






Aman Feed Limited
Statement of financial position
As at 31 December 2019
Provisional and Unaudited

Particulars	Note	31 December 2019	30 June 2019
Assets:			
Property, plant and equipment	3.00	1,510,418,932	1,538,454,254
Capital work in progress	4.00	-	-
Investment in associate	5.00	4,851,000	4,851,000
Total non-current assets		1,515,269,932	1,543,305,254
Inventories	6.00	2,582,420,250	2,361,229,583
Trade and other receivables	7.00	2,517,683,695	2,507,001,730
Advances, deposits & pre-payments	8.00	1,181,920,157	1,147,852,084
Advance income tax	9.00	233,733,853	233,626,285
Cash & cash equivalents	10.00	81,667,897	54,065,006
Total current assets		6,597,425,852	6,303,774,688
Total assets		8,112,695,785	7,847,079,942
Shareholder's equity & liabilities:			
Share capital	11.00	1,277,760,000	1,277,760,000
Share premium	12.00	520,000,000	520,000,000
Retained earnings	13.00	2,377,320,324	2,232,105,195
Revaluation surplus	14.00	128,536,485	128,536,485
Total equity		4,303,616,809	4,158,401,680
Long term loan	15.00	1,526,147,618	1,563,394,892
Lease obligation	16.00	-	12,966,196
Deferred tax liability	28.02	95,033,842	92,040,067
Non current liabilities		1,621,181,460	1,668,401,154
Short term loan	17.00	1,469,046,328	1,424,772,503
Current portion of long term loan	15.00	133,608,187	103,981,295
Current portion of lease obligation	16.00	34,809,360	41,623,041
Trade payable	18.00	49,065,333	41,410,740
Liabilities for expenses & provisions	19.00	80,379,825	78,912,737
Dividend payable	20.00	61,697,293	3,019,993
Provision for current tax	28.00	359,291,188	326,556,798
Current liabilities		2,187,897,515	2,020,277,108
Total liabilities and shareholders' equity		8,112,695,785	7,847,079,942
NAV per share	21.00	33.68	32.54

The accompanying notes 1 to 33 form an integral part of those financial statements.

Company Secretary Chief Financial Officer Director Managing Director Chairman

Place: Dhaka

Date : January 29, 2020.

Aman Feed Limited
Statement of Profit or Loss and Other Comprehensive Income
For the second quarter ended December 31, 2019
Provisional and Unaudited

Particulars	Note	1 July 2019 to 31 December, 2019	1 July 2018 to 31 December, 2018	1 October 2019 to 31 December, 2019	1 October 2018 to 31 December, 2018
Sales	22.00	3,835,986,644	3,716,762,892	1,879,999,191	1,858,759,209
Cost of goods sold	23.00	<u>(3,251,339,918)</u>	<u>(3,079,167,271)</u>	<u>(1,603,416,546)</u>	<u>(1,576,905,904)</u>
Gross profit		584,646,726	637,595,621	276,582,645	281,853,305
Administrative expenses	24.00	(35,808,587)	(28,618,995)	(17,633,476)	(14,756,529)
Selling and distribution expenses	25.00	<u>(103,779,397)</u>	<u>(97,285,453)</u>	<u>(50,408,724)</u>	<u>(49,603,393)</u>
Operating profit		445,058,742	511,691,173	208,540,445	217,493,383
Financial expenses	26.00	(193,507,879)	(152,167,374)	(90,650,456)	(74,294,547)
Other income	27.00	50,761	43,354	12,500	10,750
Profit before contribution to WPPF		251,601,623	359,567,153	117,902,488	143,209,586
Contribution to WPPF		<u>(11,981,030)</u>	<u>(17,122,245)</u>	<u>(5,614,404)</u>	<u>(6,819,504)</u>
Profit before tax		239,620,594	342,444,908	112,288,084	136,390,082
Current tax	28.01	(32,734,390)	(46,853,302)	(15,412,865)	(18,394,465)
Deferred tax	28.02	<u>(2,993,775)</u>	<u>(4,297,770)</u>	<u>(1,431,598)</u>	<u>(2,065,122)</u>
Net profit after tax		203,892,429	291,293,836	95,443,622	115,930,495
Basic Earning Per Share	29.00	1.60	2.28	0.75	0.91

The accompanying notes 1 to 33 form an integral part of those financial statements.

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman

Place: Dhaka

Date : January 29, 2020.

Aman Feed Limited
Statement of Changes in Equity
For the second quarter ended December 31, 2019
Provisional and Unaudited

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2019	1,277,760,000	520,000,000	2,232,105,195	128,536,485	4,158,401,681
Net Profit for the period	-	-	203,892,429	-	203,892,429
Cash dividend payable	-	-	(58,677,300)	-	(58,677,300)
Balance as on December 31, 2019	1,277,760,000	520,000,000	2,377,320,324	128,536,485	4,303,616,809

Statement of Changes in Equity
For the year ended June 30, 2019

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2018	1,161,600,000	520,000,000	2,101,869,956	128,536,485	3,912,006,441
Net Profit for the period	-	-	478,715,239	-	478,715,239
Transfer to share capital for stock dividend for the year 2017-2018	116,160,000	-	(116,160,000)	-	-
Cash dividend declared and payable	-	-	(232,320,000)	-	(232,320,000)
Balance as on June 30, 2019	1,277,760,000	520,000,000	2,232,105,195	128,536,485	4,158,401,680

Company Secretary

Chief Financial Officer

Director





Managing Director

Chairman

Place: Dhaka
Date : January 29, 2020.

Aman Feed Limited
Statement of cash flows
For the second quarter ended December 31, 2019
Provisional and Unaudited

Particulars	1 July 2019 to 31 December 2019	1 July 2018 to 31 December 2018
Cash flows from operating activities:		
Collection from customers	3,825,862,848	3,466,713,156
Collection from other income	50,761	4,343,850
Cash paid to suppliers, employees & others	(3,620,148,153)	(3,253,338,731)
Cash generated from operation	<u>205,765,456</u>	<u>217,718,275</u>
Income tax paid	(107,568)	(6,260,670)
Net cash flow from operating activities (Annexure - C)	<u>205,657,888</u>	<u>211,457,605</u>
Cash flows from investing activities:		
Acquisition of property, plant & equipment	(862,515)	(4,333,804)
Capital work in progress	-	-
Net cash used in investing activities	<u>(862,515)</u>	<u>(4,333,804)</u>
Cash flows from financing activities:		
Dividend paid	-	(52,862)
Interest paid	(194,066,049)	(154,291,658)
Increase/(Decrease) long term borrowings	(37,247,274)	(2,652,055)
Increase/(Decrease) non-current portion of lease obligation	(12,966,196)	(33,249,172)
Increase/(Decrease) short term borrowings	44,273,825	(988,655,631)
Increase/(Decrease) current portion of long term borrowing	29,626,892	988,358,058
Increase/(Decrease) current portion of lease obligation	(6,813,681)	8,698,631
Net cash Provided/(Used)from financing activities	<u>(177,192,482)</u>	<u>(181,844,689)</u>
Net Increase/ (Decrease) in cash and cash equivalents	<u>27,602,891</u>	<u>25,279,112</u>
Cash and cash equivalents at the opening of the year	<u>54,065,006</u>	<u>108,622,086</u>
Cash and cash equivalents at the closing of the quarter	<u><u>81,667,897</u></u>	<u><u>133,901,198</u></u>
Net Operating Cash Flow Per Share (Note-30.00)	<u><u>1.61</u></u>	<u><u>1.65</u></u>

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

Place: Dhaka
Date : January 29, 2020.