## Aman Cotton Fibrous Ltd. Registered Office: Bairagichala, Sreepur, Gazipur, Bangladesh Corporate Office: 2 Ishaka Avenue, Sector -6, Uttara, Dhaka -1230

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Statement of Financi	al Po	sition (Un-	audited)	Statement of	f Chan	aes ir	Equit	v (U	n-aud	ited)		
As at 30 September, 2024				Statement of Changes in Equity (Un-audited) For the Year ended September 30, 2024								
713 41 60 65	Amount in Taka											
Particulars	Notes	Sep 30,2024	in Taka June 30,2024					Available		Alliount III Taka		
ASSETS:		OCP 00,2024	June 50,2524	Particulas	Share Capital	Share Premium	Retained Earnings	For Sale	Revaluation Surplus	Total		
Non-Current Assets :		1,759,015,235	1,770,554,356					Reserve	-			
Property, plant and equipment	3.00	1,758,270,769	1,769,809,890	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		
Capital work in progress	4.00	744,466	744,466	Prior Year Adjustment  Restated balance at July 01, 2024	1,008,333,330	575,347,984	4,919,436 1,558,488,278	(16,650)	265,382,238	4,919,436 3,407,535,180		
Current Assets :		3,777,029,761	3,833,783,985	Profit for the year	1,000,000,000	313,341,304	24,534,201	(10,000)	-	24,534,201		
Investment in listed securities Inventories	5.00 6.00	85,000 1,816,104,640	107,000 1,841,956,530	Dividend Payable			- 1,000,000		-	- 1,000,000		
Accounts and other receivables	7.00	453,354,847	497,380,379	WPPF Payabe Adjustment				-	-			
Advances, Deposits & Pre-payments	8.00	645,538,427	615,708,842	Unrealised gain/(loss)				(19,800)	-	(19,800)		
Cash & Cash equivalents	9.00	861,946,847	878,631,234	Balance as on September 30, 2024	1,008,333,330	575,347,984	1,583,022,479	(36,450)	265,382,238	3,432,049,580		
AMAN COTTON FIBROUS LTD.												
Total Assets		5,536,044,997	5,604,338,341		Statemen							
SHAREHOLDERS' EQUITY & LIABILITIES				I	or the Ye	ar ende	a June 3	30, 202	4	Amount in Taka		
Shareholders' Equity :	-	3,432,049,580	3,402,615,743	I		Share	Retained	Available	Revaluation			
Share capital	10.00	1,008,333,330	1,008,333,330	Particulas	Share Capital	Premium	Earnings	For Sale	Surplus	Total		
Share premium	11.00	575,347,984	575,347,984	Delenes es en luly 04 2022	1,008,333,330	E7E 247 004	4 000 000 000	Reserve 11,250	200 200 220	3,478,708,462		
Retained earnings	12.00	1,583,022,478	1,553,568,841	Balance as on July 01, 2023  Prior Year Adjustment	1,000,333,330	575,347,984	1,629,633,660	11,200	265,382,238	3,470,700,402		
Available for sale reserve	13.00 14.00	(36,450) 265,382,238	(16,650)	Restated balance at July 01, 2023	1,008,333,330	575,347,984	1,629,633,660	11,250	265,382,238	3,478,708,462		
Revaluation surplus	14.00		265,382,238	Profit for the year	-	,,	(25,231,485	) -	-	(25,231,485)		
Non-Current Liabilities :	45	622,488,054	634,893,555	Dividend Payable			(50,833,333)	-	-	(50,833,333)		
Long term borrowings- net of current maturity  Deferred tax liability	15.00 16.00	521,396,298 101,091,756	512,712,864	WPPF Payabe Adjustment			-	-				
'	10.00		122,180,691	Unrealised gain/(loss)	4 000 000 000	E7E 247 AC 1	4 550 500 0 10	(27,900)		(27,900)		
Current Liabilities :		1,481,507,362	1,566,829,043	Balance as on June 30, 2024	1,008,333,330	575,347,984	1,553,568,842		265,382,238	3,402,615,744		
Short term borrowings	17.00	1,150,097,738	990,535,210	Sd/-	Sd/-		Sd/-	Sd/-				
Long term borrowings-current maturity Accounts payable	18.00 19.00	13,128,723 111,393,936	13,128,723 292,668,454	Company Secretary C	hief Financial		Director M		irector Cha	airman		
Inter Company Current Liability	20.00	43,656,530	111,504,176	I	Sign	ed as per anne	ed report on e	ven date.				
