

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on July to March, 2012 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque  
Managing Director



## 3rd QUARTER REPORT-2012

For the 3rd Quarter July to March, 2012  
(Un-audited)

ANLIMA YARN DYEING LIMITED  
Suite # 4/3, City Heart, 67, Naya Paltan,  
Dhaka-1000, Bangladesh  
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**ANLIMA YARN DYEING LIMITED**  
**BALANCE SHEET (Un-audited)**  
As on March 31, 2012

	Notes	<u>31.03.2012</u>	<u>30.06.2011</u>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment - Net Book Value	9	409,778,648	428,425,502
Long Term Advances & Deposits	10	408,633,834	427,280,688
		1,144,814	1,144,814
<b>Current Assets</b>			
Inventories	11	174,637,355	136,575,395
Advances, Deposits & Receivables	12	104,151,534	72,618,415
Cash and Cash Equivalents	13	69,346,789	61,834,155
		1,139,032	2,122,825
<b>TOTAL ASSETS</b>	<b>Tk.</b>	<b><u>584,416,003</u></b>	<b><u>565,000,897</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Issued Share Capital	14	207,895,352	193,274,977
Tax Holiday Reserve	15	178,678,000	178,678,000
Dividend Equalization Reserve	16	8,162,461	8,162,461
Accumulated Profit/(Loss) - as per the Statement of Changes in Equity		2,802,178	2,802,178
		18,252,713	3,632,338
<b>Non-Current Liabilities</b>			
Term Loans	17	38,913,859	42,681,137
		38,913,859	42,681,137
<b>Current Liabilities and Provisions</b>			
Short Term Loan	18	337,606,792	329,044,783
Liabilities for Expense	19	316,394,297	295,035,310
Liabilities for Other Finance	20	8,599,391	5,966,858
		12,613,104	28,042,615
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>Tk.</b>	<b><u>584,416,003</u></b>	<b><u>565,000,897</u></b>
Net Assets Value per share	<b>Tk.</b>	<b><u>11.64</u></b>	<b><u>10.82</u></b>



M. Abul Kalam Mazumdar  
Director





Mahmudul Hoque  
Managing Director

**ANLIMA YARN DYEING LIMITED**  
**PROFIT AND LOSS ACCOUNT**  
For the 3rd Quarter ended March 31, 2012 (Un-audited)

	Notes	1st July, 2011 to March 31, 2012	1st July, 2010 to March 31, 2011	1st January to March 31, 2012	1st January to March 31, 2011
		Tk.	Tk.	Tk.	Tk.
<b>NET SALES REVENUE</b>	21	177,634,180	186,645,630	58,379,940	61,578,658
Cost of Sales	22	137,209,727	145,926,545	41,992,722	45,854,587
<b>GROSS PROFIT</b>		<b>40,424,453</b>	<b>40,719,085</b>	<b>16,387,218</b>	<b>15,724,071</b>
<b>OPERATING EXPENSES</b>					
Administrative Expenses	26	9,703,201	11,160,664	3,497,751	3,579,959
Marketing Expenses	27	2,114,053	2,399,572	578,322	690,956
		11,817,254	13,560,235	4,076,073	4,270,915
<b>PROFIT FROM OPERATIONS</b>		<b>28,607,200</b>	<b>27,158,850</b>	<b>12,311,145</b>	<b>11,453,157</b>
Financing Cost	28	10,547,097	8,334,991	4,534,690	3,057,647
		<b>18,060,103</b>	<b>18,823,859</b>	<b>7,776,455</b>	<b>8,395,510</b>
Other Income		-	1,110,774	-	265,890
		<b>18,060,103</b>	<b>19,934,633</b>	<b>7,776,455</b>	<b>8,661,400</b>
Contribution to Workers' Profit Participation / Welfare Fund		859,661	949,268	370,159	412,283
<b>NET PROFIT BEFORE TAX</b>		<b>17,200,442</b>	<b>18,985,364</b>	<b>7,406,296</b>	<b>8,249,117</b>
Provision for Income Tax	29	2,580,066	2,847,805	1,110,944	1,237,368
<b>NET PROFIT AFTER TAX FOR THE YEAR</b>		<b>14,620,375</b>	<b>16,137,560</b>	<b>6,295,351</b>	<b>7,011,749</b>
Basic Earnings Per Share (Par value Tk. 10/-)*		<b>0.82</b>	<b>0.90</b>	<b>0.35</b>	<b>0.39</b>
Number of shares used to compute EPS*		<b>17,867,800</b>	<b>17,867,800</b>	<b>17,867,800</b>	<b>17,867,800</b>

