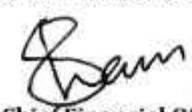


AMAN COTTON FIBROUS PLC.
Statement of Financial Position (Un-audited)
As at 31 December 2025

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
ASSETS:			
Non-Current Assets :			
Property, Plant and Equipments	3.00	1,703,526,264	1,724,125,760
Capital Work in Progress	4.00	-	-
Current Assets :			
Investment in listed Securities	5.00	77,000	84,000
Inventories	6.00	1,262,901,504	1,130,609,045
Accounts and Other Receivables	7.00	273,921,300	309,395,820
Advances, Deposits & Pre-payments	8.00	1,030,840,714	574,396,961
Cash & Cash Equivalents	9.00	882,552,678	1,362,204,642
Total Assets		5,153,819,459	5,100,816,228
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :			
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	1,491,549,910	1,533,684,423
Available for Sale Reserve	13.00	(47,450)	(37,350)
Revaluation Surplus	14.00	273,726,130	273,726,130
Non-Current Liabilities :			
Long Term Borrowings	15.00	477,090,232	476,984,222
Deferred Tax Liability	16.00	93,098,210	92,472,168
Current Liabilities :			
Short term Borrowings	17.00	929,528,089	819,678,951
Long Term Borrowings-Current Maturity	18.00	73,528,920	147,057,840
Accounts Payable	19.00	86,473,270	8,723,522
Inter Company Current Liability	20.00	400,067	65,886,642
Liabilities for Expenses & Others	21.00	65,178,007	58,466,931
Unclaimed Dividend Account	22.00	51,553,865	21,274,295
Provision for Income Tax	23.00	28,058,894	19,217,141
Total Liabilities & Shareholders' Equity		5,153,819,459	5,100,816,228
NAV per share with revaluation	24.00	33.21	33.22
NAV per share without revaluation	24.00	30.50	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: 27 January 2026

AMAN COTTON FIBROUS PLC.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the 2nd Quarter ended 31 December 2025

Particulars	Notes	6 months ended (amount in Taka)		2nd Quarter (amount in Taka)	
		1st July 2025 to 31 December 2025	1st July 2024 to 31 December 2024	1st October 2025 to 31st December 2025	1st October 2024 to 31st December 2024
Sales	27.00	870,555,874	1,026,733,203	513,956,933	586,734,774
Less: Cost of Sales	28.00	(832,200,849)	(930,532,691)	(492,787,778)	(526,284,795)
Gross Profit		38,355,025	96,200,512	21,169,155	60,449,979
Less: Operating Expenses:		(16,237,728)	(22,689,448)	(9,633,959)	(14,112,385)
Administrative Expenses	29.00	(12,571,195)	(19,431,734)	(7,283,837)	(12,108,891)
Selling and Distribution Expenses	30.00	(3,666,533)	(3,257,714)	(2,350,122)	(2,003,494)
Operating Profit		22,117,298	73,511,064	11,535,196	46,337,594
Less: Financial Expenses	31.00	(27,773,826)	(103,586,836)	(17,308,297)	(67,112,314)
Profit before Other Income		(5,656,529)	(30,075,772)	(5,773,100)	(20,774,719)
Add: Non Operating Income	32.00	28,525,001	43,242,551	9,187,161	21,164,794
Profit before Tax		22,868,473	13,166,778	3,414,061	390,074
Provision for Tax:		(14,224,297)	(202,292)	(5,702,026)	(11,959,788)
Current Tax	33.00	(13,601,355)	(20,240,919)	(6,257,842)	(10,911,680)
Deferred Tax	16.00	(622,942)	20,038,627	555,816	(1,048,108)
Net Profit after Tax		8,644,176	12,964,487	(2,287,965)	(11,569,714)
Other Comprehensive Income :		(10,100)	8,328,592	(8,500)	8,348,392
Unrealized gain/(loss) on securities available for sale	5.01	(7,000)	(17,000)	(10,000)	5,000
Tax on Revaluation Reserve	16.00	-	8,343,892	-	8,343,892
Related tax	16.00	(3,100)	1,700	1,500	(500)
Total Comprehensive Income		8,634,076	21,293,079	(2,296,465)	(3,221,322)
Basic Earnings Per Share	34.01	0.09	0.13	(0.02)	(0.11)

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


Company Secretary


Chief Financial Officer


(Signed as per annexed report on even date)


Managing Director


Chairman

Place : Dhaka

Date : 27 January 2026

AMAN COTTON FIBROUS PLC.
Statement of Changes in Equity (Un-audited)
For the 2nd Quarter ended 31 December 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			54,644			54,644
Profit for the year	-		8,644,176	-	-	8,644,176
Dividend Payable			(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets					-	-
Unrealised gain/(loss)				(10,100)	-	(10,100)
Balance as on Dec 31, 2025	1,008,333,330	575,347,984	1,491,549,911	(47,450)	273,726,130	3,348,909,904

For the Year ended December 31, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2024	1,008,333,330	575,347,984	1,533,568,842	(16,650)	265,382,238	3,402,615,744
Prior Year Adjustment			-			-
Profit for the year	-		12,964,487	-	-	12,964,487
Dividend Payable			-	-	-	-
Deferred Tax Adjustment revalued assets					8,343,892	8,343,892
WPPF Payable Adjustment					-	-
Unrealised gain/(loss)				(15,300)	-	(15,300)
Balance as on December 31, 2024	1,008,333,330	575,347,984	1,566,533,329	(31,950)	273,726,130	3,423,908,822

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Signed as per annexed report on even date.

