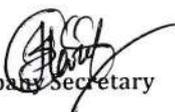
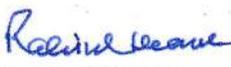
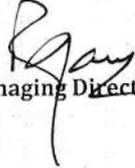
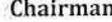


**AMAN COTTON FIBROUS PLC.**  
**Statement of Financial Position (Un-audited)**  
As at 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Jun-25
<b>ASSETS:</b>			
<b>Non-Current Assets :</b>			
Property, Plant and Equipments	3.00	1,714,333,122	1,724,125,760
Capital Work in Progress	4.00	-	-
		<b>3,611,131,144</b>	<b>3,376,690,468</b>
<b>Current Assets :</b>			
Investment in listed Securities	5.00	87,000	84,000
Inventories	6.00	1,284,620,536	1,130,609,045
Accounts and Other Receivables	7.00	318,726,661	309,395,820
Advances, Deposits & Pre-payments	8.00	1,172,662,894	574,396,961
Cash & Cash Equivalents	9.00	835,034,053	1,362,204,642
<b>Total Assets</b>		<b>5,325,464,266</b>	<b>5,100,816,228</b>
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES:</b>			
<b>Shareholders' Equity :</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	1,544,616,564	1,533,684,423
Available for Sale Reserve	13.00	(38,950)	(37,350)
Revaluation Surplus	14.00	273,726,130	273,726,130
		<b>3,401,985,058</b>	<b>3,391,054,517</b>
<b>Non-Current Liabilities :</b>			
Long Term Borrowings	15.00	476,940,232	476,984,222
Deferred Tax Liability	16.00	93,655,526	92,472,168
		<b>570,595,758</b>	<b>569,456,390</b>
<b>Current Liabilities :</b>			
Short term Borrowings	17.00	888,555,816	819,678,951
Long Term Borrowings-Current Maturity	18.00	110,293,380	147,057,840
Accounts Payable	19.00	246,213,281	8,723,522
Inter Company Current Liability	20.00	-	65,886,642
Liabilities for Expenses & Others	21.00	64,745,625	58,466,931
Unclaimed Dividend Account	22.00	21,274,295	21,274,295
Provision for Income Tax	23.00	21,801,053	19,217,141
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>5,325,464,266</b>	<b>5,100,816,228</b>
NAV per share with revaluation	24.00	33.74	33.22
NAV per share without revaluation	24.00	31.02	30.51

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)

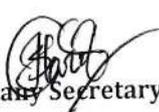
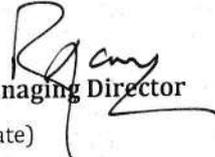
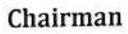
Place : Dhaka

Date: 12 November 2025

**AMAN COTTON FIBROUS PLC.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
For the 1st Quarter ended 30 September 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Sep-24
Sales	27.00	356,598,941	439,998,429
Less: Cost of Sales	28.00	(339,413,071)	(404,247,895)
<b>Gross Profit</b>		<b>17,185,870</b>	<b>35,750,534</b>
<b>Less: Operating Expenses:</b>		<b>(6,603,769)</b>	<b>(8,577,063)</b>
Administrative Expenses	29.00	(5,287,358)	(7,322,843)
Selling and Distribution Expenses	30.00	(1,316,411)	(1,254,220)
<b>Operating Profit</b>		<b>10,582,101</b>	<b>27,173,471</b>
Less: Financial Expenses	31.00	(10,465,530)	(36,474,523)
<b>Profit before Other Income</b>		<b>116,572</b>	<b>(9,301,052)</b>
Add: Non Operating Income	32.00	19,337,841	22,077,757
<b>Profit before Tax</b>		<b>19,454,412</b>	<b>12,776,704</b>
<b>Provision for Tax:</b>		<b>(8,522,271)</b>	<b>11,757,496</b>
Current Tax	33.00	(7,343,513)	(9,329,239)
Deferred Tax	16.00	(1,178,758)	21,086,735
<b>Net Profit after Tax</b>		<b>10,932,141</b>	<b>24,534,201</b>
<b>Other Comprehensive Income :</b>		<b>(1,600)</b>	<b>(19,800)</b>
Unrealized gain/(loss) on securities available for sale	5.01	3,000	(22,000)
Tax on Revaluation Reserve	16.00	-	-
Related tax	16.00	(4,600)	2,200
<b>Total Comprehensive Income</b>		<b>10,930,541</b>	<b>24,514,401</b>
<b>Basic Earnings Per Share</b>	34.01	<b>0.11</b>	<b>0.24</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: 12 November 2025

**AMAN COTTON FIBROUS PLC.**  
**Statement of Changes in Equity (Un-audited)**  
For the 1st Quarter ended 30 September 2025

*Amount in Taka*

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2025	1,008,333,330	575,347,984	1,533,684,424	(37,350)	273,726,130	3,391,054,517
Prior Year Adjustment	-	-	10,932,141	-	-	10,932,141
Profit for the year	-	-	-	-	-	-
Dividend Payable	-	-	-	-	-	-
Deferred Tax Adjustment revalued assets	-	-	-	(1,600)	-	(1,600)
Unrealised gain/(loss)	-	-	-	(38,950)	273,726,130	3,401,985,058
<b>Balance as on Sep 30, 2025</b>	<b>1,008,333,330</b>	<b>575,347,984</b>	<b>1,544,616,565</b>	<b>(38,950)</b>	<b>273,726,130</b>	<b>3,401,985,058</b>

