

**AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS
OF
AMAN COTTON FIBROUS PLC.
FOR THE YEAR ENDED 30 JUNE 2025**



**PKF Aziz Halim Khair Choudhury
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AMAN COTTON FIBROUS PLC.
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**Independent Auditor's Report
To the Shareholders of
Aman Cotton Fibrous PLC.**

Report on the Audit of the Financial Statements**Opinion**

We have audited the financial statements of **Aman Cotton Fibrous PLC.** which comprise the Statement of Financial Position as at 30 June 2025 and Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at 30 June 2025, and of its financial performance and its cash flows for the year ended 30 June 2025 in accordance with International Financial Reporting Standards (IFRS), The Company Act 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence, we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), Bangladesh Securities and Exchange Commission (BSEC) and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws.

Emphasis of Matters

1. According to IPO Utilization Audit Reports as of June 30 2025, the company has Un-utilized IPO proceeds amounting BDT. 717,498,337 and the shareholders of Aman Cotton Fibrous PLC has approved the revised time line for fund utilization of IPO proceed up to 31 December 2028.
2. As referred to note #8.0 in the financial statements, the company recorded advances, deposits and prepayments Tk. 574,396,961 which includes advance against Land Purchases Tk. 123,337,500 and Advance against land development Tk. 9,227,119 carry forwarded from several years. During the audit, no movement has occurred against the said balance.
3. As disclosed in Note #8.02 & Note#20 to the financial Statements, these accounts stated balances of Tk. 161,730,263 & Tk. 65,886,642 respectively, the company carried out transaction with related parties without obtaining necessary consent from the Bangladesh Securities and Exchange Commission (BSEC).
4. We draw attention to note#35 to the financial statements where management explained the circumstances of various contingencies; and additional claims of explaining additional income TAX Demand from Income Tax Authority, the uncertainties of getting judgment in favor of the company and managements positions on the same. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of the financial statements. These results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on accompanying financial statements.

Risk	Our response to the risk
<p>Turnover</p> <p>The Company has made sales of Tk. 2,320,055,751 during the year. In the process of recovering from epidemic of Covid, the Company's sales have been increased about 21% compared to the previous year. Recognition of the revenue has been considered complex to several types of contracts based mainly on export sales, as well as high sales volume comparing to the last few years' performance.</p> <p>This matter is considered a key matter due to the level of judgement required to determine the timing of revenue recognition and measurement.</p>	<p>Our procedure to include:</p> <ol style="list-style-type: none"> 1. Reviewing the director's assessment of selecting the major customer, ensuring the veracity of the data presented and assessing management's consideration of this process; 2. Assessing completeness and accuracy of the data used for recognition of revenue; 3. Reviewing the company's revenue recognition policies, accounting guidelines and disclosures to assess conformity with IFRS 15 "Revenue from Contracts with customers". 4. Evaluating the appropriateness of the notes related to the company's revenue.
<p>Refer "Sales" of the Financial Statement</p>	
<p>Long Term Loan</p> <p>Long term loans were taken from Meghna Bank PLC</p>	<p>Our procedure to include:</p> <ol style="list-style-type: none"> 1. Testing the effectiveness of the company's control around the recording of loan, interest, and repayments; 2. Obtaining supporting documents of loan taken, utilization of loan ,bank statements, and transaction recorded either side of the year and credit notes issued after the year-end to determine whether the amount recorded in the correct period; 3. Test interest rates application, calculation, and repayments for carrying amount and current and non-current distinguish; 4. Considering the adequacy of the company's disclosure regarding the loan; and <p>The result of our testing is satisfactory and we considered the carrying amount of the loan recognized to be acceptable and recorded correctly</p>
<p>Refer note no. 15 of the Financial Statement</p>	

Inventory	
<p>The company had inventory of Tk. 1,130,609,045 at June 30, 2025 held in the factory, go down and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. As a result, the management applies judgment in determining the appropriate values for slow-moving or obsolete items.</p>	<p>Our procedure to include:</p> <ol style="list-style-type: none"> 1. Evaluating the design and implementation of key inventory controls operating across the company, including stock in the factory and in the go-downs ; 2. Checking the management's inventory count sheet and reconciling the count result to the inventory listing to test the completeness of data; 3. Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year- end, to the cost price of a sample of inventories; 4. Collecting third party valuation to confirm more appropriate valuation
<p>Refer note no. 6 of the Financial Statement</p>	

Other information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the consolidated and separate financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated and Separate Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 other applicable laws and regulations and the Securities and Exchange Rules 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group and the Bank or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated and separate financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's and the Bank's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b. In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by The Company so far as it appeared from our examinations of those books;
- c. The Financial Statements of the Company together with the annexed notes dealt with by the report are in agreement with the books of accounts and returns.

Dated: 26 October 2025
Dhaka

Signed for and on behalf of
PKF Aziz Halim Khair Choudhury
Chartered Accountants

Dr. Jamshed S.A. Choudhury

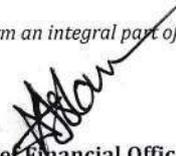
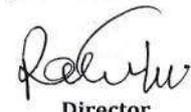
Signed by:
Dr. Jamshed S A Choudhury FCA
Senior Partner & International Liaison Partner
ICAB Enrolment No. 363
DVC: 2510260363AS972747



AMAN COTTON FIBROUS PLC.
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
ASSETS:			
Non-Current Assets :		1,724,125,760	1,770,554,356
Property, Plant and Equipments	3.00	1,724,125,760	1,769,809,890
Capital Work in Progress	4.00	-	744,466
Current Assets :		3,376,690,468	3,833,783,985
Investment in listed Securities	5.00	84,000	107,000
Inventories	6.00	1,130,609,045	1,841,956,530
Accounts and Other Receivables	7.00	309,395,820	497,380,379
Advances, Deposits & Pre-payments	8.00	574,396,961	615,708,842
Cash & Cash Equivalents	9.00	1,362,204,642	878,631,234
Total Assets		5,100,816,228	5,604,338,341
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :		3,391,054,517	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	1,533,684,423	1,553,568,841
Available for Sale Reserve	13.00	(37,350)	(16,650)
Revaluation Surplus	14.00	273,726,130	265,382,238
Non-Current Liabilities :		569,456,390	634,893,555
Long Term Borrowings	15.00	476,984,222	512,712,864
Deferred Tax Liability	16.00	92,472,168	122,180,691
Current Liabilities :		1,140,305,321	1,566,829,043
Short term Borrowings	17.00	819,678,951	990,535,210
Long Term Borrowings-Current Maturity	18.00	147,057,840	13,128,723
Accounts Payable	19.00	8,723,522	292,668,454
Inter Company Current Liability	20.00	65,886,642	111,504,176
Liabilities for Expenses & Others	21.00	58,466,931	67,327,062
Unclaimed Dividend Account	22.00	21,274,295	21,538,760
Provision for Income Tax	23.00	19,217,141	70,126,658
Total Liabilities & Shareholders' Equity		5,100,816,228	5,604,338,341
NAV per share with revaluation	24.00	33.63	33.74
NAV per share without revaluation	24.00	30.92	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: 26 October 2025