Place : Dhaka

Date: 27 January 2026

AMAN COTTON FIBROUS PLC.
Statement of Cash Flows (Un-audited)
For the 2nd Quarter ended 31 December 2025

Particulars	Note	Amount in Taka	
		July to December 2025-2026	July to December 2024-2025
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		906,179,490	1,174,552,453
Cash Paid to Suppliers, Employees & Others		(897,542,975)	(902,775,248)
Cash Generated from Operations		8,636,515	271,777,205
Tax paid		(18,357,856)	(27,199,830)
Net Cash Generated from Operating Activities		(9,721,341)	244,577,374
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipments		(1,166,585)	(100,000)
Interest on FDR		28,372,806	26,818,218
Inter company Current Account		(485,290,128)	(88,882,197)
Net Cash Used in Investing Activities		(458,083,906)	(62,163,980)
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(73,422,910)	27,578,148
Increase/(Decrease) in Short Term Borrowing		109,849,138	(109,785,244)
Interest Expenses		(27,719,182)	(103,586,836)
Net Cash flow From/(Used) in Financing Activities		(11,846,717)	(185,793,933)
Net Increase/(Decrease) in cash and cash equivalents		(479,651,964)	(3,380,538)
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		882,552,678	875,250,696
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		882,552,678	875,250,696
Net operating cash flow per share (NOCFPS)		(0.10)	2.43


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed as per annexed report on even date.

Place : Dhaka

Date: 27 January 2026

AMAN COTTON FIBROUS PLC.
Notes to the Financial Statements
For the 2nd Quarter ended 31 December 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 27 January 2026.

2.04 Reporting Period :

The Financial Statements of the Company cover Period from 01 July , 2025 to 31 December 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 31,Dec 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 December 31, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended December 31, 2025
- c) Statement of Changes in Equity for the Year ended December 31, 2025
- d) Statement of Cash Flows for the Year ended December 31, 2025
- e) Explanatory notes to the financial statements.

2.22 Comparative:

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

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

SL No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
	Quantity in MT-		
	Carded	60	44
	Combed	19	46
		<u>79</u>	<u>90</u>
6.03	Raw Materials :		
	Value inTaka-		
	Raw Cotton	72,733,259	92,251,660
		<u>72,733,259</u>	<u>92,251,660</u>
	Quantity in MT-		
	Raw Cotton	307	372
		<u>307</u>	<u>372</u>
6.04	Packing Materials :		
	Value inTaka-		
	CONE	674,534	716,909
	Poly Bag	162,103	131,910
	WPP Bag	206,319	376,503
	Sticker	-	-
		<u>1,042,956</u>	<u>1,225,322</u>
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	187,371	199,141
	Poly Bag(kg.)	705	574
	WPP Bag (Kg.)	7,934	14,472
6.05	Other Materials		
	Value inTaka-		
	Spare Parts	55,847,536	63,090,243
		<u>55,847,536</u>	<u>63,090,243</u>
7.00	Accounts and Other Receivables:		
	Accounts Receivables (Notes-7.01)	273,921,300	105,475,499
	Other Receivables (Notes-7.02)	-	203,920,321
		<u>273,921,300.34</u>	<u>309,395,820</u>
7.01	Accounts Receivable :		
	Opening Balance	105,475,499	293,460,059
	Add: Sales during the year	870,555,874	2,320,055,752
	Available for collection	976,031,373	2,613,515,810
	Less: Realized/adjustment during the year	(700,803,732)	(2,507,804,517)
		<u>275,227,641</u>	<u>105,711,293</u>
	Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)	(1,306,341)	(235,794)
		<u>273,921,300</u>	<u>105,475,499</u>
<i>There is only related party transaction with Aman Tex Ltd. Details of Related party transactions have been shown in note - 36.</i>			
7.02	Other Receivables :		
	Opening Balance	203,920,321	203,920,321
	Add: During the year	-	-
	Less: Received during the year	<u>(203,920,321)</u>	<u>-</u>
	Interest Receivable from Sister Concern	-	203,920,321
			<u>203,920,321</u>
7.03	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	273,921,300	(82,509,061)
	Maturity more than 6 months	-	203,920,321
		<u>273,921,300</u>	<u>121,411,260</u>
	Debts considered Good & Secured	273,921,300	(82,509,061)
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	-	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)	425,380,086	388,739,886
	Loans & Advances (Inter-Company) (Note 8.02)	581,533,816	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
		<u>1,030,840,714</u>	<u>574,396,961</u>

SL No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
8.01 Advances			
	Advance against Income tax (Note: B.01.1)	49,831,780	36,230,425
	Advance against Purchases	94,273,902	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	145,259,039	123,625,600
	Margin Accounts for SIBL Securities, Code-03850	38,506	-
	Advance to Employee	473,191	380,616
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	650,920	590,108
		425,380,086	388,739,886
8.01.1 Advance income tax:			
	Opening balance	36,230,425	82,804,095
	Add: Addition during the year:		
	TDS on export proceeds realisation	6,942,510	25,114,965
	TDS on FDR Interest Income	5,673,161	10,586,094
	AIT on Cars	75,000	356,000
	TDS on Import	910,683	170,922
	TDS IBBL MSND A/C-5114	-	2,444
	Less: Adjustment during the year	-	(82,804,095)
	Closing balance	49,831,780	36,230,425
8.02 Loan & Advances (Inter company)			
	Aman Cement Mills Unit 2 Ltd	-	-
	Akin Carrier Ltd.	14,600,000	-
	Aman Cold Storage Ltd	33,547,003	20,210,803
	Aman Feed Ltd.	53,376,620	-
	Anwara Mannan Textile Mills Ltd	361,781,067	-
	Aman Food Ltd.	-	30,959,207
	Islam Brothers & Co.	112,215,373	110,560,254
	Aman Food & Beverage	198,108	-
	Aman Tex Ltd.	5,815,646	-
		581,533,816	161,730,263
<i>(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.)</i>			
Aman Cement Mills Unit 2 Ltd			
	Opening Balance	-	34,874,176
	Add: Paid during the Period	-	437,926,958
		-	472,801,134
	Less: Receive during the Period	-	(472,801,134)
		-	-
Akin Carrier Ltd.			
	Opening Balance	-	-
	Add: Paid during the Period	74,955,493	-
		74,955,493	-
	Less: Receive during the Period	(60,355,493)	-
		14,600,000	-
Aman Cold Storage Ltd			
	Opening Balance	20,210,803	34,210,803
	Add: Paid during the Period	13,336,200	-
		33,547,003	34,210,803
	Less: Receive during the Period	-	(14,000,000)
		33,547,003	20,210,803
Aman Feed Ltd.			
	Opening Balance	-	-
	Add: Paid during the Period	88,046,620	-
		88,046,620	-
	Less: Receive during the Period	(34,670,000)	-
		53,376,620	-