\* From 1st December, 2011 the face value of the shares have been changed to Tk. 10.00 from Tk. 100.00. For comparison the previous periods' EPS have been restated on the basis of Tk. 10.00.

  
M. Abul Kalam Mazumdar  
Director

  
Hubbun Nahar Hoque  
Director


  
Mahmudul Hoque  
Managing Director

**ANLIMA YARN DYEING LIMITED**  
**Statement of Changes in Equity**  
**For the 3rd Quarter ended March 31, 2012 (Un-audited)**

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2011	Tk.	178,678,000	8,162,461	2,802,178	3,632,338	193,274,977
Net Profit for the year transferred from Profit and Loss Account		-	-	-	14,620,375	14,620,375
Balance as on March 31, 2012	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>18,252,713</u>	<u>207,895,352</u>

**Statement of Changes in Equity**  
**For the 3rd Quarter ended March 31, 2011 (Un-audited)**


		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2010	Tk.	178,678,000	8,162,461	2,802,178	679,540	190,322,179
Net Profit for the year transferred from Profit and Loss Account		-	-	-	16,137,883	16,137,883
Balance as on March 31, 2011	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>16,817,423</u>	<u>206,460,062</u>

  
M. Abul Kalam Mazumdar  
Director

  
Mahmudul Hoque  
Managing Director

**ANLIMA YARN DYEING LIMITED**  
**CASH FLOW STATEMENT**  
For the 3rd Quarter ended March 31, 2012 (Un-audited)

	1st July, 2011 to March 31, 2012	1st July, 2010 to March 31, 2011
<b>Cash Flow from Operating Activities:</b>		
Cash Collection from Customers	Tk. 170,121,546	162,882,693
Cash Payment for Cost and Expenses	(160,353,102)	(145,104,432)
<b>Cash Generated from Operations</b>	<b>9,768,444</b>	<b>17,778,261</b>
Interest paid	(10,547,097)	(8,334,991)
<b>Net Cash Generated from Operations</b>	<b>(778,653)</b>	<b>9,443,270</b>
<b>Cash Flow from Investing Activities:</b>		
Construction of Factory Building	-	(12,565,350)
Purchase of Plant & Machinery	(522,119)	(34,073,656)
Purchase of Electrical & Office Equipment	(120,110)	(1,397,390)
<b>Net Cash Used in Investing Activities</b>	<b>(642,229)</b>	<b>(48,036,396)</b>
<b>Cash Flow from Financing Activities:</b>		
Short Term Loan - Received	21,358,987	64,633,426
Long Term Loan Repayment	(3,767,278)	(9,810,046)
Deposit to CDBL	-	(300,000)
Payment of Dividend	(17,154,620)	(16,350,390)
<b>Net Cash Generated from Financing Activities</b>	<b>437,089</b>	<b>38,172,990</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b>	<b>(983,793)</b>	<b>(420,136)</b>
<b>Cash &amp; Cash Equivalent at the beginning of year</b>	<b>2,122,825</b>	<b>1,640,318</b>
<b>Cash &amp; Cash Equivalent at the closing of year</b>	<b>1,139,032</b>	<b>1,220,182</b>
Net Operating Cash Flow per Share	<b>(0.04)</b>	<b>0.53</b>

  
M. Abul Kalam Mazumdar  
Director

  
Mahmudul Hoque  
Managing Director

**9. PROPERTY, PLANT & EQUIPMENT - TK. 408,633,834**

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

(Amount in Taka)

