

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the half year ended on 31st December, 2015 as per Rule 13 of the Bangladesh Securities and Exchange Commission Rules, 1987 ammended to date.



Mahmudul Hoque
Managing Director




HALF YEARLY REPORT-2015

For the Half -year ended 31st December, 2015
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
Tel: 9349881-4, 9341373,8317216, Fax: 8317184
E- mail: info@anlima.com
www.anlima.com


ANLIMA YARN DYEING LIMITED
BALANCE SHEET (Un-audited)
As on December 31, 2015

	Notes	<u>31-12-2015</u>	<u>30-06-2015</u>
		<u>Tk.</u>	<u>Tk.</u>
ASSETS			
Non-Current Assets			
Property, Plant and Equipment (Net Book Value)	9	335,378,938	341,857,910
Long Term Advances & Deposits	10	1,144,814	1,144,814
		336,523,752	343,002,724
Current Assets			
Inventories	11	41,969,187	42,331,408
Advances, Deposits & Receivables	12	68,497,234	50,094,371
Cash and Cash Equivalents	13	1,319,572	1,478,564
		111,785,993	93,904,343
TOTAL ASSETS		<u>448,309,745</u>	<u>436,907,067</u>
EQUITY AND LIABILITIES			
Shareholders' Equity			
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)		16,728,238	26,588,151
		206,370,877	216,230,790
Non-Current Liabilities			
Term Loan	17	-	898,202
		-	898,202
Current Liabilities and Provisions			
Short Term Loan	18	185,785,415	180,693,518
Liabilities for Expense	19	10,528,181	10,808,664
Liabilities for Other Finance	20	45,625,272	28,275,893
		241,938,868	219,778,075
TOTAL EQUITY AND LIABILITIES		<u>448,309,745</u>	<u>436,907,067</u>
Net Assets Value per share		<u>11.55</u>	<u>12.10</u>


Hubbun Nahar Hoque
Chairperson


Mahmudul Hoque
Managing Director


M. Abul Kalam Mazumdar
Chief Financial Officer


Abul Bashar
Director



M. Jahangir Alam
Company Secretary


ANLIMA YARN DYEING LIMITED

PROFIT AND LOSS ACCOUNT

For the half year ended on December 31, 2015 (Un-audited)

	Notes	July to Dec. 31, 2015 Tk.	July to Dec. 31, 2014 Tk.	October to Dec. 2015 Tk.	October to Dec. 2014 Tk.
NET SALES REVENUE	23	106,826,411	109,409,734	58,093,789	56,910,250
Cost of Sales	24	85,226,220	88,943,847	44,929,132	46,906,730
GROSS PROFIT		21,600,191	20,465,887	13,164,657	10,003,520
OPERATING EXPENSES					
Administrative Expenses	28	8,982,368	8,101,890	4,989,684	4,586,841
Marketing Expenses	29	1,560,411	1,423,426	726,185	809,934
		10,542,779	9,525,316	5,715,869	5,396,775
PROFIT FROM OPERATIONS		11,057,412	10,940,571	7,448,788	4,606,745
Financing Cost	30	1,421,188	2,725,176	763,173	963,775
		9,636,224	8,215,395	6,685,615	3,642,970
Contribution to Workers' Profit Participation / Welfare Fund		458,684	391,053	318,235	173,405
NET PROFIT BEFORE TAX		9,177,539	7,824,342	6,367,380	3,469,565
Provision for Income Taxes	31	1,169,652	1,206,413	843,403	536,816
NET PROFIT AFTER TAX FOR THE YEAR		8,007,887	6,617,929	5,523,977	2,932,749
Basic Earnings Per Share (Par value Tk. 10/-)	32	0.45	0.37	0.31	0.16
Number of shares used to compute EPS		17,867,800	17,867,800	17,867,800	17,867,800


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ANLIMA YARN DYEING LIMITED
Statement of Changes in Equity
For the half year ended on December 31, 2015 (Un-audited)

