

AMAN COTTON FIBROUS LIMITED
Statement of Financial Positions(Unaudited)
As at March 31, 2020

particular	Note	March 31, 2020 Taka	June 30, 2019 Taka
ASSETS			
Non Current Assets		2,070,310,613	1,994,467,256
Property, plant & equipment	3.00	1,950,935,387	1,709,947,178
Capital Work in Progress	4.00	119,375,226	284,520,078
Current Assets		3,958,407,170	3,612,483,079
Investment in listed securities	5.00	64,779	93,035
Inventories	6.00	1,253,404,324	1,303,409,409
Accounts & Other Receivable	7.00	536,332,007	574,722,918
Advance, deposits & pre-payments	8.00	713,656,363	676,463,841
Loan to sister concern	9.00	608,244,668	254,867,909
Cash & Bank Balances	10.00	846,705,029	802,925,966
TOTAL ASSETS		6,028,717,783	5,606,950,335
EQUITY AND LIABILITIES			
Shareholders' Equity		4,407,268,785	4,311,666,884
Share capital	11.00	1,008,333,330	1,008,333,330
Share premium	12.00	573,915,844	576,213,025
Retained earnings	13.00	2,559,682,862	2,461,758,349
Available for sale reserve	14.00	(45,489)	(20,058)
Revaluation reserve	15.00	265,382,238	265,382,238
Non Current Liabilities		159,170,287	153,419,222
Long term loan	16.00	47,204,741	46,635,363
Deferred tax liability	17.00	111,965,546	106,783,859
Current Liabilities		1,462,278,711	1,141,864,229
Short Term loan	18.00	1,269,142,106	943,482,883
Current portion of long term loan	19.00	22,244,445	29,659,260
Accounts Payable	20.00	17,042,174	18,013,834
Liabilities for expenses & others	21.00	72,973,810	74,834,598
Provision for tax	22.00	80,876,177	75,873,654
TOTAL EQUITY AND LIABILITIES		6,028,717,783	5,606,950,335
NAV Per Share (With Revaluation reserves)		43.71	42.76
NAV Per Share (Without Revaluation reserves)		41.08	40.13

These financial statements should be read in conjunction with the annexed notes

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka

Date: November 08, 2020


AMAN COTTON FIBROUS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)
FOR THE PERIOD ENDED MARCH 31, 2020

particular	Note	Nine Months Ended		3rd Quarter Ended	
		Amount in Taka		Amount in Taka	
		July 01, 2019 to Mar 31, 2020	July 01, 2018 to Mar 31, 2019	Jan 01 to Mar 31, 2020	Jan 01, 2019 to Mar 31, 2019
Revenue	26.00	902,415,243	1,160,707,720	317,164,764	377,350,540
Cost of Goods Sold	27.00	(703,150,221)	(876,565,222)	(293,835,032)	(305,779,234)
Gross profit		199,265,022	284,142,498	23,329,732	71,571,306
		22%	24%	7%	19%
Less: Operating Expenses:		(46,830,306)	(35,066,898)	(15,255,867)	(7,646,625)
Administrative expenses	28.00	(37,016,293)	(32,529,319)	(12,050,858)	(6,756,634)
Distribution expenses	29.00	(9,814,013)	(2,537,579)	(3,205,009)	(889,991)
Net profit before finance cost		152,434,716	249,075,600	8,073,865	63,924,681
Finance cost	30.00	(83,876,877)	(14,132,113)	(28,179,808)	(5,478,873)
Net profit before other Income		68,557,839	234,943,487	(20,105,943)	58,445,808
Non Operating Income	31.00	95,828,428	1,955,494	43,196,989	562,716
Net profit before workers' profit participation funds & tax		164,386,267	236,898,981	23,091,047	59,008,524
Contribution to workers' profit participation funds		(7,827,917)	(11,280,904)	(1,099,574)	(2,809,930)
Net profit before taxation		156,558,350	225,618,077	21,991,473	56,198,594
		17%	19%	7%	15%
		(32,897,685)	(34,199,789)	(5,138,188)	(9,042,849)
Income tax	32.00	(27,715,998)	(30,722,314)	(5,002,523)	(7,360,517)
Deferred tax	17.00	(5,181,687)	(3,477,475)	(135,655)	(1,682,332)
Net profit after tax		123,660,665	191,418,289	16,853,285	47,155,745
		14%	16%	5%	12%
Other Comprehensive Income		(25,431)	8,792	(31,081)	21,643
Unrealized gain/(loss) on securities available for sale	5.01	(28,256)	9,769	(28,256)	24,048
Related tax	17.00	2,825	(977)	(2,825)	(2,405)
		123,635,234	191,427,081	16,822,204	47,177,389
		14%	16%	5%	13%
Earnings Per Share (EPS)		1.23	1.94	0.17	0.48

These financial statements should be read in conjunction with the annexed notes

Company Secretary

Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka

Date: November 08, 2020

AMAN COTTON FIBROUS LIMITED

Statement of Changes in Equity (Unaudited)
FOR THE HALF PERIOD ENDED MARCH 31, 2020

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	573,915,844	2,461,758,349	(20,058)	265,382,238	4,309,369,703
Net profit for the Period			123,660,665			123,660,665
Cash Dividend						
Dividend Payable			(28,033,333)			(28,033,333)
IPO Expenses		(2,297,181)	2,297,181			
Unrealized Gain or loss				(25,431)		(25,431)
Other comprehensive income						
Balance at 31 March 2020	1,008,333,330	571,618,663	2,559,682,862	(45,489)	265,382,238	4,404,971,604
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 Period			191,418,289			191,418,289
Cash Dividend						
Unrealized Gain or loss				9,769		9,769
Related Tax				(977)		(977)
Other comprehensive income						
Balance at 31 March 2019	1,008,333,330	591,666,658	2,512,679,346	(20,058)	265,382,238	4,378,041,514

