

AMAN COTTON FIBROUS LTD.
Statement of Financial Position (Un-audited)
As at March 31, 2024

Particulars	Note	31-Mar-24	30-Jun-23
ASSETS:			
Non-Current Assets :			
Property, plant and equipment	3.00	1,784,929,430	1,791,762,039
Capital work in progress	4.00	1,756,088,694	1,791,075,072
		28,840,735	686,966
		3,760,987,935	3,585,472,694
Current Assets :			
Investment in listed securities	5.00	131,000	138,000
Inventories	6.00	1,745,509,053	1,556,733,285
Accounts and other receivables	7.00	486,574,729	509,380,890
Advances, deposits & pre-payments	8.00	468,752,532	585,644,746
Loan to sister concern	9.00	151,177,468	70,112,191
Cash & cash equivalents	10.00	908,843,152	863,463,582
Total Assets		5,545,917,364	5,377,234,732
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :			
Share capital	11.00	3,427,092,526	3,478,708,461
Share premium	12.00	1,008,333,330	1,008,333,330
Retained earnings	13.00	575,347,984	575,347,984
Available for sale reserve	14.00	1,578,024,024	1,629,633,659
Revaluation surplus	15.00	4,950	11,250
		265,382,238	265,382,238
		638,762,617	499,267,129
Non-Current Liabilities :			
Long term borrowings- net of current maturity	16.00	512,712,862	380,009,135
Deferred tax liability	17.00	126,049,755	119,257,994
		1,480,062,222	1,399,259,142
Current Liabilities :			
Short term borrowings	18.00	1,010,878,372	969,692,160
Long term borrowings-current maturity	19.00	4,929,436	152,908,299
Loan from sister concern	20.00	214,049,833	-
Accounts payable	21.00	80,666,647	145,468,109
Liabilities for expenses & others	22.00	60,952,235	45,877,128
Unclaimed Dividend Account	23.00	22,230,457	22,299,162
Provision for income tax	24.00	86,355,241	63,014,284
Total Liabilities & Shareholders' Equity		5,545,917,365	5,377,234,732
NAV per share with revaluation	25.00	33.99	34.50
NAV per share without revaluation	25.00	31.36	31.87


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director

Chairman

Signed as per annexed report on even date.

Place: Dhaka
 Date: May 26, 2024

AMAN COTTON FIBROUS LTD.
Statement of Profit or Loss And Other Comprehensive Income (Un-audited)
For the 3rd Quarter ended March 31, 2024

Particulars	Notes	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2023 to 31 March 2024	1st July 2022 to 31 March 2023	1st January 2024 to 31 March 2024	1st January 2023 to 31 March 2023
Sales	28.00	1,283,275,767	1,853,826,716	572,524,360	616,161,799
Less: Cost of Sales	29.00	(1,180,083,546)	(1,677,279,788)	(535,722,326)	(595,319,249)
Gross Profit		103,192,221	176,546,928	36,802,034	20,842,550
Less: Operating Expenses:					
Administrative Expenses	30.00	(30,795,890)	(38,637,170)	(11,386,537)	(11,318,707)
Selling and Distribution Expenses	31.00	(26,043,552)	(25,564,585)	(9,350,213)	(8,804,572)
Operating Profit		72,396,331	137,909,758	25,415,497	9,523,843
Less: Financial Expenses	32.00	(112,779,537)	(193,133,356)	(35,917,837)	(75,784,364)
Profit before Other Income		(40,383,206)	(55,223,598)	(10,502,340)	(66,260,521)
Add: Non Operating Income	33.00	74,740,321	41,254,418	14,988,766	11,708,454
Profit before Contribution to WPPF		34,357,116	(13,969,181)	4,486,426	(54,552,066)
Contribution to WPPF		-	(1,932,518)	-	-
Profit before Tax		34,357,116	(15,901,699)	4,486,426	(54,552,066)
Provision for Tax:					
Current Tax	34.00	(35,133,418)	(24,434,314)	(10,334,895)	(14,846,335)
Deferred Tax	17.00	(28,340,957)	(22,547,105)	(9,269,963)	(13,514,943)
Net Profit after Tax		(776,303)	(40,336,013)	(5,848,469)	(69,398,402)
Other Comprehensive Income :					
Unrealized gain/(loss) on securities available for sale	5.01	(6,300)	(45,000)	(6,300)	(45,000)
Related tax	17.00	(7,000)	(50,000)	(7,000)	(50,000)
Total Comprehensive Income		(782,603)	(40,381,013)	(5,854,769)	(69,443,402)
Basic Earnings Per Share	35.01	(0.01)	(0.40)	(0.06)	(0.69)

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Signed as per annexed report on even date.

Place : Dhaka
Date : May 26, 2024

AMAN COTTON FIBROUS LTD.
Statement of Changes in Equity (Un-audited)
For the 3rd Quarter Ended March 31, 2024

Particulas	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2023-2024						
Balance as on July 01, 2023	1,008,333,330	575,347,984	1,629,633,659	67,050	265,382,238	3,478,764,261
Profit for the year	-	-	(776,303)	-	-	(776,303)
Dividend Payable	-	-	(50,833,333)	-	-	(50,833,333)
IPO Expenses	-	-	-	-	-	-
Unrealised gain/(loss)	-	-	-	(6,300)	-	(6,300)
Balance as on March 31, 2024	1,008,333,330	575,347,984	1,578,024,023	60,750	265,382,238	3,427,148,325

Particulas	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
2022-2023						
Balance as on July 01, 2022	1,008,333,330	575,347,984	1,693,726,075	22,050	265,382,238	
Profit for the year	-	-	(40,336,013)	-	-	(40,336,013)
Dividend Payable	-	-	(50,833,333)	-	-	(50,833,333)
IPO Expenses	-	-	-	-	-	-
Unrealised gain/(loss)	-	-	-	(45,000)	-	(45,000)
Balance as on March 31, 2023	1,008,333,330	575,347,984	1,602,556,729	(22,950)	265,382,238	3,451,597,331


Company Secretary


Chief Financial Officer


Director


Managing Director

Signed as per annexed report on even date.

