Arun & Company

CHARTERED ACCOUNTANTS

Member Firm of K P N G & Co. (India)

Independent Auditor's Report and Audited Financial Statements of AMAN COTTON FIBROUS PLC. For the year ended 30 June 2026

Arun & Company

CHARTERED ACCOUNTANTS

Member Firm of K P N G & Co. (India)

Address: House No. 586, 4th Floor, Haque Tower, Shewrapara, Mirpur, Dhaka-1216, Bangladesh.
Cell: +8801835018881, E-mail: info@arun-cabd.com, Web: www.arun-cabd.com

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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF AMAN COTTON FIBROUS PLC. FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2026

Opinion

We have audited the financial statements of **Aman Cotton Fibrous PLC.** (the "Company"), which comprise the Statement of Financial Position as at 30 June 2026, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), as applicable in Bangladesh, and the requirements of the Companies Act, 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), as adopted in Bangladesh. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), as adopted in Bangladesh, together with the ethical requirements relevant to our audit. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), and the applicable independence and ethical requirements of the Bangladesh Securities and Exchange Commission (BSEC) and the Financial Reporting Council (FRC), Bangladesh. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the ICAB Bye-Laws.

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Emphasis of Matter

Without modifying our opinion, we draw attention to the following matters disclosed in the financial statements:

1. We draw attention to the IPO Utilization Audit Report as at 30 June 2026, which indicates that the Company had unutilized IPO proceeds amounting to BDT 717,498,337. The shareholders of Aman Cotton Fibrous PLC have approved a revised timeline for utilization of the IPO proceeds up to 31 December 2028.

2. We draw attention to Note 7.00 to the financial statements, which discloses advances, deposits and prepayments amounting to Tk. 590,387,185. This balance includes advances against land purchase amounting to Tk. 123,337,500, advances against land development amounting to Tk. 9,227,119 and Advance against Loan Instalment to Tk. 2,288,130 carried forward from previous years. During the year under audit, no movement was recorded against these balances.

3. We draw attention to Note 7.02 to the financial statements, which discloses balances amounting to Tk. 118,934,546. The Company entered into transactions with related parties without obtaining the necessary consent from the Bangladesh Securities and Exchange Commission (BSEC). Furthermore, the adjustments of receivables and intercompany transactions were made based on management's internal decisions; however, the principal and interest portions could not be separately identified and verified Partially.

Our opinion is not modified in respect of the above matters, provided that the applicable auditing standards do not require modification of our opinion.

Key Audit Matters

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

We have fulfilled the responsibilities described in the auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters.
Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. These results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

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Risk	Our response to the risk
Turnover	
The Company generated revenue of Tk. 1,922,217,656 during the year, compared to Tk. 2,320,055,751 in the previous year, representing a decrease of approximately 17.15%. Revenue recognition continues to be considered a key audit matter due to the significant volume of sales, the variety of customer contracts, particularly those relating to export sales, and the judgment involved in determining the appropriate timing and measurement of revenue recognition. We considered revenue recognition to be a key audit matter because of the potential risk of material misstatement arising from the recognition of revenue in the appropriate accounting period and the need to assess whether revenue was recognised in accordance with the applicable financial reporting framework.	**Our procedure to include:** 1. Evaluating the design and implementation of relevant controls over revenue recognition and examining supporting documentation for selected sales transactions, including major customer transactions. 2. Assessing the completeness and accuracy of the data and supporting documents used in recognising revenue. 3. Reviewing the Company's revenue recognition policies and assessing whether revenue is recognised in accordance with IFRS 15, *Revenue from Contracts with Customers*, with particular attention to export sales and the timing of revenue recognition. 4. Evaluating the appropriateness of the related disclosures in the financial statements in accordance with the applicable financial reporting framework. 5. Performing substantive audit procedures on selected revenue transactions, including testing the cut-off of revenue around the reporting date to assess whether revenue was recognised in the appropriate accounting period.
Refer note no. 26 "Sales" of the Financial Statement.	

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Long Term Loan	
The Company had long-term loans of Tk. 325,602,628 from Meghna Bank PLC, which were rescheduled, and Tk. 28,800,338 from Standard Bank PLC as at June 30, 2026. The key risk areas include the proper accounting and classification of the loans, recognition of interest expenses, and compliance with the revised repayment terms of the rescheduled loan.	**Our procedure to include:** 1. Testing the Company's relevant controls over the recording of loans, interest expenses and repayments. 2. Examining loan sanction letters, loan agreements, repayment schedules, bank statements and supporting documents for loans from Meghna Bank PLC and Standard Bank PLC, including the revised terms of the rescheduled loan. 3. Verifying loan disbursements, utilisation of proceeds and repayments, including transactions recorded around the year-end. 4. Recalculating interest expenses, examining outstanding loan balances and assessing the appropriate classification of current and non-current liabilities, including the impact of loan rescheduling. 5. Obtaining bank balance confirmations, where applicable, and reconciling the confirmed balances with the Company's accounting records. Evaluating the adequacy of the Company's disclosures regarding the loans, including the rescheduled loan terms, applicable interest rates, repayment obligations, and the classification of Tk. 147,057,840 as current liabilities and the remaining long-term loan balances as non-current liabilities.
Refer note no. 14 of the Financial Statement.	

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Inventory	
The company had Inventory of Tk. 1,105,459,209 at June 30, 2026 held in the factory, go down and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. As a result, the management applies judgment in determining the appropriate values for slow-moving or obsolete items.	**Our procedure to include:** 1. Obtaining and reviewing the inventory ledger, inventory listing and available supporting documents, including purchase invoices, to assess the recorded inventory balance; 2. Reviewing the inventory records and management's stock count sheets, where available, and reconciling the reported quantities with the inventory listing; 3. Reviewing subsequent sales invoices and available market information, on a sample basis, to assess whether inventories were stated at the lower of cost and net realisable value; 4. Reviewing available third-party valuation reports and other supporting documents, where applicable, to assess the appropriateness of inventory valuation; and
Refer note no. 5 of the Financial Statement.	
Property, Plant and Equipment's	
The company had fixed assets of Tk. 1,681,842,073/- at June 30, 2026. The Company maintained a Fixed Assets Register containing details of its Property, Plant and Equipment. The maintenance of this register facilitated the identification and monitoring of fixed assets and supported the verification of fixed asset balances reported in the financial statements. Considering the significance of Property, Plant and Equipment in the financial statements, we focused on assessing the accuracy of the recorded balances, the appropriateness of depreciation, and the adequacy of supporting documentation.	**Our procedure to include:** 1. Reviewing the Fixed Assets Register and assessing its completeness and accuracy against the relevant accounting records; 2. Examining supporting documents relating to additions, disposals, and other movements in fixed assets during the year; 3. Reviewing depreciation calculations, including the methods, rates, and useful lives applied, to assess their appropriateness; 4. Reconciling the Fixed Assets Register with the relevant balances presented in the financial statements; and 5. Assessing the recognition, measurement, and presentation of Property, Plant and Equipment in accordance with the applicable financial reporting framework.
Refer note no. 3 of the Financial Statement.	

