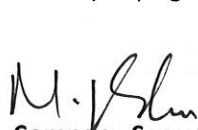


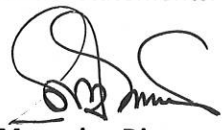



Aman Feed Limited
Statement of Financial Position
As at 31 December 2020
Provisional and unaudited

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.

Company Secretary Chief Financial Officer Director Managing Director Chairman

Signed in terms of our separate report of even date annexed.

Place: Dhaka

Date : February 22, 2021.

Aman Feed Limited
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.


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director


 Chairman

Signed in terms of our separate report of even date annexed.

Place: Dhaka

Date : February 22, 2021.

Aman Feed Limited
Statement of Changes in Equity
For the second quarter ended December 31, 2020
Provisional and unaudited

Figures in Taka

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	-	-	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

Figures in Taka

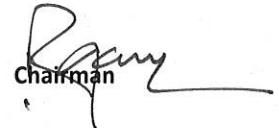
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2019	1,277,760,000	520,000,000	2,232,105,195	128,536,485	4,158,401,680
Net Profit/(Loss) for the year	-	-	346,265,556	-	346,265,556
Cash dividend payable	-	-	(58,677,300)	-	(58,677,300)
Balance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


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director


 Chairman

Signed in terms of separate report of same date.

Place: Dhaka
 Date : February 22, 2021.

Aman Feed Limited
Statement of Cash Flows
For the second quarter ended December 31, 2020
Provisional and unaudited

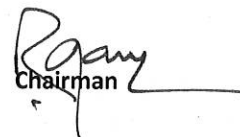
Particulars	Amount in Taka	
	1 July 2020 to 31 December, 2020	1 July 2019 to 31 December, 2019
Cash Flows From Operating Activities:		
Collection from customers	3,887,172,024	3,825,862,848
Collection from other income	14,486,627	50,761
Cash paid to suppliers, employees & others	(3,729,287,668)	(3,620,148,153)
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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed in terms of separate report of same date.

Place: Dhaka

Date : February 22, 2021.

Aman Feed Limited
Notes To The Financial Statements
As at and for the second quarter ended 31 December 2020

1.00 Significant information of the Enterprise

1.01 Legal form of the Enterprise :

Aman Feed Limited (the Company) was incorporated under the Companies Act 1994 on 7 February 2005 as a 'Private' company, limited by shares. Subsequently, the Company has been converted to 'Public' company limited by shares vide extra ordinary general meeting held on 22 February 2012 and after observance of required formalities as per laws the company went into initial public offering vide BSEC consent letter dated 23 April 2015. The company is listed with Chittagong Stock Exchange (CSE) on 30 July 2015 and Dhaka Stock Exchange (DSE) on 18 August 2015 of Bangladesh.

1.02 Registered and Corporate Office of the Company :

Registered office of the company is situated at Singhogati, Ullapara, Sirajganj and 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 is located at Singhogati, Ullahpara, Sirajgonj, Bangladesh.

1.04 Principal Activities and nature of the business:

The Principal activities and the nature of the business of the company is to manufacture high quality Pilatted Poultry Feed, Fish Feed and Cattle Feed. With highest level of product quality and services the Company achieved/earned ISO 9001 Certificate in the year 2008 and HACCP.

2.00 Significant Accounting Policies:

Basis of preparation and presentation of Financial Statements:

2.01 Statement of Compliance:

The financial statements have been prepared and the disclosures of information are made in accordance with the requirements of the Companies Act 1994, The Securities and Exchange Rules 1987 and International Financial Reporting Standards (IFRS) as much as practicable. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income have been prepared according to IAS 1 Presentation of Financial Statements on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh and Statement of Cash Flows is prepared according to IAS 7 Statement of Cash Flows.

2.02 Accounting Convention and Assumption:

The financial statements have been prepared under historical cost convention and, therefore, do not take into consideration the effect of inflation.

2.03 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the framework for preparation and presentation of Financial Statements. Financial statements have been prepared and presented in compliance with IAS 1 Presentation of Financial Statements. The previous year figures were re-arranged according to the same accounting principles. Compared to the previous year, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per IAS 1 Presentation of Financial Statements.

2.04 Date of Authorization:

The Board of Directors of Aman Feed Ltd. approved these Financial Statements on 22 February 2021.

2.05 Reporting year:

The Financial Statements of the Company cover year from 01.07.2020 to 31.12.2020.

2.06 Cash Flow Statement:

Cash Flow Statement is prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities are shown under the direct method as prescribed.

2.07 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. Property Plant & Equipment have been accounted for at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation on all Property Plant & Equipment has been applied consistently year to year at the following rate:

Land & Land Development	-
Building & Civil Construction	2.5%
Plant & Machinery	15%
Vehicle	15%
Furniture & Fixture	10%
Office Equipment	15%
Computer & IT Equipment	20%

Method : Depreciation on assets has been charged on reducing balance method. Depreciation on assets begins when it is available for use.

Allocation: Allocation of depreciation was made for Manufacturing unit 95% and for non-manufacturing unit 5% .

Revaluation of Assets :The company has revaluated its Land on 15 may, 2013 and incorporated the revaluation surplus in the Financial Statement this year under reference note # 13.00.

2.08 Impairment:

The carrying amount of the company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment in line with IAS 36: Impairment of Assets. If any such indication exists, then the assets recoverable amount is estimated and impairment losses are recognized in profit and loss account. No such indication of impairment has been observed till the end of the year.

2.09 Revenue Recognition:

As per IFRS-15: "Revenue from contracts with customers" an entity shall account for a contract with a customer only when all of the following Criteria are met:

- a) The parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations ;
- b) The entity can identify each party's rights regarding the goods or services to be transferred ;
- c) The entity can identify the payment terms for the goods or services to be transferred ;
- d) The contract has commercial substance (i.e. the risk, timing or amounts of the entity's future cash flow is expected to change as a result of the contract); and
- e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be the customer.

2.10 Inventories:

In compliance with the requirements of IAS 2 "Inventories", the Inventories have been valued at weighted average method, which is consistent in line with the previous year practice. Inventories are measured at the lower of cost and net realisable value as per para 9 of IAS 2 "Inventories".

2.11 Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

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".

a) Trade and Other Receivables:

These are carried forward at their original invoiced value amount and represents net realizable value. Management considered the entire bills receivable as good and is collectable and therefore, no amount was provided for as bad debt in the current year accounts.

2.12 Currency of Reporting and Foreign currency transactions:

Currency of Reporting

The financial statement of the Company has been prepared in the Bangladesh Taka as currency.

Foreign Currency Transactions

Foreign Currency Transactions in foreign currencies are converted into equivalent Taka applying the ruling rate at the date of such transactions as per IAS-21 " The Effects of Changes in Foreign Exchange Rates".

