


AMAN COTTON FIBROUS LTD.
Statement of Financial Position
As at 30 September, 2024


Particulars	Notes	Amount in Taka	
		Sep 30,2024	June 30,2024
ASSETS:			
Non-Current Assets :		1,759,015,235	1,770,554,356
Property, plant and equipment	3.00	1,758,270,769	1,769,809,890
Capital work in progress	4.00	744,466	744,466
Current Assets :		3,777,029,761	3,833,783,985
Investment in listed securities	5.00	85,000	107,000
Inventories	6.00	1,816,104,640	1,841,956,530
Accounts and other receivables	7.00	453,354,847	497,380,379
Advances, Deposits & Pre-payments	8.00	645,538,427	615,708,842
Cash & Cash equivalents	9.00	861,946,847	878,631,234
Total Assets		5,536,044,997	5,604,338,341
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :		3,432,049,580	3,402,615,743
Share capital	10.00	1,008,333,330	1,008,333,330
Share premium	11.00	575,347,984	575,347,984
Retained earnings	12.00	1,583,022,478	1,553,568,841
Available for sale reserve	13.00	(36,450)	(16,650)
Revaluation surplus	14.00	265,382,238	265,382,238
Non-Current Liabilities :		622,488,054	634,893,555
Long term borrowings- net of current maturity	15.00	521,396,298	512,712,864
Deferred tax liability	16.00	101,091,756	122,180,691
Current Liabilities :		1,481,507,362	1,566,829,043
Short term borrowings	17.00	1,150,097,738	990,535,210
Long term borrowings-current maturity	18.00	13,128,723	13,128,723
Accounts payable	19.00	111,393,936	292,668,454
Inter Company Current Liability	20.00	43,656,530	111,504,176
Liabilities for expenses & others	21.00	62,235,778	67,327,062
Unclaimed Dividend Account	22.00	21,538,760	21,538,760
Provision for income tax	23.00	79,455,897	70,126,658
Total Liabilities & Shareholders' Equity		5,536,044,997	5,604,338,341
NAV per share with revaluation	24.00	34.04	33.74
NAV per share without revaluation	24.00	31.40	31.87

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.


Company Secretary


Chief Financial Officer


Director


Managing Director







Chairman

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LTD.
Statement of Profit or Loss and Other Comprehensive Income
For the 1st Quarter ended September 30, 2024

Particulars	Notes	Amount in Taka	
		July to September 2024-2025	July to September 2023-2024
Sales	27.00	439,998,429	353,705,308
Less: Cost of Sales	28.00	(404,247,895)	(316,953,816)
Gross Profit		35,750,534	36,751,492
Less: Operating Expenses:		(8,577,063)	(8,136,288)
Administrative Expenses	29.00	(7,322,843)	(6,751,127)
Selling and Distribution Expenses	30.00	(1,254,220)	(1,385,161)
Operating Profit		27,173,471	28,615,204
Less: Financial Expenses	31.00	(36,474,523)	(43,505,431)
Profit before Other Income		(9,301,052)	(14,890,227)
Add: Non Operating Income	32.00	22,077,757	30,519,385
Profit before Tax		12,776,705	15,629,158
Provision for Tax:		11,757,496	(12,799,942)
Current Tax	33.00	(9,329,239)	(10,011,731)
Deferred Tax	16.00	21,086,735	(2,788,211)
Net Profit after Tax		24,534,201	2,829,216
Other Comprehensive Income :		(19,800)	(25,200)
Unrealized gain/(loss) on securities available for sale	5.01	(22,000)	(28,000)
Related tax	16.00	2,200	2,800
Total Comprehensive Income		24,514,401	2,804,016
Basic Earnings Per Share	34.01	0.24	0.03

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 Company Secretary
 Chief Financial Officer
 Director
 Managing Director
 Chairman

Signed as per annexed report on even date.

AMAN COTTON FIBROUS LTD.

Statement of Cash Flows

For the Year ended September 30, 2024

Particulars	Note	Amount in Taka	
		July to September 2024-2025	July to September 2023-2024
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		492,832,173	392,683,025
Cash Paid to Suppliers, Employees & Others		(582,073,203)	(545,160,301)
Cash Generated from Operations		(89,241,030)	(152,477,275)
Tax paid		(9,467,332)	(6,658,630)
Net Cash Generated from Operating Activities		(98,708,362)	(159,135,905)
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(91,000)	(17,800)
Capital Work In Progress		-	(13,315,019)
Interest on FDR		13,271,744	12,253,742
Inter company Current Account		(67,847,646)	54,234,229
Dividend Income		-	6,000
Net Cash Used in Investing Activities		(54,666,902)	53,161,151
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		8,683,436	(4,242,850)
Increase/(Decrease) in Short Term Borrowing		159,562,528	183,107,677
Increase/(Decrease) in Dividend Payment		-	-
Interest Expenses		(31,555,087)	(44,834,134)
Net Cash flow From/(Used) in Financing Activities		136,690,877	134,030,693
Net Increase/(Decrease) in cash and cash equivalents		(16,684,386)	28,055,939
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		878,631,234	863,463,582
Cash & Cash Equivalents at the ending of the year		861,946,847	891,519,521
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		-	-
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		861,946,847	891,519,521
Net operating cash flow per share (NOCFPS)		(0.98)	(1.58)

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

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AMAN COTTON FIBROUS LTD.

Statement of Changes in Equity
For the Year ended September 30, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744
Prior Year Adjustment			4,919,436			4,919,436
Restated balance at July 01, 2024	1,008,333,330	575,347,984	1,558,488,278	(16,650)	265,382,238	3,407,535,180
Profit for the year	-	-	24,534,201	-	-	24,534,201
Dividend Payable			-	-	-	-
WPPF Payable Adjustment			-	-	-	-
Unrealised gain/(loss)	-	-	-	(19,800)	-	(19,800)
Balance as on September 30, 2024	1,008,333,330	575,347,984	1,583,022,479	(36,450)	265,382,238	3,432,049,580

AMAN COTTON FIBROUS LTD.

Statement of Changes in Equity
For the Year ended June 30, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2023	1,008,333,330	575,347,984	1,629,633,660	11,250	265,382,238	3,478,708,462
Prior Year Adjustment			-			-
Restated balance at July 01, 2023	1,008,333,330	575,347,984	1,629,633,660	11,250	265,382,238	3,478,708,462
Profit for the year	-	-	(25,231,485)	-	-	(25,231,485)
Dividend Payable			(50,833,333)	-	-	(50,833,333)
WPPF Payable Adjustment			-	-	-	-
Unrealised gain/(loss)	-	-	-	(27,900)	-	(27,900)
Balance as on June 30, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744

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