Dear Shareholders,

We forward herewith the un-audited financial statements of the company for the 2nd Quarter ended on December 31, 2018 as per Rule 13 of the Securities & Exchange Rule, 1987 amended to date.

Mahmudul Hoque
Managing Director

Interim Financial Statements

For the 2nd Quarter ended December 31, 2018
(Un-audited)

ANLIMA YARN DYEING LIMITED
Suite # 4/3, City Heart, 67, Naya Paltan,
Dhaka-1000, Bangladesh
Tel: 49349881-4, 9341373,48317216, Fax: 48317184
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AMAR STOCK

ANLIMA YARN DYEING LIMITED

Statement of Financial Position (Un-audited)

As on December 31, 2018

Particulars	Notes	Amount in Taka	
		31.12.2018	30.06.2018
ASSETS			
Non-Current Assets		**282,378,026**	**290,593,260**
Property, Plant and Equipment	3.00	281,233,212	289,448,446
Security Deposits	4.00	1,144,814	1,144,814
Current Assets		**160,006,995**	**135,620,971**
Inventories	5.00	46,350,127	45,932,052
Sundry Receivables	6.00	99,715,503	87,095,999
Advance to employees & other	7.00	1,360,990	977,403
Cash and Cash Equivalents	8.00	12,580,375	1,615,517
TOTAL ASSETS		**442,385,021**	**426,214,231**
EQUITY AND LIABILITIES			
Shareholders' Equity		**190,936,056**	**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	3,793,417	10,414,348
Non-Current Liabilities		**32,544,819**	**33,075,794**
Deferred Tax Liability	13.00	32,544,819	33,075,794
Current Liabilities		**218,904,146**	**195,581,450**
Short Term Loan	14.00	154,739,870	150,421,247
Sundry Creditors	15.00	6,077,647	5,313,532
Other Liabilities	16.00	19,110,881	12,209,895
Liabilities for Expenses	17.00	8,684,616	7,346,976
WPPF	18.00	1,334,541	1,168,602
Provision for Current Tax	19.02	11,546,495	11,019,105
Dividend Payable	20.00	17,410,096	8,102,093
TOTAL EQUITY AND LIABILITIES		**442,385,021**	**426,214,231**
Net Asset Value per share	21.01	**10.69**	**11.06**

Chairperson | Managing Director | Chief Financial Officer | Director | Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Profit or Loss & Other Comprehensive Income (Un-audited)
For the 2nd Quarter ended December 31, 2018

Particulars	Notes	Amount in Taka		Amount in Taka	
		1st July, 2018 to 31st Dec, 2018	1st July, 2017 to 31st Dec, 2017	1st Oct, 2018 to 31st Dec, 2018	1st Oct, 2017 to 31st Dec, 2017
NET SALES REVENUE	22.00	95,334,015	100,109,125	54,034,313	53,970,549
Cost of Goods Sold	23.00	(83,273,069)	(80,222,397)	(45,650,244)	(43,601,066)
GROSS PROFIT		**12,060,946**	**19,886,728**	**8,384,069**	**10,369,483**
OPERATING EXPENSES					
Administrative Expenses	24.00	(6,778,326)	(9,646,258)	(3,341,127)	(5,382,207)
Selling & Distribution Expenses	25.00	(1,084,141)	(981,832)	(519,167)	(528,285)
Operating Profit		**4,198,479**	**9,258,638**	**4,523,775**	**4,458,991**
Financial Expenses	26.00	(713,753)	(1,114,675)	(377,302)	(487,834)
Profit Before Contribution to WPPF		**3,484,726**	**8,143,963**	**4,146,473**	**3,971,157**
Contribution to WPPF		(165,939)	(387,653)	(197,451)	(189,027)
PROFIT BEFORE TAX		**3,318,787**	**7,756,310**	**3,949,022**	**3,782,130**
Tax Expenses:					
Current Tax	19.00	(1,028,793)	(1,505,828)	(857,841)	(738,510)
Deferred Tax	13.00	530,975	342,381	265,488	192,463
Net profit after tax for the period		**2,820,969**	**6,592,863**	**3,356,669**	**3,236,083**
Other comprehensive income		-	-	-	-
Total Comprehensive Income		**2,820,969**	**6,592,863**	**3,356,669**	**3,236,083**
Basic Earnings Per Share	27.01	**0.16**	**0.37**	**0.19**	**0.18**