Place: Dhaka
Date: May 26, 2024

AMAN COTTON FIBROUS LTD.
Statement of Cash Flows (un-audited)
For the 3rd Quarter Ended March 31, 2024

Particulars	Note	Amount in Taka	
		July to March 2023-2024	July to March 2022-2023
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		1,382,994,175	1,691,918,868
Cash Paid to Suppliers, Employees & Others		(1,327,120,170)	(1,010,560,254)
Cash Generated from Operations		55,874,006	681,358,614
Tax paid		(25,733,374)	(37,547,105)
Net Cash Generated from Operating Activities		30,140,632	643,811,509
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(482,756)	(568,270)
Capital Work In Progress		(28,153,769)	(584,160)
Loan to Sister Concern		132,984,557	8,802,991
Dividend Income		6,000	6,400
Net Investment in shares		-	-
Net Cash Used in Investing Activities		104,354,032	7,656,961
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		(15,275,136)	20,138,445
Increase/(Decrease) in Short Term Borrowing		41,186,212	(358,667,800)
Increase/(Decrease) in Dividend Payable		(68,706)	746,658
Interest Expenses		(114,957,464)	(219,842,500)
Net Cash flow From/(Used) in Financing Activities		(89,115,093)	(557,625,197)
Net Increase/(Decrease) in cash and cash equivalents		45,379,571	93,843,273
Cash & Cash Equivalents at the beginning including For. Ex. gain/(los		863,463,582	759,961,054
Cash & Cash Equivalents at the ending of the year		908,843,152	853,804,327
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		-	(1,367,486)
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		908,843,152	852,436,841
Net operating cash flow per share (NOGFPS)		26.00	0.30
			6.38


Company Secretary


Chief Financial Officer


Director


Managing Director

Signed as per annexed report on even date.

Place: Dhaka
Date: May 26, 2024

AMAN COTTON FIBROUS LTD.
Notes to the Financial Statements as at and
For the 3rd quarter ended 31 March 2024

1.00 Significant information of the enterprise:

1.01 Legal form of the Enterprise :

Aman Cotton Fibrous Ltd. 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 Extraordinary 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 1987 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 Ltd. approved this financial Statements on April 22, 2024.

2.04 Reporting Period :

The Financial Statements of the Company cover Third Quarter Financial year from 01 July , 2023 to 31 March, 2024.

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 exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease. During the period no impaired loss occurred and not recognized in the Financial Statements.

2.08 Revenue Recognition:

Revenue from the sales is measured at the fair value of the consideration received or receivable. The company recognizes revenue when risks and rewards associated with ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provided in IFRS-15 'Revenue from contract with Customers'.

Sales revenue is recognized when transactions related to sales are completed and the sales invoices are issued in favor of the buyers and performance obligations are satisfied.

2.09 Valuation of Current Assets:

Accounts Receivable:

These are stated at their original invoice less provision/ write off. Management considered the entire receivable as good and is collectable and therefore, no amount was provided for as bad debt in the current year's financial statement.

Inventories:

In compliance with the requirements of IAS 2 "Inventories", the Inventories have been valued at the lower of cost and net realizable value after making due allowance for any obsolete or slow moving items.

2.10 Financial Instruments:

Derivative:

According to IFRS 7: " Financial Instruments : Disclosures", the Company was not a Party to any derivative contract (financial instruments) at the financial statement date, such as forward exchange contracts, currency swap agreement or contract to hedge currency exposure related to import of capital machinery to be leased to lessees in future.

Non-Derivative:

Non-derivative financial instruments comprise of accounts and other receivable, borrowings and other payables and are shown at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

2.11 Currency of Reporting and Foreign currency transactions:

Currency of Reporting

The financial statement of the Company has been prepared in the Bangladesh Taka (BDT).

Foreign Currency Transactions

Transactions in foreign currencies are converted into equivalent Taka applying the rate ruling at the date of such transactions as per IAS-21 " The Effect of Changes in Foreign Exchange Rates".

2.12 Long Term Borrowings:

Long term liabilities comprises the amount borrowed from the bank and other Financial Institutions for the long period of time and shown in the accounts at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

2.13 Contingent Liabilities:

Contingent Liabilities are those which arise due to the past event which shall be settled in the future on the occurrence or non occurrence of some uncertain event, cost of which can be measured reliably as per IAS-37 " Provision, Contingent Liabilities and Contingent Assets". In the year under review there is no such contingent liabilities as well as no commitment is made , to be settled in the future.

2.14 Taxation:

Current Tax

Current tax has been made at the rate of 15% as prescribed in the Finance Act, 2022 on the accounting profit made by the Company making some adjustment with the profit as per ITO 1984 in compliance with IAS-12 "Income Taxes".

Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax Bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the quarter ended September 30, 2022 has been recognized in the statement of comprehensive income as per IAS-12 "Income Taxes".

2.15 Employee Benefits:

The Company is operating Workers Profit Participation Fund (WPPF) according to Bangladesh Labour Law 2006 and Bangladesh labor (Amendment) Act 2013 are accounted for securing benefits to the employees in accordance with the provision of International Accounting Standard (IAS) 19, " Employee Benefit". The company pays two festival bonuses to all employees in every year.

2.16 Borrowing Cost:

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

2.17 Earning Per Share:

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

Basic Earnings Per Share

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

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

Weighted average number of ordinary shares outstanding during the year:

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

Diluted earnings per share:

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

2.18 Information about business segments:

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

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

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

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

2.20 Responsibility for preparation and presentation of financial statements:

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

2.21 Components of the Financial Statements:

Following are the components of the financial statements

- a) Statement of Financial Position as at March 31, 2024
- b) Statement of Profit or Loss and Other Comprehensive Income for the quarter ended March 31, 2024
- c) Statement of Changes in Equity for the quarter ended March 31, 2024
- d) Statement of Cash Flows for the quarter ended March 31, 2024
- e) Explanatory notes to the financial statements.

