

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on 31st March, 2017 as per Rule 13 of the Bangladesh Securities and Exchange Commission Rules, 1987 amended to date.



Mahmudul Hoque
Managing Director

THIRD QUARTER REPORT-2017

For the 3rd Quarter ended 31st March, 2017
(Un-audited)

ANLIMA YARN DYEING LIMITED
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Dhaka-1000, Bangladesh
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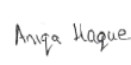
ANLIMA YARN DYEING LIMITED
Statement of Financial Position (Un-audited)
As on March 31, 2017

Particulars	Notes	Amount in Taka	
		31.03.2017	30.06.2016
ASSETS			
Non-Current Assets		322,439,251	326,702,793
Property, Plant and Equipment	3.00	321,294,437	325,557,979
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		137,027,613	129,081,727
Inventories	5.00	39,636,842	38,093,292
Sundry Receivables	6.00	93,998,577	83,160,099
Advance to employees	7.00	808,334	963,838
Cash and Cash Equivalents	8.00	2,583,860	6,864,498
TOTAL ASSETS		459,466,864	455,784,520
EQUITY AND LIABILITIES			
Shareholders' Equity		200,619,065	201,146,246
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	10,976,426	11,503,607
Non-Current Liabilities		34,357,512	34,648,823
Term Loan	13.00	-	-
Deferred Tax Liability	14.00	34,357,512	34,648,823
Current Liabilities		224,490,287	219,989,451
Short Term Loan	15.00	147,116,567	145,685,232
Sundry Creditors	16.00	1,591,197	2,074,628
Other Liabilities	17.00	46,681,766	51,446,055
Liabilities for Expenses	18.00	9,444,980	6,237,001
WPPF	19.00	3,121,273	2,327,133
Provision for Current Tax	20.02	10,706,829	9,105,724
Dividend Payable	21.00	5,827,675	3,113,679
TOTAL EQUITY AND LIABILITIES		459,466,864	455,784,520
Net Asset Value per share	28.01	11.23	11.26


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended 31st March, 2017

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July, 2016 to March 31, 2017	1st July, 2015 to March 31, 2016	1st January, 2017 to March 31, 2017	1st January, 2016 to March 31, 2016
NET SALES REVENUE	22.00	145,208,551	162,987,481	49,609,062	56,161,070
Cost of Goods Sold	23.00	(111,934,304)	(128,771,634)	(39,341,871)	(43,545,414)
GROSS PROFIT		33,274,247	34,215,847	10,267,191	12,615,656
OPERATING EXPENSES		(14,926,616)	(14,701,065)	(4,387,044)	(4,158,286)
Administrative Expenses	24.00	(13,317,472)	(12,562,875)	(3,831,231)	(3,580,507)
Selling & Distribution Expenses	25.00	(1,609,144)	(2,138,190)	(555,813)	(577,779)
Operating Profit		18,347,631	19,514,782	5,880,147	8,457,370
Financial Expenses	26.00	(1,687,116)	(2,044,611)	(501,150)	(623,423)
Profit Before Contribution to WPPF		16,660,515	17,470,171	5,378,997	7,833,947
Contribution to W.P.P.F		(794,140)	(831,580)	(256,395)	(372,896)
PROFIT BEFORE TAX		15,866,375	16,638,591	5,122,602	7,461,052
Tax Expenses:					
Current Tax	20.00	(2,671,266)	(2,495,789)	(872,047)	(1,119,158)
Deferred Tax	14.00	291,310	245,152	(47,073)	38,174
Net profit after tax for the year		13,486,419	14,387,954	4,203,482	6,380,068
Other comprehensive income		-	-	-	-
Total Comprehensive Income		13,486,419	14,387,954	4,203,482	6,380,068
Basic Earning Per Share	27.01	0.75	0.81	0.24	0.36

Hubbun Nadeez
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniya Haque
Director

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
for the 3rd Quarter ended 31 March, 2017

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	-	-	-	13,486,419	13,486,419
Cash Dividend (For the year 2015-16)	-	-	-	(14,013,600)	(14,013,600)
Balance as on March 31, 2017	178,678,000	8,162,461	2,802,178	10,976,426	200,619,065

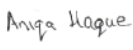
for the 3rd Quarter ended 31 March, 2016

