

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
ASSETS			
Non Current Assets		1,923,442,606	1,936,578,692
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
Current Assets		3,827,944,516	3,857,556,077
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
TOTAL ASSETS		5,751,387,122	5,794,134,769
EQUITY AND LIABILITIES			
Shareholders' Equity		4,031,931,883	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	2,182,879,595	2,152,503,101
Available for sale reserve	14.00	(11,264)	(45,488)
Revaluation reserve	15.00	265,382,238	265,382,238
Non Current Liabilities		181,408,691	180,450,377
Long term loan	16.00	68,356,205	69,034,575
Deferred tax liability	17.00	113,052,486	111,415,802
Current Liabilities		1,538,046,548	1,612,163,227
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
TOTAL EQUITY AND LIABILITIES		5,751,387,122	5,794,134,769
NAV Per Share (With Revaluation reserves)	23.00	39.99	39.68
NAV Per Share (Without Revaluation reserves)	23.00	37.35	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 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
Gross profit		49,661,408	80,415,318
Less: Operating Expenses:		15,575,884	(12,363,384)
Administrative expenses	28.00	14,154,558	10,736,333
Distribution expenses	29.00	1,421,325	1,627,051
Net profit before finance cost		34,085,524	68,051,934
Finance cost	30.00	(17,800,754)	(17,184,999)
Net profit before other Income		16,284,771	50,866,935
Non Operating Income	31.00	22,512,704	36,546,103
Net profit before workers' profit participation funds & tax		38,797,474	87,413,038
Contribution to workers' profit participation funds		(1,847,499)	(4,162,526)
Net profit before taxation		36,949,975	83,250,512
Provision for Tax		(6,573,481)	(22,206,166)
Income tax	32.00	(4,940,600)	(19,106,807)
Deferred tax	17.00	(1,632,881)	(3,099,359)
Net profit after tax		30,376,494	61,044,347
Other Comprehensive Income		34,223	-
Unrealized gain/(loss) on securities available for sale	5.01	38,026	-
Related tax	17.00	(3,803)	-
		30,410,717	61,044,347
Earnings Per Share (EPS)	33.00	0.30	0.61


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
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			30,376,494			30,376,494
Dividend Paid						-
Unrealized Gain or loss						-
Other comprehensive income					34,223	34,223
Balance at 30 September 2020	1,008,333,330	575,347,984	2,182,879,595	(11,265)	265,382,238	4,031,931,882
2019-20						
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						-
Balance at 30 September 2019	1,008,333,330	576,213,025	2,522,802,696	-	265,382,238	4,372,731,289

Company Secretary

Chief Financial Officer

Director

Director

Managing Director

Signed as per annexed report on even date.

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
A. Cash flows from operating activities			
Collection from customers		200,446,713	305,306,600
Cash paid to Suppliers, Employees & others		(172,203,851)	(165,693,289)
Cash generated from operations		28,242,861	139,613,311
Tax paid		(2,284,911)	(4,522,423)
Net Cash generated from operations		25,957,951	135,090,887
B. Cash flow from investing activities			
Acquisition of property, plant and equipment		-	-
Loan to Sister Concern		116,661,126	(110,525,413)
Net cash used in investing activities		116,661,126	(110,525,413)
C. Cash flows from financing activities			
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)
Net cash from/(used in) financing activities		(95,990,501)	(36,300,634)
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		46,628,575	(11,735,160)
E. Opening cash and cash equivalents		785,435,773	802,925,967
F. Effects of currency translation on cash and cash equivalents		-	-
G. Closing cash and cash equivalents (D+E+F)		832,064,348	791,190,807
Net Operating Cash Flow Per Share		0.24	1.34







Company Secretary Chief Financial Officer Director Director Managing Director

Signed as per annexed report on even date.