

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on September 30, 2016 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque  
Managing Director




## 1st QUARTER REPORT-2016


For the 1st Quarter ended September 30, 2016  
(Un-audited)


ANLIMA YARN DYEING LIMITED  
Suite # 4/3, City Heart, 67, Naya Paltan,  
Dhaka-1000, Bangladesh  
Tel: 9349881-4, 9341373,8317216, Fax: 8317184  
E- mail: [info-aydl@anlima.com](mailto:info-aydl@anlima.com)  
[www.anlima.com](http://www.anlima.com)

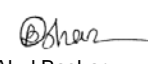
**ANLIMA YARN DYEING LIMITED**  
**Statement of Financial Position (Un-audited )**  
**As on September 30, 2016**

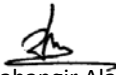
Particulars	Notes	Amount in Taka	
		30.09.2016	30.06.2016
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>321,971,585</b>	<b>326,702,793</b>
Property, Plant and Equipment	3.00	320,826,771	325,557,979
Security Deposits	4.00	1,144,814	1,144,814
<b>Current Assets</b>		<b>115,936,373</b>	<b>129,081,727</b>
Inventories	5.00	35,151,810	38,093,292
Sundry Receivables	6.00	77,688,719	83,160,099
Advance to employees	7.00	1,030,003	963,838
Cash and Cash Equivalents	8.00	2,065,841	6,864,498
<b>TOTAL ASSETS</b>		<b>437,907,958</b>	<b>455,784,520</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>204,063,565</b>	<b>201,146,246</b>
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	2,802,178	2,802,178
Retained Earnings	12.00	14,420,926	11,503,607
<b>Non-Current Liabilities</b>		<b>34,479,631</b>	<b>34,648,823</b>
Term Loan	13.00	-	-
Deferred Tax Liability	14.00	34,479,631	34,648,823
<b>Current Liabilities</b>		<b>199,364,762</b>	<b>219,989,451</b>
Short Term Loan	15.00	120,032,396	145,685,232
Sundry Creditors	16.00	10,408,102	2,074,628
Other Liabilities	17.00	46,586,142	51,446,055
Liabilities for Expenses	18.00	7,345,285	6,237,001
WPPF	19.00	2,498,917	2,327,133
Provision for Current Tax	20.02	9,410,224	9,105,724
Dividend Payable	21.00	3,083,697	3,113,679
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>437,907,958</b>	<b>455,784,520</b>
<b>Net Asset Value per share</b>	28.01	<b>11.42</b>	<b>11.26</b>

  
 Hubbun Nahar Hoque  
 Chairperson

  
 Mahmudul Hoque  
 Managing Director


  
 M. Abul Kalam Mazumdar  
 Chief Financial Officer

  
 Abul Bashar  
 Director

  
 M. Jahangir Alam  
 Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Profit or Loss & Other Comprehensive Income (Un-audited )**  
**For the 1st Quarter ended 30 September, 2016**

Particulars	Notes	Amount in Taka	
		1st July, 2016 to 30th Sep, 2016	1st July, 2015 to 30th Sep, 2015
NET SALES REVENUE	22.00	48,467,495	48,846,033
Cost of Goods Sold	23.00	(39,391,864)	(40,297,088)
<b>GROSS PROFIT</b>		<b>9,075,631</b>	<b>8,548,945</b>
<b>OPERATING EXPENSES</b>			
Administrative Expenses	24.00	(4,408,480)	(3,992,684)
Selling & Distribution Expenses	25.00	(477,971)	(834,226)
<b>Operating Profit</b>		<b>4,189,180</b>	<b>3,722,035</b>
Financial Expenses	26.00	(585,255)	(658,015)
<b>Profit Before Contribution to WPPF</b>		<b>3,603,925</b>	<b>3,064,020</b>
Contribution to W.P.P.F		(171,785)	(145,847)
<b>PROFIT BEFORE TAX</b>		<b>3,432,140</b>	<b>2,918,173</b>
<b>Tax Expenses:</b>			
Current Tax	20.00	(684,013)	(437,726)
Deferred Tax	14.00	169,192	95,275
<b>Net profit after tax for the year</b>		<b>2,917,319</b>	<b>2,575,722</b>
Other comprehensive income		-	-
<b>Total Comprehensive Income</b>		<b>2,917,319</b>	<b>2,575,722</b>
<b>Basic Earning Per Share</b>	27.01	<b>0.16</b>	<b>0.14</b>