2.22 Comparative:

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

SL No.	Particulars	Amount in Taka		
		March 31, 2024	June 30,2023	
3.00 Property, Plant and Equipment:				
Land & Land Development		478,046,073	478,046,073	
Building & Civil Construction		1,173,849,256	1,196,279,496	
Plant & Machinery		96,442,222	108,667,292	
Electrical Installation		3,401,754	3,677,572	
Electrical Equipment		1,051,832	1,137,116	
Gas Line Installation		430,769	465,696	
Fire Equipment		85,519	96,359	
Vehicle		946,505	1,113,535	
Office Equipment		159,817	172,775	
Computer & IT Equipment		955,650	691,518	
Furniture & Fixture		719,299	727,640	
		1,756,088,694	1,791,075,072	
3.01 Movement of Fixed Assets				
Fixed Assets at cost :				
Opening Balance		3,314,735,786	3,314,127,000	
Add: Addition during the Period		482,756	608,786	
Closing Balance		3,315,218,542	3,314,735,786	
Less: Accumulated Depreciation		(1,559,129,848)	(1,523,660,714)	
Written Down Value (WDV)		1,756,088,694	1,791,075,072	
Details please see Annexure-'A'				
4.00 Movement in 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		686,966	-	
Sub-Station		28,153,769	686,966	
Total		28,840,735	686,966	
Transferred to fixed assets		-	-	
Closing balance		28,840,735	686,966	
5.00 Investment in Listed Securities :				
This represents investment in listed shares				
Market Value of Securities		131,000	138,000	
		131,000	138,000	
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	131,000	5,500
	10,000	125,500	131,000	5,500
*Details of Margin loan against purchase of listed companies share have been shown in note no - 14.				
5.01 Unrealized Gain / (Loss) during the year:				
Unrealized Gain / (Loss) as per Current Year Portfolio Statement			5,500	12,500
Unrealized Gain / (Loss) as per Last Year Portfolio Statement			12,500	24,500
Unrealized Gain / (Loss) during the year			(7,000)	(12,000)
6.00 Inventories :				
Finished Goods	6.01		730,044,898	802,683,591
Working-in-process	6.02		194,074,869	40,204,332
Raw Materials	6.03		809,497,318	661,077,753
Packing Materials	6.04		706,503	363,836
Other Materials	6.05		11,185,465	52,403,773
			1,745,509,053	1,556,733,285
6.01 Finished Goods :				
Value inTaka-				
Carded			258,692,012	260,062,970
Combed			471,352,887	542,620,621
			730,044,898	802,683,591
Quantity in MT-				
Carded			735	721
Combed			1,240	1,405
			1,975	2,126
6.02 Working-in-process				
Value inTaka-				
Carded			30,805,543	15,033,503
Combed			163,269,325	25,170,829
			194,074,869	40,204,332
Quantity in MT-				
Carded			87	42
Combed			433	65
			521	107
6.03 Raw Materials :				
Value inTaka-				
Raw Cotton			809,497,318	661,077,753
			809,497,318	661,077,753
Quantity in MT-				
Raw Cotton			3,360	2,836
			3,360	2,836

SL No.	Particulars	Amount in Taka	
		March 31, 2024	June 30, 2023
6.04	Packing Materials :		
	Value inTaka-		
	CONE	124,052	53,763
	Poly Bag	92,687	53,259
	WPP Bag	15,005	211,739
	Sticker	474,759	45,075
		706,503	363,836
	Quantity in Pcs & Kgs-		
	CONE (pcs.)	47,541	14,950
	Poly Bag(kg.)	4,066	299
	WPP Bag (Kg.)	1,175	7,270
	Sticker (pcs.)	386,871	250,544
6.05	Other Materials		
	Value inTaka-		
	Spare Parts	11,185,465	52,403,773
		11,185,465	52,403,773
7.00	Accounts and Other Receivables:		
	Accounts Receivables (Notes-7.01)	280,476,483	305,460,571
	Other Receivables (Notes-7.02)	206,098,246	203,920,319
		486,574,729	509,380,890
7.01	Accounts Receivable :		
	Opening Balance	305,460,571	55,840,950
	Add: Sales during the Period	1,283,275,767	2,201,134,850
	Available for collection	1,588,736,338	2,256,975,800
	Less: Realized/adjustment during the Period	(1,330,639,558)	(1,952,676,590)
		258,096,780	304,299,209
	Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)	22,379,703	1,161,362
		280,476,483	305,460,571
7.02	Other Receivables :		
	Opening Balance	203,920,319	171,683,818
	Add: During the Period	2,177,927	32,236,501
	Interest Receivable from Sister Concern	206,098,246	203,920,319
7.03	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	280,476,483	305,460,571
	Maturity more than 6 months	206,098,246	203,920,319
		486,574,729	509,380,890
	Debts considered Good & Secured	280,476,483	305,460,571
	Debts considered Good without security	-	-
	Debts considered doubtful & bad	-	-
	Debts due by directors or other officers & staffs	206,098,246	203,920,319
	Debts due from companies under same management	-	-
	Maximum debt due by directors or officers & staffs at any time	-	-
	All the debts are considered good as it has been made through letter of credit.		
8.00	Advances, Deposits & Pre-Payments :		
	This is made-up as follows:		
	a) Advance-		
	Advance against Income tax (Note: 8.01)	8.01	74,240,899
	Advance against Purchases		128,919,137
	Advance against Land Purchase		123,337,500
	Advance against Land Development		9,227,119
	Advance against L/C Margin		108,661,540
	Advance to Employee		749,438
	Advance against Loan Installment		2,288,130
	Advance against C&F agency & Others		548,689
			447,972,452
			562,993,160
	b) Security Deposits-		
	Mymensingh PBS-2 for Electricity Connection		3,246,250
	BTCL for T & T Line Connection		18,000
	Titas Gas T & D Co.Ltd. for Gas Connection		6,320,415
	Bank Guarantee for Titas Gas Connection		11,195,415
			20,780,080
	c) Pre-payments		
	Insurance		-
			1,871,506
			1,871,506
		468,752,532	585,644,746
8.01	Advance income tax:		
	Opening balance	53,507,525	49,980,458
	Add: Addition during the year:		
	TDS on export proceeds realisation & interest	13,392,893	19,551,679
	TDS on FDR Interest Income	7,551,348	8,905,423
	TDS on Cars	177,000	379,500
	TDS on Import	11,179	499,100
	TDS on Dividend Income	1,200	1,600
	Adjustment during the year	(400,246)	(25,810,235)
	Closing balance	74,240,899	53,507,525

