

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the half year ended on 31st December, 2009 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.



Mahmudul Hoque
Chairman & Managing Director



HALF YEAR ENDED REPORT

For the half year ended 31st December, 2009
(Un-audited)

ANLIMA YARN DYEING LIMITED
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ANLIMA YARN DYEING LIMITED
BALANCE SHEET (Un -audited)
As at 31 December 2009

	Notes	31.12.2009	30.06.2009
ASSETS			
Non-Current Assets			
Property, Plant and Equipment - Net Book Value	9	280,607,295	286,755,814
Long Term Advances & Deposits	10	844,814	844,814
Current Assets			
Inventories	11	83,649,749	61,720,585
Advances, Deposits & Receivables	12	72,929,476	62,286,268
Cash and Cash Equivalents	13	2,498,272	2,903,489
TOTAL ASSETS	Tk.	440,529,606	Tk. 414,510,970
EQUITY AND LIABILITIES			
Shareholders' Equity			
Issued Share Capital	14	178,678,000	178,678,000
Tax Holiday Reserve	15	8,162,461	8,162,461
Dividend Equalization Reserve	16	4,302,178	4,302,178
Accumulated Profit/(Loss) - as per the Statement of Changes in Equity		2,778,822	1,286,714
Non-Current Liabilities			
Term Loans	17	73,687,107	92,765,412
Current Liabilities and Provisions			
Short Term Loan	18	149,639,026	109,475,877
Liabilities for Expense	19	11,250,911	8,710,903
Liabilities for Other Finance	20	3,097,201	2,195,525
Dividend Payable		8,933,900	8,933,900
TOTAL EQUITY AND LIABILITIES	Tk.	440,529,606	Tk. 414,510,970
Net Assets Value per share		109.30	107.70



Mahmudul Hoque
Chairman & Managing Director



M. Abul Kalam Mazumdar
Director

ANLIMA YARN DYEING LIMITED
PROFIT AND LOSS ACCOUNT (Un-audited)
For the Half Year ended December 31, 2009

	Notes	Half -Year Ended 31.12.2009 Tk	Half -Year Ended 31.12.2008 Tk
NET REVENUE (TURNOVER) FROM SALES	21	82,055,220	76,027,375
Cost of Sales	22	<u>(64,871,754)</u>	<u>(60,692,155)</u>
GROSS PROFIT		17,183,466	15,335,220
OPERATING EXPENSES			
Administrative Expenses	26	<u>(8,186,559)</u>	<u>(6,298,036)</u>
Marketing Expenses	27	<u>(2,168,688)</u>	<u>(1,345,071)</u>
		(10,355,247)	(7,643,107)
PROFIT FROM OPERATIONS		6,828,219	7,692,113
Financing Cost	28	<u>(5,303,681)</u>	<u>(9,387,265)</u>
		1,524,538	(1,695,152)
Other Income / (Loss)		318,653	-
		1,843,191	(1,695,152)
Contribution to Workers' Profit Participation / Welfare Fund		(87,771)	-
NET PROFIT BEFORE TAX		1,755,420	(1,695,152)
Provision for Income Tax		(263,313)	-
NET PROFIT AFTER TAX FOR THE YEAR	29	1,492,107	(1,695,152)
Basic Earnings Per Share (Par value Tk. 100/-)	30	0.84	(0.95)
Number of shares used to compute EPS		1,786,780	1,786,780



Mahmudul Hoque
Chairman & Managing Director



M. Abul Kalam Mazumdar
Director

ANLIMA YARN DYEING LIMITED
Statement of Changes in Equity (Un-audited)
For the half year ended Dec 31, 2009

		Share Capital	Tax Holiday Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2009	Tk.	178,678,000	8,162,461	4,302,178	1,286,714	192,429,353
Net Profit for the period transferred from Profit and Loss Account		-	-	-	1,492,107	1,492,107
Balance as on Dec 31, 2009	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>4,302,178</u>	<u>2,778,821</u>	<u>193,921,460</u>
Balance as on Dec 31, 2008		<u>178,678,000</u>	<u>8,162,461</u>	<u>5,802,178</u>	<u>6,170,000</u>	<u>198,812,639</u>