Company Secretary

Chief Financial Officer

Managing Director

Chairman

Place: Dhaka

Date: November 08, 2020

AMAN COTTON FIBROUS LIMITED

(unaudited) Statement of Cash Flows
FOR THE PERIOD ENDED MARCH 31, 2020

particular	Note	March 31, 2020 Taka	Mach 31, 2019 Taka
A. Cash flows from operating activities			
Collection from customers		1,064,657,150	1,172,851,140
Cash paid to Suppliers, Employees & others		(693,801,057)	(1,114,390,172)
Cash generated from operations		370,856,093	58,460,968
Tax paid		(13,429,816)	(9,001,647)
Net Cash generated from operations		357,426,277	49,459,321
B. Cash flow from investing activities			
Acquisition of property, plant and equipment		(284,520,078)	
Capital work-in-process		165,144,852	(26,365,097)
Investment			(728,022,514)
Loan to Sister Concern		(353,376,759)	(44,000,115)
Advance against Land Development		-	1,543,038
Dividend Income			3,006
Net cash used in investing activities		(472,751,985)	(796,841,682)
C. Cash flows from financing activities			
Increase/(Decrease) in Long term Borrowing		(6,845,437)	(1,398,199)
Increase/(Decrease) in Short term Borrowing		325,659,223	(58,324,725)
Issue of Share capital		-	208,333,330
Received Share premium			591,666,658
Dividend Paid		(23,176,954)	45,933,037
Interest Paid		(136,532,062)	(45,743,952)
Net cash from/(used in) financing activities		159,104,770	740,466,149
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		43,779,062	(6,916,212)
E. Opening cash and cash equivalents		802,925,967	118,158,157
F. Effects of currency translation on cash and cash equivalents			212,158
G. Closing cash and cash equivalents (D+E+F)		846,705,029	111,454,103
Net Operating Cash Flow Per Share		3.54	0.50

These financial statements should be read in conjunction with the annexed notes.

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka

Date: November 08, 2020

Amount in Taka	
March 31, 2020	June 30, 2019

3.00 Property, Plant and Equipment:

Land & Land Development	478,046,073	478,046,073
Building & Civil Construction	1,276,926,295	1,011,369,393
Plant & Machinery	184,753,003	208,172,398
Electrical Installation	5,184,810	5,605,200
Electrical Equipment	1,545,279	1,670,572
Gas Line Installation	656,560	709,794
Fire Equipment	163,826	184,593
Vehicle	2,310,804	2,718,593
Office Equipment	243,586	263,336
Computer & IT Equipment	130,700	153,765
Furniture & Fixture	974,452	1,053,461
	1,950,935,387	1,709,947,178

3.01 Movement of Fixed Assets

Fixed Assets at cost :

Opening Balance	3,016,726,868	2,626,554,699
Add: Addition during the Period (transferred from CWIP)	284,520,078	390,172,169
Closing Balance	3,301,246,946	3,016,726,868
Less: Accumulated Depreciation	(1,350,311,559)	(1,306,779,690)
Written Down Value (WDV)	1,950,935,387	1,709,947,178

4.00 Movement in Capital Work in Progress

New Factory Building is being constructed on 316.25 DCM Land at Sreepur, Dist-Gazipur, to produce specialized yarn to fulfill the market demand. This is made up as under :

Opening balance	284,520,078	
Factory Building	50,113,595	410,028,050
Worker's Dormitories	45,153,667	80,774,970
Ducting	12,659,183	72,260,585
Road & Boundary Wall	5,035,228	49,754,580
Staff Quarter	6,413,553	61,874,062
Total	403,895,304	674,692,247
Transferred to fixed assets	284,520,078	(390,172,169)
Closing balance	119,375,226	284,520,078

5.00 Investment in Listed Securities :

This represents investment in listed shares

Market Value of Securities	64,779	93,035
	64,779	93,035

Detail descriptions of the securities are as under.

Name of the Securities	Quantity	Cost Value (Tk)	Market Value (Tk)	Unrealised Gain/(Loss)
Meghna Life	1,503	115,322	64,779	(50,543)
	1,503	115,322	64,779	(50,543)

5.01 Unrealized Gain / (Loss) during the Period:

Unrealized Gain / (Loss) as per Current Year Portfolio Statement	(50,543)	(22,287)
Unrealized Gain / (Loss) as per Last Year Portfolio Statement	(22,287)	(32,056)
Unrealized Gain / (Loss) during the Period:	(28,256)	9,769

6.00 Inventories :

Finished Goods	6.01	36,709,269	115,211,489
Working-in-process	6.02	31,090,750	25,684,202

		Amount in Taka	
		March 31, 2020	June 30, 2019
Raw Materials	6.03	1,155,188,435	1,124,585,415
Packing Materials	6.04	4,110,655	3,914,835
Other Materials	6.05	26,305,215	34,013,468
		1,253,404,324	1,303,409,409
7.00 Accounts and Other Receivables:			
Accounts Receivables (Notes-7.01)		437,193,234	525,764,330
Other Receivables (Notes-7.02)		99,138,773	48,958,588
		536,332,007	574,722,918
7.01 Accounts Receivable :			
Opening Balance		525,764,330	818,908,198
Add: Sales during the Period		902,415,243	1,278,886,621
Available for collection		1,428,179,572	2,097,794,819
Less: Realized during the Period		(1,009,094,934)	(1,593,807,710)
		419,084,638	503,987,109
Add: Translated Foreign Exchange Gain/(Loss) (Note-31.01)		18,108,595	21,777,221
		437,193,234	525,764,330
7.02 Other Receivables :			
Interest Receivable from Sister Concern		99,138,773	48,958,588
7.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994			
Maturity less than 6 months		437,193,234	525,764,330
Maturity more than 6 months		99,138,773	48,958,588
		536,332,007	574,722,918
Debts considered Good & Secured		437,193,234	284,089,199
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		99,138,773	48,958,588
Debts due from companies under same management		241,675,131	241,675,131
Maximum debt due by directors or officers & staffs at any time		-	-
All the debts are considered good as it has been made through letter of credit.			
8.00 Advances, Deposits & Pre-Payments :			
This is made-up as follows:			
a) Advance-			
Advance against Income tax	8.01	21,062,002	7,632,186
Advance against work		-	-
Advance against Purchases		485,478,006	485,478,006
Advance against Expenses		13,882,705	
Advance against Land Purchase		123,337,500	123,337,500
Advance against Land Development		9,227,119	9,227,119
Advance against L/C Margin		29,207,656	29,207,656
Advance against Loan Installment		2,288,130	2,288,130
Advance against C&F agency & Others		10,893,164	1,013,164
		-	-
		695,376,283	658,183,761
b) Security Deposits-			
Mymensingh PBS-2 for Electricity Connection		746,250	746,250
BTCL for T & T Line Connection		18,000	18,000
Titas Gas T & D Co.Ltd. for Gas Connection		6,320,415	6,320,415
Bank Guarantee for Titas Gas Connection		11,195,415	11,195,415
		18,280,080	18,280,080
		713,656,363	676,463,841

