

**AMAN COTTON FIBROUS LIMITED**  
**UN-AUDITED FIRST QUARTER (Q-1) STATEMENT OF FINANCIAL POSITION**  
**As at September 30, 2020**

Particulars	Note	30-Sep-20	30-Jun-20
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>1,923,442,606</b>	<b>1,936,578,692</b>
Property, plant & equipment	3.00	1,638,922,528	1,652,058,614
Capital Work in Progress	4.00	284,520,078	284,520,078
<b>Current Assets</b>		<b>3,827,944,516</b>	<b>3,857,556,077</b>
Investment in listed securities	5.00	102,805	64,779
Inventories	6.00	1,265,498,597	1,257,866,635
Accounts & Other Receivable	7.00	595,582,878	559,578,193
Advance, deposits & pre-payments	8.00	716,388,688	719,642,371
Loan to sister concern	9.00	418,307,200	534,968,326
Cash & Bank Balances	10.00	832,064,348	785,435,773
<b>TOTAL ASSETS</b>		<b>5,751,387,122</b>	<b>5,794,134,769</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>4,031,931,883</b>	<b>4,001,521,165</b>
Share capital	11.00	1,008,333,330	1,008,333,330
Share premium	12.00	575,347,984	575,347,984
Retained earnings	13.00	2,182,879,595	2,152,503,101
Available for sale reserve	14.00	(11,264)	(45,488)
Revaluation reserve	15.00	265,382,238	265,382,238
<b>Non Current Liabilities</b>		<b>181,408,691</b>	<b>180,450,377</b>
Long term loan	16.00	68,356,205	69,034,575
Deferred tax liability	17.00	113,052,486	111,415,802
<b>Current Liabilities</b>		<b>1,538,046,548</b>	<b>1,612,163,227</b>
Short Term loan	18.00	1,311,828,325	1,379,927,790
Current portion of long term loan	19.00	2,800,000	2,800,000
Accounts Payable	20.00	7,949,404	11,689,713
Liabilities for expenses & others	21.00	125,760,232	132,977,737
Provision for tax	22.00	89,708,588	84,767,988
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,751,387,122</b>	<b>5,794,134,769</b>
<b>NAV Per Share (With Revaluation reserves)</b>	<b>23.00</b>	<b>39.99</b>	<b>39.68</b>
<b>NAV Per Share (Without Revaluation reserves)</b>	<b>23.00</b>	<b>37.35</b>	<b>37.05</b>







Company Secretary      Chief Financial Officer      Director      Director      Managing Director

Signed as per annexed report on even date.

## AMAN COTTON FIBROUS LIMITED

UN-AUDITED FIRST QUARTER (Q-1) STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED September 30, 2020

particular	Note	September 30, 2020 Taka	September 30, 2019 Taka
Revenue	26.00	204,798,102	314,930,801
Cost of Goods Sold	27.00	155,136,694	234,515,483
<b>Gross profit</b>		<b>49,661,408</b>	<b>80,415,318</b>
<b>Less: Operating Expenses:</b>		<b>15,575,884</b>	<b>(12,363,384)</b>
Administrative expenses	28.00	14,154,558	10,736,333
Distribution expenses	29.00	1,421,325	1,627,051
<b>Net profit before finance cost</b>		<b>34,085,524</b>	<b>68,051,934</b>
Finance cost	30.00	(17,800,754)	(17,184,999)
<b>Net profit before other Income</b>		<b>16,284,771</b>	<b>50,866,935</b>
Non Operating Income	31.00	22,512,704	36,546,103
<b>Net profit before workers' profit participation funds &amp; tax</b>		<b>38,797,474</b>	<b>87,413,038</b>
Contribution to workers' profit participation funds		(1,847,499)	(4,162,526)
<b>Net profit before taxation</b>		<b>36,949,975</b>	<b>83,250,512</b>
<b>Provision for Tax</b>		<b>(6,573,481)</b>	<b>(22,206,166)</b>
Income tax	32.00	(4,940,600)	(19,106,807)
Deferred tax	17.00	(1,632,881)	(3,099,359)
<b>Net profit after tax</b>		<b>30,376,494</b>	<b>61,044,347</b>
<b>Other Comprehensive Income</b>		<b>34,223</b>	<b>-</b>
Unrealized gain/(loss) on securities available for sale	5.01	38,026	-
Related tax	17.00	(3,803)	-
		<b>30,410,717</b>	<b>61,044,347</b>
<b>Earnings Per Share (EPS)</b>	<b>33.00</b>	<b>0.30</b>	<b>0.61</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Director

  
Managing Director

Signed as per annexed report on even date.

**AMAN COTTON FIBROUS LIMITED**  
Statement of Changes in Equity  
FOR THE PERIOD ENDED September 30, 2020

particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
<b>2020-2021</b>						
Balance at 01 July 2020	1,008,333,330	575,347,984	2,152,503,101	(45,488)	265,382,238	4,001,521,165
Net profit for the Period			30,376,494			30,376,494
Dividend Paid						-
Unrealized Gain or loss						-
Other comprehensive income					34,223	34,223
<b>Balance at 30 September 2020</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>2,182,879,595</b>	<b>(11,265)</b>	<b>265,382,238</b>	<b>4,031,931,882</b>
<b>2019-20</b>						
Balance at 01 July 2019	1,008,333,330	576,213,025	2,461,758,349		265,382,238	4,311,686,942
Net profit for the Period			61,044,347			61,044,347
Dividend Paid						-
Unrealized Gain or loss						-
Other comprehensive income						-
<b>Balance at 30 September 2019</b>	<b>1,008,333,330</b>	<b>576,213,025</b>	<b>2,522,802,696</b>	<b>-</b>	<b>265,382,238</b>	<b>4,372,731,289</b>

Company Secretary

Chief Financial Officer

Director

Director

Managing Director

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**AMAN COTTON FIBROUS LIMITED**  
**Statement of Cash Flows**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2020**

particular	Note	September 30, 2020 Taka	September 30, 2019 Taka
<b>A. Cash flows from operating activities</b>			
Collection from customers		200,446,713	305,306,600
Cash paid to Suppliers, Employees & others		(172,203,851)	(165,693,289)
<b>Cash generated from operations</b>		<b>28,242,861</b>	<b>139,613,311</b>
Tax paid		(2,284,911)	(4,522,423)
<b>Net Cash generated from operations</b>		<b>25,957,951</b>	<b>135,090,887</b>
<b>B. Cash flow from investing activities</b>			
Acquisition of property, plant and equipment		-	-
Loan to Sister Concern		116,661,126	(110,525,413)
<b>Net cash used in investing activities</b>		<b>116,661,126</b>	<b>(110,525,413)</b>
<b>C. Cash flows from financing activities</b>			
Increase/(Decrease) in Long term Borrowing		(678,370)	(7,414,815)
Increase/(Decrease) in Short term Borrowing		(68,099,465)	(1,652,503)
Interest Paid		(27,212,666)	(27,233,316)
<b>Net cash from/(used in) financing activities</b>		<b>(95,990,501)</b>	<b>(36,300,634)</b>
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		<b>46,628,575</b>	<b>(11,735,160)</b>
E. Opening cash and cash equivalents		<b>785,435,773</b>	<b>802,925,967</b>
F. Effects of currency translation on cash and cash equivalents			-
<b>G. Closing cash and cash equivalents (D+E+F)</b>		<b>832,064,348</b>	<b>791,190,807</b>
<b>Net Operating Cash Flow Per Share</b>		0.24	1.34







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