

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the half year ended on 31st December, 2017 as per Rule 13 of the Bangladesh Securities and Exchange Commission Rules, 1987 ammended to date.



Mahmudul Hoque
Managing Director



HALF YEARLY REPORT-2017

For the Half -year ended 31st December, 2017
(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@anlima.com
www.anlima.com

ANLIMA YARN DYEING LIMITED
Statement of Financial Position (Un-audited)
As on December 31, 2017

| Particulars | Notes | Amount in Taka | |
|-------------------------------------|-------|--------------------|--------------------|
| | | 31.12.2017 | 30.06.2017 |
| ASSETS | | | |
| Non-Current Assets | | 308,770,353 | 307,777,963 |
| Property, Plant and Equipment | 3.00 | 307,625,539 | 306,633,149 |
| Security Deposits | 4.00 | 1,144,814 | 1,144,814 |
| Current Assets | | 125,329,308 | 131,717,870 |
| Inventories | 5.00 | 42,259,666 | 55,756,026 |
| Sundry Receivables | 6.00 | 71,565,524 | 67,171,045 |
| Advance to employees & other | 7.00 | 9,172,960 | 4,402,529 |
| Cash and Cash Equivalents | 8.00 | 2,331,158 | 4,388,270 |
| TOTAL ASSETS | | 434,099,661 | 439,495,833 |
| EQUITY AND LIABILITIES | | | |
| Shareholders' Equity | | 194,297,355 | 197,146,391 |
| 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 | 7,154,716 | 10,003,752 |
| Non-Current Liabilities | | 33,629,675 | 33,972,056 |
| Deferred Tax Liability | 13.00 | 33,629,675 | 33,972,056 |
| Current Liabilities | | 206,172,631 | 208,377,386 |
| Short Term Loan | 14.00 | 153,343,945 | 150,471,318 |
| Sundry Creditors | 15.00 | 9,923,382 | 6,869,003 |
| Other Liabilities | 16.00 | 4,349,722 | 27,225,212 |
| Liabilities for Expenses | 17.00 | 12,282,629 | 8,028,998 |
| WPPF | 18.00 | 976,697 | 589,045 |
| Provision for Current Tax | 19.02 | 10,356,237 | 9,581,142 |
| Dividend Payable | 20.00 | 14,940,018 | 5,612,668 |
| TOTAL EQUITY AND LIABILITIES | | 434,099,661 | 439,495,833 |
| Net Asset Value per share | 27.01 | 10.87 | 11.03 |

Hubbun Nahaz
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniga Hague
Directo

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 2nd Quarter ended 31 December, 2017

| Particulars | Notes | Amount in Taka | | Amount in Taka | |
|---|-------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | July to Dec. 31, 2017 | July to Dec. 31, 2016 | Oct. to Dec. 31, 2017 | Oct. to Dec. 31, 2016 |
| | | Tk. | Tk. | Tk. | Tk. |
| NET SALES REVENUE | 21.00 | 100,109,125 | 95,599,489 # | 53,970,549 | 47,131,994 |
| Cost of Goods Sold | 22.00 | (80,222,397) | (72,554,984) # | (43,601,065) | (33,224,043) |
| GROSS PROFIT | | 19,886,728 | 23,044,505 # | 10,369,484 | 13,907,951 |
| OPERATING EXPENSES | | | | | |
| Administrative Expenses | 23.00 | (9,646,258) | (9,486,240) # | (5,382,207) | (5,077,760) |
| Selling & Distribution Expenses | 24.00 | (981,832) | (1,053,331) # | (528,285) | (575,361) |
| | | (10,628,089) | (10,539,572) | (5,910,492) | (5,653,121) |
| Operating Profit | | 9,258,638 | 12,504,933 # | 4,458,992 | 8,254,830 |
| Financial Expenses | 25.00 | (1,114,675) | (1,185,966) # | (487,834) | (600,712) |
| Profit Before Contribution to WPPF | | 8,143,963 | 11,318,967 # | 3,971,158 | 7,654,118 |
| Contribution to W.P.P.F | | (387,653) | (538,783) # | (189,027) | (364,336) |
| PROFIT BEFORE TAX | | 7,756,311 | 10,780,184 # | 3,782,131 | 7,289,782 |
| Tax Expenses: | | | | | |
| Current Tax | 19.00 | (1,505,828) | (1,955,411) | (738,510) | (1,262,659) |
| Deferred Tax | 13.00 | 342,381 | 338,383 | 192,463 | 169,192 |
| Net profit after tax for the year | | 6,592,864 | 9,163,157 # | 3,236,084 | 6,196,314 |
| Other Comprehensive Income | | - | - | - | - |
| Total Comprehensive Income | | 6,592,864 | 9,163,157 # | 3,236,084 | 6,196,314 |
| Basic Earning Per Share * | 26.01 | 0.37 | 0.51 | 0.18 | 0.35 |

* Reduction of Basic Earnings Per Share during July-Dec. 31, 2017 period is caused by increased production cost due to change in shade mix of yarn dyed during the period.

