AMAN COTTON FIBROUS PLC.

Statement of Financial Position (Un-audited)

As at 30 September 2026

Particulars	*Notes*	*Amount in Taka*	
		30-Sep-26	*30-Jun-26*
ASSETS:			
Non-Current Assets :		**1,671,665,673**	**1,681,842,073**
Property, Plant and Equipments	**3.00**	1,671,665,673	1,681,842,073
Current Assets :		**3,944,155,980**	**3,757,312,495**
Investment in listed Securities	**4.00**	171,000	110,000
Inventories	**5.00**	1,199,841,560	1,105,459,209
Accounts and Other Receivables	**6.00**	675,107,546	573,433,098
Advances, Deposits & Pre-payments	**7.00**	1,159,041,238	590,387,185
Cash & Cash Equivalents	**8.00**	909,994,636	1,487,923,003
Total Assets		**5,615,821,653**	**5,439,154,568**
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :		**3,385,324,691**	**3,362,417,711**
Share Capital	**9.00**	1,008,333,330	1,008,333,330
Share Premium	**10.00**	575,347,984	575,347,984
Retained Earnings	**11.00**	1,527,876,297	1,505,024,217
Available for Sale Reserve	**12.00**	40,950	(13,950)
Revaluation Reserve	**13.00**	273,726,130	273,726,130
Non-Current Liabilities :		**409,480,047**	**447,642,517**
Long Term Borrowings	**14.00**	315,663,745	354,402,966
Deferred Tax Liability	**15.00**	93,816,302	93,239,551
Current Liabilities :		**1,821,016,914**	**1,629,094,340**
Short term Borrowings	**16.00**	1,207,245,557	1,328,771,377
Long Term Borrowings-Current Maturity	**17.00**	147,057,840	147,057,840
Accounts Payable	**18.00**	355,231,647	60,531,741
Inter Company Current Liability	**19.00**	-	-
Liabilities for Expenses & Others	**20.00**	81,970,402	71,173,992
Unclaimed Dividend Account	**21.00**	21,269,458	21,559,389
Provision for Income Tax	**22.00**	8,242,010	-
Total Liabilities & Shareholders' Equity		**5,615,821,653**	**5,439,154,568**
NAV per share with revaluation	**23.00**	**33.57**	**33.35**
NAV per share without revaluation	**23.00**	**30.86**	**30.63**

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: 10-Nov-2026

AMAN COTTON FIBROUS PLC.

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the 1st Quarter ended 30 September 2026

Particulars	*Notes*	*Amount in Taka*	
		30-Sep-26	*30-Sep-25*
Sales	**26.00**	**506,582,141**	**356,598,941**
Less: Cost of Sales	**27.00**	(481,764,520)	(339,413,071)
Gross Profit		**24,817,621**	**17,185,870**
Less: Operating Expenses:		**(10,065,836)**	**(6,603,769)**
Administrative Expenses	**28.00**	(7,381,484)	(5,287,358)
Selling and Distribution Expenses	**29.00**	(2,684,352)	(1,316,411)
Operating Profit		**14,751,785**	**10,582,101**
Less: Financial Expenses	**30.00**	(10,269,717)	(10,465,530)
Profit before Other Income		**4,482,068**	**116,572**
Add: Non Operating Income	**31.00**	27,182,673	19,337,841
Profit before Tax		**31,664,741**	**19,454,412**
Provision for Tax:		**(8,812,661)**	**(8,522,271)**
Current Tax	**32.00**	(8,242,010)	(7,343,513)
Deferred Tax	**15.00**	(570,651)	(1,178,758)
Net Profit after Tax		**22,852,080**	**10,932,141**
Other Comprehensive Income :		**54,900**	**(1,600)**
Unrealized gain/(loss) on securities available for sale	**4.01**	61,000	3,000
Related tax	**15.00**	(6,100)	(4,600)
Total Comprehensive Income		**22,906,980**	**10,930,541**
Basic Earnings Per Share	**33.01**	**0.23**	**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** **Director** **Managing Director** **Chairman**

(Signed as per annexed report on even date)

Place : Dhaka
Date: 10 Nov 2026

AMAN COTTON FIBROUS PLC.

Statement of Changes in Equity (Un-audited)

For the 1st Quarter ended 30 September 2026

Amount in Taka

Particulars	*Share Capital*	*Share Premium*	*Retained Earnings*	*Available For Sale Reserve*	*Revaluation Surplus*	*Total*
Balance as on July 01, 2026	1,008,333,330	575,347,984	1,505,024,218	(13,950)	273,726,130	3,362,417,712
Prior Year Adjustment			-			-
Profit for the year	-		22,852,080	-	-	22,852,080
Dividend Payable			-			
Deferred Tax Adjustment revalued assets					-	-
Unrealised gain/(loss)	-		-	54,900	-	54,900
Balance as on Sep 30, 2026	**1,008,333,330**	**575,347,984**	**1,527,876,298**	**40,950**	**273,726,130**	**3,385,324,691**

For the 1st Quarter ended 30 September 2025

Particulas	*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	1,533,684,424	(37,350)	273,726,130	3,391,054,517
Prior Year Adjustment			-			-
Profit for the year	-		10,932,141	-	-	10,932,141
Dividend Payable			-	-	-	-
Deferred Tax Adjustment revalued assets					-	-
Unrealised gain/(loss)	-		-	(1,600)	-	(1,600)
Balance as on Sep 30, 2025	**1,008,333,330**	**575,347,984**	**1,544,616,565**	**(38,950)**	**273,726,130**	**3,401,985,058**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Signed as per annexed report on even date.

Place: Dhaka
Date: 10 Nov 2026

AMAN COTTON FIBROUS PLC.

