

## Statement of Financial Position (Un-audited)

As at December 31, 2022

Particulars	Note	31-Dec-22	30-Jun-22
<b>ASSETS:</b>			
<b>Non-Current Assets:</b>			
Property, plant and equipment	3.00	1,816,797,985	1,841,471,723
Capital work in progress	4.00	341,160	
<b>Current Assets:</b>		<b>3,759,464,993</b>	<b>3,810,096,316</b>
Investment in listed securities	5.00	138,000	150,000
Inventories	6.00	1,387,926,989	1,827,697,536
Accounts and other receivables	7.00	510,628,163	227,524,768
Advances, deposits & pre-payments	8.00	721,273,775	720,755,971
Loan to sister concern	9.00	379,656,538	274,006,986
Cash & cash equivalents	10.00	759,841,530	759,961,054
<b>Total Assets</b>		<b>5,576,262,979</b>	<b>5,651,568,039</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES:</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	1,671,955,130	1,693,726,075
Available for sale reserve	14.00	11,250	22,050
Revaluation surplus	15.00	265,382,238	265,382,238
<b>Non-Current Liabilities:</b>		<b>542,887,402</b>	<b>534,354,131</b>
Long term borrowings- net of current maturity	16.00	424,743,151	416,764,497
Deferred tax liability	17.00	118,144,251	117,589,634
<b>Current Liabilities:</b>		<b>1,512,345,644</b>	<b>1,574,402,231</b>
Short term borrowings	18.00	1,154,257,150	1,233,797,907
Long term borrowings-current maturity	19.00	113,876,907	108,422,471
Accounts payable	20.00	5,093,983	12,243,874
Liabilities for expenses & others	21.00	124,873,003	117,697,534
Unclaimed Dividend Account	22.00	65,854,523	22,072,303
Provision for Income tax	23.00	48,390,068	80,168,141
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>5,576,262,979</b>	<b>5,651,568,039</b>
NAV per share with revaluation	24.00	34.92	35.14
NAV per share without revaluation	24.00	32.29	32.50

Sd/-  
Company Secretary

Sd/-  
Chief Financial Officer

Sd/-  
Director

Sd/-  
Managing Director

Sd/-  
Chairman

Signed as per annexed report on even date.

Place: Dhaka  
Date: January 28, 2023

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

For the 2nd Quarter ended December 31, 2022

Particulars	Notes	6 months ended (Amount in Taka)		2nd Quarter (Amount in Taka)	
		1st July 2022 to 31 December 2022	1st July 2021 to 31 December 2021	1st October 2022 to 31st December 2022	1st October 2021 to 31st December 2021
<b>Sales</b>	27.00	1,237,664,817	778,313,647	572,244,358	426,207,915
Less: Cost of Sales	28.00	(1,081,960,539)	(634,015,775)	(490,739,888)	(352,369,699)
<b>Gross Profit</b>		<b>155,704,278</b>	<b>144,297,872</b>	<b>81,484,470</b>	<b>73,838,216</b>
Less: Operating Expenses:					
Administrative Expenses	29.00	(27,318,464)	(20,693,288)	(14,073,722)	(10,741,476)
Selling and Distribution Expenses	30.00	(10,558,450)	(9,110,010)	(5,015,863)	(1,726,060)
<b>Operating Profit</b>		<b>128,385,913</b>	<b>123,604,584</b>	<b>67,410,749</b>	<b>63,096,741</b>
Less: Financial Expenses	31.00	(117,348,997)	(78,647,196)	(71,339,413)	(38,688,351)
<b>Profit before Other Income</b>		<b>11,036,916</b>	<b>44,957,388</b>	<b>(3,928,664)</b>	<b>24,408,390</b>
Add: Non Operating Income	32.00	29,545,963	26,653,506	2,526,559	13,750,013
<b>Profit before Contribution to WPPF</b>		<b>40,582,888</b>	<b>71,610,895</b>	<b>(1,402,105)</b>	<b>38,158,404</b>
Contribution to WPPF		(1,342,518)	(3,410,043)	66,767	(1,817,067)
<b>Profit before Tax</b>		<b>39,240,370</b>	<b>68,200,852</b>	<b>(1,335,338)</b>	<b>36,341,337</b>
Provision for Tax:					
Current Tax	33.00	(9,587,980)	(12,940,821)	(1,109,340)	(6,817,846)
Deferred Tax	17.00	(9,032,163)	(10,702,471)	(2,603,516)	(5,331,043)
<b>Net Profit after Tax</b>		<b>29,660,227</b>	<b>55,257,560</b>	<b>(4,648,194)</b>	<b>24,192,448</b>
Other Comprehensive Income:					
Unrealized gain/(loss) on securities available for sale	5.01	(10,800)	(40,500)	(12,000)	(45,000)
Related tax	17.00	1,200	4,500	1,200	4,500
<b>Total Comprehensive Income</b>		<b>29,051,588</b>	<b>55,219,531</b>	<b>(2,455,477)</b>	<b>24,187,999</b>
<b>Basic Earnings Per Share</b>	34.01	0.29	0.55	(0.02)	0.29