Sl. No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
Anwara Mannan Textile Mills Ltd			
	Opening Balance	-	-
	Add: Paid during the Period	526,067,217	-
		526,067,217	-
	Less: Receive during the Period	(164,286,150)	-
		<u>361,781,067</u>	<u>-</u>
Aman Food Ltd.			
	Opening Balance	30,959,207	31,198,967
	Add: Paid during the Period	12,619,777	178,760,240
		43,578,983	209,959,207
	Less: Receive during the Period	(43,578,983)	(179,000,000)
		<u>-</u>	<u>30,959,207</u>
Islam Brothers & Co.			
	Opening Balance	110,560,254	91,552,707
	Add: Paid during the Period	287,741,390	725,833,464
		398,301,644	817,386,171
	Less: Receive during the Period	(286,086,271)	(927,946,425)
		<u>112,215,373</u>	<u>110,560,254</u>
Aman Food & Beverage			
	Opening Balance	-	53,859,051
	Add: Paid during the Period	198,108	179,028,500
		198,108	232,887,551
	Less: Receive during the Period	-	(232,887,551)
		<u>198,108</u>	<u>-</u>
Aman Tex Ltd.			
	Opening Balance	-	53,859,051
	Add: Paid during the Period	26,592,146	179,028,500
		26,592,146	232,887,551
	Less: Receive during the Period	(20,776,500)	(232,887,551)
		<u>5,815,646</u>	<u>-</u>
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	8,461,236
		<u>21,449,551</u>	<u>21,449,551</u>
8.04 Pre-payments			
	Insurance	2,477,260	2,477,260
		<u>2,477,260</u>	<u>2,477,260</u>
8.A Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994			
	Maturity less than 6 months	425,380,086	342,166,217
	Maturity more than 6 months	23,926,811	23,926,811
		<u>449,306,897</u>	<u>366,093,028</u>
	Advance, deposits & prepayments considered good & secured	1,030,840,714	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	-	-
		<u>1,030,840,714</u>	<u>424,850,305</u>
8.01.B Advance against Land Purchase:			
	Advance against land purchase [Land value for Tk. 67,062,500 & subsequent land development for Tk. 56,275,000] at Sreepur, Gazipur total amount of Tk 12,33,37,500		
9.00 Cash and Cash Equivalents :			
	This is made-up as follows:		
	Cash in hand	537,345	783,583
	Cash at Banks	74,010,379	561,504,225
	FDR	808,004,954	799,916,834
		<u>882,552,678</u>	<u>1,362,204,642</u>

SL No.	Particulars	Amount in Taka				
		31-Dec-2025	30-Jun-2025			
9.01	Details Break-up of cash at Bank is as follows :					
	Name of the Bank	Branches	Account No	Currency		
	Agrani Bank PLC	Amin Court	200017011845	BDT	30,300	37,409
	Agrani Bank PLC	Paltan	200023881434	BDT	12,141	61,539
	Agrani Bank PLC	Paltan	200023800180	BDT	6,639	5,493,431
	Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	1,015,974	437,242,573
	Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	2,186,104	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	8,306	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	487,654	541,003
	Islami Bank Bangladesh PLC	Ramna	20501570900005114	BDT	550,817	550,817
	Islami Bank Bangladesh PLC	Uttara	20502070100324409	BDT	18,942	19,373
	Islami Bank Bangladesh PLC	Mawna	20502960100017012	BDT	63,593	242,136
	Islami Bank Bangladesh PLC	Ramna	20501572600010008	BDT	2,990	2,990
	Islami Bank Bangladesh PLC	Ramna	20501572500010007	BDT	1,529,491	216,567
	Meghna Bank PLC	Uttara	111211100000001	BDT	105	-
	ONE Bank PLC	Motijheel	0200200180003	BDT	167,965	167,965
	Prime Bank PLC	Uttara	12511060018178	BDT	30,750,371	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	32,408,129	5,041,893
	Islami Bank Bangladesh PLC	Ramna	20501572100010003	USD	84,141	84,141
					74,010,379	561,504,225
9.02	Fixed Deposit:					
	Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 (Note: 9.02.1)				150,000,000	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)				241,089,755	232,412,406
	First security Islami bank FDR A/C: 010124300113218 (Note: 9.02.6)				132,572,537	127,800,960
	First security Islami bank FDR A/C: 010124300113233 (Note: 9.02.7)				84,342,662	81,306,984
	Closing Balance				808,004,954	799,916,834
9.02.1	Al Arafah MTDR A/C: 0171310102322					
	Opening Balance				158,396,484	156,620,617
	Add:				-	-
	Add: Interest received				7,760,051	11,687,938
	Available for collection				166,156,535	168,308,555
	Less: TDS				(1,552,010)	(2,337,588)
	Less: Excise duty				-	(50,230)
	Less: Interest Transferred to CD A/C				(14,604,525)	(7,524,253)
	Closing Balance				150,000,000	158,396,484
9.02.2	Al Arafah MTDR A/C: 0171320048132					
	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				-	-
	Closing Balance				50,000,000	50,000,000