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Other Information

Management is responsible for the other information. The other information comprises the information included in the Company's annual report, other than the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether it is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact. We have nothing to report in this regard.

Other Matter

The financial statements of the Company as at and for the year ended 30 June 2025 were audited by another auditor who expressed an unmodified opinion on those statements on 26 October 2025.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, as applicable in Bangladesh, and the requirements of applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the financial statements.

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

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

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

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Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994, the Securities and Exchange Commission Act, 1993, Financial Reporting Act 2015 and other applicable laws and regulations of Bangladesh, we also report that, to the extent applicable and based on our audit:

a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit.

b) In our opinion, proper books of account, as required by law, have been kept by the Company so far as it appears from our examination of those books.

c) The Company's Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income dealt with by this report are in agreement with the books of account and returns.

d) The expenditures incurred were for the purposes of the Company's business, subject to the matters disclosed in the financial statements and the applicable legal requirements.

e) The financial statements have been prepared in accordance with the applicable financial reporting framework and the requirements of relevant laws and regulations.

The above statements should be finalized only after verification of the applicable statutory requirements and the audit evidence obtained.

Mizanur Rahman FCA
Partner
Enrolment No: 2026
Arun & Company
Chartered Accountants
FRC Enlistment Number: CA-001-461
DVC: 2610282026AS667285

Dhaka, Bangladesh
Date: 27 October 2026

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AMAN COTTON FIBROUS PLC.
Statement of Financial Position
As at 30 June 2026

Arun & Company
Chartered Accountants

Particulars	Notes	Amount in Taka	
		30-Jun-2026	30-Jun-2025
ASSETS:			
Non-Current Assets :		**1,681,842,073**	**1,724,125,760**
Property, Plant and Equipments	3.00	1,681,842,073	1,724,125,760
Current Assets :		**3,757,312,495**	**3,376,690,468**
Investment in listed Securities	4.00	110,000	84,000
Inventories	5.00	1,105,459,209	1,130,609,045
Accounts and Other Receivables	6.00	573,433,098	309,395,820
Advances, Deposits & Pre-payments	7.00	590,387,185	574,396,961
Cash & Cash Equivalents	8.00	1,487,923,003	1,362,204,642
Total Assets		**5,439,154,568**	**5,100,816,228**
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :		**3,362,417,711**	**3,391,054,517**
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	1,505,024,217	1,533,684,423
Available for Sale Reserve	12.00	(13,950)	(37,350)
Revaluation Reserve	13.00	273,726,130	273,726,130
Non-Current Liabilities :		**447,642,517**	**569,456,390**
Long Term Borrowings	14.00	354,402,966	476,984,222
Deferred Tax Liability	15.00	93,239,551	92,472,168
Current Liabilities :		**1,629,094,340**	**1,140,305,321**
Short term Borrowings	16.00	1,328,771,377	819,678,951
Long Term Borrowings-Current Maturity	17.00	147,057,840	147,057,840
Accounts Payable	18.00	60,531,741	8,723,522
Inter Company Current Liability	19.00	-	65,886,642
Liabilities for Expenses & Others	20.00	71,173,992	58,466,931
Unclaimed Dividend Account	21.00	21,559,389	21,274,295
Provision for Income Tax	22.00	-	19,217,141
Total Liabilities & Shareholders' Equity		**5,439,154,568**	**5,100,816,228**
NAV per share with revaluation	23.00	**33.35**	**34**
NAV per share without revaluation	23.00	**30.63**	**31**

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)

Mizanur Rahman FCA
Partner
Enrolment Number: 2026
Arun & Company
Chartered Accountants
FRC Enlistment Number: CA-001-461
DVC: 2610282026AS667285

Place: Dhaka, Bangladesh
Date: 27 October 2026

Arun & Company Chartered Accountants Dhaka

AMAN COTTON FIBROUS PLC.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	30-Jun-2025
Sales	26.00	**1,922,217,656**	**2,320,055,751**
Less: Cost of Sales	27.00	(1,779,984,916)	(2,140,271,237)
Gross Profit		**142,232,740**	**179,784,514**
Less: Operating Expenses:		**(43,099,347)**	**(41,273,384)**
Administrative Expenses	28.00	(32,162,165)	(31,484,999)
Selling and Distribution Expenses	29.00	(10,937,182)	(9,788,385)
Operating Profit		**99,133,393**	**138,511,130**
Less: Financial Expenses	30.00	(91,945,780)	(160,885,999)
Profit before Other Income		**7,187,613**	**(22,374,869)**
Add: Non Operating Income	31.00	52,655,558	58,898,059
Net Profit/(Loss) before Tax		**59,843,172**	**36,523,190**
Provision for Tax:		**(22,031,415)**	**(15,532,246)**
Current Tax	32.00	(21,266,632)	(36,894,577)
Deferred Tax	15.00	(764,783)	21,362,331
Net Profit/(Loss) after Tax		**37,811,757**	**20,990,944**
Other Comprehensive Income :		**23,400**	**8,323,192**
Unrealized gain/(loss) on securities available for sale	4.01	26,000	(23,000)
Tax on Revaluation Reserve	15.00	-	8,343,892
Related tax	15.00	(2,600)	2,300
Total Comprehensive Income		**37,835,157**	**29,314,136**
Basic Earnings Per Share	**33.01**	**0.37**	**0.21**

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)

Mizanur Rahman FCA
Partner
Enrolment Number: 2026
Arun & Company
Chartered Accountants
FRC Enlistment Number: CA-001-461
DVC: 261028202626AS667285

Place: Dhaka, Bangladesh
Date: 27 October 2026

Arun & Company Dhaka Chartered Accountants

AMAN COTTON FIBROUS PLC.
Statement of Changes in Equity
For the year ended 30 June 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	-	-	(15,638,630)	-	-	(15,638,630)
Profit for the year	-	-	37,811,757	-	-	37,811,757
Dividend Payable	-	-	(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets	-	-	-	-	-	-
Unrealised gain/(loss)	-		-	23,400	-	23,400
Balance as on June 30, 2026	**1,008,333,330**	**575,347,984**	**1,505,024,218**	**(13,950)**	**273,726,130**	**3,362,417,711**

For the year ended 30 June 2025

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744
Prior Year Adjustment	-	-	9,957,971	-	-	9,957,971
Profit for the year	-	-	20,990,944	-	-	20,990,944
Dividend Payable	-	-	(50,833,333)	-	-	(50,833,333)
Deferred Tax Adjustment revalued assets	-	-	-	-	8,343,892	8,343,892
Unrealised gain/(loss)	-	-	-	(20,700)	-	(20,700)
Balance as on June 30, 2025	**1,008,333,330**	**575,347,984**	**1,533,684,424**	**(37,350)**	**273,726,130**	**3,391,054,517**

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

Arun & Company Chartered Accountants Dhaka

AMAN COTTON FIBROUS PLC.