Description	Cost as at June 30, 2011	Addition during the year	Disposal during the year	Cost as at March 31, 2012	Accumulated Depreciation as June 30,2011	Written Down Value as at June 30,2011	Depreciation charged during the year	Accumulated Depreciation as at March 31, 2012	Written Down Value as at March 31, 2012
Land and Land Development	20,092,587	-	-	20,092,587	-	20,092,587	-	-	20,092,587
Factory Building and Civil Construction	69,120,752	-	-	69,120,752	12,426,928	56,693,824	1,063,009	13,489,937	55,630,815
Plant and Machinery	505,647,389	522,119	-	506,169,508	162,080,815	343,566,574	17,186,918	179,267,732	326,901,776
Electrical Installation	7,094,539	-	-	7,094,539	5,345,973	1,748,566	262,285	5,608,258	1,486,281
Furniture and Fixture	14,000,710	-	-	14,000,710	11,062,415	2,938,295	440,744	11,503,159	2,497,551
Office Equipment	6,711,844	120,110	-	6,831,954	5,326,097	1,385,747	207,862	5,533,959	1,297,995
Vehicle	4,353,227	-	-	4,353,227	3,498,133	855,094	128,264	3,626,397	726,830
<b>Total</b>	<b>627,021,048</b>	<b>642,229</b>	<b>-</b>	<b>627,663,277</b>	<b>199,740,360</b>	<b>427,280,688</b>	<b>19,289,082</b>	<b>219,029,442</b>	<b>408,633,834</b>

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

							(Amount in Taka)		
Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total		
Cost of Sales	1,063,009	17,186,918	262,285	176,298	83,145	128,264	18,899,919		
Administrative	-	-	-	132,223	62,359	-	194,582		
Marketing	-	-	-	132,223	62,359	-	194,582		
<b>Total</b>	<b>1,063,009</b>	<b>17,186,918</b>	<b>262,285</b>	<b>440,744</b>	<b>207,862</b>	<b>128,264</b>	<b>19,289,082</b>		

**10. LONG TERM ADVANCE & DEPOSITS - TK. 1,144,814***This represents the amount deposited with various service providers :*

	<u>31.03.2012</u>	<u>30.06.2011</u>
Bangladesh Telecommunications Company Ltd (BTCL)	18,500	18,500
Various Mobile Operators	15,000	15,000
Titas Gas Transmission and Distribution Co. Ltd.	459,325	459,325
Rural Electrification Board (REB)	351,989	351,989
Central Depository Bangladesh Ltd.	300,000	300,000
<b>Total</b>	<b>Tk. <u><u>1,144,814</u></u></b>	<b><u><u>1,144,814</u></u></b>

**11. INVENTORIES - TK. 104,151,534***This consists of:*

Raw Materials	(Note: 11 - A)	46,414,356	30,174,396
Finished Goods	(Note: 11 - B)	23,384,178	15,168,678
Packing Materials	(Note: 11 - C)	502,467	573,036
Raw Materials in Transit		17,230,435	15,337,528
Spare Parts		16,620,098	11,364,777
<b>Total</b>		<b>Tk. <u><u>104,151,534</u></u></b>	<b><u><u>72,618,415</u></u></b>

*Item wise value and quantity of raw materials stock position are given below:***(A) RAW MATERIALS - TK. 46,414,356**

	<u>31.03.2012</u>		<u>30.06.2011</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Dyes	24,441	18,413,947	22,635	16,719,842
Chemicals	166,647	14,957,013	49,405	4,439,480
Gray Polyester Yarn	26,539	13,043,396	37,997	9,015,074
<b>Total</b>	<b><u><u>217,627</u></u></b>	<b><u><u>46,414,356</u></u></b>	<b><u><u>110,037</u></u></b>	<b><u><u>30,174,396</u></u></b>

**(B) FINISHED GOODS - TK. 23,384,178**

Yarn dyeing	41,614	3,649,865	15,671	1,434,806
Sewing Thread	77,702	19,734,313	37,851	13,733,872
<b>Total</b>	<b><u><u>119,315</u></u></b>	<b><u><u>23,384,178</u></u></b>	<b><u><u>53,522</u></u></b>	<b><u><u>15,168,678</u></u></b>