Chairperson | Managing Director | Chief Financial Officer | Director | Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 2nd Quarter ended December 31, 2018

Particulars	Share Capital	General Reserve	Dividend Equalization Reserve	Retained Earnings	Total Equity
Balance as on July 01, 2018	178,678,000	8,162,461	302,178	10,414,348	**197,556,987**
Net Profit for the period	-	-	-	2,820,969	**2,820,969**
Dividend declared during the period	-	-	-	(9,441,900)	**(9,441,900)**
Balance as on December 31, 2018	**178,678,000**	**8,162,461**	**302,178**	**3,793,417**	**190,936,056**

ANLIMA YARN DYEING LIMITED
Statement of Change in Equity (Un-audited)
For the 2nd Quarter ended December 31, 2017

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	-	-	-	6,592,863	**6,592,863**
Dividend declared during the period	-	-	-	(9,441,900)	**(9,441,900)**
Balance as on December 31, 2017	**178,678,000**	**8,162,461**	**302,178**	**7,154,715**	**194,297,354**

Chairperson | Managing Director | Chief Financial Officer | Director | Company Secretary

ANLIMA YARN DYEING LIMITED
Statement of Cash Flows (Un-audited)
For the 2nd Quarter ended December 31, 2018

Particulars	Amount in Taka	
	1st July, 2018 to 31st Dec, 2018	1st July, 2017 to 31st Dec, 2017
Cash Flow from Operating Activities:		
Cash Collection from Customers & other	82,714,510	95,714,646
Cash Paid to Suppliers & Employees	(67,922,084)	(79,280,948)
Cash Generated from Operations	**14,792,426**	**16,433,698**
Financial Expenses	(7,510,892)	(10,446,786)
Income Tax Paid	(501,402)	(730,733)
Net Cash Generated from Operating activities	**6,780,132**	**5,256,179**
Cash Flow from Investing Activities:		
Purchase of Machinery & Equipment	-	(10,071,368)
Net Cash(Used)/ generated in Investing Activities	**-**	**(10,071,368)**
Cash Flow from Financing Activities:		
Short Term Loan Received /(Repayment)	4,318,623	2,872,627
Payment of Dividend	(133,897)	(114,550)
Net Cash flow/(used) in Financing Activities	**4,184,726**	**2,758,077**
Net Increase/(Decrease) in Cash & Cash Equivalent	**10,964,858**	**(2,057,111)**
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	**12,580,375**	**2,331,159**
Net Operating Cash Flow per Share (NOCFPS)	**0.38**	**0.29**

Chairperson | Managing Director | Chief Financial Officer | Director | Company Secretary

ANLIMA YARN DYEING LIMITED

Selected Notes to the Financial Statements (Un-audited)

For the 2nd Quarter ended December 31, 2018

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 liablities 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.

	Amount in Taka	
	31.12.2018	**30.06.2018**
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	8,215,234	17,605,343
	358,393,347	**350,178,113**
Adjusted during the period		
Total - B	**358,393,347**	**350,178,113**
Written Down Value (A-B)	**281,233,212**	**289,448,446**

			Amount in Taka	
			31.12.2018	30.06.2018
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	36,555,807	35,234,602
	Finished Goods	5.02	7,266,322	8,645,349
	Packing Materials	5.03	661,737	901,418
	Work-in -Process		910,712	791,481
	Spares & Stores		553,051	359,202
	L/C in Transit		402,498	-
	Total		**46,350,127**	**45,932,052**

