	Tk.
NET SALES REVENUE	23	52,499,484	53,520,299
Cost of Sales	24	41,876,638	45,988,006
GROSS PROFIT		10,622,846	7,532,293
OPERATING EXPENSES			
Administrative Expenses	28	3,530,601	2,585,743
Marketing Expenses	29	586,646	886,042
		4,117,246	3,471,785
PROFIT FROM OPERATION		6,505,600	4,060,508
Financing Expenses	30	1,761,401	2,023,299
		4,744,199	2,037,209
Contribution to Workers' Profit Participation Fund		225,824	96,971
NET PROFIT BEFORE TAX		4,518,375	1,940,238
Provision for Taxes	31	686,773	400,070
NET PROFIT AFTER TAX FOR THE YEAR		3,831,602	1,540,168
Basic Earnings Per Share (Par value Tk. 10/-)		0.21	0.09
Number of shares used to compute EPS		17,867,800	17,867,800


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M. Abul Kalam Mazumdar
Chief Financial Officer

ANLIMA YARN DYEING LIMITED

Statement of Changes in Equity


For the 1st Quarter ended September 30, 2014 (Un-audited)


		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2014	Tk.	178,678,000	8,162,461	2,802,178	25,415,438	215,058,077
Net Profit for the year transferred from Profit and Loss Account		-	-	-	3,831,602	3,831,602
Balance as on Sep. 30, 2014	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>29,247,040</u>	<u>218,889,679</u>

Statement of Changes in Equity

For the 1st Quarter ended September 30, 2013 (Un-audited)

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2013	Tk.	178,678,000	8,162,461	2,802,178	24,630,582	214,273,221
Net Profit for the year transferred from Profit and Loss Account		-	-	-	1,540,168	1,540,168
Balance as on Sep. 30, 2013	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>26,170,750</u>	<u>215,813,389</u>



Hubbun Nahar Hoque
Chairperson


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Chief Financial Officer

ANLIMA YARN DYEING LIMITED
CASH FLOW STATEMENT
For the 1st Quarter ended September 30, 2014 (Un-audited)

	1st July, 2014 to 30th Sep. 2014	1st July, 2013 to 30th Sep. 2013
Cash Flow from Operating Activities:		
Cash Collection from Customers	Tk. 38,683,245	61,241,309
Cash Payment for Cost and Expenses	(40,954,016)	(44,335,437)
Cash Generated from Operations	(2,270,771)	16,905,872
Interest paid	(1,761,401)	(2,023,299)
Income Tax Paid	(141,263)	(61,162)
Net Cash Generated from Operations	(4,173,435)	14,821,411
Cash Flow from Investing Activities:		
Purchase of Electrical & Office Equipment	(95,350)	-
Net Cash Used in Investing Activities	(95,350)	-
Cash Flow from Financing Activities:		
Short Term Loan Increase	3,680,395	(7,515,882)
Long Term Loan Increase	142,169	(7,093,266)
Payment of Dividend	(47,686)	(66,550)
Net Cash Generated from Financing Activities	3,774,878	(14,675,698)
Net Increase/(Decrease) in Cash & Cash Equivalent	(493,907)	145,713
Cash & Cash Equivalent at the beginning of year	848,967	1,350,500
Cash & Cash Equivalent at the closing of year	Tk. 355,060	1,496,213
Net Operating Cash Flow per Share	Tk. (0.23)	0.83


Hubbun Nahar Hoque
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M. Abul Kalam Mazumdar
Chief Financial Officer

9. PROPERTY, PLANT & EQUIPMENT - TK. 357,771,183

The relevant information in respect of Property, Plant and Equipment and depreciation as required by the laws, rules and the accounting standards is set out below:
(Amount in Taka)

Description	Cost as at June 30, 2014	Addition during the year	Disposal during the year	Cost as at September 30, 2014	Accumulated Depreciation as June 30, 2014	Written Down Value as at June 30,2014	Rate of depreciation	Charged during the year	Accumulated Depreciation as September 30, 2014	Written Down Value as at September 30, 2014
Land and Land Development	20,092,587	-	-	20,092,587	-	20,092,587	-	-	-	20,092,587
Factory Building and Civil Construction	69,205,460	-	-	69,205,460	16,574,008	52,631,452	2.50%	328,947	16,902,955	52,302,505
Plant and Machinery	513,318,895	-	-	513,318,895	227,032,863	286,286,032	6.67%	4,773,820	231,806,683	281,512,212
Electrical Installation	7,094,539	-	-	7,094,539	6,199,273	895,266	20.00%	44,763	6,244,036	850,503
Furniture and Fixture	14,019,744	-	-	14,019,744	12,497,191	1,522,553	20.00%	76,128	12,573,319	1,446,425
Office Equipment	6,982,154	95,350	-	7,077,504	6,067,553	914,601	20.00%	47,607	6,115,160	962,344
Vehicle	4,578,647	-	-	4,578,647	3,942,219	636,428	20.00%	31,821	3,974,040	604,607
Total	635,292,026	95,350	-	635,387,376	272,313,108	362,978,918		5,303,085	277,616,193	357,771,183

