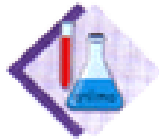


Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 1st Quarter ended on July to September 30, 2018 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 1st Quarter ended September 30, 2018
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
Tel: 49349881-4, 9341373,48317216, Fax: 48317184
E- mail: info-aydl@anlima.com
web: www.anlima.com


ANLIMA YARN DYEING LIMITED
Statement of Financial Position (Un-audited)
As on September 30, 2018

| Particulars | Notes | Amount in Taka | |
|-------------------------------------|-------|--------------------|--------------------|
| | | 30.09.2018 | 30.06.2018 |
| ASSETS | | | |
| Non-Current Assets | | 286,485,643 | 290,593,260 |
| Property, Plant and Equipment | 3.00 | 285,340,829 | 289,448,446 |
| Security Deposits | 4.00 | 1,144,814 | 1,144,814 |
| Current Assets | | 140,628,763 | 135,620,971 |
| Inventories | 5.00 | 52,352,385 | 45,932,052 |
| Sundry Receivables | 6.00 | 85,278,548 | 87,095,999 |
| Advance to employees & other | 7.00 | 1,349,392 | 977,403 |
| Cash and Cash Equivalents | 8.00 | 1,648,438 | 1,615,517 |
| TOTAL ASSETS | | 427,114,406 | 426,214,231 |
| EQUITY AND LIABILITIES | | | |
| Shareholders' Equity | | 196,991,058 | 197,556,987 |
| 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 | 302,178 | 302,178 |
| Retained Earnings | 12.00 | 9,848,419 | 10,414,348 |
| Non-Current Liabilities | | 32,810,307 | 33,075,794 |
| Deferred Tax Liability | 13.00 | 32,810,307 | 33,075,794 |
| Current Liabilities | | 197,313,041 | 195,581,450 |
| Short Term Loan | 14.00 | 150,075,787 | 150,421,247 |
| Sundry Creditors | 15.00 | 5,177,970 | 5,313,532 |
| Other Liabilities | 16.00 | 14,621,599 | 12,209,895 |
| Liabilities for Expenses | 17.00 | 7,344,326 | 7,346,976 |
| WPPF | 18.00 | 1,168,602 | 1,168,602 |
| Provision for Current Tax | 19.02 | 10,878,612 | 11,019,105 |
| Dividend Payable | 20.00 | 8,046,145 | 8,102,093 |
| TOTAL EQUITY AND LIABILITIES | | 427,114,406 | 426,214,231 |
| Net Asset Value per share | 27.01 | 11.02 | 11.06 |

Hubbun Nadeez

Chairperson Managing Director


Chief Financial Officer

Aniqa Haque

Director


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 1st Quarter ended 30 September, 2018

| Particulars | Notes | Amount in Taka | |
|--|-------|-------------------------------------|-------------------------------------|
| | | 1st July, 2018 to 30th Sep, 2018 | 1st July, 2017 to 30th Sep, 2017 |
| NET SALES REVENUE | 21.00 | 41,299,702 | 46,138,576 |
| Cost of Goods Sold | 22.00 | (37,626,877) | (36,621,331) |
| GROSS PROFIT | | 3,672,826 | 9,517,245 |
| OPERATING EXPENSES | | | |
| Administrative Expenses | 23.00 | (3,437,199) | (4,264,051) |
| Selling & Distribution Expenses | 24.00 | (564,974) | (453,547) |
| Operating Profit | | (329,347) | 4,799,648 |
| Financial Expenses | 25.00 | (336,451) | (626,841) |
| Profit Before Contribution to WPPF | | (665,799) | 4,172,807 |
| Contribution to WPPF | | - | (198,901) |
| PROFIT BEFORE TAX | | (665,799) | 3,973,906 |
| Tax Expenses: | | | |
| Current Tax | 19.00 | (165,618) | (780,012) |
| Deferred Tax | 13.00 | 265,487 | 183,926 |
| Net profit after tax for the period | | (565,929) | 3,377,820 |
| Other comprehensive income | | - | - |
| Total Comprehensive Income | | (565,929) | 3,377,820 |
| | | | |
| Basic Earnings Per Share* | 26.01 | (0.03) | 0.19 |

*Decrease in Basic Earnings Per Share (EPS) during the period July 01, 2018 to September 30, 2018 is caused by loss incurred due to sales decline and increase in raw material costs.