**(C) PACKING MATERIALS - TK. 502,467**

	<u>31.03.2012</u>		<u>30.06.2011</u>	
	<u>Quantity</u>	<u>Value(Tk.)</u>	<u>Quantity</u>	<u>Value(Tk.)</u>
Poly Bag -ST (Kg)	200	49,133	293	75,627
Plastic Cone (PCs)	151,500	194,186	50,000	63,204
Paper Cone (PCs)	42,000	54,569	82,000	101,955
Paper Tube (PCs)	5,940	21,783	2,960	10,360
Poly Bag - YD (KG)	534	117,506	1,102	262,015
Cartoon - ST (PCs)	2,750	53,633	1,900	40,145
Textile Wax (PCs)	1,595	11,657	3,640	19,730
<b>Total</b>	<b><u><u>204,519</u></u></b>	<b><u><u>502,467</u></u></b>	<b><u><u>141,895</u></u></b>	<b><u><u>573,036</u></u></b>





**17. LONG TERM LOAN - TK. 38,913,859**

This is arrived at as below:

Loan from Sonali Bank	38,913,859	42,681,137
<b>Tk.</b>	<b><u>38,913,859</u></b>	<b><u>42,681,137</u></b>

**18. SHORT TERM LOAN FROM BANKS (SECURED) - TK. 316,394,297**

This consists of:

Cash Credit-Hypothecation, Sonali Bank	160,797,862	119,497,340
Associates' Current Account	155,596,435	175,537,970
<b>Total</b>	<b><u>316,394,297</u></b>	<b><u>295,035,310</u></b>

a) 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% per annum.

**19. LIABILITIES FOR EXPENSES - TK. 8,599,391****31.03.2012****30.06.2011**

This consists of:

**Accrued Expenses:**

Sundry Creditors	2,975,915	1,265,946
Salary & Wages Payable	2,515,164	2,966,951
Office Rent Payable	98,343	323,372

**Provisions:**

Provision for Audit Fee	22,500	31,350
Provision for CDBL Charge	44,250	-
Provision for Gas bill	1,443,669	1,379,239
Provision for Insurance Expenses- Fire	1,114,809	-
Provision for Insurance Expenses- Marine	368,823	-
Provision for Telephone bill	15,918	-

**Total****Tk. 8,599,391****5,966,858****20. LIABILITIES FOR OTHER FINANCE - TK. 12,613,104**

This represents as below:

Provident Fund	233,194	253,882
Income Tax Payable	7,955,228	5,375,162
Dividend Payable	2,672,456	19,827,076
Provision for Workers' Profit Participation Fund	859,661	1,224,227
Other Liabilities	892,565	1,362,268
<b>Total</b>	<b><u>12,613,104</u></b>	<b><u>28,042,615</u></b>

**21. REVENUE (TURNOVER) FROM SALES - TK. 177,634,180**

This is made-up as follows:

	1st July, 11 to 31st March,12		1st July, 10 to 31st March,11		1st January to March 31, 2012		1st January to March 31, 2011	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	731,974	111,853,608	730,406	107,412,053	196,641	32,819,261	209,665	31,123,849
Sale of Sewing Thread	141,387	65,780,572	166,958	79,233,577	54,025	25,560,679	65,322	30,454,809
<b>Total</b>	<b>873,361</b>	<b>177,634,180</b>	<b>897,364</b>	<b>186,645,630</b>	<b>250,666</b>	<b>58,379,940</b>	<b>274,987</b>	<b>61,578,658</b>

**22. COST OF SALES - TK. 137,209,727**

This is made-up as follows:

		1st July, 2011 to	1st July, 2010 to	1st January to	1st January to
		31st March , 2012	31st March , 2011	March 31, 2012	March 31, 2011
Raw Materials Consumed	Note - 23	75,182,174	76,180,777	20,389,294	24,912,460
Packing Materials Consumec	Note - 24	4,958,611	4,161,969	1,419,683	1,535,410
Manufacturing Overhead	Note - 25	46,384,523	43,791,614	15,533,674	12,974,471
Depreciation	Note - 09	18,899,919	18,147,869	6,299,973	6,049,290
<b>Manufacturing Cost for the year</b>		<b>145,425,227</b>	<b>142,282,229</b>	<b>43,642,624</b>	<b>45,551,309</b>
Add: Opening Stock of Finished Goods		15,168,678	10,735,322	21,734,276	7,394,284
<b>Cost of Goods available for Sale</b>		<b>160,593,905</b>	<b>153,017,551</b>	<b>65,376,900</b>	<b>52,945,593</b>
Less: Closing Stock of Finished Goods		23,384,178	7,091,006	23,384,178	7,091,006
<b>Total</b>		<b>Tk. 137,209,727</b>	<b>145,926,545</b>	<b>Tk. 41,992,722</b>	<b>Tk. 45,854,587</b>

