



Aman Cotton Fibrous Ltd.

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Corporate Office: 2 Ishakha Avenue, Sector# 6, Uttara, Dhaka-1230

Statement of Financial Position (Un-audited)

As at March 31, 2022

Particulars	Note	31-Mar-22	30-Jun-21
ASSETS			
Non Current Assets :			
Property, plant and equipment	3.00	1,855,228,650	1,896,593,072
Capital work in progress	4.00		
		161,000	
Current Assets :		3,859,928,660	3,966,382,479
Investment in listed securities	5.00		212,000
Inventories	6.00	1,373,115,220	1,379,763,067
Accounts and other receivables	7.00	542,261,967	672,816,338
Advances, deposits & pre-payments	8.00	869,762,099	872,596,025
Loan to sister concern	9.00	339,738,687	279,637,617
Cash & cash equivalents	10.00	734,890,128	761,857,431
Total Assets		* 5,715,157,310	5,862,975,551
SHAREHOLDERS' EQUITY & LIABILITY			
Shareholders' Equity :			
Share capital	11.00	3,570,274,705	3,501,128,779
Share premium	12.00	1,008,333,330	1,008,333,330
Share premium	12.00	575,347,984	575,347,984
Retained earnings	13.00	1,721,179,203	1,651,987,377
Available for sale reserve	14.00	31,950	77,850
Revaluation surplus	15.00	265,382,238	265,382,238
Non Current Liabilities :			
Long term borrowings- net of current maturity	16.00	660,921,396	565,998,469
		544,601,992	452,805,912
Deferred tax liability	17.00	116,319,404	113,192,557
Current Liabilities :			
Short term borrowings	18.00	1,483,961,210	1,795,848,303
		1,211,887,183	1,494,503,069
Long term borrowings-current maturity	19.00		8,454,986
Accounts payable	20.00	15,092,145	32,936,906
Liabilities for expenses & others	21.00	110,155,544	110,281,660
Unclaimed Dividend Account	22.00	23,050,300	43,059,504
Provision for tax	23.00	123,776,039	106,612,178
Total Liabilities & Shareholders' Equity		5,715,157,310	5,862,975,551
NAV per share with revaluation	24.00	35.41	34.72
NAV per share without revaluation	24.00	32.78	32.09

Sd/- Company Secretary Sd/- Chief Financial Officer Sd/- Director Sd/- Managing Director Sd/- Chairman

Place: Dhaka
Date: April 26, 2022

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

For the 3rd Quarter ended March 31, 2022

Particulars	Notes	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2021 to 31 March 2022	1st July 2020 to 31 March 2021	1st January 2022 to 31 March 2022	1st January 2021 to 31 March 2021
Sales	27.00	1,349,112,702	950,019,010	570,799,055	505,995,184
Less: Cost of Sales	28.00	(1,118,717,654)	(761,905,123)	(484,701,879)	(419,000,386)
Gross Profit		230,395,048	188,113,887	86,097,176	86,994,798
Less: Operating Expenses:		(31,277,825)	(37,017,844)	(10,584,637)	(10,898,069)
Administrative Expenses	29.00	(26,655,913)	(32,172,770)	(9,072,633)	(9,846,548)
Selling and Distribution Expenses	30.00	(4,622,014)	(4,845,173)	(1,512,003)	(1,051,521)
Operating Profit		199,117,124	151,096,044	75,512,539	76,096,729
Less: Financial Expenses	31.00	(110,094,317)	(64,720,955)	(31,447,321)	(29,606,770)
Profit before Other Income		89,022,806	86,375,089	44,065,218	46,489,959
Add: Non Operating Income	32.00	39,662,622	57,896,262	13,009,115	14,297,557
Profit before Contribution to WPPP		128,685,428	144,271,251	57,074,333	60,787,515
Contribution to WPPP		(6,127,878)	(6,870,060)	(2,717,835)	(2,852,739)
Profit before Tax		122,557,550	137,401,191	54,356,498	57,934,776
Provision for Tax:		(22,529,058)	(26,195,685)	(11,104,785)	(12,350,391)
Current Tax	33.00	(17,169,861)	(17,113,230)	(7,977,938)	(6,547,819)
Deferred Tax	17.00	(5,360,197)	(9,082,455)	(3,126,847)	(5,802,572)
Net Profit after Tax		100,028,492	111,205,506	43,251,713	45,584,385
Other Comprehensive Income :		(45,900)	77,644	(45,800)	16,638
Unrealized gain/(loss) on securities available for sale	5.01	(51,000)	88,273	(51,000)	18,487
Related tax	17.00	5,100	(8,629)	5,100	(1,849)
Total Comprehensive Income		99,982,592	111,283,150	43,206,013	45,521,023
Basic Earnings Per Share	34.01	0.99	1.10	0.43	0.45

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: April 26, 2022

Statement of Changes in Equity (Un-audited)

For the 3rd Quarter Ended March 31, 2022

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2021-2022						
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			100,028,492			100,028,492
Dividend Payable			(30,836,666)			(30,836,666)
IPO Expenses						
Unrealised gain/(loss)				(45,900)		(45,900)
Balance as on March 31, 2022	1,008,333,330	575,347,984	1,721,179,203	31,950	265,382,238	3,570,274,705

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2020-2021						
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			111,205,506			111,205,506
Dividend Payable						
IPO Expenses						
Unrealised gain/(loss)				21,693		21,693
Balance as on March 31, 2021	1,008,333,330	575,347,984	2,263,708,607	(23,795)	265,382,238	4,112,748,364

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: April 26, 2022

Statement of Cash Flows (un-audited)

For the 3rd Quarter Ended March 31, 2022

Particulars	Note	Amount in Taka	
		July to March 2021-2022	July to March 2020-2021

Cash Flows from Operating Activities :

Cash Received from Customer & Others	1,491,846,501	842,293,567
Cash Paid to Suppliers, Employees & Others	(1,107,691,391)	(761,876,069)
Cash Generated from Operations	384,155,110	80,417,498
Tax paid	(36,018,911)	(6,413,449)
Net Cash Generated from Operating Activities	348,136,199	74,004,049

Cash Flows from Investing Activities:

Acquisition of Property, Plant & Equipment	(47,000)	-
Capital Work In Progress	-	-
Loan to Sister Concern	(60,101,070)	264,600,416
Dividend Income/Interest Income	-	-
FDR (Increase)/Decreased	-	-
Net Investment in shares	-	-
Net Cash Used in Investing Activities	(60,148,070)	264,600,416

Cash Flows from Financing Activities:

Increase/(Decrease) in Long Term Borrowing	83,341,094	(1,473,665)
Increase/(Decrease) in Short Term Borrowing	(282,615,886)	(265,939,187)
Issue of share capital	-	-
IPO Expenses	-	-
Received share premium	-	-
Increase/(Decrease) in Dividend Payable	-	-
Interest Paid	(115,680,640)	(89,484,203)
Net Cash Flow From/(Used) in Financing Activities	(314,955,432)	(356,897,055)
Net Increase/(Decrease) in cash and cash equivalents	(26,967,303)	(18,292,591)

Cash & Cash Equivalents at the beginning including For:	761,857,431	785,414,446
Cash & Cash Equivalents at the end of the year	734,890,128	767,121,855
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents	-	-
Cash and Cash Equivalents at Closing including	734,890,128	767,121,855

Net operating cash flow per share (NOCFPS) 25.00 3.45 0.73

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: April 26, 2022

Note: The details of the published Unaudited Financial Statements for the 3rd quarter (Q3) ended March 31, 2022 are available in the web site of the company. The address of the website is <http://www.amancotton.com/>