SL No.	Particulars	Amount in Taka				
		March 31, 2024	June 30, 2023			
8.01.A Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994						
	Maturity less than 6 months	447,972,452	562,993,160			
	Maturity more than 6 months	20,780,080	22,651,586			
		468,752,532	585,644,746			
	Advance, deposits & prepayments considered good & secured	468,752,532	585,644,746			
	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					
		468,752,532	585,644,746			
8.01.B Advance against Land Purchase:						
	Advance against land purchase (Land value for Tk. 67,062,500 & subsequent land development for Tk. 56,275,000) at Sreepur, Gazipur total amount of Tk 12,33,37,500					
9.00 Loan to Sister Concern						
	Temporary loan has been provided to the following concern of Aman Group at interest of 9% for their Operational purpose. This amount will be adjusted within the shortest time.					
	Aman Cement Mills Unit 2 Ltd	36,296,176	37,476,176			
	Aman Jute Fibrous Ltd	79,615,000	79,615,000			
	Anwara Mannan Textile Mills Ltd	(6,658,035)	(16,511,375)			
	Aman Feed Ltd.	(1,500,000)	(1,500,000)			
	Aman Cold Storage Ltd	37,045,000	37,045,000			
	Akin Carrier Ltd	(82,449,198)	(82,449,198)			
	Aman Food Limited.	31,198,967	31,198,967			
	Aman Food & Beverage Limited.	3,770,507	3,770,507			
	Aman Tex Ltd.	53,859,051	53,859,051			
	Islam Brothers & Co.	-	(72,391,936)			
		151,177,468	70,112,191			
10.00 Cash and Cash Equivalents :						
	This is made-up as follows:					
	Cash in hand	549,005	1,654,413			
	Cash at Banks	140,427,254	111,865,069			
	FDR	767,866,893	749,944,099			
		908,843,152	863,463,582			
10.01 Details Break-up of cash at Bank is as follows :						
Name of the Bank	Branches	AC Type	Account No	Currency		
Agrani Bank limited	Amin Court	CDI	200017011845	BDT	(5,905,701)	2,461,153
Agrani Bank limited	Amin Court	FC	200018864125		35,365,915	-
Al Arafah Islami Bank Ltd	Uttara	AWCD	171020069525	BDT	94,478	31,337
Al Arafah Islami Bank Ltd	Uttara	FC	179580000586		10,850,149	
Bank Al- Falah Ltd	Motijheel	CA	57012500056625	BDT	28,564	28,564
Bank Asia	Uttara		50101000167	BDT	4,155	4,155
City Bank Ltd,	Principal	FCD	5121399871002	EURO	5,595	5,595
City Bank Ltd,	Principal	FCD	5121399871001	USD	272,318	262,416
City Bank Ltd	Principal	HVT	2921399871001	BDT	2,456,242	2,456,242
Commercial Bank of Ceylon	Uttara		180601188	BDT	16,479	123,984
EXIM Bank Ltd.	Mawna	AWCD	11100005232/0948	BDT	1,144	1,834
EXIM Bank Ltd.	Rajuk	AWCD	1311100014172	BDT	6,964	7,309
First Security Islami Bank Ltd	Dilkusha	AWCD	10111100029143	BDT	2,751	2,751
IBBL	Mawna	AWCA	20502960100017012	BDT	29,156	22,041
IBBL	Palton	AWCA	20502060100143306	BDT	853	1,888
IBBL	Ramna	MDA	20501572500010007	BDT	588,439	2,795,889
IBBL	Ramna	MSND	20501570900005114	BDT	532,678	529,270
IBBL	Ramna	AWCA	20501570100217900	BDT	2,509,843	16,084,857
IBBL	Ramna	FCAD	20501572100010003	USD	75,865	73,106
IBBL	Ramna	FCAD	20501572800000211	USD	91,774,633	78,219,548
IBBL	Uttara	AWCA	20502070100324409	BDT	20,581	21,012
IBBL	Ramna	MDA	20501572600010008	BDT	53,240	7,054,966.00
Meghna Bank Ltd.,	Uttara	CD	111211100000001	BDT	50,000	-
ONE Bank Ltd.	Motijheel	CD	0200200180003	BDT	170,335	170,335
Prime Bank Ltd.,	Uttara	CA	12511060018178	BDT	1,302,715	1,386,953
Pubali Bank Ltd.	Principal	CA	355590143153	BDT	58,805	58,805
Shahjalal Islami Bank Ltd.	Dhaka Main	AWCD	40011100015366	BDT	46,377	46,377
Woori Bank	Uttara	CDA	964001252	BDT	14,683	14,683
					140,427,254	111,865,069
10.02 Fixed Deposit:					767,866,893	749,944,099
Al Arafah MTDR A/C: 0171310102322						
	Opening Balance				156,197,589	150,000,000
	Add:					
	Add: Interest received				8,713,706	12,077,984
	Available for collection				164,911,295	162,077,984
	Less: TDS				(1,279,480)	(2,008,295)
	Less: Excise duty				(50,000)	(50,000)
	Less: Interest Transferred to CD A/C				(9,462,477)	(3,822,101)
	Closing Balance				154,119,338	156,197,589
Commercial bank of Cylon FDR A/C: 380600010330						
	Opening Balance				201,124,861	200,000,000
	Add:					
	Add: Interest received				5,044,321	6,590,278
	Available for collection				206,169,182	206,590,278
	Less: TDS				(1,008,863)	(1,644,861)
	Less: Excise duty				(50,000)	-
	Less: Transferred to CD A/C				-	(3,820,556)
	Closing Balance				205,110,319	201,124,861

SL No.	Particulars	Amount in Taka	
		March 31, 2024	June 30, 2023

15.00 Revaluation surplus :

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

Fair Value/Market Value	464,338,000	464,338,000
Book Value	185,025,622	185,025,622
Revaluation surplus	279,312,378	279,312,378
Adjustment for deferred tax on revalued assets	(13,930,140)	(13,930,140)
	265,382,238	265,382,238

Adjustment for deferred tax on revaluation surplus of land has been calculated @ 3% on fair value or market value as per section 53H of the Income Tax Ordinance 1984.

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

16.00 Long Term Borrowings - Net of Current Maturity :

This represents amount payable to Union Capital Limited and Meghna Bank Limited.