Statement of Cash Flows (Un-audited)

For the 1st Quarter ended 30 September 2026

Particulars	*Notes*	*Amount in Taka*	
		July to September 2026-2027	*July to September 2025-2026*
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		406,966,574	351,221,595
Cash Paid to Suppliers, Employees & Others		(443,998,370)	(446,426,641)
Cash Generated from Operations		**(37,031,796)**	
Tax paid		(9,990,923)	(11,344,995)
Net Cash Generated from Operating Activities		**(47,022,720)**	**(106,550,041)**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipments		-	(1,086,685)
Interest on FDR		25,117,839	15,379,746
Inter company Current Account		(385,198,797)	(456,516,495)
Net Cash Used in Investing Activities		**(360,080,959)**	**(442,223,434)**
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(38,739,221)	(36,808,450)
Increase/(Decrease) in Short Term Borrowing		(121,525,820)	68,876,865
Increase/(Decrease)in Dividend Payment		(289,931)	
Interest Expenses		(10,269,717)	(10,465,530)
Net Cash flow From/(Used) in Financing Activities		**(170,824,688)**	**21,602,886**
Net Increase/(Decrease) in cash and cash equivalents		**(577,928,367)**	**(527,170,589)**
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		1,487,923,003	1,362,204,642
Cash & Cash Equivalents at the ending of the year		**909,994,636**	**835,034,053**
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents			
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		**909,994,636**	**835,034,053**
Net operating cash flow per share (NOCFPS)		**(0.47)**	**(1.06)**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Signed as per annexed report on even date.

Date:10 Nov 2026
Place : Dhaka

AMAN COTTON FIBROUS PLC.
Notes to the Financial Statements
For the 1st Quarter ended 30 September 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 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 October 2026.

2.04 ***Reporting Period :***
The Financial Statements of the Company cover Period from 01 July , 2026 to 30 September 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 # 15.00

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 exits, 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.

Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax Bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the Year ended 30, 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 follwing section 232(3) of the Labor Act, 2006 and Rules 212-226 of the Labor Rules-2015 as the company is a 100% export oriented yarn manufacturer for securing benefits to the employees in accordance with the provision of International Accounting Standard (IAS) 19, " Employee Benefit". The company pays two festival bonuses to all employees in every year.

2.16 Borrowing Cost:

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

2.17 Earning Per Share:

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

Basic Earnings Per Share

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

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

Weighted average number of ordinary shares outstanding during the year:

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

Diluted earnings per share:

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

2.18 Information about business segments:

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

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

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

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

2.20 Responsibility for preparation and presentation of financial statements:

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

2.21 Components of the Financial Statements:

Following are the components of the financial statements

a) Statement of Financial Position as at September 30, 2026
b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended September 30, 2026
c) Statement of Changes in Equity for the Year ended September 30, 2026
d) Statement of Cash Flows for the Year ended September 30, 2026
e) Explanatory notes to the financial statements.

2.22 Comparative:

Carry Forward Balance

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

SL No.	Particulars		Amount in Taka	
			30-Sep-2026	30-Jun-2026
3.00	***Property, Plant and Equipments:***			
	Land & Land Development		478,046,073	478,046,073
	Building & Civil Construction		1,101,852,974	1,108,782,867
	Plant & Machinery		64,232,727	66,735,301
	Electrical Installation		2,613,926	2,680,950
	Electrical Equipment		22,459,389	23,035,271
	Gas Line Installation		331,005	339,492
	Fire Equipment		56,957	59,176
	Vehicle		541,623	570,130
	Office Equipment		122,804	125,953
	Computer & IT Equipment		835,778	879,766
	Furniture & Fixtures		572,417	587,094
	Total Balance		**1,671,665,673**	**1,681,842,073**
3.01	***Movement of Fixed Assets:***			
	Fixed Assets at cost :			
	Opening Balance		3,345,801,512	3,344,530,827
	Add: Addition during the year		-	1,270,685
	Closing Balance		3,345,801,512	3,345,801,512
	Less: Accumulated Deprecation		(1,674,135,839)	(1,620,405,068)
	Written Down Value (WDV)		**1,671,665,673**	**1,725,396,445**
	(Details please see Annexure-'A')			
4.00	***Investment in Listed Securities :***			
	This represents investment in listed shares			
	Market Value of Securities		171,000	110,000
			171,000	**110,000**

Detail descriptions of the securities are as under.

Name of the Securities	Quantity	Cost Value (Tk)	Market Value (Tk)	Unrealised Gain/(Loss)
CAPMIBBLMF	10,000	125,500	171,000	45,500
CAPMIBBLMF (2024-2025)	10,000	125,500	110,000	(15,500)

4.01	**Unrealized Gain / (Loss) during the year:**		
	Unrealized Gain / (Loss) as per Current Year Portfolio Statement	45,500	(15,500)
	Unrealized Gain / (Loss) as per Last Year Portfolio Statement	(15,500)	(41,500)
	Unrealized Gain / (Loss) during the year	**61,000**	**26,000**

5.00	***Inventories :***			
	Finished Goods	**5.01**	964,760,366	896,843,000
	Working-in-process	**5.02**	17,452,594	14,737,261
	Raw Materials	**5.03**	148,792,165	142,023,934
	Packing Materials	**5.04**	2,629,599	607,904
	Other Materials	**5.05**	66,206,835	51,247,111
	Total Balance		**1,199,841,560**	**1,105,459,209**
5.01	**Finished Goods :**			
	Value inTaka-			
	Carded		254,229,061	209,423,287
	Combed		710,531,305	687,419,713
			964,760,366	**896,843,000**
	Quantity in MT-			
	Carded		721	590
	Combed		1,956	1,882
			2,677	**2,472**
5.02	**Working-in-process**			
	Value inTaka-			
	Carded		9,454,724	8,163,537
	Combed		7,997,870	6,573,724
			17,452,594	**14,737,261**
	Quantity in MT-			
	Carded		27	23
	Combed		22	18
			49	**41**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
5.03	**Raw Materials :**		
	Value inTaka-		
	Raw Cotton	148,792,165	142,023,934
		148,792,165	**142,023,934**
	Quantity in MT-		
	Raw Cotton	614	609
		614	**609**
5.04	**Packing Materials :**		
	Value inTaka-		
	CONE	278,277	192,774
	Poly Bag	1,382,614	270,695
	WPP Bag	968,708	144,434
		2,629,599	**607,904**
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	77,299	53,548
	Poly Bag(kg.)	6,011	1,177
	WPP Bag (Kg.)	37,258	5,555
5.05	**Other Materials**		
	Value inTaka-		
	Spare Parts	66,206,835	51,247,111
		66,206,835	**51,247,111**
6.00	***Accounts and Other Receivables:***		
	Accounts Receivables **(Notes-6.01)**	675,107,546	573,433,098
	Other Receivables **(Notes-6.02)**	-	-
	Total Balance	**675,107,546**	**573,433,098**
6.01	***Accounts Receivable :***		
	Opening Balance	573,433,098	105,475,499
	Add: Sales during the year	506,582,141	1,922,217,656
	Available for collection	**1,080,015,239**	**2,027,693,155**
	Less: Realized/adjustment during the year	(404,546,457)	(1,452,230,212)
		675,468,782	**575,462,943**
	Add: Translated Foreign Exchange Gain/(Loss) **(Note-31.02)**	(361,237)	(2,029,845)
		675,107,546	**573,433,098**

