


AMAN COTTON FIBROUS LTD.
Statement of Financial Position
As at 31 December, 2024

Particulars	Notes	Amount in Taka	
		31-Dec-24	30-Jun-24
ASSETS:			
Non-Current Assets :			
		1,747,393,664	1,770,554,356
Property, plant and equipment	3.00	1,746,649,198	1,769,809,890
Capital work in progress	4.00	744,466	744,466
Current Assets :			
		3,687,664,512	3,833,783,985
Investment in listed securities	5.00	90,000	107,000
Inventories	6.00	1,641,471,560	1,841,956,530
Accounts and other receivables	7.00	374,331,056	497,380,379
Advances, Deposits & Pre-payments	8.00	796,521,200	615,708,842
Cash & Cash equivalents	9.00	875,250,696	878,631,234
Total Assets		5,435,058,176	5,604,338,341
SHAREHOLDERS' EQUITY & LIABILITIES:			
Shareholders' Equity :			
		3,423,908,822	3,402,615,743
Share capital	10.00	1,008,333,330	1,008,333,330
Share premium	11.00	575,347,984	575,347,984
Retained earnings	12.00	1,566,533,328	1,553,568,841
Available for sale reserve	13.00	(31,950)	(16,650)
Revaluation surplus	14.00	273,726,130	265,382,238
Non-Current Liabilities :			
		647,216,207	634,893,555
Long term borrowings	15.00	553,419,735	512,712,864
Deferred tax liability	16.00	93,796,472	122,180,691
Current Liabilities :			
		1,363,933,147	1,566,829,043
Short term borrowings	17.00	880,749,966	990,535,210
Long term borrowings-current maturity	18.00	-	13,128,723
Accounts payable	19.00	286,637,584	292,668,454
Inter Company Current Liability	20.00	22,621,979	111,504,176
Liabilities for expenses & others	21.00	62,017,281	67,327,062
Unclaimed Dividend Account	22.00	21,538,760	21,538,760
Provision for income tax	23.00	90,367,577	70,126,658
Total Liabilities & Shareholders' Equity		5,435,058,176	5,604,338,341
NAV per share with revaluation	24.00	33.96	33.74
NAV per share without revaluation	24.00	31.24	31.87


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.

AMAN COTTON FIBROUS LTD.
Statement of Profit or Loss and Other Comprehensive Income
For the 2nd Quarter ended December 31, 2024

Particulars	Notes	6 months ended (amount in Taka)		2nd Quarter (amount in Taka)	
		1st July 2024 to 31 December 2024	1st July 2023 to 31 December 2023	1st October 2024 to 31st December 2024	1st October 2023 to 31st December 2023
Sales	27.00	1,026,733,203	710,751,407	586,734,774	357,046,099
Less: Cost of Sales	28.00	(930,532,691)	(644,361,220)	(526,284,795)	(327,407,404)
Gross Profit		96,200,512	66,390,187	60,449,979	29,638,695
Less: Operating Expenses:		(22,689,449)	(19,409,353)	(14,112,385)	(11,273,065)
Administrative Expenses	29.00	(19,431,734)	(16,693,339)	(12,108,891)	(9,942,212)
Selling and Distribution Expenses	30.00	(3,257,714)	(2,716,014)	(2,003,494)	(1,330,853)
Operating Profit		73,511,064	46,980,834	46,337,595	18,365,630
Less: Financial Expenses	31.00	(103,586,836)	(76,861,700)	(67,112,314)	(33,356,269)
Profit before Other Income		(30,075,773)	(29,880,866)	(20,774,719)	(14,990,639)
Add: Non Operating Income	32.00	43,242,551	59,751,555	21,164,794	29,232,170
Profit before Tax		13,166,778	29,870,690	390,075	14,241,531
Provision for Tax:		(202,292)	(24,798,523)	(11,959,788)	(11,998,581)
Current Tax	33.00	(20,240,919)	(19,070,994)	(10,911,680)	(9,059,263)
Deferred Tax	16.00	20,038,627	(5,727,529)	(1,048,108)	(2,939,318)
Net Profit after Tax		12,964,487	5,072,167	(11,569,713)	2,242,950
Other Comprehensive Income :		8,328,592	(6,300)	8,348,392	18,900
Unrealized gain/(loss) on securities available for sale	5.01	(17,000)	(7,000)	5,000	21,000
Unrealized gain/(loss) on Revaluation	16.00	8,343,892	-	8,343,892	-
Related tax	16.00	1,700	700	(500)	(2,100)
Total Comprehensive Income		21,293,079	5,065,867	(3,221,321)	2,261,850
Basic Earnings Per Share	34.01	0.13	0.05	(0.11)	0.02

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.

AMAN COTTON FIBROUS LTD.

Statement of Cash Flows

For the Year ended December 31, 2024

Particulars	Note	Amount in Taka	
		31-Dec-24	30-Jun-24
Cash Flows from Operating Activities :			
Cash Received from Customer & Others		1,174,552,453	1,931,622,623
Cash Paid to Suppliers, Employees & Others		(902,775,248)	(1,719,763,571)
Cash Generated from Operations		271,777,205	211,859,052
Tax paid		(27,199,830)	(51,570,430)
Net Cash Generated from Operating Activities		244,577,374	160,288,622
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment		(100,000)	(28,868,525)
Capital Work In Progress		-	(57,499)
Interest on FDR		26,818,218	46,611,645
Inter company Current Account		(88,882,197)	22,600,865
Dividend Income		-	6,000
Net Cash Used in Investing Activities		(62,163,980)	40,292,485
Cash Flows from Financing Activities:			
Increase/(Decrease) in Long Term Borrowing		27,578,148	(7,075,847)
Increase/(Decrease) in Short Term Borrowing		(109,785,244)	20,843,050
Increase/(Decrease) in Dividend Payment		-	(50,833,333)
Interest Expenses		(103,586,836)	(148,347,324)
Net Cash flow From/(Used) in Financing Activities		(185,793,933)	(185,413,455)
Net Increase/(Decrease) in cash and cash equivalents		(3,380,538)	15,167,652
Cash & Cash Equivalents at the beginning including For. Ex. gain/(loss)		878,631,234	863,463,582
Cash & Cash Equivalents at the ending of the year		875,250,696	878,631,234
Add: Unrealized foreign exchange gain/(loss) in cash & cash equivalents		-	-
Cash and Cash Equivalents at Closing including For. Ex. gain/(loss)		875,250,696	878,631,234
Net operating cash flow per share (NOCFPS)		2.43	1.59

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

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AMAN COTTON FIBROUS LTD.
Statement of Changes in Equity
For the Year ended December 31, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744
Prior Year Adjustment			-			-
Profit for the year	-		12,964,487	-	-	12,964,487
Dividend Payable			-	-	-	
Deferred Tax Adjustment revalued assets					8,343,892	8,343,892
WPPF Payable Adjustment			-	-	-	
Unrealised gain/(loss)	-		-	(15,300)	-	(15,300)
Balance as on December 31, 2024	1,008,333,330	575,347,984	1,566,533,329	(31,950)	273,726,130	3,423,908,822

