

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on 31st March, 2018 as per Rule 13 of the Bangladesh Securities and Exchange Commission Rules, 1987 ammended to date.



Mahmudul Hoque
Managing Director

THIRD QUARTER REPORT-2018

For the 3rd Quarter ended 31st March, 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@anlima.com
www.anlima.com

ANLIMA YARN DYEING LIMITED
Statement of Financial Position (Un-audited)
As on March 31, 2018

Particulars	Notes	Amount in Taka	
		31.03.2018	30.06.2017
ASSETS			
Non-Current Assets		309,555,508	307,777,963
Property, Plant and Equipment	3.00	308,410,694	306,633,149
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		136,287,566	131,717,870
Inventories	5.00	45,471,924	55,756,026
Sundry Receivables	6.00	79,365,419	67,171,045
Advance to employees	7.00	9,258,455	4,402,529
Cash and Cash Equivalents	8.00	2,191,768	4,388,270
TOTAL ASSETS		445,843,074	439,495,833
EQUITY AND LIABILITIES			
Shareholders' Equity		195,801,571	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	8,658,932	10,003,752
Non-Current Liabilities		33,563,078	33,972,056
Term Loan	13.00	-	-
Deferred Tax Liability	14.00	33,563,078	33,972,056
Current Liabilities		216,478,425	208,377,386
Short Term Loan	15.00	153,908,565	150,471,318
Sundry Creditors	16.00	15,807,432	6,869,003
Other Liabilities	17.00	15,011,325	27,225,212
Liabilities for Expenses	18.00	11,138,854	8,028,998
WPPF	19.00	1,065,144	589,045
Provision for Current Tax	20.02	10,439,681	9,581,142
Dividend Payable	21.00	9,107,424	5,612,668
TOTAL EQUITY AND LIABILITIES		445,843,074	439,495,833
Net Asset Value per share	28.01	10.96	11.03

Hubbun Nadeez
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniqa Haque
Director

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended 31st March, 2018

Particulars	Notes	Amount in Taka				Amount in Taka			
		July, 2017 to March, 2018	%	July, 2016 to March, 2017	%	Jan. 2018 to March, 2018	%	Jan. 2017 to March, 2017	%
NET SALES REVENUE	22.00	141,811,222	100%	145,208,551	100%	41,702,097	100%	49,609,062	100%
Cost of Goods Sold	23.00	(114,477,444)	-80.73%	(111,934,304)	-77.09%	(34,255,702)	-82.14%	(39,341,871)	-79.30%
GROSS PROFIT		27,333,778	19.27%	33,274,247	22.91%	7,446,395	17.86%	10,267,191	20.70%
OPERATING EXPENSES									
Administrative Expenses	24.00	(14,328,187)	-10.10%	(13,317,472)	-9.17%	(4,681,766)	-11.23%	(3,831,231)	-7.72%
Selling & Distribution Expenses	25.00	(1,542,035)	-1.09%	(1,609,144)	-1.11%	(559,710)	-1.34%	(555,813)	-1.12%
Operating Profit		11,463,556	8.08%	18,347,631	12.64%	2,204,919	5.29%	5,880,147	11.85%
Financial Expenses	26.00	(1,461,481)	-1.03%	(1,687,116)	-1.16%	(346,806)	-0.83%	(501,150)	-1.01%
Profit/(Loss) Before Contribution to WPPF		10,002,075	7.05%	16,660,515	11.47%	1,858,113	4.46%	5,378,997	10.84%
Contribution to WPPF		(476,099)	-0.34%	(794,140)	-0.55%	(88,446)	-0.21%	(256,395)	-0.52%
Profit/(Loss) Before Tax		9,525,977	6.72%	15,866,375	10.93%	1,769,667	4.24%	5,122,602	10.33%
Tax Expenses:									
Current Tax	20.00	(1,837,875)		(2,671,266)		(401,776)		(872,047)	
Deferred Tax	14.00	408,978		291,310		66,597		(47,073)	
Net profit/(Loss) after tax for the year		8,097,080	5.71%	13,486,419	9.29%	1,434,488	3.44%	4,203,482	8.47%
Other comprehensive income									
Total Comprehensive Income		8,097,080		13,486,419		1,434,488		4,203,482	
Basic Earning Per Share	27.01	0.45		0.75		0.08		0.24	

Hubbun Nazki
Chairperson


Managing Director


Chief Financial Officer

Aniga Haque
Director


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
for the 3rd Quarter ended 31 March, 2018

