

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the half year ended on 31st December, 2013 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, 2013  
(Un-audited)

ANLIMA YARN DYEING LIMITED  
Suite # 4/3, City Heart, 67 Naya Paltan,  
Dhaka-1000, Bangladesh  
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**ANLIMA YARN DYEING LIMITED**  
**BALANCE SHEET (Un-audited)**  
As on December 31, 2013

	Notes	<u>31.12.2013</u>	<u>30.06.2013</u>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
		<b>373,021,992</b>	<b>383,332,611</b>
Property, Plant and Equipment (Net Book Value)	9	371,877,178	382,187,797
Long Term Advances & Deposits	10	1,144,814	1,144,814
<b>Current Assets</b>			
		<b>123,745,766</b>	<b>116,133,799</b>
Inventories	11	66,128,872	62,129,673
Advances, Deposits & Receivables	12	49,493,438	52,653,626
Cash and Cash Equivalents	13	8,123,456	1,350,500
<b>TOTAL ASSETS</b>	<b>Tk.</b>	<b><u>496,767,758</u></b>	<b><u>499,466,410</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
		<b>203,536,205</b>	<b>214,273,221</b>
Issued Share Capital	14	178,678,000	178,678,000
General Reserve	15	8,162,461	8,162,461
Dividend Equalization Reserve	16	2,802,178	2,802,178
Accumulated Profit (as per the Statement of Changes in Equity)		13,893,566	24,630,582
<b>Non-Current Liabilities</b>			
		<b>4,046,456</b>	<b>11,830,879</b>
Term Loan	17	4,046,456	11,830,879
<b>Current Liabilities and Provisions</b>			
		<b>289,185,097</b>	<b>273,362,310</b>
Short Term Loan	18	235,614,713	238,655,933
Liabilities for Expense	19	11,744,768	11,797,532
Liabilities for Other Finance	20 (a)	41,825,616	22,908,845
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>Tk.</b>	<b><u>496,767,758</u></b>	<b><u>499,466,410</u></b>
Net Assets Value per share	<b>Tk.</b>	<b><u>11.39</u></b>	<b><u>11.99</u></b>



Mahmudul Hoque  
Managing Director




M. Abul Kalam Mazumdar  
Director

**ANLIMA YARN DYEING LIMITED**  
**PROFIT AND LOSS ACCOUNT**

For the half year ended on December 31, 2013 (Un-audited)

		July to Dec. 31, 2013 <u>Tk.</u>	July to Dec. 31, 2012 <u>Tk.</u>	October to Dec. 2013 <u>Tk.</u>	October to Dec. 2012 <u>Tk.</u>
<b>NET SALES REVENUE</b>					
21 113,002,095			122,609,472	59,481,796	60,556,774
Cost of Sales	22	92,472,239	94,790,229	46,484,234	47,806,879
<b>GROSS PROFIT</b>		<u>20,529,856</u>	<u>27,819,243</u>	<u>12,997,562</u>	<u>12,749,895</u>
 <b>OPERATING EXPENSES</b>					
Administrative Expenses	26	6,161,531	6,217,207	3,575,788	3,788,650
Marketing Expenses	27	1,566,806	1,582,840	680,764	790,211
		<u>7,728,337</u>	<u>7,800,048</u>	<u>4,256,552</u>	<u>4,578,861</u>
 <b>PROFIT FROM OPERATIONS</b>		<u>12,801,519</u>	<u>20,019,195</u>	<u>8,741,010</u>	<u>8,171,034</u>
Financing Cost	28	4,435,463	7,046,979	2,412,164	2,040,800
		<u>8,366,056</u>	<u>12,972,216</u>	<u>6,328,846</u>	<u>6,130,234</u>
Contribution to Workers' Profit Participation / Welfare Fund		398,224	617,477	301,253	291,799
<b>NET PROFIT BEFORE TAX</b>		<u>7,967,832</u>	<u>12,354,739</u>	<u>6,027,593</u>	<u>5,838,434</u>
Provision for Income Tax	29	837,048	1,853,211	436,978	875,765
<b>NET PROFIT AFTER TAX FOR THE YEAR</b>		<u>7,130,784</u>	<u>10,501,528</u>	<u>5,590,616</u>	<u>4,962,669</u>
 Basic Earnings Per Share (Par value Tk. 10/-)		<u>0.40</u>	<u>0.59</u>	<u>0.31</u>	<u>0.28</u>
 Number of shares used to compute EPS		<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>	<u>17,867,800</u>

