

Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 3rd Quarter ended on March 31, 2019 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Managing Director



Interim Financial Statements

For the 3rd Quarter ended March 31, 2019
(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
Statement of Financial Position (Un-audited)

As on March 31, 2019

Particulars	Notes	Amount in Taka	
		31.03.19	30.06.18
ASSETS			
Non-Current Assets		278,270,409	290,593,260
Property, Plant and Equipment	3.00	277,125,595	289,448,446
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		161,434,145	135,620,971
Inventories	5.00	50,116,070	45,932,052
Sundry Receivables	6.00	100,736,548	87,095,999
Advance to employees & other	7.00	1,909,901	977,403
Cash and Cash Equivalents	8.00	8,671,626	1,615,517
TOTAL ASSETS		439,704,553	426,214,231
EQUITY AND LIABILITIES			
Shareholders' Equity		195,448,834	197,556,987
Issued Share Capital	9.00	178,678,000	178,678,000
General Reserve	10.00	8,162,461	8,162,461
Dividend Equalization Reserve	11.00	302,178	302,178
Retained Earnings	12.00	8,306,195	10,414,348
Non-Current Liabilities		32,279,332	33,075,794
Deferred Tax Liability	13.00	32,279,332	33,075,794
Current Liabilities		211,976,387	195,581,450
Short Term Loan	14.00	152,172,322	150,421,247
Sundry Creditors	15.00	4,861,176	5,313,532
Other Liabilities	16.00	20,255,991	12,209,895
Liabilities for Expenses	17.00	8,630,218	7,346,976
WPPF	18.00	1,599,999	1,168,602
Provision for Current Tax	19.02	11,866,651	11,019,105
Dividend Payable	20.00	12,590,030	8,102,093
TOTAL EQUITY AND LIABILITIES		439,704,553	426,214,231
Net Asset Value per share	21.01	10.94	11.06

The accompanying policies & explanatory notes 1-30 form an integral part of the Financial Statements.

 Hubbius Nadeez Chairperson	 Managing Director	 Chief Financial Officer	 Aniga Hague Director	 Company Secretary
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ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended March 31, 2019

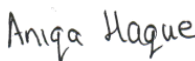
Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July, 2018 to 31st Mar, 2019	1st July, 2017 to 31st Mar, 2018	1st Jan, 2019 to 31st Mar, 2019	1st Jan, 2018 to 31st Mar, 2018
NET SALES REVENUE	22.00	145,696,634	141,811,222	50,362,619	41,702,097
Cost of Goods Sold	23.00	(123,226,558)	(114,477,444)	(39,949,692)	(34,255,702)
GROSS PROFIT		22,470,076	27,333,778	10,412,927	7,446,395
OPERATING EXPENSES					
Administrative Expenses	24.00	(10,891,404)	(14,328,187)	(4,116,888)	(4,681,767)
Selling & Distribution Expenses	25.00	(1,480,109)	(1,542,035)	(395,969)	(559,710)
Operating Profit		10,098,563	11,463,556	5,900,070	2,204,918
Financial Expenses	26.00	(1,039,228)	(1,461,481)	(325,475)	(346,806)
Profit Before Contribution to WPPF		9,059,335	10,002,075	5,574,595	1,858,113
Contribution to WPPF		(431,397)	(476,099)	(265,457)	(88,446)
PROFIT BEFORE TAX		8,627,938	9,525,977	5,309,138	1,769,667
Tax Expenses:					
Current Tax	19.00	(2,090,653)	(1,837,875)	(1,061,858)	(401,776)
Deferred Tax	13.00	796,462	408,978	265,487	66,597
Net profit after tax for the period		7,333,747	8,097,080	4,512,767	1,434,488
Other comprehensive income		-	-	-	-
Total Comprehensive Income		7,333,747	8,097,080	4,512,767	1,434,488
Basic Earnings Per Share	27.01	0.41	0.45	0.25	0.08

The accompanying policies & explanatory notes 1-30 form an integral part of the Financial Statements.