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	-	-	-	8,097,080	8,097,080
Cash Dividend				(9,441,900)	(9,441,900)
Balance as on March 31, 2018	178,678,000	8,162,461	302,178	8,658,932	195,801,571

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	-	-	-	(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

Hubbun Nadeem

Chairperson

[Signature]

Managing Director

[Signature]

Chief Financial Officer

Aniqa Haque

Director

[Signature]

Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
for the 3rd Quarter ended 31 March, 2018

	Amount in Taka	
	1st July, 2017 to 31st March, 2018	1st July, 2016 to 31st March, 2017
Cash Flow from Operating Activities:		
Cash Collection from Customers & other	129,616,848	134,370,073
Cash Payment for Cost and Expenses	(111,351,879)	(116,038,911)
Cash Generated from Operations	18,264,968	18,331,162
Interest paid	(1,461,481)	(1,687,116)
Income Tax Paid	(979,336)	(1,070,161)
Net Cash Generated from Operations	15,824,152	15,573,885
Cash Flow from Investing Activities:		
Factory Building and Civil Construction	-	(9,986,254.00)
Purchase of Furniture and fixtures	(35,640)	-
Purchase of Plant & Machinery	(15,459,117)	-
Purchase of Electrical & Office Equipment	(16,000)	-
Net Cash Used in Investing Activities	(15,510,757)	(9,986,254)
Cash Flow from Financing Activities:		
Short Term Loan Increased	3,437,247	1,431,335
Payment of Dividend	(5,947,144)	(11,299,604)
Net Cash flow/(used) in Financing Activities	(2,509,896)	(9,868,269)
Net Increase/(Decrease) in Cash & Cash Equivalent	(2,196,502)	(4,280,638)
Cash & Cash Equivalent at the beginning of year	4,388,270	6,864,498
Cash & Cash Equivalent at the closing of year	Tk. 2,191,768	2,583,860
Net Operating Cash Flow per Share	Tk. 0.89	0.87

Hubbun Nazki
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniqa Haque
Director

[Signature]
Company Secretary

		Amount in Taka	
		31.03.2018	30.06.2017
3.00	Property, Plant & Equipment		
	Cost:		
	Opening balance at cost	639,205,919	639,205,919
	Add : Addition during the year	15,510,757	-
		654,716,676	639,205,919
	Add : Disposed / Sold during the year	-	-
	Total - A	654,716,676	639,205,919
	Depreciation:		
	Opening balance	332,572,770	313,647,940
	Charged during the year	13,733,212	18,924,830
		346,305,982	332,572,770
	Adjusted during the year	-	-
	Total - B	346,305,982	332,572,770
	Written Down Value (A-B)	308,410,694	306,633,149

4.00	Security Deposit		
	Bangladesh Telecommunications Company Ltd (BTCL)	18,500	18,500
	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. (CDBL)	300,000	300,000
	Total	1,144,814	1,144,814

5.00	Inventories			
	This consists of:			
	Raw Materials	5.01	36,254,957	29,719,933
	Finished Goods	5.02	6,637,663	5,104,303
	Packing Materials	5.03	649,281	739,108
	LC in transit - GT		-	16,193,321
	Spares & Stores		177,384	2,916,329
	Work-in -Process		1,752,640	1,083,032
	Total		45,471,924	55,756,026

	31.03.2018		30.06.2017	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Dyes	29,372	17,088,690	27,741	13,373,238
Chemicals	61,052	5,596,542	82,346	7,387,069
Grey Polyester Yarn	65,303	13,569,725	50,114	8,959,626
Total	155,727	36,254,957	160,201	29,719,933

5.02	Finished Goods				
	Yarn dyeing	12,465	1,578,731	6,881	1,260,998
	Sewing Thread	13,039	5,058,932	10,656	3,843,305
	Total	25,504	6,637,663	17,537	5,104,303

5.03 PACKING MATERIALS

Poly Bag -ST (Kg)	508	137,652	592	150,203
Plastic Cone (PCs)	31,750	38,100	17,800	21,360
Paper Cone (PCs)	84,000	100,800	177,000	212,400
Paper Tube (PCs)	6,840	25,652	21,735	81,547
Poly Bag - YD (KG)	760	142,357	560	101,028
Plastic Bag - YD (PCs)	4,500	131,114	-	-
Cartoon - ST (PCs)	2,640	52,140	8,029	158,573
Textile Wax (PCs)	3,249	21,466	2,115	13,997
Total	134,247	649,281	227,831	739,108

