

AMAN COTTON FIBROUS LTD.
Statement of Financial Position (Un-audited)
As at March 31, 2023

Particulars	Note	31-Mar-23	30-Jun-22
ASSETS:			
Non-Current Assets :			
Property, plant and equipment	3.00	1,804,373,114	1,841,471,723
Capital work in progress	4.00	1,803,788,954	1,841,471,723
		584,160	-
		3,720,557,552	3,810,096,316
Current Assets :			
Investment in listed securities	5.00	100,000	150,000
Inventories	6.00	1,511,630,224	1,827,697,536
Accounts and other receivables	7.00	458,757,264	227,524,768
Advances, deposits & pre-payments	8.00	632,429,228	720,755,971
Loan to sister concern	9.00	265,203,995	274,006,986
Cash & cash equivalents	10.00	852,436,841	759,961,054
Total Assets		5,524,930,666	5,651,568,039
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :			
		3,451,597,331	3,542,811,677
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	1,602,556,729	1,693,726,075
Available for sale reserve	14.00	(22,950)	22,050
Revaluation surplus	15.00	265,382,238	265,382,238
Non-Current Liabilities :			
		551,829,296	534,354,131
Long term borrowings- net of current maturity	16.00	432,357,453	416,764,497
Deferred tax liability	17.00	119,471,843	117,589,634
Current Liabilities :			
		1,521,504,039	1,574,402,231
Short term borrowings	18.00	875,130,107	1,233,797,907
Long term borrowings-current maturity	19.00	112,967,960	108,422,471
Accounts payable	20.00	315,042,320	12,243,874
Liabilities for expenses & others	21.00	133,639,679	117,697,534
Unclaimed Dividend Account	22.00	22,818,961	22,072,303
Provision for income tax	23.00	61,905,011	80,168,141
Total Liabilities & Shareholders' Equity		5,524,930,666	5,651,568,039
NAV per share with revaluation	24.00	34.23	35.14
NAV per share without revaluation	24.00	31.60	32.50







Signed as per annexed report on even date.

Place: Dhaka
Date: April 29, 2023

AMAN COTTON FIBROUS LTD.
Statement of Profit or Loss And Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended March 31, 2023

Particulars	Notes	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2022 to 31 March 2023	1st July 2021 to 31 March 2022	1st January 2023 to 31 March 2023	1st January 2022 to 31 March 2022
Sales	27.00	1,853,826,716	1,349,112,702	616,161,799	570,799,055
Less: Cost of Sales	28.00	(1,677,279,788)	(1,118,717,654)	(595,319,249)	(484,701,879)
Gross Profit		176,546,928	230,395,048	20,842,550	86,097,176
Less: Operating Expenses:		(38,637,170)	(31,277,925)	(11,318,707)	(10,584,637)
Administrative Expenses	29.00	(25,564,585)	(26,655,911)	(8,804,572)	(9,072,633)
Selling and Distribution Expenses	30.00	(13,072,585)	(4,622,014)	(2,514,135)	(1,512,003)
Operating Profit		137,909,758	199,117,124	9,523,843	75,512,539
Less: Financial Expenses	31.00	(193,133,356)	(110,094,317)	(75,784,364)	(31,447,121)
Profit before Other Income		(55,223,598)	89,022,806	(66,260,521)	44,065,418
Add: Non Operating Income	32.00	41,254,418	39,662,622	11,708,454	13,009,115
Profit before Contribution to WPPF		(13,969,181)	128,685,428	(54,552,066)	57,074,533
Contribution to WPPF		(1,932,518)	(6,127,878)	-	(2,717,835)
Profit before Tax		(15,901,699)	122,557,550	(54,552,066)	54,356,698
Provision for Tax:		(24,434,314)	(22,529,058)	(14,846,335)	(11,104,785)
Current Tax	33.00	(22,547,105)	(17,163,861)	(13,514,943)	(7,977,938)
Deferred Tax	17.00	(1,887,209)	(5,365,197)	(1,331,392)	(3,126,847)
Net Profit after Tax		(40,336,013)	100,028,492	(69,398,402)	43,251,913
Other Comprehensive Income :		(45,000)	(45,900)	(45,000)	(45,900)
Unrealized gain/(loss) on securities available for sale	5.01	(50,000)	(51,000)	(50,000)	(51,000)
Related tax	17.00	5,000	5,100	5,000	5,100
Total Comprehensive Income		(40,381,013)	99,982,592	(69,443,402)	43,206,013
Basic Earnings Per Share	34.01	(0.40)	0.99	(0.69)	0.43


Company Secretary


Chief Financial Officer


Director


Managing Director

Chairman

Signed as per annexed report on even date.

Place : Dhaka
Date: April 29, 2023

AMAN COTTON FIBROUS LTD.
Statement of Changes in Equity (Un-audited)
For the 3rd Quarter Ended March 31, 2023

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2022-2023						
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	-	-	(40,336,013)	-	-	(40,336,013)
Dividend Payable			(50,833,333)			(50,833,333)
IPO Expenses						-
Unrealised gain/(loss)	-	-	-	(45,000)	-	(45,000)
Balance as on March 31, 2023	1,008,333,330	575,347,984	1,602,556,729	(22,950)	265,382,238	3,451,597,331

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







Signed as per annexed report on even date.

Place: Dhaka
Date: April 29, 2023

AMAN COTTON FIBROUS LTD.
Statement of Cash Flows (un-audited)
For the 3rd Quarter Ended March 31, 2023

Particulars	Note	Amount in Taka	
		July to March 2022-2023	July to March 2021-2022
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		1,691,918,868	1,491,846,501
Cash Paid to Suppliers, Employees & Others		(1,010,560,254)	(1,107,691,391)
Cash Generated from Operations		681,358,614	384,155,110
Tax paid		(37,547,105)	(36,018,911)
Net Cash Generated from Operating Activities		643,811,509	348,136,199
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(568,270)	(47,000)
Capital Work In Progress		(584,160)	-
Loan to Sister Concern		8,802,991	(60,101,070)
Dividend Income		6,400	-
Net Investment in shares		-	-
Net Cash Used in Investing Activities		7,656,961	(60,148,070)
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		20,138,445	83,341,094
Increase/(Decrease) in Short Term Borrowing		(358,667,800)	(282,615,886)
Increase/(Decrease) in Dividend Payable		746,658	-
Interest Expenses		(219,842,500)	(115,680,640)
Net Cash flow From/(Used) in Financing Activities		(557,625,197)	(314,955,432)
Net Increase/(Decrease) in cash and cash equivalents		93,843,272	(26,967,303)
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		853,804,327	734,890,128
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		(1,367,486)	-
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		852,436,841	734,890,128
Net operating cash flow per share (NOCFPS)	25.00	6.38	3.45


Company Secretary


Chief Financial Officer


Director


Managing Director

Chairman

Signed as per annexed report on even date.

Place: Dhaka

Date: April 29, 2023