16.01 Union Capital Limited

This is made up as follows:

Opening Balance	57,917,244	69,246,042
Add, Addition made during the Period	-	-
Add: Interest Charged during the Period	2,220,029	7,319,260
	60,137,273	76,565,302
Less: Payment made during the Period	(55,207,837)	(18,648,058)
Closing Balance at 31 March	4,929,436	57,917,244
Less: Current maturity transferred to current Liability	(4,929,436)	(49,157,919)
Balance after current maturity	-	8,759,325

16.02 Meghna Bank Limited

This is made up as follows:

Opening Balance	475,000,190	455,940,926
Add: Addition During the Period	-	56,522,798
Add: Loan deal structuring Fees	-	-
Add: Interest Charged during the Period	37,712,672	27,759,389
	512,712,862	540,223,114
Less, Payment made during the Period	-	(65,222,924)
Closing Balance	512,712,862	475,000,190
Less: Current maturity transferred to current Liability	-	(103,750,380)
Balance after current maturity	512,712,862	371,249,810

Total Long Term Loan after Current Maturity

512,712,862 **380,009,135**

16.03	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
	Union Capital Ltd, 73 Sonargaon Road, Dhaka	Term Finance	100,000,000	36 Months	15%	175 Decimal Land
	Meghna Bank Ltd	Short term to Term loan through 1st time reschedulement		84 Months	9%	

17.00 Deferred Tax :

As at 31 March 2023	Carrying amount	Tax base	Taxable/ deductible temporary difference	
			March 31, 2024	June 30, 2023
Property, plant & equipments except land at cost	1,278,042,621	560,421,793	717,620,828	702,111,054
Accounts receivables	280,476,483	258,096,780	22,379,703	1,161,362
Cash & cash Equivalents	-	-	-	(1,111,629)
Investment in listed securities	131,000	125,500	5,500	12,500
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	2,022,988,104	1,003,669,695	1,019,318,409	981,485,665
Tax on business income			15%	15%
Regular tax			20%	20%
Tax on capital gain of share			10%	10%
Tax on capital gain on land			3%	3%
Closing deferred tax liabilities/(assets)-at cost			112,119,065	105,326,604
Closing deferred tax liabilities/(assets)-at fair value of securities			550	1,250
Closing deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
Total closing deferred tax liabilities/(assets)			126,049,755	119,257,994
Opening deferred tax liabilities/(assets)-at cost			105,326,604	103,657,044
Opening deferred tax liabilities/(assets)-at fair value of securities			1,250	2,450
Opening deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
Total opening deferred tax liabilities/(assets)			119,257,994	117,589,634
Deferred tax expense/(income)-at cost			6,792,461	1,669,560
Deferred tax expense/(income)-at fair value			(700)	(1,200)
Deferred tax expense/(income)-at revaluation			-	-
Total deferred tax expense/(income)			6,791,761	1,668,360

SL No.	Particulars	Amount in Taka				
		March 31, 2024	June 30,2023			
18.00 Short Term Borrowings :	The following represents loan sanctioned by the Islami Bank Bangladesh Ltd, Ramna Branch, Dhaka, Meghna Bank Ltd, Uttara Branch, Dhaka and Standard Bank Ltd, Principal Branch, Dhaka to provide working capital of the company which is fully secured by hypothecation of inventory.					
	Short Term Loan from Various banks represents LTR, EDF , Mudaraba, CC etc					
	Islami Bank Ltd	829,748,778	801,764,520			
	Meghna Bank Ltd	156,081,358	144,172,853			
	Standard Bank Ltd	25,087,191	23,788,942			
	Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850	(38,956)	(34,156)			
	Total Balance	1,010,878,372	969,692,160			
18.01 Details of the sanction are as under .						
	Name of Bank	Nature	Sanction Limit	Tenure	Interest rate	Security
	Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	BAI MURABAH/TR/MPI/ MDB/MFCI	700,000,000	Below one year	9%	Inventory Hypothecation
	Standard Bank Ltd, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	9%	
	Meghna Bank Ltd, Uttara Branch	LTR EDF/UPAS	500,000,000	Below one year	9%	
19.00 Long Term Borrowings - Current Maturity (Note-16.02)					4,929,436	152,908,299
20.00 Loan from sister concern	Islam Brothers & Co.				214,049,833	-
					214,049,833	-
21.00 Accounts Payable :	Opening Balance				145,468,109	12,243,874
	Add: Purchased & advanced during the Period				1,126,506,836	1,481,107,134
	Available for payment				1,271,974,944	1,493,351,008
	Less: Payment made during the Period				(1,191,308,297)	(1,347,882,899)
	Balance as on March 31				80,666,647	145,468,109
22.00 Liabilities for Expenses & Others :	Gas Bill				30,179,161	29,603,882
	Provision for Salary, Allowance & Festival Bonus				17,919,273	11,683,590
	TDS & VAT Payable				7,978,911	1,819,409
	Audit & Professional fees Payable				194,150	270,250
	Electricity				7,978	7,978
	Office Rent				1,650,000	975,000
	Board Meeting Fee Payable				302,750	302,750
	IPO Fund (Refundable)				1,258,444	1,258,443
	Excess Mobile Bill				45	2,060
	Transport expense				4,070,579	3,130,010
	Liabilities for C & F costs				(1,464,117)	(1,724,875)
	Liabilities for Membership Fees				(51,750)	-
	Media				-	-
	Others				(3,920,138)	(3,993,410)
	Interest expense payable (as per BRPD circular-17, dt 10.06.20)				2,486,740	2,486,740
	Insurance & others				340,210	55,300
					60,952,235	45,877,128
22.01 WPPF	Opening Balance				-	81,949,104
	Add: Addition During the year				-	-
	Less: Paid During the year				-	-
	Adjustment with Accumulated retained earnings				-	(81,949,104)
	Net WPPF Payable				0	-
	We have obtained a legal opinion from the Lawyer's and it appears that WPPF is not applicable for Aman Cotton Fibrous Limited as 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 sention and rules. According to the law along with lawyer's opinion, the balance of WPPF payable has been transferred to accumulated retained earnings.					
23.00 Unclaimed Dividend Account	Opening Balance				22,299,162	22,072,303
	Add: Cash dividend declared during the period				50,833,333	50,833,333
	Less: TDS on Dividend				(7,033,807)	(7,050,113)
	Less: Paid during the period				(43,868,232)	(43,556,361)
					22,230,457	22,299,162

