

Dear Shareholder,

We forward herewith the un-audited financial statements of the company for the half year ended on 31st December, 2016 as per Rule 13 of the Bangladesh Securities and Exchange Commission Rules, 1987 ammended to date.



Mahmudul Hoque
Managing Director



HALF YEARLY REPORT-2016

For the Half -year ended 31st December, 2016
(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 December 31, 2016

Particulars	Notes	Amount in Taka	
		31.12.2016	30.06.2016
ASSETS			
Non-Current Assets		317,240,378	326,702,793
Property, Plant and Equipment	3.00	316,095,564	325,557,979
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		136,003,940	129,081,727
Inventories	5.00	40,427,437	38,093,292
Sundry Receivables	6.00	92,051,029	83,160,099
Advance to employees & other	7.00	2,184,479	963,838
Cash and Cash Equivalents	8.00	1,340,995	6,864,498
TOTAL ASSETS		453,244,318	455,784,520
EQUITY AND LIABILITIES			
Shareholders' Equity		196,295,803	201,146,246
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	2,802,178	2,802,178
Retained Earnings	12.00	6,653,164	11,503,607
Non-Current Liabilities		34,310,439	34,648,823
Term Loan	13.00	-	-
Deferred Tax Liability	14.00	34,310,439	34,648,823
Current Liabilities		222,638,076	219,989,451
Short Term Loan	15.00	116,413,304	145,685,232
Sundry Creditors	16.00	5,060,551	2,074,628
Other Liabilities	17.00	62,720,651	51,446,055
Liabilities for Expenses	18.00	8,265,064	6,237,001
WPPF	19.00	2,865,916	2,327,133
Provision for Current Tax	20.02	10,263,727	9,105,724
Dividend Payable	21.00	17,048,863	3,113,679
TOTAL EQUITY AND LIABILITIES		453,244,318	455,784,520
Net Asset Value per share	28.01	10.99	11.26

Hubbun Nahar
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniya Haque
Director

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 2nd Quarter ended 31 December, 2016

Particulars	Notes	Amount in Taka		Amount in Taka	
		July to Dec. 31, 2016	July to Dec. 31, 2015	Oct. to Dec. 31, 2016	Oct. to Dec. 31, 2015
		Tk.	Tk.	Tk.	Tk.
NET SALES REVENUE	22.00	95,599,489	106,826,411	47,131,994	58,093,789
Cost of Goods Sold	23.00	(72,554,984)	(85,226,220)	(33,224,043)	(44,929,132)
GROSS PROFIT		23,044,505	21,600,191	13,907,951	13,164,657
OPERATING EXPENSES					
Administrative Expenses	24.00	(9,486,240)	(8,982,368)	(5,077,760)	(4,989,684)
Selling & Distribution Expenses	25.00	(1,053,331)	(1,560,411)	(575,361)	(726,185)
		(10,539,572)	(10,542,779)	(5,653,121)	(5,715,869)
Operating Profit		12,504,933	11,057,412	8,254,830	7,448,788
Financial Expenses	26.00	(1,185,966)	(1,421,188)	(600,712)	(763,173)
Profit Before Contribution to WPPF		11,318,967	9,636,224	7,654,118	6,685,615
Contribution to W.P.P.F		(538,783)	(458,684)	(364,336)	(318,235)
PROFIT BEFORE TAX		10,780,184	9,177,540	7,289,782	6,367,380
Tax Expenses:					
Current Tax	20.00	(1,955,411)	(1,376,631)	(1,262,659)	(955,107)
Deferred Tax	14.00	338,383	206,979	169,192	111,704
Net profit after tax for the year		9,163,157	8,007,887	6,196,314	5,523,977
Total Comprehensive Income		9,163,157	8,007,887	6,196,314	5,523,977
Basic Earning Per Share	27.01	0.51	0.45	0.35	0.31

Hubbun Nadeem
Chairperson

[Signature]
Managing Director

[Signature]
Chief Financial Officer

Aniga Haque
Director

[Signature]
Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the year ended Dec. 31, 2016

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	-	-	-	9,163,157	9,163,157
Cash Dividend (For the year 2015-16)	-	-	-	(14,013,600)	(14,013,600)
Balance as on Dec. 31, 2016	178,678,000	8,162,461	2,802,178	6,653,164	196,295,803