Dr. Jamshed S.A. Choudhury

Dr. Jamshed S A Choudhury FCA
Senior Partner
PKF Aziz Halim Khair Choudhury
Chartered Accountants
Enrolment No. 363

Dve: 2510260363A5972747

AMAN COTTON FIBROUS PLC.
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

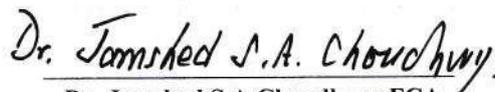
Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
Sales	27.00	2,320,055,751	1,922,869,489
Less: Cost of Sales	28.00	(2,140,271,237)	(1,769,484,215)
Gross Profit		179,784,514	153,385,273
Less: Operating Expenses:		(41,273,384)	(41,327,671)
Administrative Expenses	29.00	(31,484,999)	(30,839,977)
Selling and Distribution Expenses	30.00	(9,788,385)	(10,487,694)
Operating Profit		138,511,130	112,057,603
Less: Financial Expenses	31.00	(160,885,999)	(148,347,324)
Profit before Other Income		(22,374,869)	(36,289,721)
Add: Non Operating Income	32.00	58,898,059	43,367,169
Profit before Tax		36,523,190	7,077,447
Provision for Tax:		(15,532,246)	(32,308,932)
Current Tax	33.00	(36,894,577)	(29,383,135)
Deferred Tax	16.00	21,362,331	(2,925,797)
Net Profit after Tax		20,990,944	(25,231,485)
Other Comprehensive Income :		8,323,192	(27,900)
Unrealized gain/(loss) on securities available for sale	5.01	(23,000)	(31,000)
Tax on Revaluation Reserve	16.00	8,343,892	-
Related tax	16.00	2,300	3,100
Total Comprehensive Income		29,314,136	(25,259,385)
Basic Earnings Per Share	34.01	0.21	(0.25)

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: 26 October 2025



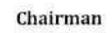

Dr. Jamshed S A Choudhury FCA
 Senior Partner
PKF Aziz Halim Khair Choudhury
 Chartered Accountants
 Enrolment No. 363
 DYC: 2510260363A3972747

AMAN COTTON FIBROUS PLC.
Statement of Changes in Equity
For the year ended 30 June 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			9,957,971			9,957,971
Profit for the year	-		20,990,944	-	-	20,990,944
Dividend Payable			(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets					8,343,892	8,343,892
Unrealised gain/(loss)				(20,700)		(20,700)
Balance as on June 30, 2025	1,008,333,330	575,347,984	1,533,684,424	(37,350)	273,726,130	3,391,054,517

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	1,629,633,659	11,250	265,382,238	3,478,764,261
Profit for the year	-		(25,231,485)	-	-	(25,231,485)
Dividend Payable			(50,833,333)			(50,833,333)
IPO Expenses						-
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

 Company Secretary
  Chief Financial Officer
  Director
  Managing Director
  Chairman

Signed as per annexed report on even date.



AMAN COTTON FIBROUS PLC.

Statement of Cash Flows

For the year ended 30 June 2025

Particulars	Note	Amount in Taka	
		30-Jun-25	30-Jun-24
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		2,513,987,650	1,931,622,623
Cash Paid to Suppliers, Employees & Others		(1,721,653,792)	(1,719,763,571)
Cash Generated from Operations		792,333,858	211,859,052
Tax paid		(41,232,725)	(51,570,430)
Net Cash Generated from Operating Activities		751,101,133	160,288,622
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipments		(926,516)	(28,868,525)
Work In Progress		744,466	(57,499)
Interest on FDR		52,953,469	46,611,645
Inter company Current Account		(45,617,534)	22,600,865
Dividend Income		-	6,000
Net Cash Used in Investing Activities		7,153,886	40,292,485
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		98,200,475	(7,075,847)
Increase/(Decrease) in Short Term Borrowing		(170,856,259)	20,843,050
Increase/(Decrease) in Dividend Payment		(51,097,799)	(50,833,333)
Interest Expenses		(150,928,028)	(148,347,324)
Net Cash From/(Used) in Financing Activities		(274,681,611)	(185,413,455)
Net Increase/(Decrease) in cash and cash equivalents		483,573,408	15,167,652
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		1,362,204,642	878,631,234
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		1,362,204,642	878,631,234

Net operating cash flow per share (NOCFPS)

7.45

1.59


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed as per annexed report on even date.



AMAN COTTON FIBROUS PLC.
Notes to the Financial Statements
For the year ended 30 June 2025

1.00 Significant information of the enterprise:

1.01 Legal form of the Enterprise :

Aman Cotton Fibrous PLC. 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 PLC approved this financial Statements on 26 October 2025.

