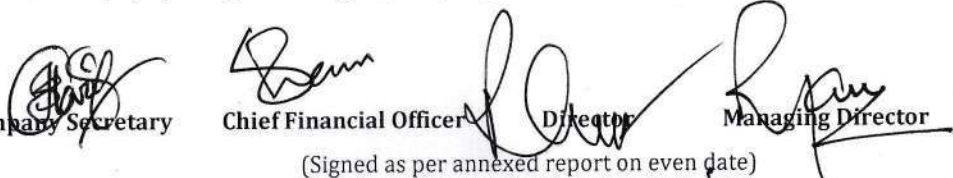


AMAN COTTON FIBROUS PLC.
Statement of Financial Position (Un-audited)
As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS:			
Non-Current Assets :		1,692,621,866	1,724,125,760
Property, Plant and Equipments	3.00	1,692,621,866	1,724,125,760
Capital Work in Progress	4.00	-	-
Current Assets :		3,433,488,787	3,376,690,468
Investment in listed Securities	5.00	81,000	84,000
Inventories	6.00	1,358,812,456	1,130,609,045
Accounts and Other Receivables	7.00	50,188,788	309,395,820
Advances, Deposits & Pre-payments	8.00	1,170,014,479	574,396,961
Cash & Cash Equivalents	9.00	854,392,063	1,362,204,642
Total Assets		5,126,110,653	5,100,816,228
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :		3,347,218,743	3,391,054,517
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	1,489,855,349	1,533,684,423
Available for Sale Reserve	13.00	(44,050)	(37,350)
Revaluation Surplus	14.00	273,726,130	273,726,130
Non-Current Liabilities :		596,453,314	569,456,390
Long Term Borrowings	15.00	502,842,337	476,984,222
Deferred Tax Liability	16.00	93,610,977	92,472,168
Current Liabilities :		1,182,438,596	1,140,305,321
Short term Borrowings	17.00	860,790,971	819,678,951
Long Term Borrowings-Current Maturity	18.00	36,764,460	147,057,840
Accounts Payable	19.00	144,544,692	8,723,522
Inter Company Current Liability	20.00	-	65,886,642
Liabilities for Expenses & Others	21.00	78,504,203	58,466,931
Unclaimed Dividend Account	22.00	21,563,214	21,274,295
Provision for Income Tax	23.00	40,271,055	19,217,141
Total Liabilities & Shareholders' Equity		5,126,110,653	5,100,816,228
NAV per share with revaluation	24.00	33.20	33.63
NAV per share without revaluation	24.00	30.48	30.92

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: 28 April 2026

AMAN COTTON FIBROUS PLC.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended 31 March 2026

Particulars	Notes	9 months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st January 2026 to 31 March 2026	1st January 2025 to 31 March 2025
Sales	27.00	1,262,654,383	1,788,302,758	392,098,509	761,569,555
Less: Cost of Sales	28.00	(1,202,492,127)	(1,629,589,757)	(370,291,278)	(699,057,066)
Gross Profit		60,162,256	158,713,001	21,807,231	62,512,489
Less: Operating Expenses:		(26,233,540)	(34,891,853)	(9,995,812)	(12,202,405)
Administrative Expenses	29.00	(19,462,197)	(29,717,764)	(6,891,002)	(10,286,030)
Selling and Distribution Expenses	30.00	(6,771,343)	(5,174,089)	(3,104,810)	(1,916,375)
Operating Profit		33,928,716	123,821,147	11,811,418	50,310,084
Less: Financial Expenses	31.00	(50,470,540)	(149,627,858)	(22,696,714)	(46,041,022)
Profit before Other Income		(16,541,824)	(25,806,711)	(10,885,295)	4,269,062
Add: Non Operating Income	32.00	50,608,074	39,636,478	22,083,072	(3,606,073)
Profit before Tax		34,066,250	13,829,767	11,197,777	662,989
Provision for Tax:		(26,948,624)	(8,471,803)	(12,724,327)	(8,269,511)
Current Tax	33.00	(25,813,515)	(29,605,668)	(12,212,160)	(9,364,749)
Deferred Tax	16.00	(1,135,109)	21,133,865	(512,167)	1,095,238
Net Profit after Tax		7,117,626	5,357,965	(1,526,550)	(7,606,522)
Other Comprehensive Income :		(6,700)	8,320,492	3,400	(8,100)
Unrealized gain/(loss) on securities available for sale	5.01	(3,000)	(26,000)	4,000	(9,000)
Tax on Revaluation Reserve	16.00	-	8,343,892	-	-
Related tax	16.00	(3,700)	2,600	(600)	900
Total Comprehensive Income		7,110,926	13,678,457	(1,523,150)	(7,614,622)
Basic Earnings Per Share	34.01	0.07	0.05	(0.02)	(0.08)

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


Company Secretary


Chief Financial Officer


Director
(Signed as per annexed report on even date)


Managing Director

Chairman

Place : Dhaka
Date: 28 April 2026

AMAN COTTON FIBROUS PLC.
Statement of Changes in Equity (Un-audited)
For the 3rd Quarter ended 31 March 2026

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			(113,366)			(113,366)
Profit for the year	-		7,117,626	-	-	7,117,626
Dividend Payable			(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets					-	-
Unrealised gain/(loss)	-		-	(6,700)	-	(6,700)
Balance as on March 31, 2026	1,008,333,330	575,347,984	1,489,855,350	(44,050)	273,726,130	3,347,218,743

For the 3rd Quarter Ended March 31, 2025

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744
Prior Year Adjustment			-			-
Profit for the year	-		5,357,965	-	-	5,357,964
Dividend Payable			(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets					8,343,892	8,343,892
WPPF Payable Adjustment			327,255	-	-	327,255
Unrealised gain/(loss)	-		-	(23,400)	-	(23,400)
Balance as on March 31, 2025	1,008,333,330	575,347,984	1,508,420,729	(40,050)	273,726,130	3,365,788,121


Company Secretary


Chief Financial Officer


Director


Managing Director

Chairman

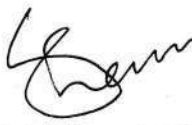
Signed as per annexed report on even date.