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	26,588,151	216,230,790
Net Profit for the year	-	-	-	14,387,954	14,387,954
Cash Dividend (For the year 2014-15)	-	-	-	(17,867,800)	(17,867,800)
Balance as on March 31, 2016	178,678,000	8,162,461	2,802,178	23,108,305	212,750,944


Chairperson


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Chief Financial Officer


Director


Company Secretary

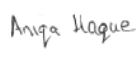
ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
for the 3rd Quarter ended 31 March, 2017

	Amount in Taka	
	1st July, 2016 to 31st March. 2017	1st July, 2015 to 31st March. 2016
Cash Flow from Operating Activities:		
Cash Collection from Customers & other	134,370,073	144,203,630
Cash Payment for Cost and Expenses	(116,038,911)	(120,836,994)
Cash Generated from Operations	18,331,162	23,366,636
Interest paid	(1,687,116)	(2,044,611)
Income Tax Paid	(1,070,161)	(804,033)
Net Cash Generated from Operations	15,573,885	20,517,992
Cash Flow from Investing Activities:		
Factory Building and Civil Construction	(9,986,254)	(57,036)
Purchase of Plant & Machinery	-	(1,137,207)
Purchase of Office Equipment	-	(121,650)
Purchase of Vehicle	-	(2,375,250)
Net Cash Used in Investing Activities	(9,986,254)	(3,691,143)
Cash Flow from Financing Activities:		
Short Term Loan Received	1,431,335	818,676
Long Term Loan Repayment	-	(898,202)
Payment of Dividend	(11,299,604)	(16,346,018)
Net Cash flow/(used) in Financing Activities	(9,868,269)	(16,425,544)
Net Increase/(Decrease) in Cash & Cash Equivalent	(4,280,638)	401,306
Cash & Cash Equivalent at the beginning of year	6,864,498	1,478,564
Cash & Cash Equivalent at the closing of year	Tk. 2,583,860	1,879,870
*Net Operating Cash Flow per Share	Tk. 0.87	1.15


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

		Amount in Taka	
		31.03.2017	30.06.2016
3.00	Property, Plant & Equipment		
	Cost:		
	Opening balance at cost	639,205,919	635,387,376
	Add : Addition during the year	9,986,254	3,818,543
		649,192,173	639,205,919
	Add : Disposed / Sold during the year	-	-
	Total - A	649,192,173	639,205,919
	Depreciation:		
	Opening balance	313,647,940	293,529,466
	Charged during the year	14,249,795	20,118,474
		327,897,735	313,647,940
	Adjusted during the year	-	-
	Total - B	327,897,735	313,647,940
	Written Down Value (A-B)	321,294,438	325,557,979

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	32,705,693
	Finished Goods	5.02	33,201,051
	Packing Materials	5.03	5,475,627
	Work-in -Process		662,082
			793,441
			854,164
	Total		39,636,842
			38,093,292

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

5.01	Raw Materials	31.03.2017		30.06.2016	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
	Dyes	32,250	15,018,764	22,169	15,127,504
	Chemicals	74,285	6,607,703	67,840	6,945,331
	Grey Polyester Yarn	62,753	11,079,225	63,985	11,128,216
	Total	169,289	32,705,693	153,994	33,201,051

	31.03.2017		30.06.2016	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.02 Finished Goods				
Yarn dyeing	19,429	2,292,580	2,057	192,177
Sewing Thread	9,918	3,183,047	10,557	2,932,110
Total	29,347	5,475,627	12,614	3,124,287

5.03 PACKING MATERIALS				
Poly Bag -ST (Kg)	452	112,559	886	213,105
Plastic Cone (PCs)	59,340	71,208	281,920	338,304
Paper Cone (PCs)	119,501	143,401	123,500	148,244
Paper Tube (PCs)	20,268	76,097	10,700	42,800
Poly Bag - YD (KG)	780	140,393	840	150,689
Cartoon - ST (PCs)	4,996	98,671	546	10,781
Textile Wax (PCs)	2,971	19,753	1,584	9,867
Total	208,308	662,082	419,976	913,790

	Amount in Taka	
	31.03.2017	30.06.2016
6.00 Sundry Receivables		
Opening	83,160,099	49,213,280
Add: Sales during the year	145,208,551	217,313,142
	228,368,650	266,526,422
Less: Received during the year	134,370,073	183,366,323
Total	93,998,577	83,160,099