Liabilities for expenses & others	21.00	62,235,778	67,327,062	Statement	of C	ach F	lowe	lun.	-audi	ted)		
Unclaimed Dividend Account	22.00	21,538,760	21,538,760									
Provision for income tax	23.00	79,455,897	70,126,658	For the Y	ear en	ded Se	eptemb	er 30	, 2024			
Total Liabilities & Shareholders' Equity	T-1-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-							-	mount in T	aka		
Total Liabilities & Shareholders Equity		5,536,044,997	5,604,338,341	-      Particulars			Note			July to		
NAV per share with revaluation	24.00	34.04	33.74	Particu	iais		Note	luly to Se		September		
NAV per share without revaluation	24.00	31.40	31.87	,				2024-2	2025	2023-2024		
The accompanies notes form an integral and of this financial statement, we to be and in conjunction thermality.												
The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith. Cash Flows from Operating Activities:  Sd/- Sd/- Sd/- Sd/- I Cash Received from Customer & Others 492.832.173 392.683,0										392,683,025		
Company Secretary Chief Financial Office												
Company Secretary Chief Financial Officer Director Managing Director Chairman  Signed as per annexed report on even date.				Cash Generated from Operations						(152,477,275)		
	Tax paid				(9,	467,332)	(6,658,630)					
Statement of Profit or Loss And Other Comprehensive Income (Un-audited)  Net Cash Generated from Operating Activities  (9.407.33.2) (6.63  (9.8,708,362) (159,13								(159,135,905)				
For the 1st Quarter er	nded :	September 3	30, 2024	I								
		Amoun	t in Taka	Cash Flows from Investing			г		(2.1.222)	((= 000)		
Particulars	July to	July to	Acquisition of Property, Plant & Equipment					(91,000)	(17,800)			
i articulars	Notes	September	September	Capital Work In Progress Interest on FDR				13,271,74		(13,315,019)		
		2024-2025	2023-2024	Inter company Current Account			13,271,744 12,253,742 (67,847,646) 54,234,229					
Sales 27.00 439,998,429 353,705,308 Dividend Income								(01,	-	6,000		
Less: Cost of Sales	28.00	(404,247,895		N 4 0 1 11 11 11 11 11 11 11 11 11 11 11 11								
Gross Profit 35.750.534 36.751.492												
10.39%   Cash Flows from Financing Activities:							г		200 400	(4.040.050)		
Less: Operating Expenses:	(0,011,000) (0,100,200)					Increase/(Decrease) in Long Term Borrowing				8,683,436 (4,242,850) 159,562,528 183,107,677		
Administrative Expenses Selling and Distribution Expenses	29.00	(7,322,843	(6,751,127)							100, 107,077		
	20 00		(4 205 464)							(44.004.404)		
	30.00	(1,254,220) 27 173 471		Interest Expenses	nd Payment			(31,	555,087)	(44,834,134)		
Operating Profit		27,173,471	28,615,204		-	Activities			555,087) <b>690,877</b>	134,030,693		
Operating Profit Less: Financial Expenses	30.00	<b>27,173,471</b> (36,474,523	<b>28,615,204</b> ) (43,505,431)	Interest Expenses	in Financing		nts	136,				
Operating Profit  Less: Financial Expenses  Profit before Other Income	31.00	27,173,471 (36,474,523 (9,301,052)	28,615,204 ) (43,505,431) ) (14,890,227)	Interest Expenses   Net Cash flow From/(Used)   Net Increase/(Decrease) in	in Financing	sh equivale	_	136, (16,	690,877 684,386)	134,030,693 28,055,939		
Operating Profit Less: Financial Expenses		<b>27,173,471</b> (36,474,523	<b>28,615,204</b> ) (43,505,431)	Interest Expenses   Net Cash flow From/(Used)   Net Increase/(Decrease) in   Cash & Cash Equivalents at the	in Financing cash and cash	sh equivale	_	136, (16, 878,	690,877 684,386) 631,234	134,030,693 28,055,939 863,463,582		