		Amount in Taka	
		March 31, 2020	June 30, 2019
8.01 Advance income tax:			
Opening balance		7,632,186	-
Add: Addition during the year:		-	-
TDS on export proceeds realisation & interest		5,191,970	4,365,318
TDS on FDR Interest Income		4,237,846	3,266,868
AIT		4,000,000	-
Adjustment during the year		-	-
Closing balance		21,062,002	7,632,186
8.01 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994			
Maturity less than 6 months		21,062,002	658,183,761
Maturity more than 6 months			18,280,080
		21,062,002	676,463,841
Advance, deposits & prepayments considered good & secured		21,062,002	553,126,341
Advance, deposit & prepayments considered Good without security			-
Advance, deposit & prepayments considered doubtful & bad			-
Advance, deposit & prepayments due by directors or other officers & staffs			123,337,500
Advance, deposit & prepayments due from companies under same management			-
Maximum advance due by directors or officers & staffs at any time			-
		21,062,002	676,463,841
9.00 Loan to Sister Concern			
Temporary loan has been provided to the following concern of Aman Group at interest of 11% for their Operational purpose. This amount will be adjusted within the shortest time.			
Aman Cement Mills Unit 2 Ltd		82,396,832	90,818,581
Akin Carrier Ltd		51,938,696	
Aman Agro Industries Ltd		23,090,000	
Aman Food Limited.		92,955,000	
Aman Jute Fibrous Ltd		48,617,500	43,515,000
Aman Tex Unit-2 Ltd		24,608,749	
A.M.Cold Storage Ltd		34,690,000	
Anwara Mannan Textiles Mills Ltd		145,534,328	120,534,328
Anwara Poultry Hatchery Ltd		10,115,850	
Juvenile Trade International		94,297,713	
		608,244,668	254,867,909
		583,245,322	
10.00 Cash and Cash Equivalents :		24,999,346	
This is made-up as follows:			
Cash in hand		590,413	2,090,178
Cash at Banks	10.01	35,638,430	41,558,973
FDR	10.02	810,476,186	759,276,816
		846,705,029	802,925,966
10.01 Details Break-up of cash at Bank is as follows :			
Bank Al- Falah Ltd, Dhaka-0623		31,324	32,819
Bank Asia , Uttara Br. Islamic wing -0167		5,880	6,800
City Bank Ltd, Principal Branch-1001-CD		2,460,507	2,463,352
City Bank Ltd, Principal Branch-1001-USD		132	2
City Bank Ltd, Principal Branch-1002-EURO		5,083	55
City Bank Ltd, Principal Branch-1003-GBP		-	-
Commercial Bank of Ceylon-188		19,433,273	
EXIM Bank Ltd. Mawna Br.		5,514	6,089
EXIM Bank Ltd. Rajuk Br.		10,989	11,334
IBBL , Ramna, Dhaka FCAD ORQ		659,110	286,202

	Amount in Taka	
	March 31, 2020	June 30, 2019
IBBL, Mawna Br.-170	31,691	322,759
IBBL, Palton Br.-143306	4,901	4,901
IBBL, Ramna Br, SND-5114	396,665	391,132
IBBL, Ramna Branch-2179	12,655	29,715
IBBL, Ramna Branch, MDA-10007	699,141	796,029
IBBL, Ramna, Dhaka FCAD ERQ	137,792	622,484
IBBL, Uttara Br.-3244	49,828	64,718
Meghna Bank Ltd, Uttara Branch-0000001	8,837,289	22,814,043
Meghna Bank Ltd, Uttara Branch-0000007	933,439	9,057,383.47
NBL, Dilkusha Br.	2,801	-
NCC Bank Uttara br-1805	3,505	3,505
ONE Bank Ltd., Motijheel Branch,	152,656	581,657
Prime Bank Ltd, Motijheel Br. -675	156	2,226
Prime Bank Ltd, Uttara Br.-178	1,317,150	242,821
Pubali Bank, Principal Br,	62,830	63,405
Shahjalal Islami Bank Ltd, Dhaka Main Br.,	47,584	47,929
South Bangla Agriculture & Commerce Bank Ltd,	-	285
Woori Bank, Uttara Branch-1252	245,109	3,705,170
Woori Bank, Uttara Branch	91,424	5,662
Woori Bank, Uttara Branch	-	-
	35,638,430	41,558,973

10.02 Fixed Deposit:

Meghna Bank FDR A/C: 111225300000392

Opening Balance	115,278,514	
FDR	-	110,000,000
Add: Interest received	7,933,206	5,865,016
Available for collection	123,211,720	115,865,016
Less: TDS	(793,321)	(586,502)
Less: Excise duty	(25,000)	(25,000)
Closing Balance	122,393,400	115,278,514

Meghna Bank FDR A/C: 111225300000385

Opening Balance	209,572,996	-
Add:	-	200,000,000
Add: Interest received	14,648,619	10,664,440
Available for collection	224,221,615	210,664,440
Less: TDS	(146,486.19)	(1,066,444)
Less: Excise duty	(25,000)	(25,000)
Closing Balance	224,050,129	209,572,996

Meghna Bank FDR A/C: 111225300000395

Opening Balance	73,171,573	-
Add:	-	70,000,000
Add: Interest received	4,908,730	3,551,747
Available for collection	78,080,303	73,551,747
Less: TDS	(490,873)	(355,175)
Less: Excise duty	(25,000)	(25,000)
Closing Balance	77,564,430	73,171,573

Al Arafah MTDR A/C: 0171310102322

	Amount in Taka	
	March 31, 2020	June 30, 2019
Opening Balance	157,116,233	-
Add:	-	150,000,000
Add: Interest received	7,532,594	7,962,480
Available for collection	164,648,827	157,962,480
Less: TDS	(753,259)	(796,247)
Less: Excise duty	(25,000)	(50,000)
Closing Balance	163,870,567	157,116,233

Commercial bank of Cylon FDR A/C: 380600010330

Opening Balance	204,137,500	-
Add:	-	200,000,000
Add: Interest received	20,539,068	4,625,000
Available for collection	224,676,568	204,625,000
Less: TDS	(2,053,907)	(462,500)
Less: Excise duty	(25,000)	(25,000)
Closing Balance	222,597,661	204,137,500

11.00 Share Capital - Paid up :

Share Capital represents the followings:

Authorized:

200,000,000 Ordinary Shares of Taka 10 each.	2,000,000,000	2,000,000,000
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Issued subscribed and fully paid up capital:

80,000,000 Ordinary shares of Taka 10 each.	800,000,000	800,000,000
2,03,33,333 Ordinary Shares of Taka 10 each through Initial Public Opening	208,333,330	208,333,330
	1,008,333,330	1,008,333,330

11.01 Share Holding Position :

Particulars of share holders and their share holding position is as under:

Name of the Shareholders	Number of Shares		%	Amount in Taka	
	31-Mar-20	30-Jun-19		31-Mar-20	30-Jun-19
Md. Rafiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Shofiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toufiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toriqul Islam	22,800,000	22,800,000	22.61%	228,000,000	228,000,000
Ms. Mukta Islam	3,600,000	3,600,000	3.57%	36,000,000	36,000,000
Ms. Sajeda Islam	3,600,000	3,600,000	3.57%	36,000,000	36,000,000
Aman Seed Storage Ltd.	3,200,000	3,200,000	3.17%	32,000,000	32,000,000
Institute & Foreign Shareholders	10,004,996	10,004,996	9.92%	125,000,000	125,000,000
General Public	10,828,337	10,828,337	10.74%	83,333,330	83,333,330
	100,833,333	100,833,333	100%	1,008,333,330	1,008,333,330

11.02 Classification of shares by holding :

Slabs by Number of Shares	Number of Share Holders		No. of Shares		Holding %
	31-Mar-20	30-Jun-19	31-Mar-20	30-Jun-19	
Less than 500	3800	3,250.00	630,350	607,653	0.63%
From 501 to 5,000	3135	3,540	2,630,150	2,277,800	2.61%
From 5,001 to 10,000	1398	1,500.00	2,840,320	3,099,110	2.82%
From 10,001 to 20,000	1120	1,050.00	1,525,980	2,291,750	1.51%
From 20,001 to 30,000	230	750.00	4,899,100	3,011,220	4.86%
From 30,001 to 40,000	80	100.00	2,750,200	2,509,250	2.73%
From 40,001 to 50,000	72	80.00	3,020,590	3,510,800	3.00%
From 50,001 to 1,00,000	18	25.00	1,220,450	1,478,105	1.21%

			Amount in Taka	
			March 31, 2020	June 30, 2019
From 1,00,001 to 1,000,000	9	10.00	1,326,193	2,047,645
Above 1,000,000	7	7.00	80,000,000	80,000,000
	9,869	10,312	100,843,333	100,833,333
				100%
12.00 Share premium :				
Eligible investors			576,213,025	375,000,000
General Public				216,666,658
			576,213,025	591,666,658
IPO Expenses			(2,297,181)	(15,453,633)
			573,915,844	576,213,025
13.00 Retained Earnings :				
Opening Balance			2,461,758,349	2,321,474,844
Add: Net profit after Tax during the Period			123,660,665	204,829,872
Less: Dividend Payable			(28,033,333)	(80,000,000)
Add: IPO Expenses			2,297,181	15,453,633
			2,559,682,862	2,461,758,349
14.00 Available for sale reserve :				
Opening balance			(22,287)	(32,056)
Add. Addition during the period			(28,256)	9,769
			(50,543)	(22,287)
Adjustment for deferred tax on fair value of share			5,054	2,229
			(45,489)	(20,058)
15.00 Revaluation surplus :				
Revaluation surplus made on Land and Land Development in the year 2013 by the approved enlisted valuer S.H.Khan & Co. Chartered Accountants. Details are shown as follows :				
Fair Value/Market Value			464,338,000	464,338,000
Book Value			185,025,622	185,025,622
Revaluation surplus			279,312,378	279,312,378
Adjustment for deferred tax on revalued assets			(13,930,140)	(13,930,140)
			265,382,238	265,382,238
Adjustment for deferred tax on revaluation surplus of land has been calculated @ 3% on fair value or market value as per section 53H of the Income Tax Ordinance 1984.				
Name of the Valuer : S.H. KHAN & CO. Chartered Accountants. Address: Raz Bhaban (1st floor), 29 Dilkusha C/A, Dhaka-1000. Date of Revaluation: 15 May, 2013				
16.00 Long Term Borrowings - Net of Current Maturity :				
This represents amount payable to Islami Bank Bangladesh Limited, Ramna Branch, Dhaka for implementation of project.				
16.01 Islami Bank Bangladesh Ltd.				
Opening Balance at 1st July			-	6,702,243
Add, Addition made during the period			-	-
Add: Profit & Rent Charged which are paid/ Payable for the period			-	350,165
			-	7,052,408
Less: Payment made during the period				
Principal			-	(6,702,243)
Profit & Rent			-	(350,165)
Closing Balance at 31 March			-	-
Less: Current maturity transferred to current Liability				-
Balance after current maturity			-	-
16.02 Union Capital Limited				
This is made up as follows:				
Opening Balance			76,294,623	75414663

Amount in Taka	
March 31, 2020	June 30, 2019
Add, Addition made during the Period	-
Add, Interest Charged during the Period	5,512,588
	10,336,304
	81,807,211
Less, Payment made during the Period	(12,358,025)
	(9,456,344)
Closing Balance at the period	69,449,186
Less: Current maturity transferred to current Liability	(22,244,445)
	(29,659,260)
Balance after current maturity	47,204,741
	46,635,363
Total Balance after Current Maturity at March 31	47,204,741
	46,635,363

16.03	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
	Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	HPSM	842,143,773	11-01-2007 to 29-03-2019	9%	Land, Building & Machine
	Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	HPSM	34,866,198	14-12-2014 to 19-05-2019	9%	Land, Building & Machine
	Union Capital Ltd, 73 Sonargaon Road, Dhaka	Term Finance	100,000,000	60 Months	9.00%	175 Decimal Land

17.00 Deferred Tax :

As at 31 March 2020	Carrying amount	Tax base	Taxable/ deductible temporary difference	
			March 31, 2020	June 30, 2019
Property, plant & equipments except land at cost	1,188,369,236	564,947,164	623,422,072	568,226,137
Accounts receivables	437,193,234	419,084,638	18,108,595	21,777,221
Cash & cash Equivalents	-	-	-	-
Investment in listed securities	64,779	115,322	(50,543)	(22,287)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	2,089,965,249	1,169,172,746	920,792,503	869,293,449
Tax on business income			15%	15%
Regular tax			25%	35%
Tax on capital gain of share			10%	10%
Tax on capital gain on land			3%	3%
Closing deferred tax liabilities/(assets)-at cost			98,040,460	92,855,948
Closing deferred tax liabilities/(assets)-at fair value of securities			(5,054)	(2,229)
Closing deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
Total closing deferred tax liabilities/(assets)			111,965,546	106,783,859
Opening deferred tax liabilities/(assets)-at cost			92,855,948	70,714,161
Opening deferred tax liabilities/(assets)-at fair value of securities			(2,229)	(3,206)
Opening deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
Total opening deferred tax liabilities/(assets)			106,783,859	84,641,095
Deferred tax expense/(income)-at cost			5,184,512	22,141,787
Deferred tax expense/(income)-at fair value			(2,825)	977
Deferred tax expense/(income)-at revaluation			-	-
Total deferred tax expense/(income)			5,181,687	22,142,764

18.00 Short Term Borrowings :

The following represents loan sanctioned by the Islami Bank Bangladesh Ltd, Ramna Branch, Dhaka, Meghna Bank Ltd, Uttara Branch, Dhaka and Standard Bank Ltd, Principal Branch, Dhaka to provide working capital of the company which is fully secured by hypothecation of inventory.