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2015	Tk.	178,678,000	8,162,461	2,802,178	26,588,151	216,230,790
Net Profit for the year transferred from Profit and Loss Account		-	-	-	8,007,887	8,007,887
Cash Dividend (2014-15)		-	-	-	(17,867,800)	(17,867,800)
Balance as on Dec. 31, 2015	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>16,728,238</u>	<u>206,370,877</u>

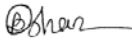
Statement of Changes in Equity
For the half year ended on December 31, 2014 (Un-audited)

		Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on June 30, 2014	Tk.	178,678,000	8,162,461	2,802,178	25,415,438	215,058,077
Net Profit for the year transferred from Profit and Loss Account		-	-	-	6,617,929	6,617,929
Cash Dividend (2013-14)		-	-	-	(17,867,800)	(17,867,800)
Balance as on Dec. 31, 2014	Tk.	<u>178,678,000</u>	<u>8,162,461</u>	<u>2,802,178</u>	<u>14,165,567</u>	<u>203,808,206</u>


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ANLIMA YARN DYEING LIMITED
CASH FLOW STATEMENT
For the half year ended on December 31, 2015 (Un-audited)

	July to Dec. 31, 2015	July to Dec. 31, 2014
Cash Flow from Operating Activities:		
Cash Collection from Customers	Tk. 88,423,548	64,886,887
Cash Payment for Cost and Expenses	(85,685,641)	(75,643,955)
Cash Generated from Operations	2,737,907	(10,757,068)
Interest paid	(1,421,188)	(2,725,176)
Income Tax Paid	(528,973)	(248,897)
Net Cash Generated from Operations	787,746	(13,731,142)
Cash Flow from Investing Activities:		
Purchase of Plant & Machinery	(1,137,207)	(1,020,200)
Purchase of Electrical & Office Equipment	-	(95,350)
Purchase of Vehical	(2,375,250)	-
Net Cash Used in Investing Activities	(3,512,457)	(1,115,550)
Cash Flow from Financing Activities:		
Short Term Loan received	5,091,897	15,601,091
Long Term Loan repayment	(898,201)	291,428
Payment of Dividend	(1,627,977)	(62,904)
Net Cash Generated from Financing Activities	2,565,719	15,829,615
Net Increase/(Decrease) in Cash & Cash Equivalent	(158,992)	982,923
Cash & Cash Equivalent at the beginning of year	1,478,564	848,967
Cash & Cash Equivalent at the close of year	Tk. 1,319,572	1,831,890
 Net Operating Cash Flow per Share	 0.04	 (0.77)


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9. PROPERTY, PLANT & EQUIPMENT - TK. 335,378,938

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, 2015	Addition during the year	Disposal during the year	Cost as at December 31, 2015	Accumulated Depreciation as June 30, 2015	Written Down Value as at June 30,2015	Rate of depreciation	Charged during the year	Accumulated Depreciation as December 31, 2015	Written Down Value as at December 31, 2015
Land and Land Development	20,092,587	-	-	20,092,587	-	20,092,587	-	-	-	20,092,587
Factory Building and Civil Construction	69,205,460	-	-	69,205,460	17,889,794	51,315,666	2.50%	641,446	18,531,240	50,674,220
Plant and Machinery	513,318,895	1,137,207	-	514,456,102	246,128,142	267,190,753	6.67%	8,948,876	255,077,018	259,379,084
Electrical Installation	7,094,539	-	-	7,094,539	6,378,327	716,212	20.00%	71,621	6,449,948	644,591
Furniture and Fixture	14,019,744	-	-	14,019,744	12,801,702	1,218,042	20.00%	121,804	12,923,506	1,096,238
Office Equipment	7,077,504	-	-	7,077,504	6,261,997	815,507	20.00%	81,551	6,343,548	733,956
Vehicle	4,578,647	2,375,250	-	6,953,897	4,069,505	509,142	20.00%	126,130	4,195,635	2,758,262
Total	635,387,376	3,512,457	-	638,899,833	293,529,466	341,857,910		9,991,429	303,520,895	335,378,938

