



**AMAN COTTON FIBROUS LTD.**  
**Statement of Financial Position (Un-audited)**  
**As at 31 March, 2025**


Particulars	Notes	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>ASSETS:</b>			
<b>Non-Current Assets :</b>		<b>1,735,809,630</b>	<b>1,770,554,356</b>
Property, plant and equipment	3.00	1,735,065,164	1,769,809,890
Capital work in progress	4.00	744,466	744,466
<b>Current Assets :</b>		<b>3,723,558,481</b>	<b>3,833,783,985</b>
Investment in listed securities	5.00	81,000	107,000
Inventories	6.00	1,399,325,816	1,841,956,530
Accounts and other receivables	7.00	302,585,381	497,380,379
Advances, Deposits & Pre-payments	8.00	896,777,736	615,708,842
Cash & Cash equivalents	9.00	1,124,788,548	878,631,234
<b>Total Assets</b>		<b>5,459,368,112</b>	<b>5,604,338,341</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES:</b>			
<b>Shareholders' Equity :</b>		<b>3,365,788,122</b>	<b>3,402,615,743</b>
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	1,508,420,728	1,553,568,841
Available for sale reserve	13.00	(40,050)	(16,650)
Revaluation surplus	14.00	273,726,130	265,382,238
<b>Non-Current Liabilities :</b>		<b>664,106,210</b>	<b>634,893,555</b>
Long term borrowings	15.00	571,405,876	512,712,864
Deferred tax liability	16.00	92,700,334	122,180,691
<b>Current Liabilities :</b>		<b>1,429,473,781</b>	<b>1,566,829,043</b>
Short term borrowings	17.00	903,945,032	990,535,210
Long term borrowings-current maturity	18.00	-	13,128,723
Accounts payable	19.00	350,752,150	292,668,454
Inter Company Current Liability	20.00	960,867	111,504,176
Liabilities for expenses & others	21.00	52,340,336	67,327,062
Unclaimed Dividend Account	22.00	21,743,070	21,538,760
Provision for income tax	23.00	99,732,325	70,126,658
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>5,459,368,112</b>	<b>5,604,338,341</b>
NAV per share with revaluation	24.00	33.38	33.74
NAV per share without revaluation	24.00	30.67	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.

Place : Dhaka

Date: 27 April 2025

**AMAN COTTON FIBROUS LTD.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
For the 3rd Quarter ended 31 March, 2025

Particulars	Notes	9 months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024
Sales	27.00	1,788,302,758	1,283,275,767	761,569,555	572,524,360
Less: Cost of Sales	28.00	(1,629,589,757)	(1,180,083,546)	(699,057,066)	(535,722,326)
<b>Gross Profit</b>		<b>158,713,001</b>	<b>103,192,221</b>	<b>62,512,489</b>	<b>36,802,034</b>
<b>Less: Operating Expenses:</b>					
Administrative Expenses	29.00	(34,891,853)	(30,795,890)	(12,202,405)	(11,386,537)
Selling and Distribution Expenses	30.00	(29,717,764)	(26,043,552)	(10,286,030)	(9,350,213)
		(5,174,089)	(4,752,338)	(1,916,375)	(2,036,324)
<b>Operating Profit</b>		<b>123,821,147</b>	<b>72,396,331</b>	<b>50,310,084</b>	<b>25,415,497</b>
Less: Financial Expenses	31.00	(149,627,858)	(112,779,537)	(46,041,022)	(35,917,837)
<b>Profit before Other Income</b>		<b>(25,806,711)</b>	<b>(40,383,206)</b>	<b>4,269,062</b>	<b>(10,502,340)</b>
Add: Non Operating Income	32.00	39,636,478	74,740,321	(3,606,073)	14,988,766
<b>Profit before Tax</b>		<b>13,829,767</b>	<b>34,357,116</b>	<b>662,989</b>	<b>4,486,426</b>
<b>Provision for Tax:</b>					
Current Tax	33.00	(8,471,803)	(35,133,418)	(8,269,511)	(10,334,895)
Deferred Tax	16.00	(29,605,668)	(28,340,957)	(9,364,749)	(9,269,963)
<b>Net Profit after Tax</b>		<b>5,357,965</b>	<b>(776,303)</b>	<b>(7,606,522)</b>	<b>(5,848,469)</b>
<b>Other Comprehensive Income :</b>					
Unrealized gain/(loss) on securities available for sale	5.01	8,320,492	(6,300)	(8,100)	(6,300)
Tax on Revaluation Reserve	16.00	(26,000)	(7,000)	(9,000)	(7,000)
Related tax	16.00	8,343,892	-	-	-
		2,600	700	900	700
<b>Total Comprehensive Income</b>		<b>13,678,457</b>	<b>(782,603)</b>	<b>(7,614,622)</b>	<b>(5,854,769)</b>
<b>Basic Earnings Per Share</b>	34.01	<b>0.05</b>	<b>(0.01)</b>	<b>(0.08)</b>	<b>(0.06)</b>

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





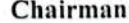
Signed as per annexed report on even date.

Place : Dhaka  
Date: 27 April 2025



**AMAN COTTON FIBROUS LTD.**  
**Statement of Cash Flows (Un-audited)**  
For the 3rd Quarter Ended March 31, 2025

Particulars	Note	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>Cash Flows from Operating Activities :</b>			
Cash Received from Customer & Others		1,990,598,545	1,931,622,623
Cash Paid to Suppliers, Employees & Others		(1,394,783,710)	(1,719,763,571)
<b>Cash Generated from Operations</b>		<b>595,814,834</b>	<b>211,859,052</b>
Tax paid		(37,955,763)	(51,570,430)
<b>Net Cash Generated from Operating Activities</b>		<b>557,859,071</b>	<b>160,288,622</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant & Equipment		(154,000)	(28,868,525)
Capital Work In Progress		-	(57,499)
Interest on FDR		40,482,632	46,611,645
Inter company Current Account		(110,543,309)	22,600,865
Dividend Income		-	6,000
<b>Net Cash Used in Investing Activities</b>		<b>(70,214,677)</b>	<b>40,292,485</b>
<b>Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Borrowing		45,564,289	(7,075,847)
Increase/(Decrease) in Short Term Borrowing		(86,590,177)	20,843,050
Increase/(Decrease) in Dividend Payment		(50,833,333)	(50,833,333)
Interest Expenses		(149,627,858)	(148,347,324)
<b>Net Cash flow From/(Used) in Financing Activities</b>		<b>(241,487,080)</b>	<b>(185,413,455)</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		<b>246,157,314</b>	<b>15,167,652</b>
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		<b>1,124,788,548</b>	<b>878,631,234</b>
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		-	-
<b>Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)</b>		<b>1,124,788,548</b>	<b>878,631,234</b>
<b>Net operating cash flow per share (NOCFPS)</b>		<b>5.53</b>	<b>1.59</b>

 Company Secretary
 Chief Financial Officer
 Director
 Managing Director
 Chairman

Signed as per annexed report on even date.

Place : Dhaka  
Date: 27 April 2025

**AMAN COTTON FIBROUS LTD.**  
**Statement of Changes in Equity (Un-audited)**  
For the 3rd Quarter Ended March 31, 2025

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			-			-
Profit for the year	-		5,357,965	-	-	5,357,964
Dividend Payable			(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets					8,343,892	8,343,892
COGS Adjustment			327,255	-	-	327,255
Unrealised gain/(loss)	-		-	(23,400)	-	(23,400)
<b>Balance as on March 31, 2025</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,508,420,729</b>	<b>(40,050)</b>	<b>273,726,130</b>	<b>3,365,788,121</b>

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
<b>2023-2024</b>						
Balance as on July 01, 2023	1,008,333,330	575,347,984	1,629,633,659	67,050	265,382,238	3,478,764,261
Profit for the year	-		(776,303)	-	-	(776,303)
Dividend Payable			(50,833,333)			(50,833,333)
IPO Expenses						-
Unrealised gain/(loss)	-		-	(6,300)	-	(6,300)
<b>Balance as on March 31, 2024</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,578,024,023</b>	<b>60,750</b>	<b>265,382,238</b>	<b>3,427,148,325</b>

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Signed as per annexed report on even date.

Place : Dhaka

Date: 27 April 2025

**AMAN COTTON FIBROUS LTD.**  
**Notes to the Financial Statements**  
For the 3rd Quarter Ended March 31, 2025

**1.00 Significant information of the enterprise:**

**1.01 Legal form of the Enterprise :**

Aman Cotton Fibrous Ltd. was incorporated as a private Limited Company with the issuance of certificate of incorporation bearing No-C-403 dated December 28, 2005 by the Registrar of Joint Stock Companies & Firms and the Company commenced its commercial production on November 01, 2007. Subsequently the shareholders in their Extra-ordinary General Meeting held on 22 April, 2012 approved conversion of status of the company from private limited to public limited company.

**1.02 Registered and Corporate Office of the Company:**

Registered office of the company is situated at Boiragirchala, Shreepur, Gazipur.

Corporate office of the company is situated at 2 , Ishakha Avenue, Sector # 6, Uttara, Dhaka-1230.

**1.03 Address of the Factory:**

The factory of the Company was established at Boiragirchala, Shreepur, Gazipur.

**1.04 Principal Activities and nature of the business**

The Principal activities and nature of the business of the company is to manufacture of high quality yarn in Bangladesh and marketing and selling of product in the global and domestic Market.

**2.00 Significant Accounting Policies:**

**2.01 Basis of preparation of Financial Statements:**

The Financial Statement of the Company are prepared on a going concern assumption and in accordance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), the Companies Act 1994, The Securities and Exchange rules 2020 and other laws and rules applicable in Bangladesh.

**2.02 Accounting Convention**

The Financial Statements have been prepared on the Basis of historical cost Basis except land & land development (which have been stated at current cost), monetary assets at realisable value and Investment in listed Securities are carried at fair value Based on the year ended quoted price.