Short Term Loan	1,269,192,631	943,533,408
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha	(50,525)	(50,525)
Total Balance	1,269,142,106	943,482,883

18.01 Details of the sanction are as under .

Name of Bank	Nature	Sanction Limit	Tenure	Interest rate	Security
Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	BAI MURABAHA/TR/	700,000,000	Below one year	14%	

				Amount in Taka	
				March 31, 2020	June 30, 2019
Standard Bank Ltd, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	9%	Inventory Hypothecation
Meghna Bank Ltd, Uttara Branch	LTR	500,000,000	Below one year	9%	
	EDF/UPAS			Six months USD LIBOR plus 2.5% for EDF & UPAS	

19.00 Long Term Borrowings - Current Maturity (Note-14)

22,244,445	29,659,260
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20.00 Accounts Payable :

Opening Balance	18,013,834	9,286,365
Add: Purchased during the period	818,054,620	1,112,762,509
Available for payment	836,068,454	1,122,048,874
Less: Payment made during the period	(819,026,280)	(1,104,035,040)
Balance as on March 31,2020	17,042,174	18,013,834

There is no related party transaction except Aman Packaging Ltd and Aman Packaging & Accessories Ltd. for Packing Material Purchase. Detail have been shown in note no - 35.

21.00 Liabilities for Expenses & Others :

Gas Bill	13,613,103	5,162,607
Salary & wages	4,313,333	5,128,714
Remuneration Payable	400,000	400,000
WPPF Payable	43,994,294	36,166,377
Transportation		
Pragati Insurance		
TDS & VAT Payable	3,692,065	312,265
Audit & Professional fees Payable		330,000
Dividend Payable	4,492,909	24,866,530
Telephone	-	-
Electricity	4,696	4,696
Interest & Others Payable	-	-
IPO Proceeds	2,463,409	2,463,409
	72,973,810	74,834,598

22.00 Provision for tax :

Opening Balance	75,873,654	48,102,556
Add -Provision for the Period	5,002,523	27,771,098
Total Liability	80,876,177	75,873,654
Less: Adjustment during the Period	-	-
Total Tax Liability	80,876,177	75,873,654

23.00 Net Asset Value (NAV) :

NAV per share with revaluation :

Shareholders' Equity including revaluation surplus	4,407,268,785	4,311,666,884
Number of ordinary shares outstanding	100,833,333	100,833,333
Net Asset Value (NAV) per Share	43.71	42.76

NAV per share without revaluation :

Shareholders' Equity excluding revaluation surplus	4,141,886,547	4,046,284,646
Number of ordinary shares outstanding	100,833,333	100,833,333
Net Asset Value (NAV) per Share	41.08	40.13

Par Value of Share	10.00	10.00
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24.00 Net Operating Cash Flow Per Share (NOCFPS):

Net Cash Generated from Operating Activities
Number of ordinary shares outstanding
Net Operating Cash Flow Per Share (NOCFPS)

Amount in Taka	
March 31, 2020	June 30, 2019
357,426,277	442,695,307
100,833,333	100,833,333
3.54	4.39

25.00 Statement of Cash Flows :

Statement of Cash Flows have been prepared in accordance with IAS 7 " Statement of Cash Flows " and the cash flow from the operating activities are shown under direct method as prescribed. Reconciliation of net profit with cash flows from operating activities :

Net profit after Tax	123,660,665	204,829,872
Depreciation	43,531,869	64,453,114
Inventories	50,005,085	(319,832,835)
Accounts & other receivable	38,390,911	265,108,398
Advance deposit prepayments	(37,192,521)	136,822,529
Accounts payable	(971,660)	8,727,469
Liabilities for exp and others	(1,860,788)	(38,986,305)
Deferred tax liability	5,184,512	22,142,764
Provision for Tax	5,002,523	27,771,098
Finance cost	83,876,877	96,529,715
Interest on investment	-	-
Translation gain on cash	-	(3,006)
Dividend income	-	(977)
Deffered Tax	(2,825)	(977)
	309,624,646	467,561,837

8,207,158

39594473.43

47,801,631

	July 01, 2019 to March 31, 2020 Taka	Jan 01 to March 31, 2020 Taka	
26.00 Sales :			
Carded-Yarn	365,311,415	117,350,963	611,868,586
Combed -Yarn	537,103,828	199,813,801	667,018,035
	902,415,243	317,164,764	1,278,886,621

Quanty in MT-

Carded-Yarn	246.50	1,296	506	2,345
Combed -Yarn	297.50	1,625	722	2,334
		2,921	1,228	4,679

27.00 Cost of Sales :

Raw materials consumption [Note-27.01]	438,913,552	152,899,653	742,239,027
Packing materials consumption [Note- 27.03]	7,544,615	2,951,323	10,161,586
Factory Overhead [Note-21.05]	183,596,382	62,735,952	248,957,529
Prime Cost	630,054,549	218,586,927	1,001,358,142
Opening WIP [Note-6.02]	25,684,202	24,553,628	13,005,000
Closing WIP [Note-6.02]	(31,090,750)	(31,090,750)	(25,684,202)
Cost of prouduction	624,648,001	212,049,805	988,678,940
Opening finished goods [Note-6.01]	115,211,489	118,494,496	79,239,126
Closing Finished goods [Note 6.01]	(36,709,269)	(36,709,269)	(115,211,489)
	703,150,221	293,835,032	952,706,577

28.00 Administrative Expenses :

Salary and Allowances	11,392,548	3,971,892	9,994,211
Directors Remuneration	3,600,000	1,200,000	4,800,000
Board meeting fee			402,500
Office Rent			981,000
Delivery Expenses			135,749
Electricity	42,492	14,088	57,364