SL No.	Particulars	Amount in Taka	
		March 31, 2024	June 30, 2023
24.00	Provision for tax :		
	Opening Balance	63,014,284	80,168,141
	Add -Provision for the Period	28,340,957	28,656,378
	Total Liability	91,355,241	108,824,519
	Less: Adjustment during the Period	(5,000,000)	(45,810,235)
	Total Tax Liability	86,355,241	63,014,284
25.00	Net Asset Value (NAV) :		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,427,092,526	3,478,708,461
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	33.99	34.50
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,161,710,288	3,213,326,223
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	31.36	31.87
	Par Value of Share	10.00	10.00
26.00	Net Operating Cash Flow Per Share (NOCFPS):		
	Net Cash Generated from Operating Activities	30,140,632	433,387,665
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	0.30	4.30
27.00	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	(776,303)	(95,207,841)
	Depreciation	35,469,134	51,005,437
	Inventories	(178,775,769)	270,964,251
	Accounts & other receivable	22,806,161	(248,458,260)
	Advance deposit prepayments	137,625,588	138,638,292
	Accounts payable	(66,440,794)	133,224,235
	Liabilities for exp and others	15,075,107	10,128,698
	Deferred tax	6,792,461	1,669,560
	Provision for Tax	28,340,957	28,656,378
	Finance cost	112,779,537	233,702,457
	Interest on FDR	(34,636,371)	(41,540,507)
	Translation Gain/ (Loss) on Cash & Cash Equivalents (notes-32.02)		1,111,629
	Dividend Income	(6,000)	(8,000)
	Translation Gain/ (Loss) on Accounts Receivable (notes-31.02)	(22,379,703)	(1,161,362)
	Income Tax Paid	(25,733,374)	(49,337,302)
		30,140,632	433,387,665

SL No.	Particulars	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2023 to 31 March 2024	1st July 2022 to 31 March 2023	1st January 2024 to 31 March 2024	1st January 2023 to 31 March 2023
28.00	Sales :				
	Carded-Yarn	764,886,323	1,081,487,940	429,469,108	338,888,989
	Combed -Yarn	518,389,444	772,338,776	143,055,252	277,272,809
		1,283,275,767	1,853,826,716	572,524,360	616,161,799
	Quanty in MT-				
	Carded-Yarn	1,981	3,003	1,132	924
	Combed -Yarn	1,264	1,952	361	634
		3,245	4,955	1,493	1,558
29.00	Cost of Sales :				
	Raw materials consumption [Note-28.01]	952,005,741	1,322,228,456	327,938,216	333,448,145
	Packing materials consumption [Note- 28.03]	7,018,452	9,261,840	2,373,299	2,259,830
	Factory Overhead [Note-28.05]	302,291,197	257,916,750	97,856,541	80,977,548
	Prime Cost	1,261,315,390	1,589,407,046	428,168,056	416,685,523
	Opening WIP [Note-6.02]	40,204,332	31,106,404	165,468,538	303,934,101
	Closing WIP [Note-6.02]		(348,196,841)	(194,074,869)	(348,196,841)
	Cost of prouduction	1,107,444,854	1,272,316,609	399,561,725	372,422,783
	Opening finished goods [Note-6.01]	802,683,591	873,430,210	866,205,499	691,363,497
	Closing Finished goods [Note 6.01]	(730,044,898)	(468,467,031)	(730,044,898)	(468,467,031)
	Cost of Sales	1,180,083,546	1,677,279,788	535,722,326	595,319,249
29.01	Raw Materials Consumption :				
	Opening Balance [Note-6.03]	661,077,753	868,581,802	693,972,786	371,780,260
	Purchase during the year [Note-28.02]	1,100,425,307	1,131,572,153	443,462,749	639,593,384
	Available for use	1,761,503,060	2,000,153,955	1,137,435,535	1,011,373,644
	Closing Balance [Note-6.03]	(809,497,318)	(677,925,499)	(809,497,318)	(677,925,499)
		952,005,741	1,322,228,456	327,938,216	333,448,145
29.02	Raw Materials Purchase :				
	Value in [Taka]				
	Raw Cotton	1,100,425,307	1,131,572,153	443,462,749	639,593,384
		1,100,425,307	1,131,572,153	443,462,749	639,593,384
	Quantity in [MT]				
	Raw Cotton	4,524	4,234	1,808	2,317
		4,524	4,234	1,808	2,317
29.03	Packing Materials Consumption :				
	Opening Balance [Note-6.04]	363,836	1,563,367	305,422	1,125,104
	Purchase during the year [28.04]	7,361,119	8,957,546	2,774,380	2,393,799
	Available for use	7,724,955	10,520,912	3,079,802	3,518,903
	Closing Balance [Note-6.04]	(706,503)	(1,259,073)	(706,503)	(1,259,073)
		7,018,452	9,261,840	2,373,299	2,259,830
29.04	Packing Materials Purchase :				
	Value inTaka-				
	CONE	4,401,222	6,684,508	1,417,250	1,561,161
	Poly Bag	375,500	358,100	97,500	171,200
	WPP Bag	1,312,186	1,608,538	130,000	533,338
	Sticker	1,188,730	-	1,129,630	-
	Others	83,481	306,400	-	128,100
		7,361,119	8,957,546	2,774,380	2,393,799
	Quantity in Pcs & Kgs-				
	CONE (pcs.)	1,382,813	1,856,858	553,931	433,706
	Poly Bag(kg.)	8,204	2,012	5,000	962
	WPP Bag (Kg.)	59,969	70,763	17,500	21,713
	Sticker (pcs.)	1,480,431	-	910,431	-
	Others	-	1,090	-	1,090