**2.03 Date of authorisation :**

The Board of Directors of Aman Cotton Fibrous Ltd. approved this financial Statements on 27 April 2025.

**2.04 Reporting Period :**

The Financial Statements of the Company cover Period from 01 July , 2024 to 31 March 2025.

**2.05 Statement of Cash Flows:**

Statement of Cash Flows have been prepared in accordance with IAS 7 " Statement of Cash Flows " and the cash flow from the operating activities are shown under direct method as prescribed.

**2.06 Recognition of Property, Plant & Equipment and Depreciation:**

In accordance with the International Accounting Standard adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) as IAS 16 "Property, Plant and Equipment" have been accounted for at cost less accumulated depreciation except land and land development. Cost includes expenditure that is directly attributed to the acquisition of the items. Depreciation is charged in addition to fixed assets when it is available for use. Depreciation on all Property, Plant & Equipment have been applied on Reducing Balance method as per decision of the Board at the following rate :

Land & Land Development	-
Building & Civil Construction	2.5%
Plant & Machinery	15%
Electrical Installation	10%
Electrical Equipment	10%
Gas Line Installation	10%
Fire Equipment	15%
Vehicle	20%
Office Equipment	10%
Computer & IT Equipment	20%
Furniture & Fixture	10%

Depreciation has been allocated @ 95% for manufacturing and 5% for non manufacturing expenditure.

Revaluation of assets : The company has revaluated its Land on 15 may, 2013 and incorporated the revaluation surplus in the Financial Statement accordingly and shown in note # 16.00

**2.07 Impairment :**

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease. During the period no impaired loss occurred and not recognized in the Financial Statements.

**2.08 Revenue Recognition:**

Revenue from the sales is measured at the fair value of the consideration received or receivable. The company recognizes revenue when risks and rewards associated with ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in IFRS-15 'Revenue from contract with Customers'.

Sales revenue is recognized when transactions related to sales are completed and the sales invoices are issued in favor of the buyers and performance obligations are satisfied.

**2.09 Valuation of Current Assets:****Accounts Receivable:**

These are stated at their original invoice less provision/ write off. Management considered the entire receivable as good and is collectable and therefore, no amount was provided for as bad debt in the current year's financial statement.

**Inventories:**

In compliance with the requirements of IAS 2 "Inventories", the Inventories have been valued at the lower of cost and net realizable value after making due allowance for any obsolete or slow moving items.

**2.10 Financial Instruments:****Derivative:**

According to IFRS 7: " Financial Instruments : Disclosures", the Company was not a Party to any derivative contract (financial instruments) at the financial statement date, such as forward exchange contracts, currency swap agreement or contract to hedge currency exposure related to import of capital machinery to be leased to lessees in future.

**Non-Derivative:**

Non-derivative financial instruments comprise of accounts and other receivable, borrowings and other payables and are shown at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

**2.11 Currency of Reporting and Foreign currency transactions:****Currency of Reporting**

The financial statement of the Company has been prepared in the Bangladesh Taka (BDT).

**Foreign Currency Transactions**

Transactions in foreign currencies are converted into equivalent Taka applying the rate ruling at the date of such transactions as per IAS-21 " The Effect of Changes in Foreign Exchange Rates".

**2.12 Long Term Borrowings:**

Long term liabilities comprises the amount borrowed from the bank and other Financial Institutions for the long period of time and shown in the accounts at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

**2.13 Contingent Liabilities:**

Contingent Liabilities are those which arise due to the past event which shall be settled in the future on the occurrence or non occurrence of some uncertain event, cost of which can be measured reliably as per IAS-37 " Provision, Contingent Liabilities and Contingent Assets". In the year under review there is no such contingent liabilities as well as no commitment is made , to be settled in the future.

**2.14 Taxation:****Current Tax**

Current tax has been made at the rate of 12% as prescribed in the Finance Act, 2024 on the accounting profit made by the Company making some adjustment with the profit as per Income Tax Act-2023 & ITO 1984 in compliance with IAS-12 "Income Taxes".

**Deferred Tax**

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax Bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the 3rd Quarter Ended March 31, 2025 has been recognized in the statement of comprehensive income as per IAS-12 "Income Taxes".

**2.15 Employee Benefits:**

The Company will participate in the central fund after created by Government following section 232(3) of the Labor Act, 2006 and Rules 212-226 of the Labor Rules-2015 as the company is a 100% export oriented yarn manufacturer for securing benefits to the employees in accordance with the provision of International Accounting Standard (IAS) 19, " Employee Benefit". The company pays two festival bonuses to all employees in every year.

**2.16 Borrowing Cost:**

The borrowing cost is capitalized unless active developments of related assets are interrupted or cease when the borrowing cost directly transferred to the profit and loss account as per IAS-23 "Borrowing Cost".

**2.17 Earning Per Share:**

The Company calculates Earning Per Share (EPS) in accordance with IAS-33 "Earning Per Share" which has been shown on the face of the Statement of Profit or Loss and other Comprehensive Income and details are shown in Note-34.01

**Basic Earnings Per Share**

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority interest or extra or ordinary items, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

Sl. No.	Particulars
(a)	Earnings attributable to the ordinary shareholders
(b)	Weighted Average Number of Shares
(c )	Earning Per Share

**Weighted average number of ordinary shares outstanding during the year:**

This represents the number of ordinary shares outstanding at the beginning of the year plus the number of shares issued during the year multiplied by a time weighted factor is the number of months the specific shares is outstanding as a proportion of the total number of months in the year.

**Diluted earnings per share:**

No diluted earnings per share is required to be calculated for the period as there was no scope for dilution during the year.

**2.18 Information about business segments:**

As per IFRS 8 "Operating Segment", this is a distinguishable component of a company that is engaged in providing an individual product or service or a group of related product or service and that is subject to risk and return that are different from those of other business segment. During the year under review the company had no operational segment either business or geographical segments.

**2.19 Application of International Accounting Standards (IASs) and International Financial Reporting Standards(IFRS) :**

The Financial Statements have been prepared in compliance with requirement of IAS and BFRS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following IASs and IFRS are applicable for the financial statements for the period under review :

- IAS- 1 Presentation of Financial Statements
- IAS- 2 Inventories
- IAS- 7 Statement of Cash Flows
- IAS- 8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS- 10 Events after the Reporting Period
- IAS- 12 Income Taxes
- IAS- 16 Property, Plant and Equipment
- IAS- 21 The effects of changes in Foreign Exchange Rate
- IAS- 23 Borrowing Cost
- IAS- 24 Related Party Disclosure
- IAS- 32 Financial Instruments Presentation
- IAS- 33 Earning Per Share (EPS)
- IAS- 37 Provisions, Contingent Liabilities and Contingent Assets
- IFRS- 7 Financial Instruments : Disclosures
- IFRS- 9 Financial Instruments
- IFRS- 13 Fair Value Measurement
- IFRS- 15 Revenue from Contract with Customers

**2.20 Responsibility for preparation and presentation of financial statements:**

The Company's management and the Board of Directors are responsible for the preparation and presentation of Financial Statements as per section 183 of the companies Act 1994.

**2.21 Components of the Financial Statements:**

Following are the components of the financial statements

- a) Statement of Financial Position as at March 31, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the quarter ended March 31, 2025.
- c) Statement of Changes in Equity for the quarter ended March 31, 2025.
- d) Statement of Cash Flows for the quarter ended March 31, 2025
- e) Explanatory notes to the financial statements.

**2.22 Comparative:**

Comparative information have been disclosed in respect of the previous year for all numerical information in the financial statements including narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

Previous year's figure has been re-arranged and restated whenever considered necessary to ensure comparability with the current year's presentation as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
3.00	Property, Plant and Equipments:		
	Land & Land Development	478,046,073	478,046,073
	Building & Civil Construction	1,144,503,025	1,166,372,509
	Plant & Machinery	81,975,888	92,367,198
	Electrical Installation	3,061,579	3,309,815
	Electrical Equipment	24,553,243	26,544,046
	Gas Line Installation	387,692	419,126
	Fire Equipment	72,691	81,905
	Vehicle	757,204	890,828
	Office Equipment	143,835	155,497
	Computer & IT Equipment	903,155	923,035
	Furniture & Fixture	660,781	699,858
		1,735,065,164	1,769,809,890
3.01	Movement of Fixed Assets		
	Fixed Assets at cost :		
	Opening Balance	3,343,604,311	3,314,735,786
	Add: Addition during the year	154,000	28,868,525
	Closing Balance	3,343,758,311	3,343,604,311
	Less: Accumulated Deprecation	(1,608,693,147)	(1,573,794,421)
	Written Down Value (WDV)	1,735,065,164	1,769,809,890
	Details please see Annexure-'A'		
4.00	Movement in Capital Work in Progress		
	A new Sub-Station is being made in Factory at Sreepur, Dist-Gazipur, to increae electrical capacity. This is made up as under :		
	Opening balance	744,466	686,966
	CWIP - Sub-Station	-	28,413,769
	Total	744,466	29,100,735
	Transferred to fixed assets	-	(28,356,269)
	Closing balance	744,466	744,466
5.00	Investment in Listed Securities :		
	This represents investment in listed shares		
	Market Value of Securities	81,000	107,000
		81,000	107,000
	Detail descriptions of the securities are as under.		
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SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>6.02</b>	<b>Working-in-process</b>		
	<b>Value inTaka-</b>		
	Carded	22,852,307	6,189,745
	Combed	12,251,550	17,910,332
		<b>35,103,858</b>	<b>24,100,077</b>
	<b>Quantity in MT-</b>		
	Carded	68	18
	Combed	35	51
		<b>103</b>	<b>69</b>
<b>6.03</b>	<b>Raw Materials :</b>		
	<b>Value inTaka-</b>		
	Raw Cotton	222,316,688	532,557,522
		<b>222,316,688</b>	<b>532,557,522</b>
	<b>Quantity in MT-</b>		
	Raw Cotton	913	2,125
		<b>913</b>	<b>2,125</b>
<b>6.04</b>	<b>Packing Materials :</b>		
	<b>Value inTaka-</b>		
	CONE	1,002,381	298,463
	Poly Bag	60,424	1,610
	WPP Bag	825,753	190,814
	Sticker	92,270	9,015
		<b>1,980,829</b>	<b>499,902</b>
	<b>Quantity in Pcs &amp; Kgs-</b>		
	CONE (pcs.)	395,879	82,907
	Poly Bag(kg.)	412	7
	WPP Bag (Kg.)	42,873	7,270
	Sticker (pcs.)	704,218	50,109
<b>6.05</b>	<b>Other Materials</b>		
	<b>Value inTaka-</b>		
	Spare Parts	11,801,140	69,647,218
		<b>11,801,140</b>	<b>69,647,218</b>
<b>7.00</b>	<b>Accounts and Other Receivables:</b>		
	Accounts Receivables ( Notes-7.01)	98,665,060	293,460,058
	Other Receivables ( Notes-7.02)	203,920,321	203,920,321
		<b>302,585,381</b>	<b>497,380,379</b>
<b>7.01</b>	<b>Accounts Receivable :</b>		
	Opening Balance	293,460,058	305,460,571
	Add: Sales during the year	1,792,102,759	1,922,869,489
	Available for collection	<b>2,085,562,817</b>	<b>2,228,330,060</b>
	Less: Realized/adjustment during the year	(1,988,515,255)	(1,935,999,010)
		<b>97,047,562</b>	<b>292,331,049</b>
	Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)	1,617,498	1,129,009
		<b>98,665,060</b>	<b>293,460,058</b>
<i>There is no related party transaction except transaction with Aman Tex Ltd. Details of Related party transactions have been shown in note - 36.</i>			
<b>7.02</b>	<b>Other Receivables :</b>		
	Opening Balance	203,920,321	203,920,321
	Add: During the year	-	-
	<b>Less: Received during the year</b>		
	Interest Receivable from Sister Concern	<b>203,920,321</b>	<b>203,920,321</b>
<b>7.03</b>	<b>Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>		
	Maturity less than 6 months	98,665,060	293,460,059
	Maturity more than 6 months	203,920,321	203,920,320
		<b>302,585,381</b>	<b>497,380,379</b>
	Debts considered Good & Secured	98,665,060	293,460,058
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	203,920,321	203,920,321
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
	All the debts are considered good as it has been made through letter of credit.		

SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>8.00</b>	<b>Advances, Deposits &amp; Pre-Payments :</b>		
	Advances (Note 8.01)	513,305,234.38	437,741,820
	Loans & Advances (Inter-Company) (Note 8.02)	359,545,691	154,142,996
	Security Deposits (Note 8.03)	21,449,551	21,346,766
	Pre-Payments (Note 8.04)	2,477,260	2,477,260
		<b>896,777,736</b>	<b>615,708,842</b>
<b>8.01</b>	<b>Advances</b>		
	Advance against Income tax (Note: 8.01.1)	112,413,365.56	82,804,095
	Advance against Purchases	98,639,617	93,734,816
	Advance against Land Purchase	123,337,500	123,337,500
	Advance against Land Development	9,227,119	9,227,119
	Advance against L/C Margin	166,061,000	125,157,306
	Advance to Employee	411,934	708,928
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	926,569	483,926
		<b>513,305,234</b>	<b>437,741,820</b>
<b>8.01.1</b>	<b>Advance income tax:</b>		
	Opening balance	82,804,095	53,507,526
	Add: Addition during the year:		
	TDS on export proceeds realisation	19,637,345	19,441,733
	TDS on FDR Interest Income	10,209,446	9,940,202
	TDS on Cars	182,500	302,500
	TDS on Import	3,603	11,179
	TDS on Dividend Income		1,200
	Less: Adjustment during the year	(423,624)	(400,246)
	<b>Closing balance</b>	<b>112,413,366</b>	<b>82,804,095</b>
<b>8.02</b>	<b>Loan &amp; Advances (Inter company)</b>		
	Aman Cement Mills Unit 2 Ltd	51,861,000	34,874,176
	Aman Cold Storage Ltd	34,210,803	34,210,802
	Akin Carrier Ltd	7,524,253	-
	Aman Food Ltd.	31,198,967	31,198,967
	Aman Tex Ltd.	63,159,051	53,859,051
	Islam Brothers & Co.	171,591,617	
		<b>359,545,691</b>	<b>154,142,996</b>

During the year, the Company carried out a number of transaction with related parties in the normal course of business. The names of these related

parties and nature of these transaction have been set out below in accordance with the provisions of IAS 24 : Related party disclosure.

#### Aman Packaging ltd

Opening Balance	-	
Add: Received during the year	19,706,748	
	<b>19,706,748</b>	-
Less: Adjusted during the Year	19,706,748	
	<b>-</b>	<b>-</b>

#### Aman Cement Mills Unit 2 Ltd

Opening Balance	34,874,176	37,476,176
Add: Received during the year	134,313,877	330,435,895
	<b>169,188,053</b>	<b>367,912,071</b>
Less: Adjusted during the Year	117,327,053	333,037,895
	<b>51,861,000</b>	<b>34,874,176</b>

#### Aman Jute Fibrous Ltd

Opening Balance	-	79,615,000
Add: Received during the year	-	-
	-	79,615,000
Less: Adjusted during the Year	-	(79,615,000)
	<b>-</b>	<b>-</b>

SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
	<b>Aman Feed Ltd.</b>		
	Opening Balance	-	(1,500,000)
	Add: Received during the year	-	-
		-	(1,500,000)
	Less: Adjusted during the Year	-	1,500,000
		-	-
	<b>Aman Cold Storage Ltd</b>		
	Opening Balance	34,210,803	37,045,000
	Add: Received during the year	-	-
		34,210,803	37,045,000
	Less: Adjusted during the Year	-	(2,834,197)
		<b>34,210,803</b>	<b>34,210,803</b>
	<b>Akin Carrier Ltd</b>		
	Opening Balance	-	(82,448,198)
	Add: Received during the year	7,524,253	-
		<b>7,524,253</b>	<b>(82,448,198)</b>
	Less: Adjusted during the Year		82,448,198
		<b>7,524,253</b>	-
	<b>Aman Food Ltd.</b>		
	Opening Balance	31,198,967	31,198,967
	Add: Received during the year	-	-
		31,198,967	31,198,967
	Less: Adjusted during the Year	-	-
		<b>31,198,967</b>	<b>31,198,967</b>
	<b>Aman Food &amp; Beverage Ltd</b>		
	Opening Balance		
	Add: Received during the year	-	3,770,507
		-	65,448,169
		-	69,218,676
	Less: Adjusted during the Year	-	(69,218,676)
		-	-
	<b>Islam Brothers &amp; Co.</b>		
	Opening Balance	91,552,708	72,391,936
	Add: Received during the year	142,130,862	657,922,793
		<b>233,683,570</b>	<b>730,314,729</b>
	Less: Adjusted during the Year	(405,275,186)	(638,762,022)
		<b>171,591,617</b>	<b>91,552,708</b>
	<b>Aman Tex Ltd.</b>		
	Opening Balance	53,859,051	53,859,051
	Add: Received during the year	60,630,000	-
		114,489,051	
	Less: Adjusted during the Year	51,330,000	-
		<b>63,159,051</b>	<b>53,859,051</b>
<b>8.03</b>	<b>Security Deposits-</b>		
	Mymensingh PBS-2 for Electricity Connection	3,246,250	3,246,250
	BTCL for T & T Line Connection	18,000	18,000
	Titas Gas T & D Co.Ltd. for Gas Connection	9,826,850	9,724,065
	Bank Guarantee for Titas Gas Connection	8,358,451	8,358,451
		<b>21,449,551</b>	<b>21,346,766</b>
<b>8.04</b>	<b>Pre-payments</b>		
	Insurance	2,477,260	2,477,260
		<b>2,477,260</b>	<b>2,477,260</b>
<b>8.A</b>	<b>Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>		
	Maturity less than 6 months	513,305,234	437,741,819
	Maturity more than 6 months	23,926,811	23,824,026
		<b>537,232,045</b>	<b>461,565,845</b>
	Advance, deposits & prepayments considered good & secured	896,777,736	616,568,459
	Advance, deposit & prepayments considered Good without security	-	-
	Advance, deposit & prepayments considered doubtful & bad	-	-
	Advance, deposit & prepayments due by directors or other officers & staffs	-	-
	Advance, deposit & prepayments due from companies under same management	-	-
	Maximum advance due by directors or officers & staffs at any time	-	-
		<b>896,777,736</b>	<b>616,568,459</b>