(There is only related party transaction with Aman Tex Ltd. Details of Related party transactions have been shown in note - 35)

6.02	***Other Receivables :***		
	Opening Balance	-	203,920,321
	Add: During the year	-	-
	Less: Received during the year	-	(203,920,321)
	Interest Receivable from Sister Concern	-	-
6.03	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Maturity less than 6 months	675,107,546	1,041,390,698
	Maturity more than 6 months	-	-
		675,107,546	**1,041,390,698**
	Debts considered Good & Secured	675,107,546	1,041,390,698
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	-	-
	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.		
7.00	***Advances, Deposits & Pre-Payments :***		
	Advances **(Note 7.01)**	630,981,084	447,525,828
	Loans & Advances (Inter-Company) **(Note 7.02)**	504,133,343	118,934,546
	Security Deposits **(Note 7.03)**	21,449,551	21,449,551
	Pre-Payments **(Note 7.04)**	2,477,260	2,477,260
	Total Balance	**1,159,041,238**	**590,387,185**
7.01	**Advances**		
	Advance against Income tax **(Note: 7.01.1)**	27,075,259	17,078,236
	Advance against Purchases	323,856,235	144,753,989
	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	143,597,437	149,861,532
	Advance to Employee	850,812	322,870
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	748,591	656,452
	Total Balance	**630,981,084**	**447,525,828**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
7.01.1	**Advance income tax:**		
	Opening balance	17,078,236	36,230,425
	Add: Addition during the year:		
	TDS on export proceeds realisation	4,034,003	14,434,957
	TDS on FDR Interest Income	5,760,967	13,912,791
	AIT on Vehicles	97,500	265,000
	TDS on Spare Parts Import	104,553	1,217,576
	TDS IBBL MSND A/C-5114		1,947
	Less: Adjustment during the year	-	(48,984,461)
	Closing Balance	**27,075,259**	**17,078,236**
7.02	**Loan & Advances (Inter company)**		
	Islam Brothers & Co.	456,403,068	85,911,943
	Anwara Mannan Textile Mills Ltd	47,730,276	33,022,603
	Total Balance	**504,133,343**	**118,934,546**
	(During the year, the Company carried out a number of transaction with related parties in the normal course of business. The names of these related parties and nature of these transaction have been set out below in accordance with the provisions of IAS 24 : Related party disclosure.)		
	Aman Cement Mills Unit 2 Ltd		
	Opening Balance	-	34,874,176
	Add: Received during the year	-	437,926,958
		-	**472,801,134**
	Less: Adjusted during the Year	-	(472,801,134)
	Closing Balance	-	-
	Aman Cold Storage Ltd		
	Opening Balance	-	20,210,803
	Add: Received during the year	-	-
		-	**20,210,803**
	Less: Adjusted during the Year	-	(20,210,803)
	Closing Balance	-	-
	Aman Food Ltd.		
	Opening Balance	-	30,959,207
	Add: Received during the year	-	-
		-	**30,959,207**
	Carry Forward Balance	-	(30,959,207)
	Closing Balance	-	-
	Islam Brothers & Co.		
	Opening Balance	85,911,943	110,560,254
	Add: Received during the year	479,469,924	1,004,202,352
		565,381,867	**1,114,762,605**
	Less: Adjusted during the Year	(108,978,799)	(1,028,850,663)
	Closing Balance	**456,403,068**	**85,911,943**
	Anwara Mannan Textile Mills Ltd.		
	Opening Balance	33,022,603	-
	Add: Received during the year	441,731,867	476,822,615
		474,754,470	**476,822,615**
	Less: Adjusted during the Year	(427,024,194)	(443,800,012)
	Closing Balance	**47,730,276**	**33,022,603**
7.03	**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
	Total Balance	**21,449,551**	**21,449,551**
7.04	**Pre-payments**		
	Insurance	2,477,260	2,477,260
		2,477,260	**2,477,260**
7.A	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Maturity less than 6 months	630,981,084	428,373,639
	Maturity more than 6 months	23,926,811	23,926,811
		654,907,895	**452,300,450**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
	Advance, deposits & prepayments considered good & secured	1,159,041,238	528,439,279
	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	-	-
		1,159,041,238	**528,439,279**

7.01.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

8.00 *Cash and Cash Equivalents :*

This is made-up as follows:

Cash in Hand		366,756	206,832
Cash at Banks	8.01	77,920,700	665,036,648
FDR	8.02	831,707,180	822,679,523
Total Balance		**909,994,636**	**1,487,923,003**