Place : Dhaka
Date: 28 April 2026

AMAN COTTON FIBROUS PLC.
Statement of Cash Flows (Un-audited)
For the 3rd Quarter ended 31 March 2026


Particulars	Note	Amount in Taka	
		July to March 2025-2026	July to March 2024-2025
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		1,521,022,000	1,990,598,545
Cash Paid to Suppliers, Employees & Others		(1,295,757,264)	(1,394,783,710)
Cash Generated from Operations		225,264,736	595,814,834
Tax paid		(30,569,416)	(37,955,763)
Net Cash Generated from Operating Activities		194,695,320	557,859,071
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipments		(1,142,685)	(154,000)
Interest on FDR		51,443,939	40,482,632
Inter company Current Account		(608,357,588)	(110,543,309)
Net Cash Used in Investing Activities		(558,056,334)	(70,214,677)
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(84,435,265)	45,564,289
Increase/(Decrease) in Short Term Borrowing		41,112,020	(86,590,177)
Increase/(Decrease) in Dividend Payment		(50,544,413)	(50,833,333)
Interest Expenses		(50,583,906)	(149,627,858)
Net Cash flow From/(Used) in Financing Activities		(144,451,564)	(241,487,080)
Net Increase/(Decrease) in cash and cash equivalents		(507,812,578)	246,157,314
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		854,392,063	1,124,788,548
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		854,392,063	1,124,788,548
Net operating cash flow per share (NOCFPS)		1.93	5.53


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed as per annexed report on even date.

Place : Dhaka

Date: 28 April 2026

AMAN COTTON FIBROUS PLC.
Notes to the Financial Statements
For the 3rd Quarter ended 31 March 2026

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 March 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 28 April 2026.

2.04 Reporting Period :

The Financial Statements of the Company cover Period from 01 July, 2025 to 31 March 2026.

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, March 2026 has been recognized in the statement of comprehensive income as per IAS-12 "Income Taxes".

2.15 Employee Benefits:

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

2.16 Borrowing Cost:

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

2.17 Earning Per Share:

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

Basic Earnings Per Share

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

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

Weighted average number of ordinary shares outstanding during the year:

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

Diluted earnings per share:

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

2.18 Information about business segments:

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

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

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

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

2.20 Responsibility for preparation and presentation of financial statements:

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

2.21 Components of the Financial Statements:

Following are the components of the financial statements

- a) Statement of Financial Position as at March 31, 2026
- b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended March 31, 2026
- c) Statement of Changes in Equity for the Year ended March 31, 2026
- d) Statement of Cash Flows for the Year ended March 31, 2026
- e) Explanatory notes to the financial statements.

2.22 Comparative:

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

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

SL No.	Particulars	Amount in Taka			
		31-Mar-2026	30-Jun-2025		
3.00	Property, Plant and Equipments:				
	Land & Land Development	478,046,073	478,046,073		
	Building & Civil Construction	1,115,890,449	1,137,213,196		
	Plant & Machinery	69,679,505	78,512,118		
	Electrical Installation	2,755,421	2,978,834		
	Electrical Equipment	23,675,140	24,559,661		
	Gas Line Installation	348,922	377,213		
	Fire Equipment	61,787	69,619		
	Vehicle	605,763	712,662		
	Office Equipment	129,451	139,947		
	Computer & IT Equipment	825,952	864,108		
	Furniture & Fixture	603,403	652,327		
		1,692,621,866	1,724,125,760		
3.01	Movement of Fixed Assets				
	Fixed Assets at cost :				
	Opening Balance	3,344,530,827	3,343,604,311		
	Add: Addition during the year	1,142,685	926,516		
	Closing Balance	3,345,673,512	3,344,530,827		
	Less: Accumulated Deprecation	(1,653,051,646)	(1,620,405,068)		
	Written Down Value (WDV)	1,692,621,866	1,724,125,760		
	<i>Details please see Annexure-'A'</i>				
4.00	Capital Work in Progress :				
	A new Sub-Station is being made in Factory at Sreepur, Dist-Gazipur, to increae electrical capacity. This is made up as under :				
	Opening balance	-	744,466		
	CWIP - Sub-Station	-	-		
	Total	-	744,466		
	Transferred to fixed assets	-	(744,466)		
	Closing balance	-	-		
5.00	Investment in Listed Securities :				
	This represents investment in listed shares				
	Market Value of Securities	81,000	84,000		
		81,000	84,000		
	Detail descriptions of the securities are as under.	33.20			
	Name of the Securities	Quantity	Cost Value (Tk)	Market Value (Tk)	Unrealised Gain/(Loss)
	CAPMIBBLMF	10,000	125,500	81,000	(44,500)
	CAPMIBBLMF (2024-25)	10,000	125,500	84,000	(41,500)
5.01	Unrealized Gain / (Loss) during the year:				
	Unrealized Gain / (Loss) as per Current Year Portfolio Statement			(44,500)	(41,500)
	Unrealized Gain / (Loss) as per Last Year Portfolio Statement			(41,500)	(18,500)
	Unrealized Gain / (Loss) during the year			(3,000)	(23,000)
6.00	Inventories :				
	Finished Goods	6.01		1,192,888,083	941,192,050
	Working-in-process	6.02		22,295,399	32,849,768
	Raw Materials	6.03		68,630,625	92,251,660
	Packing Materials	6.04		1,377,415	1,225,322
	Other Materials	6.05		73,620,933	63,090,243
				1,358,812,456	1,130,609,045
6.01	Finished Goods :				
	Value inTaka-				
	Carded			296,848,459	193,992,909
	Combed			896,039,624	747,199,141
				1,192,888,083	941,192,050
	Quantity in MT-				
	Carded			838	542
	Combed			2,442	2,022
				3,280	2,564
6.02	Working-in-process				
	Value inTaka-				
	Carded			11,346,218	15,854,389
	Combed			10,949,181	16,995,379
				22,295,399	32,849,768