*Amount in Taka*

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

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

Chairman

*Signed as per annexed report on even date.*

Place : Dhaka  
Date: 12 November 2025

**AMAN COTTON FIBROUS PLC.**  
**Statement of Cash Flows (Un-audited)**  
For the 1st Quarter ended 30 September 2025

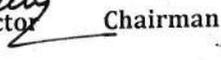
Particulars	Note	Amount in Taka	
		July to September 2025-2026	July to September 2024-2025
<b>Cash Flows from Operating Activities :</b>			
Cash Received from Customer & Others		351,221,595	492,832,173
Cash Paid to Suppliers, Employees & Others		(446,426,641)	(582,073,203)
<b>Cash Generated from Operations</b>		<b>(95,205,046)</b>	<b>(89,241,030)</b>
Tax paid		(11,344,995)	(9,467,332)
<b>Net Cash Generated from Operating Activities</b>		<b>(106,550,041)</b>	<b>(98,708,362)</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant & Equipments		(1,086,685)	(91,000)
Interest on FDR		15,379,746	13,271,744
Inter company Current Account		(456,516,495)	(67,847,646)
<b>Net Cash Used in Investing Activities</b>		<b>(442,223,434)</b>	<b>(54,666,902)</b>
<b>Cash Flows from Financing Activities:</b>			
Increase/(Decrease) in Long Term Borrowing		(36,808,450)	8,683,436
Increase/(Decrease) in Short Term Borrowing		68,876,865	159,562,528
Interest Expenses		(10,465,530)	(31,555,087)
<b>Net Cash flow From/(Used) in Financing Activities</b>		<b>21,602,886</b>	<b>136,690,877</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		<b>(527,170,589)</b>	<b>(16,684,386)</b>
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		1,362,204,642	878,631,234
Cash & Cash Equivalents at the ending of the year		835,034,053	861,946,847
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			
<b>Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)</b>		<b>835,034,053</b>	<b>861,946,847</b>
<b>Net operating cash flow per share (NOCFPS)</b>		<b>(1.06)</b>	<b>(0.98)</b>

  
Company Secretary

  
Chief Financial Officer

  
Director

  
Managing Director

  
Chairman

*Signed as per annexed report on even date.*

Place : Dhaka

Date: 12 November 2025

**AMAN COTTON FIBROUS PLC.**  
**Notes to the Financial Statements**  
For the 1st Quarter ended 30 September 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 12 November 2025.

**2.04 Reporting Period :**

The Financial Statements of the Company cover Period from 01 July , 2025 to 30 September 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 Period 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 September 30, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended September 30, 2025
- c) Statement of Changes in Equity for the Year ended September 30, 2025
- d) Statement of Cash Flows for the Year ended September 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-Sep-2025	30-Jun-2025
<b>6.02</b>	<b>Working-in-process</b>		
	<b>Value inTaka-</b>		
	Carded	15,752,041	15,854,389
	Combed	15,805,402	16,995,379
		<b>31,557,443</b>	<b>32,849,768</b>
	<b>Quantity in MT-</b>		
	Carded	47	44
	Combed	46	46
		<b>93</b>	<b>90</b>
<b>6.03</b>	<b>Raw Materials :</b>		
	<b>Value inTaka-</b>		
	Raw Cotton	45,700,152	92,251,660
		<b>45,700,152</b>	<b>92,251,660</b>
	<b>Quantity in MT-</b>		
	Raw Cotton	191	372
		<b>191</b>	<b>372</b>
<b>6.04</b>	<b>Packing Materials :</b>		
	<b>Value inTaka-</b>		
	CONE	1,157,332	716,909
	Poly Bag	223,659	131,910
	WPP Bag	349,775	376,503
	Sticker	-	-
		<b>1,730,766</b>	<b>1,225,322</b>
	<b>Quantity in Pcs &amp; Kgs-</b>		
	CONE (pcs.)	321,481	199,141
	Poly Bag(kg.)	972	574
	WPP Bag (Kg.)	13,450	14,472
<b>6.05</b>	<b>Other Materials</b>		
	<b>Value inTaka-</b>		
	Spare Parts	67,161,200	63,090,243
		<b>67,161,200</b>	<b>63,090,243</b>
<b>7.00</b>	<b>Accounts and Other Receivables:</b>		
	Accounts Receivables ( Notes-7.01)	114,806,340	105,475,499
	Other Receivables ( Notes-7.02)	203,920,321	203,920,321
		<b>318,726,661</b>	<b>309,395,820</b>
<b>7.01</b>	<b>Accounts Receivable :</b>		
	Opening Balance	105,475,499	293,460,059
	Add: Sales during the year	356,598,941	2,320,055,752
	Available for collection	<b>462,074,440</b>	<b>2,613,515,810</b>
	Less: Realized/adjustment during the year	(350,447,097)	(2,507,804,517)
		<b>111,627,343</b>	<b>105,711,293</b>
	Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)	3,178,997	(235,794)
		<b>114,806,340</b>	<b>105,475,499</b>