Hubbun Nohaz
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniqa Haque
Director

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the year ended Dec. 31, 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 year | - | - | - | 6,592,864 | 6,592,864 |
| Cash Dividend (For the year 2016-17) | - | - | - | (9,441,900) | (9,441,900) |
| Balance as on Dec. 31, 2017 | 178,678,000 | 8,162,461 | 302,178 | 7,154,716 | 194,297,355 |

Statement of Change in Equity (Un-audited)
For the year ended Dec. 31, 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 | - | - | - | 9,163,157 | 9,163,157 |
| Cash Dividend (For the year 2015-16) | - | - | - | (14,013,600) | (14,013,600) |
| Balance as on Dec. 31, 2016 | 178,678,000 | 8,162,461 | 2,802,178 | 6,653,164 | 196,295,803 |

Hubbun Nawaz

Chairperson

[Signature]

Managing Director

[Signature]

Chief Financial Officer

Aniga Haque

Director

[Signature]

Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the year ended 31 December, 2017

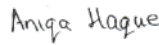
| | Amount in Taka | |
|--|----------------------|---------------------|
| | 31.12.2017 | 31.12.2016 |
| | Tk. | Tk. |
| Cash Flow from Operating Activities: | | |
| Cash Collection from Customers & others | 95,714,646 | 86,708,559 |
| Cash Payment for Cost and Expenses | (88,613,059) | (72,172,940) |
| Cash Generated from Operations | 7,101,587 | 14,535,619 |
| Interest paid | (1,114,675) | (1,185,966) |
| Income Tax Paid | (730,733) | (797,408) |
| Net Cash Generated from Operations | 5,256,179 | 12,552,245 |
| Cash Flow from Investing Activities: | | |
| Purchase of Plant & Machinery | (10,071,368) | - |
| Net Cash Used in Investing Activities | (10,071,368) | - |
| Cash Flow from Financing Activities: | | |
| Short Term Loan Received | 2,872,627 | (17,997,332) |
| Payment of Dividend | (114,550) | (78,416) |
| Net Cash flow/(used) in Financing Activities | 2,758,077 | (18,075,748) |
| Net Increase/(Decrease) in Cash & Cash Equivalent | (2,057,112) | (5,523,503) |
| Cash & Cash Equivalent at the beginning of year | 4,388,270 | 6,864,498 |
| Cash & Cash Equivalent at the closing of year | Tk. 2,331,158 | 1,340,995 |
| Net Operating Cash Flow per Share (NOCFPS) * | Tk. 0.29 | 0.70 |

* Reduction of NOCFPS as on 31-12-2017 is due to increased production cost and higher payment to the suppliers.


 Hubban Nadeem
 Chairperson


 Managing Director


 Chief Financial Officer


 Anisa Haque
 Director


 Company Secretary

| Amount in Taka | | |
|----------------|--|------------|
| 31.12.2017 | | 30.06.2017 |

3.00 Property, Plant & Equipment

Cost:

| | | |
|---------------------------------------|--------------------|--------------------|
| Opening balance at cost | 639,205,919 | 639,205,919 |
| Add : Addition during the year | 10,071,368 | - |
| | 649,277,287 | 639,205,919 |
| Add : Disposed / Sold during the year | - | - |
| Total - A | 649,277,287 | 639,205,919 |

Depreciation:

| | | |
|----------------------------|--------------------|--------------------|
| Opening balance | 332,572,770 | 313,647,940 |
| Charged during the year | 9,078,978 | 18,924,830 |
| | 341,651,748 | 332,572,770 |
| Adjustment during the year | - | - |

Total - B

| | | |
|---------------------------------|--------------------|--------------------|
| Written Down Value (A-B) | 307,625,539 | 306,633,149 |
|---------------------------------|--------------------|--------------------|

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 | 31,437,659 | 29,719,933 |
| Finished Goods | 5.02 | 4,784,737 | 5,104,303 |
| Packing Materials | 5.03 | 590,224 | 739,108 |
| Advance paid for import LC | | 1,427,088 | 16,193,321 |
| Spares & Stores | | 2,919,366 | 2,916,329 |
| Work-in -Process | | 1,100,592 | 1,083,032 |
| Total | | 42,259,666 | 55,756,026 |