SL No.	Particulars	Amount in Taka	
		31-Mar-2026	30-Jun-2025
	Quantity in MT-		
	Carded	32	44
	Combed	30	46
		<u>62</u>	<u>90</u>
6.03	Raw Materials :		
	Value inTaka-		
	Raw Cotton	68,630,625	92,251,660
		<u>68,630,625</u>	<u>92,251,660</u>
	Quantity in MT-		
	Raw Cotton	279	372
		<u>279</u>	<u>372</u>
6.04	Packing Materials :		
	Value inTaka-		
	CONE	838,982	716,909
	Poly Bag	203,001	131,910
	WPP Bag	209,432	376,503
		<u>1,251,415</u>	<u>1,225,322</u>
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	233,051	199,141
	Poly Bag(kg.)	883	574
	WPP Bag (Kg.)	8,054	14,472
6.05	Other Materials		
	Value inTaka-		
	Spare Parts	73,620,933	63,090,243
		<u>73,620,933</u>	<u>63,090,243</u>
7.00	Accounts and Other Receivables:		
	Accounts Receivables (Notes-7.01)	50,188,788	105,475,499
	Other Receivables (Notes-7.02)	-	203,920,321
		<u>50,188,787.89</u>	<u>309,395,820</u>
7.01	Accounts Receivable :		
	Opening Balance	105,475,499	293,460,059
	Add: Sales during the year	1,262,654,383	2,320,055,752
	Available for collection	<u>1,368,129,882</u>	<u>2,613,515,810</u>
	Less: Realized/adjustment during the year	(1,317,678,941)	(2,507,804,517)
		<u>50,450,941</u>	<u>105,711,293</u>
	Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)	(262,153)	(235,794)
		<u>50,188,788</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	(203,920,321)	-
	Interest Receivable from Sister Concern	-	203,920,321
		<u>-</u>	<u>203,920,321</u>
7.03	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	50,188,788	(82,509,061)
	Maturity more than 6 months	-	203,920,321
		<u>50,188,788</u>	<u>121,411,260</u>
	Debts considered Good & Secured	50,188,788	(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)	441,886,459	388,739,886
	Loans & Advances (Inter-Company) (Note 8.02)	704,201,210	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>1,170,014,479</u>	<u>574,396,961</u>

SL No.	Particulars	Amount in Taka	
		31-Mar-2026	30-Jun-2025
8.01 Advances			
	Advance against Income tax (Note: 8.01.1)	62,043,940	36,230,425
	Advance against Purchases	91,404,677	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	152,178,256	123,625,600
	Margin Accounts for SIBL	38,356	-
	Securities, Code-03850	-	-
	Advance to Employee	515,368	380,616
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	853,113	590,108
		441,886,459	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	13,058,998	25,114,965
	TDS on FDR Interest Income	11,587,482	10,586,094
	AIT on Cars	75,000	356,000
	TDS on Import	1,092,035	170,922
	TDS IBBL MSND A/C-5114	-	2,444
	Less: Adjustment during the year	-	(82,804,095)
	Closing balance	62,043,940	36,230,425
8.02 Loan & Advances (Inter company)			
	Akin Carrier Ltd.	25,491,562	-
	Aman Cold Storage Ltd	13,549,003	20,210,803
	Anwara Mannan Textile Mills Ltd	373,391,486	-
	Aman Food Ltd.	-	30,959,207
	Islam Brothers & Co.	291,769,158	110,560,254
		704,201,210	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>			
	Akin Carrier Ltd.		
	Opening Balance	-	-
	Add: Paid during the Period	85,847,055	-
		85,847,055	-
	Less: Receive during the Period	(60,355,493)	-
		25,491,562	-
	Aman Cold Storage Ltd		
	Opening Balance	20,210,803	34,210,803
	Add: Paid during the Period	13,338,200	-
		33,549,003	34,210,803
	Less: Receive during the Period	(20,000,000)	(14,000,000)
		13,549,003	20,210,803
	Anwara Mannan Textile Mills Ltd		
	Opening Balance	-	-
	Add: Paid during the Period	571,637,097	-
		571,637,097	-
	Less: Receive during the Period	(198,245,611)	-
		373,391,486	-
	Islam Brothers & Co.		
	Opening Balance	110,560,254	91,552,707
	Add: Paid during the Period	789,711,262	725,833,464
		900,271,515	817,386,171
	Less: Receive during the Period	(608,502,357)	(927,946,425)
		291,769,158	110,560,254
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
		21,449,551	21,449,551

SL No.	Particulars	Amount in Taka			
		31-Mar-2026	30-Jun-2025		
8.04 Pre-payments					
Insurance		2,477,260	2,477,260		
		2,477,260	2,477,260		
8.A Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994					
Maturity less than 6 months		441,886,459	342,166,217		
Maturity more than 6 months		23,926,811	23,926,811		
		465,813,270	366,093,028		
Advance, deposits & prepayments considered good & secured		1,170,014,479	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		-	-		
		1,170,014,479	424,850,305		
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		569,013	783,583		
Cash at Banks	9.01	39,406,026	561,504,225		
FDR	9.02	814,417,025	799,916,834		
		854,392,063	1,362,204,642		
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	29,725	37,409
Agrani Bank PLC	Paltan	200023881434	BDT	-	61,539
Agrani Bank PLC	Paltan	200023800180	BDT	75,104	5,493,431
Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	27,519	437,242,573
Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	32,837,505	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	71,192	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	69,826	242,136
Islami Bank Bangladesh PLC	Ramna	20501572600010008	BDT	2,990	2,990
Islami Bank Bangladesh PLC	Ramna	20501572500010007	BDT	105,910	216,567
Meghna Bank PLC	Uttara	111211100000001	BDT	10,105	-
ONE Bank PLC	Motijheel	0200200180003	BDT	167,965	167,965
Prime Bank PLC	Uttara	12511060018178	BDT	620,515	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	38,744	5,041,893
Islami Bank Bangladesh PLC	Ramna	20501572100010003	USD	84,141	84,141
				39,406,026	561,504,225
9.02 Fixed Deposit:					
Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 (Note: 9.02.1)				150,000,001	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)				150,000,001	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)				244,465,012	232,412,406
First security Islami bank FDR A/C: 010124300113218 (Note: 9.02.6)				134,428,552	127,800,960
First security Islami bank FDR A/C: 010124300113233 (Note: 9.02.7)				85,523,459	81,306,984
Closing Balance				814,417,025	799,916,834