2.04 Reporting Period :

The Financial Statements of the Company cover Period from 01 July, 2024 to 30 June 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% on deemed export as prescribed at SRO No.44/Law/IT/2024 Dt:4/03/2024 on the accounting profit made by the Company making some adjustment with the profit as per Income Tax Act-2023 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 Year ended 30, 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 June 30, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended June 30, 2025
- c) Statement of Changes in Equity for the Year ended June 30, 2025
- d) Statement of Cash Flows for the Year ended June 30, 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																
		30-Jun-2025	30-Jun-2024															
3.00	Property, Plant and Equipments:																	
	Land & Land Development	478,046,073	478,046,073															
	Building & Civil Construction	1,137,213,196	1,166,372,509															
	Plant & Machinery	78,512,118	92,367,198															
	Electrical Installation	2,978,834	3,309,815															
	Electrical Equipment	24,559,661	26,544,046															
	Gas Line Installation	377,213	419,126															
	Fire Equipment	69,619	81,905															
	Vehicle	712,662	890,828															
	Office Equipment	139,947	155,497															
	Computer & IT Equipment	864,108	923,035															
	Furniture & Fixture	652,327	699,858															
		1,724,125,760	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	926,516	28,868,525															
	Closing Balance	3,344,530,827	3,343,604,311															
	Less: Accumulated Depreciation	(1,620,405,068)	(1,573,794,421)															
	Written Down Value (WDV)	1,724,125,760	1,769,809,890															
	<i>Details please see Annexure-'A'</i>																	
4.00	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	(744,466)	(28,356,269)															
	Closing balance	-	744,466															
5.00	Investment in Listed Securities :																	
	This represents investment in listed shares																	
	Market Value of Securities	84,000	107,000															
		84,000	107,000															
	Detail descriptions of the securities are as under:																	
	<table border="1"> <thead> <tr> <th>Name of the Securities</th> <th>Quantity</th> <th>Cost Value (Tk)</th> <th>Market Value (Tk)</th> <th>Unrealised Gain/(Loss)</th> </tr> </thead> <tbody> <tr> <td>CAPMIBBLMF</td> <td>10,000</td> <td>125,500</td> <td>84,000</td> <td>(41,500)</td> </tr> <tr> <td>CAPMIBBLMF (2023-2024)</td> <td>10,000</td> <td>125,500</td> <td>107,000</td> <td>(18,500)</td> </tr> </tbody> </table>	Name of the Securities	Quantity	Cost Value (Tk)	Market Value (Tk)	Unrealised Gain/(Loss)	CAPMIBBLMF	10,000	125,500	84,000	(41,500)	CAPMIBBLMF (2023-2024)	10,000	125,500	107,000	(18,500)		
Name of the Securities	Quantity	Cost Value (Tk)	Market Value (Tk)	Unrealised Gain/(Loss)														
CAPMIBBLMF	10,000	125,500	84,000	(41,500)														
CAPMIBBLMF (2023-2024)	10,000	125,500	107,000	(18,500)														
5.01	Unrealized Gain / (Loss) during the year:																	
	Unrealized Gain / (Loss) as per Current Year Portfolio Statement	(41,500)	(18,500)															
	Unrealized Gain / (Loss) as per Last Year Portfolio Statement	(18,500)	12,500															
	Unrealized Gain / (Loss) during the year	(23,000)	(31,000)															
6.00	Inventories :																	
	Finished Goods 6.01	941,192,050	1,215,151,811															
	Working-in-process 6.02	32,849,768	24,100,077															
	Raw Materials 6.03	92,251,660	532,557,522															
	Packing Materials 6.04	1,225,322	499,902															
	Other Materials 6.05	63,090,243	69,647,218															
		1,130,609,045	1,841,956,530															
6.01	Finished Goods :																	
	Value inTaka-																	
	Carded	193,992,909	359,399,456															
	Combed	747,199,141	855,752,355															
		941,192,050	1,215,151,811															
	Quantity in MT-																	
	Carded	542	1,022															
	Combed	2,022	2,336															
		2,564	3,358															



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
6.02 Working-in-process			
Value inTaka-			
Carded		15,854,389	6,189,745
Combed		16,995,379	17,910,332
		<u>32,849,768</u>	<u>24,100,077</u>
Quantity in MT-			
Carded		44	18
Combed		46	51
		<u>90</u>	<u>69</u>
6.03 Raw Materials :			
Value inTaka-			
Raw Cotton		92,251,660	532,557,522
		<u>92,251,660</u>	<u>532,557,522</u>
Quantity in MT-			
Raw Cotton		372	2,125
		<u>372</u>	<u>2,125</u>
6.04 Packing Materials :			
Value inTaka-			
CONE		716,909	298,463
Poly Bag		131,910	1,610
WPP Bag		376,503	190,814
Sticker		-	9,015
		<u>1,225,322</u>	<u>499,902</u>
Quantity in Pcs & Kgs-			
CONE (pcs.)		199,141	82,907
Poly Bag(kg.)		574	7
WPP Bag (Kg.)		14,472	7,270
Sticker (pcs.)		-	50,109
6.05 Other Materials			
Value inTaka-			
Spare Parts		63,090,243	69,647,218
		<u>63,090,243</u>	<u>69,647,218</u>
7.00 Accounts and Other Receivables:			
Accounts Receivables (Notes-7.01)		105,475,499	293,460,059
Other Receivables (Notes-7.02)		203,920,321	203,920,321
		<u>309,395,820</u>	<u>497,380,379</u>
7.01 Accounts Receivable :			
Opening Balance		293,460,059	305,460,571
Add: Sales during the year		2,320,055,752	1,922,869,489
Available for collection		2,613,515,810	2,228,330,060
Less: Realized/adjustment during the year		(2,507,804,517)	(1,935,998,935)
		<u>105,711,293</u>	<u>292,331,124</u>
Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)		(235,794)	1,128,934
		<u>105,475,499</u>	<u>293,460,059</u>

There is only related party transaction with Aman Tex Ltd. Details of Related party transactions have been shown in note - 36.



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
7.02 Other Receivables :			
Opening Balance		203,920,321	203,920,321
Add: During the year		-	-
Less: Received during the year		-	-
Interest Receivable from Sister Concern		<u>203,920,321</u>	<u>203,920,321</u>
7.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994			
Maturity less than 6 months		105,475,499	293,460,059
Maturity more than 6 months		203,920,321	203,920,320
		<u>309,395,820</u>	<u>497,380,379</u>
Debts considered Good & Secured		105,475,499	293,460,059
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.			
8.00 Advances, Deposits & Pre-Payments :			
Advances (Note 8.01)		388,739,886	437,741,820
Loans & Advances (Inter-Company) (Note 8.02)		161,730,263	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
		<u>574,396,961</u>	<u>615,708,842</u>
8.01 Advances			
Advance against Income tax (Note: 8.01.1)		36,230,425	82,804,095
Advance against Purchases		93,060,389	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		123,625,600	125,157,306
Advance to Employee		380,616	708,928
Advance against Loan Installment		2,288,130	2,288,130
Advance against C&F agency & Others		590,108	483,926
		<u>388,739,886</u>	<u>437,741,820</u>
8.01.1 Advance income tax:			
Opening balance		82,804,095	53,507,526
Add: Addition during the year:			
TDS on export proceeds realisation		25,114,965	19,441,733
TDS on FDR Interest Income		10,586,094	9,940,202
AIT on Cars		356,000	302,500
TDS on Import		170,922	11,179
TDS IBBL MSND A/C-5114		2,444	-
TDS on Dividend Income		-	1,200
Less: Adjustment during the year		(82,804,095)	(400,246)
Closing balance		<u>36,230,425</u>	<u>82,804,095</u>
8.02 Loan & Advances (Inter company)			
Aman Cement Mills Unit 2 Ltd		-	34,874,176
Aman Cold Storage Ltd		20,210,803	34,210,802
Aman Food Ltd.		30,959,207	31,198,967
Islam Brothers & Co.		110,560,254	-
Aman Tex Ltd.		-	53,859,051
		<u>161,730,263</u>	<u>154,142,996</u>

(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.)