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

5.01 Raw Materials

| | 31.12.2017 | | 30.06.2017 | |
|---------------------|----------------|-------------------|----------------|-------------------|
| | Quantity(Kg) | Value(Tk.) | Quantity(Kg) | Value(Tk.) |
| Dyes | 28,340 | 16,269,776 | 27,741 | 13,373,238 |
| Chemicals | 90,042 | 5,211,606 | 82,346 | 7,387,069 |
| Grey Polyester Yarn | 48,832 | 9,956,277 | 50,114 | 8,959,626 |
| Total | 167,214 | 31,437,659 | 160,201 | 29,719,933 |

5.02 Finished Goods

| | | | | |
|---------------|---------------|------------------|---------------|------------------|
| Yarn dyeing | 3,230 | 512,491 | 6,881 | 1,260,998 |
| Sewing Thread | 11,067 | 4,272,246 | 10,656 | 3,843,305 |
| Total | 14,297 | 4,784,737 | 17,537 | 5,104,303 |

| | 31.12.2017 | | 30.06.2017 | |
|-------------------------------|----------------|----------------|----------------|----------------|
| | Quantity(Kg) | Value(Tk.) | Quantity(Kg) | Value(Tk.) |
| 5.03 PACKING MATERIALS | | | | |
| Poly Bag -ST (Kg) | 223 | 61,699 | 592 | 150,203 |
| Plastic Cone (PCs) | 6,250 | 7,500 | 17,800 | 21,360 |
| Paper Cone (PCs) | 137,000 | 164,400 | 177,000 | 212,400 |
| Paper Tube (PCs) | 14,535 | 54,510 | 21,735 | 81,547 |
| Poly Bag - YD (KG) | 580 | 105,785 | 560 | 101,028 |
| Plastic Bag - YD (PCs) | 5,500 | 160,251 | - | - |
| Cartoon - ST (PCs) | 870 | 17,182 | 8,029 | 158,573 |
| Textile Wax (PCs) | 2,871 | 18,897 | 2,115 | 13,997 |
| Total | 167,829 | 590,224 | 227,831 | 739,108 |

| | Amount in Taka | |
|--------------------------------|--------------------|--------------------|
| | 31.12.2017 | 30.06.2017 |
| 6.00 Sundry Receivables | | |
| Opening | 67,171,045 | 83,160,099 |
| Add: Sales during the year | 100,109,125 | 181,421,784 |
| | 167,280,170 | 264,581,883 |
| Less: Received during the year | 95,714,646 | 197,410,838 |
| Total | 71,565,524 | 67,171,045 |

6.01 Disclosure of Receivable as per Schedule-XI, Part -I, of The Companies Act, 1994

| | | |
|--|-------------------|-------------------|
| Maturity less than 6 months | 71,565,524 | 67,171,045 |
| Maturity more than 6 months | - | - |
| Total Debts considered Good & Secured | 71,565,524 | 67,171,045 |

7.00 Advance to employee and Other

| | | |
|--|------------------|------------------|
| Employee Loans & Advances | 689,831 | 720,833 |
| Advance against Purchase Loan to Other Party | 8,483,129 | 3,681,696 |
| Total | 9,172,960 | 4,402,529 |

8.00 Cash & Cash Equivalent

| | | |
|---|------------------|------------------|
| Cash in Hand | 1,347,390 | 76,542 |
| Cash at Banks in Current Account : | 983,768 | 4,311,728 |
| Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253 | 559,436 | 4,245,158 |
| National Bank Ltd. - A/C No. 0233148219 | 2,260 | 2,835 |
| Sonali Bank Ltd. - A/C No. 442633012934 | 420,122 | 61,209 |
| United Commercial Bank Ltd. - A/C No. 000111000 97386 | 1,950 | 2,525 |
| Total | 2,331,158 | 4,388,270 |

9.00 Share capital

| | Amount in Taka | |
|---|--------------------|--------------------|
| | 31.12.2017 | 30.06.2017 |
| Authorized Capital: | | |
| 20,000,000 Ordinary Shares of Tk. 10/- each | 200,000,000 | 200,000,000 |
| 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 |
| 7,83,875 Ordinary Shares of Tk.10/- each fully | 7,838,750 | 57,533,020 |
| Paid-up in cash by Institution | 86,455,250 | 36,760,980 |
| Total | 178,678,000 | 178,678,000 |