AMAN COTTON FIBROUS LTD.
Statement of Changes in Equity
For the Year ended June 30, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Available For Sale Reserve	Revaluation Surplus	Total
Balance as on July 01, 2023	1,008,333,330	575,347,984	1,629,633,660	11,250	265,382,238	3,478,708,462
Prior Year Adjustment			-			-
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
Profit for the year	-		(25,231,485)	-	-	(25,231,485)
Dividend Payable			(50,833,333)	-	-	(50,833,333)
WPPF Payable Adjustment			-	-	-	
Unrealised gain/(loss)	-		-	(27,900)	-	(27,900)
Balance as on June 30, 2024	1,008,333,330	575,347,984	1,553,568,842	(16,650)	265,382,238	3,402,615,744


Company Secretary


Chief Financial Officer


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AMAN COTTON FIBROUS LTD.
Notes to the Financial Statements
For the Year ended December 31, 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 Extra-ordinary General Meeting held on 22 April, 2012 approved conversion of status of the company from private limited to public limited company.

1.02 Registered and Corporate Office of the Company:

Registered office of the company is situated at Boiragirchala, Shreepur, Gazipur.

Corporate office of the company is situated at 2, Ishakha Avenue, Sector # 6, Uttara, Dhaka-1230.

1.03 Address of the Factory:

The factory of the Company was established at Boiragirchala, Shreepur, Gazipur.

1.04 Principal Activities and nature of the business

The Principal activities and nature of the business of the company is to manufacture of high quality yarn in Bangladesh and marketing and selling of product in the global and domestic Market.

2.00 Significant Accounting Policies:

2.01 Basis of preparation of Financial Statements:

The Financial Statement of the Company are prepared on a going concern assumption and in accordance with the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), the Companies Act 1994, The Securities and Exchange rules 2020 and other laws and rules applicable in Bangladesh.

2.02 Accounting Convention

The Financial Statements have been prepared on the Basis of historical cost Basis except land & land development (which have been stated at current cost), monetary assets at realisable value and Investment in listed Securities are carried at fair value Based on the year ended quoted price.

2.03 Date of authorisation :

The Board of Directors of Aman Cotton Fibrous Ltd. approved this financial Statements

2.04 Reporting Period :

The Financial Statements of the Company cover Period from 01 July , 2024 to 31 Decemberber 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 12% as prescribed in the Finance Act, 2024 on the accounting profit made by the Company making some adjustment with the profit as per Income Tax Act-2023 & 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 year ended Dec 31, 2024 has been recognized in the statement of comprehensive income as per IAS-12 "Income Taxes".

2.15 Employee Benefits:

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

2.16 Borrowing Cost:

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

2.17 Earning Per Share:

The Company calculates Earning Per Share (EPS) in accordance with IAS-33 "Earning Per Share" which has been shown on the face of the Statement of Profit or Loss and other Comprehensive Income and details are shown in Note-35.01

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 December 31, 2024
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended December 31, 2024
- c) Statement of Changes in Equity for the year ended December 31, 2024
- d) Statement of Cash Flows for the year ended December 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.

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

SL No.	Particulars	Amount in Taka			
		31-Dec-24	30-Jun-24		
3.00	Property, Plant and Equipments:				
	Land & Land Development	478,046,073	478,046,073		
	Building & Civil Construction	1,151,792,853	1,166,372,509		
	Plant & Machinery	85,439,658	92,367,198		
	Electrical Installation	3,144,324	3,309,815		
	Electrical Equipment	25,216,844	26,544,046		
	Gas Line Installation	398,170	419,126		
	Fire Equipment	75,762	81,905		
	Vehicle	801,745	890,828		
	Office Equipment	147,722	155,497		
	Computer & IT Equipment	912,632	923,035		
	Furniture & Fixture	673,415	699,858		
		1,746,649,198	1,769,809,890		
3.01	Movement of Fixed Assets				
	Fixed Assets at cost :				
	Opening Balance	3,343,604,311	3,314,735,786		
	Add: Addition during the year (transferred from CWIP)	100,000	28,868,525		
	Closing Balance	3,343,704,311	3,343,604,311		
	Less: Accumulated Deprecation	(1,597,055,113)	(1,573,794,421)		
	Written Down Value (WDV)	1,746,649,198	1,769,809,890		
	<i>Details please see Annexure-'A'</i>				
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	744,466	686,966		
	CWIP - Sub-Station	-	28,413,769		
	Total	744,466	29,100,735		
	Transferred to fixed assets	-	(28,356,269)		
	Closing balance	744,466	744,466		
5.00	Investment in Listed Securities :				
	This represents investment in listed shares				
	Market Value of Securities	90,000	107,000		
		90,000	107,000		
	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	90,000	(35,500)
	CAPMIBBLMF (2023-2024)	10,000	125,500	107,000	(18,500)
5.01	Unrealized Gain / (Loss) during the year:				
	Unrealized Gain / (Loss) as per Current Year Portfolio Statement			(35,500)	(18,500)
	Unrealized Gain / (Loss) as per Last Year Portfolio Statement			(18,500)	12,500
	Unrealized Gain / (Loss) during the year			(17,000)	(31,000)
6.00	Inventories :				
	Finished Goods	6.01		1,327,446,441	1,215,151,811
	Working-in-process	6.02		29,471,836	24,100,077
	Raw Materials	6.03		266,528,463	532,557,522
	Packing Materials	6.04		2,419,663	499,902
	Other Materials	6.05		15,605,156	69,647,218
				1,641,471,560	1,841,956,530
6.01	Finished Goods :				
	Value inTaka-				
	Carded			167,345,127	359,399,456
	Combed			1,160,101,314	855,752,355
				1,327,446,441	1,215,151,811
	Quantity in MT-				
	Carded			469	1,022
	Combed			3,149	2,336
				3,618	3,358

