



Aman Feed Limited

Corporate office: 2 Ishakha Avenue, Sector # 06, Uttara, Dhaka-1230

Statement of financial position

As at December 31, 2015
(Provisional and unaudited)

Particulars	Figures in Taka	
	31 December 2015	30 June 2015
Assets:		
Property, plant and equipment	945,487,110	963,718,986
Capital work in progress	114,285,556	114,285,556
Total non-current assets	1,059,772,666	1,078,004,542
Inventories	1,211,579,389	1,227,703,169
Trade and other receivables	1,661,060,297	1,329,532,060
Advances, deposits & pre-payments	261,532,285	256,450,992
Cash & cash equivalents	445,674,763	778,630,013
Total current assets	3,579,846,734	3,592,316,234
Total assets	4,639,619,400	4,670,320,776
Shareholder's equity & liabilities:		
Share capital	960,000,000	800,000,000
Share premium	520,000,000	520,000,000
Dividend equalization reserve	570,000,000	750,000,000
Retained earnings	897,569,866	690,341,133
Revaluation surplus	111,485,727	111,485,727
Total equity	3,059,055,593	2,871,826,861
Long term loan	151,958,759	175,488,986
Lease obligation	16,336,873	12,964,531
Deferred tax liability	66,665,079	28,232,513
Non current liabilities	234,960,711	216,686,030
Short term loan	1,169,093,536	1,442,872,441
Current portion of long term loan	33,138,692	72,895,583
Current portion of lease obligation	2,634,938	2,457,816
Trade payable	17,151,615	9,089,078
Liabilities for expenses & provisions	52,309,520	22,979,208
Provision for current tax	71,274,795	31,513,759
Current liabilities	1,345,603,096	1,581,807,885
Total liabilities and shareholders' equity	4,639,619,400	4,670,320,776
NAV per share with revaluation	31.87	35.90
NAV per share without revaluation	30.70	34.50

Sd/-
Acting Company Secretary
Place: Dhaka
Date : January 28, 2016.

Sd/-
Chief Financial Officer

Sd/-
Managing Director

Sd/-
Chairman

Statement of Profit or Loss and Other Comprehensive Income

For the second quarter ended December 31, 2015
(Provisional and unaudited)

Particulars	Figures in Taka			
	July to December 31, 2015	July to December 31, 2014	October to December 31, 2015	October to December 31, 2014
Sales	1,633,163,091	1,392,954,518	803,942,702	712,542,702
Cost of goods sold	(1,236,080,398)	(1,100,402,442)	(607,297,308)	(561,884,689)
Gross profit	397,082,692	292,552,076	196,645,394	150,658,013
Administrative expenses	(22,953,891)	(15,640,025)	(8,938,072)	(7,788,624)
Selling and distribution expenses	(27,046,219)	(26,339,710)	(14,169,434)	(14,207,214)
Operating profit	347,082,583	250,572,342	173,537,888	128,662,175
Financial expenses	(61,049,190)	(104,746,495)	(41,907,436)	(62,394,937)
Other income	13,660,059	4,974	3,954,503	4,974
Profit before contribution to WPPF	299,693,451	145,830,821	135,584,955	66,272,212
Contribution to WPPF	(14,271,117)	(6,944,325)	(6,456,426)	(3,155,820)
Profit before tax	285,422,334	138,886,496	129,128,528	63,116,392
Current tax	(39,761,036)	(4,180,107)	(19,875,106)	(2,304,046)
Deferred tax	(38,432,565)	(796,726)	(2,099,171)	(399,685)
Net profit after tax	207,228,733	133,909,663	107,154,251	60,412,662
Basic Earning Per Share	2.16	2.23	1.12	1.01
Basic Earning Per Share (Restated)	2.16	1.39	1.12	0.63

Sd/-
Acting Company Secretary
Place: Dhaka
Date : January 28, 2016.

Sd/-
Chief Financial Officer

Sd/-
Managing Director

Sd/-
Chairman

Statement of Changes in Equity

For the second quarter ended December 31, 2015
(Provisional and unaudited)

Particulars	Figures In Taka					
	Share Capital	Share Premium	Dividend equalization reserve	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2015	800,000,000	520,000,000	750,000,000	690,341,133	111,485,727	2,871,826,860
Net profit for the period	-	-	-	207,228,733	-	207,228,733
Transfer to share capital for stock dividend for the year 2014-2015	160,000,000	-	(160,000,000)	-	-	-
Cash dividend payable	-	-	(20,000,000)	-	-	(20,000,000)
Balance as on December 31, 2015	960,000,000	520,000,000	570,000,000	897,569,866	111,485,727	3,059,055,593

Statement of Changes in Equity

For the second quarter ended December 31, 2014

Particulars	Figures In Taka					
	Share Capital	Share Premium	Dividend equalization reserve	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2014	600,000,000	-	-	1,134,774,812	111,485,727	1,846,260,540
Net profit for the period	-	-	-	133,909,663	-	133,909,663
Balance as on December 31, 2014	600,000,000	-	-	1,268,684,475	111,485,727	1,980,170,203

Sd/-
Acting Company Secretary
Place: Dhaka
Date : January 28, 2016.

Sd/-
Chief Financial Officer

Sd/-
Managing Director

Sd/-
Chairman

Statement of cash flows

For the second quarter ended December 31, 2015
(Provisional and unaudited)

Particulars	Figures in Taka	
	July to December 31, 2015	July to December 31, 2014

Cash flows from operating activities:		
Collection from customers	1,303,846,660	1,353,737,016
Collection from other income	1,448,253	4,974
Cash paid to suppliers, employees & others	(1,247,087,435)	(1,303,175,433)
Cash generated from operation	68,207,478	50,566,557
Income tax paid	(6,086,476)	(3,302)
Net cash flow from operating activities	62,121,002	50,563,255
Cash flows from investing activities:		
Acquisition of property, plant & equipment	(510,503)	(10,196,691)
Net cash used in investing activities	(510,503)	(10,196,691)
Cash flows from financing activities:		
Interest paid	(61,049,190)	(104,746,495)
Increase/(Decrease) long term borrowings	(23,530,227)	54,826,156
Increase/(Decrease) non-current portion of lease obligation	3,372,342	-
Increase/(Decrease) short term borrowings	(273,778,905)	(26,510,991)
Increase/(Decrease) current portion of long term borrowing	(39,756,891)	21,116,701
Increase/(Decrease) current portion of lease obligation	177,122	(81,389)
Net cash Provided/(Used)from financing activities	(394,565,749)	(55,396,018)
Net Increase/ (Decrease) in cash and cash equivalents	(332,955,250)	(15,029,454)
Cash and cash equivalents at the opening of the year	778,630,013	44,646,319
Cash and cash equivalents at the closing of the second quarter	445,674,763	29,616,864
Net Operating Cash Flow Per Share	0.65	0.84
Net Operating Cash Flow Per Share (Restated)	0.65	0.53

Sd/-
Acting Company Secretary
Place: Dhaka
Date : January 28, 2016.

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Chief Financial Officer

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