Composition of Shareholdings:

| | No. of Shares | |
|----------------|-------------------|-------------------|
| Sponsors | 8,438,400 | 8,438,400 |
| General Public | 783,875 | 5,753,302 |
| Institution | 8,645,525 | 3,676,098 |
| Total | 17,867,800 | 17,867,800 |

10.00 General Reserve

| | | |
|--|------------------|------------------|
| 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 forward from previous year | 302,178 | 302,178 |
| Total | 302,178 | 302,178 |

12.00 Retained Earning

| | | |
|--|------------------|-------------------|
| Opening balance | 10,003,752 | 11,503,607 |
| Add: Net Profit after Tax for the year | 6,592,864 | 10,013,745 |
| | 16,596,616 | 21,517,352 |
| Add: Dividend Equalization Reserve Transfer to Retained Earnings | - | 2,500,000 |
| Less: Cash Dividend | 9,441,900 | 14,013,600 |
| Total | 7,154,716 | 10,003,752 |

13.00 Deferred Tax Liabilities

Deferred tax liabilities:

| As at 31 December 2017 | Carrying amount | Tax base | Taxable/ deductible temporary difference |
|--|--------------------|-------------------|---|
| Property, plant & equipments except land at cost | 287,532,952 | 63,335,120 | 224,197,832 |
| Total taxable temporary difference | 287,532,952 | 63,335,120 | 224,197,832 |
| Tax on business income | | | 15% |
| Closing deferred tax liabilities/(assets)-at cost | | | 33,629,675 |
| Total closing deferred tax liabilities/(assets) | | | 33,629,675 |
| Opening deferred tax liabilities/(assets)-at cost | | | 33,972,056 |
| Total opening deferred tax liabilities/(assets) | | | 33,972,056 |
| Total deferred tax expense/(income) | | | (342,381) |

| As at 30 June 2017 | Carrying amount | Tax base | deductible temporary |
|---|--------------------|-------------------|-------------------------|
| Property, plant & equipments except land at cost | 286,540,562 | 60,060,189 | 226,480,373 |
| Revaluation surplus-PPE | | - | - |
| Total taxable temporary difference | 286,540,562 | 60,060,189 | 226,480,373 |
| Tax on business income | | | 15% |
| Closing deferred tax liabilities/(assets)-at cost | | | 33,972,056 |
| Total closing deferred tax liabilities/(assets) | | | 33,972,056 |
| Opening deferred tax liabilities/(assets)-at cost | | | 34,648,823 |
| Total opening deferred tax liabilities/(assets) (Restated) | | | 34,648,823 |
| Total deferred tax expense/(income) | | | (676,767) |

| | Amount in Taka | |
|--|--------------------|--------------------|
| | 31.12.2017 | 30.06.2017 |
| 14.00 Short Term Loan | | |
| Cash Credit, Sonali Bank | 153,343,945 | 150,471,868 |
| Dhaka Bank | - | (550) |
| Total | 153,343,945 | 150,471,318 |
| * 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 12.00% per annum. | | |
| 15.00 Sundry Creditors | | |
| Sundry Creditors | 1,845,934 | 746,036 |
| Payable for purchase of Inventory Loan from Other Party | 8,077,448 | 6,122,967 |
| Total | 9,923,382 | 6,869,003 |
| 16.00 Other Liabilities | | |
| Anlima Textile Limited | 4,349,722 | 27,225,212 |
| Total | 4,349,722 | 27,225,212 |
| 17.00 Liabilities for Expenses & Provision | | |
| Salary & Wages Payable | 7,284,580 | 5,250,958 |
| Office Rent Payable | 34,200 | 68,400 |
| Provision for Utilities | 2,386,264 | 1,878,803 |
| Provision for Audit Fee | 157,504 | 90,004 |
| Other Accrued Expenses | 338,875 | 391,751 |
| Provident Fund | 2,081,206 | 349,082 |
| Total | 12,282,629 | 8,028,998 |
| | Amount in Taka | |
| | 31.12.2017 | 30.06.2017 |
| 18.00 WPPF | | |
| Opening Balance | 589,045 | 2,327,133 |
| Add: Addition during the year | 387,653 | 589,044 |
| | 976,697 | 2,916,177 |
| Less: Paid during the year | - | 2,327,133 |
| Total | 976,697 | 589,045 |
| 19.00 Provision for Tax | | |
| 19.01 Current Tax | | |
| Profit before tax | 7,756,311 | 11,780,877 |
| Add: Accounting Depreciation | 9,078,978 | 18,924,830 |
| Less: Tax depreciation | (6,796,437) | (14,413,051) |
| Taxable income for the year | 10,038,852 | 16,292,656 |
| Rate of Tax | 15% | 15% |
| Tax on Business | 1,505,828 | 2,443,898 |
| Add: Additional Provision | - | - |
| Total Provision for the year | 1,505,828 | 2,443,898 |
| 19.02 Provision for Current Tax | | |
| Opening Balance | 9,581,142 | 9,105,724 |
| Add: Provision during the year | 1,505,828 | 2,443,898 |
| | 11,086,970 | 11,549,622 |
| Less: Tax Paid | (730,733) | (1,968,480) |
| Total | 10,356,237 | 9,581,142 |
| 20.00 Dividend Payable | | |
| Opening Balance | 5,612,668 | 3,113,679 |
| Add: Cash Dividend | 9,441,900 | 14,013,600 |
| | 15,054,568 | 17,127,279 |
| Less: Paid During the year | (114,550) | (11,514,611) |
| Balance on Dec. 31, 2017 | 14,940,018 | 5,612,668 |