Sl. No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
9.02.3	Al Arafah MTDR A/C: 0171320048143		
	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	-	-
	Closing Balance	150,000,000	150,000,000
9.02.4	Commercial bank of Cylon FDR A/C: 380600010330		
	Opening Balance	-	206,443,536
	Add:	-	7,289,791
	Add: Interest received	-	-
	Available for collection	-	213,733,327
	Less: TDS	-	(1,457,958)
	Less: Excise duty	-	(100,000)
	Less: Transferred to CD A/C	-	(212,175,368)
	Closing Balance	-	-
9.02.5	First security Islami bank FDR A/C: 010124300113217		
	Opening Balance	232,412,406	218,114,468
	Add: Interest received	10,846,687	17,872,422
	Available for collection	243,259,093	235,986,890
	Less: TDS	(2,169,337)	(3,574,484)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	241,089,755	232,412,406
9.02.6	First security Islami bank FDR A/C: 010124300113218		
	Opening Balance	127,800,960	119,938,685
	Add: Interest received	5,964,471	9,827,843
	Available for collection	133,765,431	129,766,529
	Less: TDS	(1,192,894)	(1,965,569)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	132,572,537	127,800,960
9.02.7	First security Islami bank FDR A/C: 010124300113233		
	Opening Balance	81,306,984	76,305,004
	Add: Interest received	3,794,597	6,252,475
	Available for collection	85,101,581	82,557,479
	Less: TDS	(758,919)	(1,250,495)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	84,342,662	81,306,984

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

Issued subscribed and fully paid up capital:

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

800,000,000

2,08,33,330 Ordinary Shares of Taka 10 each through Initial Public Offering

208,333,330

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	
	Dec 31, 2025	June 30, 2025		Dec 31, 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
	100,833,333	100,833,333	100%	1,008,333,330	1,008,333,330

SL No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025

10.02 Classification of shares by holding:

Slabs by Number of Shares	No. of Shareholders		Holding %
	Dec 31, 2025	Dec 31, 2025	
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
General Public
IPO Expenses

375,000,000	375,000,000
216,666,658	216,666,658
(16,318,674)	(16,318,674)
575,347,984	575,347,984

12.00 Retained Earnings:

Opening Balance
Less: Prior Year Adjustment
Add: Net profit after Tax during the year
Less: Dividend Payable

1,533,684,423	1,553,568,841
54,644	9,957,971
8,644,176	20,990,944
(50,833,333)	(50,833,333)
1,491,549,910	1,533,684,423

13.00 Available for sale reserve:

Opening balance
Add: Addition during the year
Adjustment for deferred tax on fair value of share

(41,500)	(18,500)
(7,000)	(23,000)
(48,500)	(41,500)
1,050	4,150
(47,450)	(37,350)

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
Book Value
Revaluation surplus
Adjustment for deferred tax on revalued assets

464,338,000	464,338,000
185,025,622	185,025,622
279,312,378	279,312,378
(5,586,248)	(5,586,248)
273,726,130	273,726,130

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 Meghna Bank Limited.
Meghna Bank Limited (Note 15.01)

477,090,232	476,984,222
477,090,232	476,984,222

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

Less: Payment made during the year/Prior Year Adjustment
Closing Balance at 31 Dec 2025

Less: Current maturity transferred to current Liability
Balance after current maturity

624,042,062	525,841,587
-	187,271,998
-	-
624,042,062	713,113,585
(73,422,910)	(89,071,523)
550,619,152	624,042,062
(73,528,920)	(147,057,840)
477,090,232	476,984,222

SL No.	Particulars				Amount in Taka	
					31-Dec-2025	30-Jun-2025
	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
15.04	Meghna Bank PLC	Term Loan	58.32 Crore	60 Months	Non Charging	368 Decimal Land

16.00 Deferred Tax :

Particulars	Carrying amount	Tax base	Dec 31, 2025	Taxable/ deductible temporary difference
				June 30, 2025
Property, plant & equipments except land at cost	1,225,480,191	495,387,191	730,093,000	725,704,025
Accounts receivables	203,921,300	205,227,641	(1,306,341)	(235,794)
Cash & cash Equivalents	36,728,299	35,912,697	815,602	(736,271)
Investment in listed securities	77,000	84,000	(7,000)	(41,500)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	1,930,544,790	921,637,151	1,008,907,639	1,004,002,838
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			87,513,012	86,890,070
Closing deferred tax liabilities/(assets)-at fair value of securities			(1,050)	(4,150)
Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	5,586,248
Total closing deferred tax liabilities/(assets)			93,098,210	92,472,168
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
Total opening deferred tax liabilities/(assets)			92,472,168	122,180,691
Deferred tax expense/(Income)-at cost			622,942	(21,362,331)
Deferred tax expense/(Income)-at fair value			3,100	(2,300)
Deferred tax expense/(Income)-at revaluation			-	(8,343,892)
Total deferred tax expense/(income)			626,042	(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
Standard Bank PLC
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850
Total Balance

901,394,282	792,452,298
28,133,806	27,265,159
-	(38,506)
929,528,089	819,678,951

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%	13%
Standard Bank PLC, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	13%	13%

18.00 Long Term Borrowings - Current Maturity

73,528,920 **147,057,840**

19.00 Accounts Payable :

Opening Balance
Add: Purchase during the period
Available for payment
Less: Payment & Adjustment made during the year
Balance as on Dec 31,2025

8,723,522	292,668,454
768,032,682	1,056,886,246
776,756,203	1,349,554,700
(690,282,933)	(1,340,831,178)
86,473,270	8,723,522

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.