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

Maturity less than 6 months	93,998,577	83,160,099
Maturity more than 6 months	-	-
Total	93,998,577	83,160,099

Debts considered Good & Secured	93,998,577	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	-	-

7.00 Advance to employee and Others

Employee Loans & Advances	808,334	963,838
Inventory Loan Issued to ATL	-	-
Inventory Loan Issued to Other Party	-	-
Total	808,334	963,838

Amount in Taka	
31.03.2017	30.06.2016

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

Maturity less than 6 months	808,334	963,838
Maturity more than 6 months	-	-
Total	808,334	963,838

Debts considered Good & Secured		
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	808,334	963,838
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	269,593	6,314,012
Cash at Banks in Current Account :	2,314,267	550,486
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,295,329	289,793
National Bank Ltd. - A/C No. 0233148219	3,180	3,525
Sonali Bank Ltd. - A/C No. 442633012934	1,012,658	253,493
United Commercial Bank Ltd. - A/C No. 000111000 97386	3,100	3,675
Total	2,583,860	6,864,498

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 :

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
Total	178,678,000	178,678,000

Composition of Shareholdings:

No. of Shares	
Sponsors	8,438,400
General Public	7,693,205
Institute	1,736,195
Total	17,867,800

	Amount in Taka	
	31.03.2017	30.06.2016
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	2,802,178	2,802,178
Total	2,802,178	2,802,178
12.00 Retained Earning		
Opening balance	11,503,607	9,373,912
Add: Net Profit after Tax for the year	13,486,419	19,997,495
	24,990,026	29,371,407
Less: Cash Dividend	14,013,600	17,867,800
Total	10,976,426	11,503,607
13.00 Long Term Loan		
Opening Balance	-	898,202
Add: Interest Charged during the year	-	11,798
	-	910,000
Less: Repayment during the year	-	910,000
Net Loan Balance	-	-

The Company's Term Loan amount has been fully repaid the period ended on 30-06-2016.

14.00 Deferred Tax Liabilities

Deferred tax liabilities:

As at 31 March 2017	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, plant & equipments except land at cost	301,201,851	72,151,768	229,050,082
Total taxable temporary difference	301,201,851	72,151,768	229,050,082
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			34,357,512
Opening deferred tax liabilities/(assets)-at cost			34,648,823
Deferred tax expense/(income)-at cost			(291,310)
Total deferred tax expense/(income)			(291,310)

As at 31 March 2016	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	<u>321,765,323</u>	<u>84,304,653</u>	<u>237,460,670</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			35,619,100
Opening deferred tax liabilities/(assets)-at cost			35,714,375
Deferred tax expense/(income)-at cost			(95,275)
Total deferred tax expense/(income)			<u>(95,275)</u>

Amount in Taka		
31.03.2017	30.06.2016	
15.00 Short Term Loan		
Cash Credit, Sonali Bank	147,117,117	145,685,782
Dhaka Bank	(550)	(550)
Total	<u>147,116,567</u>	<u>145,685,232</u>

* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Apartments (4444 sft) at Conifer Tower. The interest rate applied to the loan is 13.00% per annum.

16.00 Sundry Creditors		
Sundry Creditors	1,591,197	2,074,628
Total	<u>1,591,197</u>	<u>2,074,628</u>
17.00 Other Liabilities		
Anlima Textile Limited	46,681,766	51,446,055
Total	<u>46,681,766</u>	<u>51,446,055</u>
18.00 Liabilities for Expenses & Provision		
Salary & Wages Payable	4,733,000	2,562,058
Office Rent Payable	34,200	-
Provision for Utilities	1,605,298	1,908,894
Provision for Audit Fee	64,796	57,500
Prov. for Board Meeting Attendance Fee	126,500	69,000
Other Accrued Expenses	98,915	171,844
Inventory Loan received from Other Party	2,609,707	-
Provident Fund	172,564	1,467,705
Total	<u>9,444,980</u>	<u>6,237,001</u>