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
6.02 Working-in-process			
Value inTaka-			
Carded		15,660,896	6,189,745
Combed		13,810,941	17,910,332
		29,471,836	24,100,077
Quantity in MT-			
Carded		44	18
Combed		38	51
		82	69
6.03 Raw Materials :			
Value inTaka-			
Raw Cotton		266,528,463	532,557,522
		266,528,463	532,557,522
Quantity in MT-			
Raw Cotton		1,050	2,125
		1,050	2,125
6.04 Packing Materials :			
Value inTaka-			
CONE		1,370,963	298,463
Poly Bag		110,036	1,610
WPP Bag		754,886	190,814
Sticker		183,778	9,015
		2,419,663	499,902
Quantity in Pcs & Kgs-			
CONE (pcs.)		705,448	82,907
Poly Bag(kg.)		1,393	7
WPP Bag (Kg.)		47,690	7,270
Sticker (pcs.)		1,402,618	50,109
6.05 Other Materials			
Value inTaka-			
Spare Parts		15,605,156	69,647,218
		15,605,156	69,647,218
7.00 Accounts and Other Receivables:			
Accounts Receivables (Notes-7.01)		170,410,734	293,460,058
Other Receivables (Notes-7.02)		203,920,321	203,920,321
		374,331,056	497,380,379
7.01 Accounts Receivable :			
Opening Balance		293,460,058	305,460,571
Add: Sales during the year		1,026,733,203	1,922,869,489
Available for collection		1,320,193,261	2,228,330,060
Less: Realized/adjustment during the year		(1,157,956,417)	(1,935,999,010)
		162,236,845	292,331,049
Add: Translated Foreign Exchange Gain/(Loss) (Note-32.02)		8,173,890	1,129,009
		170,410,734	293,460,058
<i>There is no related party transaction except transaction with Aman Tex Ltd. Details of Related party transactions have been shown in note - 36.</i>			
7.02 Other Receivables :			
Opening Balance		203,920,321	203,920,321
Add: During the year		-	-
Less: Received during the year			
Interest Receivable from Sister Concern		203,920,321	203,920,321
7.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994			
Maturity less than 6 months		170,410,734	293,460,059
Maturity more than 6 months		203,920,321	203,920,320
		374,331,055	497,380,379
Debts considered Good & Secured		170,410,734	293,460,058
Debts considered Good without security		-	-
Debts considered doubtful & bad		-	-
Debts due by directors or other officers & staffs		203,920,321	203,920,321
Debts due from companies under same management		-	-

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
	Maximum debt due by directors or officers & staffs at any time	-	-
	All the debts are considered good as it has been made through letter of credit.		
8.00	Advances, Deposits & Pre-Payments :		
	Advances (Note 8.01)	513,614,729.88	437,741,820
	Loans & Advances (Inter-Company) (Note 8.02)	258,979,659	154,142,996
	Security Deposits (Note 8.03)	21,449,551	21,346,766
	Pre-Payments (Note 8.04)	2,477,260	2,477,260
		796,521,200	615,708,842
8.01	Advances		
	Advance against Income tax (Note: 8.01.1)	101,658,333.28	82,804,095
	Advance against Purchases	123,726,478	93,734,816
	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	151,626,000	125,157,306
	Advance to Employee	1,122,095	708,928
	Advance against Loan Installment	2,288,130	2,288,130
	Advance against C&F agency & Others	629,075	483,926
		513,614,730	437,741,820
8.01.1	Advance income tax:		
	Opening balance	82,804,095	53,507,526
	Add: Addition during the year:		
	TDS on export proceeds realisation	11,592,409	19,441,733
	TDS on FDR Interest Income	7,478,454	9,940,202
	TDS on Cars	207,000	302,500
	TDS on Import	-	11,179
	TDS on Dividend Income		1,200
	Less: Adjustment during the year	(423,624)	(400,246)
	Closing balance	101,658,333	82,804,095
8.02	Loan & Advances (Inter company)		
	Aman Cement Mills Unit 2 Ltd	51,425,285	34,874,176
	Aman Packaging Ltd	19,706,748	
	Aman Cold Storage Ltd	34,210,803	34,210,802
	Akin Carrier Ltd	7,524,253	-
	Aman Food Ltd.	31,198,967	31,198,967
	Aman Tex Ltd.	63,159,051	53,859,051
	Islam Brothers & Co.	51,754,553	
		258,979,659	154,142,996
	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 Packaging Ltd		
	Opening Balance	-	
	Add: Received during the year	19,706,748	
		19,706,748	-
	Less: Adjusted during the Year	-	
		19,706,748	-
	Aman Cement Mills Unit 2 Ltd		
	Opening Balance	34,874,176	37,476,176
	Add: Received during the year	16,653,895	330,435,895
		51,528,070	367,912,071
	Less: Adjusted during the Year	102,785	333,037,895
		51,425,285	34,874,176

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
Aman Jute Fibrous Ltd			
	Opening Balance	-	79,615,000
	Add: Received during the year	-	-
		-	79,615,000
	Less: Adjusted during the Year	-	(79,615,000)
		-	-
Aman Feed Ltd.			
	Opening Balance	-	(1,500,000)
	Add: Received during the year	-	-
		-	(1,500,000)
	Less: Adjusted during the Year	-	1,500,000
		-	-
Aman Cold Storage Ltd			
	Opening Balance	34,210,803	37,045,000
	Add: Received during the year	-	-
		34,210,803	37,045,000
	Less: Adjusted during the Year	-	(2,834,197)
		34,210,803	34,210,803
Akin Carrier Ltd			
	Opening Balance	-	(82,448,198)
	Add: Received during the year	7,524,253	-
		7,524,253	(82,448,198)
	Less: Adjusted during the Year	-	82,448,198
		7,524,253	-
Aman Food Ltd.			
	Opening Balance	31,198,967	31,198,967
	Add: Received during the year	-	-
		31,198,967	31,198,967
	Less: Adjusted during the Year	-	-
		31,198,967	31,198,967
Aman Food & Beverage Ltd			
	Opening Balance	-	3,770,507
	Add: Received during the year	-	65,448,169
		-	69,218,676
	Less: Adjusted during the Year	-	(69,218,676)
		-	-
Islam Brothers & Co.			
	Opening Balance	91,552,708	72,391,936
	Add: Received during the year	78,230,862	657,922,793
		169,783,570	730,314,729
	Less: Adjusted during the Year	221,538,123	(638,762,022)
		51,754,553	91,552,708
Aman Tex Ltd.			
	Opening Balance	53,859,051	53,859,051
	Add: Received during the year	60,630,000	-
		114,489,051	-
	Less: Adjusted during the Year	51,330,000	-
		63,159,051	53,859,051
8.03 Security Deposits-			
	Mymensingh PBS-2 for Electricity Connection	3,246,250	3,246,250
	BTCL for T & T Line Connection	18,000	18,000
	Titas Gas T & D Co.Ltd. for Gas Connection	9,826,850	9,724,065
	Bank Guarantee for Titas Gas Connection	8,358,451	8,358,451
		21,449,551	21,346,766
8.04 Pre-payments			
	Insurance	2,477,260	2,477,260
		2,477,260	2,477,260

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
8.A	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	513,614,730	437,741,819
	Maturity more than 6 months	23,926,811	23,824,026
		537,541,541	461,565,845
	Advance, deposits & prepayments considered good & secured	796,521,200	616,568,459
	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	-	-
		796,521,200	616,568,459

8.01.B Advance against Land Purchase:

Advance against land purchase (Land value for Tk. 67,062,500 & subsequent land development for Tk. 56,275,000) at Sreepur, Gazipur total amount of Tk 12,33,37,500

9.00 Cash and Cash Equivalents :

This is made-up as follows:

Cash in hand

Cash at Banks

FDR

9.01

9.02

571,897	1,015,526
85,084,133	100,193,398
789,594,666	777,422,310
875,250,696	878,631,234

9.01 Details Break-up of cash at Bank is as follows :

Name of the Bank **Branches** **Account No** **Currency**

Agrani Bank limited	Amin Court	200017011845	BDT	32,694	743,801
Agrani Bank limited	Amin Court	20018864125	USD	4,974,226	30,950,865
Al Arafah Islami Bank Ltd	Uttara	171020069525	BDT	721,355	4,373,579
Al Arafah Islami Bank Ltd	Uttara	1079580000586	USD	26,120,757	30,834,203
Bank Al- Falah Ltd	Motijheel	57012500056625	BDT	27,529	27,529
Bank Asia	Uttara	50101000167	BDT	4,155	4,155
City Bank Ltd	Principal	2921399871001	BDT	294,437	2,456,242
Commercial Bank of Ceylon	Uttara	1806011188	BDT	1,452,802	9,848
EXIM Bank Ltd.	Mawna	11100005232/0948	BDT	339	339
EXIM Bank Ltd.	Rajuk	1311100014172	BDT	23,094	6,044
EXIM Bank Ltd.		0185000030451	USD	1,705,313	-
First Security Islami Bank Ltd	Dilkusha	10111100029143	BDT	2,751	2,751
IBBL	Ramna	20501570100217900	BDT	1,146,365	97,322
IBBL	Ramna	20501570900005114	BDT	538,620	538,620
IBBL	Palton	20502060100143306	BDT	508	508
IBBL	Uttara	20502070100324409	BDT	19,804	20,149
IBBL	Mawna	20502960100017012	BDT	38,784	78,811
IBBL	Ramna	20501572600010008	BDT	14,990	14,990
IBBL	Ramna	20501572500010007	BDT	2,777,933	188,881
Meghna Bank Ltd.,	Uttara	111211100000001	BDT	6,123,717	33,916
Meghna Bank Ltd.	Uttara	11217600000002	USD	19,313,105	
ONE Bank Ltd.	Motijheel	0200200180003	BDT	169,150	169,150
Prime Bank Ltd.,	Uttara	12511060018178	BDT	610,328	610,673
Pubali Bank Ltd.	Principal	355590143153	BDT	57,885	57,885
Shahjalal Islami Bank Ltd.	Dhaka Main	40011100015366	BDT	46,377	46,377
Woori Bank	Uttara	964001252	BDT	14,683	14,683
City Bank Ltd,	Principal	5121399871001	USD	2,456,242	289,488
City Bank Ltd,	Principal	5121399871002	EURO	5,595	5,595
IBBL	Ramna	20501572800000211	USD	16,308,525	28,536,301
IBBL	Ramna	20501572100010003	USD	82,071	80,693
				85,084,133	100,193,398

9.02 Fixed Deposit:

Al Arafah MTDR A/C: 0171310102322

Opening Balance

Add:

Add: Interest received

Available for collection

	789,594,666	777,422,310
156,620,617	156,197,589	
-	-	
7,077,893	11,840,306	
163,698,510	168,037,895	

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
	Less: TDS	(3,449,203)	(11,367,278)
	Less: Excise duty	-	(50,000)
	Less: Interest Transferred to CD A/C	(7,524,253)	-
	Closing Balance	152,725,053	156,620,617
	Commercial bank of Cylon FDR A/C: 380600010330		
	Opening Balance	206,443,536	201,124,861
	Add:		
	Add: Interest received	3,440,478	6,710,843
	Available for collection	209,884,013	207,835,704
	Less: TDS	(688,096)	(1,342,169)
	Less: Excise duty	(50,000)	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	209,145,918	206,443,536
	First security Islami bank FDR A/C: 010124300113217		
	Opening Balance	218,114,468	206,672,562
	Add: Interest received	8,794,375	14,754,478
	Available for collection	226,908,844	221,427,041
	Less: TDS	(1,758,875)	(3,262,573)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	225,149,968	218,114,468
	First security Islami bank FDR A/C: 010124300113218		
	Opening Balance	119,938,685	113,646,911
	Add: Interest received	4,835,928	8,113,321
	Available for collection	124,774,613	121,760,232
	Less: TDS	(967,186)	(1,771,546)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	123,807,428	119,938,685
	First security Islami bank FDR A/C: 010124300113233		
	Opening Balance	76,305,004	72,302,176
	Add: Interest received	3,076,618	5,161,696
	Available for collection	79,381,622	77,463,872
	Less: TDS	(615,324)	(1,108,868)
	Less: Excise duty	-	(50,000)
	Less: Transferred to CD A/C	-	-
	Closing Balance	78,766,298	76,305,004
10.00	Share Capital - Paid up :		
	Share Capital represents the followings:		
	Authorized:		
	200,000,000 Ordinary Shares of Taka 10 each.	2,000,000,000	2,000,000,000
	Issued subscribed and fully paid up capital:		
	80,000,000 Ordinary shares of Taka 10 each.	800,000,000	800,000,000
	2,03,33,333 Ordinary Shares of Taka 10 each through Initial Public Opening	208,333,330	208,333,330
		1,008,333,330	1,008,333,330
10.01	Share Holding Position :		
	Particulars of share holders and their share holding position is as under:		

Name of the Shareholders	Number of Shares		%	Amount in Taka	
	December 31, 2024	December 31, 2024		December 31, 2024	June 30, 2024
	Md. Rafiqul Islam	15,600,000		15,600,000	15.47%
Md. Shofiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toufiqul Islam	15,600,000	15,600,000	15.47%	156,000,000	156,000,000
Md. Toriqul Islam	22,800,000	15,600,000	22.61%	228,000,000	156,000,000
Aman Seed Storage Ltd.	3,200,000	3,200,000	3.17%	32,000,000	32,000,000
General Shareholders	28,033,333	35,233,333	27.80%	280,333,330	352,333,330
	100,833,333	100,833,333	100%	1,008,333,330	1,008,333,330

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24

10.02 Classification of shares by holdinging :

Slabs by Number of Shares	Number of Shareholders	No.of Shares	
	31 Dec, 2024	31 Dec, 2024	Holding %
Less than 500	3880	748,115	0.74%
From 501 to 5,000	1592	2,230,950	2.21%
From 5,001 to 10,000	450	4,605,773	4.57%
From 10,001 to 20,000	310	3,385,234	3.36%
From 20,001 to 30,000	25	1,901,136	1.89%
From 30,001 to 40,000	15	1,341,825	1.33%
From 40,001 to 50,000	11	506,047	0.50%
From 50,001 to 1,00,000	28	2,043,612	2.03%
From 1,00,001 to 1,000,000	16	4,070,641	4.04%
Above 1,000,000	8	80,000,000	79.34%
	6335	100,833,333	100%