SL No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
20.00	Inter Company Current Liability		
	Anwara Mannan Textile Mills Ltd	-	65,886,642
	Aman Cement Mills Unit-2 Ltd	400,067	-
		400,067	65,886,642
	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	65,886,642	19,951,470
	Add: Received during the year	-	179,810,859
		65,886,642	199,762,328
	Less: Paid during the Period	(65,886,642)	(133,875,686)
		-	65,886,642
	Aman Cement Mills Unit-2 Ltd		
	Opening Balance	-	(1,500,000)
	Add: Received during the Period	172,415,603	-
		172,415,603	(1,500,000)
	Less: Paid during the Period	(172,015,536)	1,500,000
		400,067	-
21.00	Liabilities for Expenses & Others :		
	Gas Bill	29,929,546	32,787,887
	Provision for Salary, Allowance & Festival Bonus	18,175,743	17,725,668
	Media	71,060	-
	TDS & VAT Payable	7,176,059	1,270,702
	Audit & Professional fees Payable	-	614,770
	Electricity	7,978	7,978
	Office Rent	853,044	853,044
	Board Meeting Fee Payable	302,750	302,750
	Liability for Membership Fees	139,755	-
	IPO Fund (Refundable)	1,258,444	1,258,444
	Car Rent	49,000	-
	Credit For Expenses	5,240	6,955
	Excess Mobile Bill	1,734	(553)
	Transport expense	6,388,351	3,093,892
	Liabilities for C & F costs	57,164	(284,765)
	Mymensingh polli Biddut Samity-2	394,594	579,481
	Others	53,386	105,203
	Insurance & others	314,159	145,472
		65,178,007	58,466,931
22.00	Unclaimed Dividend Account		
	Opening Balance	21,274,295	21,538,760
	Add: Cash dividend declared during the period	50,833,333	50,833,333
	Less: TDS on Dividend	(6,686,527)	(6,686,527)
	Less: Paid during the period	(13,867,236)	(44,411,272)
		51,553,865	21,274,295
23.00	Provision for tax :		
	Opening Balance	19,217,141	70,126,658
	Add -Provision for the year	13,601,355	36,894,577
	Total Liability	32,818,495	107,021,235
	Less: Paid during the Period	(4,759,601)	(87,804,095)
	Total Tax Liability	28,058,894	19,217,141
24.00	Net Asset Value (NAV) :		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,348,909,904	3,349,838,767
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	33.21	33.22

SL No.	Particulars	Amount in Taka	
		31-Dec-2025	30-Jun-2025
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,075,183,774	3,076,112,637
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	30.50	30.51
	Par Value of Share	10.00	10.00
25.00	Net Operating Cash Flow Per Share (NOCFPS):		
	Net Cash Generated from Operating Activities	(9,721,341)	156,871,556
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	(0.10)	1.56

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	8,644,176	20,990,944
Accounts & other receivable	34,983,781	187,014,886
Depreciation	21,766,081	46,610,647
Inventories	(132,292,459)	711,347,484
Advance deposit prepayments	(23,038,845)	(5,261,789)
Accounts payable	77,749,749	(283,944,932)
Liabilities for exp and others	6,711,076	(8,860,131)
Deferred tax	633,042	(21,341,631)
Other Comprehensive Income	(10,100)	(21,150)
Provision for Tax	13,601,355	36,894,577
Finance cost	27,773,826	160,885,999
Interest on FDR	(28,372,806)	(52,953,469)
Translation Gain/ (Loss) on Accounts Receivable	1,306,341	235,794
Translation gain on cash	(815,602)	734,328
Income Tax Paid	(18,360,956)	(41,230,425)
	(9,721,341)	751,101,133

Sl. No.	Particulars	6 Months ended Amount In BDT		
		1st October 2025 to 31 December 2025	1st July 2025 to 31 December 2025	1st July 2024 to 31 December 2024
27.00	Sales :			
	Carded-Yarn	231,280,620	391,750,143	841,921,227
	Combed -Yarn	282,676,313	478,805,731	184,811,977
		513,956,933	870,555,874	1,026,733,203
	Quantity in MT-			
	Carded-Yarn	661	1,120	2,123
	Combed -Yarn	723	1,225	465
		1,385	2,345	2,588
28.00	Cost of Sales :			
	Raw materials consumption [Note-28.01]	327,064,876	741,517,519	787,045,753
	Packing materials consumption [Note- 28.03]	3,316,028	7,604,771	5,809,243
	Factory Overhead [Note-28.05]	125,815,724	242,720,242	255,344,084
	Prime Cost	456,196,627	991,842,532	1,048,199,080
	Opening WIP [Note-6.02]	31,557,443	32,849,768	24,100,077
	Closing WIP [Note-6.02]	(27,321,598)	(27,321,598)	(29,471,836)
	Cost of production	460,432,473	997,370,703	1,042,827,321
	Opening finished goods [Note-6.01]	1,138,470,975	941,192,050	1,215,151,811
	Closing Finished goods [Note 6.01]	(1,105,956,156)	(1,105,956,156)	(1,327,446,441)
	Free Sample Distribution	(159,513)	(405,748)	-
	Cost of Sales	492,787,778	832,200,849	930,532,691
28.01	Raw Materials Consumption :			
	Opening Balance [Note-6.03]	45,700,152	92,251,660	532,557,522
	Purchase during the year [Note-28.02]	354,097,982	721,999,117	521,016,695
	Available for use	399,798,134	814,250,777	1,053,574,217
	Closing Balance [Note-6.03]	(72,733,259)	(72,733,259)	(266,528,463)
		327,064,876	741,517,519	787,045,753
28.02	Raw Materials Purchase :			
	Value in [Taka]			
	Raw Cotton	354,097,982	721,999,117	521,016,695
		354,097,982	721,999,117	521,016,695
	Quantity in [MT]			
	Raw Cotton	1,505	3,059	2,635
		1,505	3,059	2,635
28.03	Packing Materials Consumption :			
	Opening Balance [Note-6.04]	1,730,766	1,225,322	499,902
	Purchase during the year [28.04]	2,628,218	7,422,405	7,729,005
	Available for use	4,358,984	8,647,727	8,228,907
	Closing Balance [Note-6.04]	(1,042,956)	(1,042,956)	(2,419,663)
		3,316,028	7,604,771	5,809,243
28.04	Packing Materials Purchase :			
	Value in Taka-			
	CONE	1,735,954	4,910,073	4,847,715
	Poly Bag	366,000	989,000	742,673
	WPP Bag	524,264	1,320,332	1,751,877
	Sticker	-	-	260,740
	Others	(192,000)	203,000	126,000
		2,628,218	7,422,405	7,729,005
	Quantity in Pcs & Kgs-			
	CONE (pcs.)	482,209	1,363,909	1,991,587
	Poly Bag(kg.)	1,600	4,300	5,529
	WPP Bag (Kg.)	20,164	50,782	97,380
	Sticker (pcs.)	-	-	2,019,556

