



Aman  
Cotton  
Fibrous Ltd.

# Aman Cotton Fibrous Ltd.

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

## Statement of Financial Position (Un-audited)

As at March 31, 2022

Particulars	Note	31-Mar-22	30-Jun-21
<b>ASSETS</b>			
<b>Non Current Assets :</b>			
Property, plant and equipment	3.00	1,855,228,650	1,896,593,072
Capital work in progress	4.00	-	-
<b>Current Assets :</b>			
Investment in listed securities	5.00	3,859,928,660	3,966,382,479
Inventories	6.00	161,000	212,000
Inventories	6.00	1,373,115,220	1,379,263,067
Accounts and other receivables	7.00	542,261,567	672,816,338
Advances, deposits & pre-payments	8.00	869,762,059	872,596,025
Loan to sister concern	9.00	339,738,687	279,637,617
Cash & cash equivalents	10.00	734,890,128	761,857,431
<b>Total Assets</b>		<b>5,715,157,310</b>	<b>5,862,975,551</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITY</b>			
<b>Shareholders' Equity :</b>			
		<b>3,570,274,705</b>	<b>3,501,128,779</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	1,721,179,203	1,651,987,377
Available for sale reserve	14.00	31,950	77,850
Revaluation surplus	15.00	265,382,238	265,382,238
<b>Non Current Liabilities :</b>			
Long term borrowings- net of current maturity	16.00	660,921,396	565,998,469
Deferred tax liability	17.00	544,601,992	452,805,912
		116,319,404	113,192,557
<b>Current Liabilities :</b>			
		<b>1,483,961,210</b>	<b>1,795,848,303</b>
Short term borrowings	18.00	1,211,887,183	1,494,503,069
Long term borrowings-current maturity	19.00	-	8,454,386
Accounts payable	20.00	15,092,145	32,936,906
Liabilities for expenses & others	21.00	110,155,544	110,281,660
Unclaimed Dividend Account	22.00	23,050,300	43,059,504
Provision for tax	23.00	123,776,039	106,612,178
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>5,715,157,310</b>	<b>5,862,975,551</b>
NAV per share with revaluation	24.00	35.41	34.72
NAV per share without revaluation	24.00	32.78	32.09

Sd/- Sd/- Sd/- Sd/- Sd/-  
Company Secretary Chief Financial Officer Director Managing Director Chairman

Place: Dhaka  
Date: April 26, 2022

## Statement of Profit or Loss And Other Comprehensive Income (Un-audited)

For the 3rd Quarter ended March 31, 2022

Particulars	Notes	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2021 to 31 March 2022	1st July 2020 to 31 March 2021	1st January 2022 to 31 March 2022	1st January 2021 to 31 March 2021
Sales	27.00	1,349,112,702	950,019,010	570,799,055	505,955,184
Less: Cost of Sales	28.00	(1,118,717,654)	(761,905,123)	(484,701,879)	(419,000,386)
<b>Gross Profit</b>		<b>230,395,048</b>	<b>188,113,887</b>	<b>86,097,176</b>	<b>86,954,798</b>
Less: Operating Expenses:		(31,277,925)	(37,017,944)	(10,584,637)	(10,898,009)
Administrative Expenses	29.00	(26,655,911)	(32,172,770)	(9,072,633)	(8,846,546)
Selling and Distribution Expenses	30.00	(4,622,014)	(4,845,173)	(1,512,003)	(2,051,521)
<b>Operating Profit</b>		<b>199,117,124</b>	<b>151,095,944</b>	<b>75,512,539</b>	<b>76,056,729</b>
Less: Financial Expenses	31.00	(110,094,317)	(64,720,955)	(31,447,121)	(29,606,770)
<b>Profit before Other Income</b>		<b>89,022,806</b>	<b>86,374,989</b>	<b>44,065,418</b>	<b>46,449,958</b>
Add: Non Operating Income	32.00	39,662,622	57,896,262	13,009,115	14,297,557
<b>Profit before Contribution to WPPF</b>		<b>128,685,428</b>	<b>144,271,251</b>	<b>57,074,533</b>	<b>60,747,515</b>
Contribution to WPPF		(6,127,878)	(6,870,060)	(2,717,835)	(2,892,739)
<b>Profit before Tax</b>		<b>122,557,550</b>	<b>137,401,191</b>	<b>54,356,698</b>	<b>57,854,776</b>
Provision for Tax:		(22,529,058)	(26,195,685)	(11,104,785)	(12,350,391)
Current Tax	33.00	(17,163,861)	(17,113,230)	(7,977,938)	(6,547,819)
Deferred Tax	17.00	(5,365,197)	(9,082,455)	(3,126,847)	(5,802,572)
<b>Net Profit after Tax</b>		<b>100,028,492</b>	<b>111,205,506</b>	<b>43,251,913</b>	<b>45,504,385</b>
Other Comprehensive Income:		(65,900)	77,644	(45,900)	16,638
Unrealized gain/(loss) on securities available for sale	5.01	(51,000)	86,273	(51,000)	18,487
Related tax	17.00	5,100	(8,629)	5,100	(1,849)
<b>Total Comprehensive Income</b>		<b>99,962,592</b>	<b>111,283,150</b>	<b>43,206,013</b>	<b>45,521,023</b>
Basic Earnings Per Share	34.01	0.99	1.10	0.43	0.45