*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-Sep-2025	30-Jun-2025
<b>7.02 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 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>			
Maturity less than 6 months		114,806,340	(82,509,061)
Maturity more than 6 months		203,920,321	203,920,321
		<b>318,726,661</b>	<b>121,411,260</b>
Debts considered Good & Secured		114,806,340	(82,509,061)
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		-	-
Debts due from companies under same management		203,920,321	203,920,321
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.		-	-
<b>8.00 Advances, Deposits &amp; Pre-Payments :</b>			
Advances (Note 8.01)		596,375,967	388,739,886
Loans & Advances (Inter-Company) (Note 8.02)		552,360,116	161,730,263
Security Deposits (Note 8.03)		21,449,551	21,449,551
Pre-Payments (Note 8.04)		2,477,260	2,477,260
		<b>1,172,662,894</b>	<b>574,396,961</b>
<b>8.01 Advances</b>			
Advance against Income tax (Note: 8.01.1)		42,820,419	36,230,425
Advance against Purchases		277,381,696	93,060,389
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		140,323,842	123,625,600
Advance to Employee		407,337	380,616
Advance against Loan Installment		2,288,130	2,288,130
Advance against C&F agency & Others		589,924	590,108
		<b>596,375,967</b>	<b>388,739,886</b>
<b>8.01.1 Advance income tax:</b>			
Opening balance		36,230,425	82,804,095
<b>Add: Addition during the year:</b>			
TDS on export proceeds realisation		3,475,945	25,114,965
TDS on FDR Interest Income		3,076,549	10,586,094
AIT on Cars		37,500	356,000
TDS on Import		-	170,922
TDS IBBL MSND A/C-5114		-	2,444
Less: Adjustment during the year		-	(82,804,095)
<b>Closing balance</b>		<b>42,820,419</b>	<b>36,230,425</b>
<b>8.02 Loan &amp; Advances (Inter company)</b>			
Aman Cement Mills Unit 2 Ltd		-	-
Aman Cold Storage Ltd		20,210,803	20,210,803
Anwara Mannan Textile Mills Ltd		292,089,364	-
Aman Food Ltd.		30,959,207	30,959,207
Islam Brothers & Co.		209,100,743	110,560,254
Aman Tex Ltd.		-	-
		<b>552,360,116</b>	<b>161,730,263</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.)