11.00 Share premium :

Eligible investors	375,000,000	375,000,000
General Public	216,666,658	216,666,658
IPO Expenses	(16,318,674)	(16,318,674)
	575,347,984	575,347,984

12.00 Retained Earnings :

Opening Balance	1,553,568,841	1,629,633,659
Less: Prior Year Adjustment	-	-
Add: Net profit after Tax during the year	12,964,487	(25,231,485)
Less: Dividend Payable	-	(50,833,333)
Add: WPPF Payable adjustment	-	-
	1,566,533,328	1,553,568,841

13.00 Available for sale reserve :

Opening balance	(18,500)	12,500
Add. Addition during the year	(17,000)	(31,000)
	(35,500)	(18,500)
Adjustment for deferred tax on fair value of share	3,550	1,850
	(31,950)	(16,650)

14.00 Revaluation surplus :

Revaluation surplus made on Land and Land Development in the year 2013 by the approved enlisted valuer S.H.Khan & Co. Chartered Accountants. D

Fair Value/Market Value	464,338,000	464,338,000
Book Value	185,025,622	185,025,622
Revaluation surplus	279,312,378	279,312,378
Adjustment for deferred tax on revalued assets	(5,586,248)	(13,930,140)
	273,726,130	265,382,238

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

15.00 Long Term Borrowings - Net of Current Maturity :

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

Union Capital Limited (Note 15.01)	-	-
Meghna Bank Limited (Note 15.02)	553,419,735	512,712,864
	553,419,735	512,712,864

15.01 Union Capital Limited

This is made up as follows:

Opening Balance	-	57,917,244
Add, Addition made during the year	-	(2,709,407)
Add: Interest Charged during the year	-	55,207,837
Less: Principal Payment made during the year	-	(51,939,093)
Less: Interest Payment made during the year	-	(3,268,744)
Closing Balance at 31 December 2023	-	-

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
	Less: Current maturity transferred to current Liability		-
	Balance after current maturity	-	-
	Total Balance after Current Maturity at June 30		
15.02	Megna Bank Limited		
	This is made up as follows:		
	Opening Balance	525,841,587	475,000,190
	Add: Addition During the Year	-	-
	Add: Loan deal structuring Fees	-	-
	Add: Interest Charged during the year	27,578,147	50,841,397
		553,419,735	525,841,587
	Less, Payment made during the year/Prior Year Adjustment	-	-
	Closing Balance at 30 June 2023	553,419,735	525,841,587
	Less: Current maturity transferred to current Liability	-	(13,128,723)
	Balance after current maturity	553,419,735	512,712,864

15.03	Name of Bank	Nature	Limit	Tenure	Interest rate (%)	Security
	Meghna Bank Ltd	Short term to Term loan through 1st time reschedulement		84 Months	13.00%	368 Decimal Land

16.00 Deferred Tax :

Particulars	Carrying amount	Tax base	Dec 31, 2024	Taxable/ deductible temporary difference
				June 30, 2024
Property, plant & equipments except land at cost	1,268,603,125	546,821,592	721,781,533	716,170,345
Accounts receivables	1,166,130,306	1,157,956,417	8,173,890	1,128,934
Cash & cash Equivalents	21,462,287	21,288,346	(173,941)	3,005,312
Investment in listed securities	90,000	125,500	(35,500)	(18,500)
Revaluation surplus-PPE-land	464,338,000	185,025,622	279,312,378	279,312,378
Total taxable temporary difference	2,920,623,718	1,911,217,477	1,009,058,359	999,598,469
Tax on business income			12%	15%
Regular tax			20%	20%
Tax on capital gain of share			10%	10%
Tax on capital gain on land			2%	3%
Closing deferred tax liabilities/(assets)-at cost			88,213,774	108,252,401
Closing deferred tax liabilities/(assets)-at fair value of securities			(3,550)	(1,850)
Closing deferred tax liabilities/(assets)-at revaluation			5,586,248	13,930,140
Total closing deferred tax liabilities/(assets)			93,796,472	122,180,691
Opening deferred tax liabilities/(assets)-at cost			108,252,401	105,326,604
Opening deferred tax liabilities/(assets)-at fair value of securities			(1,850)	1,250
Opening deferred tax liabilities/(assets)-at revaluation			13,930,140	13,930,140
Total opening deferred tax liabilities/(assets)			122,180,691	119,257,994
Deferred tax expense/(income)-at cost			(20,038,627)	2,925,812
Deferred tax expense/(income)-at fair value			(1,700)	(3,100)
Deferred tax expense/(income)-at revaluation			(8,343,892)	-
Total deferred tax expense/(income)			(28,384,219)	2,922,712

17.00 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.

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
Short Term Loan from Various banks represents LTR, EDF , Mudaraba, CC etc			
	Islami Bank Ltd	687,135,530	770,118,856
	Al-Arafah Islami Bank	-	35,542,715
	Meghna Bank Ltd	167,252,267	159,380,569
	Standard Bank Ltd	26,400,673	25,532,026
	Margin loan for purchase of listed share from Shahjalal Islami Bank Securities, Dilkusha Branch, Code no - 03850	(38,506)	(38,956)
	Total Balance	880,749,965	990,535,210

17.01 Details of the sanction are as under .

Name of Bank	Nature	Sanction Limit	Tenure	Interest rate	Interest rate
Islami Bank Bangladesh Ltd., Ramna Br, Dhaka	BAI MURABAHA/TR	700,000,000	Below one year	13%	9%
Standard Bank Ltd, Principal Branch, Motijheel	CC-Hypo	20,000,000	Below one year	13%	9%
Meghna Bank Ltd, Uttara Branch	LTR EDF/UPAS	500,000,000	Below one year	13%	9%

18.00 Long Term Borrowings - Current Maturity (Note-16.02)

-	13,128,723
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19.00 Accounts Payable :

Opening Balance	292,668,454	145,468,109
Add: Purchased & advanced during the year	534,571,530	1,698,842,259
Available for payment	827,239,984	1,844,310,368
Less: Payment & Adjustment made during the year	(540,602,400)	(1,551,641,914)
Balance as on December 31	286,637,584	292,668,454

There is no related party transaction except Aman Packaging Ltd and Aman Packaging & Accessories Ltd. for Packing Material Purchase. Details have note no - 36.

20.00 Inter Company Current Liability

Anwara Mannan Textile Mills Ltd	14,785,283	19,951,469
Islam Brothers & Co.	-	91,552,708
Aman Packaging & Accessories Ltd.	7,836,696	-
	22,621,979	111,504,176

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	19,951,469	16,511,375
Add: Received during the year	68,385,000	314,742,900
	88,336,469	331,254,275
Less: Adjusted during the Year	(73,551,186)	(311,302,806)
	14,785,283	19,951,469

Islam Brothers & Co.

Opening Balance	-	72,391,936
Add: Received during the year	-	657,922,793
	-	730,314,729
Less: Adjusted during the Year	-	(638,762,022)
	-	91,552,708

Aman Packaging & Accessories Ltd.