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
	Aman Cement Mills Unit 2 Ltd		
	Opening Balance	34,874,176	37,476,176
	Add: Received during the year	437,926,958	330,435,895
		472,801,134	367,912,071
	Less: Adjusted during the Year	(472,801,134)	333,037,895
		-	34,874,176
	Aman Cold Storage Ltd		
	Opening Balance	34,210,803	37,045,000
	Add: Received during the year	-	-
		34,210,803	37,045,000
	Less: Adjusted during the Year	(14,000,000)	(2,834,197)
		20,210,803	34,210,803
	Aman Food Ltd.		
	Opening Balance	31,198,967	31,198,967
	Add: Received during the year	178,760,240	-
		209,959,207	31,198,967
	Less: Adjusted during the Year	(179,000,000)	-
		30,959,207	31,198,967
	Islam Brothers & Co.		
	Opening Balance	91,552,707	-
	Add: Received during the year	725,833,464	-
		817,386,171	-
	Less: Adjusted during the Year	(927,946,425)	-
		110,560,254	-
	Aman Tex Ltd.		
	Opening Balance	53,859,051	53,859,051
	Add: Received during the year	179,028,500	-
		232,887,551	-
	Less: Adjusted during the Year	(232,887,551)	-
		-	53,859,051
8.03	Security Deposits-		
	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	9,724,065	9,724,065
	Bank Guarantee for Titas Gas Connection	8,461,236	8,358,451
		21,449,551	21,346,766
8.04	Pre-payments		
	Insurance	2,477,260	2,477,260
		2,477,260	2,477,260
8.A	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	388,739,886	437,741,819
	Maturity more than 6 months	23,926,811	23,824,026
		412,666,697	461,565,845
	Advance, deposits & prepayments considered good & secured	574,396,961	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	-	-
		574,396,961	616,568,459
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		



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
9.00	Cash and Cash Equivalents :		
	This is made-up as follows:		
	Cash in hand	783,583	1,015,526
	Cash at Banks	561,504,225	100,193,398
	FDR	799,916,834	777,422,310
		1,362,204,642	878,631,234

9.01 Details Break-up of cash at Bank is as follows :

Name of the Bank	Branches	Account No	Currency	30-Jun-2025	30-Jun-2024
Agrani Bank PLC	Amin Court	200017011845	BDT	37,409	743,801
Agrani Bank PLC	Amin Court	20018864125	BDT	-	30,950,865
Agrani Bank PLC	Paltan	200023881434	BDT	61,539	-
Agrani Bank PLC	Paltan	200023800180	BDT	5,493,431	-
Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	437,242,573	4,373,579
Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	105,982,330	30,834,203
Bank Al- Falah PLC	Motijheel	57012500056625	BDT	27,529	27,529
Bank Asia PLC	Uttara	50101000167	BDT	2,085	4,155
City Bank PLC	Principal	2921399871001	BDT	2,456,242	2,456,242
Commercial Bank of Ceylon	Uttara	1806011188	BDT	814,842	9,848
EXIM Bank PLC	Mawna	11100005232/0948	BDT	-	339
EXIM Bank PLC	Rajuk	1311100014172	BDT	22,174	6,044
EXIM Bank PLC		0185000030451	USD	1,748,219	-
First Security Islami Bank PLC	Dilkusha	10111100029143	BDT	2,751	2,751
Islami Bank Bangladesh PLC	Ramna	20501570100217900	BDT	541,003	97,322
Islami Bank Bangladesh PLC	Ramna	20501570900005114	BDT	550,817	538,620
Islami Bank Bangladesh PLC	Palton	20502060100143306	BDT	-	508
Islami Bank Bangladesh PLC	Uttara	20502070100324409	BDT	19,373	20,149
Islami Bank Bangladesh PLC	Mawna	20502960100017012	BDT	242,136	78,811
Islami Bank Bangladesh PLC	Ramna	20501572600010008	BDT	2,990	14,990
Islami Bank Bangladesh PLC	Ramna	20501572500010007	BDT	216,567	188,881
Meghna Bank PLC	Uttara	111211100000001	BDT	-	33,916
ONE Bank PLC	Motijheel	0200200180003	BDT	167,965	169,150
Prime Bank PLC	Uttara	12511060018178	BDT	318,497	610,673
Pubali Bank PLC	Principal	355590143153	BDT	56,965	57,885
Shahjalal Islami Bank PLC	Dhaka Main	40011100015366	BDT	46,377	46,377
Woori Bank	Uttara	964001252	BDT	14,683	14,683
City Bank PLC	Principal	5121399871001	USD	301,707	289,488
City Bank PLC	Principal	5121399871002	EURO	7,988	5,595
Islami Bank Bangladesh PLC	Ramna	20501572800000211	USD	5,041,893	28,536,301
Islami Bank Bangladesh PLC	Ramna	20501572100010003	USD	84,141	80,693
				561,504,225	100,193,398

9.02 Fixed Deposit:

Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 (Note: 9.02.1)	158,396,484	156,620,617
Al Arafah Islami Bank PLC MTDR A/C: 0171320048132 (Note: 9.02.2)	50,000,000	-
Al Arafah Islami Bank PLC MTDR A/C: 0171320048143 (Note: 9.02.3)	150,000,000	-
Commercial bank of Cylon FDR A/C: 380600010330 (Note: 9.02.4)	-	206,443,536
First security Islami bank FDR A/C: 010124300113217 (Note: 9.02.5)	232,412,406	218,114,468
First security Islami bank FDR A/C: 010124300113218 (Note: 9.02.6)	127,800,960	119,938,685
First security Islami bank FDR A/C: 010124300113233 (Note: 9.02.7)	81,306,984	76,305,004
Closing Balance	799,916,834	777,422,310

