

**AMAN COTTON FIBROUS LIMITED**  
**UN-AUDITED SECOND QUARTER (Q-2) STATEMENT OF FINANCIAL POSITION**  
As at December 31, 2020

Particulars	Note	31-Dec-20	30-Jun-20
<b>ASSETS</b>			
<b>Non Current Assets</b>		<b>1,910,343,331</b>	<b>1,936,578,692</b>
Property, plant & equipment	3.00	1,625,823,253	1,652,058,614
Capital Work in Progress	4.00	284,520,078	284,520,078
<b>Current Assets</b>		<b>3,696,883,355</b>	<b>3,857,556,077</b>
Investment in listed securities	5.00	94,539	64,779
Inventories	6.00	1,228,940,854	1,257,866,635
Accounts & Other Receivable	7.00	537,204,535	559,578,193
Advance, deposits & pre-payments	8.00	724,027,211	719,642,371
Loan to sister concern	9.00	414,949,691	534,968,326
Cash & Bank Balances	10.00	791,666,525	785,435,773
<b>TOTAL ASSETS</b>		<b>5,607,226,685</b>	<b>5,794,134,769</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>4,066,742,579</b>	<b>4,001,521,165</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	2,217,693,183	2,152,503,101
Available for sale reserve	14.00	(14,155)	(45,488)
Revaluation reserve	15.00	265,382,238	265,382,238
<b>Non Current Liabilities</b>		<b>185,328,104</b>	<b>180,450,377</b>
Long term loan	16.00	70,477,835	69,034,575
Deferred tax liability	17.00	114,850,269	111,415,802
<b>Current Liabilities</b>		<b>1,355,156,002</b>	<b>1,612,163,227</b>
Short Term loan	18.00	1,127,236,128	1,379,927,790
Current portion of long term loan	19.00	2,800,000	2,800,000
Accounts Payable	20.00	6,981,301	11,689,713
Liabilities for expenses & others	21.00	122,448,716	132,977,737
Provision for tax	22.00	95,689,857	84,767,988
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,607,226,685</b>	<b>5,794,134,769</b>
NAV Per Share (With Revaluation reserves)	23.00	<b>40.33</b>	<b>39.68</b>
NAV Per Share (Without Revaluation reserves)	23.00	<b>37.70</b>	<b>37.05</b>


  
Company Secretary    Chief Financial Officer    Director    Director    Managing Director

Signed as per annexed report on even date.

**AMAN COTTON FIBROUS LIMITED**

UN-AUDITED SECOND QUARTER (Q-2) STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED DECEMBER 31, 2020

particular	Note	Six Months Ended		Quarter 2 Ended	
		July 01 to December 31, 2020	July 01 to December 31, 2019	Oct 01 to December 31, 2020	Oct 01 to December 31, 2019
Revenue	26.00	444,063,828	585,250,481	239,265,726	270,319,680
Cost of Goods Sold	27.00	342,904,736	422,157,695	187,153,026	(194,564,834)
<b>Gross profit</b>		<b>101,159,092</b>	<b>163,092,786</b>	<b>52,112,700</b>	<b>75,754,845</b>
<b>Less: Operating Expenses:</b>		<b>26,119,875</b>	<b>31,752,265</b>	<b>10,640,591</b>	<b>14,959,467</b>
Administrative expenses	28.00	23,326,222	25,143,261	9,268,264	10,002,724
Selling & Distribution expenses	29.00	2,793,652	6,609,004	1,372,327	4,956,743
<b>Net profit before finance cost</b>		<b>75,039,217</b>	<b>131,340,521</b>	<b>41,472,108</b>	<b>60,795,378</b>
Finance cost	30.00	35,114,184	63,697,069	17,245,121	(32,453,976)
<b>Net profit before other Income</b>		<b>39,925,032</b>	<b>67,643,452</b>	<b>24,226,987</b>	<b>28,341,403</b>
Non Operating Income	31.00	43,598,705	52,631,439	21,086,002	37,394,527
<b>Net profit before workers' profit participation funds &amp; tax</b>		<b>83,523,738</b>	<b>120,274,890</b>	<b>45,312,989</b>	<b>65,735,930</b>
Contribution to workers' profit participation funds		(3,977,320)	(5,727,376)	(2,157,761)	(3,130,282)
<b>profit before taxation</b>		<b>79,546,418</b>	<b>114,547,514</b>	<b>43,155,228</b>	<b>62,605,648</b>
<b>Provision for Tax</b>		<b>(14,356,336)</b>	<b>(16,943,235)</b>	<b>(7,423,461)</b>	<b>(15,100,386)</b>
Income tax	32.00	(10,921,869)	(16,925,678)	(5,776,459)	(10,564,468)
Deferred tax	17.00	(3,434,467)	(17,557)	(1,647,002)	(4,535,918)
<b>Net profit after tax</b>		<b>65,190,082</b>	<b>97,604,279</b>	<b>35,731,767</b>	<b>47,505,262</b>
					<b>18%</b>
<b>Other Comprehensive Income</b>		<b>61,006</b>	<b>(19,092)</b>	<b>26,783</b>	<b>(17,559)</b>
Unrealized gain/(loss) on securities available for sale	5.01	67,786	(15,330)	29,760	(15,330)
Related tax	17.00	(6,780)	(3,762)	(2,977)	(2,229)
		<b>65,251,087</b>	<b>97,585,187</b>	<b>35,758,550</b>	<b>47,487,703</b>
<b>Earnings Per Share (EPS)</b>	33.00	0.65	0.97	0.35	0.47