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 3rd Quarter ended March 31, 2019

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 1, 2018	178,678,000	8,162,461	302,178	10,414,348	197,556,987
Net Profit for the period	-	-	-	7,333,747	7,333,747
Dividend declared during the period	-	-	-	(9,441,900)	(9,441,900)
Balance as on March 31, 2019	178,678,000	8,162,461	302,178	8,306,195	195,448,834

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 3rd Quarter ended March 31, 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 period	-	-	-	8,097,080	8,097,080
Dividend declared during the period	-	-	-	(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

Hubbun Nadeem
 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 3rd Quarter ended March 31, 2019

Particulars	Amount in Taka	
	1st July, 2018 to 31st Mar, 2019	1st July, 2017 to 31st Mar, 2018
Cash Flow from Operating Activities:		
Cash Collection from Customers & other	132,056,085	129,616,848
Cash Paid to Suppliers & Employees	(109,362,027)	(97,931,605)
Cash Generated from Operations	22,694,058	31,685,243
Financial Expenses	(11,191,954)	(14,881,755)
Income Tax Paid	(1,243,107)	(979,336)
Net Cash Generated from Operating activities	10,258,996	15,824,152
Cash Flow from Investing Activities:		
Purchase of Machinery & Equipment	-	(15,510,757)
Net Cash(Used)/ generated in Investing Activities	-	(15,510,757)
Cash Flow from Financing Activities:		
Short Term Loan Received /(Repayment)	1,751,075	3,437,247
Payment of Dividend	(4,953,962)	(5,947,144)
Net Cash flow/(used) in Financing Activities	(3,202,887)	(2,509,896)
Net Increase/(Decrease) in Cash & Cash Equivalent	7,056,109	(2,196,502)
Effect of exchange rate changes on cash and cash equivalent	-	-
Cash & Cash Equivalent at the beginning of period	1,615,517	4,388,270
Cash & Cash Equivalent at the closing of period	8,671,626	2,191,768
Net Operating Cash Flow per Share (NOCFPS)	0.57	0.89


 Hubbius Nahar
 Chairperson


 Managing Director


 Chief Financial Officer


 Aniga Haque
 Director


 Company Secretary

ANLIMA YARN DYEING LIMITED
Selected Notes to the Financial Statements (Un-audited)
For the 3rd Quarter ended March 31, 2019

1.00 Material information of the entity

The Anlima Yarn Dyeing Limited (hereinafter referred to as 'the company'), a member of Anlima Group, was incorporated in Bangladesh as a private limited company on October 24, 1995. It went for public issue of shares in 1997 and commenced commercial operation on March 30, 1998. The shares of the company are listed both in the Dhaka and Chittagong Stock Exchanges of Bangladesh. The company owns and operates a 100% export oriented yarn and sewing thread dyeing facility. It produces sewing threads and provides dyeing services to different knitting, weaving, sweater and garments factories. The registered office of the company is located at Suite # 4/3, City Heart, 67, Naya Paltan, Dhaka – 1000 and the factory is located at Karnapara, Savar.

2.00 Basis of Preparation of Financial Statements

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

The financial statements have been prepared on the Historical Cost convention basis and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with that of the previous year. The financial statements have been prepared in accordance with the applicable International Accounting Standard (IASs) and International Financial Reporting Standard (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

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

3.00 Property, Plant & Equipment

Cost:

Opening balance at cost

639,626,559 639,205,919

Add : Addition during the period

- 420,640

639,626,559 639,626,559

Add : Disposed / Sold during the period

-

Total - A

639,626,559 639,626,559

Depreciation:

Opening balance

350,178,113 332,572,770

Charged during the period (Annexure-A)

12,322,851 17,605,343

362,500,964 350,178,113

Adjusted during the period

-

Total - B

362,500,964 350,178,113

Written Down Value (A-B)

277,125,595 289,448,446

		Amount in Taka	
		31.03.19	30.06.18
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	40,056,588	35,234,602
Finished Goods	5.02	6,116,910	8,645,349
Packing Materials	5.03	549,977	901,418
Work-in -Process		956,536	791,481
Spares & Stores		867,052	359,202
L/C in Transit		1,569,007	-
Total		50,116,070	45,932,052