**23. RAW MATERIALS CONSUMED - TK. 75,182,174**

Item wise value and quantity of Raw Materials consumed:

	1st July, 2011 to	1st July, 2010 to	1st January to	1st January to
	31st March , 2012	31st March , 2011	March 31, 2012	March 31, 2011
Dyes	22,418,910	17,483,121	2,472,196	2,631,245
Chemicals	26,910,350	24,893,071	7,601,354	7,718,260
Gray Polyester Yarn	25,852,914	33,804,585	10,315,744	14,562,955
<b>Total</b>	<b>Tk. 75,182,174</b>	<b>76,180,777</b>	<b>Tk. 20,389,294</b>	<b>Tk. 24,912,460</b>

**(a) Dyes - Tk. 22,418,910**

	1st July, 2011 to 31st March,2012		1st July, 2010 to 31st March, 2011		1st January to March 31, 2012		1st January to March 31, 2011	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	22,635	16,719,842	22,350	15,517,282	27,135	20,396,334	28,594	19,800,566
Add: Purchase	32,130	24,113,015	36,823	25,828,379	592	489,809	9,572	6,693,219
Available for use	54,765	40,832,857	59,173	41,345,661	27,727	20,886,143	38,166	26,493,785
Less: Closing Inventory	24,441	18,413,947	34,554	23,862,540	24,441	18,413,947	34,554	23,862,540
<b>Consumed</b>	<b>30,324</b>	<b>22,418,910</b>	<b>24,619</b>	<b>17,483,121</b>	<b>3,286</b>	<b>2,472,196</b>	<b>3,612</b>	<b>2,631,245</b>

**(b) Chemicals - Tk. 26,910,350**

Opening Inventory	49,405	4,439,480	55,671	4,976,439	152,865	14,592,038	47,850	4,138,138
Add: Purchase	403,278	37,427,883	316,428	25,292,666	96,825	7,966,329	112,052	8,956,156
Available for use	452,683	41,867,363	372,099	30,269,105	249,690	22,558,367	159,902	13,094,294
Less: Closing Inventory	166,647	14,957,013	63,449	5,376,034	166,647	14,957,013	63,449	5,376,034
<b>Consumed</b>	<b>286,036</b>	<b>26,910,350</b>	<b>308,650</b>	<b>24,893,071</b>	<b>83,043</b>	<b>7,601,354</b>	<b>96,453</b>	<b>7,718,260</b>

**(c) Grey Polyester Yarn - Tk. 25,852,914**

Opening Inventory	37,997	9,015,074	26,351	5,210,448	42,445	18,454,318	41,764	9,989,557
Add: Purchase	107,156	29,881,236	154,115	37,465,871	9,795	4,904,822	47,444	13,445,132
Available for use	145,153	38,896,310	180,466	42,676,319	52,240	23,359,140	89,208	23,434,689
Less: Closing Inventory	26,539	13,043,396	37,756	8,871,734	26,539	13,043,396	37,756	8,871,734
<b>Consumed</b>	<b>118,614</b>	<b>25,852,914</b>	<b>142,710</b>	<b>33,804,585</b>	<b>25,701</b>	<b>10,315,744</b>	<b>51,452</b>	<b>14,562,955</b>