		Amount in Taka	
		31.03.2017	30.06.2016
19.00	WPPF		
	Opening Balance	2,327,133	1,150,809
	Add: Addition during the year	794,140	1,176,323
		<u>3,121,273</u>	<u>2,327,133</u>
	Less: Paid during the year	-	-
	Total	<u><u>3,121,273</u></u>	<u><u>2,327,133</u></u>
20.00	Provision for Current Tax		
20.01	Current Tax		
	Profit before tax	15,866,375	23,526,465
	Add: Accounting Depreciation	14,249,795	20,118,474
	Less: Tax depreciation	<u>(12,307,727)</u>	<u>(17,949,426)</u>
	Taxable income for the year	<u>17,808,443</u>	<u>25,695,513</u>
	Rate of Tax	15%	15%
	Tax on Business	2,671,266	3,854,327
	Add: Additional Provision	-	-
	Total Provision for the year	<u><u>2,671,266</u></u>	<u><u>3,854,327</u></u>
20.02	Provision for Current Tax		
	Opening Balance	9,105,724	6,420,417
	Add: Provision during the year	2,671,266	3,854,327
		<u>11,776,990</u>	<u>10,274,744</u>
	Less: Tax Paid	<u>(1,070,161)</u>	<u>(1,169,020)</u>
	Total	<u><u>10,706,829</u></u>	<u><u>9,105,724</u></u>
20.03	Current Tax		1st Jan, 2017 to 31st March, 2017
	Profit before tax		5,122,602
	Add: Accounting Depreciation		4,793,622
	Less: Tax depreciation		<u>(4,102,576)</u>
	Taxable income for the year		<u>5,813,648</u>
	Rate of Tax		15%
	Tax on Business		872,047
	Add: Additional Provision		-
	Total Provision for the year		<u><u>872,047</u></u>
21.00	Dividend Payable		
	Opening Balance	3,113,679	2,518,604
	Add: Cash Dividend	14,013,600	17,867,800
		<u>17,127,279</u>	<u>20,386,404</u>
	Less: Paid During the year	<u>(11,299,604)</u>	<u>(17,272,725)</u>
	Balance on March 31, 2017	<u><u>5,827,675</u></u>	<u><u>3,113,679</u></u>

22.00 Turnover	1st July, 2016 to 31st March, 2017			1st July, 2015 to 31st March, 2016			1st Jan, 2017 to 31st March, 2017			1st Jan, 2016 to 31st March, 2016		
	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)
Yarn Dyeing Charges	666,615		92,819,704	666,010		92,248,211	202,676		29,008,924	209,849		29,382,305
Sale of Sewing Thread	133,692		52,388,847	190,679		70,739,270	50,986		20,600,138	71,612		26,778,765
Total	800,307		145,208,551	856,689		162,987,481	253,662		49,609,062	281,461		56,161,070

23.00 Cost of Goods Sold	1st July, 2016 to 31st March, 2017		1st July, 2015 to 31st March, 2016		1st Jan, 2017 to 31st March, 2017		1st Jan, 2016 to 31st March, 2016	
	Raw Materials Consumed	23.01	45,499,952	57,715,962	16,398,534	19,969,193		
Packing Materials Consumed	23.02	4,324,871	5,142,818	1,556,642	1,704,823			
Manufacturing Overhead	23.03	50,280,734	47,577,796	17,010,557	15,738,938			
Depreciation		14,119,363	14,942,115	4,706,454	5,052,364			
Cost of Goods Manufactured		114,224,921	125,378,691	39,672,187	42,465,318			
Add: Opening Work-In-Process		854,164	-	776,297	-			
Less: Closing Work-In-Process		793,441	-	793,441	-			
Cost of Production		114,285,644	125,378,691	39,655,043	42,465,318			
Add: Opening Stock of Finished Goods		3,124,287	7,286,219	5,162,455	4,973,372			
Cost of Goods available for Sale		117,409,931	132,664,910	44,817,498	47,438,690			
Less: Closing Stock of Finished Goods		5,475,627	3,893,276	5,475,627	3,893,276			
Cost of Goods Sold		111,934,304	128,771,634	39,341,871	43,545,414			

23.01 Raw Material Consumed

Dyes	23.01.01	9,194,934	8,986,818	2,406,362	3,106,319
Chemicals	23.01.02	13,317,829	14,984,752	4,493,596	4,962,594
Grey Polyester Yarn	23.01.03	22,987,189	33,744,392	9,498,575	11,900,280
Total		45,499,952	57,715,962	16,398,534	19,969,193