8.01 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	28,805	28,805
Agrani Bank PLC	Amin Court	20018864125	BDT	-	-
Agrani Bank PLC	Paltan	200023881434	USD	-	-
Agrani Bank PLC	Paitan	200025179724	USD		
Agrani Bank PLC	Paltan	200023800180	BDT	302,495	28,034
Agrani Bank PLC	Amin Court	200024744544	USD	-	-
Agrani Bank PLC	Ramna	200025019586	CD	1,482	25,001,482
Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	428,355	65,958,983
Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	48,303,856	545,602,713
Bank Al- Falah PLC	Motijheel	57012500056625	BDT	26,149	26,149
Bank Asia PLC	Uttara	50101000167	BDT	1,395	1,395
City Bank PLC	Principal	2921399871001	BDT	2,456,242	2,456,242
Commercial Bank of Ceylon	Uttara	1806011188	BDT	6,811	6,811
Standard Islami Bank	Motijeel	233011854	BDT	51,464	51,464
EXIM Bank PLC	Mawna	11100005232/0948	BDT	-	-
EXIM Bank PLC	Rajuk	1311100014172	BDT	19,759	19,759
EXIM Bank PLC		0185000030451	USD	1,751,800	1,751,800
First Security Islami Bank PLC	Dilkusha	10111100029143	BDT	2,060	2,060
Isalmi Bank Bangladesh PLC	Ramna	20501570100217900	BDT	653,728	187,781
Isalmi Bank Bangladesh PLC	Ramna	20501570900005114	BDT	560,086	560,086
Isalmi Bank Bangladesh PLC	Palton	20502060100143306	BDT	-	-
Isalmi Bank Bangladesh PLC	Uttara	20502070100324409	BDT	18,942	18,942
Isalmi Bank Bangladesh PLC	Mawna	20502960100017012	BDT	8,211	87,626
Isalmi Bank Bangladesh PLC	Ramna	20501572600010008	BDT	2,990	2,990
Isalmi Bank Bangladesh PLC	Ramna	20501572500010007	BDT	403,613	327,378
Meghna Bank PLC	Uttara	111211100000001	BDT	10,105	10,105
ONE Bank PLC	Motijheel	0200200180003	BDT	166,930	166,930
Prime Bank PLC	Uttara	12511060018178	BDT	326,414	616,345
Pubali Bank PLC	Principal	355590143153	BDT	56,045	56,045
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	302,175	302,175
City Bank PLC	Principal	5121399871002	EURO	7,988	7,988
Isalmi Bank Bangladesh PLC	Ramna	20501572800000211	USD	21,877,426	21,611,357
Isalmi Bank Bangladesh PLC	Ramna	20501572100010003	USD	84,313	84,141
Total Balance				**77,920,700**	**665,036,648**

8.02 Fixed Deposit:

Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 (Note: 8.02.1)	150,367,410	150,367,411
Al Arafah Islami Bank PLC MTDR A/C: 0171320048132 (Note: 8.02.2)	50,249,586	50,000,000
Al Arafah Islami Bank PLC MTDR A/C: 0171320048143 (Note: 8.02.3)	150,748,766	150,000,000
First security Islami bank FDR A/C: 010124300113217 (Note: 8.02.4)	252,847,473	248,620,917
First security Islami bank FDR A/C: 010124300113218 (Note: 8.02.5)	139,037,973	136,713,838
First security Islami bank FDR A/C: 010124300113233 (Note: 8.02.6)	88,455,973	86,977,358
Total Balance	**831,707,180**	**822,679,523**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
8.02.1	***Al Arafah MTDR A/C: 0171310102322***		
	Opening Balance	150,367,411	158,396,484
	Add: Interest received	4,160,338	15,266,992
	Available for collection	**154,527,749**	**173,663,476**
	Less: TDS	(758,586)	(3,053,399)
	Less: Excise duty	-	(50,000)
	Less: Interest Transferred to CD A/C	(3,401,753)	(20,192,666)
	Closing Balance	**150,367,410**	**150,367,411**
8.02.2	***Al Arafah MTDR A/C: 0171320048132***		
	Opening Balance	50,000,000	50,000,000
	Add: Interest received	2,745,430	2,520,550
	Available for collection	**52,745,430**	**52,520,550**
	Less: TDS	(748,754)	(504,110)
	Less: Excise duty	(20,000)	(50,000)
	Less: Interest Transferred to CD A/C	(1,727,091)	(1,966,440)
	Closing Balance	**50,249,586**	**50,000,000**
8.02.3	***Al Arafah MTDR A/C: 0171320048143***		
	Opening Balance	150,000,000	150,000,000
	Add:	-	-
	Add: Interest received	8,236,439	7,561,646
	Available for collection	**158,236,439**	**157,561,646**
	Less: TDS	(2,246,302)	(1,512,329)
	Less: Excise duty	(50,000)	(50,000)
	Less: Interest Transferred to CD A/C	(5,191,371)	(5,999,317)
	Closing Balance	**150,748,766**	**150,000,000**
8.02.4	***First Security Islami Bank FDR A/C: 010124300113217***		
	Opening Balance	248,620,917	232,412,406
	Add: Interest received	5,283,194	20,863,364
	Available for collection	**253,904,112**	**253,275,769**
	Less: TDS	(1,056,639)	(4,654,852)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**252,847,473**	**248,620,917**
8.02.5	***First Security Islami Bank FDR A/C: 010124300113218***		
	Opening Balance	136,713,838	127,800,960
	Add: Interest received	2,905,169	11,472,528
	Available for collection	**139,619,007**	**139,273,488**
	Less: TDS	(581,034)	(2,559,651)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**139,037,973**	**136,713,838**
8.02.6	***First Security Islami bank FDR A/C: 010124300113233***		
	Opening Balance	86,977,358	81,306,984
	Add: Interest received	1,848,269	7,298,824
	Available for collection	**88,825,627**	**88,605,808**
	Less: TDS	(369,654)	(1,628,450)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**88,455,973**	**86,977,358**
9.00	***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**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026

9.01 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	
	September 30, 2026	June 30, 2026		September 30, 2026	June 30, 2026
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
Aman Seed Storage Ltd.	3,200,000	3,200,000	3.17%	32,000,000	32,000,000
General Shareholders	50,833,333	50,833,333	50.41%	508,333,330	508,333,330
	100,833,333	**100,833,333**	**100%**	**1,008,333,330**	**1,008,333,330**

9.02 Classification of shares by holdining :

Slabs by Number of Shares	Number of Shareholders	No.of Shares	
	September 30, 2026	September 30, 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 to1,000,000	16	4,070,641	4.04%
Above 1,000,000	8	80,000,000	79.34%
	6335	**100,833,333**	**100%**

10.00 *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)
Closing Balance	**575,347,984**	**575,347,984**