9.02.1 Al Arafah MTDR A/C: 0171310102322

Opening Balance	156,620,617	156,197,589
Add:		
Add: Interest received	11,687,938	11,840,306
Available for collection	168,308,555	168,037,895
Less: TDS	(2,337,588)	(11,367,278)
Less: Excise duty	(50,230)	(50,000)
Less: Interest Transferred to CD A/C	(7,524,253)	-
Closing Balance	158,396,484	156,620,617



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
9.02.2	Al Arafah MTDR A/C: 0171320048132		
	Opening Balance	-	-
	Add:	50,000,000	-
	Add: Interest received	-	-
	Available for collection	50,000,000	-
	Less: TDS	-	-
	Less: Excise duty	-	-
	Less: Interest Transferred to CD A/C	-	-
	Closing Balance	50,000,000	-
9.02.3	Al Arafah MTDR A/C: 0171320048143		
	Opening Balance	-	-
	Add:	150,000,000	-
	Add: Interest received	-	-
	Available for collection	150,000,000	-
	Less: TDS	-	-
	Less: Excise duty	-	-
	Less: Interest Transferred to CD A/C	-	-
	Closing Balance	150,000,000	-
9.02.4	Commercial bank of Cylon FDR A/C: 380600010330		
	Opening Balance	206,443,536	201,124,861
	Add:	7,289,791	6,710,843
	Add: Interest received	-	-
	Available for collection	213,733,327	207,835,704
	Less: TDS	(1,457,958)	(1,342,169)
	Less: Excise duty	(100,000)	(50,000)
	Less: Transferred to CD A/C	(212,175,368)	-
	Closing Balance	-	206,443,536
9.02.5	First security Islami bank FDR A/C: 010124300113217		
	Opening Balance	218,114,468	206,672,562
	Add: Interest received	17,872,422	14,754,478
	Available for collection	235,986,890	221,427,041
	Less: TDS	(3,574,484)	(3,262,573)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	232,412,406	218,114,468
9.02.6	First security Islami bank FDR A/C: 010124300113218		
	Opening Balance	119,938,685	113,646,911
	Add: Interest received	9,827,843	8,113,321
	Available for collection	129,766,529	121,760,232
	Less: TDS	(1,965,569)	(1,771,546)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	127,800,960	119,938,685
9.02.7	First security Islami bank FDR A/C: 010124300113233		
	Opening Balance	76,305,004	72,302,176
	Add: Interest received	6,252,475	5,161,696
	Available for collection	82,557,479	77,463,872
	Less: TDS	(1,250,495)	(1,108,868)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	81,306,984	76,305,004



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
10.00	Share Capital - Paid up :		
	Share Capital represents the followings:		
	Authorized:		
	200,000,000 Ordinary Shares of Taka 10 each.	2,000,000,000	2,000,000,000
	Issued subscribed and fully paid up capital:		
	80,000,000 Ordinary shares of Taka 10 each.	800,000,000	800,000,000
	2,08,33,330 Ordinary Shares of Taka 10 each through Initial Public Offering	208,333,330	208,333,330
		1,008,333,330	1,008,333,330

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	
	June 30, 2025	June 30, 2024		June 30, 2025	June 30, 2024
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
	100,833,333	100,833,333	100%	1,008,333,330	1,008,333,330

10.02 Classification of shares by holdinging :

Slabs by Number of Shares	Number of Shareholders		No. of Shares		Holding %
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	
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%
	6335		100,833,333		100%

11.00 Share premium :

Eligible investors	375,000,000	375,000,000
General Public	216,666,658	216,666,658
IPO Expenses	(16,318,674)	(16,318,674)
	575,347,984	575,347,984

12.00 Retained Earnings :

Opening Balance	1,553,568,841	1,629,633,659
Less: Prior Year Adjustment	9,957,971	-
Add: Net profit after Tax during the year	20,990,944	(25,231,485)
Less: Dividend Payable	(50,833,333)	(50,833,333)
	1,533,684,423	1,553,568,841

Note: The amount BDT. 9,957,971 has been adjusted against previous year's loan interest overestimation and repetition of LC Charge Payments

13.00 Available for sale reserve :

Opening balance	(18,500)	12,500
Add. Addition during the year	(23,000)	(31,000)
	(41,500)	(18,500)
Adjustment for deferred tax on fair value of share	4,150	1,850
	(37,350)	(16,650)



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
14.00	Revaluation surplus :		
	Revaluation surplus made on Land and Land Development in the year 2013 by the approved enlisted valuer S.H.Khan & Co. Chartered		
	Fair Value/Market Value	464,338,000	464,338,000
	Book Value	185,025,622	185,025,622
	Revaluation surplus	279,312,378	279,312,378
	Adjustment for deferred tax on revalued assets	(5,586,248)	(13,930,140)
		273,726,130	265,382,238

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 : **S.H. KHAN & CO. Chartered Accountants.** Address: Raz Bhaban (1st floor), 29 Dilkusha C/A, Dhaka-1000. Date of Revaluation: 15 May, 2013

15.00 Long Term Borrowings - Net of Current Maturity :

This represents amount payable to Union Capital Limited and Meghna Bank Limited.

Union Capital Limited (Note 15.01)

Megna Bank Limited (Note 15.02)

-	-
476,984,222	512,712,864
476,984,222	512,712,864

15.01 Union Capital Limited

This is made up as follows:

Opening Balance

Add, Addition made during the year

Add: Interest Charged during the year

-	57,917,244
-	(2,709,407)

Less: Principal Payment made during the year

Less: Interest Payment made during the year

Closing Balance at 30 June 2024

Less: Current maturity transferred to current Liability

Balance after current maturity

-	55,207,837
-	(51,939,093)
-	(3,268,744)
-	-
-	-

15.02 Megna Bank PLC

This is made up as follows:

Opening Balance

Add: Addition During the Year/Prior Year adjustment

Add: Interest Charged during the year

525,841,587	475,000,190
187,271,998	-
-	50,841,397

Less, Payment made during the year/Prior Year Adjustment

Closing Balance at 30 June 2025

Less: Current maturity transferred to current Liability

Balance after current maturity

713,113,585	525,841,587
(89,071,523)	-
624,042,062	525,841,587
(147,057,840)	(13,128,723)
476,984,222	512,712,864