The depreciation charges during the year has been allocated in the Profit and Loss Account as below:

(Amount in Taka)

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	328,947	4,773,820	44,763	38,064	23,803	31,821	5,241,218
Administrative	-	-	-	19,032	11,902	-	30,934
Marketing	-	-	-	19,032	11,902	-	30,934
Total	328,947	4,773,820	44,763	76,128	47,607	31,821	5,303,085

10. SECURITY DEPOSITS - TK. 1,144,814

This represents the amount deposited with various service providers in respect of:

	<u>30-09-2014</u>	<u>30-06-2014</u>
Bangladesh Telecommunications Company Ltd (BTCL)	18,500	18,500
Various Mobile 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.	300,000	300,000
Total	Tk. <u><u>1,144,814</u></u>	<u><u>1,144,814</u></u>

11. INVENTORIES - TK. 55,671,088

This consists of:

Raw Materials (Note: 11 - A)	42,035,067	42,513,694
Finished Goods (Note: 11 - B)	11,362,351	11,975,276
Packing Materials (Note: 11 - C)	564,975	439,034
Work-in -Process	1,708,695	1,114,837
Total	Tk. <u><u>55,671,088</u></u>	<u><u>56,042,841</u></u>

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

(A) RAW MATERIALS - TK. 42,035,067

	<u>30-09-2014</u>		<u>30-06-2014</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Dyes	29,087	19,289,986	28,955	18,956,843
Chemicals	168,369	8,206,546	152,726	8,741,935
Grey Polyester Yarn	69,058	14,538,535	67,593	14,814,916
Total	<u><u>266,514</u></u>	<u><u>42,035,067</u></u>	<u><u>249,274</u></u>	<u><u>42,513,694</u></u>

(B) FINISHED GOODS - TK. 11,362,351

Yarn dyeing	2,890	330,551	3,902	587,040
Sewing Thread	29,101	11,031,800	29,839	11,388,236
Total	<u><u>31,991</u></u>	<u><u>11,362,351</u></u>	<u><u>33,741</u></u>	<u><u>11,975,276</u></u>

(C) PACKING MATERIALS - TK. 564,975

	<u>30-09-2014</u>		<u>30-06-2014</u>	
	<u>Quantity</u>	<u>Value(Tk.)</u>	<u>Quantity</u>	<u>Value(Tk.)</u>
Poly Bag -ST (Kg)	385	98,137	162	41,045
Plastic Cone (Pcs)	17,000	19,550	36,000	41,420
Paper Cone (Pcs)	164,000	229,600	104,500	146,300
Paper Tube (Pcs)	5,184	20,603	6,642	26,398
Poly Bag - YD (Kg)	600	102,384	560	102,946
Cartoon - ST (Pcs)	3,899	79,701	3,500	65,925
Textile Wax (Pcs)	2,000	15,000	2,000	15,000
Total	<u><u>193,068</u></u>	<u><u>564,975</u></u>	<u><u>153,364</u></u>	<u><u>439,034</u></u>

12. ADVANCES, DEPOSITS & RECEIVABLES - TK. 49,669,751

This consists of:

Sundry Receivables	48,403,407	34,442,917
Employee Loans & Advances	1,266,344	1,410,595
Total	Tk. <u><u>49,669,751</u></u>	<u><u>35,853,512</u></u>

13. CASH AND CASH EQUIVALENTS - TK. 355,060

	<u>30-09-2014</u>	<u>30-06-2014</u>
<i>This consists of:</i>		
(a) Cash in Hand	22,494	131,055
(b) Cash at Banks in Current Account :		
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	241,865	281,618
ICB Islamic Bank Ltd. - A/C No. 1000600005702	349	349
National Bank Ltd. - A/C No. 0233148219	6,630	6,630
Sonali Bank Ltd. - A/C No. 442633012934	77,747	422,765
United Commercial Bank Ltd. - A/C No. 000111000 97386	5,975	6,550
Total	Tk. <u><u>355,060</u></u>	<u><u>848,967</u></u>

The bank balances are as per the Bank Statements.