 Chairperson
 Managing Director
 Chief Financial Officer
 Director
 Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 1st Quarter ended 30 September, 2018

| Particulars | Share Capital | General Reserve | Dividend Equalization Reserve | Retained Earnings | Total Equity |
|----------------------------------|--------------------|------------------|-------------------------------|-------------------|--------------------|
| Balance as on July 01, 2018 | 178,678,000 | 8,162,461 | 302,178 | 10,414,348 | 200,524,211 |
| Net Profit for the period | - | - | - | (565,929) | (565,929) |
| Balance as on September 30, 2018 | 178,678,000 | 8,162,461 | 302,178 | 9,848,419 | 199,958,282 |

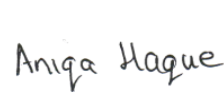
ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 1st Quarter ended 30 September, 2017

| Particulars | Share Capital | General Reserve | Dividend Equalization Reserve | Retained Earnings | Total Equity |
|----------------------------------|--------------------|------------------|-------------------------------|-------------------|--------------------|
| Balance as on July 01, 2017 | 178,678,000 | 8,162,461 | 302,178 | 10,003,752 | 197,146,391 |
| Net Profit for the period | - | - | - | 3,377,820 | 3,377,820 |
| Balance as on September 30, 2017 | 178,678,000 | 8,162,461 | 302,178 | 13,381,572 | 200,524,211 |


 Hubbun Nadeem
 Chairperson


 Managing Director


 Chief Financial Officer


 Aniga Haque
 Director


 Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the 1st Quarter ended 30 September, 2018

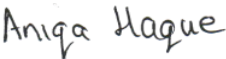
| Particulars | Amount in Taka | |
|--|-------------------------------------|-------------------------------------|
| | 1st July, 2018 to 30th Sep, 2018 | 1st July, 2017 to 30th Sep, 2017 |
| Cash Flow from Operating Activities: | | |
| Cash Collection from Customers & other | 43,117,153 | 51,993,162 |
| Cash Paid to Suppliers & Employees | (38,666,164) | (19,687,669) |
| Cash Generated from Operations | 4,450,989 | 32,305,493 |
| Financial Expenses | (3,710,549) | (5,271,469) |
| Income Tax Paid | (306,111) | (422,744) |
| Net Cash Generated from Operating activities | 434,329 | 26,611,280 |
| Cash Flow from Investing Activities: | | |
| Purchase of Machinery & Equipment | - | (10,071,368) |
| Net Cash(Used)/ generated in Investing Activities | - | (10,071,368) |
| Cash Flow from Financing Activities: | | |
| Short Term Loan Received /(Repayment) | (345,460) | (19,228,200) |
| Payment of Dividend | (55,949) | (52,949) |
| Net Cash flow/(used) in Financing Activities | (401,408) | (19,281,149) |
| Net Increase/(Decrease) in Cash & Cash Equivalent | 32,921 | (2,741,236) |
| Effect of exchange rate changes on cash and cash equivalent | - | - |
| Cash & Cash Equivalent at the beginning of period | 1,615,517 | 4,388,270 |
| Cash & Cash Equivalent at the closing of period | 1,648,438 | 1,647,034 |
| Net Operating Cash Flow per Share (NOCFPS)* | 0.02 | 1.49 |

*Decrease in NOCFPS as on 30-09-2018 is caused by increased production cost and higher payment to the suppliers.


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

Anlima Yarn Dyeing Limited
Selected Notes to the Financial Statements (Un-audited)
For the 1st Quarter ended 30 September, 2018

1.00 Material information of the entity

The Anlima Yarn Dyeing Limited (hereinafter referred to as 'the company'), 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. The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It produces sewing threads and provides dyeing services to different knitting, weaving, sweater and garments factories. 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.

2.00 Basis of Preparation of Financial Statements

These interim financial statements should be read in conjunction with the Financial Statements for the year ended June 30, 2018, as they provide an update to previously reported information.

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. 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).