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

	31.03.19		30.06.18	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01 Raw Materials				
Dyes	25,498	15,473,516	27,137	16,205,180
Chemicals	31,613	5,017,864	32,977	4,362,370
Grey Polyester Yarn	85,668	19,565,209	65,885	14,667,052
Total	142,779	40,056,588	126,000	35,234,602
5.02 Finished Goods				
Yarn dyeing	10,128	1,075,542	20,330	2,228,629
Sewing Thread	14,170	5,041,368	17,831	6,416,720
Total	24,298	6,116,910	38,161	8,645,349
5.03 PACKING MATERIALS				
Poly Bag -ST (Kg)	50	14,426	650	175,585
Plastic Cone (PCs)	45,000	56,842	78,000	93,600
Paper Cone (PCs)	90,500	115,051	140,500	168,600
Paper Tube (PCs)	14,112	52,920	23,580	88,425
Poly Bag - YD (KG)	400	78,226	1,100	206,624
Cartoon - ST (PCs)	2,900	65,155	2,300	45,425
Textile Wax (PCs)	40	10,272	3,181	21,185
Plastic Bag (PCs)	5,000	157,085	3,500	101,974
Total	158,002	549,977	252,811	901,418

		Amount in Taka	
		31.03.19	30.06.18
6.00 Sundry Receivables			
Opening		87,095,999	67,171,045
Add: Sales during the period (Note: 22.00)		145,696,634	183,033,672
		232,792,633	250,204,717
Less: Received during the period		132,056,085	163,108,718
Total		100,736,548	87,095,999

		Amount in Taka	
		31.03.19	30.06.18
6.01	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	100,736,548	87,095,999
	Maturity more than 6 months	-	-
	Total	100,736,548	87,095,999
	Debts considered Good & Secured	100,736,548	87,095,999
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	-	-
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
7.00	Advance to employee and Others		
	Employee Loans & Advances	368,174	523,829
	Prepaid expenses	1,541,727	453,574
	Total	1,909,901	977,403
7.01	Disclosure as per Schedule-XI, Part -I, of the Companies Act, 1994		
	Maturity less than 6 months	-	-
	Maturity more than 6 months	1,909,901	977,403
	Total	1,909,901	977,403
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	368,174	523,829
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
8.00	Cash & Cash Equivalent		
	Cash in Hand	6,950,505	972,921
	Cash at Banks in Current Account :	1,721,121	642,596
	Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	1,216,214	619,278
	National Bank Ltd. - A/C No. 0233148219	1,110	1,685
	Sonali Bank Ltd. - A/C No. 442633012934	502,997	20,258
	United Commercial Bank Ltd. - A/C No. 000111000 97386	800	1,375
	Total	8,671,626	1,615,517
9.00	Share capital		
	Authorized Capital:		
	20,000,000 Ordinary Shares of Tk. 10/- each	200,000,000	200,000,000
	Issued, Subscribed & Paid-up Capital :		
	Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,384,000	84,384,000
	Ordinary Shares of Tk.10/- each fully paid-up in cash by General public	86,324,930	77,262,630
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	7,969,070	17,031,370
	Total	178,678,000	178,678,000
	Composition of Shareholdings:		
	Sponsors	8,438,400	8,438,400
	General Public	8,632,493	7,726,263
	Institute	796,907	1,703,137
	Total	17,867,800	17,867,800

		Amount in Taka	
		31.03.19	30.06.18
10.00 General Reserve			
	The amount carried forward from previous year.	8,162,461	8,162,461
	Total	8,162,461	8,162,461
11.00 Dividend Equalization Reserve			
	Balance carried from previous year	302,178	302,178
	Total	302,178	302,178
12.00 Retained Earning			
	Opening balance	10,414,348	10,003,752
	Add: Net Profit after Tax for the period	7,333,747	9,852,496
	Less: Dividend declared during the period	(9,441,900)	(9,441,900)
	Total	8,306,195	10,414,348

13.00 Deferred Tax Liabilities

As at March 31, 2019	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	257,033,008	41,837,463	215,195,545
Revaluation surplus - Property, Plant and Equipment	-	-	-
Total taxable temporary difference	257,033,008	41,837,463	215,195,545
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			32,279,332
Total closing deferred tax liabilities/(assets)			32,279,332
Opening deferred tax liabilities/(assets)-at cost			33,075,794
Total opening deferred tax liabilities/(assets)			33,075,794
Deferred tax expense/(income)-at cost			(796,462)
Total deferred tax expense/(income)			(796,462)

Note: During the period under consideration no revaluation was done.