  
Mahmudul Hoque  
Managing Director

  
M. Abul Kalam Mazumdar  
Director


**ANLIMA YARN DYEING LIMITED**  
**Statement of Changes in Equity**  
**For the half year ended on December 31, 2013 (Un-audited)**

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2013	Tk.	178,678,000	8,162,461	2,802,178	24,630,582	214,273,221
Net Profit for the year transferred from Profit and Loss Account		-	-	-	7,130,784	7,130,784
Dividend Payable		-	-	-	(17,867,800)	(17,867,800)
Balance as on Dec. 31, 2013	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>13,893,566</u>	<u>203,536,205</u>

**Statement of Changes in Equity**  
**For the half year ended on December 31, 2012 (Un-audited)**

	Notes	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2012	Tk.	178,678,000	8,162,461	2,802,178	7,108,931	196,751,570
Net Profit for the year transferred from Profit and Loss Account		-	-	-	10,501,528	10,501,528
Balance as on Dec. 31, 2012	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>17,610,459</u>	<u>207,253,098</u>

  
Mahmudul Hoque  
Managing Director

  
M. Abul Kalam Mazumdar  
Director

**ANLIMA YARN DYEING LIMITED**  
**CASH FLOW STATEMENT**  
For the half year ended on December 31, 2013 (Un-audited)

	<u>July to Dec. 31, 2013</u>	<u>July to Dec. 31, 2012</u>
<b>Cash Flow from Operating Activities:</b>		
Cash Collection from Customers	Tk. 116,162,283	127,235,348
Cash Payment for Cost and Expenses	(93,054,279)	(95,182,590)
<b>Cash Generated from Operations</b>	<b>23,108,004</b>	<b>32,052,758</b>
Interest paid	(4,435,463)	(7,046,979)
Income Tax Paid	(20,500)	-
<b>Net Cash Generated from Operations</b>	<b>18,652,041</b>	<b>25,005,779</b>
<b>Cash Flow from Investing Activities:</b>		
Purchase of Plant & Machinery	(726,610)	-
Purchase of Electrical & Office Equipment	-	(35,000)
Purchase of Vehicle	(220,000)	-
<b>Net Cash Used in Investing Activities</b>	<b>(946,610)</b>	<b>(35,000)</b>
<b>Cash Flow from Financing Activities:</b>		
Short Term Loan Repayment	(3,041,220)	(9,576,911)
Long Term Loan Repayment	(7,784,423)	(17,063,891)
Payment of Dividend	(106,832)	(52,519)
<b>Net Cash Generated from Financing Activities</b>	<b>(10,932,475)</b>	<b>(26,693,321)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalent</b>	<b>6,772,956</b>	<b>(1,722,542)</b>
<b>Cash &amp; Cash Equivalent at the beginning of year</b>	<b>1,350,500</b>	<b>4,373,936</b>
<b>Cash &amp; Cash Equivalent at the close of year</b>	<b>Tk. 8,123,456</b>	<b>2,651,394</b>
 Net Operating Cash Flow per Share	 <u>1.04</u>	 <u>1.40</u>