11.00 *Retained Earnings :*

Opening Balance	1,505,024,217	1,533,684,423
Less: Prior Year Adjustment	-	(15,638,630)
Add: Net profit after Tax during the year	22,852,080	37,811,757
Less: Dividend Payable	-	(50,833,333)
Closing Balance	**1,527,876,297**	**1,505,024,217**

12.00 Available for sale reserve :

Opening balance	**(15,500)**	**(41,500)**
Add: Addition during the year	61,000	26,000
	45,500	**(15,500)**
Adjustment for deferred tax on fair value of share	(4,550)	1,550
Closing Balance	**40,950**	**(13,950)**

13.00 *Revaluation Reserve :*

Revaluation surplus made on Land and Land Development in the year 2013 by the approved enlisted valuer S.H.Khan & Co. Chartered Accountants. Details are shown as follows :

Fair Value/Market Value	464,338,000	464,338,000
Book Value	185,025,622	185,025,622
Revaluation Reserve	**279,312,378**	**279,312,378**
Adjustment for deferred tax on revalued assets	(5,586,248)	(5,586,248)
Closing Balance	**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)*

14.00 Long Term Borrowings - Net of Current Maturity :

This represents amount payable to Meghna Bank PLC. and Standard Bank PLC.

Megna Bank PLC. (Note 14.01)	286,863,407	325,602,628
Standard Bank PLC. (Note 14.02)	28,800,338	28,800,338
Total Balance	**315,663,745**	**354,402,966**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
14.01	**Meghna Bank PLC.**		
	This is made up as follows:		
	Opening Balance	472,660,468	624,042,062
	Add: Addition During the Year/Prior Year adjustment	-	-
	Add: Interest Charged during the year	49,779	21,316
		472,710,247	624,063,378
	Less: Payment made during the year/Prior Year Adjustment	(38,789,000)	(151,402,910)
	Closing Balance at 30 June 2026	433,921,247	472,660,468
	Less: Current maturity transferred to current Liability	(147,057,840)	(147,057,840)
	Balance after current maturity	286,863,407	325,602,628
14.02	**Standard Bank PLC.**		
	This is made up as follows:		
	Opening Balance	28,800,338	-
	Add: Addition During the Year/Prior Year adjustment		28,800,338
	Add: Loan deal structuring Fees	-	-
	Add: Interest Charged during the year	-	-
		28,800,338	28,800,338
	Less: Payment made during the year/Prior Year Adjustment	-	-
	Closing Balance at 30 June 2026	28,800,338	28,800,338
	Less: Current maturity transferred to current Liability	-	-
	Balance after current maturity	28,800,338	28,800,338

14.03

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%	-

15.00 *Deferred Tax :*

Particulars	Carrying amount	Tax base	June 30, 2026	Taxable/ deductible temporary difference June 30, 2025
Property, plant & equipments except land at cost	1,193,619,600	457,542,875	736,076,725	734,487,874
Accounts receivables	602,254,081	602,615,317	(361,237)	(2,029,845)
Cash & cash Equivalents	72,319,104	72,476,386	(157,282)	(388,617)
Investment in listed securities	171,000	125,500	45,500	(15,500)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	**2,332,701,785**	**1,317,785,701**	**1,014,916,085**	**1,011,366,290**
Tax on business income			12%	12%
Regular tax			20%	20%
Tax on capital gain of share			10%	10%
Tax on capital gain on land			2%	2%
Closing deferred tax liabilities/(assets)-at cost			88,225,504	87,654,853
Closing deferred tax liabilities/(assets)-at fair value of securities			4,550	(1,550)
Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	5,586,248
Total closing deferred tax liabilities/(assets)			**93,816,302**	**93,239,551**
Opening deferred tax liabilities/(assets)-at cost			87,654,853	86,890,070
Opening deferred tax liabilities/(assets)-at fair value of securities			(1,550)	(4,150)
Opening deferred tax liabilities/(assets)-at revaluation			5,586,248	5,586,248
Total opening deferred tax liabilities/(assets)			**93,239,551**	**92,472,168**
Deferred tax expense/(income)-at cost			570,651	764,783
Deferred tax expense/(income)-at fair value			6,100	2,600
Deferred tax expense/(income)-at revaluation			-	-
Total deferred tax expense/(income)			**576,751**	**767,383**

16.00 *Short Term Borrowings :*

The following represents loan sanctioned by the Islami Bank Bangladesh PLC, Ramna Branch, Dhaka, Al Arafa Islami Bank PLC. to provide working capital of the company which is fully secured by hypothecation of inventory.

Short Term Loan from Various banks represents LTR, EDF , MDB, Bill Purchase etc.

Islami Bank Bangladesh PLC.	766,137,149	1,090,531,284
Al Arafah Islami Bank PLC.	441,146,617	238,278,449
Standard Bank PLC.	-	-
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850	(38,209)	(38,356)
Total Balance	**1,207,245,557**	**1,328,771,377**

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026

16.01 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/ MPI/MDB/MFCI	1,100,000,000	Below one year	13%	13%

17.00	***Long Term Borrowings - Current Maturity***	**147,057,840**	**147,057,840**

18.00 *Accounts Payable :*

Opening Balance	60,531,741	8,723,522
Add: Purchased during the year	459,579,963	1,357,943,611
Available for payment	**520,111,704**	**1,366,667,132**
Less: Payment & Adjustment made during the year	(164,880,057)	(1,306,135,391)
Balance as on June 30,2026	**355,231,647**	**60,531,741**

(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 - 35.)

