



Aman Feed Limited

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

Statement of Financial Position

As at December 31, 2021 (Provisional and unaudited)

Particulars	Notes	Amount in Taka	
		31-Dec-21	30-Jun-21
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,413,265,142	1,434,311,319
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,418,116,142	1,439,162,319
Current Assets			
Inventories	5.00	2,291,864,586	2,113,106,430
Trade and Other Receivables	6.00	3,237,897,491	3,192,971,440
Advances, Deposits & Pre-payments	7.00	1,996,132,601	1,828,392,233
Advance Income Tax	8.00	330,021,448	304,743,448
Cash & Cash Equivalents	9.00	217,691,230	88,706,961
Total Current Assets		8,073,607,357	7,527,920,513
TOTAL ASSETS		9,491,723,499	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	2,435,279,020	2,264,599,496
Revaluation Surplus	13.00	127,224,889	127,224,889
Total Shareholders' Equity		4,392,207,909	4,221,528,385
Non-Current Liabilities			
Long Term Loan	14.00	1,962,220,876	1,868,886,528
Lease Obligation	15.00	-	-
Deferred Tax Liability	28.02	103,621,203	103,695,438
Total Non-Current Liabilities		2,065,842,079	1,972,581,966
Current Liabilities			
Short Term Loan	16.00	1,824,466,901	1,745,868,496
Current Portion of Long Term Loan	14.00	246,395,978	234,675,988
Current Portion of Lease Obligation	15.00	18,424,007	26,861,967
Trade Payable	17.00	58,279,089	45,507,999
Liabilities for Expenses & Provision	18.00	123,633,329	100,184,097
Dividend Payable	19.00	139,073,533	90,566,596
Provision for Credit Losses	20.00	147,128,064	94,318,177
Provision for Current Tax	28.00	476,272,610	434,989,162
Total Current Liabilities		3,033,673,511	2,772,972,483
TOTAL EQUITY & LIABILITIES		9,491,723,499	8,967,082,833
Net Asset Value (NAV) per share	21.00	33.54	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 : 30 January 2022

Statement of Profit or Loss and Other Comprehensive Income

For the second quarter ended December 31, 2021 (Provisional and unaudited)

Particulars	Notes	Amount in Taka			
		1 July 2021 to 31 December 2021	1 July 2020 to 31 December 2020	1 October 2021 to 31 December 2021	1 October 2020 to 31 December 2020
Sales	22.00	4,543,866,067	3,950,499,483	2,318,185,454	2,205,268,975
Cost of Sales	23.00	(3,838,615,747)	(3,286,656,664)	(1,956,887,148)	(1,854,892,421)
Gross profit		705,250,320	663,842,819	361,298,306	350,376,554
Administrative Expenses	24.00	(39,716,763)	(37,823,028)	(21,592,582)	(19,380,500)
Selling and Distribution Expenses	25.00	(146,224,815)	(105,703,738)	(79,573,968)	(50,962,078)
Operating profit		519,308,742	520,316,053	260,131,756	280,033,975
Financial Expenses	26.00	(168,265,933)	(258,248,185)	(82,863,263)	(158,854,227)
Provision for Credit Losses	20.00	(52,809,888)	-	(28,943,935)	-
Other Income	27.00	31,986	38,081	10,308	20,500
Profit before contribution to WPPP		298,264,907	262,105,949	148,334,867	121,200,248
Contribution to WPPP		(14,203,091)	(12,481,236)	(7,063,565)	(5,771,440)
Profit/(Loss) before tax		284,061,816	249,624,714	141,271,301	115,428,808
Current Tax	28.01	(41,283,448)	(35,233,773)	(20,453,468)	(16,367,473)
Deferred Tax	28.02	74,235	(1,993,742)	(1,109,023)	(948,898)
Net profit/(Loss) after tax		242,852,603	212,397,199	119,708,811	98,112,437
Basic Earning Per Share	29.00	1.85	1.66	0.91	0.77

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 : 30 January 2022

Statement of Changes in Equity

For the second quarter ended December 31, 2021 (Provisional and unaudited)

Particulars	Figures In Taka				
	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	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	-	-	242,852,603	-	242,852,603
Cash dividend payable	-	-	(72,173,079)	-	(72,173,079)
Balance as at December 31, 2021	1,309,704,000	520,000,000	2,435,279,020	127,224,889	4,392,207,909

Statement of Changes in Equity

For the year ended December 31, 2020

Particulars	Figures In Taka				
	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 period	-	-	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

Sd/- Sd/- Sd/- Sd/- Sd/-
Company Secretary Chief Financial Officer Director Managing Director Chairman
 Place : Dhaka
 Date : 30 January 2022

Statement of Cash Flows

For the second quarter ended December 31, 2021 (Provisional and unaudited)

Particulars	Figures In Taka	
	1 July 2021 to 31 December 2021	1 July 2020 to 30 December 2020
Cash Flows From Operating Activities:		
Collection from customers	4,499,184,294	3,887,172,024
Collection from other income	15,912,255	14,486,627
Cash paid to suppliers, employees & others	(4,333,931,458)	(3,729,287,668)
Cash generated from operation	181,165,091	172,370,983
Income tax paid	(25,278,000)	(30,453,047)
Net Cash Flow From Operating Activities (Annexure - C)	155,887,091	141,917,936
Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(2,844,342)	(3,683,860)
Net Cash Used in Investing Activities	(2,844,342)	(3,683,860)
Cash Flows from Financing Activities:		
Dividend paid	(14,882,783)	(156,411)
Interest paid	(184,390,481)	(273,254,900)
Increase/(Decrease) long term borrowings	93,334,348	84,079,419
Increase/(Decrease) non-current portion of lease obligation	-	-
Increase/(Decrease) short term borrowings	78,598,405	175,661,729
Increase/(Decrease) current portion of long term borrowing	11,719,989	10,612,118
Increase/(Decrease) current portion of lease obligation	(8,437,960)	(9,325,097)
Net Cash Provided/(Used)/from Financing Activities	(24,058,480)	(12,383,142)
Net Increase/(Decrease) in Cash and Cash Equivalents	128,984,269	125,850,934
Cash and Cash Equivalents at the beginning of the period	88,706,961	120,444,473
Cash and Cash Equivalents at the ending of the period	217,691,230	246,295,407
Net Operating Cash Flow Per Share (Note-30.00)	1.19	1.11

Sd/- Sd/- Sd/- Sd/- Sd/-
Company Secretary Chief Financial Officer Director Managing Director Chairman
 Place : Dhaka
 Date : 30 January 2022

Note: The details of the published Unaudited Financial Statements for the Second quarter (Q2) ended 31 December, 2021 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>

দৈনিক ইনকিলাব/ডেইলী অবজারভার
 সাইজ ৯ ইঞ্চি ৪ কলাম = ৩৬ ইঞ্চি
 প্রকাশ ০১/০২/২০২২ইং (ভিতরের পাতায় সাদাকালো)