SL No.	Particulars	Amount in Taka	
		30-Sep-2025	30-Jun-2025
<b>Aman Cement Mills Unit 2 Ltd</b>			
	Opening Balance	-	34,874,176
	Add: Received during the year	120,756,370	437,926,958
		<b>120,756,370</b>	<b>472,801,134</b>
	Less: Adjusted during the Year	(120,756,370)	(472,801,134)
		-	-
<b>Aman Cold Storage Ltd</b>			
	Opening Balance	20,210,803	34,210,803
	Add: Received during the year	-	-
		20,210,803	34,210,803
	Less: Adjusted during the Year	-	(14,000,000)
		<b>20,210,803</b>	<b>20,210,803</b>
<b>Anwara Mannan Textile Mills Ltd</b>			
	Opening Balance	(65,886,642)	-
	Add: Received during the year	477,474,906	-
		411,588,264	-
	Less: Adjusted during the Year	(119,498,900)	-
		<b>292,089,364</b>	<b>-</b>
<b>Aman Food Ltd.</b>			
	Opening Balance	30,959,207	31,198,967
	Add: Received during the year	-	178,760,240
		30,959,207	209,959,207
	Less: Adjusted during the Year	-	(179,000,000)
		<b>30,959,207</b>	<b>30,959,207</b>
<b>Islam Brothers &amp; Co.</b>			
	Opening Balance	110,560,254	91,552,707
	Add: Received during the year	258,606,370	725,833,464
		369,166,624	817,386,171
	Less: Adjusted during the Year	(160,065,881)	(927,946,425)
		<b>209,100,743</b>	<b>110,560,254</b>
<b>Aman Tex Ltd.</b>			
	Opening Balance	-	53,859,051
	Add: Received during the year	-	179,028,500
		-	232,887,551
	Less: Adjusted during the Year	-	(232,887,551)
		-	-
<b>8.03 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	9,724,065	9,724,065
	Bank Guarantee for Titas Gas Connection	8,461,236	8,461,236
		<b>21,449,551</b>	<b>21,449,551</b>
<b>8.04 Pre-payments</b>			
	Insurance	2,477,260	2,477,260
		<b>2,477,260</b>	<b>2,477,260</b>
<b>8.A Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994</b>			
	Maturity less than 6 months	596,375,967	342,166,217
	Maturity more than 6 months	23,926,811	23,926,811
		<b>620,302,778</b>	<b>366,093,028</b>
	Advance, deposits & prepayments considered good & secured	1,172,662,894	424,850,305
	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>1,172,662,894</b>	<b>424,850,305</b>
<b>8.01.B Advance against Land Purchase:</b>			
	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-Sep-2025	30-Jun-2025			
<b>9.00</b>	<b>Cash and Cash Equivalents :</b>					
	This is made-up as follows:					
	Cash in hand	711,103	783,583			
	Cash at Banks	22,099,920	561,504,225			
	FDR	812,223,030	799,916,834			
		<b>835,034,053</b>	<b>1,362,204,642</b>			
<b>9.01</b>	<b>Details Break-up of cash at Bank is as follows :</b>					
	<b>Name of the Bank</b>	<b>Branches</b>	<b>Account No</b>	<b>Currency</b>		
	Agrani Bank PLC	Amin Court	200017011845	BDT	387,409	37,409
	Agrani Bank PLC	Paltan	200023881434	BDT	12,140	61,539
	Agrani Bank PLC	Paltan	200023800180	BDT	6,824	5,493,431
	Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	296,539	437,242,573
	Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	62,053	105,982,330
	Bank Al- Falah PLC	Motijheel	57012500056625	BDT	27,529	27,529
	Bank Asia PLC	Uttara	50101000167	BDT	2,085	2,085
	City Bank PLC	Principal	2921399871001	BDT	2,456,242	2,456,242
	Commercial Bank of Ceylon	Uttara	1806011188	BDT	32,701	814,842
	EXIM Bank PLC	Rajuk	1311100014172	BDT	22,174	22,174
	EXIM Bank PLC		0185000030451	USD	1,748,219	1,748,219
	First Security Islami Bank PLC	Dilkusha	10111100029143	BDT	2,751	2,751
	Islami Bank Bangladesh PLC	Ramna	20501570100217900	BDT	38,973	541,003
	Islami Bank Bangladesh PLC	Ramna	20501570900005114	BDT	550,817	550,817
	Islami Bank Bangladesh PLC	Uttara	20502070100324409	BDT	19,373	19,373
	Islami Bank Bangladesh PLC	Mawna	20502960100017012	BDT	43,538	242,136
	Islami Bank Bangladesh PLC	Ramna	20501572600010008	BDT	2,990	2,990
	Islami Bank Bangladesh PLC	Ramna	20501572500010007	BDT	8,618,531	216,567
	Meghna Bank PLC	Uttara	111211100000001	BDT	140	-
	ONE Bank PLC	Motijheel	0200200180003	BDT	167,965	167,965
	Prime Bank PLC	Uttara	12511060018178	BDT	318,497	318,497
	Pubali Bank PLC	Principal	355590143153	BDT	56,965	56,965
	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	301,707
	City Bank PLC	Principal	5121399871002	EURO	7,988	7,988
	Islami Bank Bangladesh PLC	Ramna	20501572800000211	USD	6,770,571	5,041,893
	Islami Bank Bangladesh PLC	Ramna	20501572100010003	USD	84,141	84,141
					<b>22,099,920</b>	<b>561,504,225</b>
<b>9.02</b>	<b>Fixed Deposit:</b>					
	Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 ( Note: 9.02.1)				161,430,753	158,396,484
	Al Arafah Islami Bank PLC MTDR A/C: 0171320048132 ( Note: 9.02.2)				50,000,000	50,000,000
	Al Arafah Islami Bank PLC MTDR A/C: 0171320048143 ( Note: 9.02.3)				150,000,000	150,000,000
	Commercial bank of Cylon FDR A/C: 380600010330 ( Note: 9.02.4)				-	-
	First security Islami bank FDR A/C: 010124300113217 ( Note: 9.02.5)				237,293,066	232,412,406
	First security Islami bank FDR A/C: 010124300113218 ( Note: 9.02.6)				130,484,780	127,800,960
	First security Islami bank FDR A/C: 010124300113233 ( Note: 9.02.7)				83,014,431	81,306,984
	<b>Closing Balance</b>				<b>812,223,030</b>	<b>799,916,834</b>
<b>9.02.1</b>	<b>Al Arafah MTDR A/C: 0171310102322</b>					
	Opening Balance				158,396,484	156,620,617
	<b>Add:</b>					
	Add: Interest received				-	-
	Available for collection				3,792,836	11,687,938
	Less: TDS				<b>162,189,320</b>	<b>168,308,555</b>
	Less: Excise duty				(758,567)	(2,337,588)
	Less: Interest Transferred to CD A/C				-	(50,230)
	<b>Closing Balance</b>				<b>161,430,753</b>	<b>158,396,484</b>

SL No.	Particulars	Amount in Taka	
		30-Sep-2025	30-Jun-2025
9.02.2	<b>Al Arafah MTDR A/C: 0171320048132</b>		
	Opening Balance	50,000,000	-
	Add:	-	50,000,000
	Add: Interest received	-	-
	Available for collection	50,000,000	50,000,000
	Less: TDS	-	-
	Less: Excise duty	-	-
	Less: Interest Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>50,000,000</b>	<b>50,000,000</b>
9.02.3	<b>Al Arafah MTDR A/C: 0171320048143</b>		
	Opening Balance	150,000,000	-
	Add:	-	150,000,000
	Add: Interest received	-	-
	Available for collection	150,000,000	150,000,000
	Less: TDS	-	-
	Less: Excise duty	-	-
	Less: Interest Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>150,000,000</b>	<b>150,000,000</b>
9.02.4	<b>Commercial bank of Cylon FDR A/C: 380600010330</b>		
	Opening Balance	-	206,443,536
	Add:	-	7,289,791
	Add: Interest received	-	-
	<b>Available for collection</b>	-	<b>213,733,327</b>
	Less: TDS	-	(1,457,958)
	Less: Excise duty	-	(100,000)
	Less: Transferred to CD A/C	-	(212,175,368)
	<b>Closing Balance</b>	-	-
9.02.5	<b>First security Islami bank FDR A/C: 010124300113217</b>		
	Opening Balance	232,412,406	218,114,468
	Add: Interest received	6,100,826	17,872,422
	<b>Available for collection</b>	<b>238,513,231</b>	<b>235,986,890</b>
	Less: TDS	(1,220,165)	(3,574,484)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>237,293,066</b>	<b>232,412,406</b>
9.02.6	<b>First security Islami bank FDR A/C: 010124300113218</b>		
	Opening Balance	127,800,960	119,938,685
	Add: Interest received	3,354,775	9,827,843
	<b>Available for collection</b>	<b>131,155,735</b>	<b>129,766,529</b>
	Less: TDS	(670,955)	(1,965,569)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>130,484,780</b>	<b>127,800,960</b>
9.02.7	<b>First security Islami bank FDR A/C: 010124300113233</b>		
	Opening Balance	81,306,984	76,305,004
	Add: Interest received	2,134,308	6,252,475
	<b>Available for collection</b>	<b>83,441,293</b>	<b>82,557,479</b>
	Less: TDS	(426,862)	(1,250,495)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	<b>Closing Balance</b>	<b>83,014,431</b>	<b>81,306,984</b>