				
Hubbun Nahar Hoque Chairperson	Mahmudul Hoque Managing Director	M. Abul Kalam Mazumdar Chief Financial Officer	Abul Bashar Director	M. Jahangir Alam Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Change in Equity (Un-audited )**  
**for the 1st Quarter ended 30 September, 2016**


Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2016	178,678,000	8,162,461	2,802,178	11,503,607	201,146,246
Net Profit for the year	-	-	-	2,917,319	2,917,319
<b>Balance as on September 30, 2016</b>	<b>178,678,000</b>	<b>8,162,461</b>	<b>2,802,178</b>	<b>14,420,926</b>	<b>204,063,565</b>

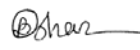
**for the 1st Quarter ended 30 September, 2015**

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2015	178,678,000	8,162,461	2,802,178	9,373,912	199,016,551
Net Profit for the year	-	-	-	2,575,722	2,575,722
<b>Balance as on September 30, 2015</b>	<b>178,678,000</b>	<b>8,162,461</b>	<b>2,802,178</b>	<b>11,949,634</b>	<b>201,592,273</b>

  
Hubbun Nahar Hoque  
Chairperson

  
Mahmudul Hoque  
Managing Director

  
M. Abul Kalam Mazumdar  
Chief Financial Officer

  
Abul Bashar  
Director

  
M. Jahangir Alam  
Company Secretary

**ANLIMA YARN DYEING LIMITED**  
**Statement of Cash Flows (Un-audited)**  
**for the 1st Quarter ended 30 September, 2016**

	<b>Amount in Taka</b>	
	1st July, 2016 to 30th Sep. 2016	1st July, 2015 to 30th Sep. 2015
<b>Cash Flow from Operating Activities:</b>		
Cash Collection from Customers & other	53,938,875	39,118,347
Cash Payment for Cost and Expenses	(32,089,946)	(36,296,017)
<b>Cash Generated from Operations</b>	<b>21,848,929</b>	<b>2,822,330</b>
Interest paid	(585,255)	(658,015)
Income Tax Paid	(379,513)	(246,780)
<b>Net Cash Generated from Operations</b>	<b>20,884,161</b>	<b>1,917,535</b>
<b>Cash Flow from Investing Activities:</b>		
Factory Building and Civil Construction	-	-
Purchase of Plant & Machinery	-	-
Purchase of Electrical & Office Equipment	-	-
<b>Net Cash Used in Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flow from Financing Activities:</b>		
Short Term Loan Repayment	(25,652,836)	4,955,309
Long Term Loan Repayment	-	(1,011,613)
Payment of Dividend	(29,982)	(142,316)
<b>Net Cash flow/(used) in Financing Activities</b>	<b>(25,682,818)</b>	<b>3,801,380</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b>	<b>(4,798,657)</b>	<b>5,718,914</b>
<b>Cash &amp; Cash Equivalent at the beginning of year</b>	<b>6,864,498</b>	<b>1,478,564</b>
<b>Cash &amp; Cash Equivalent at the closing of year</b>	<b>Tk. 2,065,841</b>	<b>7,197,478</b>
<b>Net Operating Cash Flow per Share</b>	<b>Tk. 1.17</b>	<b>0.11</b>