2.13 Long Term Liabilities:

Long term liabilities comprises the amount borrowed from the bank and other concern for the long year of time and accounted for and shown in the accounts at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

2.14 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 and Contingent Assets and Liabilities". In the quarter under review there is no such contingent liabilities as well as no commitment is made, that would be settled in the future.

2.15 Taxation:

Current Tax:

Provision of tax has been made @ 3% on first 10 lac, 10% on next 20 lac and 15% on balance as per SRO No. 199-Ain-Income Tax/2015 dated 30 June 2015 on the accounting profit made by the Company after making some adjustment with the profit as per ITO 1984 in compliance with IAS-12 " Income Taxes".

Deferred Taxation:

Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deffered tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deffered 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 basis. 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 quarter ended December 31, 2020 has been recognized in the statement of profit or loss and other comprehensive income as per IAS-12 "Income Taxes".

2.16 Benefits to the employees:

The Company is operating Workers Profit Participation Fund (WPPF) according to Bangladesh Labour Law 2013 and accounted for paying benefits to the employees in accordance with the provisions of IAS-19, " Employee Benefits".The NBR approval regarding trustee is under process.

2.17 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".

2.18 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 Comprehensive Income and details are shown in Note-28.

Basis Earnings Per Share:

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority interest or any extra other ordinary items, the net profit after tax for the quarter has been considered as fully attributable to the ordinary shareholders.

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 outstanding as a proportion of the total number of months in the year. Details calculation shown in Note # 28.02.

Diluted earnings per share:

As there is no prospective Dilutive Securities according to IAS-33, Diluted EPS has not been calculated as per SEC Public Issue Rules 2006 in Rule 8, Clause B, sub clause (20), requirement (e) with total existing number of share basis.

2.19 Events after the Reporting Period:

As per IAS -10 " Event after the Reporting Period" are those event 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 period (adjusting events after reporting date); and

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

2.20 Risk Perception :

There are some internal and external factors that may conceivably materially affect the company's operation of business. The Company Management perceives investment risk within the national and international economic perspectives in relation to legal, financial, economic, and moral requirements involving inter alia, foreign currency fluctuation, interest rate risk, scientific invention, monetary and fiscal investment policies and has prepared its production, financial and marketing strategies to meet the challenges from these risks.

2.21 Related Parties Transactions:

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 there is no such related party transactions made that has influenced the company's business. Related parties are fully disclosed in Note-30.

2.22 Application of International Accounting Standards (IAS) :

The Financial statements have been prepared in compliance with requirement of IAS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following IAS are applicable for the financial statements for the year 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-16 Property, Plant & Equipment (PPE)
- IAS-19 Employee Benefits
- IAS-21 The effects of changes in Foreign Exchange Rate
- IAS-23 Borrowing Cost
- IAS-24 Related Party Disclosures
- IAS-32 Financial Instruments: Presentation
- IAS-33 Earnings Per Share (EPS)
- IAS-39 Financial Instruments : Recognition and Measurement
- IFRS- 7 Financial Instruments : Disclosures
- IFRS- 13 Fair value measurement
- IFRS 15 Revenue from Contracts with Customers

2.23 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. For this reasons the directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business.

2.23 Information on Financial Statements:

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.

Components of the Financial Statements:

Following are the component of the financial statements :

- a) Statement of Financial Position as at December 31, 2020
- b) Statement of Profit or Loss and Other Comprehensive Income for the quarter ended December 31, 2020
- c) Statement of Changes in Equity for the quarter ended December 31, 2020
- d) Statement of Cash Flows for the quarter ended December 31, 2020
- e) Explanatory notes to the financial statements.

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 financial statements.

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

	Amount in Taka	
	31.12.2020	30.06.2020
3.00 Property, Plant and Equipment [WDV]		
Land & Land Development	423,463,979	423,463,979
Building & Civil Construction	839,469,425	849,123,324
Plant & Machinery	160,666,487	171,245,169
Vehicles	31,746,183	34,268,101
Furniture & Fixtures	1,121,002	1,047,197
Office Equipments	445,241	448,922
Computer & IT Equipments	2,741,955	2,548,561
	1,459,654,272	1,482,145,253
4.00 Investment in Associate		
Investment in associate	4,851,000	4,851,000

Aman Feed Limited owns 485,100 shares @ Tk. 10 each i.e. Tk. 4,851,000 of Akin Feed Limited which is 49% of total paid up capital. The total paid up capital of Akin Feed Limited is 990,000 shares @ Tk. 10 each i.e. Tk. 9,900,000. Under the equity method, this represents that Aman Feed Limited has significant influence over Akin Feed Limited. Akin Feed Limited has not commenced its operation yet. Therefore, the company did not make any adjustments in respect of its proportionate share of the associate's net profit or loss for the quarter ended 31 December 2020.

5.00 Inventories		
Finished Goods (Note-5.01)	111,075,250	105,845,025
Raw Materials in hand (Note-5.02)	2,691,192,780	2,204,489,093
Packing Materials-in hand (Note-5.03)	44,630,587	37,633,536
Goods in Transit (Note-5.04)	-	2,815,114
Spare Parts	9,066,836	30,041,172
Closing balance	2,855,965,453	2,380,823,940

Details of quantity movement of inventories are shown in Annexure - B

5.01 Finished Goods		
Value of Inventories		
Broiler Feed	57,040,809	52,238,015
Layer Feed	27,492,430	28,314,788
Fish Feed	23,478,612	22,055,534
Cattle Feed	3,063,399	3,236,687
	111,075,250	105,845,025
Quantity of Inventories [MT]		
Broiler Feed	1,358	1,244
Layer Feed	809	833
Fish Feed	522	490
Cattle Feed	118	124
	2,806	2,691

5.02 Raw Materials		
Value of Inventories [Taka]		
Maize	874,826,804	716,613,898
Wheat & Wheat Flour	14,478,627	11,860,160
Rice Polish & Bran	128,400,158	105,178,919
Poultry Meal-Booster	150,152,623	122,997,439
Fishmeal & Dry Fish	95,146,244	77,938,993
Oilcake & Soyabean Meal	1,380,442,143	1,130,788,426
Medicine & Chemicals	47,746,182	39,111,259
	2,691,192,780	2,204,489,093

In view of the possible price hike in the international market, the Soyabean extraction and maize is imported and kept a large amount of stock to meet the extension of production capacity.

