



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 September 30, 2022

Particulars	Note	30-Sep-22	30-Jun-22
ASSETS:			
Non-Current Assets :			
Property, plant and equipment	3.00	1,828,763,933	1,841,471,723
Current Assets :			
Investment in listed securities	4.00	142,000	150,000
Inventories	5.00	1,655,246,132	1,827,697,536
Accounts and other receivables	6.00	414,486,441	227,524,768
Advances, deposits & pre-payments	7.00	707,749,927	720,755,971
Loan to sister concern	8.00	335,183,653	274,006,986
Cash & cash equivalents	9.00	840,085,711	759,961,054
Total Assets		5,781,657,798	5,651,568,039
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :			
Share capital	10.00	1,008,333,330	1,008,333,330
Share premium	11.00	575,347,984	575,347,984
Retained earnings	12.00	1,725,233,140	1,693,726,075
Available for sale reserve	13.00	14,850	22,050
Revaluation surplus	14.00	265,382,238	265,382,238
Non-Current Liabilities :			
Long term borrowings- net of current maturity	15.00	420,218,547	416,764,497
Deferred tax liability	16.00	119,638,827	117,589,634
Current Liabilities :			
Short term borrowings	17.00	1,329,415,534	1,233,797,907
Long term borrowings-current maturity	18.00	111,153,845	108,422,471
Accounts payable	19.00	6,981,446	12,243,974
Liabilities for expenses & others	20.00	121,268,965	117,697,534
Unclaimed Dividend Account	21.00	22,072,303	22,072,303
Provision for income tax	22.00	76,596,788	80,168,141
Total Liabilities & Shareholders' Equity		5,781,657,798	5,651,568,039
NAV per share with revaluation	23.00	35.45	35.14
NAV per share without revaluation	23.00	32.82	32.50

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

Place: Dhaka
Date: November 14, 2022

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

For the 1st Quarter ended September 30, 2022

Particulars	Notes	3 months (amount in Taka)	
		July to September 2022-2023	July to September 2021-2022
Sales	26.00	665,420,559	352,105,732
Less: Cost of Sales	27.00	(591,200,651)	(281,646,076)
Gross Profit		74,219,908	70,459,656
Less: Operating Expenses:			
Administrative Expenses	28.00	(13,244,742)	(9,951,812)
Selling and Distribution Expenses	29.00	(7,702,155)	(8,567,862)
		(5,542,587)	(1,383,950)
Operating Profit		60,975,166	60,507,844
Less: Financial Expenses			
	30.00	(46,009,580)	(39,958,846)
Profit before Other Income		14,965,587	20,548,998
Add: Non Operating Income	31.00	27,019,404	12,903,493
Profit before Contribution to WPPF		41,984,990	33,452,491
Contribution to WPPF		(1,999,285)	(1,592,976)
Profit before Tax		39,985,705	31,859,515
Provision for Tax:			
Current Tax	32.00	(8,478,640)	(4,606,427)
Deferred Tax	16.00	(6,428,647)	(3,854,880)
		(2,049,993)	(751,547)
Net Profit after Tax		31,507,065	27,253,088
Other Comprehensive Income :			
Unrealized gain/(loss) on securities available for sale	4.01	(7,200)	(18,000)
Related tax	16.00	(8,000)	(20,000)
		800	2,000
Total Comprehensive Income		31,499,865	27,235,088
Basic Earnings Per Share	33.01	0.31	0.27

Sd/-
Company Secretary

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Chief Financial Officer

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Director

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Managing Director

Sd/-
Chairman

Signed as per annexed report on even date.

Place : Dhaka
Date: November 14, 2022

Statement of Changes in Equity (Un-audited)

For the 1st Quarter Ended September 30, 2022

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2022-2023						
Balance as on July 01, 2022	1,008,333,330	575,347,984	1,693,726,075	22,050	265,382,238	3,542,811,677
Profit for the year	-	-	31,507,065	-	-	31,507,065
Dividend Payable	-	-	-	-	-	-
IPO Expenses	-	-	-	-	-	-
Unrealised gain/(loss)	-	-	-	(7,200)	-	(7,200)
Balance as on September 30, 2022	1,008,333,330	575,347,984	1,725,233,140	14,850	265,382,238	3,574,311,542
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	-	-	-	-	-	-
Unrealised 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

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Chairman

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Place: Dhaka
Date: November 14, 2022

Statement of Cash Flows (un-audited)

For the 1st Quarter Ended September 30, 2022

Particulars	Note	Amount in Taka	
		July to September 2022-2023	July to September 2021-2022
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		513,073,870	548,128,400
Cash Paid to Suppliers, Employees & Others		(403,770,294)	(213,424,755)
Cash Generated from Operations		109,303,575	334,703,645
Tax paid		(16,184,243)	(18,761,950)
Net Cash Generated from Operating Activities		93,119,332	315,941,695
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(15,900)	(47,000)
Loan to Sister Concern		(61,176,666)	(39,392,090)
Dividend Income		6,400	9,872,617
Net Cash Used in Investing Activities		(61,186,166)	(29,566,474)
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		6,185,424	9,956,049
Increase/(Decrease) in Short Term Borrowing		95,617,627	(228,925,499)
Interest Expenses		(53,926,976)	(39,958,846)
Net Cash Flow from/(Used) in Financing Activities		47,876,074	(258,928,296)
Net Increase/(Decrease) in cash and cash equivalents		79,809,240	27,446,926
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		759,961,054	761,857,431
Cash & Cash Equivalents at the end of the year		839,770,295	789,304,357
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		315,416	7,601
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		840,085,711	789,311,958
Net operating cash flow per share (NOCFPS)	24.00	0.92	3.13

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Signed as per annexed report on even date.

Place: Dhaka
Date: November 14, 2022

Note: The details of the published Unaudited Financial Statements for the 1st quarter (Q1) ended September 30, 2022 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>