



Aman Feed Limited

Corporate Office: 2 Ishakha Avenue, Sector# 6, Uttara, Dhaka-1230

Statement of Financial Position

As at December 31, 2020 (Provisional and unaudited)

Particulars	Notes	Amount in Taka	
		31.12.2020	30.06.2020
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,459,654,272	1,482,145,253
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,464,505,272	1,486,996,253
Current Assets			
Inventories	5.00	2,855,965,453	2,380,823,940
Trade and Other Receivables	6.00	2,834,541,973	2,770,656,345
Advances, Deposits & Pre-payments	7.00	1,438,417,304	1,577,710,076
Advance Income Tax	8.00	274,534,050	244,081,003
Cash & Cash Equivalents	9.00	246,295,406	120,444,473
Total Current Assets		7,649,754,188	7,093,715,837
TOTAL ASSETS		9,114,259,460	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	2,732,090,651	2,519,693,451
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		4,658,387,136	4,445,989,937
Non-Current Liabilities			
Long Term Loan	14.00	1,803,629,717	1,719,550,298
Lease Obligation	15.00	-	-
Deferred Tax Liability	27.02	100,288,834	98,295,092
Total Non-Current Liabilities		1,903,918,551	1,817,845,390
Current Liabilities			
Short Term Loan	16.00	1,784,223,648	1,608,561,920
Current Portion of Long Term Loan	14.00	164,868,705	154,256,587
Current Portion of Lease Obligation	15.00	20,111,312	29,436,409
Trade Payable	17.00	73,137,119	53,755,246
Liabilities for Expenses & Provision	18.00	89,383,173	85,714,147
Dividend Payable	19.00	3,838,716	3,995,127
Provision for Current Tax	27.00	416,391,099	381,157,326
Total Current Liabilities		2,551,953,773	2,316,876,763
TOTAL EQUITY & LIABILITIES		9,114,259,460	8,580,712,089
Net Asset Value (NAV) per share	20.00	36.46	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
 Place : Dhaka
 Date : February 22, 2021.

Statement of Profit or Loss and Other Comprehensive Income

For the second quarter ended December 31, 2020 (Provisional and unaudited)

Particulars	Notes	Amount in Taka		Amount in Taka	
		1 July 2020 to 31 December, 2020	1 July 2019 to 31 December, 2019	1 October 2020 to 31 December, 2020	1 October 2019 to 31 December, 2019
Sales	21.00	3,950,499,483	3,835,986,644	2,205,268,975	1,879,999,191
Cost of Sales	22.00	(3,286,656,664)	(3,251,339,918)	(1,854,892,420)	(1,603,416,546)
Gross profit		663,842,819	584,646,726	350,376,555	276,582,645
Administrative Expenses	23.00	(37,823,028)	(35,808,587)	(19,380,500)	(17,633,476)
Selling and Distribution Expenses	24.00	(105,703,738)	(103,779,397)	(50,962,078)	(50,408,724)
Operating profit		520,316,053	445,058,742	280,033,976	208,540,445
Financial Expenses	25.00	(258,248,184)	(193,507,879)	(158,854,227)	(90,650,456)
Other Income	26.00	38,081	50,761	20,500	12,500
Profit before contribution to WPPF		262,105,950	251,601,623	121,200,249	117,902,488
Contribution to WPPF		(12,481,236)	(11,981,030)	(5,771,440)	(5,614,404)
Profit/(Loss) before tax		249,624,715	239,620,594	115,428,809	112,288,084
Current Tax	27.01	(35,233,773)	(32,734,390)	(16,367,473)	(15,412,865)
Deferred Tax	27.02	(1,993,743)	(2,993,775)	(948,898)	(1,431,598)
Net profit/(Loss) after tax		212,397,199	203,892,429	98,112,438	95,443,622
Basic Earning Per Share	28.00	1.66	1.60	0.77	0.75

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
 Place : Dhaka
 Date : February 22, 2021.

Statement of Changes in Equity

For the second quarter ended December 31, 2020 (Provisional and unaudited)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Figures in Taka
					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	-	-	212,397,199	-	212,397,199
Balance as at December 31, 2020	1,277,760,000	520,000,000	2,732,090,651	128,536,485	4,658,387,136

Statement of Changes in Equity

For the year ended June 30, 2020

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Figures in Taka
					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

Sd/- Sd/- Sd/- Sd/- Sd/-
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 Place : Dhaka
 Date : February 22, 2021.

Statement of Cash Flows

For the second quarter ended December 31, 2020 (Provisional and unaudited)

Particulars	Amount in Taka	
	1 July 2020 to 31 December, 2020	1 July 2019 to 31 December, 2019

Cash Flows From Operating Activities:

Collection from customers	3,887,172,024	3,825,862,848
Collection from other income	14,486,627	50,761
Cash paid to suppliers, employees & others	(3,729,287,668)	(3,620,148,153)
Cash generated from operation	172,370,983	205,765,456
Income tax paid	(30,453,047)	(107,568)
Net Cash Flow From Operating Activities (Annexure - C)	141,917,936	205,657,888

Cash Flows From Investing Activities:

Acquisition of property, plant & equipment	(3,683,860)	(862,515)
Net Cash Used in Investing Activities	(3,683,860)	(862,515)

Cash Flows from Financing Activities:

Dividend paid	(156,411)	-
Interest paid	(273,254,900)	(194,066,049)
Increase/(Decrease) long term borrowings	84,079,419	(37,247,274)
Increase/(Decrease) non-current portion of lease obligation	-	(12,966,196)
Increase/(Decrease) short term borrowings	175,661,729	44,273,825
Increase/(Decrease) current portion of long term borrowing	10,612,118	29,626,892
Increase/(Decrease) current portion of lease obligation	(9,325,097)	(6,813,681)
Net Cash Provided/(Used) from Financing Activities	(12,383,142)	(177,192,482)
Net Increase/ (Decrease) in Cash and Cash Equivalents	125,850,934	27,602,890
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	246,295,406	81,667,896
Net Operating Cash Flow Per Share (Note-29.00)	1.11	1.61

Sd/- Sd/- Sd/- Sd/- Sd/-
Company Secretary Chief Financial Officer Director Managing Director Chairman
 Place : Dhaka
 Date : February 22, 2021.

Note: The details of the published Unaudited Financial Statements for the Second quarter (Q2) ended 31 December, 2020 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>