| 21.00 Turnover | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|-----------------------|-------------------|--|--------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Yarn Dyeing Charges | 381,474 | | 53,950,646 | 463,939 | | 63,810,780 | 195,232 | | 27,375,406 | 251,861 | | 33,805,637 |
| Sale of Sewing Thread | 115,882 | | 46,158,479 | 82,706 | | 31,788,709 | 68,456 | | 26,595,143 | 35,531 | | 13,326,357 |
| Total | 497,356 | | 100,109,125 | 546,645 | | 95,599,489 | 263,688 | | 53,970,549 | 287,392 | | 47,131,994 |

| 22.00 Cost of Goods Sold | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|---------------------------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Raw Materials Consumed | 22.01 | | 33,441,315 | 33,441,315 | | 29,101,419 | | | 18,262,462 | | | 10,627,693 |
| Packing Materials Consumed | 22.02 | | 2,909,869 | 2,909,869 | | 2,768,229 | | | 1,434,325 | | | 1,613,537 |
| Manufacturing Overhead | 22.03 | | 34,559,793 | 34,559,793 | | 33,270,177 | | | 17,202,651 | | | 15,613,394 |
| Depreciation | | | 9,009,414 | 9,009,414 | | 9,375,460 | | | 4,419,804 | | | 4,687,730 |
| Cost of Goods Manufactured | | | 79,920,391 | 79,920,391 | | 74,515,285 | | | 41,319,242 | | | 32,542,354 |
| Add: Opening Work-In-Process | | | 1,083,032 | 1,083,032 | | 854,164 | | | 1,293,317 | | | 789,965 |
| Less: Closing Work-In-Process | | | 1,100,592 | 1,100,592 | | 776,297 | | | 1,100,592 | | | 776,297 |
| Cost of Production | | | 79,902,831 | 79,902,831 | | 74,593,152 | | | 41,511,966 | | | 32,556,022 |
| Add: Opening Stock of Finished Goods | | | 5,104,303 | 5,104,303 | | 3,124,287 | | | 6,873,836 | | | 5,830,476 |
| Cost of Goods available for Sale | | | 85,007,134 | 85,007,134 | | 77,717,439 | | | 48,385,802 | | | 38,386,498 |
| Less: Closing Stock of Finished Goods | | | 4,784,737 | 4,784,737 | | 5,162,455 | | | 4,784,737 | | | 5,162,455 |
| Cost of Goods Sold | | | 80,222,397 | 80,222,397 | | 72,554,984 | | | 43,601,065 | | | 33,224,043 |

| 22.01 Raw Material Consumed | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|-----------------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Dyes | 22.01.01 | | 5,637,182 | 5,637,182 | | 6,788,572 | | | 3,299,874 | | | 2,572,103 |
| Chemicals | 22.01.02 | | 8,126,439 | 8,126,439 | | 8,824,233 | | | 4,032,839 | | | 4,220,189 |
| Grey Polyester Yarn | 22.01.03 | | 19,677,694 | 19,677,694 | | 13,488,614 | | | 10,929,749 | | | 3,835,401 |
| Total | | | 33,441,315 | 33,441,315 | | 29,101,419 | | | 18,262,462 | | | 10,627,693 |