As at June 30, 2018	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, Plant and Equipment (except land)	269,355,859	48,850,565	220,505,294
Revaluation surplus - Property, Plant and Equipment	-	-	-
Total taxable temporary difference	269,355,859	48,850,565	220,505,294
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			33,075,794
Total closing deferred tax liabilities/(assets)			33,075,794
Opening deferred tax liabilities/(assets)-at cost			33,972,056
Total opening deferred tax liabilities/(assets) (Restated)			33,972,056
Deferred tax expense/(income)-at cost			(896,262)
Total deferred tax expense/(income)			(896,262)

		Amount in Taka	
		31.03.19	30.06.18
14.00	Short Term Loan*		
	Cash Credit, Sonali Bank	152,172,322	150,421,247
	Total	152,172,322	150,421,247
<p>* These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Conifer Tower apartments (4444 sft) of the Group's sister concern Anlima Buildtech Limited. The interest rate applied to the loan is 9.00% per annum.</p>			
15.00	Sundry Creditors		
	Sundry Creditors	1,763,729	2,529,441
	Payable for Purchase of raw materials	3,097,446	2,784,091
	Total	4,861,176	5,313,532
16.00	Other Liabilities		
	Anlima Textile Limited	20,255,991	12,209,895
	Total	20,255,991	12,209,895
17.00	Liabilities for Expenses & Provision		
	Salary & Wages Payable	5,176,061	4,204,149
	Provision for Utilities	1,266,606	1,338,704
	Provision for Audit Fee	67,504	90,004
	Accrued Expenses	837,754	640,301
	Provident Fund	1,282,293	1,073,818
	Total	8,630,218	7,346,976
18.00	WPPF		
	Opening Balance	1,168,602	589,043
	Add: Addition during the period	431,397	579,559
		1,599,999	1,168,602
	Less: Paid during the period	-	-
	Total	1,599,999	1,168,602
19.00	Provision for Current Tax		
19.01	Current Tax		
	Profit before tax	8,627,938	11,591,173
	Add: Accounting Depreciation	12,322,851	17,605,343
	Less: Depreciation as per tax rules	(7,013,101)	(11,630,265)
	Taxable income for the period	13,937,688	17,566,251
	Rate of Tax	15%	15%
	Tax on Business	2,090,653	2,634,938
	Add: Additional Provision	-	-
	Total Provision for the period	2,090,653	2,634,938
19.02	Provision for Current Tax		
	Opening Balance	11,019,105	9,581,142
	Add: Provision during the period	2,090,653	2,634,938
		13,109,758	12,216,080
	Less: Tax Paid	(1,243,107)	(1,196,975)
	Total	11,866,651	11,019,105

	1st Jan, 2019 to 31st Mar, 2019	1st Jan, 2018 to 31st Mar, 2018
19.03 Current Tax		
Profit before tax	5,309,138	1,769,667
Add: Accounting Depreciation	4,107,617	4,577,737
Less: Tax depreciation	(2,337,700)	(3,668,897)
Taxable income for the period	7,079,055	2,678,507
Rate of Tax	15%	15%
Tax on Business	1,061,858	401,776
Add: Additional Provision	-	-
Total Provision for the period	1,061,858	401,776

	1st July, 2017 to 31st Mar, 2018
19.04 Current Tax	
Profit before tax	9,525,977
Add: Accounting Depreciation	13,733,212
Less: Tax depreciation	(11,006,691)
Taxable income for the period	12,252,497
Rate of Tax	15%
Tax on Business	1,837,875
Add: Additional Provision	-
Total Provision for the period	1,837,875

	Amount in Taka	
	31.03.19	30.06.18
20.00 Dividend Payable		
Opening Balance	8,102,093	5,612,668
Add: Dividend declared during the period	9,441,900	9,441,900
	17,543,993	15,054,568
Less: Paid During the period	(4,953,962)	(6,952,476)
Closing Balance	12,590,030	8,102,093

21.00 NAV per Share :		
21.01 NAV per Share with revaluation :		
Shareholders' Equity	195,448,834	197,556,987
Number of ordinary Shares Outstanding	17,867,800	17,867,800
Net Asset Value - NAV	10.94	11.06

