



Aman Feed Limited

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

Statement of Financial Position

As at September 30, 2021 (Provisional and Un-audited)

| Particulars | Notes | Amount in Taka | |
|---------------------------------------|-------|----------------------|----------------------|
| | | 30-Sep-21 | 30-Jun-21 |
| ASSETS: | | | |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 3.00 | 1,424,362,280 | 1,434,311,319 |
| Investment in Associate | 4.00 | 4,851,000 | 4,851,000 |
| Total Non-Current Assets | | 1,429,213,280 | 1,439,162,319 |
| Current Assets | | | |
| Inventories | 5.00 | 2,169,463,771 | 2,113,106,430 |
| Trade and Other Receivables | 6.00 | 3,276,595,726 | 3,192,971,440 |
| Advances, Deposits & Pre-payments | 7.00 | 1,888,109,012 | 1,828,392,233 |
| Advance Income Tax | 8.00 | 315,021,448 | 304,743,448 |
| Cash & Cash Equivalents | 9.00 | 163,711,534 | 88,706,961 |
| Total Current Assets | | 7,812,901,491 | 7,527,920,513 |
| TOTAL ASSETS | | 9,242,114,771 | 8,967,082,833 |
| EQUITY & LIABILITIES | | | |
| Shareholders' Equity | | | |
| Share Capital | 10.00 | 1,309,704,000 | 1,309,704,000 |
| Share Premium | 11.00 | 520,000,000 | 520,000,000 |
| Retained Earnings | 12.00 | 2,386,189,266 | 2,264,599,496 |
| Revaluation Surplus | 13.00 | 127,224,889 | 127,224,889 |
| Total Shareholders' Equity | | 4,343,118,155 | 4,221,528,385 |
| Non-Current Liabilities | | | |
| Long Term Loan | 14.00 | 1,915,487,069 | 1,868,886,528 |
| Lease Obligation | 15.00 | - | - |
| Deferred Tax Liability | 28.02 | 104,286,202 | 103,695,438 |
| Total Non-Current Liabilities | | 2,019,773,271 | 1,972,581,966 |
| Current Liabilities | | | |
| Short Term Loan | 16.00 | 1,786,172,238 | 1,745,868,496 |
| Current Portion of Long Term Loan | 14.00 | 240,527,616 | 234,675,988 |
| Current Portion of Lease Obligation | 15.00 | 27,466,361 | 26,861,967 |
| Trade Payable | 17.00 | 54,775,885 | 45,507,999 |
| Liabilities for Expenses & Provision | 18.00 | 108,235,832 | 100,184,097 |
| Dividend Payable | 19.00 | 88,262,142 | 90,566,596 |
| Provision for Credit Losses | 20.00 | 118,184,129 | 94,318,177 |
| Provision for Current Tax | 28.00 | 455,599,142 | 434,989,162 |
| Total Current Liabilities | | 2,879,223,346 | 2,772,972,482 |
| TOTAL EQUITY & LIABILITIES | | 9,242,114,771 | 8,967,082,833 |
| Net Asset Value (NAV) per share | 21.00 | 33.16 | 32.23 |

The accompanying notes 1 to 33 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: 14 November 2021

Statement of Profit or Loss And Other Comprehensive Income

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

| Particulars | Notes | 30-Sep-21 | 30-Sep-20 |
|---|-------|--------------------|--------------------|
| Sales | 22.00 | 2,225,680,613 | 1,745,230,508 |
| Cost of Sales | 23.00 | (1,881,728,599) | (1,431,764,243) |
| Gross profit | | 343,952,014 | 313,466,265 |
| Administrative Expenses | 24.00 | (18,124,181) | (18,442,528) |
| Selling and Distribution Expenses | 25.00 | (66,650,847) | (54,741,660) |
| Operating profit | | 259,176,986 | 240,282,077 |
| Financial Expenses | 26.00 | (85,402,670) | (99,393,957) |
| Provision for Credit Losses | 20.00 | (23,865,953) | - |
| Other Income | 27.00 | 21,678 | 17,581 |
| Profit before contribution to WPPF | | 149,930,041 | 140,905,701 |
| Contribution to WPPF | | (7,139,526) | (6,709,795) |
| Profit/(Loss) before tax | | 142,790,515 | 134,195,906 |
| Current Tax | 28.01 | (20,609,981) | (18,866,300) |
| Deferred Tax | 28.02 | (590,765) | (1,044,845) |
| Net profit/(Loss) after tax | | 121,589,770 | 114,284,761 |
| Basic Earning Per Share | 29.00 | 0.93 | 0.89 |

