

ACFL/BM/2019/17

28th January, 2019

The Chairman

Bangladesh Securities and Exchange Commission

Securities Commission Bhavan

Plot: E-6/C, Agargaon

Sher-e-Bangla Nagar

Dhaka-1207, Bangladesh.

The Managing Director

Dhaka Stock Exchange Limited (DSE)

Stock Exchange Building

9/F Motijheel C/A, Dhaka-1000.

The Managing Director

Chittagong Stock Exchange Limited (CSE)

1080, Sheikh Mujib Road

Agrabad, Chittagong-4100

Subject: Intimation about NAV, EPS and NOCFPS and unaudited Financial Statements for the Second Quarter (Q2) period ended 31st December, 2018.

Dear Sir,

We are pleased to inform you that the Board of Directors of Aman Feed Ltd. in its Board meeting started from 4:00 p.m. to 9.10 pm on 28th January 2019 has approved the unaudited financial statements of the company for the Second Quarter (Q2) period ended on 31 December 2018 and declare the following financial results:

Amount in Taka

Particulars	01.07.18 to 31.12.18	01.07.17 to 31.12.17	01.10.18 to 31.12.18	01.10.17 to 31.12.17
Revenue	783,357,180	798,553,404	223,967,780	391,942,108
Net Profit after tax	144,262,543	134,118,996	64,202,405	70,487,453
Earnings per share(EPS) of Tk 10 each	1.47	1.37	.63	.70
Net Operating Cash Flow per Share(NOCFPS)	1.74	2.49		

Particulars	31 st December, 2018	30 th June 2018
Net Assets Value (NAV) per share	41.95	42.33

We have also enclosed the unaudited financial statements for the 2nd Quarter (Q2) period ended on 31 December 2018.

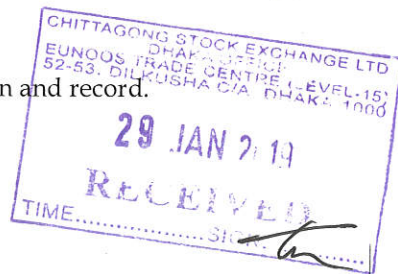
This is for your kind information and record.

Thank you

Yours sincerely,


(Md. Rafiqul Islam)
Managing Director

Enclosure: As stated



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AMAN COTTON FIBROUS LTD.
Statement of Financial Position (Un-audited)
As at December 31, 2018

ASSETS	Notes	Amount in Taka	
		Dec. 31, 2018	June 30, 2018
Non Current Assets :		1,773,415,984	1,774,400,292
Property, Plant and Equipment	3.00	1,356,878,718	1,384,228,123
Capital Work in Progress		416,537,266	390,172,169
Current Assets :		3,613,068,579	2,854,217,155
Investment in Listed Securities	4.00	117,083	83,266
Inventories		971,444,446	983,576,574
Investment		737,752,192	-
Accounts and Other Receivables	5.00	818,643,897	839,831,316
Advances, Deposits & Pre-Payments		898,619,898	813,286,370
Loan to Sister Concern		143,281,587	99,281,472
Cash & Cash Equivalents	6.00	43,209,477	118,158,157
Total Assets		5,386,484,563	4,628,617,447
SHAREHOLDERS' EQUITY & LIABILITY			
Shareholders' Equity :		4,230,074,079	3,386,614,445
Share Capital -Paid up	7.00	1,008,333,330	800,000,000
Share Premium	8.00	591,666,658	-
Retained Earnings	9.00	2,364,690,268	2,321,261,057
Available For Sale (AFS) Reserve	10.00	1,585	(28,850)
Revaluation Surplus	11.00	265,382,238	265,382,238
Non Current Liabilities :		127,518,014	141,964,555
Long Term Borrowings- Net of Current Maturity		40,864,608	57,109,673
Deferred Tax Liability		86,653,406	84,854,882
Current Liabilities :		1,028,892,470	1,100,038,447
Short Term Borrowings		780,383,255	903,821,390
Long Term Borrowings-Current Maturity		37,975,435	25,007,233
Accounts Payable	12.00	9,602,765	9,286,365
Liabilities for Expenses & Others	13.00	131,220,233	113,820,903
Provision for Taxation	15.00	69,710,783	48,102,556
Total Liabilities & Shareholders' Equity		5,386,484,563	4,628,617,447
NAV per share with revaluation	14.00	41.95	42.33
NAV per share without revaluation	14.00	39.32	39.02

The annexed notes form an integral part of these Financial Statements.

 Company Secretary
  CFO
  Director
  Director
  Managing Director
 Signed as per annexed report on even date.






Place : Dhaka
 Date : January 28, 2019



AMAN COTTON FIBROUS LTD.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended December 31, 2018