Statement of Cash Flows

For the year ended 30 June 2026

Particulars	Notes	Amount in Taka	
		30-Jun-2026	30-Jun-2025
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		1,645,875,583	2,513,987,650
Cash Paid to Suppliers, Employees & Others		(1,725,088,767)	(1,721,653,792)
Cash Generated from Operations		**(79,213,184)**	**792,333,858**
Tax paid		(36,886,184)	(41,232,725)
Net Cash Generated from Operating Activities		**(116,099,368)**	**751,101,133**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipments		(1,270,685)	(926,516)
Work In Progress		-	744,466
Interest on FDR		64,957,904	52,953,469
Inter company Current Account		(65,886,642)	(45,617,534)
Net Cash Used in Investing Activities		**(2,199,424)**	**7,153,886**
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(122,581,255)	98,200,475
Increase/(Decrease) in Short Term Borrowing		509,092,426	(170,856,259)
Increase/(Decrease)in Dividend Payment		(50,548,238)	(51,097,799)
Interest Expenses		(91,945,780)	(150,928,028)
Net Cash flow From/(Used) in Financing Activities		**244,017,152**	**(274,681,611)**
Net Increase/(Decrease) in cash and cash equivalents		**125,718,360**	**483,573,408**
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		**1,487,923,003**	**1,362,204,642**
Add: Unrealized foreign exchange gain/(loss) in cash & cash			
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		**1,487,923,003**	**1,362,204,642**
Net operating cash flow per share (NOCFPS)		**(1.15)**	**7.45**

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

Arun & Company Chartered Accountants Dhaka

AMAN COTTON FIBROUS PLC.
Notes to the Financial Statements
For the year ended 30 June 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 Reporting Period :

The Financial Statements of the Company cover Period from 01 July ,2025 to 30 June 2026.

2.04 Date of authorisation :

The Board of Directors of Aman Cotton Fibrous PLC. approved this financial Statements on 27 October 2026.

Arun & Company Chartered Accountants Dhaka

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 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
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.

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2.21 Components of the Financial Statements:

Following are the components of the financial statements

a) Statement of Financial Position as at June 30, 2026

b) Statement of Profit or Loss and Other Comprehensive Income for the Year ended June 30, 2026

c) Statement of Changes in Equity for the Year ended June 30, 2026

d) Statement of Cash Flows for the Year ended June 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-Jun-2026	30-Jun-2025

3.00 *Property, Plant and Equipments:*

Land & Land Development	478,046,073	478,046,073
Building & Civil Construction	1,108,782,867	1,137,213,196
Plant & Machinery	66,735,301	78,512,118
Electrical Installation	2,680,950	2,978,834
Electrical Equipment	23,035,271	24,559,661
Gas Line Installation	339,492	377,213
Fire Equipment	59,176	69,619
Vehicle	570,130	712,662
Office Equipment	125,953	139,947
Computer & IT Equipment	879,766	864,108
Furniture & Fixtures	587,094	652,327
Total Balance	**1,681,842,073**	**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	1,270,685	926,516
Closing Balance	3,345,801,512	3,344,530,827
Less: Accumulated Deprecation	(1,663,959,439)	(1,620,405,068)
Written Down Value (WDV)	**1,681,842,073**	**1,724,125,760**
(Details please see Annexure-'A')		

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	-	-

4.00 *Investment in Listed Securities :*

This represents investment in listed shares

Market Value of Securities	110,000	84,000
	110,000	**84,000**

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	110,000	(15,500)
CAPMIBBLMF (2024-2025)	10,000	125,500	84,000	(41,500)

4.01 Unrealized Gain / (Loss) during the year:

Unrealized Gain / (Loss) as per Current Year Portfolio Statement	(15,500)	(41,500)
Unrealized Gain / (Loss) as per Last Year Portfolio Statement	(41,500)	(18,500)
Unrealized Gain / (Loss) during the year	**26,000**	**(23,000)**

5.00 *Inventories :*

Finished Goods	5.01	896,843,000	941,192,050
Working-in-process	5.02	14,737,261	32,849,768
Raw Materials	5.03	142,023,934	92,251,660
Packing Materials	5.04	607,904	1,225,322
Other Materials	5.05	51,247,111	63,090,243
Total Balance		**1,105,459,209**	**1,130,609,045**

5.01 Finished Goods :

Value inTaka-		
Carded	209,423,287	193,992,909
Combed	687,419,713	747,199,141
	896,843,000	**941,192,050**
Quantity in MT-		
Carded	590	542
Combed	1,882	2,022
	2,472	**2,564**

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SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
5.02	**Working-in-process**		
	Value inTaka-		
	Carded	8,163,537	15,854,389
	Combed	6,573,724	16,995,379
		14,737,261	**32,849,768**
	Quantity in MT-		
	Carded	23	44
	Combed	18	46
		41	**90**
5.03	**Raw Materials :**		
	Value inTaka-		
	Raw Cotton	142,023,934	92,251,660
		142,023,934	**92,251,660**
	Quantity in MT-		
	Raw Cotton	609	372
		609	**372**
5.04	**Packing Materials :**		
	Value inTaka-		
	CONE	192,774	716,909
	Poly Bag	270,695	131,910
	WPP Bag	144,434	376,503
		607,904	**1,225,322**
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	53,548	199,141
	Poly Bag(kg.)	1,177	574
	WPP Bag (Kg.)	5,555	14,472
5.05	**Other Materials**		
	Value inTaka-		
	Spare Parts	51,247,111	63,090,243
		51,247,111	**63,090,243**
6.00	***Accounts and Other Receivables:***		
	Accounts Receivables **(Notes-6.01)**	573,433,098	105,475,499
	Other Receivables **(Notes-6.02)**	-	203,920,321
	Total Balance	**573,433,098**	**309,395,820**
6.01	***Accounts Receivable :***		
	Opening Balance	105,475,499	293,460,059
	Add: Sales during the year	1,922,217,656	2,320,055,752
	Available for collection	**2,027,693,155**	**2,613,515,810**
	Less: Realized/adjustment during the year	(1,452,230,212)	(2,507,804,517)
		575,462,943	**105,711,293**
	Add: Translated Foreign Exchange Gain/(Loss) **(Note-31.02)**	(2,029,845)	(235,794)
		573,433,098	**105,475,499**

(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	203,920,321
	Add: During the year	-	-
	Less: Received during the year	(203,920,321)	-
	Interest Receivable from Sister Concern	-	**203,920,321**

Adjustment of Receivables and Intercompany Transactions

During FY 2025–26, the Company reconciled its receivables and intercompany balances, recording a management adjustment of Tk. 203,920,321. Following this adjustment, all outstanding balances were fully settled, leaving a nil balance as of 30 June 2026.