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting. The preparation of the interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the interim Financial Statements. If in the the future such estimates and assumptions, which are based on management's best judgment at the date of the interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

3.00 Property, Plant & Equipment

Cost:

| | Amount in Taka | |
|---|--------------------|--------------------|
| | 30.09.2018 | 30.06.2018 |
| Opening balance at cost | 639,626,559 | 639,205,919 |
| Add : Addition during the period | - | 420,640 |
| | <u>639,626,559</u> | <u>639,626,559</u> |
| Add : Disposed / Sold during the period | - | - |
| Total - A | <u>639,626,559</u> | <u>639,626,559</u> |

Depreciation:

| | | |
|---------------------------------|--------------------|--------------------|
| Opening balance | 350,178,113 | 332,572,770 |
| Charged during the period | 4,107,617 | 17,605,343 |
| | <u>354,285,730</u> | <u>350,178,113</u> |
| Adjusted during the period | - | - |
| Total - B | <u>354,285,730</u> | <u>350,178,113</u> |
| Written Down Value (A-B) | <u>285,340,829</u> | <u>289,448,446</u> |

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 |
| Total | | 1,144,814 | 1,144,814 |

5.00 Inventories

This consists of:

| | | | |
|-------------------|------|-------------------|-------------------|
| Raw Materials | 5.01 | 41,006,247 | 35,234,602 |
| Finished Goods | 5.02 | 8,602,937 | 8,645,349 |
| Packing Materials | 5.03 | 854,385 | 901,418 |
| Work-in -Process | | 1,215,093 | 791,481 |
| Spares & Stores | | 298,596 | 359,202 |
| L/C in Transit | | 375,127 | - |
| Total | | 52,352,385 | 45,932,052 |

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

5.01 Raw Materials

| | 30.09.2018 | | 30.06.2018 | |
|---------------------|----------------|-------------------|----------------|-------------------|
| | Quantity(Kg) | Value(Tk.) | Quantity(Kg) | Value(Tk.) |
| Dyes | 28,430 | 16,989,887 | 27,137 | 16,205,180 |
| Chemicals | 31,515 | 6,327,533 | 32,977 | 4,362,370 |
| Grey Polyester Yarn | 77,314 | 17,688,827 | 65,885 | 14,667,052 |
| Total | 137,259 | 41,006,247 | 126,000 | 35,234,602 |

5.02 Finished Goods

| | | | | |
|---------------|---------------|------------------|---------------|------------------|
| Yarn dyeing | 25,034 | 2,487,306 | 20,330 | 2,228,629 |
| Sewing Thread | 12,616 | 6,115,631 | 17,831 | 6,416,720 |
| Total | 37,650 | 8,602,937 | 38,160 | 8,645,349 |

5.03 PACKING MATERIALS

| | | | | |
|--------------------|----------------|----------------|----------------|----------------|
| Poly Bag -ST (Kg) | 600 | 170,799 | 650 | 175,585 |
| Plastic Cone (PCs) | 87,000 | 110,528 | 78,000 | 93,600 |
| Paper Cone (PCs) | 159,000 | 200,133 | 140,500 | 168,600 |
| Paper Tube (PCs) | 19,584 | 73,440 | 23,580 | 88,425 |
| Poly Bag - YD (KG) | 380 | 71,379 | 1,100 | 206,624 |
| Cartoon - ST (PCs) | 6,050 | 130,740 | 2,300 | 45,425 |
| Textile Wax (PCs) | 1,359 | 9,946 | 3,181 | 21,185 |
| Plastic Bag (PCs) | 3,000 | 87,420 | 3,500 | 101,974 |
| Total | 276,973 | 854,385 | 252,811 | 901,418 |

6.00 Sundry Receivables

| | | | |
|----------------------------------|--|--------------------|--------------------|
| Opening | | 87,095,999 | 67,171,045 |
| Add: Sales during the period | | 41,299,702 | 183,033,672 |
| | | 128,395,701 | 250,204,717 |
| Less: Received during the period | | 43,117,153 | 163,108,718 |
| Total | | 85,278,548 | 87,095,999 |