Quantity of Inventories [MT]		
Maize	38,036	34,124
Wheat & Wheat Flour	557	456
Rice Polish & Bran	3,379	2,768
Poultry Meal-Booster	3,413	2,795
Fishmeal & Dry Fish	881	722
Oilcake & Soyabean Meal	28,172	26,297
	74,438	67,163

5.03 Packing Materials		
Value of Inventories [Taka]		
WPP Bag	44,630,587	37,633,536
Quantity of Inventories [PCS]		
WPP Bag	1,859,608	1,568,064

	Amount in Taka	
	31.12.2020	30.06.2020
5.04 Goods in Transit		
Maize	-	-
Spare Parts	-	2,815,114
Rape Seed	-	-
Floating Fish Feed	-	-
Lime stone	-	-
	<u>-</u>	<u>2,815,114</u>

The above Inventories are as per physical Inventory undertaken and valued by the Inventory Team consists of management staff and auditors. Inventories in hand have been valued at lower of cost and net realizable value. Inventories are hypothecated against the fund received as working capital facilities from the relevant Bank.

6.00 Trade and other receivables		
Trade Receivable (Note-6.01)	2,832,369,989	2,769,042,530
Other Receivable (Note-6.02)	2,171,984	1,613,814
	<u>2,834,541,973</u>	<u>2,770,656,345</u>
6.01 Trade Receivable		
Opening Balance	2,769,042,530	2,506,504,255
Add:Sales during the period	3,950,499,483	6,502,031,547
Available for Received	6,719,542,013	9,008,535,802
Less: Realized during the period	(3,887,172,024)	(6,239,493,271)
	<u>2,832,369,989</u>	<u>2,769,042,530</u>
6.02 Other Receivable		
Interest on bank deposit	2,171,984	1,613,814
	<u>2,171,984</u>	<u>1,613,814</u>
6.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Maturity less than 6 months	2,834,541,973	2,770,656,345
Maturity more than 6 months	Nil	Nil
Total	<u>2,834,541,973</u>	<u>2,770,656,345</u>
Debts considered Good & Secured	2,834,541,973	2,770,656,345
Debts considered Good without security	-	-
Debts considered doubtful & bad	-	-
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or offocers & staffs at any time	-	-
7.00 Advances, Deposits & Pre-Payments		
Security Deposit- Paschimanchal Gas Co. Ltd.	72,138	72,138
Security Deposit- Sirajgonj Palli Bidyut Samity	2,112,800	2,112,800
	2,184,938	2,184,938
Advance for Store Purchase (Note- 7.01)	1,102,575,315	1,242,006,302
Intercompany Current Account (Note-7.03)	331,955,404	317,506,858
Advance Against Marketing Expense	1,110,501	849,870
Advance Salary	591,146	579,147
L/C Margin	-	14,582,961
	1,436,232,366	1,575,525,138
	<u>1,438,417,304</u>	<u>1,577,710,076</u>
7.01 Advance against Store Purchase :		
Advance against store purchase represents amount paid to various parties for purchase of RM, Spare parts & other consumable and construction materials.		
7.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Advance exceeding 6 months	334,140,342	319,691,796
Advance not exceeding 6 months	1,104,276,962	1,258,018,280
Total	<u>1,438,417,304</u>	<u>1,577,710,076</u>
Advance, deposits & prepayments considered good & secured	1,437,826,158	1,577,130,929
Advance, deposit & prepayments considered Good without security	-	-
Advance,deposit & prepayments considered doubtful & bad	-	-
Advance, deposit & prepayments due by directors or other officers & staffs	591,146	579,147
Advance, deposit & prepayments due from companies under same management	-	-
Maximum advance due by directors or officers & staffs at any time	-	-
7.03 Intercompany Current Account		
Anwara Mannan Textiles Mills Limited	20,910,125	20,000,000
Aman Chicks Limited	11,448,293	10,950,000
Anwara Poultry and Hatchery Limited	23,060,731	22,057,000
Aman Food and Beverage Limited	683,761	654,000
MS. R S & T International	1,045,506	1,000,000
Aman Breeders Limited	14,953,692	14,302,824

	Amount in Taka	
	31.12.2020	30.06.2020
Aman Cotton Fibrous Limited	1,568,259	1,500,000
Aman Trading Corporation	21,581,569	20,642,219
MS. Islam Brothers & Co.	42,804,472	40,941,383
Aman Packaging and Accessories Limited	12,755,176	12,200,000
Aman Packaging Limited	59,280,204	56,700,000
Aman Poultry and Hatchery Limited	63,848,171	61,069,143
Juvenile Trade International	6,942,162	6,640,000
Aman Cement Mills Limited	23,892,075	22,852,159
Aman Cement Mills Unit-2 Limited	27,181,207	25,998,130
	331,955,404	317,506,858
8.00 Advance Income Tax (AIT)		
Opening Balance	244,081,003	233,626,285
Add: Addition during the period	30,453,047	10,454,718
	274,534,050	244,081,003
Less: Adjustment during the period	-	-
Closing Balance	274,534,050	244,081,003
9.00 Cash and Cash Equivalents		
Cash in Hand	6,925,913	5,022,977
Cash at Bank: (Note- 9.01)	239,369,493	115,421,496
Closing Balance	246,295,406	120,444,473
9.01 Details Break-up of Cash at Bank are as follows:		
AB Bank Ltd. Islami Banking Branch Kakrail AWCA-	10,450	10,450
Agrani Bank Ltd. Forex Branch, Dhaka CD -	577,101	577,446
Agrani Bank Ltd. Uttara Branch, Dhaka CD -	20,688,468	2,825,351
Agrani Bank Ltd. Principal Branch, Dhaka CD -	298,987	299,332
Al- Arafah Islami Bank Ltd. A/C No. 6777, Dilkusha	60,666	61,356
Al- Arafah Islami Bank Ltd. Uttara Branch, A/C No.	3,316,735	4,923,679
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101	3,394,660	566,471
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA	3,225,216	5,539,026
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-	1,262,858	1,322,663
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C	13,217,836	978,253
Social Islami Bank Ltd., Principal Branch, Dhaka	312,470	43,310
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-	7,961,136	4,516,707
Prime Bank Ltd., Dilkusha Br., AWCD-	1,471,951	119,656
Prime Bank Ltd., Uttara Branch, AWCD-16440	333,144	454,418
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-	14,433	14,433
Sonali Bank Ltd., Uttara Branch, CD-17764	10,863,394	1,597,548
Sonali Bank Ltd. Ullah para Branch A/C No.2962	33,255	33,255
Bangladesh Krishi Bank , Uttara Branch, CD-503	9,779,278	5,815,190
BD. Commerce Bank, Principal Br. Dhaka CD -26549	191,985	191,985
Pubali Bank Ltd.,Dhaka Stadium Branch CD-	42,154,373	15,369,602
Mercantile Bank Ltd.Main Br., Dilkusha, Dhaka CD-	6,842	7,417
Mercantile Bank Ltd. Uttara Branch, CD-14261	5,113,607	2,884,010
National Bank Ltd. Dilkusha Br.,Dhaka CD-0002-	228,637	229,937
National Bank Ltd. Uttara Branch, CD-21648	3,907,927	1,103,209
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-	795,845	664,959
Trust Bank Ltd., Dilkusha Branch,Dhaka CD-	6,585	7,048
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	102,971	102,971
Uttara Bank Ltd., Uttara Branch, CD- 1859	5,286,906	1,604,474
Janata Bank Ltd., Uttara, Dhaka CD-64989	12,565,671	1,237,043
Islami Bank BD. Ltd. Rajshahi Branch AWCA-	335	1,037
Islami Bank BD. Ltd. Ullahpara Branch A/C No.	320,286	114,966
BRAC Bank Ltd., Uttara, Dhaka CD -39001	1,915,701	880,490
ONE Bank Ltd.-A/C-8002	1,379,831	1,208,944
National Finance Ltd. (FDR)	5,000,000	10,000,000
Prime Bank Limited, Motijheel Branch, SND-	19,577	19,577
First Security Islami Bank Ltd-A/C-121, Joinal	2,356,150	5,164,644
ONE Bank Ltd.-A/C-0083	464,189	467,329
AB Bank Limited, Uttara Branch	320,144	52,034
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	63,635,540	20,314,024
Meghna Bank Ltd. Uttara Branch-A/C-039	140,850	5,735,690
Southeast Bank Ltd. Uttara Branch-A/C-3878	3,433,436	4,365,596
NCC Bank - A/C-19783	1,552,267	398,277
Islami Bank Bangladesh Limited-A/C-09600	1,403,516	1,556,787
Social Islami Bank Limited-A/C-19263	1,971,011	1,971,011
Rupali Bank Limited-A/C-01665	4,303,788	5,989,091
Bank Asia Limited-A/C-1000278	973,135	1,668,770
Modhumoti Bank Limited-A/C-00356	60,156	144,289
Union Bank Ltd. -A/C-3656	936,198	108,244
Meghna Bank Limited (FDR)	2,000,000	2,159,500
	239,369,493	115,421,496