6.03	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Maturity less than 6 months	573,433,098	105,475,499
	Maturity more than 6 months	-	203,920,321
		573,433,098	**309,395,820**
	Debts considered Good & Secured	573,433,098	105,475,499
	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.

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SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
7.00	***Advances, Deposits & Pre-Payments :***		
	Advances **(Note 7.01)**	447,525,828	388,739,886
	Loans & Advances (Inter-Company) **(Note 7.02)**	118,934,546	161,730,263
	Security Deposits **(Note 7.03)**	21,449,551	21,449,551
	Pre-Payments **(Note 7.04)**	2,477,260	2,477,260
	Total Balance	**590,387,185**	**574,396,961**
7.01	**Advances**		
	Advance against Income tax **(Note: 7.01.1)**	17,078,236	36,230,425
	Advance against Purchases	144,753,989	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	149,861,532	123,625,600
	Advance to Employee	322,870	380,616
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	656,452	590,108
	Total Balance	**447,525,828**	**388,739,886**
7.01.1	**Advance income tax:**		
	Opening balance	36,230,425	82,804,094
	Add: Addition during the year:		
	TDS on export proceeds realisation	14,434,957	25,114,965
	TDS on FDR Interest Income	13,912,791	10,586,094
	AIT on Vehicles	265,000	356,000
	TDS on Spare Parts Import	1,217,576	170,922
	TDS IBBL MSND A/C-5114	1,947	2,444
	Less: Adjustment during the year	(48,984,461)	(82,804,095)
	Closing Balance	**17,078,236**	**36,230,425**
7.02	**Loan & Advances (Inter company)**		
	Aman Cold Storage Ltd	-	20,210,803
	Aman Food Ltd.	-	30,959,207
	Islam Brothers & Co.	85,911,943	110,560,254
	Anwara Mannan Textile Mills Ltd	33,022,603	-
	Total Balance	**118,934,546**	**161,730,263**

(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	34,210,803
Add: Received during the year	-	-
	20,210,803	**34,210,803**
Less: Adjusted during the Year	(20,210,803)	(14,000,000)
Closing Balance	-	**20,210,803**
Aman Food Ltd.		
Opening Balance	30,959,207	31,198,967
Add: Received during the year	-	178,760,240
	30,959,207	**209,959,207**
Carry Forward Balance	(30,959,207)	(179,000,000)
Closing Balance	-	**30,959,207**



SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
	Islam Brothers & Co.		
	Opening Balance	110,560,254	91,552,707
	Add: Received during the year	1,004,202,352	725,833,464
		1,114,762,605	817,386,171
	Less: Adjusted during the Year	(1,028,850,663)	(927,946,425)
	Closing Balance	**85,911,943**	**110,560,254**
	Aman Tex Ltd.		
	Opening Balance	-	53,859,051
	Add: Received during the year	-	179,028,500
		-	**232,887,551**
	Less: Adjusted during the Year	-	(232,887,551)
	Closing Balance	-	-
	Anwara Mannan Textile Mills Ltd.		
	Opening Balance	-	-
	Add: Received during the year	476,822,615	-
		476,822,615	-
	Less: Adjusted during the Year	(443,800,012)	-
	Closing Balance	**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	447,525,828	388,739,886
	Maturity more than 6 months	23,926,811	23,926,811
		471,452,639	**412,666,697**
	Advance, deposits & prepayments considered good & secured	590,387,185	574,396,961
	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	-	-
		590,387,185	**574,396,961**

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	206,832	783,583
Cash at Banks	665,036,648	561,504,225
FDR	822,679,523	799,916,834
Total Balance	**1,487,923,003**	**1,362,204,642**

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	37,409
Agrani Bank PLC	Amin Court	20018864125	BDT	-	-
Agrani Bank PLC	Paltan	200023881434	USD	-	61,539
Agrani Bank PLC	Paitan	200025179724	USD		
Agrani Bank PLC	Paltan	200023800180	BDT	28,034	5,493,431
Agrani Bank PLC	Amin Court	200024744544	USD	-	-
Agrani Bank PLC	Ramna	200025019586	CD	25,001,482	
Al Arafah Islami Bank PLC	Uttara	171020069525	BDT	65,958,983	437,242,573
Al Arafah Islami Bank PLC	Uttara	1079580000586	USD	545,602,713	105,982,330
Bank Al- Falah PLC	Motijheel	57012500056625	BDT	26,149	27,529
Bank Asia PLC	Uttara	50101000167	BDT	1,395	2,085
City Bank PLC	Principal	2921399871001	BDT	2,456,242	2,456,242
Commercial Bank of Ceylon	Uttara	1806011188	BDT	6,811	814,842
Standard Islami Bank	Motijeel	233011854	BDT	51,464	-
EXIM Bank PLC	Mawna	11100005232/0248	BDT	-	-

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SL No.	Particulars				Amount in Taka	
					30-Jun-2026	30-Jun-2025
	EXIM Bank PLC	Rajuk	1311100014172	BDT	19,759	22,174
	EXIM Bank PLC		0185000030451	USD	1,751,800	1,748,219
	First Security Islami Bank PLC	Dilkusha	10111100029143	BDT	2,060	2,751
	Islami Bank Bangladesh PLC	Ramna	20501570100217900	BDT	187,781	541,003
	Islami Bank Bangladesh PLC	Ramna	2050157090000511	BDT	560,086	550,817
	Islami Bank Bangladesh PLC	Palton	20502060100143306	BDT	-	-
	Islami Bank Bangladesh PLC	Uttara	20502070100324409	BDT	18,942	19,373
	Islami Bank Bangladesh PLC	Mawna	20502960100017012	BDT	87,626	242,136
	Islami Bank Bangladesh PLC	Ramna	2050157260001000	BDT	2,990	2,990
	Islami Bank Bangladesh PLC	Ramna	20501572500010007	BDT	327,378	216,567
	Meghna Bank PLC	Uttara	111211100000001	BDT	10,105	-
	ONE Bank PLC	Motijheel	0200200180003	BDT	166,930	167,965
	Prime Bank PLC	Uttara	12511060018178	BDT	616,345	318,497
	Pubali Bank PLC	Principal	355590143153	BDT	56045	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	302,175	301,707
	City Bank PLC	Principal	5121399871002	EURO	7,988	7,988
	Islami Bank Bangladesh PLC	Ramna	20501572800000211	USD	21,611,357	5,041,893
	Islami Bank Bangladesh PLC	Ramna	2050157210001000	USD	84,141	84,141
	Total Balance				**665,036,648**	**561,504,225**