SL No.	Particulars	Amount in Taka				
		31-Mar-25	30-Jun-24			
8.01.B	Advance against Land Purchase:					
	Advance against land purchase ( Land value for Tk. 67,062,500 & subsequent land development for Tk. 56,275,000) at Sreepur, Gazipur total amount of Tk 12,33,37,500					
9.00	Cash and Cash Equivalentents :					
	This is made-up as follows:					
	Cash in hand	1,470,627	1,015,526			
	Cash at Banks 9.01	322,849,284	100,193,398			
	FDR 9.02	800,468,636	777,422,310			
		1,124,788,548	878,631,234			
9.01	Details Break-up of cash at Bank is as follows :					
	Name of the Bank	Branches	Account No	Currency		
	Agrani Bank limited	Amin Court	200017011845	BDT	55,369	743,801
	Agrani Bank limited	Amin Court	20018864125	BDT	103,553,881	30,950,865
	Al Arafah Islami Bank Ltd	Uttara	171020069525	BDT	3,442,432	4,373,579
	Al Arafah Islami Bank Ltd	Uttara	1079580000586	USD	150,518,644	30,834,203
	Bank Al- Falah Ltd	Motijheel	57012500056625	BDT	27,529	27,529
	Bank Asia	Uttara	50101000167	BDT	4,155	4,155
	City Bank Ltd	Principal	2921399871001	BDT	2,456,242	2,456,242
	Commercial Bank of Ceylon	Uttara	1806011188	BDT	117,510	9,848
	EXIM Bank Ltd.	Mawna	11100005232/0948	BDT	339	339
	EXIM Bank Ltd.	Rajuk	1311100014172	BDT	23,094	6,044
	EXIM Bank Ltd.		0185000030451	USD	1,705,313	-
	First Security Islami Bank Ltd	Dilkusha	10111100029143	BDT	2,751	2,751
	IBBL	Ramna	20501570100217900	BDT	33,672	97,322
	IBBL	Ramna	20501570900005114	BDT	538,620	538,620
	IBBL	Palton	20502060100143306	BDT	508	508
	IBBL	Uttara	20502070100324409	BDT	19,804	20,149
	IBBL	Mawna	20502960100017012	BDT	24,364	78,811
	IBBL	Ramna	20501572600010008	BDT	14,990	14,990
	IBBL	Ramna	20501572500010007	BDT	11,436,875	188,881
	Meghna Bank Ltd.,	Uttara	1112111000000001	BDT	6,123,717	33,916
	Meghna Bank Ltd.	Uttara	112176000000002	USD	19,394,253	-
	ONE Bank Ltd.	Motijheel	0200200180003	BDT	169,150	169,150
	Prime Bank Ltd.,	Uttara	12511060018178	BDT	787,733	610,673
	Pubali Bank Ltd.	Principal	355590143153	BDT	57,885	57,885
	Shahjalal Islami Bank Ltd.	Dhaka Main	40011100015366	BDT	46,377	46,377
	Woori Bank	Uttara	964001252	BDT	14,683	14,683
	City Bank Ltd,	Principal	5121399871001	USD	301,706	289,488
	City Bank Ltd,	Principal	5121399871002	EURO	5,595	5,595
	IBBL	Ramna	20501572800000211	USD	21,887,951	28,536,301
	IBBL	Ramna	20501572100010003	USD	84,141	80,693
					322,849,284	100,193,398
9.02	Fixed Deposit:				800,468,636	777,422,310
	Al Arafah MTDR A/C: 0171310102322					
	Opening Balance				156,620,617	156,197,589
	Add:				-	-
	Add: Interest received				10,441,310	11,840,306
	Available for collection				167,061,927	168,037,895
	Less: TDS				(4,121,887)	(11,367,278)
	Less: Excise duty				(50,000)	(50,000)
	Less: Interest Transferred to CD A/C				(7,524,253)	-
	Closing Balance				155,365,786	156,620,617
	Commercial bank of Cylon FDR A/C: 380600010330					
	Opening Balance				206,443,536	201,124,861
	Add:				5,177,551	6,710,843
	Available for collection				211,621,086	207,835,704
	Less: TDS				(1,035,510)	(1,342,169)
	Less: Excise duty				(50,000)	(50,000)
	Less: Transferred to CD A/C				-	-
	Closing Balance				210,535,576	206,443,536



SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
	<b>First security Islami bank FDR A/C: 010124300113217</b>		
	Opening Balance	218,114,468	206,672,562
	Add: Interest received	13,297,375	14,754,478
	<b>Available for collection</b>	<b>231,411,843</b>	<b>221,427,041</b>
	Less: TDS	(2,659,475)	(3,262,573)
	Less: Excise duty		(50,000)
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>228,752,368</b>	<b>218,114,468</b>
	<b>First security Islami bank FDR A/C: 010124300113218</b>		
	Opening Balance	119,938,685	113,646,911
	Add: Interest received	7,312,076	8,113,321
	<b>Available for collection</b>	<b>127,250,762</b>	<b>121,760,232</b>
	Less: TDS	(1,462,415)	(1,771,546)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>125,788,346</b>	<b>119,938,685</b>
	<b>First security Islami bank FDR A/C: 010124300113233</b>		
	Opening Balance	76,305,004	72,302,176
	Add: Interest received	4,651,944	5,161,696
	<b>Available for collection</b>	<b>80,956,948</b>	<b>77,463,872</b>
	Less: TDS	(930,389)	(1,108,868)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>80,026,559</b>	<b>76,305,004</b>

#### 10.00 Share Capital - Paid up :

Share Capital represents the followings:

Authorized:

200,000,000 Ordinary Shares of Taka 10 each.

Issued subscribed and fully paid up capital:

80,000,000 Ordinary shares of Taka 10 each.

2,03,33,333 Ordinary Shares of Taka 10 each through Initial Public Operating

2,000,000,000	2,000,000,000
800,000,000	800,000,000
208,333,330	208,333,330
<b>1,008,333,330</b>	<b>1,008,333,330</b>

#### 10.01 Share Holding Position :

Particulars of share holders and their share holding position is as under:

Name of the Shareholders	Number of Shares		%	Amount in Taka	
	March 31, 2025	March 31, 2025		March 31, 2025	March 31, 2025
Md. Rafiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Shofiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toufiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toriqul Islam	22,800,000	15,600,000	22.61%	228,000,000	156,000,000
Aman Seed Storage Ltd.	3,200,000	3,200,000	3.17%	32,000,000	32,000,000
General Shareholders	28,033,333	35,233,333	27.80%	280,333,330	352,333,330
	<b>100,833,333</b>	<b>100,833,333</b>	<b>100%</b>	<b>1,008,333,330</b>	<b>1,008,333,330</b>

#### 10.02 Classification of shares by holding :

Slabs by Number of Shares	Number of Shareholders	No.of Shares	
	March 31, 2025	March 31, 2025	Holding %
Less than 500	3880	748,115	0.74%
From 501 to 5,000	1592	2,230,950	2.21%
From 5,001 to 10,000	450	4,605,773	4.57%
From 10,001 to 20,000	310	3,385,234	3.36%
From 20,001 to 30,000	25	1,901,136	1.89%
From 30,001 to 40,000	15	1,341,825	1.33%
From 40,001 to 50,000	11	506,047	0.50%
From 50,001 to 1,00,000	28	2,043,612	2.03%
From 1,00,001 to 1,000,000	16	4,070,641	4.04%
Above 1,000,000	8	80,000,000	79.34%
	<b>6335</b>	<b>100,833,333</b>	<b>100%</b>

SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>11.00 Share premium :</b>			
Eligible investors		375,000,000	375,000,000
General Public		216,666,658	216,666,658
IPO Expenses		(16,318,674)	(16,318,674)
		<b>575,347,984</b>	<b>575,347,984</b>
<b>12.00 Retained Earnings :</b>			
Opening Balance		1,553,568,841	1,629,633,659
Less: Prior Year Adjustment		-	-
Add: Net profit after Tax during the year		5,357,965	(25,231,485)
Less: Dividend Payable		(50,833,333)	(50,833,333)
Add: COGS adjustment		327,255	-
		<b>1,508,420,728</b>	<b>1,553,568,841</b>
<b>13.00 Available for sale reserve :</b>			
Opening balance		<b>(18,500)</b>	<b>12,500</b>
Add. Addition during the year		(26,000)	(31,000)
		<b>(44,500)</b>	<b>(18,500)</b>
Adjustment for deferred tax on fair value of share		4,450	1,850
		<b>(40,050)</b>	<b>(16,650)</b>
<b>14.00 Revaluation surplus :</b>			
Revaluation surplus made on Land and Land Development in the year 2013 by the approved enlisted valuer S.H.Khan & Co. Chartered Accountants. D			
Fair Value/Market Value		464,338,000	464,338,000
Book Value		185,025,622	185,025,622
Revaluation surplus		<b>279,312,378</b>	<b>279,312,378</b>
Adjustment for deferred tax on revalued assets		(5,586,248)	(13,930,140)
		<b>273,726,130</b>	<b>265,382,238</b>
Adjustment for deferred tax on revaluation surplus of land has been calculated @ 2% on fair value or market value as per section 53H of the Income Tax Act 2023.			
Name of the Valuer : <b>S.H. KHAN &amp; CO. Chartered Accountants.</b> Address: Raz Bhaban ( 1st floor), 29 Dilkusha C/A, Dhaka-1000. Date of Revaluation: 15 May, 2013			
<b>15.00 Long Term Borrowings - Net of Current Maturity :</b>			
This represents amount payable to Union Capital Limited and Meghna Bank Limited.			
Union Capital Limited (Note 15.01)		-	-
Megna Bank Limited (Note 15.02)		571,405,876	512,712,864
		<b>571,405,876</b>	<b>512,712,864</b>
<b>15.01 Union Capital Limited</b>			
This is made up as follows:			
Opening Balance		-	<b>57,917,244</b>
Add, Addition made during the year			
Add: Interest Charged during the year		-	(2,709,407)
		-	<b>55,207,837</b>
Less: Principal Payment made during the year		-	<b>(51,939,093)</b>
Less: Interest Payment made during the year		-	(3,268,744)
<b>Closing Balance at 31 December 2023</b>		-	-
Less: Current maturity transferred to current Liability			-
<b>Balance after current maturity</b>		-	-
<b>15.02 Megna Bank Limited</b>			
This is made up as follows:			
Opening Balance		<b>525,841,587</b>	<b>475,000,190</b>
Add: Addition During the Year		-	
Add: Loan deal structuring Fees		-	-
Add: Interest Charged during the year		45,564,289	50,841,397
		<b>571,405,876</b>	<b>525,841,587</b>
Less, Payment made during the year/Prior Year Adjustment		-	
<b>Closing Balance at 30 June2023</b>		<b>571,405,876</b>	<b>525,841,587</b>
Less: Current maturity transferred to current Liability		-	(13,128,723)
<b>Balance after current maturity</b>		<b>571,405,876</b>	<b>512,712,864</b>

SL No.	Particulars				Amount in Taka	
					31-Mar-25	30-Jun-24
15.03	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
	Meghna Bank Ltd	Term Loan		120 Months	Free	368 Decimal Land