22.00 Turnover	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	467,602	66,092,611	545,248	76,758,111	139,190	18,618,722	163,774	22,807,465
Sale of Sewing Thread	181,009	79,604,023	160,747	65,053,111	69,342	31,743,897	44,865	18,894,632
Total	648,611	145,696,634	705,995	141,811,222	208,532	50,362,619	208,639	41,702,097

23.00 Cost of Goods Sold	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Raw Materials Consumed	23.01	53,413,187		47,099,343		17,302,179		13,658,028
Packing Materials Consumed	23.02	5,136,915		4,413,932		1,845,007		1,504,063
Manufacturing Overhead	23.03	50,077,267		51,538,927		15,620,318		16,979,134
Depreciation		12,235,805		13,628,209		4,078,602		4,619,451
Cost of Goods Manufactured		120,863,174		116,680,412		38,846,106		36,760,676
Add: Opening Work-In-Process		791,481		1,083,032		910,712		1,100,592
Less: Closing Work-In-Process		956,536		1,752,640		956,536		1,752,640
Cost of Production		120,698,119		116,010,804		38,800,281		36,108,628
Add: Opening Stock of Finished Goods		8,645,349		5,104,303		7,266,321		4,784,736
Cost of Goods available for Sale		129,343,468		121,115,107		46,066,602		40,893,364
Less: Closing Stock of Finished Goods		6,116,910		6,637,663		6,116,910		6,637,663
Cost of Goods Sold		123,226,558		114,477,444		39,949,692		34,255,702

23.01 Raw Material Consumed	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Dyes	23.01.01	6,087,696		7,379,524		1,934,017		1,742,342
Chemicals	23.01.02	12,502,530		10,999,955		3,861,573		2,873,516
Grey Polyester Yarn	23.01.03	34,822,961		28,719,864		11,506,589		9,042,170
Total		53,413,187		47,099,343		17,302,179		13,658,028

23.01.01 Dyes Consumed	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	27,137	16,205,180	27,741	13,373,238	25,506	15,785,208	28,340	16,269,776
Add: Purchase	10,513	5,356,031	17,345	11,094,976	3,541	1,622,324	5,527	2,561,256
Available for use	37,650	21,561,211	45,086	24,468,214	29,046	17,407,532	33,867	18,831,032
Less: Closing Inventory	25,498	15,473,516	29,372	17,088,690	25,498	15,473,516	29,372	17,088,690
Consumed	12,152	6,087,696	15,714	7,379,524	3,548	1,934,017	4,495	1,742,342

23.01.02 Chemicals Consumed	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	32,977	4,362,370	82,346	7,387,069	76,998	6,395,767	90,042	5,211,606
Add: Purchase	227,433	13,158,024	240,356	9,209,428	23,033	2,483,670	91,655	3,258,452
Available for use	260,411	17,520,394	322,702	16,596,497	100,031	8,879,437	181,697	8,470,058
Less: Closing Inventory	31,613	5,017,864	61,052	5,596,542	31,613	5,017,864	61,052	5,596,542
Consumed	228,798	12,502,530	261,650	10,999,955	68,418	3,861,573	120,645	2,873,516

23.01.03 Grey Polyester Yarn Consumed	1st July, 2018 to 31st Mar, 2019		1st July, 2017 to 31st Mar, 2018		1st Jan, 2019 to 31st Mar, 2019		1st Jan, 2018 to 31st Mar, 2018	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	65,885	14,667,052	50,114	8,959,626	63,121	14,374,833	48,832	9,956,277
Add: Purchase	164,294	39,721,118	148,627	33,329,963	73,275	16,696,965	50,219	12,655,618
Available for use	230,179	54,388,170	198,741	42,289,589	136,396	31,071,798	99,051	22,611,895
Less: Closing Inventory	85,668	19,565,209	65,303	13,569,725	85,668	19,565,209	65,303	13,569,725
Consumed	144,511	34,822,961	133,438	28,719,864	50,728	11,506,589	33,748	9,042,170