8.02 Fixed Deposit:

Al Arafah Islami Bank PLC MTDR A/C: 0171310102322 (Note: 8.02.1)	150,367,411	158,396,484
Al Arafah Islami Bank PLC MTDR A/C: 0171320048132 (Note: 8.02.2)	50,000,000	50,000,000
Al Arafah Islami Bank PLC MTDR A/C: 0171320048143 (Note: 8.02.3)	150,000,000	150,000,000
Commercial bank of Cylon FDR A/C: 380600010330 (Note: 8.02.4)	-	-
First security Islami bank FDR A/C: 010124300113217 (Note: 8.02.5)	248,620,917	232,412,406
First security Islami bank FDR A/C: 010124300113218 (Note: 8.02.6)	136,713,838	127,800,960
First security Islami bank FDR A/C: 010124300113233 (Note: 8.02.7)	86,977,358	81,306,984
Total Balance	**822,679,523**	**799,916,834**

8.02.1 ***Al Arafah MTDR A/C: 0171310102322***

Opening Balance	158,396,484	156,620,617
Add: Interest received	15,266,992	11,687,938
Available for collection	**173,663,476**	**168,308,555**
Less: TDS	(3,053,399)	(2,337,588)
Less: Excise duty	(50,000)	(50,230)
Less: Interest Transferred to CD A/C	(20,192,666)	(7,524,253)
Closing Balance	**150,367,411**	**158,396,484**

8.02.2 ***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**

8.02.3 ***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	(5,999,317)	-
Closing Balance	**150,000,000**	**150,000,000**

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SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
8.02.4	***Commercial Bank of Cylon FDR A/C: 380600010330***		
	Opening Balance	-	206,443,536
	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	-	-
8.02.5	***First Security Islami Bank FDR A/C: 010124300113217***		
	Opening Balance	232,412,406	218,114,468
	Add: Interest received	20,863,364	17,872,422
	Available for collection	**253,275,769**	**235,986,890**
	Less: TDS	(4,654,852)	(3,574,484)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**248,620,917**	**232,412,406**
8.02.6	***First Security Islami Bank FDR A/C: 010124300113218***		
	Opening Balance	127,800,960	119,938,685
	Add: Interest received	11,472,528	9,827,843
	Available for collection	**139,273,488**	**129,766,529**
	Less: TDS	(2,559,651)	(1,965,569)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**136,713,838**	**127,800,960**
8.02.7	***First Security Islami bank FDR A/C: 010124300113233***		
	Opening Balance	81,306,984	76,305,004
	Add: Interest received	7,298,824	6,252,475
	Available for collection	**88,605,808**	**82,557,479**
	Less: TDS	(1,628,450)	(1,250,495)
	Less: Excise duty	-	-
	Less: Transferred to CD A/C	-	-
	Closing Balance	**86,977,358**	**81,306,984**

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**

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	
	June 30, 2026	June 30, 2025		June 30, 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	-	15,600,000	0.00%	-	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	35,233,333	50.41%	508,333,330	352,333,330
	100,833,333	**100,833,333**	**100%**	**1,008,333,330**	**1,008,333,330**



SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025

9.02 Classification of shares by holdining :

Slabs by Number of Shares	Number of Shareholders	No.of Shares	
	June 30, 2026	June 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	1,533,684,423	1,553,568,841
Less: Prior Year Adjustment	(15,638,630)	9,957,971
Add: Net profit after Tax during the year	37,811,757	20,990,944
Less: Dividend Payable	(50,833,333)	(50,833,333)
Closing Balance	**1,505,024,217**	**1,533,684,423**

12.00 Available for sale reserve :

Opening balance	**(41,500)**	**(18,500)**
Add: Addition during the year	26,000	(23,000)
	(15,500)	**(41,500)**
Adjustment for deferred tax on fair value of share	1,550	4,150
Closing Balance	**(13,950)**	**(37,350)**

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)	325,602,628	476,984,222
Standard Bank PLC. (Note 14.02)	28,800,338	-
Total Balance	**354,402,966**	**476,984,222**

14.01 Meghna Bank PLC.

This is made up as follows:

Opening Balance	**624,042,062**	**525,841,587**
Add: Addition During the Year/Prior Year adjustment	-	187,271,998
Add: Interest Charged during the year	21,316	-
	624,063,378	**713,113,585**
Less: Payment made during the year/Prior Year Adjustment	(151,402,910)	(89,071,523)
Closing Balance at 30 June 2026	**472,660,468**	**624,042,062**
Less: Current maturity transferred to current Liability	(147,057,840)	(147,057,840)
Balance after current maturity	**325,602,628**	**476,984,222**

Interest Waiver Arrangement with Meghna Bank PLC.

Under an interest-waiver arrangement with Meghna Bank PLC, no interest was charged for the year ended 30 June 2026 due to repayment compliance. As of 30 June 2026, the total outstanding balance of Tk. 472,660,468 is split between current liabilities of Tk. 147,057,840 and non-current liabilities of Tk. 325,602,628.



SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025

14.02 Standard Bank PLC.

This is made up as follows:

Opening Balance	-	-
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	**-**
Less: Payment made during the year/Prior Year Adjustment	-	-
Closing Balance at 30 June 2026	**28,800,338**	**-**
Less: Current maturity transferred to current Liability	-	-
Balance after current maturity	**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	1,203,796,000	469,308,126	734,487,874	725,704,025
Accounts receivables	573,433,098	575,462,943	(2,029,845)	(235,794)
Cash & cash Equivalents	569,348,137	569,736,755	(388,617)	(736,271)
Investment in listed securities	110,000	125,500	(15,500)	(41,500)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	**2,811,025,236**	**1,799,658,946**	**1,011,366,290**	**1,004,002,838**
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			87,654,853	86,890,070
Closing deferred tax liabilities/(assets)-at fair value of securities			(1,550)	(4,150)
Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	5,586,248
Total closing deferred tax liabilities/(assets)			**93,239,551**	**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			764,783	(21,362,331)
Deferred tax expense/(income)-at fair value			2,600	(2,300)
Deferred tax expense/(income)-at revaluation			-	(8,343,892)
Total deferred tax expense/(income)			**767,383**	**(29,708,523)**

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.	1,090,531,284	792,452,298
Al Arafah Islami Bank PLC.	238,278,449	-
Standard Bank PLC.	-	27,265,159
Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850	(38,356)	(38,506)
Total Balance	**1,328,771,377**	**819,678,951**

Arun & Company Dhaka Chartered Accountants

SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025

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	8,723,522	292,668,454
	Add: Purchased during the year	1,357,943,611	1,056,886,246
	Available for payment	1,366,667,132	1,349,554,700
	Less: Payment & Adjustment made during the year	(1,306,135,391)	(1,340,831,178)
	Balance as on June 30,2026	60,531,741	8,723,522

(There is no related party transaction except Aman Packaging Ltd and Aman Packaging & Accessories Ltd. for Packing Material Purchase. Details have been shown in note no - 35.)