| | | |
|--|----------------------|--------------------|
| 6.01 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994 | | |
| Maturity less than 6 months | 85,278,548 | 87,095,999 |
| Maturity more than 6 months | - | - |
| Total | 85,278,548 | 87,095,999 |
| Debts considered Good & Secured | 85,278,548 | 87,095,999 |
| 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 | - | - |
| 7.00 Advance to employee and Others | | |
| Employee Loans & Advances | 450,495 | 523,829 |
| Prepaid expenses | 898,897 | 453,574 |
| Total | 1,349,392 | 977,403 |
| 7.01 Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994 | | |
| Maturity less than 6 months | - | - |
| Maturity more than 6 months | 1,349,392 | 977,403 |
| Total | 1,349,392 | 977,403 |
| Debts considered Good & Secured | - | - |
| Debts considered Good without security | - | - |
| Debts considered doubtful & bad | - | - |
| Debts due by directors or other officers & staffs | 450,495 | 523,829 |
| 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 | 822,495 | 972,921 |
| Cash at Banks in Current Account : | 825,943 | 642,596 |
| Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253 | 728,477 | 619,278 |
| National Bank Ltd. - A/C No. 0233148219 | 1,685 | 1,685 |
| Sonali Bank Ltd. - A/C No. 442633012934 | 94,407 | 20,258 |
| United Commercial Bank Ltd. - A/C No. 000111000 97386 | 1,375 | 1,375 |
| Total | 1,648,438 | 1,615,517 |
| 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 Sponsors | 84,384,000 | 84,384,000 |
| Ordinary Shares of Tk.10/- each fully paid-up in cash by General public | 84,822,640 | 77,262,630 |
| Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution | 9,471,360 | 17,031,370 |
| Total | 178,678,000 | 178,678,000 |
| Composition of Shareholdings: | | |
| | No. of Shares | |
| Sponsors | 8,438,400 | 8,438,400 |
| General Public | 8,482,264 | 7,726,263 |
| Institute | 947,136 | 1,703,137 |
| Total | 17,867,800 | 17,867,800 |

| | | | |
|--|------------------------|--------------------|---|
| 10.00 General Reserve | | | |
| The amount carried forward from previous year. | | 8,162,461 | 8,162,461 |
| Total | | 8,162,461 | 8,162,461 |
| 11.00 Dividend Equalization Reserve | | | |
| Balance carried from previous year | | 302,178 | 302,178 |
| Total | | 302,178 | 302,178 |
| 12.00 Retained Earning | | | |
| Opening balance | | 10,414,348 | 10,003,752 |
| Add: Net Profit after Tax for the period | | (565,929) | 9,852,496 |
| | | 9,848,419 | 19,856,248 |
| Less: Dividend declared during the period | | - | (9,441,900) |
| Total | | 9,848,419 | 10,414,348 |
| 13.00 Deferred Tax Liabilities | | | |
| As at 30 September 2018 | Carrying amount | Tax base | Taxable/ deductible temporary difference |
| Property, Plant and Equipment (except land) | 265,248,242 | 46,512,864 | 218,735,378 |
| Total taxable temporary difference | 265,248,242 | 46,512,864 | 218,735,378 |
| Tax on business income | | | 15% |
| Closing deferred tax liabilities/(assets)-at cost | | | 32,810,307 |
| Total closing deferred tax liabilities/(assets) | | | 32,810,307 |
| Opening deferred tax liabilities/(assets)-at cost | | | 33,075,794 |
| Total opening deferred tax liabilities/(assets) | | | 33,075,794 |
| Deferred tax expense/(income)-at cost | | | (265,487) |
| Total deferred tax expense/(income) | | | (265,487) |
| Note: During the period under consideration no revaluation was done. | | | |
| As at 30 September 2017 | Carrying amount | Tax base | Taxable/ deductible temporary difference |
| Property, Plant and Equipment (except land) | 291,987,538 | 66,733,339 | 225,254,199 |
| Total taxable temporary difference | 291,987,538 | 66,733,339 | 225,254,199 |
| Tax on business income | | | 15% |
| Closing deferred tax liabilities/(assets)-at cost | | | 33,788,130 |
| Total closing deferred tax liabilities/(assets) | | | 33,788,130 |
| Opening deferred tax liabilities/(assets)-at cost | | | 33,972,056 |
| Total opening deferred tax liabilities/(assets) (Restated) | | | 33,972,056 |
| Deferred tax expense/(income)-at cost | | | (183,926) |
| Total deferred tax expense/(income) | | | (183,926) |
| 14.00 Short Term Loan* | | | |
| Cash Credit, Sonali Bank | | 150,075,787 | 150,421,247 |
| Total | | 150,075,787 | 150,421,247 |

* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Conifer Tower apartments (4444 sft) of the Group's sister concern Anlima Buildtech Limited. The interest rate applied to the loan is 9.00% per annum.