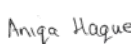
Statement of Change in Equity (Un-audited)
For the year ended Dec. 31, 2015

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2015	178,678,000	8,162,461	2,802,178	26,588,151	216,230,790
Net Profit for the year	-	-	-	8,007,887	8,007,887
Cash Dividend (For the year 2014-15)	-	-	-	(17,867,800)	(17,867,800)
Balance as on Dec. 31, 2015	178,678,000	8,162,461	2,802,178	16,728,238	206,370,877


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

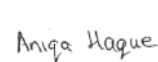
ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the year ended 31 December, 2016

	Amount in Taka	
	31.12.2016	31.12.2015
	Tk.	Tk.
Cash Flow from Operating Activities:		
Cash Collection from Customers & others	86,708,559	88,423,548
Cash Payment for Cost and Expenses	(72,172,940)	(85,685,641)
Cash Generated from Operations	14,535,619	2,737,907
Interest paid	(1,185,966)	(1,421,188)
Income Tax Paid	(797,408)	(528,973)
Net Cash Generated from Operations	12,552,245	787,746
Cash Flow from Investing Activities:		
Purchase of Plant & Machinery	-	(1,137,207)
Purchase of Vehical	-	(2,375,250)
Net Cash Used in Investing Activities	-	(3,512,457)
Cash Flow from Financing Activities:		
Short Term Loan Repayment	(17,997,332)	5,091,897
Long Term Loan Repayment	-	(898,201)
Payment of Dividend	(78,416)	(1,627,977)
Net Cash flow/(used) in Financing Activities	(18,075,748)	2,565,719
Net Increase/(Decrease) in Cash & Cash Equivalent	(5,523,503)	(158,992)
Cash & Cash Equivalent at the beginning of year	6,864,498	1,478,564
Cash & Cash Equivalent at the closing of year	Tk. 1,340,995	1,319,572
Net Operating Cash Flow per Share	Tk. 0.70	0.04


Chairperson


Managing Director


Chief Financial Officer


Director


Company Secretary

		Amount in Taka	
		31.12.2016	30.06.2016
3.00	Property, Plant & Equipment		
	Cost:		
	Opening balance at cost	639,205,919	635,387,376
	Add : Addition during the year	-	3,818,543
		<u>639,205,919</u>	<u>639,205,919</u>
	Add : Disposed / Sold during the year	-	-
	Total - A	<u>639,205,919</u>	<u>639,205,919</u>
	Depreciation:		
	Opening balance	313,647,940	293,529,466
	Charged during the year	9,462,415	20,118,474
		<u>323,110,355</u>	<u>313,647,940</u>
	Adjusted during the year	-	-
	Total - B	<u>323,110,355</u>	<u>313,647,940</u>
	Written Down Value (A-B)	<u>316,095,564</u>	<u>325,557,979</u>

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	<u>1,144,814</u>	<u>1,144,814</u>

5.00	Inventories		
	This consists of:		
	Raw Materials	29,693,414	33,201,051
	Finished Goods	5,162,455	3,124,287
	Packing Materials	647,141	913,790
	LC in transit - GT	4,148,129	-
	Work-in -Process	776,297	854,164
	Total	<u>40,427,437</u>	<u>38,093,292</u>

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

5.01	Raw Materials	31.12.2016		30.06.2016	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
	Dyes	31,243	15,178,107	22,169	15,127,504
	Chemicals	82,389	7,874,263	67,840	6,945,331
	Grey Polyester Yarn	39,787	6,641,044	63,985	11,128,216
	Total	<u>153,419</u>	<u>29,693,414</u>	<u>153,994</u>	<u>33,201,051</u>
5.02	Finished Goods				
	Yarn dyeing	22,661	2,020,123	2,057	192,177
	Sewing Thread	10,948	3,142,332	10,557	2,932,110
	Total	<u>33,609</u>	<u>5,162,455</u>	<u>12,614</u>	<u>3,124,287</u>

5.03 PACKING MATERIALS				
Poly Bag -ST (Kg)	567	139,972	886	213,105
Plastic Cone (PCs)	58,900	70,680	281,920	338,304
Paper Cone (PCs)	94,000	112,800	123,500	148,244
Paper Tube (PCs)	9,405	35,888	10,700	42,800
Poly Bag - YD (KG)	940	169,172	840	150,689
Cartoon - ST (PCs)	5,270	104,082	546	10,781
Textile Wax (PCs)	1,962	14,547	1,584	9,867
Total	171,044	647,141	419,976	913,790