| 22.01.01 Dyes | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|-------------------------|-------------------|--|------------------|-------------------|--|------------------|-------------------|--|------------------|-------------------|--|------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Opening Inventory | 27,741 | | 13,373,238 | 22,169 | | 15,127,504 | 31,673 | | 15,685,133 | 17,377 | | 11,621,645 |
| Add: Purchase | 11,818 | | 8,533,720 | 20,984 | | 6,839,175 | 3,175 | | 3,884,517 | 19,481 | | 6,128,565 |
| Available for use | 39,559 | | 21,906,958 | 43,153 | | 21,966,679 | 34,848 | | 19,569,650 | 36,858 | | 17,750,210 |
| Less: Closing Inventory | 28,340 | | 16,269,776 | 31,243 | | 15,178,107 | 28,340 | | 16,269,776 | 31,243 | | 15,178,107 |
| Consumed | 11,219 | | 5,637,182 | 11,910 | | 6,788,572 | 6,508 | | 3,299,874 | 5,615 | | 2,572,103 |

| 22.01.02 Chemicals | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|-------------------------|-------------------|--|------------------|-------------------|--|------------------|-------------------|--|------------------|-------------------|--|------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Opening Inventory | 82,346 | | 7,387,069 | 67,840 | | 6,945,331 | 96,328 | | 5,407,158 | 92,688 | | 5,379,682 |
| Add: Purchase | 148,701 | | 5,950,976 | 287,028 | | 9,753,165 | 63,525 | | 3,837,287 | 185,068 | | 6,714,770 |
| Available for use | 231,047 | | 13,338,045 | 354,868 | | 16,698,496 | 159,853 | | 9,244,445 | 277,756 | | 12,094,452 |
| Less: Closing Inventory | 90,042 | | 5,211,606 | 82,389 | | 7,874,263 | 90,042 | | 5,211,606 | 82,389 | | 7,874,263 |
| Consumed | 141,005 | | 8,126,439 | 272,479 | | 8,824,233 | 69,811 | | 4,032,839 | 195,367 | | 4,220,189 |

| 22.01.03 Grey Polyester Yarn | July to Dec. 2017 | | | July to Dec. 2016 | | | Oct. to Dec. 2017 | | | Oct. to Dec. 2016 | | |
|------------------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|-------------------|-------------------|--|------------------|
| | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) | Quantity(Kg) | | Value(Tk.) |
| Opening Inventory | 50,114 | | 8,959,626 | 63,985 | | 11,128,216 | 50,047 | | 9,628,784 | 59,105 | | 10,422,092 |
| Add: Purchase | 98,408 | | 20,674,345 | 50,906 | | 9,001,442 | 52,708 | | 11,257,242 | 444 | | 54,353 |
| Available for use | 148,522 | | 29,633,971 | 114,891 | | 20,129,658 | 102,755 | | 20,886,026 | 59,549 | | 10,476,445 |
| Less: Closing Inventory | 48,832 | | 9,956,277 | 39,787 | | 6,641,044 | 48,832 | | 9,956,277 | 39,787 | | 6,641,044 |
| Consumed | 99,690 | | 19,677,694 | 75,104 | | 13,488,614 | 53,923 | | 10,929,749 | 19,762 | | 3,835,401 |