Mahmudul Hoque
Chairman & Managing Director



M. Abul Kalam Mazumdar
Director

ANLIMA YARN DYEING LIMITED
CASH FLOW STATEMENT (Un-audited)
For the half year ended December 31, 2009

	31.12.2009		31.12.2008
Cash Flow from Operating Activities:			
Cash Collection from Customers	Tk. 71,730,665	Tk.	79,803,336
Cash Payment for Cost and Expenses	(84,252,987)		(41,159,260)
Cash Generated from Operations	(12,522,322)		38,644,076
Interest paid	(6,170,549)		(9,387,010)
Net Cash Generated from Operations	(18,692,871)		29,257,066
Cash Flow from Investing Activities:			
Purchase of Plant & Machinery	(2,496,968)		(90,933,121)
Purchase of Electrical & Office Equipment	(48,200)		-
Net Cash Used in Investing Activities	(2,545,168)		(90,933,121)
Cash Flow from Financing Activities:			
Short Term Loan - Cash Credit	40,163,149		(664,215)
Long Term Loan Received	-		62,518,332
Long Term Loan Repayment	(19,078,305)		-
Payment of Dividend	(252,022)		-
Net Cash Generated from Financing Activities	20,832,822		61,854,117
Net Increase/(Decrease) in Cash & Cash Equivalent	(405,217)		178,062
Cash & Cash Equivalent at the beginning of year	2,903,489		543,165
Cash & Cash Equivalent at the closing of year	Tk. 2,498,272	Tk.	721,227
Net Operating Cash Flow per Share	(10.35)		16.37



Mahmudul Hoque
Chairman & Managing Director



M. Abul Kalam Mazumdar
Director

9. PROPERTY, PLANT & EQUIPMENT - TK. 286,607,295

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

(Amount in Taka)

Description	Cost as at June 30, 2009	Addition during the year	Disposal during the year	Cost as at Dec 31, 2009	Accumulated Depreciation as June 30,2009	Written Down Value as at June 30,2008	Charged during the year	Accumulated Depreciation as Dec 31, 2009	Written Down Value as at Dec 31, 2009
Land and Land Development	12,242,337	-	-	12,242,337	-	12,242,337	-	-	12,242,337
Factory Building and Civil Construction	48,310,282	-	-	48,310,282	10,346,330	37,963,952	474,549	10,820,879	37,489,403
Plant and Machinery	356,110,069	2,496,968	-	358,607,037	124,514,940	231,595,129	7,723,698	132,238,638	226,368,399
Electrical Installation	6,537,999	-	-	6,537,999	4,675,458	1,862,541	186,254	4,861,712	1,676,287
Furniture and Fixture	11,266,586	-	-	11,266,586	10,329,093	937,493	93,749	10,422,842	843,744
Office Equipment	5,828,594	3,200	-	5,831,794	4,794,254	1,034,340	103,434	4,897,688	934,106
Vehicle	4,180,377	45,000	-	4,225,377	3,060,356	1,120,021	112,002	3,172,358	1,053,019
Total	444,476,244	2,545,168	-	447,021,412	157,720,431	286,755,814	8,693,687	166,414,117	280,607,295

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	474,549	7,723,698	186,254	31,248	34,476	112,002	8,562,227
Administrative	-	-	-	43,751	48,271	-	92,022
Marketing	-	-	-	18,750	20,687	-	39,437
Total	474,549	7,723,698	186,254	93,749	103,434	112,002	8,693,686

10. LONG TERM ADVANCE & DEPOSITS - TK. 844,814

This represents the amount deposited with various service providers in respect of:

	31.2.2009	30.06.2009
Bangladesh Telecommunications Company Ltd (BTCL) for Land Phone	18,500	18,500
Various Mobile Operators for Mobile Connection	15,000	15,000
Titas Gas Transmission and Distribution Co. Ltd. for Gas Connection	459,325	459,325
Rural Electrification Board (REB) for Electricity connection	351,989	351,989
Total	Tk. <u>844,814</u>	Tk. <u>844,814</u>

11. INVENTORIES - TK. 83,649,749

This consist of:

Raw Materials (Note: 11 - A)	45,045,076	50,698,103
Finished Goods (Note: 11 - B)	5,352,772	3,750,686
Packing Materials (Note: 11 - C)	292,464	332,415
Raw Materials in Transit	25,840,070	-
Spare Parts	7,119,367	6,939,381
Total	Tk. <u>83,649,749</u>	Tk. <u>61,720,585</u>

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

(A) RAW MATERIALS - TK. 45,045,076

	31.12.2009		30.06.2009	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Dyes	39,659	27,305,691	43,042	33,707,415
Chemicals	172,052	10,491,355	172,052	8,765,803
Gray Polyester Yarn	44,420	7,248,030	44,420	8,224,885
Total	<u>256,131</u>	<u>45,045,076</u>	<u>259,514</u>	<u>50,698,103</u>

(B) FINISHED GOODS - TK. 5,352,772

Yarn dyeing	10,783.83	1,085,167	7,797	740,056
Sewing Thread	14,709.93	4,267,605	11,064	3,010,630
Total	<u>25,494</u>	<u>5,352,772</u>	<u>18,861</u>	<u>3,750,686</u>

(C) PACKING MATERIALS - TK.2,92,464

	31.12.2009		30.06.2009	
	<u>Quantity</u>	<u>Value(Tk.)</u>	<u>Quantity</u>	<u>Value(Tk.)</u>
Poly Bag -ST (Kg)	337	73,315	476	108,288
Plastic Cone (PCs)	43,250	56,240	7,500	16,875
Paper Cone (PCs)	38,000	42,306	29,427	35,100
Paper Tube (PCs)	18,600	65,100	20,585	55,460
Poly Bag - YD (PCs)	130	26,317	9,150	66,080
Cartoon - ST (PCs)	872	16,083	1,720	31,500
Textile Wax (PCs)	2,608	13103	3,625	19,112
Total	<u>292,464</u>	<u>292,464</u>	<u>332,415</u>	<u>332,415</u>

12. ADVANCES, DEPOSITS & RECEIVABLES - TK.72,929,476

This consists of:

	31.12.2009	30.06.2009
Sundry Receivables	65,290,986	59,647,083
Advances	781,000	221,000
LC Marginal Deposit	6,857,490	2,418,185
Total	Tk. <u>72,929,476</u>	Tk. <u>62,286,268</u>

13. CASH AND CASH EQUIVALENTS - TK. 2,498,272*This consists of:*

(a) Cash in Hand	2,115,200	1,896,277
(b) Cash at Banks in Current Account	383,072	1,007,212
Total	Tk. 2,498,272	Tk. 2,903,489

The bank balances are as per the Bank Statements.

14. ISSUED SHARE CAPITAL - TK. 178,678,000**(a) Authorized Capital :**

2,000,000 Ordinary Shares of Tk. 100/- each	Tk. 200,000,000	Tk. 200,000,000
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(b) Issued, Subscribed & Paid-up Capital :

893,390 Ordinary Shares of Tk.100/- each fully paid-up in cash by Sponsors	89,339,000	89,339,000
893,390 Ordinary Shares of Tk.100/- each fully paid-up in cash by General Public & Others	89,339,000	89,339,000
Total	Tk. 178,678,000	Tk. 178,678,000

(c) Composition of Share Holdings:

Sponsors	No. 893,390	893,390
General Public & Others	No. 893,390	893,390
Total	1,786,780	1,786,780

15. TAX HOLIDAY RESERVE - TK. 8,162,461

The amount carried forward from previous year.	31.12.2009	30.06.2009
Total	Tk. 8,162,461	Tk. 8,162,461

16. DIVIDEND EQUALIZATION RESERVE - TK. 4,302,178*This is arrived at as below:*

Balance carried from previous year	4,302,178	5,802,178
Transferred to Retained Earnings	-	1,500,000
Total	Tk. 4,302,178	Tk. 4,302,178

17. LONG TERM LOAN - TK. 73,687,107*This is arrived at as below:*

Loan from Sonali Bank	73,687,107	72,449,518
Loan from Prime Finance and Investment Ltd.	-	1,350,183
Loan from Associates	-	18,965,711
Total	Tk. 73,687,107	Tk. 92,765,412

18. SHORT TERM LOAN FROM BANKS (SECURED) - TK. 149,639,026*This consists of:*

Cash Credit-Hypothecation, Sonali Bank	149,639,026	82,894,190
Cash Credit-Pledge, Sonali Bank	-	26,581,687
Total	Tk. 149,639,026	Tk. 109,475,877

a) These are secured by first charge on the inventories and second charge on the fixed assets of the company.

b) The cash credits were sanctioned for one year and are usually renewed on annual basis. The interest rates were 14% for cash credits which is subject to change from time to time.