SL No.	Particulars	Amount in Taka	
		31-Mar-2026	30-Jun-2025
9.02.1	Al Arafah MTDR A/C: 0171310102322		
	Opening Balance	158,396,484	156,620,617
	Add:	-	-
	Add: Interest received	11,592,889	11,687,938
	Available for collection	169,989,373	168,308,555
	Less: TDS	(2,701,862)	(2,337,588)
	Less: Excise duty	(50,000)	(50,230)
	Less: Interest Transferred to CD A/C	(17,237,511)	(7,524,253)
	Closing Balance	150,000,001	158,396,484
9.02.2	Al Arafah MTDR A/C: 0171320048132		
	Opening Balance	50,000,000	-
	Add:	-	50,000,000
	Add: Interest received	2,520,550	-
	Available for collection	52,520,550	50,000,000
	Less: TDS	(504,110)	-
	Less: Excise duty	(50,000)	-
	Less: Interest Transferred to CD A/C	(1,966,440)	-
	Closing Balance	50,000,000	50,000,000
9.02.3	Al Arafah MTDR A/C: 0171320048143		
	Opening Balance	150,000,000	-
	Add:	-	150,000,000
	Add: Interest received	7,561,646	-
	Available for collection	157,561,646	150,000,000
	Less: TDS	(1,512,329)	-
	Less: Excise duty	(50,000)	-
	Less: Interest Transferred to CD A/C	(5,999,316)	-
	Closing Balance	150,000,001	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	-	7,289,791
	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	15,668,482	17,872,422
	Available for collection	248,080,888	235,986,890
	Less: TDS	(3,615,876)	(3,574,484)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	244,465,012	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	8,615,922	9,827,843
	Available for collection	136,416,882	129,766,529
	Less: TDS	(1,988,329)	(1,965,569)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	134,428,552	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	5,481,450	6,252,475
	Available for collection	86,788,434	82,557,479
	Less: TDS	(1,264,975)	(1,250,495)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	85,523,459	81,306,984

SL No.	Particulars	Amount in Taka				
		31-Mar-2026	30-Jun-2025			
10.00	Share Capital - Paid up :					
	Share Capital represents the followings:					
	Authorized:					
	200,000,000 Ordinary Shares of Taka 10 each.	2,000,000,000	2,000,000,000			
	Issued subscribed and fully paid up capital:					
	80,000,000 Ordinary shares of Taka 10 each.	800,000,000	800,000,000			
	2,08,33,330 Ordinary Shares of Taka 10 each through Initial Public Offering	208,333,330	208,333,330			
		1,008,333,330	1,008,333,330			
10.01	Share Holding Position :					
	Particulars of share holders and their share holding position is as under:					
		Number of Shares		Amount in Taka		
	Name of the Shareholders	March 31, 2026	June 30, 2025	%	March 31, 2026	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
10.02	Classification of shares by holding :					
		Number of Shareholders		No. of Shares		
	Slabs by Number of Shares	March 31, 2026	March 31, 2026			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%
		6335	100,833,333			100%
11.00	Share premium :					
	Eligible investors		375,000,000			375,000,000
	General Public		216,666,658			216,666,658
	IPO Expenses		(16,318,674)			(16,318,674)
			575,347,984			575,347,984
12.00	Retained Earnings :					
	Opening Balance		1,533,684,423			1,533,568,841
	Less: Prior Year Adjustment		(113,366)			9,957,971
	Add: Net profit after Tax during the year		7,117,626			20,990,944
	Less: Dividend Payable		(50,833,333)			(50,833,333)
			1,489,855,349			1,533,684,423
13.00	Available for sale reserve :					
	Opening balance		(41,500)			(18,500)
	Add. Addition during the year		(3,000)			(23,000)
			(44,500)			(41,500)
	Adjustment for deferred tax on fair value of share		450			4,150
			(44,050)			(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 Accountants.					
	Fair Value/Market Value		464,338,000			464,338,000
	Book Value		185,025,622			185,025,622
	Revaluation surplus		279,312,378			279,312,378
	Adjustment for deferred tax on revalued assets		(5,586,248)			(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