SL No.	Particulars	Amount in Taka	
		30-Sep-2025	30-Jun-2025
<b>10.00</b>	<b>Share Capital - Paid up :</b>		
	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
		<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	
	Sep 30, 2025	June 30, 2025		Sep 30, 2025	June 30, 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	22,800,000	22.61%	228,000,000	228,000,000
Aman Seed Storage Ltd.	3,200,000	3,200,000	3.17%	32,000,000	32,000,000
General Shareholders	28,033,333	28,033,333	27.80%	280,333,330	280,333,330
	<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 holdinging :**

Slabs by Number of Shares	Number of Shareholders	No. of Shares	
	Sep 30, 2025	Sep 30, 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>

**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)
	<b>575,347,984</b>	<b>575,347,984</b>

**12.00 Retained Earnings :**

Opening Balance	1,533,684,423	1,553,568,841
Less: Prior Year Adjustment	-	9,957,971
Add: Net profit after Tax during the year	10,932,141	20,990,944
Less: Dividend Payable	-	(50,833,333)
	<b>1,544,616,564</b>	<b>1,533,684,423</b>

**13.00 Available for sale reserve :**

Opening balance	(41,500)	(18,500)
Add. Addition during the year	3,000	(23,000)
	<b>(38,500)</b>	<b>(41,500)</b>
Adjustment for deferred tax on fair value of share	(450)	4,150
	<b>(38,950)</b>	<b>(37,350)</b>

SL No.	Particulars	Amount in Taka	
		30-Sep-2025	30-Jun-2025
<b>14.00</b>	<b>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		
	Fair Value/Market Value	464,338,000	464,338,000
	Book Value	185,025,622	185,025,622
	Revaluation surplus	<u>279,312,378</u>	<u>279,312,378</u>
	Adjustment for deferred tax on revalued assets	<u>(5,586,248)</u>	<u>(5,586,248)</u>
		<u><b>273,726,130</b></u>	<u><b>273,726,130</b></u>

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.  
Meghna Bank Limited (Note 15.01)

476,940,232	476,984,222
<u><b>476,940,232</b></u>	<u><b>476,984,222</b></u>

**15.01 Meghna Bank PLC**

This is made up as follows:

Opening Balance

Add: Addition During the Year/Prior Year adjustment

Add: Interest Charged during the year

624,042,062	525,841,587
-	187,271,998
-	-

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**

624,042,062	713,113,585
<u>(36,808,450)</u>	<u>(89,071,523)</u>
<u><b>587,233,612</b></u>	<u><b>624,042,062</b></u>
<u>(110,293,380)</u>	<u>(147,057,840)</u>
<u><b>476,940,232</b></u>	<u><b>476,984,222</b></u>

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-Sep-2025	30-Jun-2025	
16.00	<b>Deferred Tax :</b>				
	<b>Particulars</b>	<b>Carrying amount</b>	<b>Tax base</b>	<b>Sep 30, 2025</b>	<b>Taxable/ deductible temporary difference</b>
					<b>June 30, 2025</b>
	Property, plant & equipments except land at cost	1,236,287,049	508,389,396	727,897,653	725,704,025
	Accounts receivables	114,806,340	111,627,343	3,178,997	(235,794)
	Cash & cash Equivalents	8,966,690	8,540,135	426,555	(736,271)
	Investment in listed securities	87,000	84,000	3,000	(41,500)
	Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
	<b>Total taxable temporary difference</b>	<b>1,824,485,079</b>	<b>813,666,496</b>	<b>1,010,818,583</b>	<b>1,004,002,838</b>
	Tax on business income			12%	12%
	Regular tax			20%	20%
	Tax on capital gain of share			15%	10%
	Tax on capital gain on land			2%	2%
	Closing deferred tax liabilities/(assets)-at cost			88,068,828	86,890,070
	Closing deferred tax liabilities/(assets)-at fair value of securities			450	(4,150)
	Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	5,586,248
	<b>Total closing deferred tax liabilities/(assets)</b>			<b>93,655,526</b>	<b>92,472,168</b>
	Opening deferred tax liabilities/(assets)-at cost			86,890,070	108,252,401
	Opening deferred tax liabilities/(assets)-at fair value of securities			(4,150)	(1,850)
	Opening deferred tax liabilities/(assets)-at revaluation			5,586,248	13,930,140
	<b>Total opening deferred tax liabilities/(assets)</b>			<b>92,472,168</b>	<b>122,180,691</b>
	Deferred tax expense/(income)-at cost			1,178,758	(21,362,331)
	Deferred tax expense/(income)-at fair value			4,600	(2,300)
	Deferred tax expense/(income)-at revaluation			-	(8,343,892)
	<b>Total deferred tax expense/(income)</b>			<b>1,183,358</b>	<b>(29,708,523)</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 Bangladesh PLC