Sl. No.	Particulars	6 Months ended Amount in BDT		
		1st October 2025 to 31 December 2025	1st July 2025 to 31 December 2025	1st July 2024 to 31 December 2024
28.05	Factory Overhead :			
	Wages & allowances	21,511,914	43,527,840	42,351,797
	Salary and allowances	5,371,325	11,202,636	9,421,064
	Repair & Maintenance	1,725,950	2,387,326	315,965
	Spare Parts & Others	28,988,568	45,853,868	59,867,892
	Fuel & Lubricants	363,749	1,910,177	4,539,113
	Chemical used	215,631	896,479	891,124
	Electricity	4,488,394	10,577,948	10,893,256
	Gas Bill	49,051,251	101,373,161	103,768,194
	Insurance & Others	3,300,000	3,300,000	-
	Printing & Stationary	59,282	233,674	371,586
	Electrical Maintenance-Accessories	-	-	90,800
	Conveyance Bill - Factory	3,840	21,840	9,715
	Fire Fighting Accessories	-	-	30,250
	Entertainment- Factory	90,680	195,301	83,462
	Gardening/Farming Expenses	117,921	231,331	272,280
	Medical & Welfare	11,750	30,716	69,367
	Food allowance- Factory	44,134	88,666	134,456
	Miscellaneous Expenses	17,415	36,502	1,725.00
	Carriage Inwards	96,500	145,000	103,500
	Cleaning & Sanitation Expenses	15,000	30,000	30,880
	Depreciation	10,342,420	20,677,777	22,097,658
		125,815,724	242,720,242	255,344,084
29.00	Administrative Expenses :			
	Salary and Allowances	3,286,207	6,722,276	7,894,590
	Board meeting fees	30,000	30,000	15,000
	Certificate Expenses	39,310	231,786	277,794
	Internet Bill	24,300	36,600	12,000
	Fax and Mobile Exp	13,201	23,044	34,603
	Postage and Courier	93,685	95,875	9,510
	Entertainment & Ifter Bill	56,890	127,470	81,973
	Local Conveyance	216,775	282,334	100,285
	Stationery	51,490	52,940	65,623
	Fuel, Oil and Lubricants	213,416	368,286	253,705
	Fees, Forms and Renewals	906,214	1,196,206	2,103,695
	Vehical Maintenance	150,302	185,923	275,830
	Misc. Expenses	153,710	175,861	-
	Audit Fees	130,542	130,542	402,500
	Professional fees	-	93,243	585,350
	Service Charge	232,251	246,251	42,000
	Car Rent	387,420	387,420	336,540
	Repair & Minnenance	465,393	706,213	394,387
	Excise Duty	245,000	245,000	115,000
	Depreciation	544,338	1,088,304	1,163,035
	Business Promotion Expenses	-	-	4,568,294
	Legal Expenses	43,393	145,621	700,000
		7,283,837	12,571,195	19,431,734
30.00	Selling and Distribution Expenses :			
	Advertisement	230,978	230,978	188,497
	Sample Expenses	159,513	405,748	-
	Delivery Expenses	270,690	319,085	70,313
	Business Promotion Expenses	469,045	469,045	-
	L/C Advising Charges	55,500	88,350	96,750
	BTMA certificate	145,893	198,668	80,000
	L/C Realisation Charges	933,752	1,810,909	2,743,954
	Sales Commission	74,750	143,750	78,200
		2,350,122	3,666,533	3,257,714
31.00	Financial Expenses :			
	Financial expenses on bank & others (Note-31.01)	17,308,297	27,773,826	103,586,836
		17,308,297	27,773,826	103,586,836
31.01	Financial expenses on bank & others			
	Interest on Term Loan MBL (Payable)	-	-	27,578,147
	Interest on Short Term Loan paid	6,203,502	9,581,294	-
	Interest on Short Term Loan (Provision)	9,906,160	15,642,728	38,533,705
	Bank Charges	115,932	217,504	267,504
	FC Fluctuation Charges	1,082,702	2,332,301	37,207,481
		17,308,297	27,773,826	103,586,836

