

AMAN COTTON FIBROUS LIMITED
Statement of Financial Positions (Un-audited)
As at December 31, 2019

particular	December 31, 2019 Taka	June 30, 2019 Taka
ASSETS		
Non Current Assets	1,965,446,010	1,994,467,256
Property, plant & equipment	1,680,925,932	1,709,947,178
Capital Work in Progress	284,520,078	284,520,078
Current Assets	3,884,520,923	3,612,483,079
Investment in listed securities	77,705	93,035
Inventories	1,232,602,788	1,303,409,409
Accounts & Other Receivable	552,433,239	574,722,918
Advance, deposits & pre-payments	665,982,927	676,463,841
Loan to sister concern	583,245,322	254,867,909
Cash & Bank Balances	850,178,941	802,925,966
TOTAL ASSETS	5,849,966,933	5,606,950,335
EQUITY AND LIABILITIES		
Shareholders' Equity	4,409,253,604	4,311,666,884
Share capital	1,008,333,330	1,008,333,330
Share premium	576,213,025	576,213,025
Retained earnings	2,559,343,536	2,461,758,349
Available for sale reserve	(18,525)	(20,058)
Revaluation reserve	265,382,238	265,382,238
Non Current Liabilities	160,181,236	153,419,222
Long term loan	53,379,820	46,635,363
Defered tax liability	106,801,416	106,783,859
Current Liabilities	1,280,532,093	1,141,864,229
Accounts Payable	12,377,569	18,013,834
Short Term loan	1,105,194,325	943,482,883
Current portion of long term loan	14,829,630	29,659,260
Liabilities for expenses & others	74,646,924	74,834,598
Provision for tax	73,483,646	75,873,654
TOTAL EQUITY AND LIABILITIES	5,849,966,933	5,606,950,335
NAV Per Share (With Revaluation reserves)	43.73	42.76
NAV Per Share (Without Revaluation reserves)	41.10	39.02

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka

Date: January 29, 2020

AMAN COTTON FIBROUS LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Un-audited)
FOR THE PERIOD ENDED December 31, 2019

particular	Note	Six Months Ended		2nd Quarter Ended	
		July 01 to December 31, 2019 Taka	July 01 to December 31, 2018 Taka	Oct 01 to December 31, 2019 Taka	Oct 01 to December 31, 2018 Taka
Revenue		585,250,481	783,357,180	270,319,680	223,967,780
Cost of Goods Sold		(422,157,695)	(570,785,988)	(194,564,834)	(138,149,507)
Gross profit		163,092,786	212,571,192	75,754,845	85,818,273
Less: Operating Expenses:		31,752,265	27,420,273	14,959,467	6,001,948
Administrative expenses		25,143,261	25,772,685	10,002,724	5,213,866
Distribution expenses		6,609,004	1,647,588	4,956,743	788,082
Net profit before finance cost		131,340,521	185,150,919	60,795,378	79,816,325
Finance cost		(63,697,069)	(8,653,240)	(32,453,976)	(674,639)
Net profit before other Income		67,643,452	176,497,679	28,341,403	79,141,686
Non Operating Income		52,631,439	1,392,778	37,394,527	17,571
Net profit before workers' profit participation funds & tax		120,274,890	177,890,457	65,735,930	79,159,257
Contribution to workers' profit participation funds		(5,727,376)	(8,470,974)	(3,130,282)	(3,769,488)
Net profit before taxation		114,547,514	169,419,483	62,605,648	75,389,769
		(16,943,235)	(25,156,940)	(15,100,386)	(11,187,364)
Income tax		(16,925,678)	(23,361,797)	(10,564,468)	(10,169,571)
Deferred tax		(17,557)	(1,795,143)	(4,535,918)	(1,017,793)
Net profit after tax		97,604,279	144,262,543	47,505,262	64,202,405
Other Comprehensive Income		(19,092)	30,435	(17,559)	33,952
Unrealized gain/(loss) on securities available for sale		(15,330)	33,817	(15,330)	37,725
Related tax		(3,762)	(3,382)	(2,229)	(3,773)
		97,585,187	144,292,978	47,487,703	64,236,358

Earnings Per Share (EPS)

0.97 1.47 0.47 0.63

Company Secretary

Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka

Date: January 29, 2020

AMAN COTTON FIBROUS LIMITED
Statement of Changes in Equity
FOR THE PERIOD ENDED DECEMBER 31, 2019

particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
2019-20						
Balance at 01 July 2019	1,008,333,330	576,213,025	2,461,758,349	(22,287)	265,382,238	4,311,664,655
Net profit for the Period			97,585,187			97,585,187
Other comprehensive income				3,762		3,762
Balance at 31 December 2019	<u>1,008,333,330</u>	<u>576,213,025</u>	<u>2,559,343,536</u>	<u>(18,525)</u>	<u>265,382,238</u>	<u>4,409,253,604</u>
2018-19						
Balance at 01 July 2018	800,000,000	-	2,321,261,057	(28,850)	265,382,238	3,386,614,445
Issued Share Capital	208,333,330	-				208,333,330
Share Premium		591,666,658				591,666,658
Net profit for the year		-	144,262,543			144,262,543
Cash Dividend		-	(100,833,333)			(100,833,333)
Unrealized Gain or loss				33,817		33,817
Related Tax				(3,382)		(3,382)
Other comprehensive income						
Balance at 31 December 2018	<u>1,008,333,330</u>	<u>591,666,658</u>	<u>2,364,690,268</u>	<u>1,585</u>	<u>265,382,238</u>	<u>4,230,074,079</u>

Company Secretary

Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka

Date: January 29, 2020

AMAN COTTON FIBROUS LIMITED
Statement of Cash Flows (Un-audited)
FOR THE PERIOD ENDED DECEMBER 31, 2019

particular	December 31, 2019 Taka	December 31, 2018 Taka
A. Cash flows from operating activities		
Collection from customers	662,049,792	813,062,046
Cash paid to Suppliers, Employees & others	(329,416,659)	(636,356,538)
Cash generated from operations	332,633,133	176,705,508
Tax paid	(10,580,600)	(1,753,570)
Net Cash generated from operations	322,052,533	174,951,938
B. Cash flow from investing activities		
Acquisition of property, plant and equipment	-	(26,365,097)
Capital work-in-process	-	(737,752,192)
Investment	(328,377,413)	(44,000,115)
Loan to Sister Concern	-	1,543,038
Advance against Land Development	-	3,006
Dividend Income	-	8,724,658
Interest on FDR and Bank Accounts	-	-
Net cash used in investing activities	(328,377,413)	(797,846,702)
C. Cash flows from financing activities		
Increase/(Decrease) in Long term Borrowing	-	(3,276,863)
Increase/(Decrease) in Short term Borrowing	161,711,442	(123,438,135)
Issue of Share capital	-	208,333,330
Received Share premium	-	591,666,658
Dividend Paid	-	(100,833,333)
Interest Paid	(95,775,562)	(24,704,196)
Long term loan (repaid)	(12,358,025)	-
Net cash from/(used in) financing activities	53,577,855	547,747,461
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	47,252,975	(75,147,304)
E. Opening cash and cash equivalents	802,925,966	118,158,157
F. Effects of currency translation on cash and cash equivalents	-	198,623
G. Closing cash and cash equivalents (D+E+F)	850,178,941	43,209,476
Net Operating Cash Flow Per Share	3.19	1.74

Company Secretary

Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka

Date: January 29, 2020