| | | |
|---|--------------------------|---|
| 15.00 Sundry Creditors | | |
| Sundry Creditors | 1,958,139 | 2,529,441 |
| Payable for Purchase of raw materials | 3,219,831 | 2,784,091 |
| Total | <u>5,177,970</u> | <u>5,313,532</u> |
| 16.00 Other Liabilities | | |
| Anlima Textile Limited | 14,621,599 | 12,209,895 |
| Total | <u>14,621,599</u> | <u>12,209,895</u> |
| 17.00 Liabilities for Expenses & Provision | | |
| Salary & Wages Payable | 4,095,777 | 4,204,149 |
| Office Rent Payable | 34,200 | - |
| Provision for Utilities | 1,468,262 | 1,338,704 |
| Provision for Audit Fee | 112,504 | 90,004 |
| Other Accrued Expenses | 811,169 | 640,301 |
| Provident Fund | 822,415 | 1,073,818 |
| Total | <u>7,344,326</u> | <u>7,346,976</u> |
| 18.00 WPPF | | |
| Opening Balance | 1,168,602 | 589,043 |
| Add: Addition during the period | - | 579,559 |
| | <u>1,168,602</u> | <u>1,168,602</u> |
| Less: Paid during the period | - | - |
| Total | <u>1,168,602</u> | <u>1,168,602</u> |
| 19.00 Provision for Current Tax | | |
| 19.01 Current Tax | | |
| Profit before tax | (665,799) | 11,591,173 |
| Add: Accounting Depreciation | 4,107,617 | 17,605,343 |
| Less: Depreciation as per tax rules | (2,337,700) | (11,630,265) |
| Taxable income for the period | <u>1,104,118</u> | <u>17,566,251</u> |
| Rate of Tax | 15% | 15% |
| Tax on Business | 165,618 | 2,634,938 |
| Total Provision for the period | <u>165,618</u> | <u>2,634,938</u> |
| 19.02 Provision for Current Tax | | |
| Opening Balance | 11,019,105 | 9,581,142 |
| Add: Provision during the period | 165,618 | 2,634,938 |
| | <u>11,184,723</u> | <u>12,216,080</u> |
| Less: Tax Paid | (306,111) | (1,196,975) |
| Total | <u>10,878,612</u> | <u>11,019,105</u> |
| 19.03 Current Tax | | 1st July, 2017 to 30th Sep, 2017 |
| Profit before tax | | 3,973,906 |
| Add: Accounting Depreciation | | 4,624,392 |
| Less: Tax depreciation | | (3,398,219) |
| Taxable income for the period | | <u>5,200,079</u> |
| Rate of Tax | | 15% |
| Tax on Business | | 780,012 |
| Total Provision for the period | | <u>780,012</u> |

| | | | |
|--|--|-------------------------|-------------------------|
| 20.00 Dividend Payable | | | |
| Opening Balance | | 8,102,093 | 5,612,668 |
| Add: Dividend declared during the period | | - | 9,441,900 |
| | | <u>8,102,093</u> | <u>15,054,568</u> |
| Less: Paid During the period | | <u>(55,949)</u> | <u>(6,952,476)</u> |
| Closing Balance | | <u>8,046,145</u> | <u>8,102,093</u> |

| | | | | |
|-----------------------|--|--|--------------------------|--|
| 21.00 Turnover | | | | |
| | | 1st July, 2018 to 30th Sept, 2018 | | 1st July, 2017 to 30th Sept, 2017 |
| | | Quantity(Kg) | Value(Tk.) | Quantity(Kg) |
| | | | | Value(Tk.) |
| Yarn Dyeing Charges | | 127,909 | 19,008,188 | 186,242 |
| Sale of Sewing Thread | | 53,102 | 22,291,514 | 47,426 |
| Total | | <u>181,011</u> | <u>41,299,702</u> | <u>233,668</u> |
| | | | | <u>46,138,576</u> |

| | | | | |
|---------------------------------------|-------|--|--------------------------|--------------------------|
| 22.00 Cost of Goods Sold | | | | |
| Raw Materials Consumed | 22.01 | | 15,093,860 | 15,178,853 |
| Packing Materials Consumed | 22.02 | | 1,588,813 | 1,475,544 |
| Manufacturing Overhead | 22.03 | | 17,246,802 | 17,357,142 |
| Depreciation | | | <u>4,078,602</u> | <u>4,589,610</u> |
| Cost of Goods Manufactured | | | 38,008,077 | 38,601,149 |
| Add: Opening Work-In-Process | | | 791,481 | 1,083,032 |
| Less: Closing Work-In-Process | | | <u>1,215,093</u> | <u>1,293,317</u> |
| Cost of Production | | | 37,584,465 | 38,390,864 |
| Add: Opening Stock of Finished Goods | | | 8,645,349 | 5,104,303 |
| Cost of Goods available for Sale | | | 46,229,814 | 43,495,167 |
| Less: Closing Stock of Finished Goods | | | <u>8,602,937</u> | <u>6,873,836</u> |
| Cost of Goods Sold | | | <u>37,626,877</u> | <u>36,621,331</u> |