Standard Bank PLC

Margin loan for purchase of listed

share from Shahjalal Islami Bank

Securities, Dilkusha Branch, Code

no - 03850

**Total Balance**

860,894,840	792,452,298
27,699,482	27,265,159
(38,506)	(38,506)
<b>888,555,816</b>	<b>819,678,951</b>

SL No.	Particulars	Amount in Taka			
		30-Sep-2025	30-Jun-2025		
17.01	Details of the sanction are as under .				
	<b>Name of Bank</b>	<b>Nature</b>	<b>Sanction Limit</b>	<b>Tenure</b>	<b>Interest rate</b>
	Islami Bank Bangladesh PLC., Ramna Br, Dhaka	BAI MURABAHA/TR/	1,100,000,000	Below one year	13%
	Standard Bank PLC, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	13%
18.00	<b>Long Term Borrowings - Current Maturity</b>				
					<b>110,293,380</b>
					<b>147,057,840</b>
19.00	<b>Accounts Payable :</b>				
	Opening Balance				8,723,522
	Add: Purchase during the period				393,631,579
	<b>Available for payment</b>				<b>402,355,101</b>
	Less: Payment & Adjustment made during the year				(156,141,820)
	<b>Balance as on Sep 30,2025</b>				<b>246,213,281</b>
					<b>8,723,522</b>
	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	<b>Inter Company Current Liability</b>				
	Anwara Mannan Textile Mills Ltd				-
					65,886,642
					<b>65,886,642</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				-
	Add: Received during the year				19,951,470
					179,810,859
					199,762,328
	Less: Adjusted during the Year				(133,875,686)
					<b>65,886,642</b>
21.00	<b>Liabilities for Expenses &amp; Others :</b>				
	Gas Bill				33,726,730
	Provision for Salary, Allowance & Festival Bonus				18,314,198
	TDS & VAT Payable				552,343
	Audit & Professional fees Payable				614,770
	Electricity				7,978
	Office Rent				853,044
	Board Meeting Fee Payable				302,750
	Liability for Membership Fees				160,000
	IPO Fund ( Refundable)				1,258,444
	Credit For Expenses				12,100
	Excess Mobile Bill				3,376
	Transport expense				6,590,936
	Liabilities for C & F costs				556,723
	Mymensingh polli Biddut Samity-2				1,508,470
	Others				138,291
	Insurance & others				145,472
					<b>64,745,625</b>
					<b>58,466,931</b>

SL No.	Particulars	Amount in Taka	
		30-Sep-2025	30-Jun-2025
<b>22.00</b>	<b>Unclaimed Dividend Account</b>		
	Opening Balance	21,274,295	21,538,760
	Add: Cash dividend declared during the period	-	50,833,333
	Less: TDS on Dividend	-	(6,686,527)
	Less: Paid during the period	-	(44,411,272)
		<b>21,274,295</b>	<b>21,274,295</b>
<b>23.00</b>	<b>Provision for tax :</b>		
	Opening Balance	19,217,141	70,126,658
	Add -Provision for the year	7,343,513	36,894,577
	<b>Total Liability</b>	<b>26,560,654</b>	<b>107,021,235</b>
	Less: Paid during the Period	(4,759,601)	(87,804,095)
	<b>Total Tax Liability</b>	<b>21,801,053</b>	<b>19,217,141</b>
<b>24.00</b>	<b>Net Asset Value (NAV) :</b>		
	<b>NAV per share with revaluation :</b>		
	Shareholders' Equity including revaluation surplus	3,401,985,058	3,349,838,767
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Asset Value (NAV) per Share</b>	<b>33.74</b>	<b>33.22</b>
	<b>NAV per share without revaluation :</b>		
	Shareholders' Equity excluding revaluation surplus	3,128,258,928	3,076,112,637
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Asset Value (NAV) per Share</b>	<b>31.02</b>	<b>30.51</b>
	Par Value of Share	<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	(106,550,041)	156,871,556
	Number of ordinary shares outstanding	100,833,333	100,833,333
	<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(1.06)</b>	<b>1.56</b>

**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	10,932,141	20,990,944
Accounts & other receivable	(5,725,288)	187,014,886
Depreciation	10,879,323	46,610,647
Inventories	(154,011,492)	711,347,484
Advance deposit prepayments	(201,046,086)	(5,261,789)
Accounts payable	237,489,759	(283,944,932)
Liabilities for exp and others	6,278,694	(8,860,181)
Deferred tax	1,180,358	(21,341,631)
Other Comprehensive Income	(1,600)	(21,150)
Provision for Tax	7,343,513	36,894,577
Finance cost	10,465,530	160,885,999
Interest on FDR	(15,379,746)	(52,953,469)
Translation Gain/ (Loss) on Accounts Receivable	(3,178,997)	235,794
Translation gain on cash	(426,555)	734,328
Income Tax Paid	(11,349,595)	(41,230,425)
	<b>(106,550,041)</b>	<b>751,101,133</b>