19.00	*Inter Company Current Liability*		
	Anwara Mannan Textile Mills Ltd	-	65,886,642
		-	65,886,642

(During the year, the Company carried out a number of transaction with related parties in the normal course of business. The names of these related parties and nature of these transaction have been set out below in accordance with the provisions of ISA 24 : Related party disclosure.)

	Anwara Mannan Textile Mills Ltd		
	Opening Balance	65,886,642	19,951,470
	Add: Received during the year	-	179,810,859
		65,886,642	199,762,328
	Less: Adjusted during the Year	(65,886,642)	(133,875,686)
	Closing Balance	-	65,886,642

20.00	*Liabilities for Expenses & Others :*		
	Gas Bill	48,990,272	32,787,887
	Provision for Salary, Allowance & Festival Bonus	9,812,890	17,725,668
	TDS & VAT Payable	1,156,962	1,270,702
	Audit & Professional fees Payable	499,500	614,770
	Electricity	1,604,205	7,978
	Office Rent	-	853,044
	Board Meeting Fee Payable	-	302,750
	IPO Fund (Refundable)	1,258,444	1,258,444
	Credit For Expenses	3,809	6,955
	Excess Mobile Bill	-	(553)
	Transport expense	7,039,405	3,093,892
	Liabilities for C & F costs	263,593	(284,765)
	Mymensingh polli Biddut Samity-2	-	579,481
	Media	75,810	-
	Others	84,215	105,203
	Insurance & others	384,887	145,472
	Closing Balance	71,173,992	58,466,931

21.00	*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	(43,980,719)	(44,411,272)
	Closing Balance	21,559,389	21,274,295

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SL No.	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
22.00	***Provision for tax :***		
	Opening Balance	19,217,141	70,126,658
	Add :Provision for the year	21,266,632	36,894,577
	Add: Under Provision Previous Year	15,557,201	-
	Total Liability	**56,040,973**	**107,021,235**
	Less: Adjustment during the Period	(43,286,936)	(87,804,095)
	Less: Adjustment During the Year	**(12,754,037)**	
	Total Tax Liability	**-**	**19,217,141**
	Income Tax and Advance Income Tax		
	During the year, Current tax liabilities were fully settled against Advance Income Tax (AIT).		
23.00	***Net Asset Value (NAV) :***		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,362,417,711	3,391,054,517
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	**33.35**	**33.63**
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,088,691,581	3,117,328,387
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	**30.63**	**30.92**
	Par Value of Share	**10.00**	**10.00**
24.00	***Net Operating Cash Flow Per Share (NOCFPS):***		
	Net Cash Generated from Operating Activities	(116,099,368)	751,101,133
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	**(1.15)**	**7.45**

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	37,811,757	20,990,944
Accounts & other receivable	(266,455,740)	187,014,886
Depreciation	43,554,371	46,610,647
Inventories	25,149,836	711,347,484
Advance deposit prepayments	(35,142,413)	(5,261,789)
Accounts payable	51,808,220	(283,944,932)
Liabilities for exp and others	12,625,631	(8,860,131)
Deferred tax	741,383	(21,341,631)
Other Comprehensive Income	23,400	(21,150)
Provision for Tax	21,266,632	36,894,577
Finance cost	91,945,780	160,885,999
Interest on FDR	(64,957,904)	(52,953,469)
Translation Gain/ (Loss) on Accounts Receivable	2,029,845	235,794
Translation gain on cash	388,617	734,328
Income Tax Paid	(36,888,784)	(41,230,425)
	(116,099,368)	**751,101,133**

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SL No.	Particulars	Amount In BDT	
		30-Jun-2026	30-Jun-2025
26.00	*Sales :*		
	Carded-Yarn	864,997,945	1,081,730,395
	Combed -Yarn	1,057,219,711	1,238,325,356
		1,922,217,656	**2,320,055,751**
	Quanty in MT-		
	Carded-Yarn	2,302	2,845
	Combed -Yarn	2,637	3,037
		4,939	**5,882**
27.00	*Cost of Sales :*		
	Raw materials consumption [Note-27.01]	1,230,720,903	1,386,766,019
	Packing materials consumption [Note- 27.03]	13,040,319	13,556,988
	Factory Overhead [Note-27.05]	475,588,159	476,663,802
	Prime Cost	**1,719,349,382**	**1,876,986,808**
	Opening WIP [Note-5.02]	32,849,768	24,100,077
	Closing WIP [Note-5.02]	(14,737,261)	(32,849,768)
	Cost of proudction	**1,737,461,889**	**1,868,237,117**
	Opening finished goods [Note-5.01]	941,192,050	1,215,151,811
	Closing Finished goods [Note 5.01]	(896,843,000)	(941,192,050)
	Free Sample Distribution	(1,826,023)	(1,925,641)
	Cost of Sales	**1,779,984,916**	**2,140,271,237**
27.01	*Raw Materials Consumption :*		
	Opening Balance [Note-5.03]	92,251,660	532,557,522
	Purchase during the year [Note-27.02]	1,280,493,176	946,460,158
	Available for use	**1,372,744,836**	**1,479,017,680**
	Closing Balance [Note-5.03]	(142,023,934)	(92,251,660)
		1,230,720,903	**1,386,766,019**
27.02	*Raw Materials Purchase :*		
	Value in [Taka]		
	Raw Cotton	1,280,493,176	946,460,158
		1,280,493,176	**946,460,158**
	Quantity in [MT]		
	Raw Cotton	5,518	3,843
		5,518	**3,843**
27.03	*Packing Materials Consumption :*		
	Opening Balance [Note-5.04]	1,225,322	499,902
	Purchase during the year [27.04]	12,422,901	14,282,408
	Available for use	**13,648,223**	**14,782,310**
	Closing Balance [Note-5.04]	(607,904)	(1,225,322)
		13,040,319	**13,556,988**
27.04	*Packing Materials Purchase :*		
	Value inTaka-		
	CONE	7,860,121	9,219,148
	Poly Bag	1,762,000	1,834,140
	WPP Bag	2,291,182	2,835,620
	Others	509,598	395,000
		12,422,901	**14,283,908**
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	2,183,367	2,560,874
	Poly Bag(kg.)	7,661	7,975
	WPP Bag (Kg.)	88,122	109,062