Amount in Taka	
31.12.2020	30.06.2020

10.00 Share Capital

This represents the followings:

Authorised Capital :

150,000,000.Ordinary Shares of Taka. 10/= each

1,500,000,000 1,500,000,000

Issued Subscribed and Paid up capital:

127,776,000.Ordinary Shares of Taka. 10/= each

1,277,760,000 1,277,760,000

10.01 Share Holdings Position:

The company raised its Paid-up Capital from Tk. 60.00 crore to Tk. 80.00 Crore through initial public offering of 2.00 Crore shares of Tk. 10 each with premium of Tk. 26 per share with due approval from BSEC dated 23 April 2015 & fund deposited Company's account from 28 June 2015 to 13 September 2015. Subsequently, the Board of Directors in their meeting held on 21st October, 2015 recommended 20% stock dividend to all of the shareholders for the year ended 30 June 2015 and the paid up capital increased from Tk. 80 crore to 96 crore (96,000,000 shares @ Tk.10 each). Further, the Board of Directors in their meeting held on 15th December, 2016 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2016 and the paid up capital increased from Tk. 96 crore to 105.60 crore (105,600,000 shares @ Tk.10 each). Besides this, the Board of Directors in their meeting held on 27th December, 2017 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2017 and the paid up capital increased from Tk. 105.60 crore to 116.16 crore (116,160,000 shares @ Tk.10 each). Again, the Board of Directors in their meeting held on 19th December, 2018 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2018 and the paid up capital increased from Tk. 116.16 crore to 127.776 crore (127,776,000 shares @ Tk.10 each).

Particulars of shareholders and their share holding position is as under:

Name of the Shareholders	Amount in Tk.	
	31/Dec/20	30/Jun/20
Md. Rafiqul Islam	138,956,400	138,956,400
Md. Shofiqul Islam	194,898,000	194,898,000
Md. Toufiqul Islam	194,898,000	194,898,000
Md. Toriqul Islam	250,839,600	250,839,600
Aman Agro Industries Ltd.	28,749,600	28,749,600
Aman Cold Storage Ltd.	110,570	110,570
Milan Cold Storage Ltd.	110,570	110,570
General public	469,197,260	469,197,260
	<u>1,277,760,000</u>	<u>1,277,760,000</u>

10.02 Classification of Shares by holding :

Slabs by number of shares	No. of Shares	No. of Shares
Less than 500	615,025	720,520
From 501 to 5,000	1,911,300	2,750,495
From 5001 to 10000	5,885,301	6,125,985
From 10,001 to 20,000	2,335,351	3,642,704
From 20001 to 30000	4,650,250	4,150,250
From 30,001 to 40,000	2,798,817	795,000
From 40001 to 50000	3,882,950	3,182,950
From 50,001 to 100,000	3,978,975	1,780,292
From 100,001 to 1,000,000	5,980,725	2,980,220
Above 1,000,000	95,737,306	101,647,584
Total	<u>127,776,000</u>	<u>127,776,000</u>

11.00 Share premium

Share premium

520,000,000 520,000,000

This represents amount paid by the public shareholders as premium against Initial Public Offering (IPO) @ Tk.26 per share as approved by the Bangladesh Securities and Exchange Commission (BSEC). The total number of public offering shares is 2 crore.

12.00 Retained Earnings

Opening Balance

2,519,693,451 2,232,105,195

Add : Profit for the period

212,397,199 346,265,556

Less: Transfer to share capital for stock dividend for the year 2017-2018

- -

Less: Cash dividend payable for the year 2018-2019

- (58,677,300)