**16.00 Deferred Tax :**

Particulars	Carrying amount	Tax base	March 31, 2025	Taxable/ deductible temporary difference
				June 30, 2024
Property, plant & equipments except land at cost	1,257,019,091	532,430,146	724,588,945	716,170,345
Accounts receivables	98,665,060	97,047,562	1,617,498	1,128,934
Cash & cash Equivalents	22,279,394	23,057,578	(778,184)	3,005,312
Investment in listed securities	81,000	125,500	(44,500)	(18,500)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
<b>Total taxable temporary difference</b>	<b>1,842,382,545</b>	<b>837,686,407</b>	<b>1,004,696,137</b>	<b>999,598,469</b>
Tax on business income			12%	15%
Regular tax			20%	20%
Tax on capital gain of share			10%	10%
Tax on capital gain on land			2%	3%
Closing deferred tax liabilities/(assets)-at cost			87,118,536	108,252,401
Closing deferred tax liabilities/(assets)-at fair value of securities			(4,450)	(1,850)
Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	13,930,140
<b>Total closing deferred tax liabilities/(assets)</b>			<b>92,700,334</b>	<b>122,180,691</b>
Opening deferred tax liabilities/(assets)-at cost			108,252,401	105,326,604
Opening deferred tax liabilities/(assets)-at fair value of securities			(1,850)	1,250
Opening deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
<b>Total opening deferred tax liabilities/(assets)</b>			<b>122,180,691</b>	<b>119,257,994</b>
Deferred tax expense/(income)-at cost			(21,133,865)	2,925,812
Deferred tax expense/(income)-at fair value			(2,600)	(3,100)
Deferred tax expense/(income)-at revaluation			(8,343,892)	-
<b>Total deferred tax expense/(income)</b>			<b>(29,480,357)</b>	<b>2,922,712</b>

**17.00 Short Term Borrowings :**

The following represents loan sanctioned by the Islami Bank Bangladesh Ltd, Ramna Branch, Dhaka, Meghna Bank Ltd, Uttara Branch, Dhaka and Standard Bank Ltd, Principal Branch, Dhaka to provide working capital of the company which is fully secured by hypothecation of inventory.

**Short Term Loan from Various banks represents LTR, EDF , Mudaraba, CC etc**

Islami Bank Ltd	704,354,679	770,118,856
Al-Arafah Islami Bank	-	35,542,715
Meghna Bank Ltd	172,403,074	159,380,569
Standard Bank Ltd	27,225,784	25,532,026
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850	(38,506)	(38,956)
<b>Total Balance</b>	<b>903,945,032</b>	<b>990,535,210</b>

**17.01 Details of the sanction are as under .**

Name of Bank	Nature	Sanction Limit	Tenure	Interest rate	Interest rate
Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	MURABAHA/TR	1,100,000,000	Below one year	13.5%	9%
Standard Bank Ltd, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	13%	9%

SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>18.00</b>	<b>Long Term Borrowings - Current Maturity (Note-16.02)</b>	-	13,128,723
<b>19.00</b>	<b>Accounts Payable :</b>		
	Opening Balance	292,668,454	145,468,109
	Add: Purchased & advanced during the year	922,081,413	1,698,842,259
	<b>Available for payment</b>	<b>1,214,749,867</b>	<b>1,844,310,368</b>
	Less: Payment & Adjustment made during the year	(863,997,717)	(1,551,641,914)
	<b>Balance as on December 31</b>	<b>350,752,150</b>	<b>292,668,454</b>
	There is no related party transaction except Aman Packaging Ltd and Aman Packaging & Accessories Ltd. for Packing Material Purchase. Details have note no - 36.		
<b>20.00</b>	<b>Inter Company Current Liability</b>		
	Anwara Mannan Textile Mills Ltd	(6,875,829)	19,951,469
	Islam Brothers & Co.	-	91,552,708
	Aman Packaging & Accessories Ltd.	7,836,696	-
		<b>960,867</b>	<b>111,504,176</b>
	During the year, the Company carried out a number of transaction with related parties in the normal course of business. The names of these related parties and nature of these transaction have been set out below in accordance with the provisions of ISA 24 : Related party disclosure.		
	<b>Anwara Mannan Textile Mills Ltd</b>		
	Opening Balance	19,951,469	16,511,375
	Add: Received during the year	106,445,000	314,742,900
		126,396,469	331,254,275
	Less: Adjusted during the Year	(133,272,298)	(311,302,806)
		<b>(6,875,829)</b>	<b>19,951,469</b>
	<b>Islam Brothers &amp; Co.</b>		
	Opening Balance	-	72,391,936
	Add: Received during the year	-	657,922,793
		-	<b>730,314,729</b>
	Less: Adjusted during the Year	-	(638,762,022)
		-	<b>91,552,708</b>
	<b>Aman Packaging &amp; Accessories Ltd.</b>		
	Opening Balance	-	-
	Add: Received during the year	14,583,794	-
		(6,747,098)	-
		<b>7,836,696</b>	-
<b>21.00</b>	<b>Liabilities for Expenses &amp; Others :</b>		
	Gas Bill	27,788,300	38,643,066
	Provision for Salary, Allowance & Festival Bonus	13,672,446	16,674,060
	TDS & VAT Payable	867,781	1,429,650
	Audit & Professional fees Payable	264,020	194,150
	Electricity	7,978	7,978
	Office Rent	1,875,000	1,875,000
	Board Meeting Fee Payable	302,750	302,750
	IPO Fund ( Refundable)	1,258,443	1,258,443
	Credit For Expenses	3,430	3,430
	Excess Mobile Bill	835	3,374
	Transport expense	4,744,534	7,892,208
	Liabilities for C & F costs	(961,752)	88,707
	Liabilities for Membership Fees	-	-
	Mymensingh polli Biddut Samity-2	3,670,270	
	Media	-	68,324
	Others	(3,966,422)	(3,949,410)
	Interest expense payable ( as per BRPD circular-17, dt 10.06.20)	2,486,740	2,486,740
	Insurance & others	325,982	348,592
		<b>52,340,336</b>	<b>67,327,062</b>



SL No.	Particulars	Amount in Taka	
		31-Mar-25	30-Jun-24
<b>22.00</b>	<b>Unclaimed Dividend Account</b>		
	Opening Balance	21,538,760	22,299,162
	Add: Cash dividend declared during the period	50,833,333	50,833,333
	Less: TDS on Dividend	(6,686,527)	(7,033,807)
	Less: Paid during the period	(43,942,496)	(44,559,928)
		<b>21,743,070</b>	<b>21,538,760</b>
<b>23.00</b>	<b>Provision for tax :</b>		
	Opening Balance	70,126,658	63,014,284
	Add -Provision for the year	29,605,668	29,383,135
	<b>Total Liability</b>	<b>99,732,325</b>	<b>92,397,419</b>
	Less: Adjustment during the Period	-	(22,270,761)
	<b>Total Tax Liability</b>	<b>99,732,325</b>	<b>70,126,658</b>
<b>24.00</b>	<b>Net Asset Value (NAV) :</b>		
	<b>NAV per share with revaluation :</b>		
	Shareholders' Equity including revaluation surplus	3,365,788,122	3,402,615,743
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Asset Value (NAV) per Share</b>	<b>33.38</b>	<b>33.74</b>
	<b>NAV per share without revaluation :</b>		
	Shareholders' Equity excluding revaluation surplus	3,092,061,992	3,213,326,223
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Asset Value (NAV) per Share</b>	<b>30.67</b>	<b>31.87</b>
	<b>Par Value of Share</b>	<b>10.00</b>	<b>10.00</b>
<b>25.00</b>	<b>Net Operating Cash Flow Per Share (NOCFPS):</b>		
	Net Cash Generated from Operating Activities	557,859,071	160,288,622
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>5.53</b>	<b>1.59</b>
<b>26.00</b>	<b>Statement of Cash Flows :</b>		
	Statement of Cash Flows have been prepared in accordance with IAS 7 " Statement of Cash Flows " and the cash flow from the operating activities are shown under direct method as prescribed. Reconciliation of net profit with cash flows from operating activities :		
	Net profit after Tax	5,357,965	(25,231,485)
	Accounts & other receivable	195,634,312	12,000,511
	Depreciation	34,898,726	50,133,707
	Inventories	442,630,713	(285,223,245)
	Advance deposit prepayments	(251,459,623)	159,182,219
	Accounts payable	58,083,696	147,200,345
	Liabilities for exp and others	(14,986,727)	21,449,934
	Deferred tax	(21,110,465)	2,925,797
	Other Comprehensive Income	8,320,492	-
	Provision for Tax	29,605,667	29,383,135
	Finance cost	149,627,858	148,347,324
	Interest on FDR	(40,482,632)	(46,611,645)
	Translation Gain/ (Loss) on Accounts Receivable	(1,617,498)	(1,128,934)
	Unclaimed Dividend	204,310	-
	COGS adjustment	327,255	-
	Gain/(Loss) on import payment	-	(3,567,922)
	Translation gain on cash	778,184	3,005,312
	Dividend income	-	(6,000)
	Income Tax Paid	(37,953,163)	(51,570,430)
		<b>557,859,071</b>	<b>160,288,623</b>