Operating Profit  Less: Financial Expenses  Profit before Other Income	31.00	27,173,471 (36,474,523 (9,301,052)	28,615,204 ) (43,505,431) ) (14,890,227)	Interest Expenses   Net Cash flow From/(Used)   Net Increase/(Decrease) in	in Financing cash and cash he beginning he ending of t	sh equivale including Fo he year	r. Ex. gain/(_	136, (16, 878,	690,877 684,386)	28,055,939		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income	31.00	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at the Cash & Cash Equivalents at the Cash Equivalents at the Cash & Cash	in Financing cash and cash he beginning he ending of t nge gain/(loss	sh equivale including Fo he year s) in cash &	r. Ex. gain/(_	136, (16, 878,	690,877 684,386) 631,234	134,030,693 28,055,939 863,463,582		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax	31.00	27,173,471 (36,474,523 (9,301,052) 22,077,757	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942)	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at tl Cash & Cash Equivalents at tl Add: Unrealized foreign excha	in Financing cash and cash he beginning he ending of t nge gain/(loss	sh equivale including Fo he year s) in cash &	r. Ex. gain/(_	136, (16, 878, 861,	690,877 684,386) 631,234	134,030,693 28,055,939 863,463,582		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax	31.00 32.00	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211)	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at tl Add: Unrealized foreign excha Cash and Cash Equivalents	in Financing cash and cash he beginning he ending of the inge gain/(loss at Closing i	sh equivale including Fo he year s) in cash & ncluding	r. Ex. gain/(_	136, (16, 878, 861,	690,877 684,386) 631,234 946,847	134,030,693 28,055,939 863,463,582 891,519,521		
Operating Profit  Less: Financial Expenses  Profit before Other Income  Add: Non Operating Income  Profit before Tax  Provision for Tax:  Current Tax	31.00 32.00 33.00	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731)	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at tl Cash & Cash Equivalents at tl Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss)	in Financing cash and cash he beginning he ending of the inge gain/(loss at Closing i	sh equivale including Fo he year s) in cash & ncluding	r. Ex. gain/(_	136, (16, 878, 861,	690,877 684,386) 631,234 946,847 946,847	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax	31.00 32.00 33.00	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at tl Cash & Cash Equivalents at tl Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per	in Financing cash and cash the beginning the ending of the inge gain/(loss at Closing i	sh equivale including Fo he year s) in cash & ncluding	r. Ex. gain/(_ cash	136, (16, 878, 861,	690,877 684,386) 631,234 946,847 - 946,847 (0.98)	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail	31.00 32.00 33.00 16.00	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000)	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at It Cash & Cash Equivalents at It Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per	in Financing cash and cash he beginning he ending of t nge gain/(lose at Closing i	sh equivale including Fo he year s) in cash & ncluding	r. Ex. gain/(_	136, (16, 878, 861, 861,	690,877 684,386) 631,234 946,847 946,847 (0.98)	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521 (1.58)		
Operating Profit  Less: Financial Expenses Profit before Other Income  Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail Related tax	31.00 32.00 33.00 16.00	27,173,471 (36,474,523 (9,301,052 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800 (22,000	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000) 2,800	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at It Cash & Cash Equivalents at It Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per	in Financing cash and cash the beginning the ending of the thinge gain/(loss at Closing in the share (NOC Sd/- nief Financial	sh equivale including Fo he year s) in cash & ncluding CFPS)	r. Ex. gain/( cash _ Sd/- Director M	136, (16, 878, 861, 861, Sd/-	690,877 684,386) 631,234 946,847 946,847 (0.98)	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521 (1.58)		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail Related tax Total Comprehensive Income	31.00 32.00 33.00 16.00	27,173,471 (36,474,523 (9,301,052 