19. LIABILITIES FOR EXPENSES - TK. 11,250,911

This consists of:

Accrued Expenses:

Sundry Creditors	1,440,782	173,077
Salary & Wages Payable	3,225,225	2,290,824
Interest Payable	3,912,650	4,379,518

Provisions:

Provision for Utilities	2,660,554	1,836,134
Provision for Audit Fee (including 4.5% VAT)	11,700	31,350

Total	Tk. 11,250,911	Tk. 8,710,903
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20. LIABILITIES FOR OTHER FINANCE - TK.3,097,201

This represents as below:

Provident Fund	501,439	175,685
Income Tax Payable	748,155	168,011
Dividend Payable (Unclaimed)	1,221,689	1,473,711
Other Liabilities	625,918	378,118

Total	Tk. 3,097,201	Tk. 2,195,525
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21. REVENUE (TURNOVER) FROM SALES - TK. 82,055,220

This is made-up as follows:

	31.12.2009		31.12.2008	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	429,771	64,683,287	362,606	53,519,649
Sale of Sewing Thread	53,255	17,371,933	66,157	22,507,726
Total	483,026	82,055,220	428,763	76,027,375

22. COST OF SALES - TK. 64,871,754

This is made-up as follows:

	Note	Up to Dec-09	Up to Dec-08
Raw Materials Consumed	Note - 23	26,581,719	36,739,767
Packing Materials Consumed	Note - 24	3,208,030	2,501,233
Manufacturing Overhead	Note - 25	28,121,864	17,063,853
Depreciation		8,562,227	5,465,743
Manufacturing Cost for the year		66,473,840	61,770,596
Add: Opening Stock of Finished Goods		3,750,686	3,425,320
Cost of Goods available for Sale		70,224,526	65,195,916
Less: Closing Stock of Finished Goods		5,352,772	4,503,761
Total		Tk. 64,871,754	Tk. 60,692,155

23. RAW MATERIAL CONSUMED - TK. 26,581,719

Item wise value and quantity of Raw Material Consumed:

Dyes	4,521,766	6,925,600
Chemicals	12,930,581	14,286,310
Gray Polyester Yarn	9,129,372	15,527,857
Total	Tk. 26,581,719	Tk. 36,739,767

(a) Dyes - Tk. 4,521,766

	31.12.2009		31.12.08	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	29,042	19,707,415	38,504	20,931,963
Add: Purchase	22,985	12,120,042	25,566	14,041,052
Available for use	52,027	31,827,457	64,070	34,973,015
Less: Closing Inventory	43,042	27,305,691	52,916	28,707,415
Consumed	8,985	4,521,766	11,154	6,925,600

(b) Chemicals - Tk. 12,930,581

Opening Inventory	116,273	8,765,803	194,876	11,852,862
Add: Purchase	278,819	14,656,133	157,974	10,199,251
Available for use	395,092	23,421,936	352,850	22,052,113
Less: Closing Inventory	172,052	10,491,355	165,570	9,954,321
Consumed	223,039.69	12,930,581	187,280	14,286,310

(c) Gray Polyester Yarn - Tk. 9,129,372

Opening Inventory	43,277	7,224,885	41,680	6,963,104
Add: Purchase	56,032	9,152,517	88,518	15,789,638
Available for use	99,309	16,377,402	130,198	22,752,742
Less: Closing Inventory	44,420	7,248,030	47,504	8,165,490
Consumed	54,889	9,129,372	82,694	15,527,857