*Hubbun Nahar*

Hubbun Nahar Hoque  
Chairperson

*Mahmudul Hoque*

Mahmudul Hoque  
Managing Director

*M. Abul Kalam Mazumdar*

M. Abul Kalam Mazumdar  
Chief Financial Officer

*Abul Bashar*

Abul Bashar  
Director

*M. Jahangir Alam*

M. Jahangir Alam  
Company Secretary

		Amount in Taka	
		30.09.2016	30.06.2016
<b>3.00 Property, Plant &amp; Equipment</b>			
<b>Cost:</b>			
Opening balance at cost		639,205,919	635,387,376
Add : Addition during the year		-	3,818,543
		<b>639,205,919</b>	<b>639,205,919</b>
Add : Disposed / Sold during the year		-	-
<b>Total - A</b>		<b>639,205,919</b>	<b>639,205,919</b>
<b>Depreciation:</b>			
Opening balance		313,647,940	293,529,466
Charged during the year		4,731,208	20,118,474
		<b>318,379,148</b>	<b>313,647,940</b>
Adjusted during the year		-	-
<b>Total - B</b>		<b>318,379,148</b>	<b>313,647,940</b>
<b>Written Down Value (A-B)</b>		<b>320,826,771</b>	<b>325,557,979</b>

#### 4.00 Security Deposit

Bangladesh Telecommunications 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
<b>Total</b>		<b>1,144,814</b>	<b>1,144,814</b>

#### 5.00 Inventories

This consists of:

Raw Materials	5.01	27,362,496	33,201,051
Finished Goods	5.02	5,830,476	3,124,287
Packing Materials	5.03	775,798	913,790
Inventory Receivable		393,075	-
Work-in -Process		789,965	854,164
<b>Total</b>		<b>35,151,810</b>	<b>38,093,292</b>

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

#### 5.01 Raw Materials

	30.09.2016		30.06.2016	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Dyes	17,377	11,621,645	22,169	15,127,504
Chemicals	92,453	5,318,759	67,840	6,945,331
Grey Polyester Yarn	59,105	10,422,092	63,985	11,128,216
<b>Total</b>	<b>168,935</b>	<b>27,362,496</b>	<b>153,994</b>	<b>33,201,051</b>

#### 5.02 Finished Goods

Yarn dyeing	14,635	2,111,070	2,057	192,177
Sewing Thread	10,689	3,719,406	10,557	2,932,110
<b>Total</b>	<b>25,324</b>	<b>5,830,476</b>	<b>12,614</b>	<b>3,124,287</b>

#### 5.03 PACKING MATERIALS

Poly Bag -ST (Kg)	542	130,362	886	213,105
Plastic Cone (PCs)	196,800	236,160	281,920	338,304
Paper Cone (PCs)	140,000	168,004	123,500	148,244
Paper Tube (PCs)	17,442	66,556	10,700	42,800
Poly Bag - YD (KG)	400	71,897	840	150,689
Cartoon - ST (PCs)	4,170	82,357	546	10,781
Textile Wax (PCs)	2,718	20,462	1,584	9,867
<b>Total</b>	<b>362,072</b>	<b>775,798</b>	<b>419,976</b>	<b>913,790</b>

<b>6.00 Sundry Receivables</b>		
Opening	83,160,099	49,213,280
Add: Sales during the year	48,467,495	217,313,142
	<b>131,627,594</b>	<b>266,526,422</b>
Less: Received during the year	53,938,875	183,366,323
<b>Total</b>	<b>77,688,719</b>	<b>83,160,099</b>
<b>6.01 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>		
Maturity less than 6 months	77,688,719	83,160,099
Maturity more than 6 months	-	-
<b>Total</b>	<b>77,688,719</b>	<b>83,160,099</b>
Debts considered Good & Secured	77,688,719	83,160,099
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	-	-
<b>7.00 Advance to employee and Others</b>		
Employee Loans & Advances	1,030,003	963,838
<b>Total</b>	<b>1,030,003</b>	<b>963,838</b>
<b>7.01 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>		
Maturity less than 6 months	1,030,003	963,838
Maturity more than 6 months	-	-
<b>Total</b>	<b>1,030,003</b>	<b>963,838</b>
Debts considered Good & Secured	-	-
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	1,030,003	963,838
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-
<b>8.00 Cash &amp; Cash Equivalent</b>		
Cash in Hand	289,757	6,314,012
Cash at Banks in Current Account :	<b>1,776,084</b>	<b>550,486</b>
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	865,923	289,793
National Bank Ltd. - A/C No. 0233148219	3,525	3,525
Sonali Bank Ltd. - A/C No. 442633012934	902,961	253,493
United Commercial Bank Ltd. - A/C No. 000111000 97386	3,675	3,675
<b>Total</b>	<b>2,065,841</b>	<b>6,864,498</b>
<b>9.00 Share capital</b>		
<b>Authorized Capital:</b>		
20,000,000 Ordinary Shares of Tk. 10/- each	<b>200,000,000</b>	<b>200,000,000</b>
<b>Issued, Subscribed &amp; Paid-up Capital :</b>		
8,438,400 Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,384,000	84,384,000
7,693,205 Ordinary Shares of Tk.10/- each fully	76,932,050	76,932,050
Paid-up in cash by Institution	17,361,950	17,361,950
<b>Total</b>	<b>178,678,000</b>	<b>178,678,000</b>
<b>10.00 General Reserve</b>		
The amount carried forward from previous year.	8,162,461	8,162,461
<b>Total</b>	<b>8,162,461</b>	<b>8,162,461</b>