Closing Balance

2,732,090,651 2,519,693,451

		Amount in Taka	
		31.12.2020	30.06.2020
13.00 Revaluation Surplus			
Fair Value of Land and Land Development		170,400,000	170,400,000
Less: Book Value of Land and Land Development		39,240,321	39,240,321
Revaluation Surplus		131,159,679	131,159,679
Less : Tax on revaluation Surplus @ 2% as per section 53(H)		(2,623,194)	(2,623,194)
Net Balance of Revaluation surplus		128,536,485	128,536,485
Name of the Valuer : S.H. KHAN & CO. Address: Raz Bhaban (1st floor), 29 Dilkusha C/A, Dhaka-1000			
Qualification-Chartered Accountants Firm, Enlisting: Panel 'A' auditors of Bangladesh Bank List.			
Date of Revaluation: 15 May, 2013			
14.00 Long Term Loan			
This represents loan from AB Bank Ltd. Islami Bank Br.,Kakrail Branch, Dhaka for the implementation of the Project.			
Opening Balance		1,926,667,965	1,667,376,187
Add: Received during the period		-	-
Add: Charges for the period		-	-
Add: Profit /Interest for the period		41,830,457	214,051,080
		1,968,498,422	1,881,427,267
Less: Paid during the period			
Principal		-	(7,620,382)
Interest		-	-
Closing Balance		1,968,498,422	1,873,806,885
Less: Current Maturity		(164,868,705)	(154,256,587)
Balance after current maturity		1,803,629,717	1,719,550,298
A legal litigation is running between AB Bank Limited and Aman Feed Limited under section 138 read with 140 of the Negotiable Instruments Act, 1881.			
15.00 Lease Obligation			
National Finance Limited	Note - 15.01	-	-
Hajj Finance Limited	Note - 15.02	-	-
		-	-
15.01 National Finance Limited			
This represents loan from National Finance Ltd., Principal Branch, Dhaka for business expansion.			
Opening Balance		29,436,409	51,402,545
Add: Received during the period		-	-
Add: Profit /Interest for the period		834,040	3,231,495
		30,270,449	54,634,040
Less: Paid during the period			
Principal		(9,325,097)	(21,966,136)
Interest		(834,040)	(3,231,495)
Closing Balance		20,111,312	29,436,409
Less: Current Maturity		(20,111,312)	(29,436,409)
Balance after current maturity		-	-
Financial institution: National Finance Limited.			
Sanction Limit : Tk. 200,000,000			
Sanction Date: 02.11.2014			
Tenure : 10.12.2014 to 10.11.2019			
Rate of Interest / Profit : @ 17.00%			
Security : Personal guarantee of all directors of the company.			
15.02 Hajj Finance Limited			
Opening Balance		-	3,186,692
Add: Received during the period		-	-
Add: Interest for the year		-	276,234
		-	3,462,926
Less: Payments made during the period		-	(3,462,926)
Closing Balance		-	-
Less : Current Maturity		-	-
Closing balance net of current maturity		-	-
Lease Company : Hajj Finance Company Ltd.			
Sanction Date : 02.12.2014			
Maturity Date : 02.12.2019			
Rate of Interest / Profit : @ 14.00%			
Lease Assets : 10 Cars (Reconditioned Sedan cars)			
Type of Lease : Finance Lease			
Reference No. HFCL/BMMCB/FID/CORP-IWI/1214/2042			
Lease obligation are payables as follows:			
In Amount of Taka		Present value of minimum lease payments	
		31.12.2020	30.06.2020
Less than one year		20,111,312	29,436,409
Between one and five years		-	-
More than five years		-	-
		20,111,312	29,436,409

		Amount in Taka	
		31.12.2020	30.06.2020
16.00 Short Term Loan			
This represents amount sanctioned and disbursed by the following bank as loan against working capital requirements of the company which are fully secured by hypothecation of stock:			
TR for BIM -ABBL , Kakrail, Dhaka		832,546,399	780,668,296
Social Islami Bank Limited-UPAS L/C liability		902,755,608	779,964,061
Standard Bank Ltd. CC (Hypo)- 519		48,921,641	47,929,563
		1,784,223,648	1,608,561,920
17.00 Trade Payable			
Opening balance		71,224,277	41,410,740
Add: Purchased During the period		3,587,501,854	5,206,792,815
		3,658,726,131	5,248,203,555
Less: Paid During the period		3,585,589,012	5,194,448,309
Closing balance		73,137,119	53,755,246
There is no related party transaction.			
18.00 Liabilities for Expenses and Provision			
Salary & Allowances		11,617,707	10,685,755
TA/DA Payable (Sales Staff)		1,513,258	1,392,854
Audit Fee & VAT		-	345,000
Gas Bill		756,941	1,058,056
Payable-WPPF (Note-18.01)		74,328,166	61,846,931
TDS Payable		427,162	7,774,130
VAT Payable		206,323	81,217
Electricity bill		533,616	2,530,205
Closing Balance		89,383,173	85,714,147
18.01 Payable to WPPF			
Opening Balance		61,846,931	41,490,875
Add. Current period provision		12,481,236	20,356,055
Less. Paid during the period		-	-
Closing WPPF		74,328,166	61,846,931
19.00 Dividend payable			
Opening balance		3,995,127	3,019,993
Add. Declared during the period		-	58,677,300
Less. Paid during the period		(156,411)	(57,702,166)
Closing balance		3,838,716	3,995,127
20.00 Net Asset Value (NAV) per share			
Shareholders' Equity including revaluation surplus		4,658,387,136	4,445,989,937
Number of ordinary Shares Outstanding		127,776,000	127,776,000
Net Asset Value - NAV		36.46	34.80

	Amount in Taka			
	01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	1.10.2020 to 31.12.2020	1.10.2019 to 31.12.2019
21.00 Sales				
Sales Value in Taka				
Broiler Feed	1,791,501,101	1,655,726,453	1,001,687,957	811,463,824
Layer Feed	1,313,394,129	1,271,652,642	731,543,284	623,231,038
Fish Feed	764,220,936	819,683,548	427,141,700	401,723,090
Cattle Feed	81,383,317	88,924,000	44,896,034	43,581,238
	3,950,499,483	3,835,986,644	2,205,268,975	1,879,999,191
Sales Quantity in MT				
Broiler Feed (Rented plant 11,250 MT)	42,655	39,369	23,850	19,196
Layer Feed	38,629	37,110	21,516	17,961
Fish Feed	16,983	18,426	9,492	8,979
Cattle Feed	3,130	3,401	1,727	1,649
	101,397	98,307	56,585	47,785
22.00 Cost of Sales				
Raw materials consumption (Note-22.01)	2,999,857,959	2,995,747,111	1,757,794,666	1,455,133,798
Packing materials consumption (Note-22.02)	93,943,157	154,625,654	25,160,352	77,737,319
Factory Overhead (Note-22.03)	111,679,423	106,362,896	57,985,647	50,604,797
Cost of Production	3,205,480,539	3,256,735,661	1,840,940,665	1,583,475,914
Opening Finished Goods	192,251,375	166,915,000	125,027,005	192,251,375
Cost of Goods Available for Sale	3,397,731,914	3,423,650,661	1,965,967,670	1,775,727,289
Closing Finished Goods (Note-5.01)	(111,075,250)	(172,310,743)	(111,075,250)	(172,310,743)
Cost of Sales	3,286,656,664	3,251,339,918	1,854,892,420	1,603,416,546
22.01 Raw Materials Consumed :				
Opening Raw Materials	2,204,489,093	2,067,069,421	2,331,383,260	2,313,833,396
Purchased during the period [Note-22.01.A]	3,486,561,646	3,278,916,614	2,117,604,186	1,491,539,326
Available for Use	5,691,050,739	5,345,986,035	4,448,987,446	3,805,372,722
Closing Raw Materials [Note-5.02]	(2,691,192,780)	(2,350,238,924)	(2,691,192,780)	(2,350,238,924)
	2,999,857,959	2,995,747,111	1,757,794,666	1,455,133,798
22.01.A Raw Materials Purchased during the period				
Value in Taka :				
Maize	1,567,816,571	1,470,869,218	952,231,818	670,706,647
Wheat & Wheat Flour	6,415,701	9,608,364	3,896,652	2,744,615
Rice Polish & Bran	200,074,972	182,797,212	121,517,886	85,591,399
Poultry Meal-Booster	115,066,964	113,576,189	69,887,273	49,225,260
Fish meal & Dry Fish	37,507,693	28,124,382	22,780,738	16,045,665
Oilcake & Soyabean Meal	1,296,082,105	1,224,255,007	787,190,697	554,459,558
Medicine & Chemicals	263,597,637	249,686,242	160,099,123	112,766,181
	3,486,561,645	3,278,916,614	2,117,604,185	1,491,539,326
Quantity in MT:				
Maize	68,166	53,665	41,401	14,153
Wheat & Wheat Flour	247	6,654	150	6,383
Rice Polish & Bran	5,265	26,262	3,198	23,579
Poultry Meal-Booster	2,615	22,107	1,588	20,614
Fish meal & Dry Fish	347	44,810	211	44,695
Oilcake & Soyabean Meal	26,451	44,230	16,065	28,309
	103,091	197,729	62,613	137,733
22.02 Packing Materials Consumed				
Opening Packing Materials	37,633,536	80,224,464	25,160,352	56,516,136
Purchased during the period [Note- 22.02.A]	100,940,208	98,615,513	44,630,587	45,435,506
Available for Use	138,573,744	178,839,977	69,790,939	101,951,642
Closing Packing Materials [Note-5.03]	(44,630,587)	(24,214,323)	(44,630,587)	(24,214,323)
	93,943,157	154,625,654	25,160,352	77,737,319
22.02.A Packing Materials Purchased During the period				
Value in Taka :				
WPP Bag	100,940,208	98,615,513	44,630,587	45,435,506
	100,940,208	98,615,513	44,630,587	45,435,506
Quantity in PCS.				
WPP Bag	4,205,842	4,051,612	1,859,607.79	1,835,778
	4,205,842	4,051,612	1,859,608	1,835,778