**24. PACKING MATERIALS CONSUMED - TK. 4,958,611**

	1st July, 2011 to 31st March, 2012	1st July, 2010 to 31st March, 2011	1st January to March 31, 2012	1st January to March 31, 2011
Opening Inventory	643,036	314,347	359,506	439,563
Add: Purchase	4,732,678	4,291,675	1,477,280	1,539,900
Available for use	5,375,714	4,606,022	1,836,786	1,979,463
Less: Closing Inventory	417,103	444,053	417,103	444,053
<b>Total</b>	<b>Tk. 4,958,611</b>	<b>4,161,969</b>	<b>Tk. 1,419,683</b>	<b>Tk. 1,535,410</b>

**25. MANUFACTURING OVERHEAD - TK. 46,384,523***This is made-up as follows:*

Utilities	6,299,972	7,553,018	2,197,627	2,303,331
Wages & Salary	19,193,493	18,022,552	5,741,345	5,111,711
Repairs & Maintenance	4,216,905	1,620,028	994,212	408,453
Insurance Premium	748,260	748,260	249,420	249,420
Factory Office Refreshment	236,840	177,171	58,633	51,812
Conveyance	10,980	55,662	3,610	15,906
Factory Telephone & Fax	88,582	86,571	23,017	3,307
Printing & Publication	124,650	124,867	124,650	124,867
Medical Expenses	-	300	-	300
Interest on Working Capital Loan	15,464,841	15,403,185	6,141,160	4,705,364
<b>Total</b>	<b>Tk. 46,384,523</b>	<b>43,791,614</b>	<b>Tk. 15,533,674</b>	<b>Tk. 12,974,471</b>

**26. ADMINISTRATIVE EXPENSES - TK. 9,703,201***This is made-up as follows:*

Depreciation	194,582	163,275	-	54,425
Utilities	86,704	87,682	26,024	23,760
Repairs & Maintenance	140,242	146,425	38,919	53,362
Fuel Expenses	284,769	35,092	87,157	6,762
Salaries, Allowances & Benefits	4,798,853	7,347,945	2,036,706	2,225,357
Directors' Remuneration	900,000	872,275	300,000	312,275
Conveyance & Travelling	103,969	79,568	57,438	44,082
Office Rent	301,374	301,374	100,458	100,458
Telephone, Mobile Bill & E-mail	394,866	430,276	120,738	160,378
Audit Fee (including 4.5% VAT)	22,500	22,500	7,500	7,500
Donation & Subscription (Others)	86,150	158,966	-	32,086
Stationery & Consumables	112,527	250,382	70,274	75,504
Office Maintenance	632,079	442,371	122,595	196,219
Office Refreshment	69,051	174,688	30,501	44,600
Others Factory Overhead	935,129	-	441,941	-
A.G.M. Expenses	640,406	647,845	57,500	243,191
<b>Total</b>	<b>Tk. 9,703,201</b>	<b>11,160,664</b>	<b>Tk. 3,497,751</b>	<b>Tk. 3,579,959</b>

**27. MARKETING EXPENSES - TK. 2,114,053***This is made-up as follows:*

	1st July, 2011 to 31st March , 2012	1st July, 2010 to 31st March , 2011	1st January to March 31, 2012	1st January to March 31, 2011
Depreciation	194,582	163,275	-	54,425
Fuel Expenses	526,638	88,291	184,157	33,726
Delivery Expenses	159,768	76,802	123,577	27,395
Loading & Unloading Expenses	35,261	280,882	-	245,642
Promotional Expenses	437,419	236,287	30,959	23,917
Salaries, Allowances & Benefits	667,274	1,302,500	205,500	267,000
Office Refreshment	3,325	26,079	1,495	13,725
Conveyance & Travelling	57,931	191,615	21,218	12,725
Telephone & Mobile bill	31,855	33,841	11,416	12,401
<b>Total</b>	<b>Tk. 2,114,053</b>	<b>2,399,572</b>	<b>Tk. 578,322</b>	<b>Tk. 690,956</b>

**28. FINANCING COST - TK. 10,547,097***This is made-up as follows:*

Bank Charges & Commissions	5,078,744	2,970,003	2,260,491	1,370,787
Bank Interest	5,468,353	5,364,988	2,274,199	1,686,860
<b>Total</b>	<b>Tk. 10,547,097</b>	<b>8,334,991</b>	<b>Tk. 4,534,690</b>	<b>Tk. 3,057,647</b>