**11.00 Dividend Equalization Reserve**

Balance carried from previous year	2,802,178	2,802,178
<b>Total</b>	<b>2,802,178</b>	<b>2,802,178</b>

**12.00 Retained Earning**

Opening balance	11,503,607	9,373,912
Add: Net Profit after Tax for the year	2,917,319	19,997,495
	14,420,926	29,371,407
Less: Cash Dividend	-	17,867,800
<b>Total</b>	<b>14,420,926</b>	<b>11,503,607</b>

**13.00 Long Term Loan**

Opening Balance	-	898,202
Add: Interest Charged during the year	-	11,798
	-	<b>910,000</b>
Less: Repayment during the year	-	910,000
<b>Net Loan Balance</b>	<b>-</b>	<b>-</b>

**14.00 Deferred Tax Liabilities****Deferred tax liabilities:**

As at 30 September 2016	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, plant & equipments except land at cost	300,734,184	70,869,978	229,864,206
Total taxable temporary difference	<b>300,734,184</b>	<b>70,869,978</b>	<b>229,864,206</b>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			34,479,631
<b>Total closing deferred tax liabilities/(assets)</b>			<b>34,479,631</b>
Opening deferred tax liabilities/(assets)-at cost			34,648,823
<b>Total opening deferred tax liabilities/(assets)</b>			<b>34,648,823</b>
Deferred tax expense/(income)-at cost			(169,192)
<b>Total deferred tax expense/(income)</b>			<b>(169,192)</b>

As at 30 September 2015	Carrying amount	Tax base	deductible temporary
Property, plant & equipments except land at cost	321,765,323	84,304,653	237,460,670
Revaluation surplus-PPE		-	-
Total taxable temporary difference	<b>321,765,323</b>	<b>84,304,653</b>	<b>237,460,670</b>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			35,619,100
<b>Total closing deferred tax liabilities/(assets)</b>			<b>35,619,100</b>
Opening deferred tax liabilities/(assets)-at cost			35,714,375
<b>Total opening deferred tax liabilities/(assets) (Restated)</b>			<b>35,714,375</b>
Deferred tax expense/(income)-at cost			(95,275)
<b>Total deferred tax expense/(income)</b>			<b>(95,275)</b>