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	641,446	8,948,876	71,621	60,902	40,775	126,130	9,889,751
Administrative	-	-	-	30,451	20,388	-	50,839
Marketing	-	-	-	30,451	20,388	-	50,839
Total	641,446	8,948,876	71,621	121,804	81,551	126,130	9,991,429

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

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

	<u>31-12-2015</u>	<u>30-06-2015</u>
Bangladesh Telecommunications Company Ltd (BTCL)	18,500	18,500
Various 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.	300,000	300,000
Total	Tk. <u><u>1,144,814</u></u>	<u><u>1,144,814</u></u>

11. INVENTORIES - TK. 41,969,187

This consist of:

Raw Materials (Note: 11 - A)	33,276,984	34,369,839
Finished Goods (Note: 11 - B)	4,973,372	7,286,219
Packing Materials (Note: 11 - C)	591,953	675,350
Raw Materials in Transit	3,126,878	-
Total	Tk. <u><u>41,969,187</u></u>	<u><u>42,331,408</u></u>

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

(A) RAW MATERIALS - TK. 33,276,984

	<u>31.12.2015</u>		<u>30-06-2015</u>	
	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>	<u>Quantity(Kg)</u>	<u>Value(Tk.)</u>
Dyes	28,230	18,396,920	23,151	15,213,368
Chemicals	48,577	5,636,116	64,214	6,267,572
Gray Polyester Yarn	53,489	9,243,948	63,720	12,888,899
Total	<u><u>130,296</u></u>	<u><u>33,276,984</u></u>	<u><u>151,085</u></u>	<u><u>34,369,839</u></u>

(B) FINISHED GOODS - TK. 4,973,372

Yarn dyeing	1,516	142,311	9,093	808,774
Sewing Thread	27,943	4,831,061	20,167	6,477,445
Total	<u><u>29,459</u></u>	<u><u>4,973,372</u></u>	<u><u>29,260</u></u>	<u><u>7,286,219</u></u>

(C) PACKING MATERIALS - TK. 591,953

	<u>31.12.2015</u>		<u>30-06-2015</u>	
	<u>Quantity</u>	<u>Value(Tk.)</u>	<u>Quantity</u>	<u>Value(Tk.)</u>
Poly Bag -ST (Kg)	495	128,407	1,200	308,366
Plastic Cone (PCs)	117,000	140,400	78,000	92,539
Paper Cone (PCs)	150,000	184,776	112,500	157,500
Paper Tube (PCs)	5,100	20,400	6,400	25,600
Poly Bag - YD (KG)	580	96,299	134	27,088
Cartoon - ST (PCs)	600	11,549	2,850	54,798
Textile Wax (PCs)	1,584	10,122	1,360	9,459
Total	<u><u>275,359</u></u>	<u><u>591,953</u></u>	<u><u>202,444</u></u>	<u><u>675,350</u></u>

12. ADVANCES, DEPOSITS & RECEIVABLES - TK. 68,497,234

This consists of:

Sundry Receivables	67,484,145	49,213,280
Advances	1,013,089	881,091
Total	Tk. 68,497,234	50,094,371

13. CASH AND CASH EQUIVALENTS - TK. 1,319,572

This consists of:

(a) Cash in Hand	657,837	627,769
(b) Cash at Banks in Current Account :		
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	582,445	604,865
National Bank Ltd. - A/C No. 0233148219	3,870	4,790
Sonal Bank Ltd. - A/C No. 442633012934	71,170	236,315
United Commercial Bank Ltd. - A/C No. 000111000 97386	4,250	4,825
Total	Tk. 1,319,572	1,478,564

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	200,000,000
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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	84,384,000
9,380,900 Ordinary Shares of Tk.10/- each fully paid-up in cash by General Public & Others	93,809,000	94,294,000
Total	Tk. 178,678,000	178,678,000

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

The amount carried forward from previous year.