SL No.	Particulars	Amount in Taka				
		31-Mar-2026	30-Jun-2025			
15.00 Long Term Borrowings - Net of Current Maturity :	This represents amount payable to Meghna Bank Limited. Megna Bank Limited (Note 15.01) Standard Bank PLC.	474,874,692 27,967,645 502,842,337	476,984,222 476,984,222			
15.01 Megna Bank PLC	This is made up as follows: Opening Balance Add: Addition During the Year/Prior Year adjustment Add: Interest Charged during the year Less, Payment made during the year/Prior Year Adjustment Add: Excess Duty Closing Balance at 31 March 2026 Less: Current maturity transferred to current Liability Balance after current maturity	624,042,062 - - 624,042,062 (112,552,910) 150,000 511,639,152 (36,764,460) 474,874,692	525,841,587 187,271,998 - 713,113,585 (89,071,523) - 624,042,062 (147,057,840) 476,984,222			
15.02 Standard Bank PLC.	This is made up as follows: Opening Balance Add: Addition During the Year/Prior Year adjustment Add: Loan deal structuring Fees Add: Interest Charged during the year Less, Payment made during the year/Prior Year Adjustment Closing Balance at 31 March 2026 Less: Current maturity transferred to current Liability Balance after current maturity	- 27,967,645 - - 27,967,645 - - 27,967,645 - 27,967,645	- - - - - - - - - - 27,967,645			
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
	Standard Bank PLC.	Term Loan	2.81 Crore	84 Months	Partly Charging 14.5%	
16.00 Deferred Tax :						
	Particulars	Carrying amount	Tax base	March 31, 2026	Taxable/ deductible temporary difference	June 30, 2025
	Property, plant & equipments except land at cost	1,214,575,793	482,288,681	732,287,112		725,704,025
	Accounts receivables	50,188,788	50,450,941	(262,153)		(235,794)
	Cash & cash Equivalents	35,010,316	33,994,530	1,015,786		(736,271)
	Investment in listed securities	81,000	84,000	(3,000)		(41,500)
	Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378		279,312,378
	Total taxable temporary difference	1,764,193,897	751,843,774	1,012,350,122		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			88,025,179		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
	Total closing deferred tax liabilities/(assets)			93,610,977		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			1,135,109		(21,362,331)
	Deferred tax expense/(income)-at fair value			3,700		(2,300)
	Deferred tax expense/(income)-at revaluation			-		(8,343,892)
	Total deferred tax expense/(income)			1,138,809		(29,708,523)

SL No.	Particulars	Amount in Taka	
		31-Mar-2026	30-Jun-2025
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		(6,567,519)	(6,686,527)
Less: Paid during the period		(43,976,894)	(44,411,272)
		21,563,214	21,274,295
23.00 Provision for tax :			
Opening Balance		19,217,141	70,126,658
Add -Provision for the year		25,813,515	36,894,577
Total Liability		45,030,656	107,021,235
Less: Paid during the Period		(4,759,601)	(87,804,095)
Total Tax Liability		40,271,055	19,217,141
24.00 Net Asset Value (NAV) :			
NAV per share with revaluation :			
Shareholders' Equity including revaluation surplus		3,347,218,743	3,391,054,517
Number of ordinary shares outstanding		100,833,333	100,833,333
Net Asset Value (NAV) per Share		33.20	33.63
NAV per share without revaluation :			
Shareholders' Equity excluding revaluation surplus		3,073,492,613	3,117,328,387
Number of ordinary shares outstanding		100,833,333	100,833,333
Net Asset Value (NAV) per Share		30.48	30.92
Par Value of Share		10.00	10.00
25.00 Net Operating Cash Flow Per Share (NOCFPS):			
Net Cash Generated from Operating Activities		194,695,320	751,101,133
Number of ordinary shares outstanding		100,833,333	100,833,333
Net Operating Cash Flow Per Share (NOCFPS)		1.93	7.45
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		7,117,626	20,990,944
Accounts & other receivable		259,960,664	187,014,886
Depreciation		32,646,579	46,610,647
Inventories		(228,203,411)	711,347,484
Advance deposit prepayments		(27,333,057)	(5,261,789)
Accounts payable		135,821,171	(283,944,932)
Liabilities for exp and others		20,037,272	(8,860,131)
Deferred tax		1,141,809	(21,341,631)
Other Comprehensive Income		(6,850)	(21,150)
Provision for Tax		25,813,515	36,894,577
Finance cost		50,470,540	160,885,999
Unrealized loss on Share		150	-
Interest on FDR		(51,443,939)	(52,953,469)
Translation Gain/ (Loss) on Accounts Receivable		262,153	235,794
Translation gain on cash		(1,015,786)	734,328
Income Tax Paid		(30,573,116)	(41,230,425)
		194,695,320	751,101,133