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: January 28, 2023

## Statement of Changes in Equity (Un-audited)

For the 2nd Quarter Ended December 31, 2022

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
<b>2022-2023</b>						
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			29,052,388			29,052,388
Dividend Payable			(50,833,333)			(50,833,333)
IPO Expenses						
Unrealised gain/(loss)				(10,800)		(10,800)
<b>Balance as on December 31, 2022</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,671,955,130</b>	<b>11,250</b>	<b>265,382,238</b>	<b>5,521,029,932</b>

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)
<b>Balance as on December 31, 2021</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,676,410,741</b>	<b>37,350</b>	<b>265,382,238</b>	<b>3,525,511,643</b>

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Place: Dhaka  
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## Statement of Cash Flows (un-audited)

For the 2nd Quarter Ended December 31, 2022

Particulars	Note	Amount in Taka	
		July to December 2022-2023	July to December 2021-2022
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customer & Others		1,002,352,515	825,725,536
Cash Paid to Suppliers, Employees & Others		(710,125,854)	(606,205,528)
<b>Cash Generated from Operations</b>		<b>292,226,661</b>	<b>219,519,408</b>
Tax paid		(27,957,245)	(23,679,697)
<b>Net Cash Generated from Operating Activities</b>		<b>264,269,416</b>	<b>196,839,711</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant & Equipment		(478,770)	(47,000)
Capital Work in Progress		(341,160)	
Loan to Sister Concern		(105,649,551)	(79,483,070)
Dividend Income		6,400	8,406,180
<b>Net Cash Used in Investing Activities</b>		<b>(106,463,081)</b>	<b>(71,123,890)</b>
<b>Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Borrowing		13,433,090	98,333,638
Increase/(Decrease) in Short Term Borrowing		(79,540,748)	(132,871,982)
Increase/(Decrease) in Dividend Payable		43,782,220	(30,821,366)
Interest Expenses		(135,600,422)	(78,647,196)
<b>Net Cash flow From/(Used) in Financing Activities</b>		<b>(157,925,859)</b>	<b>(144,006,907)</b>
<b>Net increase/(Decrease) in cash and cash equivalents</b>		<b>(119,525)</b>	<b>(18,290,886)</b>
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		759,961,054	761,857,431
Cash & Cash Equivalents at the ending of the year		759,841,530	743,566,545
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			756,834
<b>Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)</b>		<b>759,841,530</b>	<b>744,323,379</b>
<b>Net operating cash flow per share (NOCFPS)</b>	25.00	2.62	1.95

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Place: Dhaka  
Date: January 28, 2023

Note: The details of the published Unaudited Financial Statements for the 2<sup>nd</sup> Quarter Ended December 31, 2022 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>