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

		31.12.2018		30.06.2018	
		Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
5.01	**Raw Materials**				
	Dyes	25,506	15,785,208	27,137	16,205,180
	Chemicals	76,998	6,395,766	32,977	4,362,370
	Grey Polyester Yarn	63,121	14,374,833	65,885	14,667,052
	Total	**165,624**	**36,555,807**	**126,000**	**35,234,602**
5.02	**Finished Goods**				
	Yarn dyeing	12,748	1,423,946	20,330	2,228,629
	Sewing Thread	15,997	5,842,376	17,831	6,416,720
	Total	**28,745**	**7,266,322**	**38,160**	**8,645,349**
5.03	**PACKING MATERIALS**				
	Poly Bag -ST (Kg)	250	71,845	650	175,585
	Plastic Cone (PCs)	30,000	38,064	78,000	93,600
	Paper Cone (PCs)	156,500	198,721	140,500	168,600
	Paper Tube (PCs)	17,712	66,420	23,580	88,425
	Poly Bag - YD (KG)	820	160,036	1,100	206,624
	Cartoon - ST (PCs)	650	14,443	2,300	45,425
	Textile Wax (PCs)	210	53,928	3,181	21,185
	Plastic Bag (PCs)	2,000	58,280	3,500	101,974
	Total	**208,142**	**661,737**	**252,811**	**901,418**

		Amount in Taka	
		31.12.2018	30.06.2018
6.00	**Sundry Receivables**		
	Opening	87,095,999	67,171,045
	Add: Sales during the period	95,334,015	183,033,672
		182,430,013	**250,204,717**
	Less: Received during the period	82,714,510	163,108,718
	Total	**99,715,503**	**87,095,999**

		Amount in Taka	
		31.12.2018	30.06.2018
6.01	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Maturity less than 6 months	99,715,503	87,095,999
	Maturity more than 6 months	-	-
	Total	**99,715,503**	**87,095,999**
	Debts considered Good & Secured	99,715,503	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	366,000	523,829
	Prepaid expenses	994,990	453,574
	Total	**1,360,990**	**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	1,360,990	977,403
	Total	**1,360,990**	**977,403**
	Debts considered Good & Secured	-	-
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	366,000	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	7,716,174	972,921
	Cash at Banks in Current Account :	**4,864,201**	**642,596**
	Dutch Bangla Bank Ltd. -A/C No. - 101-110-25253	4,668,810	619,278
	National Bank Ltd. - A/C No. 0233148219	1,110	1,685
	Sonali Bank Ltd. - A/C No. 442633012934	193,481	20,258
	United Commercial Bank Ltd. - A/C No. 000111000 97386	800	1,375
	Total	**12,580,375**	**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	65,572,460	77,262,630
	Ordinary Shares of Tk.10/- each fully Paid-up in cash by Institution	28,721,540	17,031,370
	Total	**178,678,000**	**178,678,000**
	Composition of Shareholdings:	**No. of Shares**	
	Sponsors	8,438,400	8,438,400
	General Public	6,557,246	7,726,263
	Institute	2,872,154	1,703,137
	Total	**17,867,800**	**17,867,800**

		Amount in Taka	
		31.12.2018	30.06.2018
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	2,820,969	9,852,496
		13,235,317	19,856,248
	Less: Dividend declared during the period	(9,441,900)	(9,441,900)
	Total	**3,793,417**	**10,414,348**

13.00 Deferred Tax Liabilities

As at December 31, 2018	**Carrying amount**	**Tax base**	**Taxable/ deductible temporary difference**
Property, Plant and Equipment (except land)	261,140,625	44,175,164	216,965,461
Revaluation surplus - Property, Plant and Equipment	-	-	-
Total taxable temporary difference	**261,140,625**	**44,175,164**	**216,965,461**
Tax on business income			15%
Closing deferred tax liabilities/(assets)-at cost			32,544,819
Total closing deferred tax liabilities/(assets)			**32,544,819**
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			(530,975)
Total deferred tax expense/(income)			**(530,975)**

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	
		31.12.2018	30.06.2018
14.00	**Short Term Loan***		
	Cash Credit, Sonali Bank	154,739,870	150,421,247
	Total	**154,739,870**	**150,421,247**

* 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.