	31-12-2015	30-06-2015
	8,162,461	8,162,461
Total	Tk. 8,162,461	8,162,461

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
Total	Tk. 2,802,178	2,802,178

17. LONG TERM LOAN - TK.*This is arrived at as below:*

Loan from Sonali Bank		
Opening Balance	-	3,973,644
Add: Interest Charge during the year	-	519,813
Less: Repayment during the year	-	3,595,255
Net Loan Balance	Tk. -	898,202

18. SHORT TERM LOAN - TK. 185,785,415*This consists of:*

Cash Credit-Hypothecation, Sonali Bank	155,549,499	155,284,377
Dhaka Bank	(550)	(1,700)
Associates' Current Account	30,236,466	25,410,841
Total	Tk. 185,785,415	180,693,518

a) These are secured by first charge on the inventories, second charge on the fixed assets of the company and third charge on Appartments (4444 sft) at Conifer Tower. The interest rate applied to the loan is 13% per annum.

19. LIABILITIES FOR EXPENSES - TK. 10,528,181*This consists of:*

	<u>31-12-2015</u>	<u>30-06-2015</u>
Accrued Expenses:		
Sundry Creditors	4,595,862	4,110,043
Salary & Wages Payable	4,394,476	4,485,400
Office Rent Payable	36,000	36,000
Provisions:		
Provision for Utilities	1,473,091	2,147,221
Provision for Audit Fee	28,752	30,000
Total	Tk. 10,528,181	10,808,664

20 . LIABILITIES FOR OTHER FINANCE - TK. 45,625,272*This represents as below:*

Provident Fund	307,736	303,726
Provision for Deferred tax (Note- 21)	17,552,962	17,759,941
Income Tax Payable (Note - 22)	7,268,075	6,420,417
Dividend Payable	18,758,427	2,518,604
Provision for Workers' Profit Participation / Welfare Fund	1,609,493	1,150,809
Other Liabilities	128,578	122,396
Total	Tk. 45,625,272	28,275,893

21 . PROVISION FOR DEFERRED TAX- TK. 17,552,962

This represents as below:

Previous provision	17,759,941	17,724,476
Provision during the period	(206,979)	35,465
Total	<u>17,552,962</u>	<u>17,759,941</u>

22. INCOME TAX PAYBLE TK. 7,268,075

This is arrived at as follows:

Opening balance	6,420,417	3,601,616
Provision made during the period	1,376,631	3,453,878
Less: Tax paid during the year (including Advance Income Tax)	528,973	635,077
	<u>7,268,075</u>	<u>6,420,417</u>

23. REVENUE (TURNOVER) FROM SALES - TK. 106,826,411

This is made-up as follows:

	July to December, 2015		July to December, 2014		October to December, 2015		October to December, 2014	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	456,161	62,865,906	471,024	65,548,478	246,658	33,624,851	237,622	32,332,156
Sale of Sewing Thread	119,067	43,960,505	104,936	43,861,256	68,724	24,468,938	58,512	24,578,094
Total	<u>575,228</u>	<u>106,826,411</u>	<u>575,960</u>	<u>109,409,734</u>	<u>315,382</u>	<u>58,093,789</u>	<u>296,134</u>	<u>56,910,250</u>

24. COST OF SALES - TK. 85,226,220

This is made-up as follows:

	July to Dec.2015	July to Dec.2014	Oct. to Dec.2015	Oct. to Dec.2014
Raw Materials Consumed Note - 25	37,746,769	37,913,290	21,373,045	20,791,597
Packing Materials Consumec Note - 26	3,437,995	3,040,636	1,923,953	1,631,040
Manufacturing Overhead Note - 27	31,838,858	35,465,656	15,495,982	17,815,874
Depreciation Note - 09	9,889,751	10,486,242	5,000,577	5,243,121
Manufacturing Cost for the year	<u>82,913,373</u>	<u>86,905,824</u>	<u>43,793,557</u>	<u>45,481,632</u>
Add: Opening Stock of Finished Goods	7,286,219	11,975,276	6,108,947	11,362,351
Cost of Goods available for Sale	<u>90,199,592</u>	<u>98,881,100</u>	<u>49,902,504</u>	<u>56,843,983</u>
Less: Closing Stock of Finished Goods	4,973,372	9,937,253	4,973,372	9,937,253
Total	Tk. <u>85,226,220</u>	<u>88,943,847</u>	Tk. <u>44,929,132</u>	Tk. <u>46,906,730</u>