	Amount in Taka			
	01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	1.10.2020 to 31.12.2020	1.10.2019 to 31.12.2019
22.03 Factory Overhead				
Wages & Allowances	20,895,501	16,018,866	10,585,255	8,605,254
Factory Salary & Allowances	24,921,298	23,858,106	12,601,710	12,468,881
Spare Parts	9,997,466	9,300,785	8,021,667	30,595
Oil & Lubricants	999,659	294,137	534,177	80,043
Daily Labour	13,423,796	10,598,758	6,606,993	4,950,113
Factory Maintenance	468,412	849,401	178,150	105,283
Laboratory Expenses	3,500	2,500	3,500	-
Gas Bill	6,666,424	6,010,749	3,065,107	2,841,049
Electricity Bill	8,747,268	11,286,649	3,725,739	7,626,403
VAT on factory rent	90,000	90,000	45,000	45,000
Factory rent	600,000	600,000	300,000	300,000
Depreciation on Manufacturing Assets	24,866,099	27,452,945	12,318,349	13,552,176
	111,679,423	106,362,896	57,985,647	50,604,797
23.00 Administrative Expenses				
Salaries & Allowances	18,252,510	15,579,341	9,357,799	7,976,320
Director's Remuneration	4,800,000	4,800,000	2,400,000	2,400,000
Board Meeting Attendance Fee	185,000	165,000	95,000	85,000
Stationeries	147,125	147,791	52,257	60,113
Postage, Telephone & Internet	2,126,313	1,304,091	1,065,048	671,087
Entertainment	360,412	332,721	154,405	147,230
Office Rent	384,000	-	195,000	-
Maintenance expenses	839,652	328,988	678,132	111,558
Fuel & Lubricants	118,301	305,218	51,948	238,410
Vehicle Maintenance	2,301,895	1,966,465	1,192,120	938,135
Insurance Premium	12,196	73,731	-	7,060
Staff Fooding Expenses	3,245,566	2,729,306	1,859,408	1,367,847
Medical Expenses	111,878	29,688	25,983	3,915
Licenses & Others	1,065,451	869,586	112,339	280,467
Rent, Rates & Taxes	352,753	659,180	283,703	553,340
Travelling & Conveyance	1,350,679	3,616,094	553,508	923,219
Newspaper & yearicals	4,160	14,325	2,110	9,830
VAT on Office rent	57,600	-	29,250	-
Bank Charges	751,117	1,065,781	599,753	790,484
Cleaning & Gardening Expenses	47,678	40,389	24,403	20,189
Depreciation on Non Manufacturing Assets	1,308,742	1,444,892	648,334	713,272
	37,823,028	35,808,587	19,380,500	17,633,476
24.00 Selling and Distribution Expenses				
Salaries & Allowances	25,797,446	22,520,559	12,968,585	11,587,785
Target Incentive Bonus	5,696,275	5,445,958	2,450,500	2,300,998
Godown expenses	2,951,511	2,664,491	1,277,010	1,157,522
Advertisement	729,059	1,684,399	232,462	695,310
Travelling & Conveyance	8,432,132	11,206,432	4,467,397	5,535,713
Promotional Expenses	2,276,125	8,604,527	431,325	2,200,569
Seminar Expenses	2,115,000	1,883,055	1,750,000	1,617,055
Free Sample	3,145,000	3,502,500	1,900,500	1,625,000
Dealer Sale Target Award Expenses	3,915,850	3,561,495	1,850,000	1,695,795
Carriage Outward	38,213,586	32,616,833	17,591,067	16,507,071
Daily labour	12,431,754	10,089,148	6,043,232	5,485,906
	105,703,738	103,779,397	50,962,078	50,408,724
25.00 Financial Expenses				
Profit / Rent(Interest) on HPSM A/C -ABBL	94,691,537	105,826,579	41,830,457	52,960,080
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	51,878,104	49,094,187	27,181,080	24,915,496
Interest on CC(Hypo) Loan - Standard Bank Ltd.	2,176,581	2,407,304	1,099,573	1,226,006
Interest on Term loan-NFL	1,717,132	2,783,855	834,040	1,818,889
Interest on UPAS L/C- Social Islami Bank Ltd.	122,791,547	33,769,840	95,492,805	9,850,000
Interest on Lease Obligation - Hajj Finance Limited	-	184,283	-	159,071
	273,254,900	194,066,049	166,437,954	90,929,541
Less: Interest on FDR	(558,170)	(558,170)	(279,085)	(279,085)
Less: Interest on Intercompany loan	(14,448,546)	-	(7,304,642)	-
	258,248,184	193,507,879	158,854,227	90,650,456
26.00 Other Income				
Discount	38,081	50,761	20,500	12,500
Total other income	38,081	50,761	20,500	12,500