SL No.	Particulars	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2023 to 31 March 2024	1st July 2022 to 31 March 2023	1st January 2024 to 31 March 2024	1st January 2023 to 31 March 2023
29.05	Factory Overhead :				
	Wages & allowances	45,532,153	43,706,948	17,040,563	12,998,861
	Salary and allowances	13,600,620	12,291,373	5,194,952	3,866,653
	Repair & Maintenance	851,136	952,576	233,231	262,622
	Spare Parts	58,841,132	65,604,011	13,671,124	15,781,781
	Fuel & Lubricants	6,828,123	4,754,724	1,857,195	858,754
	Chemical used	1,202,905	1,780,823	92250.00	252,150
	Decoration & Beautification	-	63,120	-	-
	Electricity	95,089	77,536	33,061	29,668
	Gas Bill	137,918,392	89,110,864	47,487,218	33,677,722
	Insurance & Others	1,943,456	677,704	279,894	677,704
	Printing & Stationary	296,659	226,586	128,022	92,866
	Conveyance Bill - Factory	125,830	573,315	5,180	320
	Electrical Maintenance- Accessories	143,060	99,677	20,820	800
	Entertainment- Factory	100,443	255,866	28,281	22,890
	Gardening/Farming Expenses	448,404	131,533	312,778	65,418
	Medical & Welfare	24,077	2,275	21,003	-
	Fire & Sefty- Accessories & Expenses	109,810	-	54,000	-
	Food allowance- Factory	231,461	335,165	68,808	102,179
	Miscellaneous Expenses	42,042	61,772	100	41,482
	Carriage Inwards	163,548	827,395	17,721	111,176
	Cleaning & Sanitation Expenses (FO)	97,180	45,000	67,180	15,000
	Depreciation	33,695,677	36,338,487	11,243,160	12,119,502
		302,291,197	257,916,750	97,856,541	80,977,548
30.00	Administrative Expenses :				
	Salary and Allowances	11,825,201	11,871,739	3,777,876	4,548,667
	Directors Remuneration	-	-	-	-
	Board meeting fees	30,000	40,000	5,000	10,000
	Office Rent	735,750	735,750	245,250	245,250
	Certificate Expenses	229,891	120,738	6,086	-
	Car Rent	137,640	-	137,640	-
	Festival Bonus - HO	616,750	352,250	616,750	-
	Internet Bill	8,000	18,000	-	8,000
	Electricity	-	-	-	-
	Fax and Mobile Exp	35,776	39,830	9,156	10,150
	Postage and Courier	4,275	41,486	1,400	40,770
	Entertainment & Ifter Bill	108,716	99,981	21,785	23,774
	Local Conveyance	101,524	114,209	39,514	31,615
	Stationery	169,210	299,937	3,210	49,479
	Office Supplies	-	6,750	-	6,750
	Gardening	-	-	-	-
	Fuel, Oil and Lubricants	992,842	1,108,250	111,783	489,427
	Fees, Forms and Renewals	3,285,296	1,800,128	1,173,134	1,070,531
	Misc. Expenses	-	68,175	-	22,000
	Tours & Travels	-	591,130	-	-
	Donation & Gift	-	8,300	-	-
	Audit Fees	270,250	-	-	-
	Professional fees	914,250	2,589,413	258,750	697,750
	Service Charge	203,506	23,000	145,406	5,000
	Excise duty	149,000	478,795	65,000	65,000
	IPO Expenses	-	-	-	-
	Testing Expenses	-	-	-	-
	Repair & Maintenance	453,398	612,217	106,350	167,440
	Cleaning & Sanitation Expense	-	-	-	-
	Depreciation	1,773,457	1,912,552	591,746	637,869
	Advertise & Publicity Expenses	3,261,443	2,194,055	1,297,000	244,100
	Tax token & Fees	6,377	-	6,377	-
	AGM Expenses	231,000	231,000	231,000	231,000
	Legal Expenses	500,000	200,000	500,000	200,000
	Training & Development	-	6,900	-	-
		26,043,552	25,564,585	9,350,213	8,804,572

SL No.	Particulars	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2023 to 31 March 2024	1st July 2022 to 31 March 2023	1st January 2024 to 31 March 2024	1st January 2023 to 31 March 2023
31.00	Selling and Distribution Expenses :				
	Carriage Outward	20,015	20,777	17,410	16,202
	Advertisement	305,324	414,625	138,655	285,560
	Commercial Expenses	-	-		
	Delivery Expenses	131,680	148,044	48,520	48,245
	L/C Advising Charges	154,125	222,825	77,250	69,250
	BTMA certificate	295,710	224,710	40,000	40,000
	CU certificate (TC)	-	7,090,900		-
	L/C Realisation Charges	3,580,484	4,459,116	1,714,489	1,882,040
	Sales Commission	265,000	491,588		172,838
		4,752,338	13,072,585	2,036,324	2,514,135
32.00	Financial Expenses :				
	Financial expenses on bank & others (note-31.01)	114,957,464	219,842,500	35,705,745	84,242,078
	Interest charged on Loan to sister concern	1,534,573	(23,010,144)	1,440,591	(7,242,714)
	Interest income on FDR lien credit facilities to sister concern	(3,712,500)	(3,699,000)	(1,228,500)	(1,215,000)
		112,779,537	193,133,356	35,917,837	75,784,364
32.01	Financial expenses on bank & others				
	Interest on Term Loan	39,932,701	36,735,965	12,861,691	10,404,734
	Interest on Short Term Loan	51,146,186	40,649,970	16,414,314	12,746,581
	Bank Charges	607,650	1,631,444	112,316	751,144
	FC Fluctuation Charges	23,270,927	140,825,122	6,317,424	60,339,618
		114,957,464	219,842,500	35,705,745	84,242,078
33.00	Non Operating Income :				
	This is arrived at as follows:				
	Interest on FDR	34,636,371	30,883,807	11,423,476	8,779,049
	on Cash & Cash				
	Equivalents (notes-	-	(1,367,486)	-	(1,367,486)
	Misc. Income	2,316,854	5,171,440	526,993	1,164,705
	Gain/(Loss) on import payment	(1,964,103)	(2,580,948)	(1,964,103)	(2,580,948)
	Dividend Income	6,000	6,400	-	
	Transaction Gain/ (Loss) (notes-32.01)	17,365,496	7,592,649	3,551,565	2,278,033
	on Accounts Receivable				
	(notes-31.02)	22,379,703	1,548,555	1,450,834	3,435,101
		74,740,321	41,254,418	14,988,766	11,708,454

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

Particulars	Actual realized/ setteled Amount	Realized/settel ed as per Book	Jul 01 to Mar 31, 2024	Jul 01 to March 31, 2023	Jan 01 to March 31, 2024	Jan 01 to March 31, 2023
Accounts Receivables	1,348,005,054	1,330,639,558	17,365,496	1,698,760	3,551,565	1,111,502
			17,365,496	1,698,760	3,551,565	1,111,502

SL No.	Particulars	Nine months ended (amount in Taka)		3rd Quarter (amount in Taka)	
		1st July 2023 to 31 March 2024	1st July 2022 to 31 March 2023	1st January 2024 to 31 March 2024	1st January 2023 to 31 March 2023