Arun & Company Chartered Accountants Dhaka

SL No.	Particulars	Amount In BDT	
		30-Jun-2026	30-Jun-2025
27.05	***Factory Overhead :***		
	Wages & allowances	95,043,098	90,064,936
	Salary and allowances	21,787,941	21,694,582
	Repair & Maintenance	4,004,600	4,614,112
	Spare Parts & Others	76,870,666	78,407,529
	Fuel & Lubricants	11,857,780	11,495,557
	Chemical used	1,901,006	2,097,668
	Electricity	20,246,428	23,787,537
	Gas Bill	195,285,874	196,839,489
	Insurance & Others	3,379,000	71,950
	Printing & Stationary	546,499	590,490
	Conveyance Bill - Factory	518,489	358,945
	Entertainment- Factory	543,929	367,012
	Gardening/Farming Expenses	604,402	630,918
	Medical & Welfare	241,350	110,702
	Food allowance- Factory	750,711	764,972
	Miscellaneous Expenses	90,031	10,018
	Carriage Inwards	418,400	365775
	Cleaning & Sanitation Expenses	121,302	111496
	Depreciation	41,376,653	44280114
		475,588,159	**476,663,802**
28.00	***Administrative Expenses :***		
	Salary and Allowances	16,587,769	16,186,078
	Board meeting fees	60,000	40,000
	Office Rent	981,000	981,000
	Certificate Expenses	1,204,740	1,124,174
	Festival Bonus - HO	1,318,569	1,364,979
	Internet Bill	59,700	35,000
	Fax and Mobile Exp	138,912	86,342
	Postage and Courier	69,467	22,665
	Entertainment & Ifter Bill	298,988	163,458
	Local Conveyance	607,856	361,855
	Stationery	269,872	173,833
	Fuel, Oil and Lubricants	681,156	492,223
	Fees, Forms and Renewals	4,041,094	4,048,155
	Misc. Expenses	252,939	179,076
	Medical Expenses	896,979	630,706
	Audit Fees	1,105,869	1,449,000
	Professional fees	216,315	318,850
	Excise Duty	440,650	565,653
	Depreciation	2,177,719	2,330,532
	AGM Expenses	231,000	231,000
	Legal Expenses	521,571	700,420
		32,162,165	**31,484,999**
29.00	***Selling and Distribution Expenses :***		
	Advertisement	631,672	427,811
	Sample Expenses	1,826,023	1,925,641
	Delivery Expenses	471,171	154,125
	Business Promotion Expenses	2,901,831	530,268
	L/C Advising Charges	190,575	204,254
	BTMA certificate	394,333	453,760
	CU certificate (TC)	267,419	286,426
	L/C Realisation Charges	3,914,788	5,576,100
	Sales Commission	339,370	230,000
		10,937,182	**9,788,385**
30.00	***Financial Expenses :***		
	Financial expenses on bank & others (Note-31.01)	91,945,780	160,885,999
		91,945,780	**160,885,999**

Arun & Company Chartered Accountants Dhaka

SL No.	Particulars	Amount In BDT	
		30-Jun-2026	30-Jun-2025

30.01 *Financial expenses on bank & others*

Interest on Short Term Loan paid	40,568,464	39,286,783
Interest on Short Term Loan (Provision)	44,664,535	67,949,137
Bank Charges	439,153	995,459
FC Fluctuation Charges	6,273,628	52,654,621
	91,945,780	**160,885,999**

31.00 *Non Operating Income :*

This is arrived at as follows:

Interest on FDR	64,983,904	52,930,469
Unrealized loss on Share	(150)	(450)
Misc. Income	12,981	1,776,183
Gain/(Loss) on import payment	412,190	(1,221,403)
Transaction (Loss)/ Gain (notes-31.01 & 31.02)	(12,753,366)	5,413,259
	52,655,558	**58,898,059**

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

Particulars	Actual realized/ setteled Amount	Realized/setteled as per Book	Total (2025-2026)	Total (2024-2025)
Accounts Receivables	1,441,895,307.53	1,452,230,212	(10,334,904)	-
Accounts Receivables	2,514,187,449.45	2,507,804,517	-	6,382,932
			(10,334,904)	**6,382,932**

31.02 *Translation Foreign Exchange Gain/ (Loss)*

Particulars	Monetary Assets in USD as per Bank Statement	BDT as on June 30, 2026 @ 122.25	BDT as per Books of Accounts	Gain/Loss In Taka (2025-2026)	Gain/Loss In Taka (2024-2025)
Accounts Receivables	$ 4,690,659	573,433,098	575,462,943	(2,029,845)	(235,794)
Cash & Cash Equivalents	$ 4,657,280	569,348,137	569,736,755	(388,617)	(736,271)
Cash & Cash Equivalents	€ 55.47	7,988	5,595	-	2,392
				(2,418,462)	**(969,673)**

32.00 *Current Tax :*

Net Profit Before Tax				59,843,172	36,523,190
Accounting Depreciation				43,554,371	46,610,647
Unrealized Foreign Exchange (Gain) /Loss				2,418,462	969,673
Other Income				(52,655,558)	(58,898,059)
Tax Depreciation				(52,338,221)	(58,024,327)
Financial Expenses (Provision)				-	67,949,137
Taxable Business Income				**822,226**	**35,130,261**
A) Regular Tax :					
Tax on taxable business income		822,226	12%	98,667	4,215,631
Tax on other income		55,074,020	20%	11,014,804	11,779,612
				11,113,471	**15,995,243**
Advance Tax u/s :					
TDS on export				14,434,957	25,114,965
TDS on FDR Interest Income				13,912,791	10,586,094
AIT on Vahicles				265,000	356,000
TDS on Import				1,217,576	170,922
TDS IBBL MSND A/C-5114				1,947	2,444
				29,832,272	**36,230,425**
C) Turnover tax on gross receipts u/s-163(5)					
Gross receipts		Rate	Weight		
Sales	1,922,217,656	1%	0.53%	10,251,828	13,920,335
Non Operating Income				-	588,981
				10,251,828	**14,509,315**
D) Tax Liability:					
i) Turnover Tax				10,251,828	25,114,965
ii) Tax on other income				11,014,804	11,779,612
				21,266,632	**36,894,577**
Note 01. Excess turnover tax over tax on business income will be carried Forward				10,153,160	-
Note 02. Advance tax Balance will be Refundable or adjusted				18,718,801	-



SL No.	Particulars	Amount In BDT	
		30-Jun-2026	30-Jun-2025
33.00	*Earnings Per Share :*	0.37	0.21
33.01	*Basic Earnings per share :*		
	Net Profit after tax on core Business	37,811,757	20,990,944
	Weighted Average No. of Shares	100,833,333	100,833,333
	Basic Earnings Per Share	0.37	0.21
	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	37,811,757	20,990,944
	Total existing number of shares	100,833,333	100,833,333
	Diluted Earnings per share	0.37	0.21

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

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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	June 30,2025	June 30,2026
			Opining amount in BDT	Closing amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fee	-	-
		Remuneration	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fee	20,000	20,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	-
Md. Shams Ul Islam	Independent Director	Board Meeting Fee	5,000	20,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	15,000	20,000
Aman Tex Ltd.	Common Director	Account Receivables	109,002,590	480,110,294
Aman Packaging & Accessories Ltd	Common Director	Accounts payable	1,402,935	2,144,935
Aman Packaging Ltd	Common Director	Accounts payable	3,048,495	2,533,206
Anwara Mannan Textile Mills Ltd	Common Director	Loan	(65,886,642)	33,022,603
		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	20,210,803	-
		Interest Receivable	10,400,915	-
Akin Carrier Ltd	Common Director	Loan	-	-
		Interest Payable	27,839,939	-
Aman Food Limited.	Common Director	Loan	30,959,207	-
		Interest Receivable	6,659,662	-
Aman Tex Ltd.	Common Director	Loan	-	-
		Interest Receivable	23,486,259	-
Islam Brothers & Co.	Common Director	Loan	110,560,254	85,911,943
		Interest Payable	7,517,604	-
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	198,107	-