1,135,575

25. RAW MATERIALS CONSUMED - TK. 37,746,769

Item wise value and quantity of Raw Materials consumed:

	July to Dec.2015	July to Dec.2014	Oct. to Dec.2015	Oct. to Dec.2014
Dyes	5,880,499	5,223,352	3,489,945	2,932,984
Chemicals	10,022,158	8,750,315	5,407,682	4,778,769
Gray Polyester Yarn	21,844,112	23,939,623	12,475,418	13,079,844
Total	Tk. 37,746,769	37,913,290	Tk. 21,373,045	Tk. 20,791,597

(a) Dyes - Tk. 5,880,499

	July to December, 2015		July to December, 2014		October to December, 2015		October to December, 2014	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	23,151	15,213,368	28,955	18,956,843	19,515	13,862,719	29,087	19,289,986
Add: Purchase	16,066	9,064,051	3,394	2,781,484	15,178	8,024,146	204	157,973
Available for use	39,217	24,277,419	32,349	21,738,327	34,693	21,886,865	29,291	19,447,959
Less: Closing Inventory	28,230	18,396,920	24,242	16,514,975	28,230	18,396,920	24,242	16,514,975
Consumed	10,987	5,880,499	8,107	5,223,352	6,463	3,489,945	5,049	2,932,984

(b) Chemicals - Tk. 10,022,158

Opening Inventory	64,214	6,267,572	152,726	8,741,935	59,080	7,565,313	168,369	8,206,546
Add: Purchase	251,000	9,390,702	231,585	8,670,118	140,927	3,478,485	133,130	5,233,961
Available for use	315,214	15,658,274	384,311	17,412,053	200,007	11,043,798	301,499	13,440,507
Less: Closing Inventory	48,577	5,636,116	81,622	8,661,738	48,577	5,636,116	81,622	8,661,738
Consumed	266,637	10,022,158	302,689	8,750,315	151,430	5,407,682	219,877	4,778,769

(c) Grey Polyester Yarn - Tk. 21,844,112

Opening Inventory	69,517	12,888,899	67,593	14,814,916	47,033	8,398,976	69,058	14,538,535
Add: Purchase	97,842	18,199,161	80,893	18,107,147	73,476	13,320,390	33,741	7,523,749
Available for use	167,359	31,088,060	148,486	32,922,063	120,509	21,719,366	102,799	22,062,284
Less: Closing Inventory	53,489	9,243,948	45,445	8,982,440	53,489	9,243,948	45,445	8,982,440
Consumed	113,870	21,844,112	103,041	23,939,623	67,020	12,475,418	57,354	13,079,844

26. PACKING MATERIALS CONSUMED - TK. 3,437,995

	July to Dec.2015	July to Dec.2014	Oct. to Dec.2015	Oct. to Dec.2014
Opening Inventory	675,350	439,034	416,387	564,975
Add: Purchase	3,354,598	2,814,943	2,099,519	1,279,406
Available for use	4,029,948	3,253,977	2,515,906	1,844,381
Less: Closing Inventory	591,953	213,341	591,953	213,341
Total	Tk. 3,437,995	Tk. 3,040,636	Tk. 1,923,953	Tk. 1,631,040