15.00	**Sundry Creditors**		
	Sundry Creditors	4,177,498	2,529,441
	Payable for Purchase of raw materials	1,900,150	2,784,091
	Total	**6,077,647**	**5,313,532**
16.00	**Other Liabilities**		
	Anlima Textile Limited	19,110,881	12,209,895
	Total	**19,110,881**	**12,209,895**
17.00	**Liabilities for Expenses & Provision**		
	Salary & Wages Payable	5,076,411	4,204,149
	Provision for Utilities	1,512,448	1,338,704
	Provision for Audit Fee	45,004	90,004
	Other Accrued Expenses	852,171	640,301
	Provident Fund	1,198,582	1,073,818
	Total	**8,684,616**	**7,346,976**
18.00	**WPPF**		
	Opening Balance	1,168,602	589,043
	Add: Addition during the period	165,939	579,559
	Total	**1,334,541**	**1,168,602**
19.00	**Provision for Current Tax**		
19.01	**Current Tax**		
	Profit before tax	3,318,787	11,591,172
	Add: Accounting Depreciation	8,215,234	17,605,343
	Less: Depreciation as per tax rules	(4,675,401)	(11,630,265)
	Taxable income for the period	**6,858,620**	**17,566,250**
	Rate of Tax	**15%**	**15%**
	Tax on Business	1,028,793	2,634,938
	Add: Additional Provision	-	-
	Total Provision for the period	**1,028,793**	**2,634,938**
19.02	**Provision for Current Tax**		
	Opening Balance	11,019,105	9,581,142
	Add: Provision during the period	1,028,793	2,634,938
		12,047,898	**12,216,080**
	Less: Tax Paid	(501,402)	(1,196,975)
	Total	**11,546,495**	**11,019,105**

19.03	Current Tax	1st Oct, 2018 to 31st Dec, 2018
	Profit before tax	3,949,022
	Add: Accounting Depreciation	4,107,617
	Less: Tax depreciation	(2,337,700)
	Taxable income for the period	**5,718,938**
	Rate of Tax	**15%**
	Tax on Business	857,841
	Add: Additional Provision	-
	Total Provision for the period	**857,841**

19.04	Current Tax	1st July, 2017 to 31st Dec, 2017
	Profit before tax	7,756,310
	Add: Accounting Depreciation	9,078,978
	Less: Tax depreciation	(6,796,437)
	Taxable income for the period	**10,038,851**
	Rate of Tax	**15%**
	Tax on Business	1,505,828
	Add: Additional Provision	-
	Total Provision for the period	**1,505,828**

		Amount in Taka	
		31.12.2018	**30.06.2018**
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	(133,897)	(6,952,476)
	Closing Balance	**17,410,096**	**8,102,093**
21.00	**NAV per Share :**		
21.01	**NAV per Share with revaluation :**		
	Shareholders' Equity	190,936,056	197,556,987
	Number of ordinary Shares Outstanding	17,867,800	17,867,800
	Net Asset Value - NAV	**10.69**	**11.06**

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22.00 Turnover

	1st July, 2018 to 31st Dec, 2018		1st July, 2017 to 31st Dec, 2017		1st Oct, 2018 to 31st Dec, 2018		1st Oct, 2017 to 31st Dec, 2017	
	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)	Quantity(Kg)	Value(Tk.)
Yarn Dyeing Charges	328,412	47,473,889	381,474	53,950,646	200,504	28,465,702	195,232	27,375,406
Sale of Sewing Thread	111,666	47,860,126	115,882	46,158,479	58,565	25,568,611	68,456	26,595,143
Total	**440,079**	**95,334,015**	**497,356**	**100,109,125**	**259,068**	**54,034,313**	**263,688**	**53,970,549**