		Amount in Taka	
		March 31, 2020	June 30, 2019
Fax and Mobile Exp			182,647
Postage and Courier	100		9,654
Entertainment			607,780
Local Conveyance	158076	99,228	188,642
Stationery	371,288		241,543
Office Supplies			53,437
Gardening	610		3,432
Fuel, Oil and Lubricants			810,658
Fees, Forms, and Renewals	1,184,218	1,044,655	495,853
Misc. Expenses	17,258		488,427
Repair & Maintenance (Civil)	87870	77,165	201,738
Repair & Maintenance (Machine)	2164762	372,729	600,559
Repair & Maintenance (Utility)	235168	51,180	
Repair & Maintenance (Vehicle)	543065	209,140	
Repair & Maintenance (Others)	714,493	67,480	
Advertising & Publisity	307,850	204,160	
Business Promotion Expenses	3,115,859	908,025	
Certificate Expenses	73,382		
Cleaning & Sanitation Expenses	42,000	15,000	
Corporate Office Expenses.	42,750		
Daily Labour	16,450	1,500	
Donation & Gift	171,208		
Entertainment (Head Office)	74,316	31,789	
Excise Duty	29,000	12,000	150,000
Festival Bonus	2,339,633		
Festival Bonus (Head Office)	225,250		
Fuel Oil & Gas (Head Office)	134,328	80,805	
Internet Bill	16,000	4,000	
Legal Expenses	1,341,000	330,000	
Rent For Car	97,450		
Service Charge	104,190	15,160	
Tours and Travels	60,000		
Medical Expenses	7,191	1,478	13,191
Audit & Professional fees			330,000
Bank Charges	3,096,937	1,692,256	1,446,879
Uniform & Liveries			12,678
IPO Expenses	2,297,181	878,047	15,453,633
Road Show			38,231
Repair & Maintenance (Electric)	723858	77,513	206,153
Commercial expenses	11,919		62,171
Paper & Periodicals	-		
Depreciation	2,176,593	691,568	3,222,656
	37,016,293	12,050,858	41,190,786
	(177,826)	25143261	37,194,119
29.00 Selling and Distribution Expenses :			
Carriage Outward	63,750	51280.00	477,546
Advertisement	-		27,764
Delivery Expenses	103,435	38235.00	
Import LC expenses	48,000	24000.00	
Sales Commission	1,364,952	133782.00	
LC Advising	125,262	44175.00	
Sample Expenses	2080261	2080261	1,570,454
Freight Charges	-		-
Tours & Travels	-		138,405
BTMEA	261,920	130960.00	323,960
Other Expenses	-		184,763
L/C Realisation Charges	5,766,433	702316.32	1,714,127

		Amount in Taka	
		March 31, 2020	June 30, 2019
	9,814,013	3,205,009	4,437,019
	6,609,004	9,814,013	
30.00 Financial Expenses :			
Interest on Term Loan	6,096,499	4,272,852	1,823,647
Interest on Short Term Loan	130,435,563	91502710.28	38,932,853
Interest charged on Loan to sister concern	(52,655,185)	-32078492.71	(20,576,692)
	83,876,877	20,179,808	68,494,245
	-	83,876,877	
31.00 Non Operating Income :			
This is arrived at as follows:			
Interest on FDR	55,562,216	30473822.53	25,088,394
Translation Gain/ (Loss) on Cash & Cash Equivalents	-	-	-
Misc. Income	2,632,331	2,632,331	976,001
Dividend Income	-	-	3,006
Transaction Gain/ (Loss)	-	-	-
Translation Gain/ (Loss) on Accounts Receivable	37,633,880	19,525,285	18,108,595
	95,828,428	43,196,989	55,424,911
	63697069.31	83,876,877	

31.01 Transaction Foreign Exchange Gain/(Loss) upon realization :

Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	Total (2019-2020)	Total (2018-2019)
Accounts Receivables	1,027,203,529	1,009,094,934	18,108,595	21,777,221
			18,108,595	21,777,221

31.02 Translation Foreign Exchange Gain/ (Loss)

Particulars	Monetary Assets in USD as per Bank	BDT as on June 30, 2019 @ 84.5	BDT as per Books of Accounts	Gain/(Loss) in Taka (2019-2020)	Gain/(Loss) in Taka (2018-2019)
Accounts Receivables	5,173,884	437,193,234	419,084,638	18,108,595	21,777,221
Cash & Cash Equivalents	118,009	9,971,731	9,971,731	-	-
		447,164,965	429,056,369	18,108,595	21,777,221

32.00 Current Tax :

Net Profit Before Tax	156,558,350	21,991,473	254,742,757
Accounting Depreciation	43,531,869	13,831,355	64,453,114
Unrealized Foreign Exchange Gain/(Loss)	(18,108,595)	(18,108,595)	(21,777,221)
Other Income	(58,194,548)	(25,088,394)	(979,007)
Tax Depreciation	(98,727,804)	(31,270,667)	(164,393,851)
Taxable Business Income	25,059,272	(38,644,828)	132,045,792

A) Regular Tax :

Tax on taxable business income	3,758,891	(5,796,724)	19,806,869
Tax on other income	23,957,107	10,799,247	7,963,628
Tax on dividend income	-	-	601
	27,715,998	5,002,523	27,771,098

B) Minimum Tax :

(i) the minimum tax under sub-section (2); or	5,414,491	1,902,989	7,673,320
(ii) the minimum tax under sub-section (4).	2,895,467	1,074,749	3,621,115
Minimum tax	8,309,958	2,977,738	7,673,320

Tax liabilities (Higher of A & B)	27,715,998	5,002,523	27,771,098
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		Amount in Taka	
		March 31, 2020	June 30, 2019
33.00 Earnings Per Share :	1.23	0.17	2.11
33.01 Basic Earnings per share :			
Net Profit after tax on core Business	27,832,237	(26,343,705)	149,404,961
Weighted Average No. of Shares	100,833,333	100,833,333	97,123,287
Basic Earnings Per Share	0.28	(0.26)	1.54
Non Operating Income	95,828,428	43,196,989	55,424,911
Weighted Average No. of Shares	100,833,333	100,833,333	97,123,287
Basic Earnings Per Share on non operating income	0.95	0.43	0.57
33.02 Diluted Earnings per share :			
Profit after tax	123,660,665	16,853,285	204,829,872
Total existing number of shares	100,833,333	100,833,333	97,123,287
Diluted Earnings per share	1.23	0.17	2.11

AMAN COTTON FIBROUS LIMITED
Annexure of Property, Plant & Equipment
As at March 31, 2020