SL No.	Particulars	9 Months ended Amount In BDT		3rd Quarter (amount in BDT)	
		1st July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st January 2026 to 31 March 2026	1st January 2025 to 31 March 2025
27.00	Sales :				
	Carded-Yarn	568,194,473	1,251,176,871	176,444,329	409,255,644
	Combed -Yarn	694,459,911	537,125,888	215,654,180	352,313,911
		1,262,654,383	1,788,302,758	392,098,509	761,569,555
	Quantity in MT-				
	Carded-Yarn	1,598	3,143	478	1,201
	Combed -Yarn	1,735	1,415	510	265
		3,333	4,558	987	1,466
28.00	Cost of Sales :				
	Raw materials consumption [Note-28.01]	1,081,822,851	1,179,030,041	340,305,333	391,984,287
	Packing materials consumption [Note- 28.03]	10,746,512	8,540,271	3,141,741	2,731,027
	Factory Overhead [Note-28.05]	351,549,533	365,994,718	108,829,291	110,650,634
	Prime Cost	1,444,118,896	1,553,565,029	452,276,364	505,365,948
	Opening WIP [Note-6.02]	32,849,768	24,100,077	27,321,598	29,471,837
	Closing WIP [Note-6.02]	(22,295,399)	(35,103,858)	(22,295,399)	(35,103,858)
	Cost of prouduction	1,454,673,265	1,542,561,248	457,302,562	499,733,927
	Opening finished goods [Note-6.01]	941,192,050	1,215,151,811	1,105,956,156	1,327,446,441
	Closing Finished goods [Note 6.01]	(1,192,888,083)	(1,128,123,302)	(1,192,888,083)	(1,128,123,302)
	Free Sample Distribution	(485,105)	-	(79,357)	-
	Cost of Sales	1,202,492,127	1,629,589,757	370,291,278	699,057,066
28.01	Raw Materials Consumption :				
	Opening Balance [Note-6.03]	92,251,660	532,557,522	72,733,259	266,528,463
	Purchase during the year [Note-28.02]	1,058,201,816	868,789,207	336,202,700	347,772,512
	Available for use	1,150,453,477	1,401,346,729	408,935,958	614,300,975
	Closing Balance [Note-6.03]	(68,630,625)	(222,316,688)	(68,630,625)	(222,316,688)
		1,081,822,851	1,179,030,041	340,305,333	391,984,287
28.02	Raw Materials Purchase :				
	Value in [Taka]				
	Raw Cotton	1,058,201,816	868,789,207	336,202,700	347,772,512
		1,058,201,816	868,789,207	336,202,700	347,772,512
	Quantity in [MT]				
	Raw Cotton	4,309	4,108	1,250	1,473
		4,309	4,108	1,250	1,473
28.03	Packing Materials Consumption :				
	Opening Balance [Note-6.04]	1,225,322	499,902	1,042,956	2,419,663
	Purchase during the year [28.04]	10,898,605	10,021,198	3,476,200	2,292,193
	Available for use	12,123,927	10,521,100	4,519,156	4,711,856
	Closing Balance [Note-6.04]	(1,377,415)	(1,980,829)	(1,377,415)	(1,980,829)
		10,746,512	8,540,271	3,141,741	2,731,027
28.04	Packing Materials Purchase :				
	Value in Taka-				
	CONE	7,120,473	6,247,508	2,210,400	1,399,793
	Poly Bag	1,426,000	1,003,723	437,000	261,050
	WPP Bag	1,939,132	2,383,227	618,800	631,350
	Others	413,000	386,740	210,000	-
		10,898,605	10,021,198	3,476,200	2,292,193
	Quantity in Pcs & Kgs-				
	CONE (pcs.)	1,977,909	2,380,419	614,000	388,831
	Poly Bag(kg.)	6,200	6,664	1,900	1,135
	WPP Bag (Kg.)	74,582	121,663	23,800	24,283
28.05	Factory Overhead :				
	Wages & allowances	69,283,310	65,776,260	25,755,470	23,424,463
	Salary and allowances	17,313,609	15,307,854	6,110,973	5,886,790
	Repair & Maintenance	3,060,035	464,303	672,709	148,338
	Spare Parts & Others	60,561,707	74,291,508	14,707,839	14,423,616
	Fuel & Lubricants	2,650,606	6,709,308	740,429	2,170,195
	Chemical used	969,128	1,194,251	72,649	303,127
	Electricity	15,670,472	18,712,506	5,092,524	7,819,250
	Gas Bill	146,000,126	148,742,286	44,626,965	44,974,092
	Insurance & Others	3,379,000	71,950	79,000	71,950
	Printing & Stationary	412,072	416,048	178,398	44,462
	Electrical Maintenance-Accessories	-	90,800	-	-
	Conveyance Bill - Factory	114,170	14,025	92,330	4,310
	Fire Fighting Accessories	-	30,250	-	-
	Entertainment- Factory	272,415	187,034	77,114	103,572
	Gardening/Farming Expenses	346,351	356,410	115,020	84,130
	Medical & Welfare	54,034	92,415	23,318	23,048
	Food allowance- Factory	124,688	186,750	36,022	52,294
	Miscellaneous Expenses	89,730	4,490,000	53,228	2,765
	Carriage Inwards	188,830	156,600	43,830	53,100
	Cleaning & Sanitation Expenses	45,000	35,880	15,000	5,000
	Depreciation	31,014,250	33,153,790	10,336,473	11,056,132
		351,549,533	365,994,718	108,829,291	110,650,634