19.00 *Inter Company Current Liability*

Anwara Mannan Textile Mills Ltd	-	-
	-	-

(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
Add: Received during the year	-	-
	-	**65,886,642**
Less: Adjusted during the Year	-	(65,886,642)
Closing Balance	-	-

20.00 *Liabilities for Expenses & Others :*

Gas Bill	50,806,176	48,990,272
Provision for Salary, Allowance & Festival Bonus	10,034,815	9,812,890
TDS & VAT Payable	798,730	1,156,962
Audit & Professional fees Payable	499,500	499,500
Electricity	8,725,969	1,604,205
IPO Fund (Refundable)	1,258,444	1,258,444
Credit For Expenses	8,665	3,809
Transport expense	9,362,454	7,039,405
Liabilities for C & F costs	-	263,593
Media	-	75,810
Others	329,804	84,215
Insurance & others	145,845	384,887
Closing Balance	**81,970,402**	**71,173,992**

21.00 *Unclaimed Dividend Account*

Opening Balance	21,559,389	21,274,295
Add: Cash dividend declared during the period	-	50,833,333
Less: TDS on Dividend	-	(6,567,519)
Less: Transfer Capital Market Stabililation fund	(289,931)	-
Less: Paid during the period		(43,980,719)
Closing Balance	**21,269,458**	**21,559,389**

22.00 *Provision for tax :*

Opening Balance	-	19,217,141
Add :Provision for the year	8,242,010	21,266,632
Add: Under Provision Previous Year	-	15,557,201
Total Liability	**8,242,010**	**56,040,973**
Less: Adjustment during the Period	-	(43,286,936)
Less: Adjustment During the Year	-	(12,754,037)
Total Tax Liability	**8,242,010**	-

SL No.	Particulars	Amount in Taka	
		30-Sep-2026	30-Jun-2026
23.00	***Net Asset Value (NAV) :***		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,385,324,691	3,362,417,711
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	***33.57***	***33.35***
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,111,598,561	3,088,691,581
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	**30.86**	**30.63**
	Par Value of Share	**10.00**	**10.00**
24.00	***Net Operating Cash Flow Per Share (NOCFPS):***		
	Net Cash Generated from Operating Activities	(47,022,720)	(116,099,368)
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	**(0.47)**	**(1.15)**

25.00 ***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	22,852,080	37,811,757
Accounts & other receivable	(102,192,967)	(266,455,740)
Depreciation	10,176,400	43,554,371
Inventories	(94,382,350)	25,149,836
Advance deposit prepayments	(173,458,232)	(35,142,413)
Accounts payable	294,699,906	51,808,220
Liabilities for exp and others	10,796,410	12,625,631
Deferred tax	515,751	741,383
Other Comprehensive Income	54,900	23,400
Provision for Tax	8,242,010	21,266,632
Finance cost	10,269,717	91,945,780
Interest on FDR	(25,117,839)	(64,957,904)
Translation Gain/ (Loss) on Accounts Receivable	361,237	2,029,845
Translation gain on cash	157,282	388,617
Income Tax Paid	(9,997,023)	(36,888,784)
	(47,022,720)	**(116,099,368)**

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2026-2027	July to September 2025-2026
26.00	***Sales :***		
	Carded-Yarn	227,961,963	160,469,523
	Combed -Yarn	278,620,178	196,129,418
		506,582,141	**356,598,941**
	Quanty in MT-		
	Carded-Yarn	622	459
	Combed -Yarn	723	502
		1,345	**961**
27.00	***Cost of Sales :***		
	Raw materials consumption [Note-27.01]	415,028,749	414,452,643
	Packing materials consumption [Note- 27.03]	4,249,853	4,288,743
	Factory Overhead [Note-27.05]	133,498,469	116,904,518
	Prime Cost	**552,777,072**	**535,645,905**
	Opening WIP [Note-5.02]	14,737,261	32,849,768
	Closing WIP [Note-5.02]	(17,452,594)	(31,557,443)
	Cost of proudction	**550,061,738**	**536,938,230**
	Opening finished goods [Note-5.01]	896,843,000	941,192,050
	Closing Finished goods [Note 5.01]	(964,760,366)	(1,138,470,975)
	Free Sample Distribution	(379,852)	(246,235)
	Cost of Sales	**481,764,520**	**339,413,071**
27.01	***Raw Materials Consumption :***		
	Opening Balance [Note-5.03]	142,023,934	92,251,660
	Purchase during the year [Note-27.02]	421,796,981	367,901,135
	Available for use	**563,820,915**	**460,152,795**
	Closing Balance [Note-5.03]	(148,792,165)	(45,700,152)
		415,028,749	**414,452,643**
27.02	***Raw Materials Purchase :***		
	Value in [Taka]		
	Raw Cotton	421,796,981	367,901,135
		421,796,981	**367,901,135**
	Quantity in [MT]		
	Raw Cotton	1,719	1,554
		1,719	**1,554**
27.03	***Packing Materials Consumption :***		
	Opening Balance [Note-5.04]	607,904	1,225,322
	Purchase during the year [27.04]	6,271,549	4,794,187
	Available for use	**6,879,452**	**6,019,509**
	Closing Balance [Note-5.04]	(2,629,599)	(1,730,766)
		4,249,853	**4,288,743**
27.04	***Packing Materials Purchase :***		
	Value inTaka-		
	CONE	2,765,631	9,219,148
	Poly Bag	1,630,799	1,834,140
	WPP Bag	1,630,799	2,835,620
	Others	244,320	395,000
		6,271,549	**14,283,908**
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	768,231	2,560,874
	Poly Bag(kg.)	7,090	7,975
	WPP Bag (Kg.)	62,723	109,062