(a) COST :	ASSET ITEMS	C O S T			Rate	D E P R E C I A T I O N			ANNEXURE-A	
		Balance as at 01.07.2019	Addition during the Period	Balance as at 31.03.2020		Balance as at 01.07.2019	Charged During the Period	Balance as at 31.03.2020	Written down value as on 31.03.2020	Written down value as on 30.06.2019
	Land & Land Development	478,046,073		478,046,073	-	-	-	-	478,046,073	478,046,073
	Building & Civil Construction	1,135,235,068	284,520,078	1,419,755,146	2.5%	123,865,675	18,963,176	142,828,851	1,276,926,295	1,011,369,393
	Plant & Machinery	1,353,036,524		1,353,036,524	15%	1,144,864,126	23,419,395	1,168,283,521	184,753,003	208,172,398
	Electrical Installation	13,388,299		13,388,299	10%	7,783,099	420,390	8,203,489	5,184,810	5,605,200
	Electrical Equipment	5,138,566		5,138,566	10%	3,467,994	125,293	3,593,287	1,545,279	1,670,572
	Gas Line Installation	2,805,322		2,805,322	10%	2,095,528	53,234	2,148,762	656,560	709,794
	Fire Equipment	2,286,100		2,286,100	15%	2,101,507	20,767	2,122,274	163,826	184,593
	Vehicle	19,794,494		19,794,494	20%	17,075,901	407,789	17,483,690	2,310,804	2,718,593
	Office Equipment	1,088,717		1,088,717	10%	825,381	19,751	845,132	243,586	263,336
	Computer & IT Equipment	1,657,230		1,657,230	20%	1,503,465	23,065	1,526,530	130,700	153,765
	Furniture & Fixture	4,250,475		4,250,475	10%	3,197,014	79,010	3,276,024	974,452	1,053,461
	Balance as on 31.03.2020 (a)	3,016,726,868	284,520,078	3,301,246,946		1,306,779,690	43,531,869	1,350,311,559	1,950,935,387	1,709,947,178
	Balance as on 30.06.2019 (a)	2,626,554,699	390,172,169	3,016,726,868		1,242,326,576	64,453,114	1,306,779,690		

(b) REVALUATION :

ASSET ITEMS	C O S T			Rate	D E P R E C I A T I O N			ANNEXURE-A	
	Balance as at 01.07.2019	Addition during the Period	Balance as at 31.03.2020		Balance as at 01.07.2019	Charged During the Period	Balance as at 31.03.2020	Written down value as on 31.03.2020	Written down value as on 30.06.2019
Land & Land Development	279,312,378	-	279,312,378	-	-	-	-	279,312,378	279,312,378
Balance as on 31.03.2020 (b)	279,312,378	-	279,312,378		-	-	-	279,312,378	
Balance as on 30.06.2019 (b)	279,312,378	-	279,312,378	-	-	-	-	279,312,378	
C.Total (a+b)									
Balance as on 30.06.2019 (a+b)	3,296,039,246	284,520,078	3,580,559,324		1,306,779,690	43,531,869	1,350,311,559	2,230,247,765	
Balance as on 30.06.2018 (a+b)	2,905,867,077	390,172,169	3,296,039,246		1,242,326,576	64,453,114	1,306,779,690	1,989,259,557	

Allocation of Depreciation	Ratio	March 31, 2020	June 30, 2019
Manufacturing	95%	41,355,276	61,175,066
Non Manufacturing	5%	2,176,593	3,219,740
		43,531,869	64,394,806

AMAN COTTON FIBROUS LIMITED
Property, Plant & Equipment Schedule
As at 31 March 2020

TAX Depreciation Schedule										
ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				ANNEXURE-A
	Balance as at 01.07.2019	Addition during the Period	Balance as at 31.03.2020	Charged During the Period		Balance as at 31.03.2020	Written down value as on 31.03.2020	Written down value as on 30.06.2019		
Land & Land Development	198,733,695	-	198,733,695	-	-	630,799,024	75,665,407	706,464,431	198,733,695	198,733,695
Building & Civil Construction	1,135,235,068	-	1,135,235,068	20%	20%	1,208,099,922	21,740,490	1,229,840,412	428,770,637	504,436,044
Plant & Machinery	1,353,036,524	-	1,353,036,524	20%	20%	7,761,754	421,991	8,183,745	123,196,112	144,936,602
Electrical Installation	13,388,299	-	13,388,299	10%	10%	3,385,285	131,496	3,516,781	5,204,554	5,626,545
Electrical Equipment	5,138,566	-	5,138,566	10%	10%	1,986,239	61,431	2,047,670	1,621,785	1,753,281
Gas Line Installation	2,805,322	-	2,805,322	10%	10%	1,639,540	48,492	1,688,032	757,652	819,083
Fire Equipment	2,286,100	-	2,286,100	10%	10%	16,471,396	498,465	16,969,861	598,068	646,560
Vehicle	19,794,494	-	19,794,494	20%	20%	785,578	22,736	808,314	2,824,633	3,323,098
Office Equipment	1,088,717	-	1,088,717	10%	10%	1,063,935	44,498	1,108,433	280,404	303,139
Computer & IT Equipment	1,657,230	-	1,657,230	10%	10%	3,013,154	92,799	3,105,953	548,798	593,295
Furniture & Fixture	4,250,475	-	4,250,475	10%	10%	1,875,005,827	98,727,804	1,973,733,631	1,144,522	1,237,321
Balance as on 31.03.2020	2,737,414,490	-	2,737,414,490			1,710,611,976	164,393,851	1,875,005,827	763,680,859	862,408,663
Balance as on 30.06.2019	2,347,242,321	390,172,169	2,737,414,490							



ANNEXURE - B

AMAN COTTON FIBROUS LTD.
Statement of Inventory Movement
For the Period ended March 31, 2020

FINISHED GOODS :

Quantity in MT

Items	Opening Balance as at 01.07.2019	Production during the period	Sales during the period	Closing Balance as at 31.03.2020
Yarn-Carded	251	1,312	1,485	78
Yarn-Combed	315	1,699	1,913	101
Total	566	3,011	3,398	179

WORK-IN-PROCESS :

Quantity in MT

Items	Opening Balance as at 01.07.2019	Production during the period	Transferred to Store	Closing Balance as at 31.03.2020
Yarn-Carded	30	1,322	1,312	41
Yarn-Combed	106	1,717	1,699	124
Total	136	3,040	3,011	165

RAW MATERIALS :

Quantity in MT

Items	Opening Balance as at 01.07.2019	Purchase during the Period	Consumption during the year	Closing Balance as at 31.03.2020
Raw Cotton	8,480	3,275	3,237	8,519
Total	8,480	3,275	3,237	8,519

PACKING MATERIALS :

Quantity in Pcs.