	Amount in Taka			
	Jul'18 to Mar'19	Jul'17 to Mar'18	Jan'19 to Mar'19	Jan'18 to Mar'18
23.02 Packing Materials Consumed				
Opening Inventory	901,418	739,108	661,737	590,224
Add: Purchase	4,785,473	4,324,105	1,733,247	1,563,120
Available for use	5,686,891	5,063,213	2,394,984	2,153,344
Less: Closing Inventory	549,977	649,281	549,977	649,281
Consumed	5,136,915	4,413,932	1,845,007	1,504,063
23.03 Manufacturing Overhead				
Utilities	6,052,700	6,902,590	1,677,414	2,328,114
Wages & Salaries	28,341,810	27,246,367	9,263,710	8,907,960
Fuel and Car Expenses	979,605	709,638	317,255	239,407
Insurance Premium	362,871	87,231	120,957	23,247
Factory Office Refreshment	255,441	310,751	73,494	79,853
Conveyance	89,972	65,985	34,642	21,025
Factory Stationery, Telephone & Fax	387,019	125,249	128,343	43,765
Printing & Publication	163,149	-	75,302	-
Interest on Working Capital Loan	10,152,726	13,420,274	3,355,587	4,088,163
Value added Tax	1,450,562	-	-	-
Other Factory Overhead	1,841,411	2,670,842	573,614	1,247,600
Total	50,077,267	51,538,927	15,620,318	16,979,134
24.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	21,761	26,251	7,253.81	8,696
Utilities	226,715	169,202	61,076	55,385
Office Consumable Expenses	53,050	45,985	20,170	11,161
Fuel and Car Expenses	42,835	307,171	12,880	90,000
Salaries, Allowances & Benefits	6,832,337	7,440,736	2,189,206	2,196,610
Employer PF Contribution	1,056,228	1,505,082	339,786	505,241
Conveyance & Travelling	74,172	507,006	22,675	140,166
Office Rent, Rate & Taxes	108,000	283,478	36,000	12,000
Postage, Telephone, Mobile & Internet Bill	472,373	336,726	218,772	126,972
Audit Fee	86,250	127,500	28,750	37,500
Other Professional Fee	14,438	-	4,313	-
Donation & Subscription	26,300	9,900	-	-
Stationery & Consumables	290,282	190,568	105,613	47,700
Office Refreshment	186,642	520,172	60,533	195,263
License Renewal and Listing Fees	298,210	254,627	81,353	141,790
A.G.M. Expenses	797,434	607,764	658,906	303,882
Board Meeting attending fee	41,400	-	11,500	-
Other Expenses	262,978	1,996,019	258,102	809,401
Total	10,891,404	14,328,187	4,116,888	4,681,767
25.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	65,284	78,752	21,761.44	26,086
Fuel Expenses	279,132	447,490	109,383	160,132
Delivery Expenses	334,402	251,134	55,964	132,532
Promotional Expenses	80,911	50,000	-	-
Salaries, Allowances & Benefits	584,329	596,500	169,210	192,000
Office Refreshment	11,945	5,330	4,615	1,980
Conveyance & Travelling	57,520	72,559	13,245	29,160
Telephone & Mobile bill	66,586	40,270	21,790	17,820
Total	1,480,109	1,542,035	395,969	559,710

Amount in Taka				
Jul'18 to Mar'19	Jul'17 to Mar'18	Jan'19 to Mar'19	Jan'18 to Mar'18	
26.00 Financial Expenses				
Bank Charges & Commission	1,039,228	1,461,481	325,475	346,806
Total	1,039,228	1,461,481	325,475	346,806

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 period	7,333,747	8,097,080	4,512,767	1,434,488
Weighted average number of Shares	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS	0.41	0.45	0.25	0.08

27.02 Weighted average /Total existing number of shares :

Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
Add - Issued during the period	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

27.03 Number of Outstanding shares :

Opening number of shares outstanding	17,867,800	17,867,800	17,867,800	17,867,800
Add - Issued during the period	-	-	-	-
	17,867,800	17,867,800	17,867,800	17,867,800

28.00 Cash flows from operating activities

Statement of Cash Flows have been prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flows from the operating activities are shown under indirect method as activities.

