

AMAN COTTON FIBROUS LIMITED
UN-AUDITED SECOND QUARTER (Q-2) STATEMENT OF FINANCIAL POSITION
As at December 31, 2020

Particulars	Note	31-Dec-20	30-Jun-20
ASSETS			
Non Current Assets		1,910,343,331	1,936,578,692
Property, plant & equipment	3.00	1,625,823,253	1,652,058,614
Capital Work in Progress	4.00	284,520,078	284,520,078
Current Assets		3,696,883,355	3,857,556,077
Investment in listed securities	5.00	94,539	64,779
Inventories	6.00	1,228,940,854	1,257,866,635
Accounts & Other Receivable	7.00	537,204,535	559,578,193
Advance, deposits & pre-payments	8.00	724,027,211	719,642,371
Loan to sister concern	9.00	414,949,691	534,968,326
Cash & Bank Balances	10.00	791,666,525	785,435,773
TOTAL ASSETS		5,607,226,685	5,794,134,769
EQUITY AND LIABILITIES			
Shareholders' Equity		4,066,742,579	4,001,521,165
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	2,217,693,183	2,152,503,101
Available for sale reserve	14.00	(14,155)	(45,488)
Revaluation reserve	15.00	265,382,238	265,382,238
Non Current Liabilities		185,328,104	180,450,377
Long term loan	16.00	70,477,835	69,034,575
Deferred tax liability	17.00	114,850,269	111,415,802
Current Liabilities		1,355,156,002	1,612,163,227
Short Term loan	18.00	1,127,236,128	1,379,927,790
Current portion of long term loan	19.00	2,800,000	2,800,000
Accounts Payable	20.00	6,981,301	11,689,713
Liabilities for expenses & others	21.00	122,448,716	132,977,737
Provision for tax	22.00	95,689,857	84,767,988
TOTAL EQUITY AND LIABILITIES		5,607,226,685	5,794,134,769
NAV Per Share (With Revaluation reserves)	23.00	40.33	39.68
NAV Per Share (Without Revaluation reserves)	23.00	37.70	37.05



Company Secretary Chief Financial Officer Director Director Managing Director

Signed as per annexed report on even date.

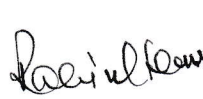
AMAN COTTON FIBROUS LIMITED

UN-AUDITED SECOND QUARTER (Q-2) STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED DECEMBER 31, 2020

particular	Note	Six Months Ended		Quarter 2 Ended	
		July 01 to December 31, 2020	July 01 to December 31, 2019	Oct 01 to December 31, 2020	Oct 01 to December 31, 2019
Revenue	26.00	444,063,828	585,250,481	239,265,726	270,319,680
Cost of Goods Sold	27.00	342,904,736	422,157,695	187,153,026	(194,564,834)
Gross profit		101,159,092	163,092,786	52,112,700	75,754,845
Less: Operating Expenses:		26,119,875	31,752,265	10,640,591	14,959,467
Administrative expenses	28.00	23,326,222	25,143,261	9,268,264	10,002,724
Selling & Distribution expenses	29.00	2,793,652	6,609,004	1,372,327	4,956,743
Net profit before finance cost		75,039,217	131,340,521	41,472,108	60,795,378
Finance cost	30.00	35,114,184	63,697,069	17,245,121	(32,453,976)
Net profit before other Income		39,925,032	67,643,452	24,226,987	28,341,403
Non Operating Income	31.00	43,598,705	52,631,439	21,086,002	37,394,527
Net profit before workers' profit participation funds & tax		83,523,738	120,274,890	45,312,989	65,735,930
Contribution to workers' profit participation funds		(3,977,320)	(5,727,376)	(2,157,761)	(3,130,282)
profit before taxation		79,546,418	114,547,514	43,155,228	62,605,648
Provision for Tax		(14,356,336)	(16,943,235)	(7,423,461)	(15,100,386)
Income tax	32.00	(10,921,869)	(16,925,678)	(5,776,459)	(10,564,468)
Deferred tax	17.00	(3,434,467)	(17,557)	(1,647,002)	(4,535,918)
Net profit after tax		65,190,082	97,604,279	35,731,767	47,505,262
					18%
Other Comprehensive Income		61,006	(19,092)	26,783	(17,559)
Unrealized gain/(loss) on securities available for sale	5.01	67,786	(15,330)	29,760	(15,330)
Related tax	17.00	(6,780)	(3,762)	(2,977)	(2,229)
		65,251,087	97,585,187	35,758,550	47,487,703
Earnings Per Share (EPS)	33.00	0.65	0.97	0.35	0.47


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 December 31, 2020

particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
2020-2021						
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			65,190,082			65,190,082
Dividend Paid						-
Unrealized Gain or loss				31,333		31,333
Other comprehensive income						-
Balance at 30 September 2020	1,008,333,330	575,347,984	2,217,693,183	(14,155)	265,382,238	4,066,742,579

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
2019-2020						
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
Dividend Paid						-
Unrealized Gain or loss				3,762		3,762
Other comprehensive income						-
Balance at 30 September 2020	1,008,333,330	576,213,025	2,559,343,536	(18,525)	265,382,238	4,409,253,604


Company Secretary


Chief Financial Officer


Director


Managing Director

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED
Statement of Cash Flows
FOR THE PERIOD ENDED DECEMBER 31, 2020

particular	Note	DECEMBER 31, 2020 Taka	DECEMBER 31, 2019 Taka
A. Cash flows from operating activities			
Collection from customers		506,620,655	662,049,792
Cash paid to Suppliers, Employees & others		(329,695,305)	(329,416,659)
Cash generated from operations		176,925,349	332,633,133
Tax paid		(4,329,319)	(10,580,600)
Net Cash generated from operations		172,596,030	322,052,533
B. Cash flow from investing activities			
Acquisition of property, plant and equipment		-	-
Capital work-in-process		-	-
Loan to Sister Concern		120,018,635	(328,377,413)
Dividend Income		-	-
Net cash used in investing activities		120,018,635	(328,377,413)
C. Cash flows from financing activities			
Increase/(Decrease) in Long term Borrowing		1,443,260	(12,358,025)
Increase/(Decrease) in Short term Borrowing		(252,691,661)	161,711,442
Issue of Share capital		-	-
Received Share premium		-	-
Dividend Paid		-	-
Interest Paid		(35,114,184)	(95,775,562)
Net cash from/(used in) financing activities		(286,362,586)	53,577,855
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		6,252,079	47,252,974
E. Opening cash and cash equivalents		785,414,446	802,925,967
F. Effects of currency translation on cash and cash equivalents		-	-
G. Closing cash and cash equivalents (D+E+F)		791,666,525	850,178,941
Net Operating Cash Flow Per Share		1.71	3.19







Company Secretary Chief Financial Officer Director Director Managing Director

Signed as per annexed report on even date.