SL No.	Particulars	9 Months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024
<b>27.00</b>	<b>Sales :</b>				
	Carded-Yarn	1,251,176,871	764,886,323	409,255,644	429,469,108
	Combed -Yarn	537,125,888	518,389,444	352,313,911	143,055,252
		<b>1,788,302,758</b>	<b>1,283,275,767</b>	<b>761,569,555</b>	<b>572,524,360</b>
	<b>Quanty in MT-</b>				
	Carded-Yarn	3,143	1,980.90	1,020.00	1,132
	Combed -Yarn	1,415	1,263.94	950.00	361
		<b>4,558</b>	<b>3,245</b>	<b>1,970</b>	<b>1,493</b>
<b>28.00</b>	<b>Cost of Sales :</b>				
	Raw materials consumption [Note-28.01]	1,179,030,041	952,005,741	391,984,287	327,938,216
	Packing materials consumption [Note- 28.03]	8,540,271	7,018,452	2,731,027	2,373,299
	Factory Overhead [Note-28.05]	365,994,718	302,291,197	110,650,634	97,856,541
	<b>Prime Cost</b>	<b>1,553,565,029</b>	<b>1,261,315,390</b>	<b>505,365,948</b>	<b>428,168,056</b>
	Opening WIP [Note-6.02]	24,100,077	40,204,332	29,471,837	165,468,538
	Closing WIP [Note-6.02]	(35,103,858)	(194,074,869)	(35,103,858)	(194,074,869)
	<b>Cost of proudction</b>	<b>1,542,561,248</b>	<b>1,107,444,854</b>	<b>499,733,927</b>	<b>399,561,725</b>
	Opening finished goods [Note-6.01]	1,215,151,811	802,683,591	1,327,446,441	866,205,499
	Closing Finished goods [Note 6.01]	(1,128,123,302)	(730,044,898)	(1,128,123,302)	(730,044,898)
	<b>Cost of Sales</b>	<b>1,629,589,757</b>	<b>1,180,083,546</b>	<b>699,057,066</b>	<b>535,722,326</b>
<b>28.01</b>	<b>Raw Materials Consumption :</b>				
	Opening Balance [Note-6.03]	532,557,522	661,077,753	266,528,463	693,972,786
	Purchase during the year [Note-28.02]	868,789,207	1,100,425,307	347,772,512	443,462,749
	Available for use	<b>1,401,346,729</b>	<b>1,761,503,060</b>	<b>614,300,975</b>	<b>1,137,435,535</b>
	<b>Closing Balance [Note-6.03]</b>	(222,316,688)	(809,497,318)	(222,316,688)	(809,497,318)
		<b>1,179,030,041</b>	<b>952,005,741</b>	<b>391,984,287</b>	<b>327,938,216</b>
<b>28.02</b>	<b>Raw Materials Purchase :</b>				
	<b>Value in [Taka]</b>				
	Raw Cotton	868,789,207	1,100,425,307	347,772,512	443,462,749
		<b>868,789,207</b>	<b>1,100,425,307</b>	<b>347,772,512</b>	<b>443,462,749</b>
	<b>Quantity in [MT]</b>				
	Raw Cotton	4,108	4,524	1,473	1,808
		<b>4,108</b>	<b>4,524</b>	<b>1,473</b>	<b>1,808</b>
<b>28.03</b>	<b>Packing Materials Consumption :</b>				
	Opening Balance [Note-6.04]	499,902	363,836	2,419,663	305,422
	Purchase during the year [28.04]	10,021,198	7,361,119	2,292,193	2,774,380
	Available for use	<b>10,521,100</b>	<b>7,724,955</b>	<b>4,711,856</b>	<b>3,079,802</b>
	Closing Balance [Note-6.04]	(1,980,829)	(706,503)	(1,980,829)	(706,503)
		<b>8,540,271</b>	<b>7,018,452</b>	<b>2,731,027</b>	<b>2,373,299</b>
<b>28.04</b>	<b>Packing Materials Purchase :</b>				
	<b>Value inTaka-</b>				
	CONE	6,247,508	4,401,222	1,399,793	1,417,250
	Poly Bag	1,003,723	375,500	261,050	97,500
	WPP Bag	2,383,227	1,312,186	631,350	130,000
	Sticker	-	1,188,730	-	1,129,630
	Others	386,740	83,481	-	-
		<b>10,021,198</b>	<b>7,361,119</b>	<b>2,292,193</b>	<b>2,774,380</b>
	<b>Quantity in Pcs &amp; Kgs-</b>				
	CONE (pcs.)	2,380,419	1,382,813	388,831	553,931
	Poly Bag(kg.)	6,664	8,204	1,135	5,000
	WPP Bag (Kg.)	121,663	59,969	24,283	17,500
	Sticker (pcs.)	-	1,480,431	-	910,431
<b>28.05</b>	<b>Factory Overhead :</b>				
	Wages & allowances	65,776,260	45,532,153	23424463	17,040,563
	Salary and allowances	15,307,854	13,600,620	5886790	5,194,952
	Repair & Maintenance	464,303	851,136	148338	233,231
	Spare Parts	74,291,508	58,841,132	14,423,616	13,671,124
	Fuel & Lubricants	6,709,308	6,828,123	2170195	1,857,195
	Chemical used	1,194,251	1,202,905	303127	92,250
	Electricity	18,712,506	95,089	7819250	33,061
	Gas Bill	148,742,286	137,918,392	44974092	47,487,218
	Insurance & Others	71,950	1,943,456	71,950.00	279,894
	Printing & Stationary	416,048	296,659	44462	128,022
	Electrical Maintenance-Accessories	90,800	143,060	-	20,820
	Conveyance Bill - Factory	14,025	125,830	4310	5,180
	Fire Fighting Accessories	30,250		-	

SL No.	Particulars	9 Months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024
	Entertainment- Factory	187,034	100,443	103572	28281
	Gardening/Farming Expenses	356,410	448,404	84130	312778
	Medical & Welfare	92,415	24,077	23048	21003
	Fire & Sefty- Accessories & Expenses	-	109,810	-	54000
	Food allowance- Factory	186,750	231,461	52294	68808
	Miscellaneous Expenses	4,490	42,042	2,765.00	100
	Carriage Inwards	156,600	163,548	53100	17721
	Cleaning & Sanitation Expenses (FO)	35,880	97,180	5000	67180
	Depreciation	33,153,790	33,695,677	11056132	11243160
		<b>365,994,718</b>	<b>302,291,197</b>	<b>110,650,634</b>	<b>97,856,541</b>
<b>29.00</b>	<b>Administrative Expenses :</b>				
	Salary and Allowances	12,025,882	11,825,201	4,131,292	3,777,876
	Board meeting fees	25,000	30,000	10,000	5,000
	Office Rent	-	735,750	-	245,250
	Certificate Expenses	438,124	229,891	160,330	6,086
	Credit Report Collection Charges	-	-	-	-
	Festival Bonus - HO	680,146	616,750	680,146	616,750
	Internet Bill	16,000	8,000	4,000	-
	Fax and Mobile Exp	61,700	35,776	27,097	9,156
	Postage and Courier	11,515	4,275	2,005	1,400
	Entertainment & Ifter Bill	124,598	108,716	42,625	21,785
	Local Conveyance	158,055	101,524	57,770	39,514
	Stationery	173,633	169,210	108,010	3,210
	Fuel, Oil and Lubricants	380,543	992,842	126,838	111,783
	Fees, Forms and Renewals	3,844,246	3,285,296	1,740,551	1,173,134
	Vehical Maintenance	275,850	-	-	-
	Audit Fees	402,500	270,250	-	-
	Professional fees	826,850	914,250	241,500	258,750
	Service Charge	52,200	203,506	10,200	145,406
	Excise duty	185,000	149,000	70,000	65,000
	Car Rent	479,620	137,640	143,080	137,640
	Repair & Maintenance (Electric)	788,767	453,398	394,380	106,350
	Advertise & Publicity Expenses		3,261,443	-	1,297,000
	Depreciation	1,744,936	1,773,457	581,901	591,746
	Business Promotion Expenses	6,088,779	-	1,520,485	-
	Tax token & Fees		6,377	-	6,377
	GPS Tracking Service	2400	-	2,400	-
	AGM Expenses	231000	231,000	231,000	231,000
	Legal Expenses	700420	500,000	420	500,000
		<b>29,717,764</b>	<b>26,043,552</b>	<b>10,286,030</b>	<b>9,350,213</b>
<b>30.00</b>	<b>Selling and Distribution Expenses :</b>				
	Carriage Outward	-	20,015	-	17,410
	Advertisement	360,163	305,324	171,666	138,655
	Delivery Expenses	71,253	131,680	940	48,520
	L/C Advising Charges	149,750	154,125	53,000	77,250
	BTMA certificate	324,610	295,710	244,610	40,000
	L/C Realisation Charges	4,190,113	3,580,484	1,446,159	1,714,489
	Sales Commission	78,200	265,000	-	-
		<b>5,174,089</b>	<b>4,752,338</b>	<b>1,916,375</b>	<b>2,036,324</b>
<b>31.00</b>	<b>Financial Expenses :</b>				
	Financial expenses on bank & others (Note-31.01)	149,627,858	114,957,464	46,041,022	35,705,745
	Interest charged on Loan to sister concern		1,534,573	-	1,440,591
	Interest income on FDR lien credit facilities to sister concer	-	(3,712,500)	-	(1,228,500)
		<b>149,627,858</b>	<b>112,779,537</b>	<b>46,041,022</b>	<b>35,917,837</b>
<b>31.01</b>	<b>Financial expenses on bank &amp; others</b>				
	Interest on Term Loan MBL (Payable)	45,564,289	39,932,701	17,986,141	12,861,691
	Interest on Term Loan lease (paid)		-		-
	Interest on Short Term Loan paid		-		-
	Interest on Short Term Loan (Provision)	56,381,629	51,146,186	17,847,924	16,414,314
	Bank Charges	669,800	607,650	402,296	112,316
	FC Fluctuation Charges	47,012,141	23,270,927	9,804,661	6,317,424
		<b>149,627,858</b>	<b>114,957,464</b>	<b>46,041,022</b>	<b>35,705,745</b>
<b>32.00</b>	<b>Non Operating Income :</b>				
	This is arrived at as follows:				
	Interest on FDR	40,456,632	34,636,371	13,654,964	11,423,476
	Unrealized loss on Share	(450)	-	-	-
	Misc. Income	1,468,871	2,316,854	508,569	526,993
	Loss on import payment	(3,371,835)	(1,964,103)	(3,371,835)	(1,964,103)
	Dividend Income	-	6,000	-	-