	Amount in Taka			
	01.07.2020 to 31.12.2020	01.07.2019 to 31.12.2019	1.10.2020 to 31.12.2020	1.10.2019 to 31.12.2019
27.00 Provision for current tax				
27.01 Current Tax -				
Profit Before Tax except Other Income	249,586,634	239,569,833	115,408,309	112,275,584
Add: Accounting Depreciation	26,174,841	28,897,837	12,966,684	14,265,448
Less: Tax Depreciation	(39,466,459)	(48,856,336)	(19,292,672)	(23,809,434)
Taxable Income for the period	236,295,015	219,611,334	109,082,320	102,731,599
Rate of Tax				
Tax on business	35,224,252	32,721,700	16,362,348	15,409,740
Tax under Sec 16 CCC (Turnover Tax @ 0.60%)	14,222,027	13,809,856	7,939,091	6,768,072
Add: Tax on Other Income @ 25%	9,520	12,690	5,125	3,125
Total Provision for the year	35,233,773	32,734,390	16,367,473	15,412,865
27.01.A Net Tax Liability :				
Opening Balance	381,157,326	326,556,798	400,023,625	326,556,798
Add: Provision made for the period	35,233,773	32,734,390	16,367,473	15,412,865
Add: adjustment	-	-	-	-
Total Payable	416,391,099	359,291,188	416,391,099	341,969,663
Less : Tax Paid during the period:				
Tax Liability paid	-	-	-	-
Adjustment of Tax Liability	-	-	-	-
Total tax paid during the period	-	-	-	-
Total tax liability	416,391,099	359,291,188	416,391,099	341,969,663
AIT paid	30,453,047	(107,568)	(15,121,848)	(107,568)
Net Tax Liability as at Closing	446,844,145	359,183,620	401,269,251	341,862,095
Provision of tax made @ 3% on first 10 lac, 10% on next 20 lac and 15% on balance as per SRO No. 199-Ain-Income Tax/2015 dated 30 June 2015.				
27.02 Deferred Tax				
Carrying Amount of the PPE (Except Land)			1,036,190,293	1,086,954,953
Tax Base of the PPE (Except Land)			(367,598,063)	(453,396,008)
Taxable Temporary Difference			668,592,230	633,558,945
Tax Rate			15%	15%
Deferred Tax Liability (except revaluation)			100,288,834.46	95,033,842
Total deferred tax liability			100,288,834	95,033,842
Opening Deferred Tax Liability			99,339,936	93,602,244
Add : Tax on revaluation surplus (Note # 13.00)			-	-
Add.Provision			948,898	1,431,598
Total deferred tax liability as at 31 December			100,288,834	95,033,842
Deferred Tax Liability as at 31 December (except revaluation)	100,288,834	95,033,842	100,288,834	95,033,842
Deferred Tax Liability at opening balance	98,295,092	92,040,067	99,339,936	93,602,244
Deferred Tax Expenses /Income	1,993,743	2,993,775	948,898	1,431,598
28.00 Earning Per Share(EPS)				
28.01 Basic Earning Per Share :				
Basic Earning Per Share (A+B):	1.66	1.60	0.77	0.75
A. Net Profit from the Core Business	212,359,118	203,841,668	98,091,938	95,431,122
Weighted average no. of shares outstanding	127,776,000	127,776,000	127,776,000	127,776,000
Basic EPS on Core Business	1.66	1.60	0.77	0.75
B. Extra Ordinary Income (Other Income net off Tax)	38,081	38,071	20,500	9,375
Weighted average no. of shares outstanding	127,776,000	127,776,000	127,776,000	127,776,000
Basic EPS on Extra Ordinary Income	0.0003	0.0003	0.0002	0.0001
28.02 Weighted average /Total existing number of shares :				
Total existing number of shares				
Opening number of shares outstanding [considered	127,776,000	127,776,000	127,776,000	127,776,000
Add - Issued during the period	-	-	-	-
Add - Stock dividend issued during the period	-	-	-	-
Total Existing Number of Shares	127,776,000	127,776,000	127,776,000	127,776,000
29.00 Net Operating Cash Flows Per Share (NOCFPS):				
Net cash flow from operating activities	141,917,936	205,657,888		
Number of Shares outstanding	127,776,000	127,776,000		
Net Operating Cash Flows Per Share (NOCFPS)	1.11	1.61		

30.00 Related party disclosures:

The details of related party transactions during the period alongwith the relationship is illustrated below in accordance with IAS 24 :

			Jul'20-Dec'20	Jul'19-Jun'20
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	Chairman & Shareholder	Remuneration	1,200,000	2,400,000
		Board meeting fee	30,000	55,000
Md. Shofiqul Islam	Managing Director & Shareholder	Remuneration	1,200,000	2,400,000
		Board meeting fee	30,000	55,000
Md. Toufiqul Islam	Director & Shareholder	Remuneration	1,200,000	2,400,000
		Board meeting fee	30,000	55,000
Md. Toriqul Islam	Director & Shareholder	Remuneration	1,200,000	2,400,000
		Board meeting fee	30,000	55,000
Md. Azizul Haque	Nominee Director	Board meeting fee	-	-
Mr. Khondker Fowze Muhammed Bin Farid	Independent Director	Board meeting fee	25,000	30,000
Mr. A.F.M. Shamsul Islam	Independent Director	Board meeting fee	25,000	25,000
Mr. Md. Rabiul Haque	Nominated Director	Board meeting fee	15,000	15,000
Anwara Mannan Textiles Mills Limited	Common Director	Inter-company	20,910,125	20,000,000
Aman Chicks Limited	Common Director	Inter-company	11,448,293	10,950,000
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	23,060,731	22,057,000
Aman Food and Beverage Limited	Common Director	Inter-company	683,761	654,000
MS. R S & T International	Common Director	Inter-company	1,045,506	1,000,000
Aman Breeders Limited	Common Director	Inter-company	14,953,692	14,302,824
Aman Cotton Fibrous Limited	Common Director	Inter-company	1,568,259	1,500,000
Aman Trading Corporation	Common Director	Inter-company	21,581,569	20,642,219
MS. Islam Brothers & Co.	Common Director	Inter-company	42,804,472	40,941,383
Aman Packaging and Accessories Limited	Common Director	Inter-company	12,755,176	12,200,000
Aman Packaging Limited	Common Director	Inter-company	59,280,204	56,700,000
Aman Poultry and Hatchery Limited	Common Director	Inter-company	63,848,171	61,069,143
Juvenile Trade International	Common Director	Inter-company	6,942,162	6,640,000
Aman Cement Mills Limited	Common Director	Inter-company	23,892,075	22,852,159
Aman Cement Mills Unit-2 Limited	Common Director	Inter-company	27,181,207	25,998,130