Mahmudul Hoque  
Managing Director



M. Abul Kalam Mazumdar  
Director

**9. PROPERTY, PLANT & EQUIPMENT - TK. 371,877,178**

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

Description	Cost as at June 30, 2013	Addition during the year	Disposal during the year	Cost as at September 30, 2013	Accumulated Depreciation as June 30, 2013	Written Down Value as at June 30,2013	Rate of depreciation	Charged during the year	Accumulated Depreciation as December 31, 2013	Written Down Value as at December 31, 2013
Land and Land Development	20,092,587	-	-	20,092,587	-	20,092,587	-	-	-	20,092,587
Factory Building and Civil Construction	69,120,752	-	-	69,120,752	15,226,185	53,894,567	2.50%	673,682	15,899,867	53,220,885
Plant and Machinery	510,319,394	726,610	-	511,046,004	206,695,728	303,623,666	6.67%	10,125,849	216,821,578	294,224,426
Electrical Installation	7,094,539	-	-	7,094,539	5,975,457	1,119,082	20.00%	111,908	6,087,365	1,007,174
Furniture and Fixture	14,000,710	-	-	14,000,710	12,120,201	1,880,509	20.00%	188,051	12,308,252	1,692,458
Office Equipment	6,882,154	-	-	6,882,154	5,852,028	1,030,126	20.00%	103,013	5,955,041	927,113
Vehicle	4,353,227	220,000	-	4,573,227	3,805,967	547,260	20.00%	54,726	3,860,693	712,534
<b>Total</b>	<b>631,863,363</b>	<b>946,610</b>	<b>-</b>	<b>632,809,973</b>	<b>249,675,566</b>	<b>382,187,797</b>		<b>11,257,229</b>	<b>260,932,795</b>	<b>371,877,178</b>

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

(Amount in Taka)

Head of Accounts	Factory Building	Plant & Machinery	Electrical Installation	Furniture & Fixture	Equipment	Vehicle	Total
Cost of Sales	673,682	10,125,849	111,908	94,025	51,506	54,726	11,111,697
Administrative	-	-	-	47,013	25,753	-	72,766
Marketing	-	-	-	47,013	25,753	-	72,766
<b>Total</b>	<b>673,682</b>	<b>10,125,849</b>	<b>111,908</b>	<b>188,051</b>	<b>103,013</b>	<b>54,726</b>	<b>11,257,229</b>

5,555,849

**10. LONG TERM ADVANCE & DEPOSITS - TK. 1,144,814**

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

	<b>31-12-2013</b>	<b>30-06-2013</b>
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
Central Depository Bangladesh Ltd.	300,000	300,000
<b>Total</b>	<b>Tk. 1,144,814</b>	<b>1,144,814</b>

**11. INVENTORIES - TK. 66,128,872**

This consist of:

Raw Materials	(Note: 11 - A)	52,986,184	47,911,268
Finished Goods	(Note: 11 - B)	11,145,482	12,513,124
Packing Materials	(Note: 11 - C)	646,651	399,010
Raw Materials in Transit		362,495	3,040
Work in Process		988,060	1,303,231
<b>Total</b>		<b>Tk. 66,128,872</b>	<b>62,129,673</b>

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

**(A) RAW MATERIALS - TK. 52,986,184**

	<b>31.12.2013</b>		<b>30-06-2013</b>	
	<b>Quantity(Kg)</b>	<b>Value(Tk.)</b>	<b>Quantity(Kg)</b>	<b>Value(Tk.)</b>
Dyes	31,629	21,484,735	29,854	22,790,768
Chemicals	247,552	15,842,910	187,026	17,128,349
Gray Polyester Yarn	65,359	15,658,539	33,694	7,992,151
<b>Total</b>	<b>344,540</b>	<b>52,986,184</b>	<b>250,574</b>	<b>47,911,268</b>

**(B) FINISHED GOODS - TK. 11,145,482**

Yarn dyeing	1,220	5,271	15,587	1,480,115
Sewing Thread	31,149	11,140,211	32,230	11,033,009
<b>Total</b>	<b>32,369</b>	<b>11,145,482</b>	<b>47,817</b>	<b>12,513,124</b>