Particulars	Notes	Six Months Ended		2nd Quarter Ended	
		Amount in Taka		Amount in Taka	
		July 01 to Dec. 31, 2018	July 01 to Dec. 31, 2017	Oct 01 to Dec 31, 2018	Oct 01 to Dec 31, 2017
Sales		783,357,180	798,553,404	223,967,780	391,942,108
Cost of Sales		(570,785,988)	(591,788,281)	(138,149,507)	(289,085,883)
Gross Profit		212,571,192	206,765,123	85,818,273	102,856,225
Operating Expenses:		(27,420,273)	(20,351,195)	(6,001,948)	(9,521,876)
Administrative Expenses		(25,772,685)	(13,650,128)	(5,213,866)	(6,327,706)
Selling and Distribution Expenses		(1,647,588)	(6,701,067)	(788,082)	(3,194,170)
Operating Profit		185,150,919	186,413,927	79,816,325	93,334,348
Financial Expenses		(8,653,240)	(23,850,154)	(674,639)	(7,978,520)
Profit before Other Income		176,497,679	162,563,773	79,141,686	85,355,828
Non Operating Income		1,392,778	2,905,124	17,571	1,667,428
Profit before Contribution to WPPF		177,890,457	165,468,897	79,159,257	87,023,256
Contribution to WPPF		(8,470,974)	(7,879,471)	(3,769,488)	(4,143,965)
Profit before Tax		169,419,483	157,589,426	75,389,769	82,879,292
Provision for Tax:		(25,156,939)	(23,470,431)	(11,187,363)	(12,391,839)
Current Tax		(23,361,797)	(12,725,637)	(10,169,571)	(2,989,262)
Deferred Tax		(1,795,143)	(10,744,794)	(1,017,793)	(9,402,577)
Net Profit after Tax		144,262,543	134,118,996	64,202,405	70,487,453
Other Comprehensive Income :		30,435	15,874	33,953	2,435
Unrealized gain/(loss) on securities available for sale		33,817	17,638	37,725	2,706
Related tax		(3,382)	(1,764)	(3,773)	(271)
Total Comprehensive Income		144,292,979	134,134,870	64,236,358	70,489,888
Basic Earnings Per Share	17.00	1.47	1.37	0.63	0.70

The annexed notes form an integral part of these Financial Statements.

 Company Secretary
 CFO
 Director
 Director
 Managing Director
 Signed as per annexed report on even date.

Place : Dhaka
 Date : January 28, 2019




AMAN COTTON FIBROUS LTD.
Statement of Cash Flows (Un-audited)
For the half year ended December 31, 2018

Particulars	Note	Amount in Taka	
		Dec. 31, 2018	Dec. 31, 2017
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		813,062,046	820,328,192
Cash Paid to Suppliers, Employees & Others		(636,356,538)	(600,037,240)
Cash Generated from Operations		176,705,508	220,290,952
Tax Paid		(1,753,570)	(21,074,839)
Net Cash Generated from Operating Activities		174,951,938	199,216,113
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		-	(3,537,076)
Capital Work In Progress		(26,365,097)	(61,624,579)
Investment		(737,752,192)	
Loan to Sister Concern		(44,000,115)	(10,444,326)
Advance against Land Purchase		-	-
Advance against Land Development		1,543,038	-
FDR interest income		8,724,658	
Dividend Income		3,006	-
Net Investment in shares		-	6,332,183
Net Cash Used in Investing Activities		(797,846,702)	(69,273,798)
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(3,276,863)	(18,334,248)
Increase/(Decrease) in Short Term Borrowing		(123,438,135)	(46,915,294)
Increase/(Decrease) in Share Capital		208,333,330	-
Increase/(Decrease) in Share Premium		591,666,658	-
Increase/(Decrease) in Dividend Payable		(100,833,333)	-
Interest Paid		(24,704,196)	(34,868,918)
Net Cash flow From/(Used) in Financing Activities		547,747,461	(100,118,460)
Net Increase/(Decrease) in cash and cash equivalents		(75,147,303)	29,823,855
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		118,158,157	38,987,811
Cash & Cash Equivalents at the ending of the year		43,010,854	68,811,666
Add, Unrealized foreign exchange gain/(loss) in cash & cash equivalents		198,623	50,058
Cash and Cash Equivalents at Closing including including For. Ex. gain/(loss)		43,209,477	68,861,724

Net operating cash flow per share (NOCFPS) 14.01 1.74 2.49


Company Secretary


Chief Financial Officer Director
Signed as per annexed report on even date.


Managing Director

Place : Dhaka
Date : January 28, 2019



AMAN COTTON FIBROUS LTD.
Statement of Changes in Equity (Un-audited)
For the half year ended December 31, 2018

Amount In Taka

Particulars	Share Capital	Share Premium	Revaluation Surplus	Available For Sale (AFS) Reserve	Retained Earnings	Total
Balance as on July 01, 2018	800,000,000	-	265,382,238	(28,850)	2,321,261,057	3,386,614,445
New Share issued	208,333,330	-	-	-	-	208,333,330
Share Premium	-	591,666,658	-	-	-	591,666,658
Unrealised gain/(loss) on securities available for sale	-	-	-	33,817	-	33,817
Related tax	-	-	-	(3,382)	-	(3,382)
Profit for the Period	-	-	-	-	144,262,543	144,262,543
Cash Dividend	-	-	-	-	(100,833,333)	(100,833,333)
Balance as on 31-12- 2018	1,008,333,330	591,666,658	265,382,238	1,585	2,364,690,268	4,230,074,079

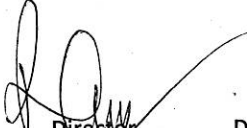
Statement of Changes in Equity
For the half year ended December 31, 2017

Amount In Taka

Particulars	Share Capital	Share Premium	Revaluation Surplus	Available For Sale (AFS) Reserve	Retained Earnings	Total
Balance as on July 01, 2017	800,000,000	-	265,382,238	(38,637)	2,063,982,851	3,129,326,452
New Share issued	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-
Unrealised gain/(loss) on securities available for sale	-	-	-	17,638	-	17,638
Related tax	-	-	-	(1,764)	-	(1,764)
Profit for the Period	-	-	-	-	134,118,996	134,118,996
Cash Dividend	-	-	-	-	-	-
Balance as on 31-12- 2017	800,000,000	-	265,382,238	(22,762)	2,198,101,846	3,263,461,322


 Company Secretary


 CFO


 Director

Director


 Managing Director

Signed as per annexed report on even dates

Place : Dhaka
 Date : January 28, 2019