15.04	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
	Meghna Bank PLC	Term Loan	58.32 Crore	60 Months	Non Charging	368 Decimal Land



SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
16.00	Deferred Tax :		
			Taxable/ deductible temporary difference
	Particulars	Carrying amount	Tax base
			June 30, 2025
			June 30, 2024
	Property, plant & equipments except land at cost	1,246,079,687	520,375,661
	Accounts receivables	105,475,499	105,711,293
	Cash & cash Equivalents	113,158,290	113,894,561
	Investment in listed securities	84,000	125,500
	Revaluation surplus-PPE-land	464,338,000	185,025,622
	Total taxable temporary difference	1,929,135,476	925,132,638
	Tax on business income		12%
	Regular tax		20%
	Tax on capital gain of share		10%
	Tax on capital gain on land		2%
	Closing deferred tax liabilities/(assets)-at cost		86,890,070
	Closing deferred tax liabilities/(assets)-at fair value of securities		(4,150)
	Closing deferred tax liabilities/(assets)-at revaluation		5,586,248
	Total closing deferred tax liabilities/(assets)		92,472,168
	Opening deferred tax liabilities/(assets)-at cost		108,252,401
	Opening deferred tax liabilities/(assets)-at fair value of securities		(1,850)
	Opening deferred tax liabilities/(assets)-at revaluation		13,930,140
	Total opening deferred tax liabilities/(assets)		122,180,691
	Deferred tax expense/(income)-at cost		(21,362,331)
	Deferred tax expense/(income)-at fair value		(2,300)
	Deferred tax expense/(income)-at revaluation		(8,343,892)
	Total deferred tax expense/(income)		(29,708,523)

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 Bangladesh PLC
Al Arafah Islami Bank PLC
Meghna Bank PLC
Standard Bank PLC
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850
Total Balance

792,452,298	770,118,856
-	35,542,715
-	159,380,569
27,265,159	25,532,026
(38,506)	(38,956)
819,678,951	990,535,210



SL No.	Particulars	Amount in Taka				
		30-Jun-2025	30-Jun-2024			
17.01	Details of the sanction are as under .					
	Name of Bank	Nature	Sanction Limit	Tenure	Interest rate	Interest rate
	Islami Bank Bangladesh PLC., Ramna Br, Dhaka	BAI MURABAHA/TR/	1,100,000,000	Below one year	13%	9%
	Standard Bank PLC, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	13%	9%

18.00 Long Term Borrowings - Current Maturity

147,057,840 **13,128,723**

19.00 Accounts Payable :

Opening Balance	292,668,454	145,468,109
Add: Purchased & advanced during the year	1,056,886,246	1,698,842,259
Available for payment	1,349,554,700	1,844,310,368
Less: Payment & Adjustment made during the year	(1,340,831,178)	(1,551,641,914)
Balance as on June 30	8,723,522	292,668,454

There is no related party transaction except Aman Packaging Ltd and Aman Packaging & Accessories Ltd. for Packing Material Purchase. Details have been shown in note no - 36.

20.00 Inter Company Current Liability

Anwara Mannan Textile Mills Ltd	65,886,642	19,951,469
Islam Brothers & Co.	-	91,552,707
	65,886,642	111,504,176

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.

Anwara Mannan Textile Mills Ltd

Opening Balance	19,951,470	16,511,375
Add: Received during the year	179,810,859	314,742,900
	199,762,328	331,254,275
Less: Adjusted during the Year	(133,875,686)	(311,302,806)
	65,886,642	19,951,470

Islam Brothers & Co.

Opening Balance	-	72,391,936
Add: Received during the year	-	657,922,793
	-	730,314,729
Less: Adjusted during the Year	-	(638,011,285)
	-	92,303,444

21.00 Liabilities for Expenses & Others :

Gas Bill	32,787,887	38,643,066
Provision for Salary, Allowance & Festival Bonus	17,725,668	16,674,060
TDS & VAT Payable	1,270,702	1,429,650
Audit & Professional fees Payable	614,770	194,150
Electricity	7,978	7,978
Office Rent	853,044	1,875,000
Board Meeting Fee Payable	302,750	302,750
IPO Fund (Refundable)	1,258,444	1,258,443
Credit For Expenses	6,955	3,430
Excess Mobile Bill	(553)	3,374
Transport expense	3,093,892	7,892,208
Liabilities for C & F costs	(284,765)	88,707
Mymensingh polli Biddut Samity-2	579,481	-
Media	-	68,324
Others	105,203	(3,949,410)
Interest expense payable (as per BRPD circular-17, dt 10.06.20)	-	2,486,740
Insurance & others	145,472	348,592
	58,466,931	67,327,062

SL No.	Particulars	Amount in Taka	
		30-Jun-2025	30-Jun-2024
22.00	Unclaimed Dividend Account		
	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	(44,411,272)	(44,559,928)
		21,274,295	21,538,760
23.00	Provision for tax :		
	Opening Balance	70,126,658	63,014,284
	Add -Provision for the year	36,894,577	29,383,135
	Total Liability	107,021,235	92,397,419
	Less: Adjustment during the Period	(87,804,095)	(22,270,761)
	Total Tax Liability	19,217,141	70,126,658
24.00	Net Asset Value (NAV) :		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,391,054,517	3,402,615,743
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	33.63	33.74
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,117,328,387	3,213,326,223
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	30.92	31.87
	Par Value of Share	10.00	10.00
25.00	Net Operating Cash Flow Per Share (NOCFPS):		
	Net Cash Generated from Operating Activities	751,101,133	160,288,622
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	7.45	1.59

26.00 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. Reconciliation of net profit with cash flows from operating activities :

Net profit after Tax	20,990,944	(25,231,485)
Accounts & other receivable	187,014,886	12,000,511
Depreciation	46,610,647	50,133,707
Inventories	711,347,484	(285,223,245)
Advance deposit prepayments	(5,261,789)	159,182,219
Accounts payable	(283,944,932)	147,200,345
Liabilities for exp and others	(8,860,131)	21,449,934
Deferred tax	(21,341,631)	2,925,797
Other Comprehensive Income	(21,150)	-
Provision for Tax	36,894,577	29,383,135
Finance cost	160,885,999	148,347,324
Interest on FDR	(52,953,469)	(46,611,645)
Translation Gain/ (Loss) on Accounts Receivable	235,794	(1,128,934)
Gain/(Loss) on import payment	-	(3,567,922)
Translation gain on cash	734,328	3,005,312
Dividend income	-	(6,000)
Income Tax Paid	(41,230,425)	(51,570,430)
	751,101,133	160,288,623