**(C) PACKING MATERIALS - TK. 646,652**

	<b>31.12.2013</b>		<b>30-06-2013</b>	
	<b>Quantity</b>	<b>Value(Tk.)</b>	<b>Quantity</b>	<b>Value(Tk.)</b>
Poly Bag -ST (Kg)	436	113,314	-	-
Plastic Cone (PCs)	27,000	33,751	98,000	118,329
Paper Cone (PCs)	47,500	66,500	54,000	74,882
Paper Tube (PCs)	15,714	62,454	11,993	46,480
Poly Bag - YD (KG)	1,320	301,032	377	88,771
Cartoon - ST (PCs)	2,400	45,601	2,600	49,548
Textile Wax (PCs)	3,200	24,000	2,800	21,000
<b>Total</b>	<b>97,570</b>	<b>646,652</b>	<b>169,770</b>	<b>399,010</b>

**12. ADVANCES, DEPOSITS & RECEIVABLES - TK. 49,493,438**

This consists of:

Sundry Receivables	45,828,390	51,770,376
Advances	1,692,582	883,250
LC Margin Deposit	1,972,466	-
<b>Total</b>	<b>Tk. <u>49,493,438</u></b>	<b><u>52,653,626</u></b>

**13. CASH AND CASH EQUIVALENTS - TK. 8,123,456**

This consists of:

(a) Cash in Hand	77,729	340,039
(b) Cash at Banks in Current Account	8,045,727	1,010,461
<b>Total</b>	<b>Tk. <u>8,123,456</u></b>	<b><u>1,350,500</u></b>

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	<b>Tk. <u>200,000,000</u></b>	<b><u>200,000,000</u></b>
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**(b) Issued, Subscribed & Paid-up Capital :**

8,486,900 Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,869,000	84,889,000
9,380,900 Ordinary Shares of Tk.10/- each fully paid-up in cash by General Public & Others	93,809,000	93,789,000
<b>Total</b>	<b>Tk. <u>178,678,000</u></b>	<b><u>178,678,000</u></b>

**15. GENERAL RESERVE - TK. 8,162,461**

The amount carried forward from previous year.	8,162,461	8,162,461
Provision made during the year	-	-
<b>Total</b>	<b>Tk. <u>8,162,461</u></b>	<b><u>8,162,461</u></b>

**16. DIVIDEND EQUALIZATION RESERVE - TK. 2,802,178**

This is arrived at as below:

Balance carried from previous year	2,802,178	2,802,178
Provision made during the year	-	-
<b>Total</b>	<b>Tk. <u>2,802,178</u></b>	<b><u>2,802,178</u></b>



**17. LONG TERM LOAN - TK. 4,046,456**

This is arrived at as below:

Loan from Sonali Bank	4,046,456	11,830,879
	<b>Tk. <u>4,046,456</u></b>	<b><u>11,830,879</u></b>

**18. SHORT TERM LOAN FROM BANKS - TK. 235,614,713**

This consists of:

Cash Credit-Hypothecation, Sonali Bank	156,035,430	156,055,110
Dhaka Bank	11,600,133	10,731,930
Associates' Current Account	67,979,150	71,868,893
<b>Total</b>	<b>Tk. <u>235,614,713</u></b>	<b><u>238,655,933</u></b>

a) These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Apartments (4444 sft ) at Conifer Tower. The interest rate applied to the loan is 15% per annum.