The accompanying notes 1 to 33 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: 14 November 2021

Statement of Changes in Equity

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

| Particulars | Share Capital | Share Premium | Retained Earnings | Revaluation surplus | Figures In Taka |
|---|----------------------|--------------------|----------------------|---------------------|----------------------|
| | | | | | Total |
| Balance as at July 01, 2021 | 1,309,704,000 | 520,000,000 | 2,264,599,496 | 127,224,889 | 4,221,528,385 |
| Net Profit/(Loss) for the year | - | - | 121,589,770 | - | 121,589,770 |
| Balance as at September 30, 2021 | 1,309,704,000 | 520,000,000 | 2,386,189,266 | 127,224,889 | 4,343,118,155 |

Statement of Changes in Equity

For the first quarter ended September 30, 2020

| 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 period | - | - | 114,284,761 | - | 114,284,761 |
| Balance as at September 30, 2020 | 1,277,760,000 | 520,000,000 | 2,633,978,213 | 128,536,485 | 4,560,274,698 |

Sd/- Sd/- Sd/- Sd/- Sd/-
Company Secretary Chief Financial Officer Director Managing Director Chairman

Place: Dhaka
Date: 14 November 2021

Statement of Cash Flows

For the 1st Quarter Ended September 30, 2021 (Provisional and Un-audited)

| Particulars | 1 July 2021 to 30 September 2021 | 1 July 2020 to 30 September 2020 |
|---|----------------------------------|----------------------------------|
| Cash Flows From Operating Activities: | | |
| Collection from customers | 2,142,300,605 | 1,709,177,663 |
| Collection from other income | 7,735,035 | 7,161,485 |
| Cash paid to suppliers, employees & others | (2,060,310,570) | (1,472,164,380) |
| Cash generated from operation | 89,725,071 | 244,174,768 |
| Income tax paid | (10,278,000) | (15,331,199) |
| Net Cash Flow From Operating Activities (Annexure - C) | 79,447,071 | 228,843,569 |
| Cash Flows From Investing Activities: | | |
| Acquisition of property, plant & equipment | (2,138,042) | (1,110,865) |
| Net Cash Used in Investing Activities | (2,138,042) | (1,110,865) |
| Cash Flows from Financing Activities: | | |
| Dividend paid | (2,304,454) | (110,731) |
| Interest paid | (93,360,306) | (106,816,946) |
| Increase/(Decrease) long term borrowings | 46,600,541 | 47,643,400 |
| Increase/(Decrease) non-current portion of lease obligation | - | - |
| Increase/(Decrease) short term borrowings | 40,303,743 | 51,872,351 |
| Increase/(Decrease) current portion of long term borrowing | 5,851,628 | 5,217,680 |
| Increase/(Decrease) current portion of lease obligation | 604,394 | - |
| Net Cash Provided/(Used) from Financing Activities | (2,304,454) | (2,194,246) |
| Net Increase/ (Decrease) in Cash and Cash Equivalents | 75,004,575 | 225,538,458 |
| Cash and Cash Equivalents at the beginning of the period | 88,706,959 | 120,444,473 |
| Cash and Cash Equivalents at the ending of the period | 163,711,534 | 345,982,931 |
| Net Operating Cash Flow Per Share (Note-30.00) | 0.61 | 1.79 |

Sd/- Sd/- Sd/- Sd/- Sd/-
Company Secretary Chief Financial Officer Director Managing Director Chairman

Place: Dhaka
Date: 14 November 2021

Note: The details of the published Unaudited Financial Statements for the first quarter (Q1) ended 30 September, 2021 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>