6.00 Sundry Receivables

Opening		67,171,045		83,160,099
Add: Sales during the year		141,811,222		181,421,784
		208,982,267		264,581,883
Less: Received during the year		129,616,848		197,410,838
Total		79,365,419		67,171,045

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

Maturity less than 6 months		77,850,263		67,171,045
Maturity more than 6 months		1,515,156		-
Total		79,365,419		67,171,045

Debts considered Good & Secured

79,365,419

67,171,045

7.00 Advance to employee and Others

Employee Loans & Advances		619,830		720,833
Inventory Loan Issued to Other Party		8,638,625		3,681,696
Total		9,258,455		4,402,529

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

Maturity less than 6 months		619,830		4,402,529
Total		619,830		4,402,529

Debts considered Good & Secured

8,638,625

3,681,696

Debts owed by directors or other officers & staffs

619,830

720,833

8.00 Cash & Cash Equivalent

Cash in Hand		757,027		76,542
Cash at Banks in Current Account :		1,434,741		4,311,728
Dutch Bangla Bank Ltd.		582,431		4,245,158
National Bank Ltd.		2,260		2,835
Sonali Bank Ltd.		848,100		61,209
United Commercial Bank Ltd.		1,950		2,525
Total		2,191,768		4,388,270

9.00 Share capital**Authorized Capital:**

20,000,000 Ordinary Shares of Tk. 10/- each

200,000,000200,000,000**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

57,533,020

57,533,020

Paid-up in cash by Institution

36,760,980

36,760,980

Total178,678,000178,678,000**Composition of Shareholdings:**

Sponsors

8,438,400

8,438,400

General Public

1,135,067

5,753,302

Institute

8,294,333

3,676,098

Total17,867,80017,867,800**No. of Shares****10.00 General Reserve**

The amount carried forward from previous year.

8,162,461

8,162,461

Total8,162,4618,162,461**11.00 Dividend Equalization Reserve**

Opening balance

302,178

2,802,178

Less: Transfer to Retained Earnings

-

2,500,000

Total302,178302,178**12.00 Retained Earning**

Opening balance

10,003,752

11,503,607

Add: Net Profit after Tax for the year

8,097,080

10,013,745

Add: Transferred from Dividend Equalization Reserve

-

2,500,000

Less: Cash Dividend

9,441,900

14,013,600

Total8,658,93210,003,752**13.00 Long Term Loan****Net Loan Balance**--

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

As at 31 March 2018		Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, plant & equipments except land at cost		288,318,107	64,564,255	223,753,852
Total taxable temporary difference		<u>288,318,107</u>	<u>64,564,255</u>	<u>223,753,852</u>
Tax on business income				15%
Closing deferred tax liabilities/(assets)-at cost				33,563,078
Opening deferred tax liabilities/(assets)-at cost				33,972,056
Deferred tax expense/(income)-at cost				<u>(408,978)</u>

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
Total taxable temporary difference		<u>286,540,562</u>	<u>60,060,189</u>	<u>226,480,373</u>
Tax on business income				15%
Closing deferred tax liabilities/(assets)-at cost				33,972,056
Opening deferred tax liabilities/(assets)-at cost				34,648,823
Deferred tax expense/(income)-at cost				<u>(676,767)</u>

15.00 Short Term Loan

Cash Credit, Sonali Bank		153,908,565	150,471,868
Dhaka Bank		-	(550)
Total		<u>153,908,565</u>	<u>150,471,318</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 11.00% per annum.

16.00 Sundry Creditors

Sundry Creditors		1,235,973	746,036
Payable for Purchase of Inventory		14,571,460	6,122,967
Total		<u>15,807,432</u>	<u>6,869,003</u>

17.00 Other Liabilities

Anlima Textile Limited		15,011,325	27,225,212
Total		<u>15,011,325</u>	<u>27,225,212</u>

18.00 Liabilities for Expenses & Provision

Salary & Wages Payable		7,541,142	5,250,958
Office Rent Payable		45,600	68,400
Provision for Utilities		2,406,512	1,878,803
Provision for Audit Fee		101,254	90,004
Other Accrued Expenses		(1,091,372)	391,751
Provident Fund		2,135,718	349,082
Total		<u>11,138,854</u>	<u>8,028,998</u>