Sd/- Sd/- Sd/- Sd/- Sd/-  
Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed as per annexed report on even date.

Place: Dhaka  
Date: April 26, 2022

## Statement of Changes in Equity (Un-audited)

For the 3rd Quarter Ended March 31, 2022

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
<b>2021-2022</b>						
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	-	-	100,028,492	-	-	100,028,492
Dividend Payable	-	-	(30,836,666)	-	-	(30,836,666)
IPO Expenses	-	-	-	-	-	-
Unrealised gain/(loss)	-	-	-	(45,900)	-	(45,900)
Balance as on March 31, 2022	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,721,179,203</b>	<b>31,950</b>	<b>265,382,238</b>	<b>3,570,274,705</b>

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
<b>2020-2021</b>						
Balance as on July 01, 2020	1,008,333,330	575,347,984	2,152,503,101	(45,488)	265,382,238	4,001,521,165
Profit for the year	-	-	111,205,506	-	-	111,205,506
Dividend Payable	-	-	-	-	-	-
IPO Expenses	-	-	-	-	-	-
Unrealised gain/(loss)	-	-	-	21,693	-	21,693
Balance as on March 31, 2021	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>2,263,708,607</b>	<b>(23,795)</b>	<b>265,382,238</b>	<b>4,112,748,364</b>

Sd/- Sd/- Sd/- Sd/- Sd/-  
Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed as per annexed report on even date.

Place: Dhaka  
Date: April 26, 2022

## Statement of Cash Flows (un-audited)

For the 3rd Quarter Ended March 31, 2022

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

<b>Cash Flows from Operating Activities :</b>			
Cash Received from Customer & Others		1,491,846,501	842,293,567
Cash Paid to Suppliers, Employees & Others		(1,107,691,391)	(761,876,069)
<b>Cash Generated from Operations</b>		<b>384,155,110</b>	<b>80,417,498</b>
Tax paid		(36,018,911)	(6,413,449)
<b>Net Cash Generated from Operating Activities</b>		<b>348,136,199</b>	<b>74,004,049</b>

<b>Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant & Equipment		(47,000)	-
Capital Work In Progress		-	-
Loan to Sister Concern		(60,101,070)	264,600,416
Dividend Income/Interest Income		-	-
FDR (Increased)/ Decreased		-	-
Net Investment in shares		-	-
<b>Net Cash Used in Investing Activities</b>		<b>(60,148,070)</b>	<b>264,600,416</b>

<b>Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Borrowing		83,341,094	(1,473,665)
Increase/(Decrease) in Short Term Borrowing		(282,615,886)	(265,939,187)
Issue of share capital		-	-
IPO Expenses		-	-
Received share premium		-	-
Increase/(Decrease) in Dividend Payable		-	-
Interest Paid		(115,680,640)	(89,484,203)
<b>Net Cash Flow From/(Used) in Financing Activities</b>		<b>(314,955,432)</b>	<b>(356,897,055)</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		<b>(26,967,303)</b>	<b>(18,292,591)</b>

Cash & Cash Equivalents at the beginning including For.		761,857,431	785,414,446
Cash & Cash Equivalents at the ending of the year		<b>734,890,128</b>	<b>767,121,855</b>
Add, Unrealized foreign exchange gain/(loss) in cash & cash equivalents		-	-
<b>Cash and Cash Equivalents at Closing including</b>		<b>734,890,128</b>	<b>767,121,855</b>

Net operating cash flow per share (NOCFPS) 25.00 3.45 0.73

Sd/- Sd/- Sd/- Sd/- Sd/-  
Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed as per annexed report on even date.

Place: Dhaka  
Date: April 26, 2022

Note: The details of the published Unaudited Financial Statements for the 3rd quarter (Q3) ended March 31, 2022 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>