31.00 Disclosure of Managerial Remuneration:

31.01 The total amount of remuneration paid to the top five salaried Officers of the company during the year is as follows :

Name	Designation	Jul'20-Dec'20	Jul'19-Jun'20
Md. Shofiqul Islam	Managing Director	1,200,000	2,400,000
Shankar Kumar Das ACA, ACMA	Chief Financial Officer	508,976	1,031,127
Mohammad Monirul Islam, FCS	Company Secretary	581,564	1,163,127

31.02 Aggregate amount of remuneration paid to all Officers during the accounting year is as follows :

Particulars	Nature of Payment	Jul'20-Dec'20	Jul'19-Jun'20
Directors	Board meeting fee	185,000	265,000
Directors	Remuneration	4,800,000	9,600,000
Officers & Executives	Salary, bonus & other allowances	74,667,529	94,285,199

32.00 General :

a) PF & Gratuity :The company has no PF & Gratuity Fund scheme as such no provision has been made in the Financial statements as at 31.12.2020.

b) The figure has been rounded off to the nearest Taka.

c) Capacity of production :

Capacity utilization during the year is as under:

The actual production increased from the last year. Details of production capacity and utilization are as follows:

Description of Products	Installed capacity (MT)		Actual production (MT)		Capacity utilization (%)	
	31.12.2020	30.06.2020	31.12.2020	30.06.2020	31.12.2020	30.06.2020
Poultry , fish & cattle feed	148,200	148,200	90,262	144,936	60.91%	97.80%

The production of the installed capacity is detailed as below:

	31.12.2020	30.06.2020
1) Capacity from July to June = 12 month	148,200	148,200
Weighted average capacity of production	148,200	148,200
Actual production	90,262	144,936
Percentage of actual production to weighted average capacity	60.91%	97.80%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 3,000/=	181	244	10	435
Less than taka 3,000/=		-	-	-
Total	181	244	10	435

e) Events after the balance sheet date : Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 22 November, 2020 recommended 10.00% cash dividend and 2.5% to the general public shareholders including Sponsors/ Directors shareholders for the year ended June 30, 2020. The dividend will be approved by the shareholders at the forthcoming Annual General Meeting and will be paid accordingly.

f) WPPF: The company considered and operating WPPF @ 5% on it's profit according to Bangladesh Labour Law 2006.

g) Contingent liabilities & capital commitments:

There is no claim against the company, not acknowledged as debt and no un-availed credit facilities, other than those in the normal course of business, available to the company on 31 December, 2020.

AMAN FEED LIMITED
Property Plant & Equipment
As at December 31, 2020

Annexure - A

P A R T I C U L A R S	C O S T			Rate of Depreciation	D E P R E C I A T I O N			Written down value as at 31.12.2020
	Opening Balance as at 01.07.2020	Addition During the period	Total as at 31.12.2020		Opening Balance as at 01.07.2020	Addition During the period	Total as at 31.12.2020	
Land & Land Development	423,463,979	-	423,463,979	-	-	-	-	423,463,979
Building & Civil Construction	1,001,889,146	936,467	1,002,825,613	2.5%	152,765,822	10,590,365	163,356,188	839,469,425
Plant & Machinery	454,047,691	2,115,587	456,163,278	15%	282,802,523	12,694,268	295,496,791	160,666,487
Vehicle	75,172,345	-	75,172,345	15%	40,904,244	2,521,918	43,426,162	31,746,183
Furniture & Fixture	2,421,530	130,406	2,551,936	10%	1,374,333	56,601	1,430,934	1,121,002
Office Equipment	1,981,208	30,500	2,011,708	15%	1,532,286	34,182	1,566,467	445,241
Computer & IT Equipment	5,566,741	470,900	6,037,641	20%	3,018,180	277,506	3,295,686	2,741,955
Balance as at 31.12.2020	1,964,542,640	3,683,860	1,968,226,500		482,397,388	26,174,841	508,572,228	1,459,654,272
Balance as at 30.06.2020	1,961,979,484	2,563,156	1,964,542,640	-	423,525,230	58,872,158	482,397,388	1,482,145,253

Allocation of Depreciation :	01.07.2020 to 31.12.2020	2019-2020
Manufacturing 95%	24,866,099	55,928,550
Other than Manufacturing 5%	1,308,742	2,943,608
	26,174,841	58,872,158

AMAN FEED LIMITED
Statement of Inventory Movement
For the quarter ended 31 December 2020

FINISHED GOODS :*Quantity in MT*

Items	Opening Balance as on 01.07.2020	Production during the period	Sales during the period	Closing Balance as at 31.12.2020
Broiler Feed	1,244	31,519	31,405	1,358
Layer Feed	833	38,605	38,629	809
Fish Feed	490	17,014	16,983	522
Cattle Feed	124	3,123	3,130	118
Total Quantity (MT)	2,691	90,262	90,147	2,806

RAW MATERIALS :*Quantity in MT*

Items	Opening Balance as on 01.07.2020	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2020
Maize	34,124	68,166	64,254	38,036
Wheat & Wheat Flour	456	247	146	557
Rice Polish & Bran	2,768	5,265	4,654	3,379
Poultry Meal-Booster	2,795	2,615	1,998	3,413
Fishmeal & Dry Fish	722	347	188	881
Oilcake & Soyabean Extrac.	26,297	26,451	24,576	28,172
Total Quantity (MT)	67,163	103,091	95,816	74,438

PACKING MATERIALS :*Quantity in Pcs.*

Items	Opening Balance as on 01.07.2020	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2020
WPP Bag	1,568,064	4,205,842	3,914,298	1,859,608
Total Quantity (Pcs.)	1,568,064	4,205,842	3,914,298	1,859,608

Annexure C

AMAN FEED LIMITED
Statement of Reconciliation of Net Profit with Cash Flow From Operating Activities
For the quarter ended 31 December 2020

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	Amount in Taka	
	1 July 2020 to 31 December, 2020	1 July 2019 to 31 December, 2019
Net profit after tax	212,397,199	203,892,429
Depreciation	26,174,841	28,897,837
Inventories	(475,141,513)	(221,190,667)
Trade and other receivables	(48,840,832)	(10,073,035)
Advance deposits and prepayments	139,292,772	(34,068,073)
Trade payable	19,381,873	7,654,593
Liabilities for expenses and provisions	3,669,025	1,467,088
Deferred tax liability	1,993,743	2,993,775
Provision for current tax	35,233,773	32,734,390
Financial expenses	258,248,184	193,507,879
Other income	(38,081)	(50,761)
AIT paid	(30,453,047)	(107,568)
Net cash flow from operating activities	141,917,936	205,657,888