<b>15.00 Short Term Loan</b>		
Cash Credit, Sonali Bank	120,032,946	145,685,782
Dhaka Bank	(550)	(550)
<b>Total</b>	<b><u>120,032,396</u></b>	<b><u>145,685,232</u></b>
* 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 13.00% per annum.		
<b>16.00 Sundry Creditors</b>		
Sundry Creditors	10,408,102	2,074,628
<b>Total</b>	<b><u>10,408,102</u></b>	<b><u>2,074,628</u></b>
<b>17.00 Other Liabilities</b>		
Anlima Textile Limited	46,586,142	51,446,055
<b>Total</b>	<b><u>46,586,142</u></b>	<b><u>51,446,055</u></b>
<b>18.00 Liabilities for Expenses &amp; Provision</b>		
Salary & Wages Payable	4,407,326	2,562,058
Office Rent Payable	36,000	-
Provision for Utilities	962,510	1,908,894
Provision for Audit Fee	71,880	57,500
Other Accrued Expenses	237,394	240,844
Provident Fund	1,630,175	1,467,705
<b>Total</b>	<b><u>7,345,285</u></b>	<b><u>6,237,001</u></b>
<b>19.00 WPPF</b>		
Opening Balance	2,327,133	1,150,809
Add: Addition during the year	171,785	1,176,323
	<b><u>2,498,917</u></b>	<b><u>2,327,133</u></b>
Less: Paid during the year	-	-
<b>Total</b>	<b><u>2,498,917</u></b>	<b><u>2,327,133</u></b>
<b>20.00 Provision for Current Tax</b>		
<b>20.01 Current Tax</b>		
Profit before tax	3,432,140	23,526,465
Add: Accounting Depreciation	4,731,208	20,118,474
Less: Tax depreciation	(3,603,263)	(17,949,426)
Taxable income for the year	<b><u>4,560,085</u></b>	<b><u>25,695,513</u></b>
Rate of Tax	<b>15%</b>	<b>15%</b>
Tax on Business	684,013	3,854,327
Add: Additional Provision	-	-
<b>Total Provision for the year</b>	<b><u>684,013</u></b>	<b><u>3,854,327</u></b>
<b>20.02 Provision for Current Tax</b>		
Opening Balance	9,105,724	6,420,417
Add: Provision during the year	684,013	3,854,327
	<b><u>9,789,737</u></b>	<b><u>10,274,744</u></b>
Less: Tax Paid	(379,513)	(1,169,020)
<b>Total</b>	<b><u>9,410,224</u></b>	<b><u>9,105,724</u></b>

	1st July, 2015 to 30th Sep, 2015
<b>20.03 Current Tax</b>	
Profit before tax	3,064,020
Add: Accounting Depreciation	4,940,951
Less: Tax depreciation	(5,363,197)
Taxable income for the year	<b>2,641,773</b>
Rate of Tax	15%
Tax on Business	396,266
Add: Additional Provision	41,460
<b>Total Provision for the year</b>	<b>437,726</b>

<b>21.00 Dividend Payable</b>		
Opening Balance	3,113,679	2,518,604
Add: Cash Dividend	-	17,867,800
	<u>3,113,679</u>	<u>20,386,404</u>
Less: Paid During the year	(29,982)	(17,272,725)
<b>Balance on June 30, 2016</b>	<b>3,083,697</b>	<b>3,113,679</b>

	1st July, 2016 to 30th Sept, 2016		1st July, 2015 to 30th Sept, 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
<b>22.00 Turnover</b>				
Yarn Dyeing Charges	212,078	30,005,143	209,503	29,297,760
Sale of Sewing Thread	47,175	18,462,352	50,343	19,548,273
<b>Total</b>	<b>259,253</b>	<b>48,467,495</b>	<b>259,846</b>	<b>48,846,033</b>

<b>23.00 Cost of Goods Sold</b>				
Raw Materials Consumed	<b>23.01</b>	18,534,653	16,373,724	
Packing Materials Consumed	<b>23.02</b>	1,154,688	1,514,042	
Manufacturing Overhead	<b>23.03</b>	17,656,783	16,342,876	
Depreciation		4,687,730	4,889,174	
Cost of Goods Manufactured		<b>42,033,854</b>	<b>39,119,816</b>	
Add: Opening Work-In-Process		854,164	-	
Less: Closing Work-In-Process		789,965	-	
Cost of Production		<b>42,098,053</b>	<b>39,119,816</b>	
Add: Opening Stock of Finished Goods		3,124,287	7,286,219	
Cost of Goods available for Sale		<b>45,222,340</b>	<b>46,406,035</b>	
Less: Closing Stock of Finished Goods		5,830,476	6,108,947	
Cost of Goods Sold		<b>39,391,864</b>	<b>40,297,088</b>	