| | | | | |
|------------------------------------|----------|--|--------------------------|--------------------------|
| 22.01 Raw Material Consumed | | | | |
| Dyes | 22.01.01 | | 1,897,450 | 2,337,308 |
| Chemicals | 22.01.02 | | 4,007,471 | 4,093,600 |
| Grey Polyester Yarn | 22.01.03 | | 9,188,939 | 8,747,945 |
| Total | | | <u>15,093,860</u> | <u>15,178,853</u> |

| | | | | |
|-------------------------------|--|--|-------------------|--|
| 22.01.01 Dyes Consumed | | | | |
| | | 1st July, 2018 to 30th Sept, 2018 | | 1st July, 2017 to 30th Sept, 2017 |
| | | Quantity(Kg) | Value(Tk.) | Quantity(Kg) |
| | | | | Value(Tk.) |
| Opening Inventory | | 27,137 | 16,205,180 | 27,741 |
| Add: Purchase | | 5,376 | 2,682,157 | 8,643 |
| Available for use | | <u>32,513</u> | <u>18,887,337</u> | <u>36,384</u> |
| Less: Closing Inventory | | 28,430 | 16,989,887 | 31,673 |
| Consumed | | 4,083 | 1,897,450 | 4,711 |
| | | | | 2,337,308 |

| | | | | |
|------------------------------------|--|--|-------------------|--|
| 22.01.02 Chemicals Consumed | | | | |
| | | 1st July, 2018 to 30th Sept, 2018 | | 1st July, 2017 to 30th Sept, 2017 |
| | | Quantity(Kg) | Value(Tk.) | Quantity(Kg) |
| | | | | Value(Tk.) |
| Opening Inventory | | 32,977 | 4,362,370 | 82,346 |
| Add: Purchase | | 65,750 | 5,972,634 | 85,176 |
| Available for use | | <u>98,728</u> | <u>10,335,004</u> | <u>167,522</u> |
| Less: Closing Inventory | | 31,515 | 6,327,533 | 96,328 |
| Consumed | | 67,213 | 4,007,471 | 71,194 |
| | | | | 4,093,600 |

| | | | | |
|--|--|--|-------------------|--|
| 22.01.03 Grey Polyester Yarn Consumed | | | | |
| | | 1st July, 2018 to 30th Sept, 2018 | | 1st July, 2017 to 30th Sept, 2017 |
| | | Quantity(Kg) | Value(Tk.) | Quantity(Kg) |
| | | | | Value(Tk.) |
| Opening Inventory | | 65,885 | 14,667,052 | 50,114 |
| Add: Purchase | | 48,482 | 12,210,714 | 45,700 |
| Available for use | | <u>114,367</u> | <u>26,877,766</u> | <u>95,814</u> |
| Less: Closing Inventory | | 77,314 | 17,688,827 | 50,047 |
| Consumed | | 37,053 | 9,188,939 | 45,767 |
| | | | | 8,747,945 |