23.00 Cost of Goods Sold

Raw Materials Consumed	23.01	36,111,009		33,441,315		21,217,156		18,262,462
Packing Materials Consumed	23.02	3,291,907		2,909,869		1,703,111		1,434,325
Manufacturing Overhead	23.03	34,453,153		34,559,793		16,346,869		17,202,651
Depreciation		8,157,204		9,009,414		4,078,602		4,419,804
Cost of Goods Manufactured		**82,013,273**		**79,920,391**		**43,345,737**		**41,319,242**
Add: Opening Work-In-Process		791,481		1,083,032		1,562,703		1,293,317
Less: Closing Work-In-Process		910,712		1,100,592		910,712		1,100,592
Cost of Production		**81,894,042**		**79,902,831**		**43,997,728**		**41,511,967**
Add: Opening Stock of Finished Goods		8,645,349		5,104,303		8,918,838		6,873,836
Cost of Goods available for Sale		**90,539,391**		**85,007,134**		**52,916,566**		**48,385,803**
Less: Closing Stock of Finished Goods		7,266,322		4,784,737		7,266,322		4,784,737
Cost of Goods Sold		**83,273,069**		**80,222,397**		**45,650,244**		**43,601,066**

23.01 Raw Material Consumed

Dyes	23.01.01	4,153,679		5,637,182		2,256,229		3,299,874
Chemicals	23.01.02	8,640,958		8,126,439		4,633,486		4,032,839
Grey Polyester Yarn	23.01.03	23,316,372		19,677,694		14,327,441		10,929,749
Total		**36,111,009**		**33,441,315**		**21,217,156**		**18,262,462**

23.01.01 Dyes Consumed

	1st July, 2018 to 31st Dec, 2018		1st July, 2017 to 31st Dec, 2017		1st Oct, 2018 to 31st Dec, 2018		1st Oct, 2017 to 31st Dec, 2017	
	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	28,431	16,989,887	31,673	15,685,133
Add: Purchase	6,973	3,733,707	11,818	8,533,720	1,597	1,051,550	3,175	3,884,517
Available for use	34,110	19,938,887	39,559	21,906,958	30,027	18,041,437	34,848	19,569,650
Less: Closing Inventory	25,506	15,785,208	28,340	16,269,776	25,506	15,785,208	28,340	16,269,776
Consumed	**8,604**	**4,153,679**	**11,219**	**5,637,182**	**4,521**	**2,256,229**	**6,508**	**3,299,874**

23.01.02 Chemicals Consumed

	1st July, 2018 to 31st Dec, 2018		1st July, 2017 to 31st Dec, 2017		1st Oct, 2018 to 31st Dec, 2018		1st Oct, 2017 to 31st Dec, 2017	
	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	31,515	6,327,532	96,328	5,407,158
Add: Purchase	204,400	10,674,354	148,701	5,950,976	138,650	4,701,720	63,525	3,837,287
Available for use	237,378	15,036,724	231,047	13,338,045	170,165	11,029,252	159,853	9,244,445
Less: Closing Inventory	76,998	6,395,766	90,042	5,211,606	76,998	6,395,766	90,042	5,211,606
Consumed	**160,380**	**8,640,958**	**141,005**	**8,126,439**	**93,167**	**4,633,486**	**69,811**	**4,032,839**

23.01.03 Grey Polyester Yarn Consumed

	1st July, 2018 to 31st Dec, 2018		1st July, 2017 to 31st Dec, 2017		1st Oct, 2018 to 31st Dec, 2018		1st Oct, 2017 to 31st Dec, 2017	
	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	77,314	17,888,827	50,047	9,628,784
Add: Purchase	91,019	23,024,153	98,408	20,674,345	42,537	10,813,447	52,708	11,257,242
Available for use	156,904	37,691,205	148,522	29,633,971	119,851	28,702,274	102,755	20,886,026
Less: Closing Inventory	63,121	14,374,833	48,832	9,956,277	63,121	14,374,833	48,832	9,956,277
Consumed	**93,783**	**23,316,372**	**99,690**	**19,677,694**	**56,730**	**14,327,441**	**53,923**	**10,929,749**