Sl. No.	Particulars	6 Months ended Amount in BDT		
		1st October 2025 to 31 December 2025	1st July 2025 to 31 December 2025	1st July 2024 to 31 December 2024
32.00	Non Operating Income :			
	This is arrived at as follows:			
	Interest on FDR	12,983,061	28,365,806	26,801,668
	Unrealized loss on Share	-	-	(450)
	Misc. Income	427,000	762,507	960,302
	Gain on import payment	2,815,324	5,093,779	-
	Transaction (Loss)/ Gain (notes-32.01 & 32.02)	(7,039,023)	(5,637,090)	15,481,032
		9,187,161	28,525,001	43,242,551

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

Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	1st October 2025 to 31 December 2025	Dec-25	Dec-24
Accounts Receivables	708,719,482.64	703,573,132	(2,942,732)	(5,146,351)	-
Accounts Receivables	1,166,981,363	1,159,500,280	-	-	7,481,083
			(2,942,732)	(5,146,351)	7,481,083

32.02 Translation Foreign Exchange Gain/ (Loss)

Particulars	Monetary Assets in USD as per Bank Statement	BDT as on Dec 31, 2025 @ 122	BDT as per Books of Accounts	1st October 2025 to 31 December 2025	Gain/Loss In Taka Dec 2025	Gain/Loss In Taka Dec 2024
Accounts Receivables	\$ 1,671,486	203,921,300	205,227,641	(4,485,338)	(1,306,341)	8,173,890
Cash & Cash Equivalents	\$ 301,051.63	36,728,299	35,912,697	389,047	815,602	(173,941)
Cash & Cash Equivalents	€ 55.47	7,988	7,988	-	-	-
				(4,096,291)	(490,739)	7,999,949

33.00 Current Tax :

Net Profit Before Tax				3,414,061	22,868,473	13,166,778
Accounting Depreciation				10,886,758	21,766,081	23,060,682
Unrealized Foreign Exchange (Gain) /Loss				4,096,291	490,739	(7,999,949)
Other Income				(9,187,161)	(28,525,001)	(43,243,001)
Tax Depreciation				(13,082,105)	(26,155,055)	(28,871,430)
Financial Expenses (Provision)				9,906,160	15,642,728	103,586,836
Taxable Business Income				6,034,004	6,087,963	59,699,917

A) Regular Tax :

Tax on taxable business income	6,087,963	13%	724,080	730,556	7,163,990
Tax on other income except Dividend	28,525,001	20%	1,837,432	5,705,000	8,648,510
Tax on dividend income	-	20%	-	-	-
			2,561,513	6,435,556	15,812,500

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

TDS on export	3,466,565	6,942,510	11,592,408
TDS on FDR Interest Income	2,596,612	5,673,161	7,054,829
AIT on Cars	37,500	75,000	-
TDS on Import	910,683	910,683	-
	7,011,361	13,601,355	18,647,237

SL No.	Particulars	6 Months ended Amount In BDT				
		1st October 2025 to 31 December 2025	1st July 2025 to 31 December 2025	1st July 2024 to 31 December 2024		
ii) Alternative Minimum tax on gross receipts u/s-163(5)						
Gross receipts						
		Rate	Weight			
Sales	870,555,874	1%	0.60%	3,083,742	5,223,335	3,696,240
Non Operating Income	28,525,001	1%	1%	91,871.61	285,250.01	259,455
				3,175,613	5,508,585	3,955,695
B) Minimum tax of Business income u/s-163(6) (Higher of a or b)						
				7,011,361	13,601,355	18,647,237
Tax on business income				3,466,565	6,942,510	11,592,408
Tax on other income				2,791,276	6,658,844	8,648,510
				6,257,842	13,601,355	20,240,919
Current tax (Higher of A or B)						
				6,257,842	13,601,355	20,240,919
34.00 Earnings Per Share :				(0.02)	0.09	0.13
34.01 Basic Earnings per share :						
Net Profit after tax on core Business				(2,287,965)	8,644,176	12,964,487
Weighted Average No. of Shares				100,833,333	100,833,333	100,833,333
Basic Earnings Per Share				(0.02)	0.09	0.13
Non Operating Income						
Weighted Average No. of Shares						
Basic Earnings Per Share on non operating income						
Earnings per shares increased as compared same to the previous Financial year due to increased in the export sales						
34.02 Diluted Earnings per share :						
Profit after tax				(2,287,965)	8,644,176	12,964,487
Total existing number of shares				100,833,333	100,833,333	100,833,333
Diluted Earnings per share				(0.02)	0.09	0.13

35.00 Contingent liabilities & Capital Commitments :

a) There is no claim against the company not acknowledged as debt.

b) There is no un-availed credit facilities BDT 178,868,769, other than those in the normal course of business, available to the company as on 30 June, 2025

c) The Income Tax related to the Assessment year 2012-2013, 2016-2017, 2020-2021, 2021-2022, 2022-2023, 2023-24 against the DCT Assessment order is under Appeal Reference with the Tax Authority. As such no additional Tax provision in respect of above year has been made in this year.

Assessment Year	Amount	Remark
2012-2013	2,065,030	Disputed (Reference File has submitted to the High Court Division U/S 160 of ITO 1984)
2016-2017	2,296,910	-
2020-2021	2,997,049	-
2021-2022	14,507,343	Appeal Under Process
2022-2023	25,157,863	Tribunal Submitted
2023-2024	1,762,552	
Total	48,786,747	

d) Capital Commitments under the head advance against land purchase at Sreepur, Gazipur for Tk 12,33,37,500.00 represents the following:

Name of Party	Date of Registered	Deed no.	DCM	Total Advance as on Dec 31, 2025	Total Advance as on June 30, 2025
Islam Brothers	29.06.2016	8750	277.5	108,275,000	108,275,000
Anwara Mannan Textile	29.06.2016	8751	38.75	15,062,500	15,062,500
Total			316.25	123,337,500	123,337,500