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2025-2026	July to September 2024-2025
<b>27.00</b>	<b>Sales :</b>		
	Carded-Yarn	160,469,523	360,798,712
	Combed -Yarn	196,129,418	79,199,717
		<b>356,598,941</b>	<b>439,998,429</b>
	<b>Quanty in MT-</b>		
	Carded-Yarn	459	922
	Combed -Yarn	502	200
		<b>961</b>	<b>1,122</b>
<b>28.00</b>	<b>Cost of Sales :</b>		
	Raw materials consumption [Note-28.01]	414,452,643	384,689,976
	Packing materials consumption [Note- 28.03]	4,288,743	3,613,854
	Factory Overhead [Note-28.05]	116,904,518	137,688,626
	<b>Prime Cost</b>	<b>535,645,905</b>	<b>525,992,456</b>
	Opening WIP [Note-6.02]	32,849,768	24,100,077
	Closing WIP [Note-6.02]	(31,557,443)	(29,637,572)
	<b>Cost of prouduction</b>	<b>536,938,230</b>	<b>520,454,961</b>
	Opening finished goods [Note-6.01]	941,192,050	1,215,151,811
	Closing Finished goods [Note 6.01]	(1,138,470,975)	(1,331,358,877)
	Free Sample Distribution	(246,235)	-
	<b>Cost of Sales</b>	<b>339,413,071</b>	<b>404,247,895</b>
<b>28.01</b>	<b>Raw Materials Consumption :</b>		
	Opening Balance [Note-6.03]	92,251,660	532,557,522
	Purchase during the year [Note-28.02]	367,901,135	273,705,361
	Available for use	<b>460,152,795</b>	<b>806,262,883</b>
	Closing Balance [Note-6.03]	(45,700,152)	(421,572,907)
		<b>414,452,643</b>	<b>384,689,976</b>
<b>28.02</b>	<b>Raw Materials Purchase :</b>		
	<b>Value in [Taka]</b>		
	Raw Cotton	367,901,135	273,705,361
		<b>367,901,135</b>	<b>273,705,361</b>
	<b>Quantity in [MT]</b>		
	Raw Cotton	1,554	1,684
		<b>1,554</b>	<b>1,684</b>
<b>28.03</b>	<b>Packing Materials Consumption :</b>		
	Opening Balance [Note-6.04]	1,225,322	499,902
	Purchase during the year [28.04]	4,794,187	3,271,572
	Available for use	<b>6,019,509</b>	<b>3,771,474</b>
	Closing Balance [Note-6.04]	(1,730,766)	(157,620)
		<b>4,288,743</b>	<b>3,613,854</b>
<b>28.04</b>	<b>Packing Materials Purchase :</b>		
	<b>Value inTaka-</b>		
	CONE	3,174,119	2,249,592
	Poly Bag	621,000	483,000
	WPP Bag	796,068	538,980
	Others	395,000	-
		<b>4,986,187</b>	<b>3,271,572</b>
	<b>Quantity in Pcs &amp; Kgs-</b>		
	CONE (pcs.)	881,700	624,887
	Poly Bag(kg.)	2,700	2,100
	WPP Bag (Kg.)	30,618	20,730

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2025-2026	July to September 2024-2025

**28.05 Factory Overhead :**

Wages & allowances	22,015,926	21,047,943
Salary and allowances	5,831,311	4,481,317
Repair & Maintenance	661,376	95,650
Spare Parts & Others	16,865,300	40,794,923
Fuel & Lubricants	1,546,428	1,814,753
Chemical used	680,848	891,124
Electricity	6,089,554	5,562,751
Gas Bill	52,321,910	51,372,854
Printing & Stationary	174,392	103,536
Electrical Maintenance-Accessories	-	90,800
Conveyance Bill - Factory	18,000	6,165
Fire Fighting Accessories	-	30,250
Entertainment- Factory	104,621	22,670
Gardening/Farming Expenses	113,410	115,516
Medical & Welfare	18,966	20,613
Food allowance- Factory	44,532	84,146
Miscellaneous Expenses	19,087	-
Carriage Inwards	48,500	90,000
Cleaning & Sanitation Expenses	15,000	15,000
Depreciation	10,335,357	11,048,615
	<b>116,904,518</b>	<b>137,688,626</b>

**29.00 Administrative Expenses :**

Salary and Allowances	3,436,069	3,851,729
Certificate Expenses	192,476	246,054
Internet Bill	12,300	8,000
Fax and Mobile Exp	9,843	28,880
Postage and Courier	2,190	7,390
Entertainment & Ifter Bill	70,580	40,913
Local Conveyance	65,559	49,650
Stationery	1,450	1,073
Fuel, Oil and Lubricants	154,870	144,518
Fees, Forms and Renewals	289,992	893,990
Vehical Maintenance	35,621	179,200
Misc. Expenses	22,151	-
Professional fees	93,243	207,000
Service Charge	14,000	2,400
Car Rent	-	142,040
Repair & Maintenance	240,820	143,250
Depreciation	543,966	581,506
Business Promotion Expenses	-	495,250
Legal Expenses	102,228	300,000
	<b>5,287,358</b>	<b>7,322,843</b>

**30.00 Selling and Distribution Expenses :**

Sample Expenses	246,235	-
Delivery Expenses	48,395	42,573
L/C Advising Charges	32,850	42,750
BTMA certificate	42,775	40,000
L/C Realisation Charges	877,157	1,128,897
Sales Commission	69,000	-
	<b>1,316,411</b>	<b>1,254,220</b>