	Amount in Taka			
	July to Dec. 2018	July to Dec. 2017	Oct. to Dec. 2018	Oct. to Dec. 2017
23.02 Packing Materials Consumed				
Opening Inventory	901,418	739,108	854,401	599,521
Add: Purchase	3,052,226	2,760,985	1,510,447	1,425,028
Available for use	3,953,645	3,500,093	2,364,848	2,024,549
Less: Closing Inventory	661,737	590,224	661,737	590,224
Consumed	**3,291,907**	**2,909,869**	**1,703,111**	**1,434,325**
23.03 Manufacturing Overhead				
Utilities	4,375,287	4,574,476	2,063,235	2,595,512
Wages & Salaries	19,074,304	18,338,407	9,448,931	8,872,540
Fuel and Car Expenses	662,350	470,231	328,276	257,299
Insurance Premium	241,914	63,984	120,957	23,247
Factory Office Refreshment	181,947	230,898	96,315	86,259
Conveyance	55,330	44,960	24,710	23,460
Factory Stationery, Telephone & Fax	258,676	81,484	143,683	47,253
Printing & Publication	87,847	-	29,746	-
Interest on Working Capital Loan	6,797,139	9,332,111	3,423,041	4,687,483
Value added Tax	1,450,562	-	-	-
Other Factory Overhead	1,267,797	1,423,242	667,975	609,598
Total	**34,453,153**	**34,559,793**	**16,346,869**	**17,202,651**
24.00 Administrative Expenses				
Depreciation on Furniture & Fixture and Equipment	14,508	17,392	7,253.81	8,696
Utilities	165,639	113,817	73,936	55,895
Office Consumable Expenses	171,408	34,824	153,968	14,165
Fuel and Car Expenses	29,955	217,171	13,507	102,013
Salaries, Allowances & Benefits	4,643,131	5,244,127	2,144,945	2,819,432
Employer PF Contribution	716,442	999,841	370,830	501,194
Conveyance & Travelling	51,497	366,840	28,853	17,760
Office Rent, Rate & Taxes	72,000	271,478	36,000	36,000
Postage, Telephone, Mobile Bill	253,601	209,754	130,879	121,390
Audit Fee	57,500	90,000	28,750	52,500
Other Professional Fee	10,125	-	5,813	-
Donation & Subscription	26,300	9,900	5,000	-
Stationery & Consumables	184,669	142,868	110,140	81,618
Office Expenses	-	218,836	-	119,763
Office Refreshment	126,109	106,073	79,327	70,086
License Renewal and Listing Fees	216,857	112,837	131,226	131,800
A.G.M. Expenses	-	303,882	-	303,882
Board Meeting attending fee	29,900	-	20,700	-
Other Expenses	8,685	1,186,618	-	946,013
Total	**6,778,326**	**9,646,258**	**3,341,127**	**5,382,207**
25.00 Selling & Distribution Expenses				
Depreciation on Furniture & Fixture and Equipment	43,523	52,173	21,761.44	26,086
Fuel Expenses	169,749	287,358	83,481	173,740
Delivery Expenses	278,438	118,602	178,673	65,597
Promotional Expenses	80,911	50,000	-	-
Salaries, Allowances & Benefits	415,119	404,500	191,700	217,000
Office Refreshment	7,330	3,350	3,860	1,980
Conveyance & Travelling	44,275	43,399	17,170	26,002
Telephone & Mobile bill	44,796	22,450	22,521	17,880
Total	**1,084,141**	**981,832**	**519,167**	**528,285**

	Amount in Taka			
	July to Dec. 2018	July to Dec. 2017	Oct. to Dec. 2018	Oct. to Dec. 2017
26.00 Financial Expenses				
Bank Charges & Commission	713,753	1,114,675	377,302	487,834
Total	**713,753**	**1,114,675**	**377,302**	**487,834**

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	2,820,969	6,592,863	3,356,669	3,236,083
Weighted average number of Shares	17,867,800	17,867,800	17,867,800	17,867,800
Basic EPS	**0.16**	**0.37**	**0.19**	**0.18**