27. MANUFACTURING OVERHEAD - TK. 31,838,858

	July to Dec.2015	July to Dec.2014	Oct. to Dec.2015	Oct. to Dec.2014
<i>This is made-up as follows:</i>				
Utilities	2,562,349	4,159,781	1,608,617	2,115,070
Wages & Salary	16,467,060	18,038,502	7,538,219	9,108,371
Repairs & Maintenance	433,694	828,624	267,205	423,052
Insurance Premium	222,036	393,462	111,018	196,731
Factory Office Refreshment	195,543	187,744	87,941	82,331
Conveyance	23,505	19,851	15,064	10,441
Factory Telephone & Fax	47,036	37,515	24,865	19,400
Printing & Stationary	666,931	401,030	303,136	228,666
Interest on Working Capital Loan	11,220,704	11,399,147	5,539,917	5,631,812
Total	Tk. <u>31,838,858</u>	Tk. <u>35,465,656</u>	Tk. <u>15,495,982</u>	Tk. <u>17,815,874</u>

28. ADMINISTRATIVE EXPENSES - TK. 8,982,368

<i>This is made-up as follows:</i>				
<i>Depreciation</i>	50,839	61,880	24,951	30,940
Utilities	100,688	71,976	50,851	36,053
Repairs & Maintenance	72,155	113,016	45,870	72,482
Fuel Expenses	220,807	290,609	100,804	171,504
Salaries, Allowances & Benefits	4,261,744	4,140,559	1,765,528	2,058,066
Employer PF Contribution	906,788	863,972	456,058	435,889
Conveyance & Travelling	76,464	70,141	63,269	51,991
Office Rent	72,000	72,000	36,000	36,000
Telephone, Mobile Bill & E-mail	245,768	384,490	122,367	181,515
Audit Fee (including 15% VAT)	52,002	15,000	37,626	7,500
Donation & Subscription	111,400	45,800	1,500	3,800
Stationery & Consumables	142,311	135,356	43,869	73,205
Office Maintenance	123,596	353,032	57,213	194,925
Office Refreshment	67,449	77,548	34,841	50,225
License Renewal Fee	55,010	53,510	-	5,000
Other Factory Overhead	1,149,870	778,856	875,460	603,601
A.G.M. Expenses	1,273,477	574,145	1,273,477	574,145
Total	Tk. <u>8,982,368</u>	Tk. <u>8,101,890</u>	Tk. <u>4,989,684</u>	Tk. <u>4,586,841</u>

29. MARKETING EXPENSES - TK. 1,560,411

	July to Dec.2015	July to Dec.2014	Oct. to Dec. 2015	Oct. to Dec. 2014
<i>This is made-up as follows:</i>				
Depreciation	50,839	61,880	24,950	30,940
Fuel Expenses	358,527	289,683	181,634	182,753
Delivery Expenses	174,927	195,944	154,737	53,844
Promotional Expenses	92,108	142,000	3,208	102,000
Salaries, Allowances & Benefits	807,750	654,032	322,000	391,210
Conveyance & Travelling	61,265	61,887	31,520	40,187
Telephone & Mobile bill	14,995	18,000	8,136	9,000
Total	Tk. <u>1,560,411</u>	Tk. <u>1,423,426</u>	Tk. <u>726,185</u>	Tk. <u>809,934</u>

30. FINANCING COST - TK. 1,421,188

<i>This is made-up as follows:</i>				
Bank Charges & Commissions	1,412,778	1,046,435	763,173	514,415
Bank Interest	8,410	1,678,741	-	449,360
Total	Tk. <u>1,421,188</u>	Tk. <u>2,725,176</u>	Tk. <u>763,173</u>	Tk. <u>963,775</u>

31. PROVISION FOR TAXES- TK. 1,169,652

Income tax	1,376,631	1,173,651	955,107	520,435
Deferred tax	(206,979)	32,762	(111,704)	16,381
	Tk. <u>1,169,652</u>	Tk. <u>1,206,413</u>	Tk. <u>843,403</u>	Tk. <u>536,816</u>

32. BASIC EARNINGS PER SHARE (EPS)

('a) Net Profit for the year	Tk. 8,007,887	Tk. 6,617,929	Tk. 5,523,977	Tk. 2,932,749
('b) Weighted average number of shares is issue	17,867,800	17,867,800	17,867,800	17,867,800
('c) Basic Earnings Per Share (EPS) (a/b)	Tk. 0.45	0.37	0.31	0.16