19.00 WPPF

Opening Balance	589,045	2,327,133
Add: Addition during the year	476,099	589,044
	1,065,144	2,916,177
Less: Paid during the year	-	2,327,133
Total	1,065,144	589,045

20.00 Provision for Current Tax**20.01 Current Tax**

Profit before tax	9,525,977	11,780,877
Add: Accounting Depreciation	13,733,212	18,924,830
Less: Tax depreciation	(11,006,691)	(14,413,051)
Taxable income for the year	12,252,497	16,292,656
Rate of Tax	15%	15%
Tax on Business	1,837,875	2,443,898
Total Provision for the year	1,837,875	2,443,898

20.02 Provision for Current Tax

Opening Balance	9,581,142	9,105,724
Add: Provision during the year	1,837,875	2,443,898
	11,419,017	11,549,622
Less: Tax Paid	979,336	1,968,480
Total	10,439,681	9,581,142

20.03 Current Tax

	1st January, 2018 to 31 March 2018	1st January, 2017 to 31 March 2017
Profit before tax	1,769,667	5,122,602
Add: Accounting Depreciation	4,577,737	4,793,622
Less: Tax depreciation	(3,668,897)	(4,102,576)
Taxable income for the year	2,678,507	5,813,648
Rate of Tax	15%	15%
Tax on Business	401,776	872,047
Total Provision for the year	401,776	872,047

21.00 Dividend Payable

Opening Balance	5,612,668	3,113,679
Add: Dividend for the period	9,441,900	14,013,600
	15,054,568	17,127,279
Less: Paid During the period	5,947,144	11,514,611
Net Dividend Payable	9,107,424	5,612,668

22.00 Net Sales

	July, 2017 to March, 2018		July, 2016 to March, 2017		Jan, 2018 to March, 2018		Jan, 2017 to March, 2017	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	545,248	76,758,111	644,691	92,819,704	163,774	22,807,465	202,676	29,008,924
Sale of Sewing Thread	160,747	65,053,111	126,192	52,388,847	44,865	18,894,632	50,986	20,600,138
Total	705,995	141,811,222	770,883	145,208,551	208,639	41,702,097	253,662	49,609,062

23.00 Cost of Goods Sold		July, 2017 to March, 2018	July, 2016 to March, 2017	Jan, 2018 to March, 2018	Jan, 2017 to March, 2017
Raw Materials Consumed	23.01	47,099,343	45,499,952	13,658,028	16,398,534
Packing Materials Consumed	23.02	4,413,932	4,324,871	1,504,063	1,556,642
Manufacturing Overhead	23.03	51,538,927	50,280,734	16,979,134	17,010,557
Depreciation		13,628,209	14,119,363	4,619,451	4,706,454
Cost of Goods Manufactured		116,680,412	114,224,921	36,760,676	39,672,187
Add: Opening Work-In-Process		1,083,032	854,164	1,100,592	776,297
Less: Closing Work-In-Process		1,752,640	793,441	1,752,640	793,441
Cost of Production		116,010,804	114,285,644	36,108,628	39,655,043
Add: Opening Stock of Finished Goods		5,104,303	3,124,287	4,784,736	5,162,455
Cost of Goods available for Sale		121,115,107	117,409,931	40,893,364	44,817,498
Less: Closing Stock of Finished Goods		6,637,663	5,475,627	6,637,663	5,475,627
Cost of Goods Sold		114,477,444	111,934,304	34,255,702	39,341,871

23.01 Raw Material Consumed

Dyes	23.01.01	7,379,524	9,194,934	1,742,342	2,406,362
Chemicals	23.01.02	10,999,955	13,317,829	2,873,516	4,493,596
Grey Polyester Yarn	23.01.03	28,719,864	22,987,189	9,042,170	9,498,575
Total		47,099,343	45,499,952	13,658,028	16,398,534

23.01.01 Dyes

	July, 2017 to March, 2018		July, 2016 to March, 2017		Jan, 2018 to March, 2018		Jan, 2017 to March, 2017	
	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	28,340	16,269,776	31,243	15,178,108
Add: Purchase	17,345	11,094,976	27,274	9,086,195	5,527	2,561,256	6,590	2,247,019
Available for use	45,086	24,468,214	49,443	24,213,699	33,867	18,831,032	37,833	17,425,127
Less: Closing Inventory	29,372	17,088,690	32,250	15,018,764	29,372	17,088,690	32,250	15,018,764
Consumed	15,714	7,379,524	17,193	9,194,934	4,495	1,742,342	5,583	2,406,362