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2026-2027	July to September 2025-2026
27.05	***Factory Overhead :***		
	Wages & allowances	21,411,629	22,015,926
	Salary and allowances	5,734,333	5,831,311
	Repair & Maintenance	867,357	661,376
	Spare Parts & Others	16,551,709	16,865,300
	Fuel & Lubricants	3,051,633	1,546,428
	Chemical used	617,842	680,848
	Electricity	21,215,473	6,089,554
	Gas Bill	53,597,508	52,321,910
	Printing & Stationary	288,033	174,392
	Conveyance Bill - Factory	9,450	18,000
	Entertainment- Factory	109,854	104,621
	Gardening/Farming Expenses	120,764	113,410
	Medical & Welfare	17,758	18,966
	Food allowance- Factory	175,272	44,532
	Miscellaneous Expenses	11,174	19,087
	Carriage Inwards	36,100	48,500
	Cleaning & Sanitation Expenses	15,000	15,000
	Depreciation	9,667,580	10,335,357
		133,498,469	**116,904,518**
28.00	***Administrative Expenses :***		
	Salary and Allowances	3,520,940	3,436,069
	Certificate Expenses	219,205	192,476
	Internet Bill	12,000	12,300
	Fax and Mobile Exp	96,584	9,843
	Postage and Courier	85,654	2,190
	Entertainment & Ifter Bill	52,896	70,580
	Local Conveyance	64,802	65,559
	Stationery	82,190	1,450
	Fuel, Oil and Lubricants	205,336	154,870
	Fees, Forms and Renewals	1,538,840	289,992
	Vehical Maintenance	85,654	35,621
	Misc. Expenses	125,641	22,151
	Audit Fees	130,542	-
	Professional fees	-	93,243
	Repair & Maintenance	354,215	240,820
	Service Charge	85,624	14,000
	Excise Duty	70,000	-
	Depreciation	508,820	543,966
	Legal Expenses	142,541	102,228
		7,381,484	**5,287,358**
29.00	***Selling and Distribution Expenses :***		
	Sample Expenses	379,852	246,235
	Delivery Expenses	163,984	48,395
	Business Promotion Expenses	725,978	-
	L/C Advising Charges	36,250	32,850
	BTMA certificate	205,612	42,775
	L/C Realisation Charges	956,561	877,157
	Sales Commission	216,115	69,000
		2,684,352	**1,316,411**
30.00	***Financial Expenses :***		
	Financial expenses on bank & others (Note-31.01)	10,269,717	10,465,530
		10,269,717	**10,465,530**
30.01	***Financial expenses on bank & others***		
	Interest on Short Term Loan paid	1,178,539	3,377,792
	Interest on Short Term Loan (Provision)	6,186,769	5,736,568
	Bank Charges	195,106	101,572
	FC Fluctuation Charges	2,709,303	1,249,599
		10,269,717	**10,465,530**

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2026-2027	July to September 2025-2026

31.00 ***Non Operating Income :***

This is arrived at as follows:

Interest on FDR	25,178,839	15,382,745
Unrealized loss on Share	(147)	-
Misc. Income	-	334,707
Gain/(Loss) on import payment	2,796,552	2,218,455
Transaction (Loss)/ Gain (notes-31.01 & 31.02)	(792,571)	1,401,933
	27,182,673	**19,337,841**

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

Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	Sep-26	Sep-25
Accounts Receivables	404,643,132	404,917,185	(274,053)	-
Accounts Receivables	348,243,478	350,447,097	-	(2,203,619)
			(274,053)	**(2,203,619)**

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

Particulars	Monetary Assets in USD as per Bank Statement	BDT as on Sep 30, 2026 @ 122.25	BDT as per Books of Accounts	Gain/Loss In Taka Sep 2026	Gain/Loss In Taka Sep 2025
Accounts Receivables	$ 4,926,414	602,254,081	602,615,317	(361,237)	3,178,997
Cash & Cash Equivalents	$ 591,572	72,319,104	72,476,386	(157,282)	426,555
Cash & Cash Equivalents	€ 55.47	7,988	7,988	-	-
				(518,519)	**3,605,552**

32.00 ***Current Tax :***

Net Profit Before Tax	31,664,741	19,454,412
Accounting Depreciation	10,176,400	10,879,323
Unrealized Foreign Exchange (Gain) /Loss	518,519	(3,605,552)
Other Income	(27,182,673)	(19,337,841)
Tax Depreciation	(11,765,251)	(13,072,950)
Financial Expenses (Provision)	-	5,736,568
Taxable Business Income	**3,411,735**	**53,960**

A) Regular Tax :

Tax on taxable business income		3,411,735	12%	409,408.25	6,475
Tax on other income		27,701,192	20%	5,540,238.37	3,867,568
				5,949,647	**3,874,043**

Advance Tax u/s :

TDS on export	4,034,003	3,475,945
TDS on FDR Interest Income	5,760,967	3,076,549
AIT on Vahicles	97,500	37,500
TDS on Import	104,553	
TDS IBBL MSND A/C-5114	-	
	9,997,023	**6,589,994**

C) Turnover tax on gross receipts u/s-163(5)

Gross receipts

		Rate	Weight		
Sales	506,582,141	1%	0.53%	2,701,771	2,139,594
Non Operating Income				-	193,378
				2,701,771	**2,332,972**

D) Tax Liability:

i) Turnover Tax	2,701,771	3,475,945
ii) Tax on other income	5,540,238	3,867,568
	8,242,010	**7,343,513**

33.00 ***Earnings Per Share :***

0.23	**0.11**

SL No.	Particulars	3 Months Amount In BDT	
		July to September 2026-2027	July to September 2025-2026

33.01 ***Basic Earnings per share :***

Net Profit after tax on core Business	22,852,080	10,932,141
Weighted Average No. of Shares	100,833,333	100,833,333
Basic Earnings Per Share	**0.23**	**0.11**
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 Decrease in Financial Expense

33.02 ***Diluted Earnings per share :***

Profit after tax	22,852,080	10,932,141
Total existing number of shares	100,833,333	100,833,333
Diluted Earnings per share	**0.23**	**0.11**

34.00 ***Contingent liabilities & Capital Commitments :***

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

b) The Income Tax related to the Assessment year 2012-2013, 2021-2022,2022-2023, against the DCT Assesment 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
2021-2022	14,507,343	Appeal Submitted
2022-2023	19,496,066	2nd Appeal & Tribunal Submitted
Total	**36,699,778**	

c) 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 Baina	Deed no.	DCM	Total Advance as on June 30, 2026	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**