**19. LIABILITIES FOR EXPENSES - TK. 11,744,768****31-12-2013****30-06-2013**

This consists of:

**Accrued Expenses:**

Sundry Creditors	4,926,034	4,956,223
Salary & Wages Payable	3,980,151	4,537,399
Office Rent Payable	72,000	404,430

**Provisions:**

Provision for Utilities	1,425,906	1,869,480
Provision for CDBL charge	58,250	-
Provision for Telephone bill	87,041	-
Provision for Insurance Exp.	1,180,386	-
Provision for Audit Fee	15,000	30,000

**Total****Tk. 11,744,768****11,797,532****20 (a) . LIABILITIES FOR OTHER FINANCE - TK. 41,825,616**

This represents as below:

Provident Fund	131,712	253,410
Provision for Deferred tax {Note# 20(b)}	17,388,704	17,116,666
Income Tax Payable {Note # 20 (c)}	1,722,873	1,178,363
Dividend Payable	20,757,083	2,996,115
Provision for Workers' Profit Participation / Welfare Fund	1,733,156	1,334,932
Other Liabilities	92,088	29,359
<b>Total</b>	<b>Tk. <u>41,825,616</u></b>	<b><u>22,908,845</u></b>

**20 (b). PROVISION FOR DEFERRED TAX- TK. 17,388,704**

This represents as below:

Previous provision	17,116,666	9,141,820
Provision during the period	272,038	7,974,846
<b>Total</b>	<b>17,388,704</b>	<b>17,116,666</b>

**20 (c) INCOME TAX PAYBLE TK. 1,722,873**

This is arrived at as follows:

Opening balance	1,178,363	-
Provision made during the period	565,010	1,213,363
Tax paid during the year (including Advance Income Tax)	20,500	35,000
<b>Total</b>	<b>1,722,873</b>	<b>1,178,363</b>

**21. REVENUE (TURNOVER) FROM SALES - TK. 113,002,095**

This is made-up as follows:

	July to December, 2013		July to December, 2012		October to December, 2013		October to December, 2012	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	527,254	72,775,084	584,200	85,656,179	269,214	36,002,107	320,482	43,428,779
Sale of Sewing Thread	94,596	40,227,011	85,367	36,953,293	54,389	23,479,689	38,539	17,127,995
<b>Total</b>	<b>621,850</b>	<b>113,002,095</b>	<b>669,567</b>	<b>122,609,472</b>	<b>323,603</b>	<b>59,481,796</b>	<b>359,021</b>	<b>60,556,774</b>

**22. COST OF SALES - TK. 92,472,239**

This is made-up as follows:

	July to Dec.2013	July to Dec.2012	Oct. to Dec.2013	Oct. to Dec.2012
Raw Materials Consumed Note - 23	41,017,448	41,484,961	19,556,788	20,919,937
Packing Materials Consumec Note - 24	3,424,260	3,632,181	1,835,698	2,160,768
Manufacturing Overhead Note - 25	35,551,192	35,939,395	18,649,803	19,146,042
Depreciation Note - 09	11,111,697	11,892,542	5,555,849	5,946,271
<b>Manufacturing Cost for the year</b>	<b>91,104,597</b>	<b>92,949,079</b>	<b>45,598,138</b>	<b>48,173,018</b>
Add: Opening Stock of Finished Goods	12,513,124	13,717,281	12,031,578	11,509,992
<b>Cost of Goods available for Sale</b>	<b>103,617,721</b>	<b>106,666,360</b>	<b>57,629,716</b>	<b>59,683,010</b>
Less: Closing Stock of Finished Goods	11,145,482	11,876,131	11,145,482	11,876,131
<b>Total</b>	<b>Tk. 92,472,239</b>	<b>94,790,229</b>	<b>Tk. 46,484,234</b>	<b>Tk. 47,806,879</b>

### 23. RAW MATERIALS CONSUMED - TK. 41,017,448

Item wise value and quantity of Raw Materials consumed:	July to Dec.2013	July to Dec.2012	Oct. to Dec.2013	Oct. to Dec.2012
Dyes	7,153,337	7,272,272	2,660,762	3,072,524
Chemicals	12,420,460	14,198,353	5,166,672	7,299,992
Gray Polyester Yarn	21,443,651	20,014,336	11,729,354	10,547,421
<b>Total</b>	<b>Tk. 41,017,448</b>	<b>41,484,961</b>	<b>Tk. 19,556,788</b>	<b>Tk. 20,919,937</b>