23.01.02 Chemicals

	July, 2017 to March, 2018		July, 2016 to March, 2017		Jan, 2018 to March, 2018		Jan, 2017 to March, 2017	
	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	90,042	5,211,606	82,389	7,874,263
Add: Purchase	240,356	9,209,428	412,941	12,980,202	91,655	3,258,452	125,913	3,227,037
Available for use	322,702	16,596,497	480,781	19,925,533	181,697	8,470,058	208,302	11,101,300
Less: Closing Inventory	61,052	5,596,542	74,285	6,607,703	61,052	5,596,542	74,285	6,607,703
Consumed	261,650	10,999,955	406,496	13,317,829	120,645	2,873,516	134,017	4,493,596

23.01.03 Grey Polyester Yarn

	July, 2017 to March, 2018		July, 2016 to March, 2017		Jan, 2018 to March, 2018		Jan, 2017 to March, 2017	
	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	48,832	9,956,277	39,787	6,641,044
Add: Purchase	148,627	33,329,963	123,580	22,938,198	50,219	12,655,618	72,674	13,936,756
Available for use	198,741	42,289,589	187,565	34,066,414	99,051	22,611,895	112,461	20,577,800
Less: Closing Inventory	65,303	13,569,725	62,753	11,079,225	65,303	13,569,725	62,753	11,079,225
Consumed	133,438	28,719,864	124,812	22,987,189	33,748	9,042,170	49,708	9,498,575

	July, 2017 to March, 2018	July, 2016 to March, 2017	Jan, 2018 to March, 2018	Jan, 2017 to March, 2017
23.02 Packing Materials Consumed				
Opening Inventory	739,108	913,790	590,224	647,141
Add: Purchase	4,324,105	4,073,163	1,563,120	1,571,583
Available for use	5,063,213	4,986,953	2,153,344	2,218,724
Less: Closing Inventory	649,281	662,082	649,281	662,082
Consumed	4,413,932	4,324,871	1,504,063	1,556,642
23.03 Manufacturing Overhead				
Utilities	6,902,590	5,645,978	2,328,114	2,231,708
Wages & Salaries	27,246,367	26,593,283	8,907,960	8,560,553
Office Consumable Expenses	709,638	700,968	239,407	215,181
Insurance Premium	87,231	157,512	23,247	23,247
Factory Office Refreshment	310,751	250,948	79,853	85,072
Conveyance	65,985	30,843	21,025	7,530
Factory Telephone & Fax	125,249	62,359	43,765	21,485
Pouroshova Tax Savar	-	1,000,000	-	-
Printing & Publication	-	194,390	-	53,000
Other Factory Overhead	2,670,842	3,173,492	1,247,600	1,359,274
Interest on Working Capital Loan	13,420,274	12,470,961	4,088,163	4,453,507
Total	51,538,927	50,280,734	16,979,134	17,010,557
24.00 Administrative Expenses	17,392	26,087		
Depreciation	26,251	65,216	8,696	21,739
Utilities	169,202	159,933	55,385	48,086
Office Consumable Expenses	45,985	106,275	11,161	32,289
Fuel Expenses	307,171	286,009	90,000	115,188
Salaries, Allowances & Benefits	7,440,737	6,858,180	2,196,610	2,075,124
Employer PF Contribution	1,505,082	1,504,148	505,241	517,740
Conveyance & Travelling	507,006	216,714	140,166	149,924
Office Rent, Rate & Taxes	283,478	108,000	12,000	36,000
Telephone, Mobile Bill & E-mail	336,726	393,557	126,972	129,755
Audit Fee	127,500	147,709	37,500	28,541
Donation & Subscription	9,900	102,500	-	-
Stationery & Consumables	190,568	173,204	47,700	51,847
Office Expenses Maintenance	374,679	284,413	155,843	132,635
Office Refreshment	145,493	151,459	39,420	49,149
License Renewal Fee	85,384	63,365	85,384	-
Annual Listing Fee	169,243	169,257	56,406	56,420
A.G.M. Expenses	607,764	1,086,045	303,882	11,600
Board Meeting attending fee	-	57,500	-	16,100
Other Expenses	1,996,019	1,383,988	809,401	359,094
Total	14,328,187	13,317,472	4,681,766	3,831,231