23.01.01 Dyes

	1st July, 2016 to 31st March, 2017			1st July, 2015 to 31st March, 2016			1st Jan, 2017 to 31st March, 2017			1st Jan, 2016 to 31st March, 2016		
	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)
Opening Inventory	22,169		15,127,504	23,151		15,213,368	31,243		15,178,108	28,230		18,396,920
Add: Purchase	27,274		9,086,195	18,022		9,955,410	6,290		2,247,019	1,956		891,359
Less : Return	-		-	(2,615)		(920,381)	-		-	(2,615)		(920,381)
Available for use	49,443		24,213,699	38,558		24,248,397	37,533		17,425,127	27,571		18,367,898
Less: Closing Inventory	32,250		15,018,764	21,040		15,261,579	32,250		15,018,764	21,040		15,261,579
Consumed	17,193		9,194,934	17,518		8,986,818	5,283		2,406,362	6,531		3,106,319

23.01.02 Chemicals

	1st July, 2016 to 31st March, 2017			1st July, 2015 to 31st March, 2016			1st Jan, 2017 to 31st March, 2017			1st Jan, 2016 to 31st March, 2016		
	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)	Quantity(Kg)		Value(Tk.)
Opening Inventory	67,840		6,945,331	64,214		6,267,572	82,389		7,874,263	48,577		5,636,116
Add: Purchase	412,941		12,980,202	403,457		15,498,302	125,913		3,227,037	152,457		6,107,600
Less : Return	-		-	-		-	-		-	-		-
Available for use	480,781		19,925,533	467,671		21,765,874	208,302		11,101,300	201,034		11,743,716
Less: Closing Inventory	74,285		6,607,703	58,185		6,781,122	74,285		6,607,703	58,185		6,781,122
Consumed	406,496		13,317,829	409,486		14,984,752	134,017		4,493,596	142,849		4,962,594

23.01.03 Grey Polyester Yarn

	1st July, 2016 to 31st March, 2017		1st July, 2015 to 31st March, 2016		1st Jan, 2017 to 31st March, 2017		1st Jan, 2016 to 31st March, 2016	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	63,985	11,128,216	69,517	12,888,899	39,787	6,641,044	53,489	9,243,948
Add: Purchase	123,580	22,938,198	171,514	30,517,982	72,674	13,936,756	73,672	12,318,821
Available for use	187,565	34,066,414	241,031	43,406,881	112,461	20,577,800	127,161	21,562,769
Less: Closing Inventory	62,753	11,079,225	58,871	9,662,489	62,753	11,079,225	58,871	9,662,489
Consumed	124,812	22,987,189	182,160	33,744,392	49,708	9,498,575	68,290	11,900,280

23.02 Packing Materials Consumed

	1st July, 2016 to 31st March, 2017	1st July, 2015 to 31st March, 2016	1st Jan, 2017 to 31st March, 2017	1st Jan, 2016 to 31st March, 2016
Opening Inventory	913,790	675,350	647,141	591,953
Add: Purchase	4,073,163	5,349,046	1,571,583	1,994,448
Available for use	4,986,953	6,024,396	2,218,724	2,586,401
Less: Closing Inventory	662,082	881,578	662,082	881,578
Consumed	4,324,871	5,142,818	1,556,642	1,704,823

23.03 Manufacturing Overhead

Utilities	5,645,978	4,368,605	2,231,708	1,806,256
Wages & Salaries	26,593,283	24,393,058	8,560,553	7,925,998
Office Consumable Expenses	700,968	608,556	215,181	174,862
Insurance Premium	157,512	333,054	23,247	111,018
Factory Office Refreshment	250,948	286,261	85,072	90,718
Conveyance	30,843	42,119	7,530	18,614
Factory Telephone & Fax	62,359	70,403	21,485	23,367
Pouroshova Tax Savar	1,000,000	-	-	-
Printing & Publication	194,390	314,400	53,000	80,250
Other Factory Overhead	3,173,492	608,153	1,359,274	175,372
Interest on Working Capital Loan	12,470,961	16,553,187	4,453,507	5,332,483
Total	50,280,734	47,577,796	17,010,557	15,738,938