<b>23.01 Raw Material Consumed</b>				
Dyes	<b>23.01.01</b>	4,216,473	2,390,554	
Chemicals	<b>23.01.02</b>	4,664,967	4,614,476	
Grey Polyester Yarn	<b>23.01.03</b>	9,653,213	9,368,694	
Total		<b>18,534,653</b>	<b>16,373,724</b>	

	1st July, 2016 to 30th Sept, 2016		1st July, 2015 to 30th Sept, 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
<b>23.01.01 Dyes</b>				
Opening Inventory	22,169	15,127,508	23,151	15,213,368
Add: Purchase	1,503	710,610	888	1,039,905
Available for use	23,672	15,838,118	24,039	16,253,273
Less: Closing Inventory	17,377	11,621,645	19,515	13,862,719
Consumed	<b>6,295</b>	<b>4,216,473</b>	<b>4,524</b>	<b>2,390,554</b>

	1st July, 2016 to 30th Sept, 2016		1st July, 2015 to 30th Sept, 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
<b>23.01.02 Chemicals</b>				
Opening Inventory	67,840	6,945,331	64,214	6,267,572
Add: Purchase	101,960	3,038,395	110,073	5,912,217
Available for use	169,800	9,983,726	174,287	12,179,789
Less: Closing Inventory	92,453	5,318,759	59,080	7,565,313
Consumed	<b>77,347</b>	<b>4,664,967</b>	<b>115,207</b>	<b>4,614,476</b>

**23.01.03 Grey Polyester Yarn**

1st July, 2016 to 30th Sept, 2016		1st July, 2015 to 30th Sept, 2015		
Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	
Opening Inventory	63,985	11,128,216	69,517	12,888,899
Add: Purchase	50,462	8,947,089	24,366	4,878,771
Available for use	114,447	20,075,305	93,883	17,767,670
Less: Closing Inventory	59,105	10,422,092	47,033	8,398,976
Consumed	<b>55,342</b>	<b>9,653,213</b>	<b>46,850</b>	<b>9,368,694</b>

**23.02 Packing Materials Consumed**

Opening Inventory	913,787	675,350
Add: Purchase	1,016,699	1,255,079
Available for use	1,930,486	1,930,429
Less: Closing Inventory	775,798	416,387
Consumed	<b>1,154,688</b>	<b>1,514,042</b>

**23.03 Manufacturing Overhead**

Utilities	1,544,641	953,732
Wages & Salaries	9,685,852	8,928,841
Office Consumable Expenses	146,132	166,489
Insurance Premium	111,018	111,018
Factory Office Refreshment	78,943	107,602
Conveyance	19,853	8,441
Factory Telephone & Fax	21,912	22,171
Pouroshova Tax Savar	1,000,000	-
Other Factory Overhead	784,306	363,795
Interest on Working Capital Loan	4,264,126	5,680,787
<b>Total</b>	<b>17,656,783</b>	<b>16,342,876</b>

**24.00 Administrative Expenses**

Depreciation	21,739	25,888
Utilities	57,191	49,837
Office Consumable Expenses	23,940	26,285
Fuel Expenses	63,270	120,003
Salaries, Allowances & Benefits	2,728,727	2,496,216
Employer PF Contribution	492,215	450,730
Conveyance & Travelling	21,895	13,195
Office Rent, Rate & Taxes	36,000	36,000
Telephone, Mobile Bill & E-mail	119,883	123,401
Audit Fee	14,376	14,376
Donation & Subscription	102,300	109,900
Stationery & Consumables	42,472	98,442
Office Expenses Maintenance	60,639	66,383
Office Refreshment	36,141	32,608
License Renewal Fee	63,365	55,010
Annual Listing Fee	56,421	56,421
Other Factory Overhead	467,907	217,989
<b>Total</b>	<b>4,408,480</b>	<b>3,992,684</b>