| | | |
|---|-------------------|-------------------|
| 22.02 Packing Materials Consumed | | |
| Opening Inventory | 901,418 | 739,108 |
| Add: Purchase | 1,541,780 | 1,335,957 |
| Available for use | 2,443,198 | 2,075,065 |
| Less: Closing Inventory | 854,385 | 599,521 |
| Consumed | 1,588,813 | 1,475,544 |
| | | |
| 22.03 Manufacturing Overhead | | |
| Utilities | 2,312,052 | 1,978,964 |
| Wages & Salaries | 8,765,891 | 9,465,867 |
| Fuel and Car Expenses | 334,074 | 212,932 |
| Insurance Premium | 120,957 | 40,737 |
| Factory Office Refreshment | 85,632 | 144,639 |
| Conveyance | 30,620 | 21,500 |
| Factory Stationery, Telephone & Fax | 114,993 | 34,231 |
| Printing & Publication | 58,101 | - |
| Interest on Working Capital Loan | 3,374,098 | 4,644,628 |
| Value added Tax | 1,450,562 | - |
| Other Factory Overhead | 599,822 | 813,644 |
| Total | 17,246,802 | 17,357,142 |
| | | |
| 23.00 Administrative Expenses | | |
| Depreciation on Furniture & Fixture and Equipment | 7,254 | 8,696 |
| Utilities | 91,703 | 57,922 |
| Office Consumable Expenses | 17,440 | 20,659 |
| Fuel and Car Expenses | 16,448 | 115,158 |
| Salaries, Allowances & Benefits | 2,498,186 | 2,424,695 |
| Employer PF Contribution | 345,612 | 498,647 |
| Conveyance & Travelling | 22,644 | 349,080 |
| Office Rent, Rate & Taxes | 36,000 | 160,094 |
| Postage, Telephone, Mobile Bill & E-mail | 125,597 | 88,364 |
| Audit Fee | 28,750 | 37,500 |
| Other Professional Fee | 4,313 | - |
| Donation & Subscription | 21,300 | 9,900 |
| Stationery & Consumables | 74,529 | 61,250 |
| Office Expenses | - | 99,073 |
| Office Refreshment | 46,782 | 35,987 |
| License Renewal and Listing Fees | 85,631 | 56,421 |
| Board Meeting attending fee | 9,200 | - |
| Other Expenses | 5,810 | 240,605 |
| Total | 3,437,199 | 4,264,051 |
| | | |
| 24.00 Selling & Distribution Expenses | | |
| Depreciation on Furniture & Fixture and Equipment | 21,761 | 26,087 |
| Fuel Expenses | 86,268 | 113,618 |
| Delivery Expenses | 99,765 | 53,005 |
| Promotional Expenses | 80,911 | 50,000 |
| Salaries, Allowances & Benefits | 223,419 | 187,500 |
| Office Refreshment | 3,470 | 1,370 |
| Conveyance & Travelling | 27,105 | 17,397 |
| Telephone & Mobile bill | 22,275 | 4,570 |
| Total | 564,974 | 453,547 |

| | | |
|---|-------------------|-------------------|
| 25.00 Financial Expenses | | |
| Bank Charges & Commission | 336,451 | 626,841 |
| Total | <u>336,451</u> | <u>626,841</u> |
| 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 | (565,929) | 3,377,820 |
| Weighted average number of Shares | <u>17,867,800</u> | <u>17,867,800</u> |
| Basic EPS | <u>(0.03)</u> | <u>0.19</u> |
| 26.02 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 period | - | - |
| | <u>17,867,800</u> | <u>17,867,800</u> |
| 26.03 Number of Outstanding shares : | | |
| Opening number of shares outstanding [considered FV Tk.10 each] | 17,867,800 | 17,867,800 |
| Add - Issued during the period | - | - |
| | <u>17,867,800</u> | <u>17,867,800</u> |
| 27.00 NAV per Share : | | |
| 27.01 NAV per Share with revaluation : | | |
| Shareholders' Equity | 196,991,058 | 197,556,987 |
| Number of ordinary Shares Outstanding | <u>17,867,800</u> | <u>17,867,800</u> |
| Net Asset Value - NAV | <u>11.02</u> | <u>11.06</u> |
| 27.02 Cash flows from operating activities | | |
| Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flows from the operating activities are shown under indirect method as activities. | | |
| <u>Reconciliation of Cash Flows from operating activities</u> | | |
| Sales revenue | 41,299,702 | 46,138,576 |
| Add: Opening Sundry Receivables | 87,095,999 | 67,171,045 |
| Less: Closing Sundry Receivables | (85,278,548) | (61,316,459) |
| Less: Cost of goods sold | (37,626,877) | (36,621,331) |
| Less: Administrative expenses | (3,437,199) | (4,264,051) |
| Less: Selling & Distribution expenses | (564,974) | (453,547) |
| Add: Depreciation | 4,107,617 | 4,624,392 |
| Add: Decrease/(increase) in Inventory | (6,420,332) | 12,087,714 |
| Add: Decrease/(increase) in Advance & Deposits | (371,989) | (1,891,083) |
| Add: (Decrease)/increase in Liabilities for expense | (2,650) | 906,271 |
| Add: (Decrease)/increase in Other liabilities | 2,411,703 | - |
| Add: (Decrease)/increase in Sundry Creditors | (135,562) | 1,279,337 |
| Add: Interest on working capital loan | 3,374,098 | 4,644,628 |
| Less: Financial expenses | (3,710,549) | (5,271,469) |
| Less: Income tax paid | (306,111) | (422,744) |
| Net Cash Generated from Operating activities | <u>434,328</u> | <u>26,611,280</u> |