Opening Balance	-	-
Add: Received during the year	14,583,794	-
Less: Adjusted during the Year	(6,747,098)	-
	7,836,696	-

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
21.00	Liabilities for Expenses & Others :		
	Gas Bill	34,520,092	38,643,066
	Provision for Salary, Allowance & Festival Bonus	17,376,394	16,674,060
	Remuneration Payable		
	TDS & VAT Payable	778,086	1,429,650
	Audit & Professional fees Payable	143,690	194,150
	Electricity	7,978	7,978
	Office Rent	1,875,000	1,875,000
	Board Meeting Fee Payable	302,750	302,750
	IPO Fund (Refundable)	1,258,443	1,258,443
	Credit For Expenses	6,860	3,430
	Excess Mobile Bill	6,585	3,374
	Transport expense	6,439,137	7,892,208
	Liabilities for C & F costs	359,890	88,707
	Liabilities for Membership Fees	-	-
	Media	-	68,324
	Others	(3,930,358)	(3,949,410)
	Interest expense payable (as per BRPD circular-17, dt 10.06.20)	2,486,740	2,486,740
	Insurance & others	385,994	348,592
		62,017,281	67,327,062
22.00	Unclaimed Dividend Account		
	Opening Balance	21,538,760	22,299,162
	Add: Cash dividend declared during the period	-	50,833,333
	Less: TDS on Dividend	-	(7,033,807)
	Less: Paid during the period	-	(44,559,928)
		21,538,760	21,538,760
23.00	Provision for tax :		
	Opening Balance	70,126,658	63,014,284
	Add -Provision for the year	20,240,919	29,383,135
	Total Liability	90,367,576	92,397,419
	Less: Adjustment during the Period	-	(22,270,761)
	Total Tax Liability	90,367,576	70,126,658
24.00	Net Asset Value (NAV) :		
	NAV per share with revaluation :		
	Shareholders' Equity including revaluation surplus	3,423,908,822	3,402,615,743
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	33.96	33.74
	NAV per share without revaluation :		
	Shareholders' Equity excluding revaluation surplus	3,150,182,692	3,213,326,223
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Asset Value (NAV) per Share	31.24	31.87
	Par Value of Share	10.00	10.00
25.00	Net Operating Cash Flow Per Share (NOCFPS):		
	Net Cash Generated from Operating Activities	244,577,374	160,288,622
	Number of ordinary shares outstanding	100,833,333	100,833,333
	Net Operating Cash Flow Per Share (NOCFPS)	2.43	1.59

SL No.	Particulars	Amount in Taka	
		31-Dec-24	30-Jun-24
26.00	Statement of Cash Flows :		
	Statement of Cash Flows have been prepared in accordance with IAS 7 " Statement of Cash Flows " and the cash flow from the operating activities are shown under direct method as prescribed. Reconciliation of net profit with cash flows from operating activities :		
	Net profit after Tax	12,964,487	(25,231,485)
	Accounts & other receivable	131,049,272	12,000,511
	Depreciation	23,260,692	50,133,707
	Inventories	200,484,970	(285,223,245)
	Advance deposit prepayments	(161,958,120)	159,182,219
	Accounts payable	(6,030,869)	147,200,345
	Liabilities for exp and others	(5,309,782)	21,449,934
	Deferred tax	(20,023,327)	2,925,797
	Other Comprehensive Income	8,328,142	-
	Provision for Tax	20,240,919	29,383,135
	Finance cost	103,586,836	148,347,324
	Interest on FDR	(26,818,218)	(46,611,645)
	Translation Gain/ (Loss) on Accounts Receivable	(8,173,890)	(1,128,934)
	Gain/(Loss) on import payment	-	(3,567,922)
	Translation gain on cash	173,941	3,005,312
	Dividend income	-	(6,000)
	Income Tax Paid	(27,198,130)	(51,570,430)
		244,576,925	160,288,623

SL No.	Particulars	6 Months ended (amount in Taka)		
		1st October 2024 to 31 December 2024	1st July 2024 to 31 December 2024	1st July 2023 to 31 December 2023
27.00	Sales :			
	Carded-Yarn	481,122,515	841,921,227	335,417,215
	Combed -Yarn	105,612,259	184,811,977	375,334,192
		586,734,774	1,026,733,203	710,751,407
	Quany in MT-			
	Carded-Yarn	1,201	2,123.00	849
	Combed -Yarn	265	465.00	903
		1,466	2,588	1,752
28.00	Cost of Sales :			
	Raw materials consumption [Note-28.01]	402,355,777	787,045,753	624,067,525
	Packing materials consumption [Note- 28.03]	2,195,389	5,809,243	4,645,153
	Factory Overhead [Note-28.05]	117,655,458	255,344,084	204,434,657
	Prime Cost	522,206,624	1,048,199,080	833,147,334
	Opening WIP [Note-6.02]	29,637,572	24,100,077	40,204,332
	Closing WIP [Note-6.02]	(29,471,836)	(29,471,836)	(165,468,538)
	Cost of prouduction	522,372,360	1,042,827,321	707,883,128
	Opening finished goods [Note-6.01]	1,331,358,876	1,215,151,811	802,683,591
	Closing Finished goods [Note 6.01]	(1,327,446,441)	(1,327,446,441)	(866,205,499)
	Cost of Sales	526,284,795	930,532,691	644,361,220
28.01	Raw Materials Consumption :			
	Opening Balance [Note-6.03]	421,572,907	532,557,522	661,077,753
	Purchase during the year [Note-28.02]	247,311,333	521,016,695	656,962,558
	Available for use	668,884,240	1,053,574,217	1,318,040,311
	Closing Balance [Note-6.03]	(266,528,463)	(266,528,463)	(693,972,786)
		402,355,777	787,045,753	624,067,525
28.02	Raw Materials Purchase :			
	Value in [Taka]			
	Raw Cotton	247,311,333	521,016,695	656,962,558
		247,311,333	521,016,695	656,962,558
	Quantity in [MT]			
	Raw Cotton	951	2,635	2,716
		951	2,635	2,716
28.03	Packing Materials Consumption :			
	Opening Balance [Note-6.04]	157,620	499,902	363,836
	Purchase during the year [28.04]	4,457,433	7,729,005	4,586,739
	Available for use	4,615,053	8,228,907	4,950,575
	Closing Balance [Note-6.04]	(2,419,663)	(2,419,663)	(305,422)
		2,195,389	5,809,243	4,645,153
28.04	Packing Materials Purchase :			
	Value inTaka-			
	CONE	2,598,123	4,847,715	2,983,972
	Poly Bag	259,673	742,673	278,000
	WPP Bag	1,212,897	1,751,877	1,182,186
	Sticker	260,740	260,740	59,100
	Others	126,000	126,000	83,481
		4,457,433	7,729,005	4,586,739
	Quantity in Pcs & Kgs-			
	CONE (pcs.)	1,366,701	1,991,587	828,883
	Poly Bag(kg.)	3,429	5,529	3,204
	WPP Bag (Kg.)	76,650	97,380	42,469
	Sticker (pcs.)	2,019,556	2,019,556	570,000