SL No.	Particulars	9 Months ended Amount In BDT		3rd Quarter (amount in BDT)				
		1st July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st January 2026 to 31 March 2026	1st January 2025 to 31 March 2025			
29.00	Administrative Expenses :							
	Salary and Allowances	9,886,878	12,025,882	3,164,602	4,131,292			
	Board meeting fees	45,000	25,000	15,000	10,000			
	Certificate Expenses	246,518	438,124	14,732	160,330			
	Festival Bonus - HO	489,125	680,146	489,125	680,146			
	Internet Bill	48,300	16,000	11,700	4,000			
	Fax and Mobile Exp	36,024	61,700	12,980	27,097			
	Postage and Courier	106,675	11,515	10,800	2,005			
	Entertainment & Ifter Bill	265,000	124,598	137,530	42,625			
	Local Conveyance	320,989	158,055	38,655	57,770			
	Stationery	83,240	173,633	30,300	108,010			
	Fuel, Oil and Lubricants	530,270	380,543	161,984	126,838			
	Fees, Forms and Renewals	2,199,540	3,844,246	1,003,334	1,740,551			
	Vehical Maintenance	285,325	275,850	99,402	-			
	Misc. Expenses	225,123	-	49,262	-			
	Audit Fees	261,084	402,500	130,542	-			
	Professional fees	157,763	826,850	64,520	241,500			
	Service Charge	405,825	52,200	159,574	10,200			
	Car Rent	533,220	479,620	145,800	143,080			
	Repair & Maintenance	825,615	788,767	119,402	394,380			
	Excise Duty	435,000	185,000	190,000	70,000			
	Depreciation	1,632,329	1,744,936	544,025	581,901			
	Business Promotion Expenses	-	6,088,779	-	1,520,485			
	GPS Tracking Service	-	2,400	-	2,400			
	AGM Expenses	231,000	231,000	231,000	231,000			
	Legal Expenses	212,354	700,420	66,733	420			
		19,462,197	29,717,764	6,891,002	10,286,030			
30.00	Selling and Distribution Expenses :							
	Advertisement	318,550	360,163	87,572	171,666			
	Sample Expenses	485,105	-	79,357	-			
	Delivery Expenses	351,677	71,253	32,592	940			
	Business Promotion Expenses	1,438,313	-	969,268	-			
	L/C Advising Charges	131,100	149,750	42,750	53,000			
	BTMA certificate	317,776	324,610	119,108	244,610			
	L/C Realisation Charges	3,585,072	4,190,113	1,774,164	1,446,159			
	Sales Commission	143,750	78,200	-	-			
		6,771,343	5,174,089	3,104,810	1,916,375			
31.00	Financial Expenses :							
	Financial expenses on bank & others (Note-31.01)	50,470,540	149,627,858	22,696,714	46,041,022			
		50,470,540	149,627,858	22,696,714	46,041,022			
31.01	Financial expenses on bank & others							
	Interest on Term Loan MBL (Payable)	-	45,564,289	-	17,986,141			
	Interest on Short Term Loan paid	21,254,198	-	11,672,904	-			
	Interest on Short Term Loan (Provision)	25,612,185	56,381,629	9,969,457	17,847,924			
	Bank Charges	371,751	669,800	154,247	402,296			
	FC Fluctuation Charges	3,232,406	47,012,141	900,105	9,804,661			
		50,470,540	149,627,858	22,696,714	46,041,022			
32.00	Non Operating Income :							
	This is arrived at as follows:							
	Interest on FDR	51,440,939	40,456,632	23,075,133	13,654,964			
	Unrealized loss on Share	(150)	(450)	(150)	-			
	Misc. Income	762,507	1,468,871	-	508,569			
	Gain/(Loss) on import payment	6,630,458	(3,371,835)	1,596,680	(3,371,835)			
	Transaction (Loss)/ Gain (notes-32.01 & 32.02)	(8,225,680)	1,083,260	(2,588,590)	(14,397,771)			
		50,608,074	39,636,478	22,083,072	(3,606,073)			
32.01	Transaction Foreign Exchange Gain/(Loss) upon realization :							
	Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	1st July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st January 2026 to 31 March 2026	1st January 2025 to 31 March 2025	
	Accounts Receivables	1,330,648,494	1,321,669,182	(8,979,312)	-	(3,832,961)	-	
	Accounts Receivables	12,015,496	12,259,443	-	243,947	-	(7,237,136)	
				(8,979,312)	243,947	(3,832,961)	(7,237,136)	
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 July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st October 2025 to 31 December 2025	1st October 2025 to 31 December 2025
	Accounts Receivables	\$ 411,384	50,188,788	50,450,941	(262,153)	1,617,498	1,044,188	(6,556,392)
	Cash & Cash Equivalents	\$ 286,969.80	35,010,316	33,994,530	1,015,786	(778,184)	200,184	(604,243)
	Cash & Cash Equivalents	€ 55.47	7,988	7,988	-	-	-	-
					753,632	839,314	1,244,371	(7,160,635)

Sl. No.	Particulars	9 Months ended Amount In BDT		3rd Quarter (amount in BDT)		
		1st July 2025 to 31 March 2026	1st July 2024 to 31 March 2025	1st January 2026 to 31 March 2026	1st January 2025 to 31 March 2025	
33.00	Current Tax :					
	Net Profit Before Tax	34,066,250	13,829,767	(1,526,550)	662,989	
	Accounting Depreciation	32,646,579	34,898,726	10,880,498	11,838,044	
	Unrealized Foreign Exchange (Gain) /Loss	(753,632)	(839,314)	(1,244,371)	(7,160,635)	
	Other Income	(50,608,074)	(43,008,763)	(22,083,072)	(234,238)	
	Tax Depreciation	(39,229,665)	(43,317,326)	(13,074,610)	(14,445,896)	
	Financial Expenses (Provision)	25,612,185	149,627,858	9,969,457	46,041,022	
	Taxable Business Income	1,733,642	111,190,949	(17,078,649)	36,701,286	
	A) Regular Tax :					
	Tax on taxable business income	1,733,642	12%	208,036.99	13,342,914	
	Tax on other income except Dividend	50,608,074	20%	10,121,614.78	7,927,296	
	Tax on dividend income		20%		4,416,614	
				10,329,652	21,270,209	
	i) Minimum tax u/s- 163(2) :					
	TDS on export	13,058,998	19,213,721	6,116,488	7,621,313	
	TDS on FDR Interest Income	11,587,482	10,209,446	5,914,321	3,154,617	
	AIT on Cars	75,000	182,500	-	182,500	
	TDS on Import	1,092,035	3,603	181,352	3,603	
		25,813,515	29,609,271	12,212,160	10,962,034	
	ii) Alternative Minimum tax on gross receipts u/s-163(5)					
	Gross receipts					
	Sales	1,262,654,383	1%	0.60%	7,575,926	6,437,890
	Non Operating Income	50,608,074	1%	1%	506,080.74	237,819
					8,082,007	6,675,709
	B) Minimum tax of Business income u/s-163(6) (Higher of a or b)					
	Tax on business income	13,058,998	19,213,721	6,116,488	7,621,313	
	Tax on other income	12,754,517	10,391,946	6,095,672	1,743,436	
		25,813,515	29,605,668	12,212,160	9,364,749	
	Current tax (Higher of A or B)					
		25,813,515	29,605,668	12,212,160	9,364,749	
34.00	Earnings Per Share :					
		0.07	0.05	(0.02)	(0.08)	
34.01	Basic Earnings per share :					
	Net Profit after tax on core Business	7,117,626	5,357,965	(1,526,550)	(7,606,522)	
	Weighted Average No. of Shares	100,833,333	100,833,333	100,833,333	100,833,333	
	Basic Earnings Per Share	0.07	0.05	(0.02)	(0.08)	
	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	7,117,626	5,357,965	(1,526,550)	(7,606,522)	
	Total existing number of shares	100,833,333	100,833,333	100,833,333	100,833,333	
	Diluted Earnings per share	0.07	0.05	(0.02)	(0.08)	
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, other than those in the normal course of business, available to the company as on 31 March, 2026					
	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	2,696,369	Disputed (Reference File has submitted to the High Court Division U/S 160 of ITO 1984
2016-2017	2,296,910	Demand after Appeal
2021-2022	14,507,343	
2022-2023	19,497,066	Tribunal Submitted
2023-2024	4,450,178	Tribunal Submitted
Total	43,447,866	