| | <u>July to Dec. 2017</u> | <u>July to Dec. 2016</u> | <u>Oct. to Dec. 2017</u> | <u>Oct. to Dec. 2016</u> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 22.02 Packing Materials Consumed | | | | |
| Opening Inventory | 739,108 | 913,790 | 599,521 | 775,798 |
| Add: Purchase | 2,760,985 | 2,501,580 | 1,425,028 | 1,484,880 |
| Available for use | 3,500,093 | 3,415,370 | 2,024,549 | 2,260,678 |
| Less: Closing Inventory | 590,224 | 647,141 | 590,224 | 647,141 |
| Consumed | <u>2,909,869</u> | <u>2,768,229</u> | <u>1,434,325</u> | <u>1,613,537</u> |
| 22.03 Manufacturing Overhead | | | | |
| Utilities | 4,574,476 | 3,414,270 | 2,595,512 | 1,869,629 |
| Wages & Salaries | 18,338,407 | 18,032,730 | 8,872,540 | 8,346,878 |
| Office Consumable Expenses | 470,231 | 485,787 | 257,299 | 339,655 |
| Insurance Premium | 63,984 | 134,265 | 23,247 | 23,247 |
| Factory Office Refreshment | 230,898 | 165,876 | 86,259 | 86,933 |
| Conveyance | 44,960 | 23,313 | 23,460 | 3,460 |
| Factory Telephone & Fax | 81,484 | 40,874 | 47,253 | 18,962 |
| Pouroshava Tax in Saver | - | 1,000,000 | - | - |
| Other Factory Overhead | 1,423,242 | 1,955,608 | 609,598 | 1,171,302 |
| Interest on Working Capital Loan | 9,332,111 | 8,017,454 | 4,687,483 | 3,753,328 |
| Total | <u>34,559,793</u> | <u>33,270,177</u> | <u>17,202,651</u> | <u>15,613,394</u> |
| 23.00 Administrative Expenses | | | | |
| Depreciation | 17,392 | 43,477 | 8,696 | 21,739 |
| Utilities | 113,817 | 111,847 | 55,895 | 54,656 |
| Office Consumable Expenses | 34,824 | 73,986 | 14,165 | 50,046 |
| Fuel Expenses | 217,171 | 170,821 | 102,013 | 107,551 |
| Salaries, Allowances & Benefits | 5,244,127 | 4,783,056 | 2,819,432 | 2,054,329 |
| Employer PF Contribution | 999,841 | 986,408 | 501,194 | 494,193 |
| Conveyance & Travelling | 366,840 | 66,790 | 17,760 | 44,895 |
| Office Rent, Rate & Taxes | 271,478 | 135,365 | 111,384 | 36,000 |
| Telephone, Mobile Bill & E-mail | 209,754 | 263,802 | 121,390 | 143,919 |
| Audit Fee | 90,000 | 119,167 | 52,500 | 104,791 |
| Donation & Subscription | 9,900 | 102,500 | - | 200 |
| Stationery & Consumables | 142,868 | 121,357 | 81,618 | 78,885 |
| Office Expenses | 218,836 | 151,778 | 119,763 | 91,139 |
| Office Refreshment | 106,073 | 102,310 | 70,086 | 66,169 |
| Annual Listing Fee | 112,837 | 112,837 | 56,416 | 56,416 |
| A.G.M. Expenses | 303,882 | 1,074,445 | 303,882 | 1,074,445 |
| Other Factory Overheads | 1,186,618 | 1,066,294 | 946,013 | 598,387 |
| Total | <u>9,646,258</u> | <u>9,486,240</u> | <u>5,382,207</u> | <u>5,077,760</u> |
| 24.00 Selling & Distribution Expenses | | | | |
| Depreciation | 52,173 | 43,477 | 26,086 | 21,739 |
| Fuel Expenses | 287,358 | 180,209 | 173,740 | 98,675 |
| Delivery Expenses | 118,602 | 273,708 | 65,597 | 219,458 |
| Promotional Expenses | 50,000 | 50,000 | - | - |
| Salaries, Allowances & Benefits | 404,500 | 432,540 | 217,000 | 191,258 |
| Office Refreshment | 3,350 | 1,120 | 1,980 | 1,120 |
| Conveyance & Travelling | 43,399 | 56,005 | 26,002 | 34,975 |
| Telephone & Mobile bill | 22,450 | 16,272 | 17,880 | 8,136 |
| Total | <u>981,832</u> | <u>1,053,331</u> | <u>528,285</u> | <u>575,361</u> |
| 25.00 Financial Expenses | | | | |
| Bank Charges & Commission | 1,114,675 | 1,185,966 | 487,834 | 600,712 |
| Bank Interest | - | - | - | - |
| Total | <u>1,114,675</u> | <u>1,185,966</u> | <u>487,834</u> | <u>600,712</u> |

| 26.00 Basic Earnings Per Share (EPS) Disclosure Under BAS 33 "Earnings Per Share" : | <u>July to Dec. 2017</u> | <u>July to Dec. 2016</u> | <u>Oct. to Dec. 2017</u> | <u>Oct. to Dec. 2016</u> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| 26.01 Basic Earnings Per Share | | | | |
| The Computation of EPS is given below: | | | | |
| Net profit for the year | 6,592,864 | 9,163,157 | 3,236,084 | 6,196,314 |
| Weighted average number of Shares at June 30, 2017 | <u>17,867,800</u> | <u>17,867,800</u> | <u>17,867,800</u> | <u>17,867,800</u> |
| Basic EPS | <u><u>0.37</u></u> | <u><u>0.51</u></u> | <u><u>0.18</u></u> | <u><u>0.35</u></u> |
| 27.00 NAV per Share : | | | | |
| 27.01 NAV per Share with revaluation : | | | | |
| Shareholders' Equity | 194,297,355 | 197,146,391 | | - |
| Number of ordinary Shares Outstanding | <u>17,867,800</u> | <u>17,867,800</u> | | |
| Net Asset Value - NAV | <u><u>10.87</u></u> | <u><u>11.03</u></u> | | |