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	95,334,015	100,109,125
Add: Opening Sundry Receivables	87,095,999	67,171,045
Less: Closing Sundry Receivables	(99,715,503)	(71,565,524)
Less: Cost of goods sold	(83,273,069)	(80,222,397)
Less: Administrative expenses	(6,778,326)	(9,646,258)
Less: Selling & Distribution expenses	(1,084,141)	(981,832)
Add: Depreciation	8,215,234	9,078,978
Add: Decrease/(increase) in Inventory	(418,075)	13,496,360
Add: Decrease/(increase) in Advance & Deposits	(383,587)	(4,770,431)
Add: (Decrease)/increase in Liabilities for expense	1,337,640	4,253,631
Add: (Decrease)/increase in Other liabilities	6,900,986	(22,875,490)
Add: (Decrease)/increase in Sundry Creditors	764,115	3,054,379
Add: Interest on working capital loan	6,797,139	9,332,111
Less: Financial expenses	(7,510,892)	(10,446,786)
Less: Income tax paid	(501,402)	(730,733)
Net Cash Generated from Operating activities	**6,780,132**	**5,256,179**

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-Dec '18	Jul'17-Dec '17
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	4,000	9,600
Mr. Mahmudul Hoque	Director	Board meeting fee	4,000	9,600
Mrs. Aniqa Haque	Director	Board meeting fee	4,000	9,600
Mr. Alwi M Haque	Director	Board meeting fee	2,000	7,300
Mr. Ahmed Ullah	Independent Director	Board meeting fee	4,000	9,600
Anlima Textile Limited	Sister Concern	Inter Company	19,110,881	4,349,722

a) Mr. Mahmudul Hoque is the Managing Director of both Anlima Yarn Dyeing Limited and Anlima Textile Limited.

b) Anlima Yarn Dyeing Limited does not hold any share of Anlima Textile Limited.

c) 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-Dec '18	Jul'17-Dec '17
Mr. M Abul Kalam Mazumdar	Chief Financial Officer	586,385	568,885
A.S.M Jubaer*	Vice President (Production)	562,500	-
Mr. Mohd. Nurun Nabi	Asstt. Vice President (A&F)	390,000	379,150
Mr. Md. Habibur Rahman	First Asstt. Vice President (IT)	390,000	379,150
Mr. Md. Mizanur Rahman Chow.	First Astt. Vice President (Marketing)	318,500	304,500

* 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-Dec '18	Jul'17-Dec '17
Directors	Board meeting fee	18,000	45,700
Officers & Executives	Salary, bonus & other allowances	9,280,354	10,922,549

ANLIMA YARN DYEING LIMITED
Property Plant & Equipment
As on December 31, 2018

Annexure- A

Particulars	Cost				Rate of depreciation	Depreciation			Written Down Value as at 31.12.2018
	Opening Balance as at 01.07.2018	Addition during the year	Disposal during the year	Total as at 31.12. 2018		Opening Balance as at 01.07. 2018	Charged during the year	Total as at 31.12. 2018	
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	595,201	22,241,640	47,020,856
Plant and Machinery	514,679,502	-	-	514,679,502	6.67%	296,315,710	7,282,432	303,598,142	211,081,360
Electrical Installation	7,367,539	-	-	7,367,539	20.00%	6,740,427	62,711	6,803,138	564,401
Furniture and Fixture	14,055,384	-	-	14,055,384	20.00%	13,398,957	65,643	13,464,600	590,784
Office Equipment	7,215,154	-	-	7,215,154	20.00%	6,710,971	50,418	6,761,389	453,765
Vehicle	6,953,897	-	-	6,953,897	20.00%	5,365,610	158,829	5,524,438	1,429,459
Total as on Dec. 31, 2018	**639,626,559**	**-**	**-**	**639,626,559**		**350,178,113**	**8,215,234**	**358,393,347**	**281,233,212**
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	595,201	7,282,432	62,711	32,821	25,209	158,829	8,157,204
Administrative	-	-	-	8,205	6,302	-	14,508
Marketing	-	-	-	24,616	18,907	-	43,523
Total	**595,201**	**7,282,432**	**62,711**	**65,643**	**50,418**	**158,829**	**8,215,234**