14. ISSUED SHARE CAPITAL - TK. 178,678,000**(a) Authorized Capital :**

20,000,000 Ordinary Shares of Tk. 10/- each	Tk. <u><u>200,000,000</u></u>	<u><u>200,000,000</u></u>
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(b) Issued, Subscribed & Paid-up Capital :

8,438,400 Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,384,000	84,384,000
6,838,900 Ordinary Shares of Tk.10/- each fully paid-up in cash by General Public	68,389,000	68,389,000
2,590,500 Ordinary Shares of Tk.10/- each fully paid-up in cash by Institute	25,905,000	25,905,000
Total	Tk. <u><u>178,678,000</u></u>	<u><u>178,678,000</u></u>

(c) Composition of Shareholdings:

Sponsors	8,438,400	8,438,400
General Public	6,838,900	6,838,900
Institute	2,590,500	2,590,500
Total	No. <u><u>17,867,800</u></u>	<u><u>17,867,800</u></u>

15. GENERAL RESERVE - TK. 8,162,461

The amount carried forward from previous year.

Total	Tk. <u><u>8,162,461</u></u>	<u><u>8,162,461</u></u>
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16. DIVIDEND EQUALIZATION RESERVE - TK. 2,802,178

This is arrived at as below:

Balance carried from previous year	2,802,178	2,802,178
Total	Tk. <u><u>2,802,178</u></u>	<u><u>2,802,178</u></u>

17. LONG TERM LOAN - TK. 4,115,813

This is arrived at as below:

Loan from Sonali Bank		
Opening Balance	3,973,644	11,830,879
Add: Interest Charge during the year	142,169	717,664
Less: Repayment during the year	-	8,574,899
Net Loan Balance	Tk. <u><u>4,115,813</u></u>	<u><u>3,973,644</u></u>

18. SHORT TERM LOAN - TK. 207,887,324*This consists of:*

Cash Credit-Hypothecation, Sonali Bank	160,949,760	155,843,609
Dhaka Bank	(5,000)	(5,000)
Associates' Current Account	46,942,564	48,368,320
Total	Tk. <u>207,887,324</u>	<u>204,206,929</u>

* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Apartments (4444 sft) at Conifer Tower. The interest rate applied to the loan is 15.50% per annum.

19. LIABILITIES FOR EXPENSES - TK. 7,176,468**30-09-2014****30-06-2014***This consists of:***Accrued Expenses:**

Sundry Creditors	2,130,887	2,132,431
Salary & Wages Payable	3,924,280	4,041,489
Office Rent Payable	36,000	72,000

Provisions:

Provision for Utilities	1,047,801	1,501,865
Provision for Audit Fee	37,500	30,000
Total	Tk. <u>7,176,468</u>	<u>7,777,785</u>

20 . LIABILITIES FOR OTHER FINANCE - TK. 26,542,612*This represents as below:*

Provident Fund	288,026	278,552
Provision for Deferred tax (Note -21)	17,733,493	17,724,476
Income Tax Payable (Note - 22)	4,138,110	3,601,616
Dividend Payable	2,966,916	3,014,602
Provision for Workers' Profit Participation Fund	1,357,230	1,131,406
Other Liabilities	58,838	101,965
Total	Tk. <u>26,542,612</u>	<u>25,852,617</u>

21. PROVISION FOR DEFERRED TAX- TK. 17,733,493

Amount provided up to 30-06-2014	17,724,476	17,116,666
Deferred tax provision	9,017	607,810
Total	<u>17,733,493</u>	<u>17,724,476</u>

22. INCOME TAX PAYABLE- TK. 4,138,110*This represents as below:*

Opening balance	3,601,616	1,178,363
Provision to be made in current year's (Note - 29)	677,756	3,395,643
Tax paid during the year (including Advance Income Tax)	141,263	972,390
Total	Tk. <u>4,138,110</u>	<u>3,601,616</u>

23. REVENUE (TURNOVER) FROM SALES - TK. 52,499,484*This is made-up as follows:*

	1st July, 2014 to 30th September, 2014		1st July, 2013 to 30th September, 2013	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	233,402	33,216,322	258,040	36,772,977
Sale of Sewing Thread	46,424	19,283,162	40,207	16,747,322
Total	<u>279,826</u>	<u>52,499,484</u>	<u>298,247</u>	<u>53,520,299</u>

24. COST OF SALES - TK. 41,876,638

		<u>1st July, 2014 to 30th Sep. 2014</u>	<u>1st July, 2013 to 30th Sep. 2013</u>
<i>This is made-up as follows:</i>			
Raw Materials Consumed	Note - 23	17,121,693	21,460,660
Packing Materials Consumed	Note - 24	1,409,596	1,588,562
Manufacturing Overhead	Note - 25	17,491,206	16,901,389
Depreciation	Note - 09	5,241,218	5,555,849
Manufacturing Cost for the year		41,263,713	45,506,460
Add: Opening Stock of Finished Goods		11,975,276	12,513,124
Cost of Goods available for Sale		53,238,989	58,019,584
Less: Closing Stock of Finished Goods		11,362,351	12,031,578
Total		Tk. 41,876,638	45,988,006