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800 (22,000 2,200 24,514,401	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000) 2,800 2,804,016	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at It Cash & Cash Equivalents at It Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per	in Financing cash and cash the beginning the ending of the thinge gain/(loss at Closing in the share (NOC Sd/- nief Financial	sh equivale including Fo he year s) in cash & ncluding CFPS)	r. Ex. gain/(_ cash _ = Sd/-	136, (16, 878, 861, 861, Sd/-	690,877 684,386) 631,234 946,847 946,847 (0.98)	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521 (1.58)		
Operating Profit  Less: Financial Expenses Profit before Other Income  Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail Related tax	31.00 32.00 33.00 16.00	27,173,471 (36,474,523 (9,301,052 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800 (22,000	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000) 2,800	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at it Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per Sd/- Company Secretary Ch	in Financing cash and carhe beginning he ending of the name gain/(loss at Closing in the share (NOC Sd/-nief Financial Signe	sh equivale including Fo he year s) in cash & ncluding CFPS)	r. Ex. gain/(_ cash _ Sd/- Director M	136, (16, 878, 861, 861, Sd/-	690,877 684,386) 631,234 946,847 (0.98)	134,030,693 28,055,939 863,463,582 891,519,521 - 891,519,521 (1.58)		
Operating Profit Less: Financial Expenses Profit before Other Income Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail Related tax Total Comprehensive Income Basic Earnings Per Share  Sd/- Sd/-	31.00 32.00 33.00 16.00 5.01 16.00 34.01	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800 (22,000 2,200 24,514,401 0.24 Sd/-	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000) (28,000) 2,800 2,804,016 0.03	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at tl Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per  Sd/- Company Secretary Ch  Note: The details of the	in Financing cash and car he beginning he ending of t nge gain/(loss at Closing i r share (NOC  Sd/- nief Financial Signe	sh equivale including Fo he year s) in cash & ncluding CFPS) Officer ed as per annee	r. Ex. gain/( cash _ Sd/- Director M ed report on e	136, (16, 878, 861, 861, Sd/- Managing I ven date.	690,877 684,386) 631,234 946,847 (0.98) Director Ch	134,030,693 28,055,939 863,463,582 891,519,521 891,519,521 (1.58)		
Operating Profit  Less: Financial Expenses Profit before Other Income  Add: Non Operating Income Profit before Tax Provision for Tax: Current Tax Deferred Tax Net Profit after Tax Other Comprehensive Income: Unrealized gain/(loss) on securities avail Related tax Total Comprehensive Income  Basic Earnings Per Share  Sd/- Sd/- Company Secretary Chief Financial Office	31.00 32.00 33.00 16.00 5.01 16.00 34.01	27,173,471 (36,474,523 (9,301,052) 22,077,757 12,776,705 11,757,496 (9,329,239 21,086,735 24,534,201 (19,800 (22,000 2,200 24,514,401 0.24 Sd/-	28,615,204 (43,505,431) (14,890,227) 30,519,385 15,629,158 (12,799,942) (10,011,731) (2,788,211) 2,829,216 (25,200) (28,000) 2,800 2,804,016	Interest Expenses Net Cash flow From/(Used) Net Increase/(Decrease) in Cash & Cash Equivalents at it Add: Unrealized foreign excha Cash and Cash Equivalents For. Ex. gain/(loss) Net operating cash flow per Sd/- Company Secretary Ch	in Financing cash and ca he beginning he ending of t nge gain/(loss at Closing i r share (NOC Sd/- nief Financial Signe published U 0024 are avai	sh equivale including Fo he year s) in cash & ncluding  CFPS)  Officer ed as per annee naudited Fin lable in wet	r. Ex. gain/( cash _ Sd/- Director M ed report on e	136, (16, 878, 861, 861, Sd/- Managing I ven date.	690,877 684,386) 631,234 946,847 (0.98) Director Ch	134,030,693 28,055,939 863,463,582 891,519,521 891,519,521 (1.58)		