

AMAN COTTON FIBROUS LIMITED
UN-AUDITED SECOND QUARTER (Q-3) STATEMENT OF FINANCIAL POSITION
As at March 31, 2021

Particulars	Note	31-Mar-20	30-Jun-20
ASSETS			
Non Current Assets		1,898,094,080	1,936,578,692
Property, plant & equipment	3.00	1,613,574,002	1,652,058,614
Capital Work in Progress	4.00	284,520,078	284,520,078
Current Assets		3,749,843,967	3,857,556,077
Investment in listed securities	5.00	83,266	64,779
Inventories	6.00	1,172,161,623	1,257,866,635
Accounts & Other Receivable	7.00	740,142,540	559,578,193
Advance, deposits & pre-payments	8.00	799,966,773	719,642,371
Loan to sister concern	9.00	270,367,910	534,968,326
Cash & Bank Balances	10.00	767,121,855	785,435,773
TOTAL ASSETS		5,647,938,047	5,794,134,769
EQUITY AND LIABILITIES			
Shareholders' Equity		4,112,743,309	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	2,263,708,607	2,152,503,101
Available for sale reserve	14.00	(28,850)	(45,488)
Revaluation reserve	15.00	265,382,238	265,382,238
Non Current Liabilities		184,779,284	180,450,377
Long term loan	16.00	67,560,910	69,034,575
Deferred tax liability	17.00	117,218,374	111,415,802
Current Liabilities		1,350,415,453	1,612,163,227
Short Term loan	18.00	1,113,988,603	1,379,927,790
Current portion of long term loan	19.00	2,100,000	2,800,000
Accounts Payable	20.00	6,981,301	11,689,713
Liabilities for expenses & others	21.00	125,464,332	132,977,737
Provision for tax	22.00	101,881,218	84,767,988
TOTAL EQUITY AND LIABILITIES		5,647,938,047	5,794,134,769
NAV Per Share (With Revaluation reserves)	23.00	40.79	39.68
NAV Per Share (Without Revaluation reserves)	23.00	38.16	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 SECOND QUARTER (Q-3) STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED MARCH 31, 2021

particular	Note	Nine Months Ended		Quarter 3 Ended	
		July 01 to March 31, 2021	July 01 to March 31, 2020	Jan 01 to March 31, 2021	Jan 01 to March 31, 2020
Revenue	26.00	950,019,010	902,415,243	505,955,184	317,164,764
Cost of Goods Sold	27.00	(761,905,123)	(703,150,221)	(419,000,386)	(293,668,084)
Gross profit		188,113,887	199,265,022	86,954,798	23,496,680
Less: Operating Expenses:		37,017,944	46,830,306	10,898,069	15,255,867
Administrative expenses	28.00	32,172,770	37,016,293	8,846,548	12,050,858
Selling & Distribution expenses	29.00	4,845,173	9,814,013	2,051,521	3,205,009
Net profit before finance cost		151,095,944	152,434,716	76,056,729	8,240,813
Finance cost	30.00	(64,720,955)	(83,876,877)	(29,606,770)	(28,179,808)
Net profit before other Income		86,374,989	68,557,839	46,449,958	(19,938,995)
Non Operating Income	31.00	57,896,262	95,828,428	14,297,557	43,196,989
Net profit before workers' profit participation funds & tax *		144,271,251	164,386,267	60,747,515	23,257,995
Contribution to workers' profit participation funds		(6,870,060)	(7,827,917)	(2,892,739)	(1,107,524)
Net profit before taxation		137,401,191	156,558,350	57,854,776	22,150,471
Provision for Tax		(26,195,685)	(32,897,685)	(12,350,391)	(5,162,037)
Income tax	32.00	(17,113,230)	(27,715,998)	(6,547,819)	(5,026,372)
Deferred tax	17.00	(9,082,455)	(5,181,687)	(5,802,572)	(135,665)
Net profit after tax		111,205,506	123,660,665	45,504,385	16,988,434
Other Comprehensive Income		77,644	(25,431)	16,638	(31,081)
Unrealized gain/(loss) on securities available for sale	5.01	86,273	(28,256)	18,487	(28,256)
Related tax	17.00	(8,629)	2,825	(1,849)	(2,825)
		111,283,150	123,635,234	45,521,023	16,957,353
Earnings Per Share (EPS)	33.00	1.10	1.23	0.45	0.17


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 MARCH 31, 2021

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			111,205,506			111,205,506
Dividend Paid				21,693		21,693
Unrealized Gain or loss						-
Other comprehensive income						-
Balance at 30 September 2020	1,008,333,330	575,347,984	2,263,708,607	(23,795)	265,382,238	4,112,748,364

Statement of Changes in Equity

FOR THE PERIOD ENDED MARCH 31, 2020

particular	Share Capital	Share Premium	Retained Earnings	Available for Sale reserve	Revaluation Reserves	Total
2019-2020						
Balance at 01 July 2019	1,008,333,330	576,213,025	2,461,758,349	(20,058)	265,382,238	4,311,666,884
Net profit for the Period			123,660,665			123,660,665
Dividend Paid						-
Dividend Payable				(25,431)		(25,431)
Unrealized Gain or loss						-
Other comprehensive income						-
Balance at 31 MARCH 2020	1,008,333,330	576,213,025	2,557,385,681	(45,489)	265,382,238	4,435,302,118


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 MARCH 31, 2020

particular	Note	March 31, 2021 Taka	March 31, 2020 Taka
A. Cash flows from operating activities			
Collection from customers		842,293,567	1,064,657,150
Cash paid to Suppliers, Employees & others		(761,876,069)	(693,801,057)
Cash generated from operations		80,417,498	370,856,093
Tax paid		(6,413,449)	(13,429,816)
Net Cash generated from operations		74,004,049	357,426,277
B. Cash flow from investing activities			
Acquisition of property, plant and equipment		-	(284,520,078)
Capital work-in-process		-	165,144,852
Loan to Sister Concern		264,600,416	(353,376,759)
Dividend Income		-	-
Net cash used in investing activities		264,600,416	(472,751,985)
C. Cash flows from financing activities			
Increase/(Decrease) in Long term Borrowing		(1,473,665)	(6,845,437)
Increase/(Decrease) in Short term Borrowing		(265,939,187)	325,659,223
Issue of Share capital		-	-
Received Share premium		-	-
Dividend Paid		-	(23,176,954)
Interest Paid		(89,484,203)	(136,532,062)
Net cash from/(used in) financing activities		(356,897,055)	159,104,770
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		(18,292,591)	43,779,062
E. Opening cash and cash equivalents		785,414,446	802,925,967
F. Effects of currency translation on cash and cash equivalents		-	-
G. Closing cash and cash equivalents (D+E+F)		767,121,855	846,705,029
Net Operating Cash Flow Per Share		0.73	3.54



 Company Secretary Chief Financial Officer Director Director Managing Director

Signed as per annexed report on even date.