#### (a) Dyes - Tk. 7,153,337

	July to December, 2013		July to December, 2012		October to December, 2013		October to December, 2012	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	29,854	22,790,768	30,250	23,078,341	26,607	19,753,920	29,755	24,207,559
Add: Purchase	12,160	5,847,304	11,582	7,147,162	8,921	4,391,577	3,336	1,818,196
Available for use	42,014	28,638,072	41,832	30,225,503	35,528	24,145,497	33,091	26,025,755
Less: Closing Inventory	31,629	21,484,735	29,609	22,953,231	31,629	21,484,735	29,609	22,953,231
<b>Consumed</b>	<b>10,385</b>	<b>7,153,337</b>	<b>12,223</b>	<b>7,272,272</b>	<b>3,899</b>	<b>2,660,762</b>	<b>3,482</b>	<b>3,072,524</b>

#### (b) Chemicals - Tk. 12,420,460

Opening Inventory	187,026	17,128,349	202,027	18,439,480	197,480	14,625,569	254,717	18,749,202
Add: Purchase	247,651	11,135,021	292,110	18,634,187	132,010	6,384,013	157,872	11,426,104
Available for use	434,677	28,263,370	494,137	37,073,667	329,490	21,009,582	412,589	30,175,306
Less: Closing Inventory	247,552	15,842,910	316,214	22,875,314	247,552	15,842,910	316,214	22,875,314
<b>Consumed</b>	<b>187,125</b>	<b>12,420,460</b>	<b>177,923</b>	<b>14,198,353</b>	<b>81,938</b>	<b>5,166,672</b>	<b>96,375</b>	<b>7,299,992</b>

#### (c) Grey Polyester Yarn - Tk. 21,443,651

Opening Inventory	33,694	7,992,151	48,375	11,621,581	63,341	15,075,152	48,274	9,252,560
Add: Purchase	123,665	29,110,039	89,060	14,755,414	51,003	12,312,741	48,697	7,657,520
Available for use	157,359	37,102,190	137,435	26,376,995	114,344	27,387,893	96,971	16,910,080
Less: Closing Inventory	65,359	15,658,539	30,581	6,362,659	65,359	15,658,539	30,581	6,362,659
<b>Consumed</b>	<b>92,000</b>	<b>21,443,651</b>	<b>106,854</b>	<b>20,014,336</b>	<b>48,985</b>	<b>11,729,354</b>	<b>66,390</b>	<b>10,547,421</b>

### 24. PACKING MATERIALS CONSUMED - TK. 3,424,260

	July to Dec.2013	July to Dec.2012	Oct. to Dec.2013	Oct. to Dec.2012
Opening Inventory	399,011	477,902	411,380	453,190
Add: Purchase	3,671,900	3,708,939	2,070,969	2,262,238
Available for use	4,070,911	4,186,841	2,482,349	2,715,428
Less: Closing Inventory	646,651	554,660	646,651	554,660
<b>Total</b>	<b>Tk. 3,424,260</b>	<b>3,632,181</b>	<b>Tk. 1,835,698</b>	<b>Tk. 2,160,768</b>

**25. MANUFACTURING OVERHEAD - TK. 35,551,192**

	July to Dec.2013	July to Dec.2012	Oct. to Dec.2013	Oct. to Dec.2012
<i>This is made-up as follows:</i>				
Utilities	4,207,617	4,700,341	2,265,337	2,419,096
Wages & Salary	17,225,911	16,710,816	9,455,682	9,683,192
Repairs & Maintenance	1,193,180	989,630	493,085	441,775
Insurance Premium	393,462	498,840	196,731	249,420
Factory Office Refreshment	213,958	198,424	82,556	74,350
Conveyance	27,107	7,714	18,575	2,900
Factory Telephone & Fax	37,365	52,756	19,020	26,155
Interest on Working Capital Loan	12,252,592	12,780,874	6,118,817	6,249,154
<b>Total</b>	<b>Tk. <u>35,551,192</u></b>	<b><u>35,939,395</u></b>	<b>Tk. <u>18,649,803</u></b>	<b>Tk. <u>19,146,042</u></b>

