

AMAN COTTON FIBROUS LIMITED

Statement of Financial Positions

As at September 30, 2019

| particular | Note | September 30, 2019 Taka | June 30, 2019 Taka |
|---|--------------|----------------------------|----------------------|
| ASSETS | | | |
| Non Current Assets | | 1,979,956,633 | 1,994,467,256 |
| Property, plant & equipment | 3.00 | 1,695,436,555 | 1,709,947,178 |
| Capital Work in Progress | 4.00 | 284,520,078 | 284,520,078 |
| Current Assets | | 3,674,168,448 | 3,612,483,079 |
| Investment in listed securities | 5.00 | 93,035 | 93,035 |
| Inventories | 6.00 | 1,223,916,887 | 1,303,409,409 |
| Accounts & Other Receivable | 7.00 | 608,194,138 | 574,722,918 |
| Advance, deposits & pre-payments | 8.00 | 685,380,259 | 676,463,841 |
| Loan to sister concern | 9.00 | 365,393,322 | 254,867,909 |
| Cash & Bank Balances | 10.00 | 791,190,807 | 802,925,966 |
| TOTAL ASSETS | | 5,654,125,081 | 5,606,950,335 |
| EQUITY AND LIABILITIES | | | |
| Shareholders' Equity | | 4,372,731,289 | 4,311,666,884 |
| Share capital | 11.00 | 1,008,333,330 | 1,008,333,330 |
| Share premium | 12.00 | 576,213,025 | 576,213,025 |
| Retained earnings | 13.00 | 2,522,802,696 | 2,461,758,349 |
| Available for sale reserve | 14.00 | - | (20,058) |
| Revaluation reserve | 15.00 | 265,382,238 | 265,382,238 |
| Non Current Liabilities | | 151,341,793 | 153,419,222 |
| Long term loan | 16.00 | 41,458,575 | 46,635,363 |
| Deferred tax liability | 17.00 | 109,883,218 | 106,783,859 |
| Current Liabilities | | 1,130,051,999 | 1,141,864,229 |
| Accounts Payable | 20.00 | 14,396,518 | 18,013,834 |
| Short Term loan | 18.00 | 941,830,380 | 943,482,883 |
| Current portion of long term loan | 19.00 | 29,659,260 | 29,659,260 |
| Liabilities for expenses & others | 21.00 | 49,185,381 | 74,834,598 |
| Provision for tax | 22.00 | 94,980,460 | 75,873,654 |
| TOTAL EQUITY AND LIABILITIES | | 5,654,125,081 | 5,606,950,335 |
| NAV Per Share (With Revaluation reserves) | 23.00 | 43.37 | 42.76 |
| NAV Per Share (Without Revaluation reserves) | 23.00 | 40.73 | 40.13 |


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED September 30, 2019

| Particular | Note | September 30, 2019 Taka | September 30, 2018 Taka |
|--|-------|----------------------------|----------------------------|
| Revenue | 26.00 | 314,930,801 | 559,389,400 |
| Cost of Goods Sold | 27.00 | 234,515,483 | 432,636,481 |
| Gross profit | | 80,415,318 | 126,752,919 |
| Less: Operating Expenses: | | 12,363,384 | 21,418,325 |
| Administrative expenses | 28.00 | 10,736,332.84 | 20,558,819 |
| Distribution expenses | 29.00 | 1,627,050.66 | 859,506 |
| Net profit before finance cost | | 68,051,934 | 105,334,594 |
| Finance cost | 30.00 | 17,184,999 | 7,978,601 |
| Net profit before other Income | | 50,866,935 | 97,355,993 |
| Non Operating Income | 31.00 | 36,546,103 | 1,375,207 |
| Net profit before workers' profit participation funds & tax | | 87,413,038 | 98,731,200 |
| Contribution to workers' profit participation funds | | (4,162,526) | (4,701,486) |
| Net profit before taxation | | 83,250,512 | 94,029,714 |
| Provision for Tax | | (22,206,165) | (13,969,576) |
| Income tax | 32.00 | (19,106,806) | (13,192,226) |
| Deferred tax | 17.00 | (3,099,359) | (777,350) |
| Net profit after tax | | 61,044,347 | 80,060,138 |
| Other Comprehensive Income | | - | (3,517) |
| Unrealized gain/(loss) on securities available for sale | 5.01 | - | (3,908) |
| Related tax | 17.00 | - | 391 |
| | | 61,044,347 | 80,056,621 |

Earnings Per Share (EPS)

33.00

0.61

0.84


Company Secretary


Chief Financial Officer


Director



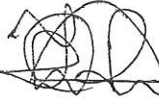



Managing Director


Chairman

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED
Statement of Cash Flows
FOR THE PERIOD ENDED SEPTEMBER 30, 2019

| Particular | September 30, 2019 Taka | September 30, 2018 Taka |
|---|----------------------------|----------------------------|
| A. Cash flows from operating activities | | |
| Collection from customers | 305,306,600 | 556,770,201 |
| Cash paid to Suppliers, Employees & others | (165,693,289) | (518,917,229) |
| Cash generated from operations | 139,613,311 | 37,852,972 |
| Tax paid | (4,522,423) | (7,143,507) |
| Net Cash generated from operations | 135,090,887 | 30,709,465 |
| | | |
| B. Cash flow from investing activities | | |
| Acquisition of property, plant and equipment | - | (26,365,097) |
| Capital work-in-process | | (730,000,000) |
| Investment | (110,525,413) | (59,765,674) |
| Loan to Sister Concern | | |
| Net cash used in investing activities | (110,525,413) | (816,130,771) |
| | | |
| C. Cash flows from financing activities | | |
| Increase/(Decrease) in Long term Borrowing | - | 5,125,091 |
| Increase/(Decrease) in Short term Borrowing | (1,652,503) | (77,483,978) |
| Issue of Share capital | - | 208,333,330 |
| Received Share premium | - | 591,666,658 |
| Dividend Paid | | |
| Interest Paid | (27,233,316) | (14,765,712) |
| Long term loan (repaid) | (7,414,815) | |
| Net cash from/(used in) financing activities | (36,300,634) | 712,875,389 |
| | | |
| D. Net increase/(decrease) in cash and cash equivalents (A+B+C) | (11,735,160) | (72,545,917) |
| E. Opening cash and cash equivalents | 802,925,967 | 118,158,157 |
| F. Effects of currency translation on cash and cash equivalents | | 374,327 |
| G. Closing cash and cash equivalents (D+E+F) | 791,190,807 | 45,986,567 |
| Net Operating Cash Flow Per Share | 1.34 | 0.30 |

Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed as per annexed report on even date.