**25.00 Selling & Distribution Expenses**

Depreciation	21,739	25,889
Fuel Expenses	81,534	176,893
Delivery Expenses	54,250	20,190
Promotional Expenses	50,000	88,900
Salaries, Allowances & Benefits	241,282	485,750
Conveyance & Travelling	21,030	29,745
Telephone & Mobile bill	8,136	6,859
<b>Total</b>	<b>477,971</b>	<b>834,226</b>

**26.00 Financial Expenses**

Bank Charges & Commission	585,255	649,605
Bank Interest	-	8,410
<b>Total</b>	<b>585,255</b>	<b>658,015</b>

**27.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" :****27.01 Basic Earnings Per Share**

The Computation of EPS is given below:

Net profit for the year	2,917,319	2,575,722
Weighted average number of Shares at June 30 ( Note-27.03)	17,867,800	17,867,800
<b>Basic EPS</b>	<b>0.16</b>	<b>0.14</b>

**27.02 Diluted/Adjusted Earnings per Share :**

Net profit after tax	2,917,319	2,575,722
Total existing number of shares	17,867,800	17,867,800
<b>Diluted/Adjusted Earning per Share</b>	<b>0.16</b>	<b>0.14</b>

**27.03 Weighted average /Total existing number of shares :**

Opening number of shares outstanding [considered FV Tk.10 each]	17,867,800	17,867,800
Add - Issued during the year	-	-
	<b>17,867,800</b>	<b>17,867,800</b>

**27.04 Number of Outstanding shares :**

Opening number of shares outstanding [considered FV Tk.10 each]	17,867,800	17,867,800
Add - Issued during the year	-	-
	<b>17,867,800</b>	<b>17,867,800</b>

**28.00 NAV per Share :****28.01 NAV per Share with revaluation :**

Shareholders' Equity	204,063,565	201,146,246
Number of ordinary Shares Outstanding	17,867,800	17,867,800
<b>Net Asset Value - NAV</b>	<b>11.42</b>	<b>11.26</b>

**ANLIMA YARN DYEING LIMITED**  
**Property Plant & Equipment**  
**As on September 30, 2016**

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 30.09.2016
	Opening Balance as at 01.07.2016	Addition during the year	Disposal during the year	Total as at 30.09. 2016		Opening Balance as at 01.07. 2016	Charged during the year	Total as at 30.09. 2016	
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%	19,173,284	313,058	19,486,342	49,776,154
Plant and Machinery	514,583,502	-	-	514,583,502	6.67%	264,001,086	4,178,462	268,179,548	246,403,954
Electrical Installation	7,094,539	-	-	7,094,539	20.00%	6,521,569	28,648	6,550,218	544,321
Furniture and Fixture	14,019,744	-	-	14,019,744	20.00%	13,045,310	48,722	13,094,032	925,712
Office Equipment	7,199,154	-	-	7,199,154	20.00%	6,434,492	38,233	6,472,726	726,428
Vehicle	6,953,897	-	-	6,953,897	20.00%	4,472,198	124,085	4,596,283	2,357,614
<b>Total as on September 30, 2016</b>	<b>639,205,919</b>	<b>-</b>	<b>-</b>	<b>639,205,919</b>		<b>313,647,940</b>	<b>4,731,208</b>	<b>318,379,148</b>	<b>320,826,771</b>
<b>Total as on June 30, 2016</b>	<b>635,387,376</b>	<b>3,818,543</b>	<b>-</b>	<b>639,205,919</b>		<b>293,529,466</b>	<b>20,118,474</b>	<b>313,647,940</b>	<b>325,557,979</b>

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	313,058	4,178,462	28,648	24,361	19,117	124,085	4,687,730
Administrative	-	-	-	12,180	9,558	-	21,739
Marketing	-	-	-	12,180	9,558	-	21,739
<b>Total</b>	<b>313,058</b>	<b>4,178,462</b>	<b>28,648</b>	<b>48,722</b>	<b>38,233</b>	<b>124,085</b>	<b>4,731,208</b>