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on December 31, 2017

Annexure- A

| Particulars | Cost | | | | Rate of depreciation | Depreciation | | | Written Down Value as at 31.12.2017 |
|---|----------------------------------|--------------------------|--------------------------|-------------------------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------------------|
| | Opening Balance as at 01.07.2017 | Addition during the year | Disposal during the year | Total as at 31.12. 2017 | | Opening Balance as at 01.07. 2017 | Charged during the year | Total as at 31.12. 2017 | |
| 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% | 20,425,514 | 610,462 | 21,035,977 | 48,226,519 |
| Plant and Machinery | 514,583,502 | 10,071,368 | - | 524,654,870 | 6.67% | 280,714,933 | 8,085,015 | 288,799,948 | 235,854,922 |
| Electrical Installation | 7,094,539 | - | - | 7,094,539 | 20.00% | 6,636,163 | 45,838 | 6,682,001 | 412,538 |
| Furniture and Fixture | 14,019,744 | - | - | 14,019,744 | 20.00% | 13,240,197 | 77,955 | 13,318,152 | 701,592 |
| Office Equipment | 7,199,154 | - | - | 7,199,154 | 20.00% | 6,587,425 | 61,173 | 6,648,598 | 550,556 |
| Vehicle | 6,953,897 | - | - | 6,953,897 | 20.00% | 4,968,538 | 198,536 | 5,167,074 | 1,786,823 |
| Total as on Dec. 31, 2017 | 639,205,919 | 10,071,368 | - | 649,277,287 | | 332,572,770 | 9,078,978 | 341,651,748 | 307,625,539 |

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 | 610,462 | 8,085,015 | 45,838 | 38,977 | 30,586 | 198,536 | 9,009,414 |
| Administrative | - | - | - | 9,744 | 7,647 | - | 17,391 |
| Marketing | - | - | - | 29,233 | 22,940 | - | 52,173 |
| Total | 610,462 | 8,085,015 | 45,838 | 77,955 | 61,173 | 198,536 | 9,078,978 |

28.00 Related party disclosures:

The details of related party transactions during the year along with the relationship is illustrated below

| | | | Jul'17-Dec'17 | Jul'16-Dec'16 |
|-------------------------|---------------------------------|-----------------------|--------------------------|--------------------------|
| Name of the party | Relationship with Company | Nature of transaction | Transacted amount in BDT | Transacted amount in BDT |
| Mrs. Hubbun Nahar Hoque | Chairman & Shareholder | Remuneration | - | - |
| | | Board meeting fee | 9,600 | 10,350 |
| Mr. Mahmudul Hoque | Managing Director & Shareholder | Remuneration | - | - |
| | | Board meeting fee | 9,600 | 10,350 |
| Mrs. Aniqha Haque | Director | Board meeting fee | 9,600 | - |
| Mr. Md. Abul Bashar | Director | Board meeting fee | - | 10,350 |
| Mr. Ahmed Ullah | Independent Director | Board meeting fee | 9,600 | 10,350 |
| Mr. Alwi M Haque | Director | Board meeting fee | 7,300 | - |
| Anlima Textile Limited | Related party | Inter Company | 4,349,722 | 62,720,651 |

29.00 Disclosure of managerial remuneration:

29.01 The total amount of remuneration paid to the top five salaried Officers of the company during the

| Name | Designation | Jul'17-Dec'17 | Jul'16-Dec'16 |
|------------------------------|--|---------------|---------------|
| Mr. Sumayel Muhammad Malik | Vice President (Production) | 846,300 | 911,400 |
| Mr. M Abul Kalam Mazumdar | Chief Financial Officer | 568,885 | 596,491 |
| Mr. Mohd. Nurun Nabi | Asstt. Vice President (A &F) | 379,150 | 398,300 |
| Mr. Md. Habibur Rahman | First Asstt. Vice President (IT) | 379,150 | 398,300 |
| Mr. MD. Mizanur Rahman Chow. | First Astt. Vice President (Marketing) | 304,500 | 315,000 |

29.02 Aggregate amount of remuneration paid to all Officers during the accounting year is as follows :

| Particulars | Nature of Payment | Jul'17-Dec'17 | Jul'16-Dec'16 |
|-----------------------|----------------------------------|---------------|---------------|
| Directors | Board meeting fee | 45,700 | 41,400 |
| Directors | Remuneration | - | - |
| Officers & Executives | Salary, bonus & other allowances | 10,922,549 | 10,650,742 |