


AMAN COTTON FIBROUS LIMITED

Statement of Financial Positions

As at September 30, 2019

particular	Note	September 30, 2019 Taka	June 30, 2019 Taka
ASSETS			
Non Current Assets		1,979,956,633	1,994,467,256
Property, plant & equipment	3.00	1,695,436,555	1,709,947,178
Capital Work in Progress	4.00	284,520,078	284,520,078
Current Assets		3,674,168,448	3,612,483,079
Investment in listed securities	5.00	93,035	93,035
Inventories	6.00	1,223,916,887	1,303,409,409
Accounts & Other Receivable	7.00	608,194,138	574,722,918
Advance, deposits & pre-payments	8.00	685,380,259	676,463,841
Loan to sister concern	9.00	365,393,322	254,867,909
Cash & Bank Balances	10.00	791,190,807	802,925,966
TOTAL ASSETS		5,654,125,081	5,606,950,335
EQUITY AND LIABILITIES			
Shareholders' Equity		4,372,731,289	4,311,666,884
Share capital	11.00	1,008,333,330	1,008,333,330
Share premium	12.00	576,213,025	576,213,025
Retained earnings	13.00	2,522,802,696	2,461,758,349
Available for sale reserve	14.00	-	(20,058)
Revaluation reserve	15.00	265,382,238	265,382,238
Non Current Liabilities		151,341,793	153,419,222
Long term loan	16.00	41,458,575	46,635,363
Deferred tax liability	17.00	109,883,218	106,783,859
Current Liabilities		1,130,051,999	1,141,864,229
Accounts Payable	20.00	14,396,518	18,013,834
Short Term loan	18.00	941,830,380	943,482,883
Current portion of long term loan	19.00	29,659,260	29,659,260
Liabilities for expenses & others	21.00	49,185,381	74,834,598
Provision for tax	22.00	94,980,460	75,873,654
TOTAL EQUITY AND LIABILITIES		5,654,125,081	5,606,950,335
NAV Per Share (With Revaluation reserves)		43.37	42.76
NAV Per Share (Without Revaluation reserves)		40.73	40.13


 Company Secretary Chief Financial Officer Director Managing Director Chairman
 Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED September 30, 2019

Particular	Note	September 30, 2019 Taka	September 30, 2018 Taka
Revenue	26.00	314,930,801	559,389,400
Cost of Goods Sold	27.00	234,515,483	432,636,481
Gross profit		80,415,318	126,752,919
Less: Operating Expenses:		12,363,384	21,418,325
Administrative expenses	28.00	10,736,332.84	20,558,819
Distribution expenses	29.00	1,627,050.66	859,506
Net profit before finance cost		68,051,934	105,334,594
Finance cost	30.00	17,184,999	7,978,601
Net profit before other Income		50,866,935	97,355,993
Non Operating Income	31.00	36,546,103	1,375,207
Net profit before workers' profit participation funds & tax		87,413,038	98,731,200
Contribution to workers' profit participation funds		(4,162,526)	(4,701,486)
Net profit before taxation		83,250,512	94,029,714
Provision for Tax		(22,206,165)	(13,969,576)
Income tax	32.00	(19,106,806)	(13,192,226)
Deferred tax	17.00	(3,099,359)	(777,350)
Net profit after tax		61,044,347	80,060,138
Other Comprehensive Income		-	(3,517)
Unrealized gain/(loss) on securities available for sale	5.01	-	(3,908)
Related tax	17.00	-	391
		61,044,347	80,056,621

Earnings Per Share (EPS)

33.00

0.61

0.84


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED

Statement of Changes in Equity
FOR THE PERIOD ENDED September 30, 2029

Particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
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
Balance at 01 July 2018	800,000,000				-28850	3,386,614,445
Issued Share Capital	208,333,330	591,666,658				799,999,988
Net profit for the year			80,060,138			80,060,138
IPO Expenses						-
Dividend Payable						-
Unrealized Gain or loss						-3908
Other comprehensive income						391
Balance at 30 September 2018	1,008,333,330	591,666,658	2,401,321,195	(32,367)	265,382,238	4,266,671,054

Company Secretary



Chief Financial Officer



Director



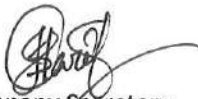

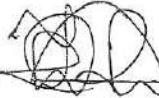


Managing Director Chairman



Signed as per annexed report on even date.

AMAN COTTON FIBROUS LIMITED
Statement of Cash Flows
FOR THE PERIOD ENDED SEPTEMBER 30, 2019

Particular	September 30, 2019 Taka	September 30, 2018 Taka
A. Cash flows from operating activities		
Collection from customers	305,306,600	556,770,201
Cash paid to Suppliers, Employees & others	(165,693,289)	(518,917,229)
Cash generated from operations	139,613,311	37,852,972
Tax paid	(4,522,423)	(7,143,507)
Net Cash generated from operations	135,090,887	30,709,465
B. Cash flow from investing activities		
Acquisition of property, plant and equipment	-	(26,365,097)
Capital work-in-process	-	(730,000,000)
Investment	(110,525,413)	(59,765,674)
Loan to Sister Concern	-	-
Net cash used in investing activities	(110,525,413)	(816,130,771)
C. Cash flows from financing activities		
Increase/(Decrease) in Long term Borrowing	-	5,125,091
Increase/(Decrease) in Short term Borrowing	(1,652,503)	(77,483,978)
Issue of Share capital	-	208,333,330
Received Share premium	-	591,666,658
Dividend Paid	-	-
Interest Paid	(27,233,316)	(14,765,712)
Long term loan (repaid)	(7,414,815)	-
Net cash from/(used in) financing activities	(36,300,634)	712,875,389
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)	(11,735,160)	(72,545,917)
E. Opening cash and cash equivalents	802,925,967	118,158,157
F. Effects of currency translation on cash and cash equivalents	-	374,327
G. Closing cash and cash equivalents (D+E+F)	791,190,807	45,986,567
Net Operating Cash Flow Per Share	1.34	0.30






 Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed as per annexed report on even date.