33.02 Translation Foreign Exchange Gain/ (Loss)

Particulars	Monetary Assets in USD as per Bank Statement	BDT as on March 31, 2023 @ 109.55	BDT as per Books of Accounts	Gain/(Loss) in Taka March, 2023	Gain/(Loss) in Taka, 1st July 2021 to 31 March 2022
Accounts Receivables	\$ 2,560,260.00	280,476,483	258,096,780	22,379,703	10,480,268
				22,379,703	10,480,268

34.00 Current Tax :

Net Profit Before Tax		34,357,116	(15,901,699)	4,486,426	(54,552,066)
Accounting Depreciation		35,469,134	38,251,039	33,859	12,757,371
Unrealized Foreign Exchange Gain/(Loss)		(22,379,703)	(181,069)	(11,020,868)	(2,067,615)
Other Income		(54,324,721)	(43,654,296)	(15,502,034)	(12,221,788)
Tax Depreciation		(50,978,908)	(56,616,075)	(1,689,691)	(18,876,500)
Taxable Business Income		(57,857,082)	(78,102,100)	(23,692,307)	(74,960,597)

A) Regular Tax :

Tax on taxable business income	-	15%	-	(11,715,315)	-	(11,244,090)
Tax on other income	14,988,766	20%	14,946,864	8,249,604	2,997,753.16	2,341,691
Tax on dividend income	0	20%	1,200	1280	-	-
			14,948,064	(3,464,431)	2,997,753	(8,902,399)

Minimum tax u/s- 163(2) / old u/s-(82C (2):

AIT on export	123		13,392,893	22,547,105	6,272,210	13,514,943
TDS on FDR Interest Inco	102		7,551,348	8,589,747	2,284,695	2,842,979
TDS on Dividend Income	117		1,200		-	-
Minimum tax			13,392,893	22,547,105	6,272,210	13,514,943

Tax on business income			13,392,893	-	6,272,210	-
Tax on other income			14,948,064	-	2,997,753	-
			28,340,957		9,269,963	

B) Alternative Minimum tax on gross receipts u/s-163(5) Old u/s-82C(4)

Gross receipts		Rate	Weight			
Sales	572,524,360	0.6%	0.45%	5,774,741	-	2,576,360
Non Operating Income	14988765.79	0.6%	0.60%	448,442	-	89,933
				6,223,183		2,666,292

Tax liabilities (Higher of A & B)			28,340,957	22,547,105	9,269,963	13,514,943
--	--	--	-------------------	-------------------	------------------	-------------------

35.00 Earnings Per Share :

	(0.01)	(0.40)	(0.06)	(0.69)
--	---------------	---------------	---------------	---------------

35.01 Basic Earnings per share :

Net Profit after tax on core Business	(776,303)	(40,336,013)	(5,848,469)	(69,398,402)
Weighted Average No. of Shares	100,833,333	100,833,333	100,833,333	100,833,333
Basic Earnings Per Share	(0.01)	(0.40)	(0.06)	(0.69)

35.02 Diluted Earnings per share :

Profit after tax	(776,303)	(40,336,013)	(5,848,469)	(69,398,402)
Total existing number of shares	100,833,333	100,833,333	100,833,333	100,833,333
Diluted Earnings per share	(0.01)	(0.40)	(0.06)	(0.69)

AMAN COTTON FIBROUS LIMITED
Annexure of Property, Plant & Equipment
As at March 31 , 2024

(a) COST :

ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				ANNEXURE-A
	Balance as at 01.07.2023	Additions	Disposals/ adjustments/ transfer	Balance as at 31.03.2024		Balance as at 01.07.2023	Charged During the Year	Disposal s/adjust ments	Balance as at 31.03.2024	Written down value as on 31.03.2024
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%	235,936,214	22,430,241	-	258,366,455	1,173,849,256
Plant & Machinery	1,353,036,524	-	-	1,353,036,524	15%	1,244,369,232	12,225,070	-	1,256,594,302	96,442,222
Electrical Installation	13,388,299	-	-	13,388,299	10%	9,710,727	275,818	-	9,986,545	3,401,754
Electrical Equipment	5,186,826	-	-	5,186,826	10%	4,049,710	85,284	-	4,134,994	1,051,832
Gas Line Installation	2,805,322	-	-	2,805,322	10%	2,339,626	34,927	-	2,374,553	430,769
Fire Equipment	2,286,100	-	-	2,286,100	15%	2,189,741	10,840	-	2,200,581	85,519
Vehicle	19,794,494	-	-	19,794,494	20%	18,680,959	167,030	-	18,847,989	946,505
Office Equipment	1,088,717	-	-	1,088,717	10%	915,942	12,958	-	928,900	159,817
Computer & IT Equipment	2,596,730	432,776	-	3,029,506	20%	1,905,212	168,644	-	2,073,856	955,650
Furniture & Fixture	4,290,991	49,980	-	4,340,971	10%	3,563,351	58,322	-	3,621,673	719,299
Balance as on 31.03.2024 (a)	3,035,423,408	482,756	-	3,035,906,164			35,469,134	-	1,559,129,848	1,476,776,316
Balance as on 30.06.2023 (a)	3,034,814,622	608,786	-	3,035,423,408		1,472,655,277	51,005,437	-	1,523,660,714	1,511,762,694

(b) REVALUATION :

ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				Written down value as on 31.03.2024
	Balance as at 01.07.2023	Additions	Disposals/ adjustments/ transfer	Balance as at 31.03.2024		Balance as at 01.07.2023	Charged During the Year	Disposal s/adjust ments	Balance as at 31.03.2024	
Land & Land Development	279,312,378	-	-	279,312,378	-	-	-	-	-	279,312,378
Balance as on 31.03.2024 (b)	279,312,378	-	-	279,312,378		-	-	-	-	279,312,378

C.Total (a+b)

Balance as on 31.03.2024 (a+b)	3,314,735,786	482,756	-	3,315,218,542	-	1,523,660,714	35,469,134	-	1,559,129,848	1,756,088,694
---------------------------------------	----------------------	----------------	----------	----------------------	----------	----------------------	-------------------	----------	----------------------	----------------------

Allocation of Depreciation	Ratio	March 31,2024
Manufacturing	95%	33,695,677
Non Manufacturing	5%	1,773,457
		<u>35,469,134</u>