	1st July, 2016 to 31st March, 2017	1st July, 2015 to 31st March, 2016	1st Jan, 2017 to 31st March, 2017	1st Jan, 2016 to 31st March, 2016
24.00 Administrative Expenses				
Depreciation	65,216	77,069	21,739	26,230
Utilities	159,933	140,033	48,086	39,345
Office Consumable Expenses	106,275	89,232	32,289	17,077
Fuel Expenses	286,009	327,246	115,188	106,439
Salaries, Allowances & Benefits	6,858,180	6,210,880	2,075,124	1,949,136
Employer PF Contribution	1,504,148	1,396,408	517,740	489,620
Conveyance & Travelling	216,714	166,151	149,924	89,687
Office Rent, Rate & Taxes	108,000	108,000	36,000	36,000
Telephone, Mobile Bill & E-mail	393,557	391,061	129,755	145,293
Audit Fee	147,708	66,378	28,541	14,376
Donation & Subscription	102,500	111,400	-	-
Stationery & Consumables	173,204	198,612	51,847	56,301
Office Expenses Maintenance	284,413	254,647	132,635	131,051
Office Refreshment	151,459	99,213	49,149	31,764
License Renewal Fee	63,365	69,435	-	14,425
Annual Listing Fee	169,257	-	56,420	-
A.G.M. Expenses	1,086,045	1,273,477	11,600	-
Board Meeting attending fee	57,500	-	16,100	-
Other Factory Overhead	1,383,989	1,583,633	359,094	433,763
Total	<u>13,317,472</u>	<u>12,562,875</u>	<u>3,831,231</u>	<u>3,580,507</u>
25.00 Selling & Distribution Expenses				
Depreciation	65,216	77,069	21,739	26,230
Fuel Expenses	306,392	508,502	126,183	149,975
Delivery Expenses	465,945	238,574	192,237	63,647
Promotional Expenses	50,000	101,612	-	9,504
Salaries, Allowances & Benefits	616,959	1,096,681	184,419	288,931
Office Refreshment	3,630	160	2,510	160
Conveyance & Travelling	84,430	92,461	28,425	31,196
Telephone & Mobile bill	16,572	23,131	300	8,136
Total	<u>1,609,144</u>	<u>2,138,190</u>	<u>555,813</u>	<u>577,779</u>
26.00 Financial Expenses				
Bank Charges & Commission	1,687,116	2,036,201	501,150	623,423
Bank Interest	-	8,410	-	-
Total	<u>1,687,116</u>	<u>2,044,611</u>	<u>501,150</u>	<u>623,423</u>
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	13,486,419	14,387,954	4,203,482	6,380,068
Weighted average number of Shares at June 30 (Note-27.03)	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS	<u>0.75</u>	<u>0.81</u>	<u>0.24</u>	<u>0.36</u>

	<u>1st July, 2016 to 31st March, 2017</u>	<u>1st July, 2015 to 31st March, 2016</u>	<u>1st Jan, 2017 to 31st March, 2017</u>	<u>1st Jan, 2016 to 31st March, 2016</u>
27.02 Diluted/Adjusted Earnings per Share :				
Net profit after tax	13,486,419	14,387,954	4,203,482	6,380,068
Total existing number of shares	<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>
Diluted/Adjusted Earning per Share	<u>0.75</u>	<u>0.81</u>	<u>0.24</u>	<u>0.36</u>
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	-	-		
	<u>17,867,800</u>	<u>17,867,800</u>		
27.04 Number of Outstanding shares :				
Opening number of shares outstanding [considered FV Tk.10 each]	17,867,800	17,867,800	17,867,800	17,867,800
Add - Issued during the year	-	-	-	-
	<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>
28.00 NAV per Share :				
28.01 NAV per Share with revaluation :				
Shareholders' Equity	200,619,065	201,146,246		
Number of ordinary Shares Outstanding	<u>17,867,800</u>	<u>17,867,800</u>		
Net Asset Value - NAV	<u>11.23</u>	<u>11.26</u>		