6.00 Sundry Receivables

Opening		83,160,099		49,213,280
Add: Sales during the year		95,599,489		217,313,142
		178,759,588		266,526,422
Less: Received during the year		86,708,559		183,366,323
Total		92,051,029		83,160,099

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

Maturity less than 6 months		92,051,029		83,160,099
Maturity more than 6 months		-		-
Total		92,051,029		83,160,099

Debts considered Good & Secured	92,051,029	83,160,099
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	904,835	963,838
Inventory - Loan issued to ATL	383,971	
Inventory - Loan issued to Other Party	895,673	
Total	2,184,479	963,838

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

Maturity less than 6 months	2,184,479	963,838
Maturity more than 6 months	-	-
Total	2,184,479	963,838

Debts considered Good & Secured	1,279,644	-
Debts due by directors or other officers & staffs	904,835	963,838
Maximum debt due by directors or officers & staffs at any time	-	-

8.00 Cash & Cash Equivalent

Cash in Hand	408,642	6,314,012
Cash at Banks in Current Account :	932,353	550,486
Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	435,447	289,793
National Bank Ltd. - A/C No. 0233148219	3,180	3,525
Sonali Bank Ltd. - A/C No. 442633012934	490,626	253,493
United Commercial Bank Ltd. - A/C No. 000111000 97386	3,100	3,675
Total	1,340,995	6,864,498

9.00 Share capital**Authorized Capital:**

20,000,000 Ordinary Shares of Tk. 10/- each	<u>200,000,000</u>	<u>200,000,000</u>
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Issued, Subscribed & Paid-up Capital :

8,438,400 Ordinary Shares of Tk.10/- each fully paid-up in cash by Sponsors	84,384,000	84,384,000
7,693,205 Ordinary Shares of Tk.10/- each fully	76,932,050	57,533,020
Paid-up in cash by Institution	17,361,950	36,760,980
Total	<u>178,678,000</u>	<u>178,678,000</u>

Composition of Shareholdings:

	No. of Shares	
Sponsors	8,438,400	8,438,400
General Public	7,693,205	5,753,302
Institute	1,736,195	3,676,098
Total	<u>17,867,800</u>	<u>17,867,800</u>

10.00 General Reserve

The amount carried forward from previous year.	8,162,461	8,162,461
Total	<u>8,162,461</u>	<u>8,162,461</u>

11.00 Dividend Equalization Reserve

Balance carried from previous year	2,802,178	2,802,178
Total	<u>2,802,178</u>	<u>2,802,178</u>

12.00 Retained Earning

Opening balance	11,503,607	9,373,912
Add: Net Profit after Tax for the year	<u>9,163,157</u>	<u>19,997,495</u>
	20,666,764	29,371,407
Less: Cash Dividend	<u>(14,013,600)</u>	<u>(17,867,800)</u>
Total	<u>6,653,164</u>	<u>11,503,607</u>

13.00 Long Term Loan

Opening Balance	-	898,202
Add: Interest Charged during the year	<u>-</u>	<u>11,798</u>
	-	910,000
Less: Repayment during the year	<u>-</u>	<u>910,000</u>
Net Loan Balance	<u>-</u>	<u>-</u>

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

As at 31 December 2016	Carrying amount	Tax base	Taxable/ deductible temporary difference
Property, plant & equipments except land at cost	296,002,977	67,266,715	228,736,262
Total taxable temporary difference	<u>296,002,977</u>	<u>67,266,715</u>	<u>228,736,262</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			34,310,439
Total closing deferred tax liabilities/(assets)			<u>34,310,439</u>
Opening deferred tax liabilities/(assets)-at cost			34,648,823
Total opening deferred tax liabilities/(assets)			<u>34,648,823</u>
Deferred tax expense/(income)-at cost			(338,383)
Total deferred tax expense/(income)			<u>(338,383)</u>