  
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 December 31, 2020

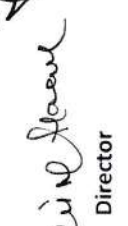
particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
<b>2020-2021</b>						
Balance at 01 July 2020	1,008,333,330	575,347,984	2,152,503,101	(45,488)	265,382,238	4,001,521,165
Net profit for the Period			65,190,082			65,190,082
Dividend Paid						
Unrealized Gain or loss				31,333		31,333
Other comprehensive income						
<b>Balance at 30 September 2020</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>2,217,693,183</b>	<b>(14,155)</b>	<b>265,382,238</b>	<b>4,066,742,579</b>

Statement of Changes in Equity  
FOR THE PERIOD ENDED December 31, 2019

particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
<b>2019-2020</b>						
Balance at 01 July 2019	1,008,333,330	576,213,025	2,461,758,349	(22,287)	265,382,238	4,311,664,655
Net profit for the Period			97,585,187			97,585,187
Dividend Paid						
Unrealized Gain or loss				3,762		3,762
Other comprehensive income						
<b>Balance at 30 September 2020</b>	<b>1,008,333,330</b>	<b>576,213,025</b>	<b>2,559,343,536</b>	<b>(18,525)</b>	<b>265,382,238</b>	<b>4,409,253,604</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

Signed as per annexed report on even date.



**AMAN COTTON FIBROUS LIMITED**  
**Statement of Cash Flows**  
**FOR THE PERIOD ENDED DECEMBER 31, 2020**

particular	Note	DECEMBER 31, 2020 Taka	DECEMBER 31, 2019 Taka
<b>A. Cash flows from operating activities</b>			
Collection from customers		506,620,655	662,049,792
Cash paid to Suppliers, Employees & others		(329,695,305)	(329,416,659)
<b>Cash generated from operations</b>		<b>176,925,349</b>	<b>332,633,133</b>
Tax paid		(4,329,319)	(10,580,600)
<b>Net Cash generated from operations</b>		<b>172,596,030</b>	<b>322,052,533</b>
<b>B. Cash flow from investing activities</b>			
Acquisition of property, plant and equipment		-	-
Capital work-in-process		-	-
Loan to Sister Concern		120,018,635	(328,377,413)
Dividend Income		-	-
<b>Net cash used in investing activities</b>		<b>120,018,635</b>	<b>(328,377,413)</b>
<b>C. Cash flows from financing activities</b>			
Increase/(Decrease) in Long term Borrowing		1,443,260	(12,358,025)
Increase/(Decrease) in Short term Borrowing		(252,691,661)	161,711,442
Issue of Share capital		-	-
Received Share premium		-	-
Dividend Paid		-	-
Interest Paid		(35,114,184)	(95,775,562)
<b>Net cash from/(used in) financing activities</b>		<b>(286,362,586)</b>	<b>53,577,855</b>
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		<b>6,252,079</b>	<b>47,252,974</b>
E. Opening cash and cash equivalents		<b>785,414,446</b>	<b>802,925,967</b>
F. Effects of currency translation on cash and cash equivalents		-	-
<b>G. Closing cash and cash equivalents (D+E+F)</b>		<b>791,666,525</b>	<b>850,178,941</b>
<b>Net Operating Cash Flow Per Share</b>		<b>1.71</b>	<b>3.19</b>







Company Secretary      Chief Financial Officer      Director      Director      Managing Director

Signed as per annexed report on even date.