28.00 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 | | | Jul'18-Sep '18 | Jul'17-Sep '17 |
|-------------------------|---------------------------|-----------------------|--------------------------|--------------------------|
| 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 | 2,000 | 4,600 |
| Mr. Mahmudul Hoque | Director | Board meeting fee | 2,000 | 4,600 |
| Mrs. Aniqha Haque | Director | Board meeting fee | 2,000 | 4,600 |
| Mr. Alwi M Haque | Director | Board meeting fee | - | 2,300 |
| Mr. Ahmed Ullah | Independent Director | Board meeting fee | 2,000 | 4,600 |
| Anlima Textile Limited | Sister Concern | Inter Company | 14,621,599 | 5,871,932 |

- 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) There is no loan to directors from the company. Anlima Yarn Dyeing Limited has inter company transactions with Anlima Textile Limited as sister concern.

29.00 Disclosure of managerial compensation:**29.01 Compensation paid to the key management personnel of the company during the period is as follows :**

| Name | Designation | Jul'18-Sep '18 | Jul'17-Sep '17 |
|------------------------------|--|----------------|----------------|
| Mr. M Abul Kalam Mazumdar | Chief Financial Officer | 315,746 | 255,639 |
| A.S.M Jubaer* | Vice President (Production) | 292,500 | - |
| Mr. Mohd. Nurun Nabi | Asstt. Vice President (A&F) | 210,000 | 170,700 |
| Mr. Md. Habibur Rahman | First Asstt. Vice President (IT) | 210,000 | 170,700 |
| Mr. Md. Mizanur Rahman Chow. | First Astt. Vice President (Marketing) | 171,500 | 135,000 |

* A.S.M Jubaer was not in service during July'17-Sep'17.

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

| Particulars | Nature of Payment | Jul'18-Sep '18 | Jul'17-Sep '17 |
|-----------------------|----------------------------------|----------------|----------------|
| Directors | Board meeting fee | 8,000 | 20,700 |
| Officers & Executives | Salary, bonus & other allowances | 4,932,225 | 5,120,410 |

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on September 30, 2018

Annexure- A

| Particulars | Cost | | | | Rate of depreciation | Depreciation | | | Written Down Value as at 30.09.2018 |
|---|----------------------------------|--------------------------|--------------------------|-------------------------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|
| | Opening Balance as at 01.07.2018 | Addition during the year | Disposal during the year | Total as at 30.09. 2018 | | Opening Balance as at 01.07. 2018 | Charged during the year | Total as at 30.09. 2018 | |
| 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% | 21,646,439 | 297,600 | 21,944,039 | 47,318,457 |
| Plant and Machinery | 514,679,502 | - | - | 514,679,502 | 6.67% | 296,315,710 | 3,641,216 | 299,956,926 | 214,722,576 |
| Electrical Installation | 7,367,539 | - | - | 7,367,539 | 20.00% | 6,740,427 | 31,356 | 6,771,782 | 595,757 |
| Furniture and Fixture | 14,055,384 | - | - | 14,055,384 | 20.00% | 13,398,957 | 32,821 | 13,431,779 | 623,605 |
| Office Equipment | 7,215,154 | - | - | 7,215,154 | 20.00% | 6,710,971 | 25,209 | 6,736,180 | 478,974 |
| Vehicle | 6,953,897 | - | - | 6,953,897 | 20.00% | 5,365,610 | 79,414 | 5,445,024 | 1,508,873 |
| Total as on Sep. 30, 2018 | 639,626,559 | - | - | 639,626,559 | | 350,178,113 | 4,107,617 | 354,285,730 | 285,340,829 |
| Total as on June 30, 2018 | 639,205,919 | 420,640 | - | 639,626,559 | | 332,572,770 | 17,605,343 | 350,178,113 | 289,448,446 |

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 | 297,600 | 3,641,216 | 31,356 | 16,411 | 12,605 | 79,414 | 4,078,602 |
| Administrative | - | - | - | 4,103 | 3,151 | - | 7,254 |
| Marketing | - | - | - | 12,308 | 9,453 | - | 21,761 |
| Total | 297,600 | 3,641,216 | 31,356 | 32,821 | 25,209 | 79,414 | 4,107,617 |