Items	Opening Balance as at 01.07.2019	Purchase during the Period	Consumption during the year	Closing Balance as at 31.03.2020
CONE	21,934	1,954,133	1,699,857	276,210
Poly Bag (kg)	9,862	2,915	5,366	7,411
WPP Bag	66,421	67,496	72,974	60,943
Sticker	4,396,956	2,578,862	1,754,184	5,221,634
Total	4,495,173	4,603,406	3,532,381	5,566,198

ANNEXURE - B

AMAN COTTON FIBROUS LTD.
Statement of Inventory Movement
For the Period ended March 31, 2020

FINISHED GOODS :
Quantity in MT

Items	Opening Balance as at 01.01.2020	Production during the period	Sales during the period	Closing Balance as at 31.03.2020
Yarn-Carded	247	337	506	78
Yarn-Combed	333	490	722	101
Total	580	827	1,228	179

WORK-IN-PROCESS :
Quantity in MT

Items	Opening Balance as at 01.01.2020	Production during the period	Transferred to Store	Closing Balance as at 31.03.2020
Yarn-Carded	28	350	337	41
Yarn-Combed	102	512	490	124
Total	130	862	827	165

RAW MATERIALS :
Quantity in MT

Items	Opening Balance as at 01.01.2020	Purchase during the Period	Consumption during the year	Closing Balance as at 31.03.2020
Raw Cotton	7,994	1,402	877	8,519
Total	7,994	1,402	877	8,519

PACKING MATERIALS :
Quantity in Pcs.

Items	Opening Balance as at 01.01.2020	Purchase during the Period	Consumption during the year	Closing Balance as at 31.03.2020
CONE	102,591	847,515	673,896	276,210
Poly Bag (kg)	8,730	723	2,042	7,411
WPP Bag	68,382	20,595	28,034	60,943
Sticker	5,012,714	882,815	673,896	5,221,634
Total	5,192,417		1,377,868	5,566,198

AMAN COTTON FIBROUS LTD.
Statement of Inventory Movement
For the Period ended March 31, 2020

FINISHED GOODS :

Quantity in MT

Items	Opening Balance as at 01.07.2019			Production during the year			Sales during the year			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	251	203,453	51,031,585	1,312	204,604	268,369,658	1,485	246,070	365,311,415	78	204,420	16,004,611
Yarn-Combed	315	203,746	64,179,904	1,699	204,604	347,672,857	1,913	280,757	537,103,828	101	204,470	20,704,658
Total	566	203,616	115,211,489	3,011	204,604	616,042,515	3,398	265,601	902,415,243	179	204,984	36,709,269
		1,562	319,401,243	204,420								
		2,014	411,852,761	204,470								

WORK-IN-PROCESS :

Quantity in MT

Items	Opening Balance as at 01.07.2019			Production during the year			Transferred to Store			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	30	186,591	5,683,562	1,322	186,591	246,721,327	1,312	186,591	244,742,458	41	186,591	7,662,430
Yarn-Combed	106	189,348	20,000,640	1,717	189,348	325,176,322	1,699	189,348	321,748,642	124	189,348	23,428,320
Total	136	188,731	25,684,202	3,040	188,149	571,897,649	3,011	188,147	566,491,101	165	375,939	31,090,750

RAW MATERIALS :

Quantity in MT

Items	Opening Balance as at 01.07.2019			Purchase during the year			Issued to production			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Raw Cotton	8,480	132,620	1,124,585,415	3,275	143,348	469,516,572	3,237	135,594	438,863,478	8,519	135,609	1,155,188,435
Total	8,480	132,620	1,124,585,415	3,275	143,348	469,516,572	3,237	135,594	438,863,478	8,519	135,609	1,155,188,435

PACKING MATERIALS :

Quantity in Pcs.

Items	Opening Balance as at 01.07.2019			Purchase during the year			Consumption during the year			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
CONE	21,934	2.70	59,223	1,954,133	2.70	5,276,229	1,699,857	2.70	4,589,614	276,210	2.70	745,767
Poly Bag (kg)	9,862	178	1,755,402	2,915	178.00	518,914	5,366	178.00	955,161	7,411	178.00	1,319,156
WPP Bag	66,421	25.00	1,660,514	67,496	25.00	1,687,406	72,974	25.00	1,824,352	60,943	25.00	1,523,569
Sticker	4,396,956	0.10	439,696	2,578,862	0.10	257,886	1,754,184	0.10	175,418	5,221,634	0.10	522,163
Total	4,495,173		3,914,835	4,603,406		7,740,435	3,532,381		7,544,545	5,566,198		4,110,655

11,755 1,594,101,987 135609.16

AMAN COTTON FIBROUS LTD.
Statement of Inventory Movement
For the Period ended March 31, 2020

FINISHED GOODS :Quantity in MT

Items	Opening Balance as at 01.01.2020			Production during the Period			Sales during the Period			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	247	204,352	50,403,558	337	204,498	69,002,032	506	231,887	117,350,963	78	204,420	16,004,611
Yarn-Combed	333	204,431	68,090,938	490	204,534	100,217,075	722	276,887	199,813,801	101	204,470	20,704,658
Total	580	204,397	118,494,496	827	204,519	169,219,107	1,228	258,338	317,164,764	179	204,608	36,709,269
		584	119,405,590	204,436								
		823	168,308,013	204,493								

WORK-IN-PROCESS :Quantity in MT

Items	Opening Balance as at 01.01.2020			Production during the Period			Transferred to Store			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	28	186,591	5,310,380	350	186,591	65,226,127	337	186,591	62,959,908	41	186,591	7,662,430
Yarn-Combed	102	189,348	19,243,248	512	189,348	97,031,485	490	189,348	92,776,165	124	189,348	23,428,320
Total	130	188,745	24,553,628	862	188,230	162,257,612	827	188,224	155,736,073	165	375,939	31,090,750

RAW MATERIALS :Quantity in MT

Items	Opening Balance as at 01.01.2020			Purchase during the Period			Issued to production			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Raw Cotton	7,994	133,727	1,068,956,605	1,402	170,601	239,131,483	877	139,228	122,069,897	8,519	135,609	1,155,188,435
Total	7,994	133,727	1,068,956,605	1,402	170,601	239,131,483	877	139,228	122,069,897	8,519	135,609	1,155,188,435

9,395 1,308,088,088 139,228,307

PACKING MATERIALS :Quantity in Pcs.

Items	Opening Balance as at 01.01.2020			Purchase during the Period			Consumption during the Period			Closing Balance as at 31.03.2020		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
CONE	102,591	2.70	276,995	847,515	2.70	2,288,290	673,896	2.70	1,819,518	276,210	2.70	745,767
Poly Bag (kg)	8,730	178	1,553,933	723	178.00	128,776	2,042	178.00	363,495	7,411	178.00	1,319,156
WPP Bag	68,382	25.00	1,709,544	20,595	25.00	514,887	28,034	25.00	700,852	60,943	25.00	1,523,569
Sticker	5,012,714	0.10	501,271	882,815	0.10	88,282	673,896	0.10	67,390	5,221,634	0.10	522,163
Total	5,192,417		4,041,743	1,751,649		3,020,235	1,377,868		2,951,255	5,566,198		4,110,655