SL No.	Particulars	9 Months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024
	Transaction (Loss)/ Gain ( notes-32.01 & 32.02)	1,083,260	39,745,199.26	(14,397,771)	5,002,399
		<b>39,636,478</b>	<b>74,740,321</b>	<b>(3,606,073)</b>	<b>14,988,766</b>

**32.01 Transaction Foreign Exchange Gain/(Loss) upon realization :**

Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024
Accounts Receivables	12,015,496	12,259,443	243,947	17,365,496	(7,237,136)	3,551,565
			<b>243,947</b>	<b>17,365,496</b>	<b>(7,237,136)</b>	<b>3,551,565</b>

**32.02 Translation Foreign Exchange Gain/ (Loss)**

Particulars	Monetary Assets in USD as per Bank Statement	BDT as on March 31, 2024 @ 122	BDT as per Books of Accounts	Gain/Loss March, 2025	Gain/Loss March, 2024
Accounts Receivables	\$ 808,730	98,665,060	97,047,562	1,617,498	22,379,703
Cash & Cash Equivalents	\$ 182,514.04	22,273,798	23,051,983	(778,184)	-
Cash & Cash Equivalents	€ 55.47	5,595	5,595	-	-
				<b>839,314</b>	<b>22,379,703</b>
				<b>1,083,260</b>	<b>25,931,268</b>

**33.00 Current Tax :**

Net Profit Before Tax			13,829,767	34,357,116	662,989	4,486,426
Accounting Depreciation			34,898,726	35,469,134	11,838,044	33,859
Unrealized Foreign Exchange (Gain) /Loss			(839,314)	(22,379,703)	(7,160,635)	(11,020,868)
Other Income			(43,008,763)	(54,324,721)	(234,238)	(15,502,034)
Tax Depreciation			(43,317,326)	(50,978,908)	(14,445,896)	(1,689,691)
Financial Expenses (Provision)			149,627,858	-	46,041,022	
<b>Taxable Business Income</b>			<b>111,190,949</b>	<b>(57,857,082)</b>	<b>36,701,286</b>	<b>(23,692,307)</b>

**A) Regular Tax :**

Tax on taxable business income	111,190,949	12%	13,342,913.82	-	6,178,924	-
Tax on other income except Dividend	39,636,478	20%	7,927,295.61	14,946,864	-	2,997,753
Tax on dividend income	-	20%	-	1,200.00	-	-
			<b>21,270,209</b>	<b>14,948,064</b>	<b>6,178,924</b>	<b>2,997,753</b>

**i) Minimum tax u/s- 163(2) :**

AIT on export	123		19,213,721	13,392,893	7,621,313	6,272,210
TDS on FDR Interest Income	102		10,209,446	7,551,348	3,154,617	2,284,695
TDS on Cars			182,500		182,500	
TDS on Import			3,603		3,603	
TDS on Dividend Income	117		-	1,200		-
			<b>29,609,271</b>	<b>13,392,893</b>	<b>10,962,034</b>	<b>6,272,210</b>

**ii) Alternative Minimum tax on gross receipts u/s-163(5)**

Gross receipts							
		Rate	Weight				
Sales	1,788,302,758	0.6%	0.36%	6,437,890	5,774,741	2,741,650	2,576,360
Non Operating Income	39,636,478	0.6%	0.60%	237,819	448,442	-	89,933
				<b>6,675,709</b>	<b>6,223,183</b>	<b>2,741,650</b>	<b>2,666,292</b>

**B) Minimum tax of Business income u/s-163(6) (Higher of a or b)**

				<b>29,609,271</b>	<b>13,392,893</b>	<b>10,962,034</b>	<b>19,070,994</b>
Tax on business income				19,213,721	13,392,893	7,621,313	6,272,210
Tax on other income				10,391,946	14,948,064	1,743,436	2,997,753
				<b>29,605,668</b>	<b>28,340,957</b>	<b>9,364,749</b>	<b>9,269,963</b>
<b>Current tax (Higher of A or B)</b>				<b>29,605,668</b>	<b>28,340,957</b>	<b>9,364,749</b>	<b>9,269,963</b>

**34.00 Earnings Per Share :**

**34.01 Basic Earnings per share :**

Net Profit after tax on core Business			5,357,965	(776,303)	(7,606,522)	(5,848,469)
Weighted Average No. of Shares			100,833,333	100,833,333	100,833,333	100,833,333
<b>Basic Earnings Per Share</b>			<b>0.05</b>	<b>(0.01)</b>	<b>(0.08)</b>	<b>(0.06)</b>

**34.02 Diluted Earnings per share :**

Profit after tax			5,357,965	(776,303)	(7,606,522)	(5,848,469)
Total existing number of shares			100,833,333	100,833,333	100,833,333	100,833,333
<b>Diluted Earnings per share</b>			<b>0.05</b>	<b>(0.01)</b>	<b>(0.08)</b>	<b>(0.06)</b>



SL No.	Particulars	9 Months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2024 to 31 March 2025	1st July 2023 to 31 March 2024	1st January 2025 to 31 March 2025	1st January 2024 to 31 March 2024

### 36.00 Related Party Disclosure :

The party is related to the company if the party cast significant influence over the subject matters and also holding the controlling power of the management affairs of the company and any transaction made during the year with the party related therewith is termed as related party transaction as per IAS-24 “Related Party Disclosure”. During the year under audit related party transactions were made that which has influenced the company’s business. The details of related party transactions during the year along with the relationship is illustrated below in accordance of IAS 24 :

Name of the Party	Relationship with the Company	Nature of transaction	March 31,2025	June 30,2024
			Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fee	-	25,000
		Remuneration	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fee	-	5,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fee	15,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	10,000.00	10,000
Aman Tex Ltd.	Common Director	Sales	1,631,369,048	1,499,547,447
		Receivables	77,230,099	108,464,207
Aman Packaging & Accessories Ltd	Common Director	Purchase	445,050	2,150,690
		Payable	927,985	5,350,935
Aman Packaging Ltd	Common Director	Purchase	1,351,350	2,209,506
		Payable	2,979,225	4,627,875
Aman Packaging Ltd	Common Director	Loan	-	-
		Interest Receivable	-	-
Anwara Mannan Textile Mills Ltd	Common Director	Loan	6,875,829	(19,951,470)
		Interest Receivable	106,339,293	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	51,861,000	34,874,176
		Interest Receivable	420,509,575	420,509,575
Aman Jute Fibrous Ltd	Common Director	Loan	-	-
		Interest Receivable	29,444,918	29,444,918
Aman Feed Ltd.	Common Director	Loan	-	-
		Interest Payable	2,165,750	2,165,750
Aman Cold Storage Ltd	Common Director	Loan	34,210,803	34,210,803
		Interest Receivable	10,400,915	10,400,915
Akin Carrier Ltd	Common Director	Loan	7,524,253.00	-
		Interest Payable	27,839,939	27,839,939
Aman Food Limited.	Common Director	Loan	31,198,967	31,198,967
		Interest Receivable	6,659,662	6,659,662
Aman Tex Ltd.	Common Director	Loan	63,159,051	53,859,051
		Interest Receivable	23,486,259	23,486,259

Islam Brothers & Co.	Common Director	Loan	171,591,617	(92,303,444)
		Interest Payable	7,517,604	7,517,604
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	198,107	198,107
Aman Packaging & Accessories Ltd.	Common Director	Loan	(7,836,696.00)	-
		Interest Receivable	-	-

**37.00 Disclosure of Managerial Remuneration :**

**37.01 Total amount of remuneration paid to directors during the year is as follows:**

Particulars			March 31,2025	June 30, 2024
Name	Designation	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fees	-	25,000
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fees	-	5,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	15,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fees	10,000.00	10,000
<b>Total</b>			<b>-</b>	<b>70,000</b>

**37.02 The total amount of remuneration paid to the top five salaried officers of the company in the accounting year is as follows :**

Name	Designation	March 31,2025	June 30, 2024
Md. Rafiqul Islam	Managing Director		-
Md. Aminul Islam	CFO	3,060,000	4,080,000
Bishwazit Chakraborty	Executive Director - Factory	4,050,000	5,400,000
Md. Ismail Hossain	DGM - Maintenance & Utility	1,207,500	1,610,000
Md. Rejwanul Huq	AGM - Finance & Accounts	828,750	1,105,000
<b>Total</b>		<b>9,146,250</b>	<b>12,195,000</b>

**37.03 Aggregate amount of remuneration paid to all directors and Officers during the Period is as follows :**

Particulars	Nature of Payment	March 31,2025	June 30, 2024
Directors	Board meeting Fee	25,000	70,000
Directors	Remuneration	-	-
Officers & Executives	Salary, Bonus & Other allowaces	25,425,821	35,902,220
<b>Total</b>		<b>25,450,821</b>	<b>35,972,220</b>

**38.00 General :**

**38.01 Audit Fee :**

**38.02 Employee long term benefit :**

The Company has no Gratuity Fund & PF scheme as yet as such no provision has been made in the financial statement.

**38.03 Capacity of Production :**

Particulars	March 31,2025	June 30, 2024
Licensed Capacity in Metric Ton	5,085	6,780
Installed Capacity in Metric Ton	5,085	6,780
Utilized Capacity in Metric Ton	4,303	6,159
Percentage of Capacity Utilized	84.62%	90.84%

**38.04 Number of Employees :**

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not less than Taka 12,500/-	12	75	83	448
Less than Taka 12,500/-	-	37	459	24
<b>Total</b>	<b>12</b>	<b>112</b>	<b>542</b>	<b>472</b>

**38.05 Events after the Reporting Period:**

As per IAS -10 " Event after the Reporting Period" are those events favorable and unfavorable, that occur between the end of the reporting year and the date when the financial statement are authorized for issue. Two types of event can be identified:

Those that provide evidence of conditions that existed at the end of the reporting year ( adjusting events after reporting date); and

Those that are indicative of conditions that arose after the reporting year (Non-adjusting events after balance sheet date).

Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on October 28, 2024 recommended 10% cash dividend to the general Shareholders excluding sponsors directors shareholders of the company for the year ended June 30, 2024. The dividend will be paid subject to the shareholders approval at the forthcoming Annual General Meeting.

**38.06** There is no interest capitalized during the year.

**39.00 WPPF :**

We have obtained a legal opinion from the Lawyer's and it appears that WPPF is not applicable for Aman Cotton Fibrous Limited as 100% export oriented industry as per section 232(3) of the Labor Act, 2006 and Rules 212-226 of the Labor Rules-2015 . The Company will participate in the central fund after creation by Government in compliance with above sention and rules. According to the law along with lawyer's opinion, the balance of WPPF payable has been transferred to accumulated retained earnings.

**40.00 Disclosure as per requirement of schedule XI, part II, para 8 of Company Act 1994**

Disclosure requirement of schedule XI, part II, para 8 ( b & d ) of Company Act 1994 CIF Value of Raw Cotton, Spare Parts, Packing Materials and Capital Machinery (BDT) and Consumption.

Particulars	Local Purchase	Import	Total	Consumed	% of Consumption
Raw Cotton	-	868,789,207	868,789,207	1,179,030,041	93.44
Spare Parts	16,445,429		16,445,429	74,291,508	5.89
Packing Materials	10,021,198	-	10,021,198	8,540,271	0.68
Capital Machinery	-	-	-		
<b>Total</b>	<b>26,466,627</b>	<b>868,789,207</b>	<b>895,255,834</b>	<b>1,261,861,819</b>	<b>100</b>

In the period under review the company did not remit any amount as dividend, technical know how, royalty, professional consultation fees, interest and other maters either its shareholders or others.

**FOB Value of Export:**

The FOB value of export for the 3rd Quarter Ended March 31, 2025 is as follows:

Particulars	In Foreign Currency \$	In BDT
Export	\$ 14,917,959	1,788,302,758



**AMAN COTTON FIBROUS LIMITED**  
**Schedule of Property, Plant & Equipments**  
For the 3rd Quarter Ended March 31, 2025

(a) COST :										ANNEXURE-A
ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				Written down value as on 31.03.2025
	Balance as at 01.07.2024	Additions	Disposals/ adjustments/ transfer	Balance as at 31.03.2025		Balance as at 01.07.2024	Charged During the Year	Disposals/adj ustments	Balance as at 31.03.2025	
Land & Land Development	198,733,695		-	198,733,695	-	-	-	-	-	198,733,695
Building & Civil Construction	1,432,215,710		-	1,432,215,710	2.5%	265,843,201	21,869,485	-	287,712,686	1,144,503,025
Plant & Machinery	1,353,036,524		-	1,353,036,524	15%	1,260,669,326	10,391,310	-	1,271,060,636	81,975,888
Electrical Installation	13,388,299		-	13,388,299	10%	10,078,484	248,236	-	10,326,720	3,061,579
Electrical Equipment	33,543,095	-	-	33,543,095	10%	6,999,049	1,990,803	-	8,989,852	24,553,243
Gas Line Installation	2,805,322		-	2,805,322	10%	2,386,196	31,434	-	2,417,630	387,692
Fire Equipment	2,286,100		-	2,286,100	15%	2,204,195	9,214	-	2,213,409	72,691
Vehicle	19,794,494		-	19,794,494	20%	18,903,666	133,624	-	19,037,290	757,204
Office Equipment	1,088,717		-	1,088,717	10%	933,220	11,662	-	944,882	143,835
Computer & IT Equipment	3,059,006	139,500	-	3,198,506	20%	2,135,971	159,380	-	2,295,351	903,155
Furniture & Fixture	4,340,971	14,500	-	4,355,471	10%	3,641,113	53,577	-	3,694,690	660,781
<b>Balance as on 31.03.2025 (a)</b>	<b>3,064,291,933</b>	<b>154,000</b>	<b>-</b>	<b>3,064,445,933</b>		<b>1,573,794,421</b>	<b>34,898,726</b>	<b>-</b>	<b>1,608,693,147</b>	<b>1,455,752,786</b>

(b) REVALUATION :										
ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				Written down value as on 31.03.2025
	Balance as at 01.07.2024	Additions	Disposals/ adjustments/ transfer	Balance as at 31.03.2025		Balance as at 01.07.2024	Charged During the Year	Disposals/adj ustments	Balance as at 31.03.2025	
Land & Land Development	279,312,378	-		279,312,378	-	-	-		-	279,312,378
<b>Balance as on 31.03.2025 (b)</b>	<b>279,312,378</b>	<b>-</b>		<b>279,312,378</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>279,312,378</b>

<b>C.Total (a+b)</b>										
<b>Balance as on 31.03.2025 (a+b)</b>	<b>3,343,604,311</b>	<b>154,000</b>	<b>-</b>	<b>3,343,758,311</b>	<b>-</b>	<b>1,573,794,421</b>	<b>34,898,726</b>	<b>-</b>	<b>1,608,693,147</b>	<b>1,735,065,164</b>

Allocation of Depreciation	Ratio	March 31,2025
Manufacturing	95%	33,153,790
Non Manufacturing	5%	1,744,936
		<b>34,898,726</b>

**AMAN COTTON FIBROUS LTD.**  
**Statement of Inventory Movement**  
For the Period ended March 31, 2025

**ANNEXURE - B**  
Quantity in MT

**FINISHED GOODS :**      Opening Invento    1,641,471,560

Closing inventory

Items	Opening Balance as at 01.1.2025			Production during the year			Sales during the year			Closing Balance as at 31.03.2025		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	469	356,813	167,345,127	800	338,477	270,781,986	1,020	401,231	409,255,644.00	249	345,254	85,968,204
Yarn-Combed	3,149	368,403	1,160,101,314	655	349,545	228,951,942	950	370,857	352,313,911.00	2,854	365,156	1,042,155,098
<b>Total</b>	<b>3,618</b>	<b>366,901</b>	<b>1,327,446,441</b>	<b>1,455</b>	<b>343,460</b>	<b>499,733,927</b>	<b>1,970</b>	<b>386,584</b>	<b>761,569,555</b>	<b>3,103</b>	<b>363,559</b>	<b>1,128,123,302</b>

Average rate	1,269	438,127,113	<b>345,254</b>
Average rate	3,804	1,389,053,256	<b>365,156</b>
<b>Total</b>	<b>5,073</b>	<b>1,827,180,368</b>	<b>360,177</b>

**WORK-IN-PROCESS :**

Quantity in MT

Items	Opening Balance as at 01.1.2025			Production during the year			Transferred to Production			Closing Balance as at 31.03.2025		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Yarn-Carded	44	355,929	15,660,896	824	337,545	277,973,397	800	338,477	270,781,986	68	338,477	22,852,307
Yarn-Combed	38	363,446	13,810,941	652	348,735	227,392,551	655	349,545	228,951,942	35	349,545	12,251,550
<b>Total</b>	<b>82</b>	<b>359,413</b>	<b>29,471,837</b>	<b>1,476</b>	<b>342,490</b>	<b>505,365,948</b>	<b>1,455</b>	<b>343,460</b>	<b>499,733,927</b>	<b>103</b>	<b>342,260</b>	<b>35,103,858</b>

Average rate	868	293,634,293	<b>338,477</b>
Average rate	690	241,203,492	<b>349,545</b>
<b>Total</b>	<b>1,558</b>	<b>534,837,785</b>	<b>343,381</b>

	Opening	Production
<b>Bag QTY</b>	1,640.00	27,460

**RAW MATERIALS :**

Quantity in MT

Items	Opening Balance as at 01.1.2025			Purchase during the year			Issued to production			Closing Balance as at 31.03.2025		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
Raw Cotton	1,050	253,837	266,528,463	1,473	236,078	347,772,512	1610	243,469	391,984,287.11	913	243,469	222,316,688
<b>Total</b>	<b>1,050</b>	<b>253,837</b>	<b>266,528,463</b>	<b>1,473</b>	<b>236,078</b>	<b>347,772,512</b>	<b>1,610</b>	<b>243,469</b>	<b>391,984,287</b>	<b>913</b>	<b>243,469</b>	<b>222,316,688</b>

Average rate      2,523      614,300,975      243469

**PACKING MATERIALS :**

Quantity in Pcs.

Items	Opening Balance as at 01.1.2025			Purchase during the year			Consumption during the year			Closing Balance as at 31.03.2025		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
CONE	705,448	1.94	1,370,963	388,831	3.60	1,399,793	698,400	2.53	1,768,375	395,879	2.53	1,002,381
Poly Bag (kg)	1,393	79	110,036	1,135	230.00	261,050	2,116	146.79	310,662	412	146.79	60,424
WPP Bag	47,690	16	754,886	24,283	26.00	631,350	29,100	19.26	560,483	42,873	19.26	825,753
Sticker	1,402,618	0.13	183,778	-	-	-	698,400	0.13	91,508	704,218	0.13	92,270
Others						-						
<b>Total</b>	<b>2,157,149</b>		<b>2,419,663</b>	<b>414,249</b>		<b>2,292,193</b>	<b>1,428,016</b>		<b>2,731,027</b>	<b>1,143,382</b>		<b>1,980,829</b>

**OTHER MATERIALS :**

Items	Opening Balance as at 01.1.2025			Purchase during the year			Consumption during the year			Closing Balance as at 31.03.2025		
	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value	Qty.	Rate	Value
<b>Spare Parts</b>			15,605,156			10,619,599			14,423,616			<b>11,801,140</b>

	<b>Total</b>	895255833.7	
	<b>raw Material</b>	<b>868789206.7</b>	
		26466627	
	<b>Packing Material</b>	<b>10,021,198</b>	
		16,445,429	
	1st Qtr	1300461	
	2nd	4525369	
		10,619,599	
	Spare parts	<b>16,445,429</b>	74,291,508
		<b>895,255,834</b>	
		<b>895,255,834</b>	-

Production QTY	1455
Q-2	1450
Q-1	1,398
	4303.014