25.00 Selling & Distribution Expenses

Depreciation	78,752	65,216	26,086	21,739
Fuel Expenses	447,490	306,392	160,132	126,183
Delivery Expenses	251,134	465,945	132,532	192,237
Promotional Expenses	50,000	50,000	-	-
Salaries, Allowances & Benefits	596,500	616,959	192,000	184,419
Office Refreshment	5,330	3,630	1,980	2,510
Conveyance & Travelling	72,559	84,430	29,160	28,425
Telephone & Mobile bill	40,270	16,572	17,820	300
Total	1,542,035	1,609,144	559,710	555,813

26.00 Financial Expenses

Bank Charges & Commission	1,461,481	1,687,116	346,806	501,150
Total	1,461,481	1,687,116	346,806	501,150

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	8,097,080	13,486,419	1,434,488	4,203,482
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	0.45	0.75	0.08	0.24

27.02 Diluted/Adjusted Earnings per Share :

Net profit after tax	8,097,080	13,486,419		
Total existing number of shares	17,867,800	17,867,800		
Diluted/Adjusted Earning per Share	0.45	0.75		

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	17,867,800	17,867,800
Add - Issued during the year	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

27.04 Number of Outstanding shares :

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

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

Shareholders' Equity	195,801,571	197,146,391		
Number of ordinary Shares Outstanding	17,867,800	17,867,800		
Net Asset Value - NAV	10.96	11.03		

29.00 Related party disclosures:

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

Particulars			Jul'17-March '18	Jul'16-March '17
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	9,200	9,200
Mr. Mahmudul Hoque	Managing Director & Shareholder	Remuneration	-	-
		Board meeting fee	9,200	9,200
Mrs. Aniqha Haque	Director	Board meeting fee	9,200	-
Mr. Md. Abul Bashar	Director	Board meeting fee	-	9,200
Mr. M. Abul Kalam Mazumdar	Director	Board meeting fee	-	9,200
Mr. Ahmed Ullah	Independent Director	Board meeting fee	9,200	9,200
Mr. Alwi M Haque	Director	Board meeting fee	6,900	2,300
Anlima Textile Limited	Related party	Inter Company	15,011,325	46,681,766

30.00 Disclosure of managerial remuneration:

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

Name	Designation	Jul'17-March '18	Jul'16-March '17
Mr. Sumayel Muhammad Malik	Vice President (Production)	781,200	1,171,800
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	796,917	766,917
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A &F)	530,700	512,100
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	530,700	512,100
Mr. MD. Mizanur Rahman Chow.	First Asstt. Vice President (Marketing)	429,000	405,000

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

Particulars	Nature of Payment	Jul'17-March '18	Jul'16-March '17
Directors	Board meeting fee	43,700	48,300
Directors	Remuneration		
Officers & Executives	Salary, bonus & other allowances	15,462,488	15,305,112

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on March 31, 2018

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.13.2018
	Opening Balance as at 01.07.2017	Addition during the year	Disposal during the year	Total as at 31.03. 2018		Opening Balance as at 01.07. 2017	Charged during the year	Total as at 31.03. 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%	20,425,514	915,693	21,341,208	47,921,288
Plant and Machinery	514,583,502	15,459,117	-	530,042,619	6.67%	280,714,933	12,240,953	292,955,886	237,086,733
Electrical Installation	7,094,539	-	-	7,094,539	20.00%	6,636,163	68,756	6,704,919	389,620
Furniture and Fixture	14,019,744	35,640	-	14,055,384	20.00%	13,240,197	117,853	13,358,050	697,334
Office Equipment	7,199,154	16,000	-	7,215,154	20.00%	6,587,425	92,152	6,679,577	535,577
Vehicle	6,953,897	-	-	6,953,897	20.00%	4,968,538	297,804	5,266,342	1,687,555
Total as on Mar. 31, 2018	639,205,919	15,510,757	-	654,716,676		332,572,770	13,733,212	346,305,982	308,410,694
Total as on June 30, 2017	639,205,919	-	-	639,205,919		313,647,940	18,924,830	332,572,770	306,633,149

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	915,693	12,240,953	68,756	58,926	46,076	297,804	13,628,209
Administrative	-	-	-	14,732	11,519	-	26,251
Marketing	-	-	-	44,195	34,557	-	78,752
Total	915,693	12,240,953	68,756	117,853	92,152	297,804	13,733,212