SL No.	Particulars	6 Months ended (amount in Taka)		
		1st October 2024 to 31 December 2024	1st July 2024 to 31 December 2024	1st July 2023 to 31 December 2023
28.05	Factory Overhead :			
	Wages & allowances	21,303,854	42,351,797	28,491,590
	Salary and allowances	4,939,747	9,421,064	8,405,668
	Repair & Maintenance	220,315	315,965	617,905
	Spare Parts	19,072,969	59,867,892	45,170,009
	Fuel & Lubricants	2,724,360	4,539,113	4,970,928
	Chemical used		891,124	1,110,655
	Electricity	5,330,505	10,893,256	62,028
	Gas Bill	52,395,340	103,768,194	90,431,174
	Insurance & Others		-	1,663,562
	Printing & Stationary	268,050	371,586	168,637
	Electrical Maintenance-Accessories		90,800	122,240
	Conveyance Bill - Factory	3,550	9,715	120,650
	Fire Fighting Accessories		30,250	55,810
	Entertainment- Factory	60,792	83,462	72,162
	Gardening/Farming Expenses	156,764	272,280	135,626
	Medical & Welfare	48,754	69,367	3074
	Food allowance- Factory	50,310	134,456	162,653
	Miscellaneous Expenses	1,725	1,725	41,942
	Carriage Inwards	13,500	103,500	145,827
	Cleaning & Sanitation Expenses (FO)	15,880	30,880	30,000
	Depreciation	11,049,043	22,097,658	22,452,517
		117,655,458	255,344,084	204,434,657
29.00	Administrative Expenses :			
	Salary and Allowances	4,042,861	7,894,590	8,047,325
	Board meeting fees	15,000	15,000	25,000
	Office Rent			490,500
	Certificate Expenses	31,740	277,794	223,805
	Internet Bill	4,000	12,000	8,000
	Fax and Mobile Exp	5,723	34,603	26,620
	Postage and Courier	2,120	9,510	2,875
	Entertainment & Ifter Bill	41,060	81,973	86,931
	Local Conveyance	50,635	100,285	62,010
	Stationery	64,550	65,623	166,000
	Fuel, Oil and Lubricants	109,187	253,705	881,059
	Fees, Forms and Renewals	1,209,705	2,103,695	2,112,162
	Vehical Maintenance	96,650	275,850	
	Audit Fees	402,500	402,500	270,250
	Professional fees	378,350	585,350	655,500
	Service Charge	39,600	42,000	58,100
	Excise duty	115,000	115,000	84,000
	Car Rent	194,500	336,540	
	Repair & Maintenance (Electric)	251,137	394,387	347,048
	Advertise & Publicity Expenses		-	1,964,443
	Depreciation	581,529	1,163,035	1,181,711
	Business Promotion Expenses	4,073,044	4,568,294	-
	Legal Expenses	400,000	700,000	-
		12,108,891	19,431,734	16,693,339
30.00	Selling and Distribution Expenses :			
	Carriage Outward		-	2,605
	Advertisement	188,497	188,497	166,669
	Delivery Expenses	27,740	70,313	83,160
	L/C Advising Charges	54,000	96,750	76,875
	BTMA certificate	40,000	80,000	255,710
	L/C Realisation Charges	1,615,057	2,743,954	1,865,995
	Sales Commission	78,200	78,200	265,000
		2,003,494	3,257,714	2,716,014
31.00	Financial Expenses :			
	Financial expenses on bank & others (Note-31.01)	67,112,314	103,586,836	79,251,719
	Interest charged on Loan to sister concern			93,981
	Interest income on FDR lien credit facilities to sister concern	-		(2,484,000)
		67,112,314	103,586,836	76,861,700

SL No.	Particulars	6 Months ended (amount in Taka)		
		1st October 2024 to 31 December 2024	1st July 2024 to 31 December 2024	1st July 2023 to 31 December 2023
	Tax on business income	6,678,721	11,592,408	3,198,381
	Tax on other income	4,232,959	8,648,510	358,509
		10,911,680	20,240,919	3,556,891
	Current tax (Higher of A or B)	10,911,680	20,240,919	3,556,891
34.00	Earnings Per Share :	(0.11)	0.13	0.05
34.01	Basic Earnings per share :			
	Net Profit after tax on core Business	(11,569,713)	12,964,487	5,072,167
	Weighted Average No. of Shares	100,833,333	100,833,333	100,833,333
	Basic Earnings Per Share	(0.11)	0.13	0.05
34.02	Diluted Earnings per share :			
	Profit after tax	(11,569,713)	12,964,487	5,072,167
	Total existing number of shares	100,833,333	100,833,333	100,833,333
	Diluted Earnings per share	(0.11)	0.13	0.05

36.00 Related Party Disclosure :

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

Name of the Party	Relationship with the Company	Nature of transaction	December 31,2024	June 30,2024
			Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fee	-	25,000
		Remuneration	-	-
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fee	-	5,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fee	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fee	10,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fee	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fee	5,000.00	10,000
Aman Tex Ltd.	Common Director	Sales	871,100,293	1,499,547,447
		Receivables	20,091,981	108,464,207
Aman Packaging & Accessories Ltd	Common Director	Purchase	184,000	2,150,690
		Payable	1,166,935	5,350,935
Aman Packaging Ltd	Common Director	Purchase	780,000	2,209,506
		Payable	2,407,875	4,627,875
Aman Packaging Ltd	Common Director	Loan	19,706,748	-
		Interest Receivable	-	-
Anwara Mannan Textile Mills Ltd	Common Director	Loan	(14,785,283)	(19,951,470)
		Interest Receivable	106,339,293	106,339,293
Aman Cement Mills unit-2 Ltd	Common Director	Loan	51,425,285	34,874,176
		Interest Receivable	420,509,575	420,509,575
Aman Jute Fibrous Ltd	Common Director	Loan	-	-
		Interest Receivable	29,444,918	29,444,918
Aman Feed Ltd.	Common Director	Loan from	-	-
		Interest Payable	2,165,750	2,165,750
Aman Cold Storage Ltd	Common Director	Loan	34,210,803	34,210,803
		Interest Receivable	10,400,915	10,400,915
Akin Carrier Ltd	Common Director	Loan	7,524,253.00	-
		Interest Payable	27,839,939	27,839,939
Aman Food Limited.	Common Director	Loan	31,198,967	31,198,967
		Interest Receivable	6,659,662	6,659,662