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 March 31, 2026	Total Advance as on June 30, 2025
	Baina				
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	March 31,2026	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. Rabiul Haque	Nominated Director	Board Meeting Fee	15,000	20,000
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	15,000	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	15,000	15,000
Aman Tex Ltd.	Common Director	Sales	1,210,022,832	2,166,969,326
		Receivables	4,719,440	109,002,590
Aman Packaging & Accessories Ltd	Common Director	Purchase	966,000	920,000
		Payable	2,368,935	1,402,935
Aman Packaging Ltd	Common Director	Purchase	1,835,132	1,920,620
		Payable	2,883,627	3,048,495
Anwara Mannan Textile Mills Ltd	Common Director	Loan	373,391,486	(65,886,642)
		Interest Receivable	-	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	-	-
		Interest Receivable	-	42,509,575
Aman Jute Fibrous Ltd	Common Director	Loan	-	-
		Interest Receivable	-	29,444,918
Aman Feed Ltd.	Common Director	Loan	-	-
		Interest Payable	-	2,165,750
Aman Cold Storage Ltd	Common Director	Loan	13,549,003	20,210,803
		Interest Receivable	-	10,400,915
Akin Carrier Ltd	Common Director	Loan	25,491,562	-
		Interest Payable	-	27,839,939
Aman Food Limited.	Common Director	Loan	-	30,959,207
		Interest Receivable	-	6,659,662
#REF!	Common Director	Loan	-	-
Aman Tex Ltd.	Common Director	Loan	-	-
		Interest Receivable	-	23,486,259
Islam Brothers & Co.	Common Director	Loan	291,769,158	110,560,254
		Interest Payable	-	7,517,604
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	33	198,107

37.00 Disclosure of Managerial Remuneration :

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

Particulars			March 31,2026	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	15,000	5,000
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	15,000	20,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md. Delower Hossain	Independent Director	Board Meeting Fees	15,000	15,000
Total			45,000	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	March 31,2026	June 30, 2025
Md. Aminul Islam	DGM-F&A	-	2,470,000
Bishwazit Chakraborty	Executive Director - Factory	4,721,250	6,295,000
Md. Ismail Hossain	DGM - Maintenance & Utility	2,407,500	3,210,000
K M Ziaul Monir	AGM-Marketing	1,432,500	1,910,000
Md. Ahsan Ullah	Manager- Finance & Accounts	915,750	1,221,000
	Total	9,477,000	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	March 31,2026	June 30, 2025
Directors	Board meeting Fee	45,000	40,000
Officers & Executives	Salary, Bonus & Other allowaces	27,689,612	37,880,660
	Total	27,734,612	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	March 31,2026	June 30, 2025
Licensed Capacity in Metric Ton	5,085	6,780
Installed Capacity in Metric Ton	5,085	6,780
Utilized Capacity in Metric Ton	4,050	5,114
Percentage of Capacity Utilized	79.65%	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	97	346	343
Less than Taka 10001/-	-	9	158	154
Total	12	106	504	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	-	1,058,201,816	1,058,201,816	1,081,822,851	94%
Spare Parts & Others	22,740,169	48,678,625	71,092,396	60,235,309	5%
Packing Materials	10,898,605	-	10,898,605	10,746,512	1%
Total	33,638,774	1,106,880,441	1,140,192,818	1,152,804,672	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 March 31, 2026 is as follows:

Particulars	In Foreign Currency \$	In BDT
Export	\$ 10,290,582	1,262,654,383

AMAN COTTON FIBROUS PLC
Schedule of Property, Plant & Equipments
For the 3rd Quarter ended 31 March 2026

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 31.03.2026
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 31.03.2026	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%	295,002,514	21,322,747	-	316,325,261
Plant & Machinery	1,353,036,524	-	-	1,353,036,524	15%	1,274,524,406	8,832,613	-	1,115,890,449
Electrical Installation	13,388,299	-	-	13,388,299	10%	10,409,466	223,413	-	1,283,357,019
Electrical Equipment	34,287,561	1,035,085	-	35,322,646	10%	9,727,900	1,919,606	-	10,632,878
Gas Line Installation	2,805,322	-	-	2,805,322	10%	2,428,109	28,291	-	11,647,506
Fire Equipment	2,286,100	-	-	2,286,100	15%	2,216,481	7,832	-	2,456,400
Vehicle	19,794,494	-	-	19,794,494	20%	19,081,832	106,899	-	2,224,313
Office Equipment	1,088,717	-	-	1,088,717	10%	948,770	10,496	-	19,188,731
Computer & IT Equipment	3,216,106	107,600	-	3,323,706	20%	2,351,998	145,756	-	959,266
Furniture & Fixture	4,365,921	-	-	4,365,921	10%	3,713,594	48,925	-	2,497,754
Balance as on 31.03.2026 (a)	3,065,218,449	1,142,685	-	3,066,361,134		1,620,405,068	32,646,579	-	1,653,051,646

(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 31.03.2026
	Balance as at 01.07.2025	Additions	Disposals/adjustments/transfer	Balance as at 31.03.2026	Rate	Balance as at 01.07.2025	Charged During the Year	Disposals/adjustments	
Land & Land Development	279,312,378	-	-	279,312,378	-	-	-	-	-
Balance as on 31.03.2026 (b)	279,312,378	-	-	279,312,378		-	-	-	279,312,378

C.Total (a+b)

Balance as on 31.03.2026 (a+b)	3,344,530,827	1,142,685	-	3,345,673,512	-	1,620,405,068	32,646,579	-	1,653,051,646	1,692,621,866
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Allocation of Depreciation	Ratio	31 March, 2026
Manufacturing	95%	31,014,250
Non Manufacturing	5%	1,632,329
		<u>32,646,579</u>