25. RAW MATERIALS CONSUMED - TK. 17,121,693

		<u>1st July, 2014 to 30th Sep. 2014</u>	<u>1st July, 2013 to 30th Sep. 2013</u>
<i>Item wise value and quantity of Raw Materials consumed:</i>			
Dyes		2,290,368	4,492,575
Chemicals		3,971,546	7,253,788
Grey Polyester Yarn		10,859,779	9,714,297
Total		Tk. 17,121,693	21,460,660

(a) Dyes - Tk. 2,290,368

	<u>1st July, 2014 to 30th September, 2014</u>		<u>1st July, 2013 to 30th September, 2013</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	28,955	18,956,843	29,854	22,790,768
Add: Purchase	3,190	2,623,511	3,239	1,455,727
Available for use	32,145	21,580,354	33,093	24,246,495
Less: Closing Inventory	29,087	19,289,986	26,607	19,753,920
Consumed	3,058	2,290,368	6,486	4,492,575

(b) Chemicals - Tk. 3,971,546

	<u>1st July, 2013 to 30th September, 2013</u>		<u>1st July, 2013 to 30th September, 2013</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	152,726	8,741,935	187,026	17,128,349
Add: Purchase	98,455	3,436,157	115,641	4,751,008
Available for use	251,181	12,178,092	302,667	21,879,357
Less: Closing Inventory	168,369	8,206,546	197,480	14,625,569
Consumed	82,812	3,971,546	105,187	7,253,788

(c) Grey Polyester Yarn - Tk. 10,859,779

	<u>1st July, 2013 to 30th September, 2013</u>		<u>1st July, 2013 to 30th September, 2013</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Opening Inventory	67,593	14,814,916	33,694	7,992,151
Add: Purchase	47,152	10,583,398	72,662	16,797,298
Available for use	114,745	25,398,314	106,356	24,789,449
Less: Closing Inventory	69,058	14,538,535	63,341	15,075,152
Consumed	45,687	10,859,779	43,015	9,714,297

26. PACKING MATERIALS CONSUMED - TK. 1,409,596

Opening Inventory		439,034	399,011
Add: Purchase		1,535,537	1,600,931
Available for use		1,974,571	1,999,942
Less: Closing Inventory		564,975	411,380
Consumed		Tk. 1,409,596	1,588,562

27. MANUFACTURING OVERHEAD - TK. 17,491,206

<i>This is made-up as follows:</i>	1st July, 2014 to 30th Sep. 2014	1st July, 2013 to 30th Sep, 2014
Utilities	2,044,711	1,942,280
Wages & Salaries	8,783,905	7,770,229
Repairs & Maintenance	393,222	700,095
Insurance Premium	196,731	196,731
Factory Office Refreshment	105,413	131,402
Conveyance	9,410	8,532
Factory Telephone & Fax	18,115	18,345
Factory Printing & Stationary	172,364	-
Interest on Working Capital Loan	5,767,335	6,133,775
Total	Tk. 17,491,206	16,901,389

28. ADMINISTRATIVE EXPENSES - TK. 3,530,601

<i>This is made-up as follows:</i>		
Depreciation	30,934	36,383
Utilities	35,923	38,175
Repairs & Maintenance	27,339	12,361
Fuel Expenses	119,105	18,065
Salaries, Allowances & Benefits	2,111,246	1,449,811
Employer PF Contribution	428,083	391,948
Conveyance & Travelling	18,150	18,187
Office Rent, Rate & Taxes	36,000	36,000
Telephone, Mobile Bill & E-mail	202,975	174,061
Audit Fee	7,500	7,500
Donation & Subscription	42,000	32,000
Stationery & Consumables	62,151	39,485
Office Refreshment	27,323	29,476
Office Maintenance	158,107	96,262
License Renewal Fee	67,900	48,510
Other Factory Overhead	155,865	157,519
Total	Tk. 3,530,601	2,585,743

29. MARKETING EXPENSES - TK. 586,646

<i>This is made-up as follows:</i>		
Depreciation	30,934	36,383
Fuel Expenses	106,930	189,435
Delivery Expenses	114,760	27,015
Promotional Expenses	40,000	436,000
Salaries, Allowances & Benefits	263,322	170,230
Conveyance & Travelling	21,700	16,479
Telephone & Mobile bill	9,000	10,500
Total	Tk. 586,646	886,042

30. FINANCING EXPENSES - TK. 1,761,401

<i>This is made-up as follows:</i>		
Bank Charges & Commissions	532,020	441,949
Bank Interest	1,229,381	1,581,350
Total	Tk. 1,761,401	2,023,299

31. PROVISION FOR TAXES- TK. 686,773

This represents estimated Income Tax Liability for the year 2014-2015 as follows

Income tax	677,756	267,601
Deferred tax	9,017	132,469
	686,773	400,070