Aman Tex Ltd.	Common Director	Loan	63,159,051	53,859,051
		Interest Receivable	23,486,259	23,486,259
Islam Brothers & Co.	Common Director	Loan	51,754,553	(92,303,444)
		Interest Payable	7,517,604	7,517,604
Aman Food & Beverage Ltd	Common Director	Loan	-	-
		Interest Receivable	198,107	198,107
Aman Packaging & Accessories Ltd.	Common Director	Loan	(7,836,696.00)	-
		Interest Receivable	-	-

37.00 Disclosure of Managerial Remuneration :

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

Particulars			December 31,2024	June 30, 2024
Name	Designation	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	MD & Shareholder	Board Meeting Fees	-	25,000
Md. Shofiqul Islam	Director & Shareholder	Board Meeting Fees	-	5,000
Md. Toufiqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md.Toriqul Islam	Director & Shareholder	Board Meeting Fees	-	-
Md. Rabiul Haque	Nominated Director	Board Meeting Fees	10,000.00	25,000
Md. Iftikhar-Uz-Zaman	Independent Director	Board Meeting Fees	-	5,000
Md. Delower Hossain	Independent Director	Board Meeting Fees	5,000.00	10,000
Total			-	70,000

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

Name	Designation	December 31,2024	June 30, 2024
Md. Rafiqul Islam	Managing Director		-
Md. Aminul Islam	CFO	2,040,000	4,080,000
Bishwazit Chakraborty	Executive Director - Factory	2,700,000	5,400,000
Md. Ismail Hossain	DGM - Maintenance & Utility	805,000	1,610,000
Md. Rejwanul Huq	AGM - Finance & Accounts	552,500	1,105,000
Total		6,097,500	12,195,000

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

Particulars	Nature of Payment	December 31,2024	June 30, 2024
Directors	Board meeting Fee	15,000	70,000
Directors	Remuneration	-	-
Officers & Executives	Salary, Bonus & Other allowaces	17,315,654	35,902,220
Total		17,330,654	35,972,220

38.00 General :

38.01 Audit Fee :

38.02 Employee long term benefit :

The Company has no Gratuity Fund & PF scheme as yet as such no provision has been made in the financial statement.

38.03 Capacity of Production :

Particulars	December 31,2024	June 30, 2024
Licensed Capacity in Metric Ton	3,390	6,780
Installed Capacity in Metric Ton	3,390	6,780
Utilized Capacity in Metric Ton	2,848	6,159
Percentage of Capacity Utilized	84.01%	90.84%

38.04 Number of Employees :

Salary Range (Monthly)	Officers & Staffs		Worker (Permanent)	Worker (Permanent)
	Head Office	Factory		
Not less than Taka 12,500/-	12	111	46	448
Less than Taka 12,500/-	-	-	483	24
Total	12	111	529	472

38.05 Events after the Reporting Period:

As per IAS -10 " Event after the Reporting Period" are those events favorable and unfavorable, that occur between the end of the reporting year and the date when the financial statement are authorized for issue. Two types of event can be identified:

Those that provide evidence of conditions that existed at the end of the reporting year (adjusting events after reporting date); and

Those that are indicative of conditions that arose after the reporting year (Non-adjusting events after balance sheet date).

Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on October 28, 2024 recommended 10% cash dividend to the general Shareholders excluding sponsors directors shareholders of the company for the year ended June 30, 2024. The dividend will be paid subject to the shareholders approval at the forthcoming Annual General Meeting.

38.06 There is no interest capitalized during the year.

39.00 WPPF :

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.

40.00 Disclosure as per requirement of schedule XI, part II, para 8 of Company Act 1994

Disclosure requirement of schedule XI, part II, para 8 (b & d) of Company Act 1994 CIF Value of Raw Cotton, Spare Parts, Packing Materials and Capital Machinery (BDT) and Consumption.

Particulars	Local Purchase	Import	Total	Consumed	% of Consumption
Raw Cotton	-	521,016,695	521,016,695	787,045,753	98.70
Spare Parts	5,825,830	-	5,825,830	4,539,113	0.57
Packing Materials	7,729,005	-	7,729,005	5,809,243	0.73
Capital Machinery	-	-	-	-	-
Total	13,554,835	521,016,695	534,571,529	797,394,110	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 Period Ended 31 December 2024 ended is as follows:

Particulars	In Foreign Currency \$	In BDT
Export	\$ 8,609,168	1,026,733,203

AMAN COTTON FIBROUS LIMITED
Schedule of Property, Plant & Equipments
For the Year ended December 31, 2024

ASSET ITEMS	C O S T				Rate	D E P R E C I A T I O N				ANNEXURE-A
	Balance as at 01.07.2024	Additions	Disposals/ adjustments/ transfer	Balance as at 31.12.2024		Balance as at 01.07.2024	Charged During the Year	Disposals/adj ustments	Balance as at 31.12.2024	Written down value as on 31.12.2024
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%	265,843,201	14,579,656	-	280,422,857	1,151,792,853
Plant & Machinery	1,353,036,524		-	1,353,036,524	15%	1,260,669,326	6,927,540	-	1,267,596,866	85,439,658
Electrical Installation	13,388,299		-	13,388,299	10%	10,078,484	165,491	-	10,243,975	3,144,324
Electrical Equipment	33,543,095	-	-	33,543,095	10%	6,999,049	1,327,202	-	8,326,251	25,216,844
Gas Line Installation	2,805,322		-	2,805,322	10%	2,386,196	20,956	-	2,407,152	398,170
Fire Equipment	2,286,100		-	2,286,100	15%	2,204,195	6,143	-	2,210,338	75,762
Vehicle	19,794,494		-	19,794,494	20%	18,903,666	89,083	-	18,992,749	801,745
Office Equipment	1,088,717		-	1,088,717	10%	933,220	7,775	-	940,995	147,722
Computer & IT Equipment	3,059,006	91,000	-	3,150,006	20%	2,135,971	101,404	-	2,237,375	912,632
Furniture & Fixture	4,340,971	9,000	-	4,349,971	10%	3,641,113	35,443	-	3,676,556	673,415
Balance as on 31.12.2024 (a)	3,064,291,933	100,000	-	3,064,391,933		1,573,794,421	23,260,692	-	1,597,055,113	1,467,336,820

(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 31.12.2024
	Balance as at 01.07.2024	Additions	Disposals/ adjustments/ transfer	Balance as at 31.12.2024		Balance as at 01.07.2024	Charged During the Year	Disposals/adj ustments	Balance as at 31.12.2024	
Land & Land Development	279,312,378	-		279,312,378	-	-	-		-	279,312,378
Balance as on 31.12.2024 (b)	279,312,378	-		279,312,378		-	-		-	279,312,378

C.Total (a+b)

Balance as on 31.12.2024 (a+b)	3,343,604,311	100,000	-	3,343,704,311	-	1,573,794,421	23,260,692	-	1,597,055,113	1,746,649,198
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Allocation of Depreciation	Ratio	Dec 31,2024
Manufacturing	95%	22,097,658
Non Manufacturing	5%	1,163,035
		23,260,693