


**Aman Feed Limited**  
**Statement of financial position**  
**As at 31 March 2021**  
**Provisional and Unaudited**

Particulars	Note	31 March 2021	30 June 2020
<b>Assets:</b>			
Property, plant and equipment	3.00	1,448,084,687	1,482,145,253
Investment in associate	4.00	4,851,000	4,851,000
<b>Total non-current assets</b>		<b>1,452,935,687</b>	<b>1,486,996,253</b>
Inventories	5.00	2,293,190,763	2,380,823,940
Trade and other receivables	6.00	3,165,769,882	2,770,656,345
Advances, deposits & pre-payments	7.00	1,916,733,209	1,577,710,076
Advance income tax	8.00	294,646,642	244,081,003
Cash & cash equivalents	9.00	163,944,378	120,444,473
<b>Total current assets</b>		<b>7,834,284,874</b>	<b>7,093,715,837</b>
<b>Total assets</b>		<b>9,287,220,563</b>	<b>8,580,712,091</b>
<b>Shareholder's equity &amp; liabilities:</b>			
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	2,789,635,316	2,519,693,451
Revaluation surplus	13.00	128,536,485	128,536,485
<b>Total equity</b>		<b>4,715,931,801</b>	<b>4,445,989,936</b>
Long term loan	14.00	1,872,003,609	1,719,550,298
Lease obligation	15.00	-	-
Deferred tax liability	27.02	101,142,658	98,295,092
<b>Non current liabilities</b>		<b>1,973,146,268</b>	<b>1,817,845,390</b>
Short term loan	16.00	1,825,090,189	1,608,561,920
Current portion of long term loan	14.00	170,445,896	154,256,587
Current portion of lease obligation	15.00	32,748,005	29,436,409
Trade payable	17.00	45,897,085	53,755,246
Liabilities for expenses & provisions	18.00	94,449,659	85,714,147
Dividend payable	19.00	3,817,738	3,995,127
Provision for current tax	27.00	425,693,922	381,157,326
<b>Current liabilities</b>		<b>2,598,142,493</b>	<b>2,316,876,762</b>
<b>Total liabilities and shareholders' equity</b>		<b>9,287,220,563</b>	<b>8,580,712,091</b>
<b>NAV per share</b>	<b>20.00</b>	<b>36.91</b>	<b>34.80</b>

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

  
Company Secretary

  
CFO

  
Director

  
Managing Director

  
Chairman

Place: Dhaka

Date : April 28 2021.

**Aman Feed Limited**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the third quarter ended March 31, 2021**  
**Provisional and Unaudited**

Particulars	Note	1 July 2020 to 31 March 2021	1 July 2019 to 31 March 2020	1 January 2021 to 31 March 2021	1 January 2020 to 31 March 2020
Sales	21.00	5,763,648,820	5,485,990,127	1,813,149,337	1,650,003,483
Cost of goods sold	22.00	(4,858,209,465)	(4,633,913,768)	(1,571,552,802)	(1,382,573,849)
<b>Gross profit</b>		<b>905,439,355</b>	<b>852,076,359</b>	<b>241,596,535</b>	<b>267,429,634</b>
Administrative expenses	23.00	(54,791,222)	(52,272,221)	(16,968,194)	(16,463,635)
Selling and distribution expenses	24.00	(151,294,870)	(146,300,560)	(45,591,132)	(42,521,163)
<b>Operating profit</b>		<b>699,353,263</b>	<b>653,503,578</b>	<b>179,037,209</b>	<b>208,444,836</b>
Financial expenses	25.00	(366,213,516)	(305,073,118)	(107,965,332)	(111,565,239)
Other income	26.00	52,581	67,761	14,500	17,000
<b>Profit before contribution to WPPF</b>		<b>333,192,328</b>	<b>348,498,221</b>	<b>71,086,378</b>	<b>96,896,597</b>
Contribution to WPPF		(15,866,301)	(16,595,153)	(3,385,066)	(4,614,124)
<b>Profit before tax</b>		<b>317,326,027</b>	<b>331,903,067</b>	<b>67,701,312</b>	<b>92,282,474</b>
Current tax	27.01	(44,536,596)	(45,266,231)	(9,302,823)	(12,535,636)
Deferred tax	27.02	(2,847,566)	(4,302,210)	(853,824)	(1,308,435)
<b>Net profit after tax</b>		<b>269,941,865</b>	<b>282,334,626</b>	<b>57,544,665</b>	<b>78,438,403</b>
<b>Basic Earning Per Share</b>	28.00	<b>2.11</b>	<b>2.21</b>	<b>0.45</b>	<b>0.61</b>

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

  
 Company Secretary

  
 Chief Financial Officer

  
 Director

  
 Managing Director

  
 Chairman

Place: Dhaka  
 Date : April 28 2021.