SL No.	Particulars	Amount In BDT	
		30-Jun-2025	30-Jun-2024
27.00 Sales :			
Carded-Yarn		1,081,730,395	1,557,522,868
Combed -Yarn		1,238,325,356	365,346,621
		2,320,055,751	1,922,869,489
Quany in MT-			
Carded-Yarn		2,845	4,007
Combed -Yarn		3,037	920
		5,882	4,927
28.00 Cost of Sales :			
Raw materials consumption [Note-28.01]		1,386,766,019	1,804,410,759
Packing materials consumption [Note- 28.03]		13,556,988	9,718,411
Factory Overhead [Note-28.05]		476,663,802	383,746,983
Prime Cost		1,876,986,808	2,197,876,153
Opening WIP [Note-6.02]		24,100,077	40,204,332
Closing WIP [Note-6.02]		(32,849,768)	(24,100,077)
Cost of proudction		1,868,237,117	2,213,980,408
Opening finished goods [Note-6.01]		1,215,151,811	802,683,591
Closing Finished goods [Note 6.01]		(941,192,050)	(1,215,151,811)
Free Sample Distribution		(1,925,641)	(32,027,973)
Cost of Sales		2,140,271,237	1,769,484,215
28.01 Raw Materials Consumption :			
Opening Balance [Note-6.03]		532,557,522	661,077,753
Purchase during the year [Note-28.02]		946,460,158	1,675,890,528
Available for use		1,479,017,680	2,336,968,281
Closing Balance [Note-6.03]		(92,251,660)	(532,557,522)
		1,386,766,019	1,804,410,759
28.02 Raw Materials Purchase :			
Value in [Taka]			
Raw Cotton		946,460,158	1,675,890,528
		946,460,158	1,675,890,528
Quantity in [MT]			
Raw Cotton		3,843	6,490
		3,843	6,490
28.03 Packing Materials Consumption :			
Opening Balance [Note-6.04]		499,902	363,836
Purchase during the year [28.04]		14,282,408	9,854,477
Available for use		14,782,310	10,218,313
Closing Balance [Note-6.04]		(1,225,322)	(499,902)
		13,556,988	9,718,411
28.04 Packing Materials Purchase :			
Value inTaka-			
CONE		9,219,148	5,047,371
Poly Bag		1,834,140	2,205,600
WPP Bag		2,835,620	2,209,506
Others		395,000	392,000
		14,283,908	9,854,477
Quantity in Pcs & Kgs-			
CONE (pcs.)		2,560,874	1,402,050
Poly Bag(kg.)		7,975	9,580
WPP Bag (Kg.)		109,062	84,981

SL No.	Particulars	Amount In BDT	
		30-Jun-2025	30-Jun-2024
28.05	Factory Overhead :		
	Wages & allowances	90,064,936	63,590,899
	Salary and allowances	21,694,582	19,103,914
	Repair & Maintenance	4,614,112	2,171,853
	Spare Parts & Others	78,407,529	46,431,479
	Fuel & Lubricants	11,495,557	10,293,476
	Chemical used	2,097,668	1,496,767
	Electricity	23,787,537	985,169
	Gas Bill	196,839,489	183,480,669
	Insurance & Others	71,950	2,766,196
	Printing & Stationary	590,490	573,152
	Conveyance Bill - Factory	358,945	224,891
	Entertainment- Factory	367,012	271,730
	Gardening/Farming Expenses	630,918	616,551
	Medical & Welfare	110,702	24,317
	Food allowance- Factory	764,972	646,590
	Miscellaneous Expenses	10,018	39,942
	Carriage Inwards	365,775	258,925
	Cleaning & Sanitation Expenses	111,496	115,110
	Depreciation	44,280,114	47,627,022
		476,663,802	380,718,652
29.00	Administrative Expenses :		
	Salary and Allowances	16,186,078	15,552,306
	Board meeting fees	40,000	70,000
	Office Rent	981,000	981,000
	Certificate Expenses	1,124,174	219,679
	Festival Bonus - HO	1,364,979	1,246,000
	Internet Bill	35,000	16,000
	Fax and Mobile Exp	86,342	45,821
	Postage and Courier	22,665	12,240
	Entertainment & Ifter Bill	163,458	130,021
	Local Conveyance	361,855	140,124
	Stationery	173,833	170,040
	Fuel, Oil and Lubricants	492,223	3,567,366
	Fees, Forms and Renewals	4,048,155	3,679
	Misc. Expenses	179,076	804,430
	Donation & Gift	-	270,250
	Medical Expenses	630,706	1,173,000
	Audit Fees	1,449,000	221,506
	Professional fees	318,850	179,118
	Excise Duty	565,653	620,098
	Depreciation	2,330,532	2,506,685
	Business Promotion Expenses	-	706,328
	AGM Expenses	231,000	231,000
	Legal Expenses	700,420	1,400,500
		31,484,999	30,839,977
30.00	Selling and Distribution Expenses :		
	Carriage Outward	-	20,015
	Advertisement	427,811	388,032
	Sample Expenses	1,925,641	1,609,488
	Delivery Expenses	154,125	168,865
	Business Promotion Expenses	530,268	-
	L/C Advising Charges	204,254	199,876
	BTMA certificate	453,760	335,710
	CU certificate (TC)	286,426	44,459
	L/C Realisation Charges	5,576,100	7,194,100
	Sales Commission	230,000	527,149
		9,788,385	10,487,694



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	June 30,2025	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	20,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	5,000
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	5,000.00	-
Md. Delower Hossain	Independent Director	Board Meeting Fee	15,000.00	10,000
Aman Tex Ltd.	Common Director	Sales	2,166,969,326	1,499,547,447
		Receivables	109,002,590	108,464,207
Aman Packaging & Accessories Ltd	Common Director	Purchase	920,000	2,150,690
		Payable	1,402,935	5,350,935
Aman Packaging Ltd	Common Director	Purchase	1,920,620	2,209,506
		Payable	3,048,495	4,627,875
Anwara Mannan Textile Mills Ltd	Common Director	Loan	(65,886,642)	(19,951,470)
		Interest Receivable	106,339,293	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	-	34,874,176
		Interest Receivable	42,509,575	42,509,575
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	20,210,803	34,210,803
		Interest Receivable	10,400,915	10,400,915
Akin Carrier Ltd	Common Director	Loan	-	-
		Interest Payable	27,839,939	27,839,939
Aman Food Limited.	Common Director	Loan	30,959,207	31,198,967
		Interest Receivable	6,659,662	6,659,662
Aman Tex Ltd.	Common Director	Loan	-	53,859,051
		Interest Receivable	23,486,259	23,486,259
Islam Brothers & Co.	Common Director	Loan	110,560,254	(92,303,444)
		Interest Payable	7,517,604	7,517,604
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	198,107	198,107