Reconciliation of Cash Flows from operating activities

Sales revenue	145,696,634	141,811,222	50,362,619	41,702,097
Add: Opening Sundry Receivables	87,095,999	67,171,045	99,715,503	71,565,524
Less: Closing Sundry Receivables	(100,736,548)	(79,365,419)	(100,736,548)	(79,365,419)
Less: Cost of goods sold	(123,226,558)	(114,477,444)	(39,949,692)	(34,255,702)
Less: Administrative expenses	(10,891,404)	(14,328,187)	(4,116,888)	(4,681,767)
Less: Selling & Distribution expenses	(1,480,109)	(1,542,035)	(395,969)	(559,710)
Add: Depreciation	12,322,851	13,733,212	4,107,617	4,577,737
Add: Decrease/(increase) in Inventory	(4,184,017)	10,284,102	(3,765,943)	(3,212,258)
Add: Decrease/(increase) in Advance & Deposits	(932,498)	(4,855,926)	(548,911)	(85,495)
Add: (Decrease)/increase in Liabilities for expense	1,283,242	3,109,856	(54,398)	(1,143,775)
Add: (Decrease)/increase in Other liabilities	8,046,096	(12,213,887)	1,145,110	10,661,603
Add: (Decrease)/increase in Sundry Creditors	(452,356)	8,938,429	(1,216,472)	5,884,050
Add: Interest on working capital loan	10,152,726	13,420,274	3,355,587	4,088,163
Less: Financial expenses	(11,191,954)	(14,881,755)	(3,681,062)	(4,434,969)
Less: Income tax paid	(1,243,107)	(979,336)	(477,934)	(248,603)
Net Cash Generated from Operating activities	10,258,996	15,824,152	3,742,621	10,491,477

29.00 Related party disclosures:

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

Particulars			Jul'18-Mar'19	Jul'17-Mar'18
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Mrs. Hubbun Nahar Hoque	Director	Board meeting fee	6,000	9,200
Mr. Mahmudul Hoque	Director	Board meeting fee	6,000	9,200
Mrs. Aniqha Haque	Director	Board meeting fee	6,000	9,200
Mr. Alwi M Haque	Director	Board meeting fee	4,000	6,900
Mr. Ahmed Ullah	Independent Director	Board meeting fee	4,000	9,200
Mr. Md. Khurshed Hossain	Independent Director	Board meeting fee	2,000	-
Anlima Textile Limited	Sister Concern	Inter Company	20,255,991	15,011,325

- Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.
- Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.
- There is no loan to directors from the company. Anlima Yarn Dyeing Limited has inter company transactions with Anlima Textile Limited as sister concern.

30.00 Disclosure of managerial compensation:**30.01 Compensation paid to the key management personnel of the company during the period is as follows :**

Name	Designation	Jul'18-Mar'19	Jul'17-Mar'18
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	857,024	839,524
A.S.M Jubaer*	Vice President (Production)	832,500	360,000
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	570,000	559,150
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	570,000	559,150
Mr. Md. Mizanur Rahman Chow.	First Asstt. Vice President (Marketing)	465,500	451,500

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

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

Particulars	Nature of Payment	Jul'18-Mar'19	Jul'17-Mar'18
Directors	Board meeting fee	28,000	43,700
Officers & Executives	Salary, bonus & other allowances	13,708,487	15,462,488

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on March 31, 2019

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.03.2019
	Opening Balance as at 01.07.2018	Addition during the year	Disposal during the year	Total as at 31.03. 2019		Opening Balance as at 01.07. 2018	Charged during the year	Total as at 31.03. 2019	
Land and Land Development	20,092,587	-	-	20,092,587	-	-	-	-	20,092,587
Factory Building and Civil Construction	69,262,496	-	-	69,262,496	2.50%	21,646,439	892,801	22,539,240	46,723,256
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	296,315,710	10,923,649	307,239,358	207,440,144
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,740,427	94,067	6,834,493	533,046
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,398,957	98,464	13,497,421	557,963
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,710,971	75,628	6,786,598	428,556
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,365,610	238,243	5,603,853	1,350,044
Total as on Mar. 31, 2019	639,626,559	-	-	639,626,559		350,178,113	12,322,851	362,500,964	277,125,595
Total as on June 30, 2018	639,205,919	420,640	-	639,626,559		332,572,770	17,605,343	350,178,113	289,448,446

The depreciation charges during the year has been allocated in the Statement of Profit or Loss & Other Comprehensive Income as below:

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	892,801	10,923,649	94,067	49,232	37,814	238,243	12,235,805
Administrative	-	-	-	12,308	9,453	-	21,761
Marketing	-	-	-	36,924	28,360	-	65,284
Total	892,801	10,923,649	94,067	98,464	75,628	238,243	12,322,851