



Aman Feed Limited

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AMAN FEED

2 Ishakha Avenue, Sector # 6, Uttara, Dhaka-1230

Statement of Financial Position As at 30 September 2020 (Provisional and unaudited)

Particulars	Notes	Amount in Taka	
		30.09.2020	30.06.2020
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,470,047,960	1,482,145,253
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,474,898,960	1,486,996,253
Current Assets			
Inventories	5.00	2,492,620,695	2,380,823,940
Trade and Other Receivables	6.00	2,806,988,274	2,770,656,345
Advances, Deposits & Pre-payments	7.00	1,463,352,218	1,577,710,076
Advance Income Tax	8.00	259,412,202	244,081,003
Cash & Cash Equivalents	9.00	345,982,931	120,444,473
Total Current Assets		7,368,356,321	7,093,715,837
TOTAL ASSETS		8,843,255,282	8,580,712,089
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	10.00	1,277,760,000	1,277,760,000
Share Premium	11.00	520,000,000	520,000,000
Retained Earnings	12.00	2,633,978,213	2,519,693,451
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		4,560,274,698	4,445,989,937
Non-Current Liabilities			
Long Term Loan	14.00	1,767,193,697	1,719,550,298
Lease Obligation	15.00	-	-
Deferred Tax Liability	27.02	99,339,936	98,295,092
Total Non-Current Liabilities		1,866,533,634	1,817,845,390
Current Liabilities			
Short Term Loan	16.00	1,660,434,271	1,608,561,920
Current Portion of Long Term Loan	14.00	159,474,268	154,256,587
Current Portion of Lease Obligation	15.00	29,436,409	29,436,409
Trade Payable	17.00	71,224,277	53,755,246
Liabilities for Expenses & Provision	18.00	91,969,703	85,714,147
Dividend Payable	19.00	3,884,396	3,995,127
Provision for Current Tax	27.00	400,023,625	381,157,326
Total Current Liabilities		2,416,446,949	2,316,876,763
TOTAL EQUITY & LIABILITIES		8,843,255,282	8,580,712,089
Net Asset Value (NAV) per share	20.00	35.69	34.80

The accompanying notes 1 to 32 form an integral part of those financial statements.

SD/- SD/- SD/- SD/- SD/-
Company Secretary Chief Financial Officer Director Managing Director Chairman
Signed in terms of our separate report of even dae annexed.

Place: Dhaka
Date: February 10, 2021.

Statement of Profit or Loss and Other Comprehensive Income For the first quarter ended September 30, 2020 (Provisional and unaudited)

Particulars	Notes	Amount in Taka	
		1 July 2020 to 30 September, 2020	1 July 2019 to 30 September, 2019
Sales	21.00	1,745,230,508	1,955,987,453
Cost of Sales	22.00	(1,431,764,243)	(1,647,923,373)
Gross profit		313,466,265	308,064,080
Administrative Expenses	23.00	(18,442,528)	(18,175,110)
Selling and Distribution Expenses	24.00	(54,741,660)	(53,370,673)
Operating profit		240,282,077	236,518,297
Financial Expenses	25.00	(99,393,957)	(102,857,423)
Other Income	26.00	17,581	38,261
Profit before contribution to WPPF		140,905,701	133,699,135
Contribution to WPPF		(6,709,795)	(6,366,625)
Profit/(Loss) before tax		134,195,906	127,332,510
Current Tax	27.01	(18,866,299)	(17,321,525)
Deferred Tax	27.02	(1,044,845)	(1,562,177)
Net profit/(Loss) after tax		114,284,762	108,448,807
Basic Earning Per Share	28.00	0.89	0.85

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Date: February 10, 2021.

Statement of Changes in Equity For the first quarter ended September 30, 2020 (Provisional and unaudited)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2020	1,277,760,000	520,000,000	2,519,693,452	128,536,485	4,445,989,937
Net Profit/(Loss) for the year	-	-	114,284,762	-	114,284,762
Balance as at September 30, 2020	1,277,760,000	520,000,000	2,633,978,213	128,536,485	4,560,274,697

Statement of Changes in Equity For the year ended June 30, 2020

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2019	1,277,760,000	520,000,000	2,232,105,195	128,536,485	4,158,401,680
Net Profit/(Loss) for the year	-	-	346,265,556	-	346,265,556
Cash dividend payable	-	-	(58,677,300)	-	(58,677,300)
Balance as at June 30, 2020	1,277,760,000	520,000,000	2,519,693,452	128,536,485	4,445,989,937

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Date: February 10, 2021.

Statement of Cash Flows For the first quarter ended September 30, 2020 (Provisional and unaudited)

Particulars	Amount in Taka	
	1 July 2020 to 30 September, 2020	1 July 2019 to 30 September, 2019

Cash Flows From Operating Activities:		
Collection from customers	1,709,177,663	1,997,432,403
Collection from other income	7,161,485	38,261
Cash paid to suppliers, employees & others	(1,472,164,380)	(1,875,166,145)
Cash generated from operation	244,174,768	122,304,519
Income tax paid	(15,331,199)	-
Net Cash Flow From Operating Activities (Annexure - C)	228,843,569	122,304,519

Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(1,110,865)	(486,250)
Net Cash Used in Investing Activities	(1,110,865)	(486,250)

Cash Flows from Financing Activities:		
Dividend paid	(110,731)	(323,556)
Interest paid	(106,816,946)	(103,136,508)
Increase/(Decrease) long term borrowings	47,643,400	6,118,676
Increase/(Decrease) non-current portion of lease obligation	-	1,764,597
Increase/(Decrease) short term borrowings	51,872,351	5,591,793
Increase/(Decrease) current portion of long term borrowing	5,217,680	(6,546,193)
Increase/(Decrease) current portion of lease obligation	-	(13,527,551)
Net Cash Provided/(Used) from Financing Activities	(2,194,245)	(110,058,741)
Net Increase/ (Decrease) in Cash and Cash Equivalents	225,538,459	11,759,527
Cash and Cash Equivalents at the beginning of the year	120,444,473	54,065,006
Cash and Cash Equivalents at the ending of the year	345,982,931	65,824,533

Net Operating Cash Flow Per Share (Note-29.00)

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