**31.00 Financial Expenses :**





**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	Sep 30,2025	June 30,2025
			Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fee	-	-
		Remuneration	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
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
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	-
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	-	15,000
Aman Tex Ltd.	Common Director	Sales	335,203,004	2,166,969,326
		Receivables	107,917,960	109,002,590
Aman Packaging & Accessories Ltd	Common Director	Purchase	414,000	920,000
		Payable	1,816,935	1,402,935
Aman Packaging Ltd	Common Director	Purchase	377,468	1,920,620
		Payable	2,925,963	3,048,495
Anwara Mannan Textile Mills Ltd	Common Director	Loan	-	(65,886,642)
		Interest Receivable	106,339,293	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	-	-
		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	20,210,803
		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	30,959,207
		Interest Receivable	6,659,662	6,659,662
Aman Tex Ltd.	Common Director	Loan	-	-
		Interest Receivable	23,486,259	23,486,259
Islam Brothers & Co.	Common Director	Loan	209,100,743	110,560,254
		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			Sep 30,2025	June 30, 2025
Name	Designation	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fees	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md. Shams Ul Islam	Independent Director	Board Meeting Fees	-	5,000
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	-	20,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	-
Md. Delower Hossain	Independent Director	Board Meeting Fees	-	15,000
<b>Total</b>			-	<b>40,000</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	Sep 30,2025	June 30, 2025
Md. Aminul Islam	DGM-F&A	617,500	2,470,000
Bishwazit Chakraborty	Executive Director - Factory	1,573,750	6,295,000
Md. Ismail Hossain	DGM - Maintenance & Utility	802,500	3,210,000
K M Ziaul Monir	AGM-Marketing	477,500	1,910,000
Md. Ahsan Ullah	Manager- Finance & Accounts	305,250	1,221,000
	<b>Total</b>	<b>3,776,500</b>	<b>15,106,000</b>

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

Particulars	Nature of Payment	Sep 30,2025	June 30, 2025
Directors	Board meeting Fee	-	40,000
Officers & Executives	Salary, Bonus & Other allowaces	9,267,380	37,880,660
	<b>Total</b>	<b>9,267,380</b>	<b>37,920,660</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	Sep 30, 2025	June 30, 2025
Licensed Capacity in Metric Ton	1,695	6,780
Installed Capacity in Metric Ton	1,695	6,780
Utilized Capacity in Metric Ton	1,582	5,114
Percentage of Capacity Utilized	<b>93.33%</b>	<b>75.42%</b>

38.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not Less than Taka 10001/-	12	105.00	346.00	343
Less than Taka 10001/-	-	9.00	174.00	154
<b>Total</b>	<b>12</b>	<b>114.00</b>	<b>520.00</b>	<b>497</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 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	-	367,901,135	367,901,135	414,452,643	95%
Spare Parts & Others	10,322,813	10,688,444	20,936,257	16,790,300	4%
Packing Materials	4,794,187	-	4,794,187	4,464,743	1%
Capital Machinery	-	-	-	-	-
<b>Total</b>	<b>15,117,000</b>	<b>378,589,579</b>	<b>393,631,579</b>	<b>435,707,687</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 matters either its shareholders or others.

**FOB Value of Export:**

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

Particulars	In Foreign Currency \$	In BDT
Export	\$ 2,922,942	356,598,941

**AMAN COTTON FIBROUS PLC**  
**Schedule of Property, Plant & Equipments**  
For the 1st Quarter ended 30 September 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 30.09.2025
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 30.09.2025	Rate	Charged During the Year	Disposals/adjustments	Balance as at 30.09.2025	
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%	7,107,582	-	302,110,096	1,130,105,614
Plant & Machinery	1,353,036,524		-	1,353,036,524	15%	2,944,204	-	1,277,468,610	75,567,914
Electrical Installation	13,388,299		-	13,388,299	10%	74,471	-	10,483,936	2,904,363
Electrical Equipment	34,287,561	1,035,085	-	35,322,646	10%	639,869	-	10,367,769	24,954,877
Gas Line Installation	2,805,322		-	2,805,322	10%	9,430	-	2,437,539	367,783
Fire Equipment	2,286,100		-	2,286,100	15%	2,611	-	2,219,091	67,009
Vehicle	19,794,494		-	19,794,494	20%	35,633	-	19,117,465	677,029
Office Equipment	1,088,717	2,800	-	1,091,517	10%	3,569	-	952,338	139,179
Computer & IT Equipment	3,216,106	48,800	-	3,264,906	20%	45,645	-	2,397,643	867,263
Furniture & Fixture	4,365,921		-	4,365,921	10%	16,308	-	3,729,902	636,019
<b>Balance as on 30.09.2025 (a)</b>	<b>3,065,218,449</b>	<b>1,086,685</b>	-	<b>3,066,305,134</b>		<b>10,879,323</b>	-	<b>1,631,284,390</b>	<b>1,435,020,744</b>

**(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 30.09.2025
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 30.09.2025	Rate	Charged During the Year	Disposals/adjustments	Balance as at 30.09.2025	
Land & Land Development	279,312,378		-	279,312,378	-	-	-	-	279,312,378
<b>Balance as on 30.09.2025 (b)</b>	<b>279,312,378</b>	-	-	<b>279,312,378</b>		-	-	-	<b>279,312,378</b>
<b>C.Total (a+b)</b>	<b>3,344,530,827</b>	<b>1,086,685</b>	-	<b>3,345,617,512</b>		<b>10,879,323</b>	-	<b>1,631,284,390</b>	<b>1,714,333,122</b>

Allocation of Depreciation	Ratio	30 Sep. 2025
Manufacturing	95%	10,335,357
Non Manufacturing	5%	543,966
		<b>10,879,323</b>