**26. ADMINISTRATIVE EXPENSES - TK. 6,161,531**

	July to Dec.2013	July to Dec.2012	Oct. to Dec.2013	Oct. to Dec.2012
<i>This is made-up as follows:</i>				
<i>Depreciation</i>	72,766	107,836	36,383	53,918
Utilities	71,008	64,929	32,833	29,499
Repairs & Maintenance	52,991	65,530	40,630	28,430
Fuel Expenses	126,415	199,820	108,350	99,247
Salaries, Allowances & Benefits	2,927,612	2,726,287	1,477,801	1,596,976
Directors' Remuneration	-	600,000	-	300,000
Employer PF Contribution	391,948	-	-	-
Conveyance & Travelling	38,925	42,207	20,738	17,628
Office Rent	72,000	200,916	36,000	100,458
Telephone, Mobile Bill & E-mail	372,736	272,275	198,675	149,893
Audit Fee (including 4.5% VAT)	15,000	15,000	7,500	7,500
Donation & Subscription	42,400	49,800	10,400	42,000
Stationery & Consumables	115,269	84,566	75,784	56,311
Office Maintenance	174,437	534,719	78,175	445,428
Office Refreshment	62,494	40,853	33,018	22,086
License Renewal Fee	48,510	-	-	-
Other Factory Overhead	647,136	586,844	489,617	213,651
A.G.M. Expenses	929,884	625,625	929,884	625,625
<b>Total</b>	<b>Tk. <u>6,161,531</u></b>	<b><u>6,217,207</u></b>	<b>Tk. <u>3,575,788</u></b>	<b>Tk. <u>3,788,650</u></b>

**27. MARKETING EXPENSES - TK. 1,566,806**

	July to Dec.2013	July to Dec.2012	Oct. to Dec. 2013	Oct. to Dec. 2012
<i>This is made-up as follows:</i>				
Depreciation	72,766	107,836	36,383	53,918
Fuel Expenses	318,516	389,164	129,081	193,286
Delivery Expenses	202,833	241,292	175,818	87,606
Promotional Expenses	579,150	386,800	143,150	219,600
Salaries, Allowances & Benefits	340,460	403,400	170,230	207,500
Office Refreshment	-	2,384	-	1,434
Conveyance & Travelling	32,081	34,196	15,602	17,090
Telephone & Mobile bill	21,000	17,768	10,500	9,777
<b>Total</b>	<b>Tk. <u>1,566,806</u></b>	<b><u>1,582,840</u></b>	<b>Tk. <u>680,764</u></b>	<b>Tk. <u>790,211</u></b>

**28. FINANCING COST - TK. 4,435,463**

<i>This is made-up as follows:</i>				
Bank Charges & Commissions	1,427,991	1,119,926	986,042	862,165
Bank Interest	3,007,472	5,927,053	1,426,122	1,178,635
<b>Total</b>	<b>Tk. <u>4,435,463</u></b>	<b><u>7,046,979</u></b>	<b>Tk. <u>2,412,164</u></b>	<b>Tk. <u>2,040,800</u></b>

**29. PROVISION FOR TAXES- TK. 837,048**

	<u>31-12-2013</u>	<u>30-06-2013</u>	<u>Oct. to Dec. 2013</u>
Income tax (Turnover Tax U/S 16CCC)	565,010	1,213,363	297,409
Deferred tax	272,038	1,237,710	139,569
	<b><u>837,048</u></b>	<b><u>2,451,073</u></b>	<b><u>436,978</u></b>