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36.00 Disclosure of Managerial Remuneration :

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

Particulars			June 30,2026	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	20,000	5,000
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	20,000	20,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	-
Md. Delower Hossain	Independent Director	Board Meeting Fees	20,000	15,000
Total			60,000	40,000

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	June 30,2026	June 30,2025
Md. Aminul Islam	CFO		2,470,000
Bishwazit Chakraborty	Executive Director - Factory	6,295,000	6,295,000
Md. Ismail Hossain	DGM - Maintenance & Utility	3,210,000	3,210,000
K M Ziaul Monir	AGM-Marketing	1,910,000	1,910,000
Md. Ahsan Ullah	Manager- Finance & Accounts	1,221,000	1,221,000
	Total	12,636,000	15,106,000

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

Particulars	Nature of Payment	June 30,2026	June 30,2025
Directors	Board meeting Fee	60,000	40,000
Officers & Executives	Salary, Bonus & Other allowaces	38,375,710	37,880,660
	Total	38,435,710	37,920,660

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	June 30,2026	June 30,2025
Licensed Capacity in Metric Ton	6,780	6,780
Installed Capacity in Metric Ton	6,780	6,780
Utilized Capacity in Metric Ton	4,852	5,114
Percentage of Capacity Utilized	71.56%	75.42%

37.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not Less than Taka 10001/-	12	107	361	343
Less than Taka 10001/-	-	5	150	154
Total	12	112	511	497

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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). Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on October 27, 2026 recommended 10% cash dividend to the general Shareholders excluding sponsors directors shareholders of the company for the year ended June 30, 2026. The dividend will be paid subject to the shareholders approval at the forthcoming Annual General Meeting.

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

Particulars	Local Purchase	Import	Total	Consumed	% of Consumption
Raw Cotton	-	1,280,493,176	1,280,493,176	1,230,720,903	93%
Spare Parts & Others	12,620,303	52,407,231	65,027,534	76,870,666	6%
Packing Materials	12,422,901	-	12,422,901	13,040,319	1%
Total	**25,043,204**	**1,332,900,407**	**1,357,943,611**	**1,320,631,889**	**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 June 30, 2026 is as follows:

Particulars	In Foreign Currency $	In BDT
Export	$ 15,672,072	1,922,217,656

AMAN COTTON FIBROUS PLC.
Schedule of Property, Plant & Equipments
As at 30 June 2026

ANNEXURE-A

(a) COST :

ASSET ITEMS	COST				Rate	DEPRECIATION				Written down value as on 30.06.2026
	Balance as at 01.07.2025	Additions	Disposals/ adjustments/ transfer	Balance as at 30.06.2026		Balance as at 01.07.2025	Charged During the Year	Disposals/adjustments	Balance as at 30.06.2026	
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%	295,002,514	28,430,330	-	323,432,844	1,108,782,867
Plant & Machinery	1,353,036,524		-	1,353,036,524	15%	1,274,524,406	11,776,818	-	1,286,301,223	66,735,301
Electrical Installation	13,388,299		-	13,388,299	10%	10,409,466	297,883.35	-	10,707,349	2,680,950
Electrical Equipment	34,287,561	1,035,085	-	35,322,646	10%	9,727,900	2,559,475	-	12,287,375	23,035,271
Gas Line Installation	2,805,322		-	2,805,322	10%	2,428,109	37,721	-	2,465,830	339,492
Fire Equipment	2,286,100		-	2,286,100	15%	2,216,481	10,443	-	2,226,924	59,176
Vehicle	19,794,494		-	19,794,494	20%	19,081,832	142,532	-	19,224,364	570,130
Office Equipment	1,088,717		-	1,088,717	10%	948,770	13,995	-	962,764	125,953
Computer & IT Equipment	3,216,106	235,600	-	3,451,706	20%	2,351,998	219,942	-	2,571,940	879,766
Furniture & Fixture	4,365,921	-	-	4,365,921	10%	3,713,594	65,233	-	3,778,827	587,094
Balance as on 30.06.2026 (a)	**3,065,218,449**	**1,270,685**	**-**	**3,066,489,134**		**1,620,405,068**	**43,554,371**	**-**	**1,663,959,439**	**1,402,529,695**

(b) REVALUATION :

ASSET ITEMS	COST				Rate	DEPRECIATION				Written down value as on 30.06.2026
	Balance as at 01.07.2025	Additions	Disposals/ adjustments/ transfer	Balance as at 30.06.2026		Balance as at 01.07.2025	Charged During the Year	Disposals/adjustments	Balance as at 30.06.2026	
Land & Land Development	279,312,378	-		279,312,378	-	-	-		-	279,312,378
Balance as on 30.06.2026 (b)	**279,312,378**	**-**		**279,312,378**		**-**	**-**		**-**	**279,312,378**

C.Total (a+b)

Balance as on 30.06.2026 (a+b)	**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**

Allocation of Depreciation	Ratio	30 June, 2026
Manufacturing	95%	41,376,653
Non Manufacturing	5%	2,177,719
		43,554,372

Balance as on 30.06.2025	**3,343,604,311**	**926,516**	**-**	**3,344,530,827**		**1,573,794,421**	**46,610,647**	**-**	**1,620,405,068**	**1,724,125,760**

Arun & Company Chartered Accountants Dhaka

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Document Verification System (DVS)

DVC Preview

DVC: 2610282026AS667285

Membership (Enrl.) Number :	2026	Member's Name :	Mizanur Rahman FCA
CA Firm's Name :	Arun & Company		
Client's Name :	AMAN COTTON FIBROUS PLC. (OLD NAME: AMAN COTTON FIBROUS LTD.)		
Client's Registration :	RJSC	Ref. Number:	C-403
Client's Category :	Manufacturing	Client's Industry :	Spinning
Period :	01/07/2025	To :	30/06/2026
Document Name :	Auditors Report and Finar		
Document Type :	Statutory Audit		
Date of Issue :	27/10/2026	Listing Status :	Y
AUDIT OPINION:	Unqualified	PIE/ NON-PIE:	PIE

Key Information :

Total Liabilities	2,076,736,857.00
Gross Revenue Shown in IS	1,922,217,656.00
Profit before taxes	59,843,172.00
Retained Earnings	1,505,024,217.00
Total Assets	5,439,154,568.00