

## Statement of Financial Position

As at December 31, 2021 (Provisional and unaudited)

## Statement of Changes in Equity

For the 2nd Quarter Ended December 31, 2021 (Provisional and unaudited)

Particulars	Note	31-Dec-21	30-Jun-21
<b>ASSETS</b>			
<b>Non Current Assets :</b>		<b>1,869,032,458</b>	<b>1,896,593,072</b>
Property, plant and equipment	3.00	1,869,032,458	1,896,593,072
Capital work in progress	4.00		
<b>Current Assets :</b>		<b>4,003,843,215</b>	<b>3,966,382,479</b>
Investment in listed securities	5.00	167,000	212,000
Inventories	6.00	1,419,508,159	1,379,263,067
Accounts and other receivables	7.00	642,884,142	672,816,338
Advances, deposits & pre-payments	8.00	837,839,849	872,596,025
Loan to sister concern	9.00	359,120,687	279,637,617
Cash & cash equivalents	10.00	744,323,379	761,857,431
<b>Total Assets</b>		<b>5,872,875,673</b>	<b>5,862,975,551</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITY</b>		<b>3,525,511,643</b>	<b>3,501,128,779</b>
<b>Shareholders' Equity :</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	1,676,410,741	1,651,987,377
Available for sale reserve	14.00	37,350	77,850
Revaluation surplus	15.00	265,382,238	265,382,238
<b>Non Current Liabilities :</b>		<b>675,025,443</b>	<b>565,998,469</b>
Long term borrowings- net of current maturity	16.00	559,594,536	452,805,912
Deferred tax liability	17.00	115,430,907	113,192,557
<b>Current Liabilities :</b>		<b>1,672,338,587</b>	<b>1,795,848,303</b>
Short term borrowings	18.00	1,361,631,087	1,494,503,069
Long term borrowings-current maturity	19.00		8,454,986
Accounts payable	20.00	23,072,980	32,936,906
Liabilities for expenses & others	21.00	100,666,486	110,281,660
Unclaimed Dividend Account	22.00	69,653,384	43,059,504
Provision for tax	23.00	117,314,649	106,612,178
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>5,872,875,673</b>	<b>5,862,975,551</b>
NAV per share with revaluation	24.00	34.96	34.72
NAV per share without revaluation	24.00	32.33	32.09

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

Place : Dhaka  
Date : January 30, 2022

## Statement of Profit or Loss and Other Comprehensive Income

For the 2nd Quarter ended December 31, 2021 (Provisional and unaudited)

Particulars	Notes	Six months ended (Amount in Taka)		2nd Quarter (Amount in Taka)	
		1st July 2021 to 31 December 2021	1st July 2020 to 31 December 2020	1st October 2021 to 31st December 2021	1st October 2020 to 31st December 2020
<b>Sales</b>	27.00	778,313,647	444,053,828	426,207,915	239,285,726
<b>Less: Cost of Sales</b>	28.00	(634,015,775)	(342,904,736)	(352,369,699)	(187,153,026)
<b>Gross Profit</b>		144,297,872	101,159,092	73,838,216	52,132,700
<b>Less: Operating Expenses:</b>		<b>(20,693,288)</b>	<b>(26,119,874)</b>	<b>(10,741,478)</b>	<b>(10,640,591)</b>
Administrative Expenses	29.00	(17,583,278)	(23,326,222)	(9,015,416)	(9,268,264)
Selling and Distribution Expenses	30.00	(3,110,010)	(2,793,652)	(1,726,060)	(1,372,327)
<b>Operating Profit</b>		123,604,585	75,039,218	63,096,741	41,472,109
<b>Less: Financial Expenses</b>	31.00	(78,647,196)	(35,114,184)	(38,688,351)	(17,245,121)
<b>Profit before Other Income</b>		44,957,389	39,925,034	24,408,390	24,226,988
<b>Add: Non Operating Income</b>	32.00	26,653,506	43,598,705	13,750,013	21,086,002
<b>Profit before Contribution to WPPF</b>		71,610,895	83,523,738	38,158,404	45,312,990
<b>Contribution to WPPF</b>		(3,410,043)	(3,977,322)	(1,817,067)	(2,157,761)
<b>Profit before Tax</b>		68,200,852	79,546,417	36,341,337	43,155,229
<b>Provision for Tax:</b>		<b>(12,940,821)</b>	<b>(14,356,336)</b>	<b>(6,817,846)</b>	<b>(7,423,461)</b>
Current Tax	33.00	(10,702,471)	(10,921,809)	(5,331,041)	(5,776,459)
Deferred Tax	17.00	(2,238,350)	(3,434,527)	(1,486,805)	(1,647,002)
<b>Net Profit after Tax</b>		55,260,031	65,190,081	29,523,491	35,731,768
<b>Other Comprehensive Income :</b>		<b>(40,500)</b>	<b>61,006</b>	<b>(40,500)</b>	<b>26,783</b>
Unrealized gain/(loss) on securities available for sale	5.01	(45,000)	67,796	(45,000)	29,740
Related tax	17.00	4,500	(6,790)	4,500	(2,977)
<b>Total Comprehensive Income</b>		55,219,531	65,251,087	29,482,991	35,758,551
<b>Basic Earnings Per Share</b>	34.01	0.55	0.65	0.29	0.35