As at 30 June 2016	Carrying amount	Tax base	deductible temporary
Property, plant & equipments except land at cost	305,465,392	74,473,241	230,992,151
Revaluation surplus-PPE		-	-
Total taxable temporary difference	<u>305,465,392</u>	<u>74,473,241</u>	<u>230,992,151</u>
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			34,648,823
Total closing deferred tax liabilities/(assets)			<u>34,648,823</u>
Opening deferred tax liabilities/(assets)-at cost			34,974,180
Total opening deferred tax liabilities/(assets) (Restated)			<u>34,974,180</u>
Deferred tax expense/(income)-at cost			(325,357)
Total deferred tax expense/(income)			<u>(325,357)</u>

15.00 Short Term Loan

Cash Credit, Sonali Bank	116,413,854	145,685,782
Dhaka Bank	(550)	(550)
Total	<u>116,413,304</u>	<u>145,685,232</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 13.00% per annum.

16.00 Sundry Creditors

Sundry Creditors	5,060,551	2,074,628
Total	<u>5,060,551</u>	<u>2,074,628</u>

17.00 Other Liabilities

Anlima Textile Limited	62,720,651	51,446,055
Total	<u>62,720,651</u>	<u>51,446,055</u>

18.00 Liabilities for Expenses & Provision

Salary & Wages Payable	4,793,145	2,562,058
Office Rent Payable	68,400	-
Provision for Utilities	1,774,533	1,908,894
Provision for Audit Fee	52,088	57,500
Other Accrued Expenses	994,387	240,844
Provident Fund	582,511	1,467,705
Total	<u>8,265,064</u>	<u>6,237,001</u>

19.00 WPPF

Opening Balance	2,327,133	1,150,809
Add: Addition during the year	538,783	1,176,323
	<u>2,865,916</u>	<u>2,327,132</u>
Less: Paid during the year	-	-
Total	<u>2,865,916</u>	<u>2,327,133</u>

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

Profit before tax	10,780,184	23,526,465
Add: Accounting Depreciation	9,462,415	20,118,474
Less: Tax depreciation	(7,206,526)	(17,949,426)
Taxable income for the year	<u>13,036,074</u>	<u>25,695,513</u>
Rate of Tax	15%	15%
Tax on Business	1,955,411	3,854,327
Add: Additional Provision	-	-
Total Provision for the year	<u>1,955,411</u>	<u>3,854,327</u>

20.02 Provision for Current Tax

Opening Balance	9,105,724	6,420,417
Add: Provision during the year	1,955,411	3,854,327
	<u>11,061,135</u>	<u>10,274,744</u>
Less: Tax Paid	(797,408)	(1,169,020)
Total	<u>10,263,727</u>	<u>9,105,724</u>

21.00 Dividend Payable

Opening Balance	3,113,679	2,518,604
Add: Cash Dividend	14,013,600	17,867,800
	<u>17,127,279</u>	<u>20,386,404</u>
Less: Paid During the year	(78,416)	(17,272,725)
Balance on June 30, 2016	<u>17,048,863</u>	<u>3,113,679</u>

22.00 Turnover

	July to Dec. 2016		July to Dec. 2015		Oct. to Dec. 2016		Oct. to Dec. 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	463,939	63,810,780	456,161	62,865,906	251,861	33,805,637	246,658	33,624,851
Sale of Sewing Thread	82,706	31,788,709	119,067	43,960,505	35,531	13,326,357	68,724	24,468,938
Total	546,645	95,599,489	575,228	106,826,411	287,392	47,131,994	315,382	58,093,789

23.00 Cost of Goods Sold

Raw Materials Consumed	23.01	29,101,419	37,746,769	10,627,693	21,373,045
Packing Materials Consumed	23.02	2,768,229	3,437,995	1,613,537	1,923,953
Manufacturing Overhead	23.03	33,270,177	31,838,858	15,613,394	15,495,982
Depreciation		9,375,460	9,889,751	4,687,730	5,000,577
Cost of Goods Manufactured		<u>74,515,285</u>	<u>82,913,373</u>	<u>32,542,354</u>	<u>43,793,557</u>
Add: Opening Work-In-Process		854,164	-	789,965	-
Less: Closing Work-In-Process		776,297	-	776,297	-
Cost of Production		<u>74,593,152</u>	<u>82,913,373</u>	<u>32,556,022</u>	<u>43,793,557</u>
Add: Opening Stock of Finished Goods		3,124,287	7,286,219	5,830,476	6,108,947
Cost of Goods available for Sale		<u>77,717,440</u>	<u>90,199,592</u>	<u>38,386,499</u>	<u>49,902,504</u>
Less: Closing Stock of Finished Goods		5,162,455	4,973,372	5,162,455	4,973,372
Cost of Goods Sold		<u>72,554,984</u>	<u>85,226,220</u>	<u>33,224,043</u>	<u>44,929,132</u>