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

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.03.2017
	Opening Balance as at 01.07.2016	Addition during the year	Disposal during the year	Total as at 31.03. 2017		Opening Balance as at 01.07. 2016	Charged during the year	Total as at 31.03. 2017	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	9,986,254	-	79,248,750	2.50%	19,173,284	995,345	20,168,629	59,080,121
Plant and Machinery	514,583,502	-	-	514,583,502	6.67%	264,001,086	12,535,385	276,536,472	238,047,030
Electrical Installation	7,094,539	-	-	7,094,539	20.00%	6,521,569	85,945	6,607,515	487,024
Furniture and Fixture	14,019,744	-	-	14,019,744	20.00%	13,045,310	146,165	13,191,475	828,269
Office Equipment	7,199,154	-	-	7,199,154	20.00%	6,434,492	114,699	6,549,192	649,962
Vehicle	6,953,897	-	-	6,953,897	20.00%	4,472,198	372,255	4,844,453	2,109,444
Total as on March 31, 2017	639,205,919	9,986,254	-	649,192,173		313,647,940	14,249,795	327,897,735	321,294,438

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	995,345	12,535,385	85,945	73,083	57,350	372,255	14,119,363
Administrative	-	-	-	36,541	28,675	-	65,216
Marketing	-	-	-	36,541	28,675	-	65,216
Total	995,345	12,535,385	85,945	146,165	114,699	372,255	14,249,795

Explanation for Significant Deviation in Key performance Indicators

(A) Turnover Per Share :

Particulars			July to March 2017 (Tk.)	July to March 2016 (Tk.)
Revenue			145,208,551	162,987,481
Number of Share			17,867,800	17,867,800
Turnover Per Share			8.13	9.12

Due to decrease in sales the turnover per share has declined.

(B) Gross Profit to Sales Revenue

Particulars			July to March 2017 (Tk.)	July to March 2016 (Tk.)
Sales Revenue			145,208,551	162,987,481
Gross Profit			33,274,247	34,215,847
Gross Profit to Sales Revenue			22.91%	20.99%

Due to reduction in Cost of Goods Sold the Gross Profit proportion has increased.

(C) Net Operation Cash Flow per Share (NOCFPS):

Particulars			July to March 2017 (Tk.)	July to March 2016 (Tk.)
Net Operating Cash Flow			15,573,885	20,517,992
No of Share			17,867,800	17,867,800
Net Operation Cash Flow per Share (NOCFPS)			0.87	1.15

Due to reduction in sales revenue as well as reduction in collection of receivables the net operating cash flow per share has reduced to Tk. 0.87 compared to Tk. 1.15 of previous corresponding period.

(D) Related party disclosures:

The details of related party transactions during the year along with the relationship is illustrated below in accordance with BAS 24 :

			July to March 2017 (Tk.)	July to March 2016 (Tk.)
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	8,000	8,000
Mr. Mahmudul Hoque	Managing Director & Shareholder	Remuneration	-	-
		Board meeting fee	8,000	8,000
Mr. M Abul Kalam Mazumdar	Director	Remuneration	766,917	766,917
		Board meeting fee	8,000	8,000
Mr. Md. Abul Bashar	Director & Shareholder	Board meeting fee	6,000	6,000
Mr. Ahmed Ullah	Independent Director	Board meeting fee	8,000	2,000
Mrs. Aniqha Haque	Director	Board meeting fee	2,000	-
Mr. Alwi M Haque	Director	Board meeting fee	2,000	-
Mr. Akram Khan	Independent Director	Board meeting fee	-	6,000
M. Jahangir Alam	Company Secretary	Board meeting fee	8,000	8,000
Anlima Textile Limited	Related party	Inter Company	46,681,766	51,446,055

Disclosure of managerial remuneration:

The total amount of remuneration paid to the top five salaried Officers of the company during the year is as follows :

Name	Designation	July to March 2017 (Tk.)	July to March 2016 (Tk.)
Mr. Sumayel Muhammad Malik	Vice President (Production)	1,171,800	1,134,000
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	766,917	766,917
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A &F)	512,100	392,700
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	512,100	392,700
Mr. Md. Mizanur Rahman Chow.	First Asstt. Vice President (Marketing)	405,000	357,000

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

Particulars	Nature of Payment	July to March 2017 (Tk.)	July to March 2016 (Tk.)
Directors	Board meeting fee	34,000	38,200
Directors	Remuneration	766,917	766,917
Officers & Executives	Salary, bonus & other allowances	15,298,112	15,766,831