Company Secretary Chief Financial Officer Director Managing Director Chairman  
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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			55,260,031			55,260,031
Dividend Payable			(30,836,666)			(30,836,666)
IPO Expenses						
Unrealised gain/(loss)				(40,500)		(40,500)
Balance as on December 31, 2021	1,008,333,330	575,347,984	1,676,410,741	37,350	265,382,238	3,525,511,643

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			65,190,081			65,190,081
Dividend Payable						
IPO Expenses						
Unrealised gain/(loss)				31,333		31,333
Balance as on December 31, 2020	1,008,333,330	575,347,984	2,217,693,182	(14,155)	265,382,238	4,066,742,579

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## Statement of Cash Flows

For the 2nd Quarter Ended December 31, 2021 (Provisional and unaudited)

Particulars	Note	Amount in Taka	
		July to December 2021-2022	July to December 2020-2021
<b>Cash Flows from Operating Activities :</b>			
Cash Received from Customer & Others		825,725,536	506,620,655
Cash Paid to Suppliers, Employees & Others		(606,205,928)	(329,695,305)
Cash Generated from Operations		219,519,608	176,925,349
Tax paid		(22,679,697)	(4,329,319)
<b>Net Cash Generated from Operating Activities</b>		196,839,911	172,596,030
<b>Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant & Equipment		(47,000)	
Capital Work In Progress		(79,483,070)	120,018,635
Loan to Sister Concern		8,406,180	
Dividend Income/Interest Income			
FDR (Increased)/ Decreased			
Net Investment in shares			
<b>Net Cash Used in Investing Activities</b>		(71,123,890)	120,018,635
<b>Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Borrowing		98,333,638	1,443,260
Increase/(Decrease) in Short Term Borrowing		(132,871,982)	(251,691,661)
Issue of share capital			
IPO Expenses			
Received share premium		(30,821,366)	
Increase/(Decrease) in Dividend Payable		(78,647,196)	(35,114,184)
Interest Paid		(144,006,907)	(286,362,586)
<b>Net Cash flow From/(Used) in Financing Activities</b>		(18,290,886)	6,252,079
<b>Net increase/(Decrease) in cash and cash equivalents</b>			
Cash & Cash Equivalents at the beginning including For. Ex		761,857,431	785,414,446
Cash & Cash Equivalents at the ending of the year		743,566,545	791,666,525
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		756,834	
<b>Cash and Cash Equivalents at Closing including including</b>		<b>744,323,379</b>	<b>791,666,525</b>
Net operating cash flow per share (NOCFPS)		25.00	1.95
		1.95	1.71

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Place : Dhaka  
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Note: The details of the published Unaudited Financial Statements for the 2nd quarter (Q2) ended 31 December, 2021 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>