37.00 Disclosure of Managerial Remuneration :

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

Particulars			June 30,2025	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. Shams Ul Islam	Independent Director	Board Meeting Fees	5,000.00	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	20,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fees	15,000.00	10,000
Total			40,000	70,000



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	June 30,2025	June 30, 2024
Md. Aminul Islam	CFO	2,470,000	-
Bishwazit Chakraborty	Executive Director - Factory	6,295,000	5,400,000
Md. Ismail Hossain	DGM - Maintenance & Utility	3,210,000	1,610,000
K M Ziaul Monir	AGM-Marketing	1,910,000	-
Md. Ahsan Ullah	Manager- Finance & Accounts	1,221,000	-
Md. Mamun-Ur-Rashid Chowdhury	CFO	-	4,080,000
Md. Rejwanul Huq	AGM - Finance & Accounts	-	1,105,000
Total		15,106,000	12,195,000

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

Particulars	Nature of Payment	June 30,2025	June 30, 2024
Directors	Board meeting Fee	40,000	70,000
Officers & Executives	Salary, Bonus & Other allowaces	37,880,660	35,902,220
Total		37,920,660	35,972,220

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	June 30, 2025	June 30, 2024
Licensed Capacity in Metric Ton	6,780	6,780
Installed Capacity in Metric Ton	6,780	6,780
Utilized Capacity in Metric Ton	5,114	6,159
Percentage of Capacity Utilized	75.42%	90.83%

38.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not Less than Taka 10001/-	12	104.00	343.00	448
Less than Taka 10001/-	-	8.00	154.00	24
Total	12	112.00	497.00	472

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 26, 2025 recommended 10% cash dividend to the general Shareholders excluding sponsors directors shareholders of the company for the year ended June 30, 2025. 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 :

The company got a legal opinion from the Lawyer's and it appears that WPPF is not applicable for Aman Cotton Fibrous PLC as it is a 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 section and rules.

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	-	946,460,158	946,460,158	1,386,766,019	94%
Spare Parts & Others	31,569,406	41,578,379	71,850,554	77,110,298	5%
Packing Materials	14,282,408	-	14,282,408	13,556,988	1%
Capital Machinery	-	-	-	-	-
Total	45,851,814	988,038,537	1,032,593,120	1,477,433,304	100%

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

FOB Value of Export:

The FOB value of export for the Year Ended June 30, 2025 is as follows:

Particulars	In Foreign Currency \$	In BDT
Export	\$ 19,276,065	2,320,055,751



AMAN COTTON FIBROUS PLC
Schedule of Property, Plant & Equipments
For the year ended 30 June 2025

ASSET ITEMS	C O S T				D E P R E C I A T I O N				ANNEXURE-A Written down value as on 30.06.2025	
	Balance as at 01.07.2024	Additions	Disposals/adjustments/transfer	Balance as at 30.06.2025	Rate	Balance as at 01.07.2024	Charged During the Year	Disposals/adjustments		Balance as at 30.06.2025
Land & Land Development	198,733,695		-	198,733,695	-	265,843,201	29,159,313	-	295,002,514	198,733,695
Building & Civil Construction	1,432,215,710		-	1,432,215,710	2.5%	1,260,669,326	13,855,080	-	1,274,524,406	1,137,213,196
Plant & Machinery	1,353,036,524		-	1,353,036,524	15%	10,078,484	330,982	-	10,409,466	2,978,834
Electrical Installation	13,388,299	744,466	-	34,287,561	10%	6,999,049	2,728,851	-	9,727,900	24,559,661
Electrical Equipment	33,543,095		-	2,805,322	10%	2,386,196	41,913	-	2,428,109	377,213
Gas Line Installation	2,805,322		-	2,286,100	15%	2,204,195	12,286	-	2,216,481	69,619
Fire Equipment	2,286,100		-	19,794,494	20%	18,903,666	178,166	-	19,081,832	712,662
Vehicle	19,794,494		-	1,088,717	10%	933,220	15,550	-	948,770	139,947
Office Equipment	1,088,717		-	3,216,106	20%	2,135,971	216,027	-	2,351,998	864,108
Computer & IT Equipment	3,059,006	157,100	-	4,365,921	10%	3,641,113	72,481	-	3,713,594	652,327
Furniture & Fixture	4,340,971	24,950	-	926,516	-	1,573,794,421	46,610,647	-	1,620,405,068	1,444,813,382
Balance as on 30.06.2025 (a)	3,064,291,933	926,516	-	3,065,218,449		1,573,794,421	46,610,647	-	1,620,405,068	1,444,813,382

(b) REVALUATION :

ASSET ITEMS	C O S T				D E P R E C I A T I O N				Written down value as on 30.06.2025	
	Balance as at 01.07.2024	Additions	Disposals/adjustments/transfer	Balance as at 30.06.2025	Rate	Balance as at 01.07.2024	Charged During the Year	Disposals/adjustments		Balance as at 30.06.2025
Land & Land Development	279,312,378		-	279,312,378	-	-	-	-	-	279,312,378
Balance as on 30.06.2025 (b)	279,312,378	-	-	279,312,378		-	-	-	-	279,312,378

C.Total (a+b)

Balance as on 30.06.2025 (a+b)	3,343,604,311	926,516	-	3,344,530,827	-	1,573,794,421	46,610,647	-	1,620,405,068	1,724,125,760
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Allocation of Depreciation	Ratio	30 June, 2025
Manufacturing	95%	44,280,114
Non Manufacturing	5%	2,330,532
		<u>46,610,646</u>

Balance as on 30.06.2024	3,314,735,786	28,868,525	-	3,343,604,311	-	1,523,660,714	50,133,707	-	1,573,794,421	1,769,809,890
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