35.00 Related Party Disclosure :

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

Name of the Party	Relationship with the Company	Nature of transaction	Sep 30,2026	June 30,2026
			Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fee	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fee	-	20,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	-
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	-	20,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	-	20,000
Aman Tex Ltd.	Common Director	Accounts Receivables	479,072,208	480,110,294
Aman Packaging & Accessories Ltd	Common Director	Accounts payable	1,859,935	2,144,935
Aman Packaging Ltd	Common Director	Accounts payable	3,520,206	2,533,206
Anwara Mannan Textile Mills Ltd	Common Director	Loan	47,730,276	33,022,603
		Interest Receivable	-	-
Aman Cement Mills unit-2 Ltd	Common Director	Loan	-	-
		Interest Receivable	-	-
Aman Jute Fibrous Ltd	Common Director	Loan	-	-
		Interest Receivable	-	-
Aman Feed Ltd.	Common Director	Loan	-	-
		Interest Payable	-	-
Aman Cold Storage Ltd	Common Director	Loan	-	-
		Interest Receivable	-	-
Akin Carrier Ltd	Common Director	Loan	-	-
		Interest Payable	-	-
Aman Food Limited.	Common Director	Loan	-	-
		Interest Receivable	-	-
Aman Tex Ltd.	Common Director	Loan	-	-
		Interest Receivable	-	-
Islam Brothers & Co.	Common Director	Loan	456,403,068	85,911,943
		Interest Payable	-	-
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	-	-

36.00 Disclosure of Managerial Remuneration :

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

Particulars			Sep 30,2026	June 30,2026
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	-	20,000
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	-	20,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	-
Md. Delower Hossain	Independent Director	Board Meeting Fees	-	20,000
Total			**-**	**60,000**

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

Name	Designation	Sep 30, 2026	June 30,2026
Bishwazit Chakraborty	Executive Director - Factory	1,573,750	6,295,000
Md. Ismail Hossain	DGM - Maintenance & Utility	802,500	3,210,000
K M Ziaul Monir	AGM-Marketing	477,500	1,910,000
Md. Ahsan Ullah	Manager- Finance & Accounts	305,250	1,221,000
	Total	**3,159,000**	**12,636,000**

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

Particulars	Nature of Payment	Sep 30, 2026	June 30,2026
Directors	Board meeting Fee	-	60,000
Officers & Executives	Salary, Bonus & Other allowaces	9,255,273	38,375,710
	Total	**9,255,273**	**38,435,710**

37.00 General :

37.01 Audit Fee :

37.02 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.

37.03 Capacity of Production :

Particulars	Sep 30, 2026	June 30,2026
Licensed Capacity in Metric Ton	1,695	6,780
Installed Capacity in Metric Ton	1,695	6,780
Utilized Capacity in Metric Ton	1,551	4,852
Percentage of Capacity Utilized	**91.50%**	**71.56%**

37.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not Less than Taka 10001/-	12	105	368	361
Less than Taka 10001/-	-	5	149	150
Total	**12**	**110**	**517**	**511**

37.05 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).

37.06 There is no interest capitalized during the year.

38.00 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.

39.00 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	-	421,796,981	421,796,981	415,028,749	95%
Spare Parts & Others	15,240,763	16,270,670	31,511,433	16,551,709	4%
Packing Materials	6,271,549	-	6,271,549	4,249,853	1%
Total	**21,512,311**	**438,067,651**	**459,579,963**	**435,830,312**	**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 maters either its shareholders or others.

FOB Value of Export:

The FOB value of export for the Year Ended Sep 30, 2026 is as follows:

Particulars	In Foreign Currency $	In BDT
Export	$ 4,136,040	506,582,141

AMAN COTTON FIBROUS PLC.
Schedule of Property, Plant & Equipments
For the 1st Quarter ended 30 September 2026

(a) COST :

ANNEXURE-A

ASSET ITEMS	COST				Rate	DEPRECIATION				Written down value as on 30.09.2026
	Balance as at 01.07.2026	Additions	Disposals/ adjustments/ transfer	Balance as at 30.09.2026		Balance as at 01.07.2026	Charged During the Year	Disposals/adjustments	Balance as at 30.09.2026	
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%	323,432,844	6,929,893	-	330,362,737	1,101,852,974
Plant & Machinery	1,353,036,524		-				2,502,574	-	1,288,803,797	64,232,727
Electrical Installation	13,388,299		-	13,388,299	10%	10,707,349	67,024	-	10,774,373	2,613,926
Electrical Equipment	35,322,646		-	35,322,646	10%	12,287,375	575,882	-	12,863,257	22,459,389
Gas Line Installation	2,805,322		-	2,805,322	10%	2,465,830	8,487	-	2,474,317	331,005
Fire Equipment	2,286,100		-	2,286,100	15%	2,226,924	2,219	-	2,229,143	56,957
Vehicle	19,794,494		-	19,794,494	20%	19,224,364	28,506	-	19,252,871	541,623
Office Equipment	1,088,717		-	1,088,717	10%	962,764	3,149	-	965,913	122,804
Computer & IT Equipment	3,451,706		-	3,451,706	20%	2,571,940	43,988	-	2,615,928	835,778
Furniture & Fixture	4,365,921	-	-	4,365,921	10%	3,778,827	14,677	-	3,793,504	572,417
Balance as on 30.09.2026 (a)	**3,066,489,134**	-	-	**3,066,489,134**		**1,663,959,439**	**10,176,400**	-	**1,674,135,839**	**1,392,353,295**

(b) REVALUATION :

ASSET ITEMS	COST				Rate	DEPRECIATION				Written down value as on 30.09.2026
	Balance as at 01.07.2026	Additions	Disposals/ adjustments/ transfer	Balance as at 30.09.2026		Balance as at 01.07.2026	Charged During the Year	Disposals/adjustments	Balance as at 30.09.2026	
Land & Land Development	279,312,378	-		279,312,378	-	-	-		-	279,312,378
Balance as on 30.09.2026 (b)	**279,312,378**	-		**279,312,378**		-	-		-	**279,312,378**

C.Total (a+b)

Balance as on 30.09.2026 (a+b)	**3,345,801,512**	-	-	**3,345,801,512**	-	**1,663,959,439**	**10,176,400**	-	**1,674,135,839**	**1,671,665,673**

Allocation of Depreciation	Ratio	30 Sep, 2026
Manufacturing	95%	9,667,580
Non Manufacturing	5%	508,820
		10,176,400

Balance as on 30.06.2026	**3,344,530,827**	**1,270,685**	-	**3,345,801,512**		**1,620,405,068**	**43,554,371**	-	**1,663,959,439**	**1,681,842,073**