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	Dec 31,2025	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. Rablul Haque	Nominated Director	Board Meeting Fee	10,000	20,000
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	10,000	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	10,000	15,000
Aman Tex Ltd.	Common Director	Sales	753,726,497	2,166,969,326
		Receivables	165,298,314	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	581,132	1,920,620
		Payable	3,629,627	3,048,495
Anwara Mannan Textile Mills Ltd	Common Director	Loan	361,781,067	(65,886,642)
		Interest Receivable	-	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	(400,067)	-
		Interest Receivable	-	42,509,575
Aman Jute Fibrous Ltd	Common Director	Loan	-	-
		Interest Receivable	-	29,444,918
Aman Feed Ltd.	Common Director	Loan	53,376,620	-
		Interest Payable	-	2,165,750
Aman Cold Storage Ltd	Common Director	Loan	33,547,003	20,210,803
		Interest Receivable	-	10,400,915
Akin Carrier Ltd	Common Director	Loan	14,600,000	-
		Interest Payable	-	27,839,939
Aman Food Limited.	Common Director	Loan	-	30,959,207
		Interest Receivable	-	6,659,662
Aman Tex Ltd.	Common Director	Loan	5,815,646	-
		Interest Receivable	-	23,486,259
Islam Brothers & Co.	Common Director	Loan	112,215,373	110,560,254
		Interest Payable	-	7,517,604
Aman Food & Beverage Ltd	Common Director	Loan	198,108.00	-
		Interest Receivable	-	198,107

37.00 Disclosure of Managerial Remuneration :

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

Particulars			Dec 31,2025	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	10,000	5,000
Md. Rablul Haque	Nominated Director	Board Meeting Fees	10,000	20,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md. Delower Hossain	Independent Director	Board Meeting Fees	10,000	15,000
Total			30,000	40,000

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	Dec 31, 2025	June 30, 2025
Md. Aminul Islam	DGM-F&A	-	2,470,000
Bishwazit Chakraborty	Executive Director - Factory	3,147,500	6,295,000
Md. Ismail Hossain	DGM - Maintenance & Utility	1,605,000	3,210,000
K M Ziaul Monir	AGM-Marketing	955,000	1,910,000
Md. Ahsan Ullah	Manager- Finance & Accounts	610,500	1,221,000
Total		6,318,000	15,106,000

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

Particulars	Nature of Payment	Dec 31, 2025	June 30, 2025
Directors	Board meeting Fee	30,000	40,000
Officers & Executives	Salary, Bonus & Other allowances	17,924,912	37,880,660
Total		17,954,912	37,920,660

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	Dec 31, 2025	June 30, 2025
Licensed Capacity in Metric Ton	3,390	6,780
Installed Capacity in Metric Ton	3,390	6,780
Utilized Capacity in Metric Ton	2,866	5,114
Percentage of Capacity Utilized	84.54%	75.42%

38.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not Less than Taka 10001/-	12	100	340	343
Less than Taka 10001/-	-	9	155	154
Total	12	109	495	497

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).

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	-	721,999,117	721,999,117	741,517,519	93%
Spare Parts & Others	16,070,131	22,791,459	38,611,160	45,693,438	6%
Packing Materials	7,422,405	-	7,422,405	7,780,771	1%
Total	23,492,536	744,790,576	768,032,682	794,991,728	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 December 31, 2025 is as follows:

Particulars	In Foreign Currency \$	In BDT
Export	\$ 7,135,704	870,555,874

AMAM COTTON FIBROUS PLC
Schedule of Property, Plant & Equipments
For the 2nd Quarter ended 31 December 2025

ASSET ITEMS	C O S T			D E P R E C I A T I O N				Written down value as on 31.12.2025	
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 31.12.2025	Rate	Balance as at 01.07.2025	Charged During the Year		Disposals/adjustments
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%	295,902,514	1,421,515,165	-	309,217,679
Plant & Machinery	1,353,036,524	-	-	1,353,036,524	15%	1,274,524,906	5,888,409	-	1,280,412,815
Electrical Installation	13,880,299	-	-	13,880,299	10%	10,409,466	148,942	-	2,829,892
Electrical Equipment	34,287,561	1,035,085	-	35,222,646	10%	9,727,900	1,279,737	-	11,007,637
Gas Line Installation	2,803,322	-	-	2,803,322	10%	2,428,109	18,961	-	2,446,969
Pipe Equipment	2,286,100	-	-	2,286,100	15%	2,216,483	5,221	-	2,221,702
Vehicle	19,794,494	-	-	19,794,494	20%	19,081,932	71,266	-	19,153,098
Office Equipment	1,088,717	13,900	-	1,102,617	10%	948,770	7,692	-	956,462
Computer & IT Equipment	2,216,106	117,600	-	3,333,706	20%	2,351,998	98,171	-	2,450,169
Furniture & Fixture	4,365,921	-	-	4,265,921	10%	3,713,594	32,616	-	3,746,210
Balance as on 31.12.2025 (a)	3,065,218,449	1,166,585	-	3,066,385,034		1,620,405,068	21,766,081	-	1,642,171,148

ASSET ITEMS	C O S T			D E P R E C I A T I O N				Written down value as on 31.12.2025	
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 31.12.2025	Rate	Balance as at 01.07.2025	Charged During the Year		Disposals/adjustments
Land & Land Development	279,312,378	-	-	279,312,378	-	-	-	-	279,312,378
Balance as on 31.12.2025 (b)	279,312,378	-	-	279,312,378		-	-	-	279,312,378
C.Total (a+b)	3,344,530,827	1,166,585	-	3,345,697,412		1,620,405,068	21,766,081	-	1,642,171,148

Allocation of Depreciation	Ratio	31 Dec, 2025
Manufacturing	95%	20,677,777
Non Manufacturing	5%	1,088,304
		<u>21,766,081</u>