**Aman Feed Limited**  
**Statement of Changes in Equity**  
**For the third quarter ended March 31, 2021**  
**Provisional and Unaudited**

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2020	1,277,760,000	520,000,000	2,519,693,451	128,536,485	4,445,989,936
Net Profit for the period	-	-	269,941,865	-	269,941,865
<b>Balance as on March 31, 2021</b>	<b>1,277,760,000</b>	<b>520,000,000</b>	<b>2,789,635,316</b>	<b>128,536,485</b>	<b>4,715,931,801</b>

**Statement of Changes in Equity**  
**For the year ended March 31, 2020**

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	4,158,401,680
Net Profit for the period	-	-	282,335,345	-	282,335,345
Cash dividend payable	-	-	(58,677,300)	-	(58,677,300)
<b>Balance as on March 31, 2020</b>	<b>1,277,760,000</b>	<b>520,000,000</b>	<b>2,455,763,240</b>	<b>128,536,485</b>	<b>4,382,059,725</b>

  
 Company Secretary

  
 Chief Financial Officer

  
 Director

  
 Managing Director

  
 Chairman

Place: Dhaka

Date : April 28 2021.




**Aman Feed Limited**  
**Statement of cash flows**  
**For the third quarter ended March 31, 2021**  
**Provisional and Unaudited**

Particulars	July 1, 2020 to March 31, 2021	July 1, 2019 to March 31, 2020
<b>Cash flows from operating activities:</b>		
Collection from customers	5,369,372,538	5,349,435,313
Collection from other income	21,484,294	67,761
Cash paid to suppliers, employees & others	(5,291,814,683)	(5,091,070,485)
<b>Cash generated from operation</b>	<u>99,042,149</u>	<u>258,432,589</u>
Income tax paid	(50,565,639)	(10,107,568)
<b>Net cash flow from operating activities (Annexure - C)</b>	<u><b>48,476,510</b></u>	<u><b>248,325,021</b></u>
<b>Cash flows from investing activities:</b>		
Acquisition of property, plant & equipment	(4,799,216)	(998,557)
<b>Net cash used in investing activities</b>	<u><b>(4,799,216)</b></u>	<u><b>(998,557)</b></u>
<b>Cash flows from financing activities:</b>		
Dividend paid	(177,390)	(57,449,796)
Interest paid	(388,482,484)	(305,910,372)
Increase/(Decrease) long term borrowings	152,453,311	108,915,625
Increase/(Decrease) non-current portion of lease obligation	-	(12,966,196)
Increase/(Decrease) short term borrowings	216,528,269	64,931,451
Increase/(Decrease) current portion of long term borrowing	16,189,309	45,228,570
Increase/(Decrease) current portion of lease obligation	3,311,596	(12,068,478)
Net cash Provided/(Used)from financing activities	<u>(177,389)</u>	<u>(169,319,196)</u>
<b>Net Increase/ (Decrease) in cash and cash equivalents</b>	<u><b>43,499,906</b></u>	<u><b>78,007,268</b></u>
Cash and cash equivalents at the opening of the year	120,444,473	54,065,006
<b>Cash and cash equivalents at the closing of the quarter</b>	<u><u><b>163,944,378</b></u></u>	<u><u><b>132,072,274</b></u></u>
<b>Net Operating Cash Flow Per Share (Note-29.00)</b>	<u><u><b>0.38</b></u></u>	<u><u><b>1.94</b></u></u>

  
 Company Secretary

  
 Chief Financial Officer

  
 Director

  
 Managing Director

  
 Chairman

Place: Dhaka  
 Date : April 28 2021.