23.01 Raw Material Consumed

Dyes	23.01.01	6,788,572	5,880,499	2,572,103	3,489,945
Chemicals	23.01.02	8,824,233	10,022,158	4,220,189	5,407,682
Grey Polyester Yarn	23.01.03	13,488,614	21,844,112	3,835,401	12,475,418
Total		<u>29,101,419</u>	<u>37,746,769</u>	<u>10,627,693</u>	<u>21,373,045</u>

23.01.01 Dyes

	July to Dec. 2016		July to Dec. 2015		Oct. to Dec. 2016		Oct. to Dec. 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	22,169	15,127,504	23,151	15,213,368	17,377	11,621,645	19,515	13,862,719
Add: Purchase	20,984	6,839,175	16,066	9,064,051	19,481	6,128,565	15,178	8,024,146
Available for use	43,153	21,966,679	39,217	24,277,419	36,858	17,750,210	34,693	21,886,865
Less: Closing Inventory	31,243	15,178,107	28,230	18,396,920	31,243	15,178,107	28,230	18,396,920
Consumed	<u>11,910</u>	<u>6,788,572</u>	<u>10,987</u>	<u>5,880,499</u>	<u>5,615</u>	<u>2,572,103</u>	<u>6,463</u>	<u>3,489,945</u>

23.01.02 Chemicals

	July to Dec. 2016		July to Dec. 2015		Oct. to Dec. 2016		Oct. to Dec. 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	67,840	6,945,331	64,214	6,267,572	92,688	5,379,682	59,080	7,565,313
Add: Purchase	287,028	9,753,165	251,000	9,390,702	185,068	6,714,770	140,927	3,478,485
Available for use	354,868	16,698,496	315,214	15,658,274	277,756	12,094,453	200,007	11,043,798
Less: Closing Inventory	82,389	7,874,263	48,577	5,636,116	82,389	7,874,263	48,577	5,636,116
Consumed	<u>272,479</u>	<u>8,824,233</u>	<u>266,637</u>	<u>10,022,158</u>	<u>195,367</u>	<u>4,220,189</u>	<u>151,430</u>	<u>5,407,682</u>

23.01.03 Grey Polyester Yarn

	July to Dec. 2016		July to Dec. 2015		Oct. to Dec. 2016		Oct. to Dec. 2015	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Opening Inventory	63,985	11,128,216	69,517	12,888,899	59,105	10,422,092	47,033	8,398,976
Add: Purchase	50,906	9,001,442	97,842	18,199,161	444	54,353	73,476	13,320,390
Available for use	114,891	20,129,658	167,359	31,088,060	59,549	10,476,445	120,509	21,719,366
Less: Closing Inventory	39,787	6,641,044	53,489	9,243,948	39,787	6,641,044	53,489	9,243,948
Consumed	<u>75,104</u>	<u>13,488,614</u>	<u>113,870</u>	<u>21,844,112</u>	<u>19,762</u>	<u>3,835,401</u>	<u>67,020</u>	<u>12,475,418</u>

23.02 Packing Materials Consumed

Opening Inventory	913,790	675,350	775,798	416,387
Add: Purchase	2,501,580	3,354,598	1,484,880	2,099,519
Available for use	3,415,370	4,029,948	2,260,678	2,515,906
Less: Closing Inventory	647,141	591,953	647,141	591,953
Consumed	<u>2,768,229</u>	<u>3,437,995</u>	<u>1,613,537</u>	<u>1,923,953</u>

23.03 Manufacturing Overhead

Utilities	3,414,270	2,562,349	1,869,629	1,608,617
Wages & Salaries	18,032,730	16,467,060	8,346,878	7,538,219
Office Consumable Expenses	485,787	433,694	339,655	267,205
Insurance Premium	134,265	222,036	23,247	111,018
Factory Office Refreshment	165,876	195,543	86,933	87,941
Conveyance	23,313	23,505	3,460	15,064
Factory Telephone & Fax	40,874	47,036	18,962	24,865
Pouroshava Tax in Saver	1,000,000	-	-	-
Other Factory Overhead	1,955,608	666,931	1,171,302	303,136
Interest on Working Capital Loan	8,017,454	11,220,704	3,753,328	5,539,917
Total	<u>33,270,177</u>	<u>31,838,858</u>	<u>15,613,394</u>	<u>15,495,982</u>

