



Aman
Cotton
Fibrous Ltd.

Aman Cotton Fibrous Ltd.

Corporate Office: 2 Ishakha Avenue, Sector# 6, Uttara, Dhaka-1230

Statement of Financial Position

As at September 30, 2021 (Provisional and Un-audited)

Particulars	Note	30-Sep-21	30-Jun-21
ASSETS			
Non Current Assets :			
Property, plant and equipment	3.00	1,882,837,765	1,896,593,072
Capital work in progress	4.00	-	-
Current Assets :		3,784,830,240	3,966,382,479
Investment in listed securities	5.00	192,000	212,000
Inventories	6.00	1,436,641,985	1,379,263,067
Accounts and other receivables	7.00	479,816,946	672,816,338
Advances, deposits & pre-payments	8.00	759,837,644	872,596,025
Loan to sister concern	9.00	319,029,707	279,637,617
Cash & cash equivalents	10.00	789,311,958	761,857,431
Total Assets		5,667,668,005	5,862,975,551
SHAREHOLDERS' EQUITY & LIABILITY			
Shareholders' Equity :			
Share capital	11.00	3,528,363,867	3,501,128,779
Share premium	12.00	1,008,333,330	1,008,333,330
Retained earnings	13.00	575,347,984	575,347,984
Available for sale reserve	14.00	1,679,240,465	1,651,987,377
Revaluation surplus	15.00	59,850	77,850
Non Current Liabilities :		585,159,051	565,998,469
Long term borrowings- net of current maturity	16.00	471,216,947	452,805,912
Deferred tax liability	17.00	113,942,104	113,192,557
Current Liabilities :		1,554,145,087	1,795,848,303
Short term borrowings	18.00	1,265,577,570	1,494,503,069
Long term borrowings-current maturity	19.00	-	8,454,986
Accounts payable	20.00	26,024,474	32,936,906
Liabilities for expenses & others	21.00	152,075,986	153,341,164
Provision for tax	22.00	110,467,058	106,612,178
Total Liabilities & Shareholders' Equity		5,667,668,005	5,862,975,551
NAV per share with revaluation	23.00	34.99	34.72
NAV per share without revaluation	23.00	32.36	32.09

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

Signed as per annexed report on even date.

Place: Dhaka
Date: November 14, 2021

Statement of Profit or Loss And Other Comprehensive Income

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

Particulars	Notes	3 months (amount in Taka)	
		July to September 2021-2022	July to September 2020-2021
Sales	26.00	352,105,732	204,798,102
Less: Cost of Sales	27.00	(281,646,076)	(155,136,694)
Gross Profit		70,459,656	49,661,408
Less: Operating Expenses:		(9,951,812)	(15,575,884)
Administrative Expenses	28.00	(8,567,862)	(14,154,558)
Selling and Distribution Expenses	29.00	(1,383,950)	(1,421,325)
Operating Profit		60,507,844	34,085,524
Less: Financial Expenses	30.00	(39,958,846)	(17,800,754)
Profit before Other Income		20,548,998	16,284,771
Add: Non Operating Income	31.00	12,903,493	22,512,704
Profit before Contribution to WPPF		33,452,491	38,797,474
Contribution to WPPF		(1,592,976)	(1,847,499)
Profit before Tax		31,859,515	36,949,975
Provision for Tax:		(4,606,427)	(6,573,481)
Current Tax	32.00	(3,854,880)	(4,940,600)
Deferred Tax	17.00	(751,547)	(1,632,881)
Net Profit after Tax		27,253,088	30,376,494
Other Comprehensive Income :		(18,000)	34,223
Unrealized gain/(loss) on securities available for sale	5.01	(20,000)	38,026
Related tax	17.00	2,000	(3,803)
Total Comprehensive Income		27,235,088	30,410,717
Basic Earnings Per Share	33.01	0.27	0.30

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Statement of Changes in Equity

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2021-2022						
Balance as on July 01, 2021	1,008,333,330	575,347,984	1,651,987,377	77,850	265,382,238	3,501,128,779
Profit for the year	-	-	27,253,088	-	-	27,253,088
Dividend Payable	-	-	-	-	-	-
IPO Expenses	-	-	-	-	-	-
Unrealized gain/(loss)	-	-	-	(18,000)	-	(18,000)
Balance as on September 30, 2021	1,008,333,330	575,347,984	1,679,240,465	59,850	265,382,238	3,528,363,867

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2020-2021						
Balance as on July 01, 2020	1,008,333,330	575,347,984	1,554,102,384	(45,488)	265,382,238	3,403,120,448
Profit for the year	-	-	30,376,494	-	-	30,376,494
Dividend Payable	-	-	-	-	-	-
IPO Expenses	-	-	-	-	-	-
Unrealized gain/(loss)	-	-	-	34,223	-	34,223
Balance as on September 30, 2020	1,008,333,330	575,347,984	1,584,478,878	(11,265)	265,382,238	3,433,531,165

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Statement of Cash Flows

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

Particulars	Note	Amount in Taka	
		July to September 2021-2022	July to September 2020-2021

Cash Flows from Operating Activities :			
Cash Received from Customer & Others		548,128,400	200,446,713
Cash Paid to Suppliers, Employees & Others		(213,424,753)	(172,203,851)
Cash Generated from Operations		334,703,645	28,242,861
Tax paid		(18,761,950)	(2,284,911)
Net Cash Generated from Operating Activities		315,941,695	25,957,951

Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(47,000)	-
Capital Work In Progress		-	-
Loan to Sister Concern		(39,392,090)	116,661,126
Dividend Income/Interest Income		9,872,617	-
FDR (Increased)/ Decreased		-	-
Net Investment in shares		-	-
Net Cash Used in Investing Activities		(29,566,473)	116,661,126

Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		9,956,049	(678,370)
Increase/(Decrease) in Short Term Borrowing		(228,925,499)	(68,099,465)
Issue of share capital		-	-
IPO Expenses		-	-
Received share premium		-	-
Increase/(Decrease) in Dividend Payable		-	-
Interest Paid		(39,958,846)	(27,212,666)
Net Cash Flow From/(Used) in Financing Activities		(258,928,296)	(95,990,501)
Net Increase/(Decrease) in cash and cash equivalents		27,446,926	46,628,575

Cash & Cash Equivalents at the beginning including For. Ex.		761,857,431	785,435,773
Cash & Cash Equivalents at the ending of the year		789,304,357	832,064,348
Add, Unrealized foreign exchange gain/(loss) in cash & cash equivalents		7,601	-
Cash and Cash Equivalents at Closing including including		789,311,958	832,064,348

Net operating cash flow per share (NOCFPS) 24.00 3.13 0.24

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Note: The details of the published Unaudited Financial Statements for the first quarter (Q1) ended 30 September, 2021 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>