24. PACKING MATERIALS CONSUMED - TK. 3,208,030

		31.12.2009	31.12.2008
Opening Inventory		332,415	356,951
Add: Purchase		1,868,079	2,539,558
Available for use		2,200,494	2,896,509
Less: Closing Inventory		292,464	395,276
Total	Tk.	3,208,030	Tk. 2,501,233

25. MANUFACTURING OVERHEAD - TK. 28,121,864*This is made-up as follows:*

Utilities	4,816,734	4,374,144
Wages & Salary	13,125,067	10,918,210
Repairs & Maintenance	1,239,224	1,120,717
Insurance Premium	437,202	342,809
Factory Office Refreshment	195,304	158,509
Conveyance	58,136	55,629
Factory Telephone & Fax	134,867	93,835
Interest on Working Capital	8,115,330	-
Total	Tk. 28,121,864	Tk. 17,063,853

64.80%

26. ADMINISTRATIVE EXPENSES - TK. 8,186,559*This is made-up as follows:*

Depreciation	92,022	-
Utilities	181,127	166,120
Repairs & Maintenance	98,723	90,231
Fuel Expenses	10,434	17,567
Salaries & Allowances	5,038,886	3,951,479
Directors' Remuneration	560,000	-
Conveyance & Travelling	24,701	28,861
Office Rent	529,722	469,722
Telephone, Mobile Bill & E-mail	192,015	183,790
Audit Fee (including 4.5% VAT)	16,500	11,350
Donation & Subscription	495,580	478,769
Stationery & Consumables	265,291	247,215
Office Refreshment	62,288	51,988
A.G.M. Expenses	619,270	600,944
Total	Tk. 8,186,559	Tk. 6,298,036

27. MARKETING EXPENSES - TK.2,168,688*This is made-up as follows:*

Depreciation	39,437	183,690
Fuel Expenses	6,772	5,566
Delivery Expenses	10,840	7,157
Loading & Unloading Expenses	127,607	-
Promotional Expenses	294,593	363,153
Salaries & Allowances	1,004,685	649,160
Office Refreshment	52,180	-
Travelling & Conveyance	606,522	112,206
Telephone & Mobile bill	26,051	24,139
Total	Tk. <u>2,168,688</u>	Tk. <u>1,345,071</u>

28. FINANCING COST - TK. 5,303,681*This is made-up as follows:*

	31.12.2009	31.12.2008
Bank Charges & Commissions	360,716	316,415
Bank Interest	4,942,965	9,070,850
Total	Tk. <u>5,303,681</u>	Tk. <u>9,387,265</u>

29. PROFIT APPROPRIATION DURING THE YEAR

In accordance with IAS 1 "Presentation of Financial Statements" the appropriation for the year have been reflected in the Statement of Changes in Equity.

30. BASIC EARNINGS PER SHARE (EPS) - Disclosure under IAS 33 "Earnings Per Share"

The following summary reflects the basic earnings per share computation for each of the year ended December 31, 2009:

(a) Net Profit/(Loss) for the year	Tk. 1,492,107	Tk. (1,695,152)
(b) Weighted average number of shares in issue	<u>1,786,780</u>	<u>1,786,780</u>
(c) Basic EPS (a/b)	Tk. <u>0.84</u>	Tk. <u>(0.95)</u>

The definition of earnings and weighted average number of shares is stated in note - 5.11.

31. PRODUCTION CAPACITY AND ACTUAL PRODUCTION

a) Installed dyeing capacity (Ton)	2,100	1,530
b) Actual production (KG)	487,656	392,573
c) Capacity utilization (%)	23.22%	25.66%
d) Reason of shortfall	Lack of order	Lack of order

32. CONTINGENT LIABILITIES

There was no contingent liability as on December 31, 2009

33. CAPITAL EXPENDITURE COMMITMENT

There was no capital expenditure commitment as on December 31, 2009

34. CREDIT FACILITY AVAILED

There was no credit facility available to the company under any contract, but not availed of as on December 31, 2009, other than trade credit available in the ordinary course of business.

35. FOREIGN EXCHANGE EARNED

The company had deemed export and as such no foreign exchange was earned against sales. No other foreign exchange was earned or received by the company during the year 2009-2010