24.00 Administrative Expenses

Depreciation	43,477	50,839	21,739	24,951
Utilities	111,847	100,688	54,656	50,851
Office Consumable Expenses	73,986	72,155	50,046	45,870
Fuel Expenses	170,821	220,807	107,551	100,804
Salaries, Allowances & Benefits	4,783,056	4,261,744	2,054,329	1,765,528
Employer PF Contribution	986,408	906,788	494,193	456,058
Conveyance & Travelling	66,790	76,464	44,895	63,269
Office Rent, Rate & Taxes	72,000	72,000	36,000	36,000
Telephone, Mobile Bill & E-mail	263,802	245,768	143,919	122,367
Audit Fee	119,167	52,002	104,791	37,626
Donation & Subscription	102,500	111,400	200	1,500
Stationery & Consumables	121,357	142,311	78,885	43,869
Office Expenses Maintenance	151,778	123,596	91,139	57,213
Office Refreshment	102,310	67,449	66,169	34,841
License Renewal Fee	63,365	55,010	-	-
Annual Listing Fee	112,837	89,339	56,416	89,339
A.G.M. Expenses	1,074,445	1,273,477	1,074,445	1,273,477
Other Factory Overheads	1,066,294	1,060,531	598,387	786,121
Total	9,486,240	8,982,368	5,077,760	4,989,684

25.00 Selling & Distribution Expenses

Depreciation	43,477	50,839	21,739	24,950
Fuel Expenses	180,209	358,527	98,675	181,634
Delivery Expenses	273,708	174,927	219,458	154,737
Promotional Expenses	50,000	92,108	-	3,208
Salaries, Allowances & Benefits	432,540	807,750	191,258	322,000
Office Refreshment	1,120	-	1,120	-
Conveyance & Travelling	56,005	61,265	34,975	31,520
Telephone & Mobile bill	16,272	14,995	8,136	8,136
Total	1,053,331	1,560,411	575,361	726,185

26.00 Financial Expenses

Bank Charges & Commission	1,185,966	1,412,778	600,712	763,173
Bank Interest	-	8,410	-	-
Total	1,185,966	1,421,188	600,712	763,173

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	9,163,157	8,007,887	6,196,314	5,523,977
Weighted average number of Shares at June 30, 2016	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS	0.51	0.45	0.35	0.31

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

Shareholders' Equity	196,295,803	201,146,246	-	-
Number of ordinary Shares Outstanding	17,867,800	17,867,800	-	-
Net Asset Value - NAV	10.99	11.26	-	-

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on December 31, 2016

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.12.2016
	Opening Balance as at 01.07.2016	Addition during the year	Disposal during the year	Total as at 31.12. 2016		Opening Balance as at 01.07. 2016	Charged during the year	Total as at 31.12. 2016	
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%	19,173,284	626,115	19,799,399	49,463,097
Plant and Machinery	514,583,502	-	-	514,583,502	6.67%	264,001,086	8,356,924	272,358,010	242,225,492
Electrical Installation	7,094,539	-	-	7,094,539	20.00%	6,521,569	57,297	6,578,866	515,673
Furniture and Fixture	14,019,744	-	-	14,019,744	20.00%	13,045,310	97,443	13,142,753	876,991
Office Equipment	7,199,154	-	-	7,199,154	20.00%	6,434,492	76,466	6,510,959	688,195
Vehicle	6,953,897	-	-	6,953,897	20.00%	4,472,198	248,170	4,720,368	2,233,529
Total as on Dec. 31, 2016	639,205,919	-	-	639,205,919		313,647,940	9,462,415	323,110,355	316,095,564

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	626,115	8,356,924	57,297	48,722	38,233	248,170	9,375,460
Administrative	-	-	-	24,361	19,117	-	43,477
Marketing	-	-	-	24,361	19,117	-	43,477
Total	626,115	8,356,924	57,297	97,443	76,466	248,170	9,462,415