



# Aman Feed Limited

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

## Statement of Financial Position

As at 31 March 2022 (Provisional and Un-audited)

Particulars	Notes	Amount in Taka	
		31-Mar-22	30-Jun-21
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3.00	1,402,873,004	1,434,311,319
Investment in Associate	4.00	4,851,000	4,851,000
<b>Total Non-Current Assets</b>		<b>1,407,724,004</b>	<b>1,439,162,319</b>
<b>Current Assets</b>			
Inventories	5.00	2,270,789,139	2,113,106,430
Trade and Other Receivables	6.00	3,406,247,973	3,192,971,440
Advances, Deposits & Pre-payments	7.00	1,954,693,767	1,828,392,233
Advance Income Tax	8.00	355,183,948	304,743,448
Cash & Cash Equivalents	9.00	258,570,176	88,706,961
<b>Total Current Assets</b>		<b>8,245,485,003</b>	<b>7,527,920,513</b>
<b>TOTAL ASSETS</b>		<b>9,653,209,007</b>	<b>8,967,082,833</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholders' Equity</b>			
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	2,461,172,910	2,264,599,496
Revaluation Surplus	13.00	127,224,889	127,224,889
<b>Total Shareholders' Equity</b>		<b>4,418,101,799</b>	<b>4,221,528,385</b>
<b>Non-Current Liabilities</b>			
Long Term Loan	14.00	2,007,808,362	1,868,886,528
Lease Obligation	15.00	-	-
Deferred Tax Liability	28.02	103,387,298	103,695,438
<b>Total Non-Current Liabilities</b>		<b>2,111,195,660</b>	<b>1,972,581,966</b>
<b>Current Liabilities</b>			
Short Term Loan	16.00	1,864,562,271	1,745,868,496
Current Portion of Long Term Loan	14.00	252,120,306	234,675,988
Current Portion of Lease Obligation	15.00	11,181,251	26,861,967
Trade Payable	17.00	82,798,987	45,507,999
Liabilities for Expenses & Provision	18.00	126,293,755	100,184,097
Dividend Payable	19.00	139,073,533	90,566,596
Provision for Credit Losses	20.00	166,802,345	94,318,177
Provision for Current Tax	28.00	481,079,009	434,989,162
<b>Total Current Liabilities</b>		<b>3,123,911,547</b>	<b>2,772,972,482</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>9,653,209,007</b>	<b>8,967,082,833</b>
Net Asset Value (NAV) per share	21.00	33.73	32.23

The accompanying notes 1 to 33 form an integral part of these financial statements.

Sd/-  
Company Secretary

Sd/-  
Chief Financial Officer

Sd/-  
Director

Sd/-  
Managing Director

Sd/-  
Chairman

Place: Dhaka  
Date: 26 April 2022

## Statement of Profit or Loss And Other Comprehensive Income

For the third quarter ended March 31, 2022 (Provisional and Un-audited)

Particulars	Notes	1 July 2021 to	1 July 2020 to	1 January 2022 to	1 January 2021 to
		31 March 2022	31 March 2021	31 March 2022	31 March 2021
Sales	22.00	7,062,809,788	5,763,648,820	2,518,943,721	1,813,149,337
Cost of Sales	23.00	(6,120,300,774)	(4,858,209,465)	(2,281,685,027)	(1,571,552,802)
<b>Gross profit</b>		<b>942,509,014</b>	<b>905,439,355</b>	<b>237,258,694</b>	<b>241,596,535</b>
Administrative Expenses	24.00	(59,981,976)	(54,791,222)	(20,265,213)	(16,988,194)
Selling and Distribution Expenses	25.00	(228,525,502)	(151,294,870)	(82,300,687)	(45,591,132)
<b>Operating profit</b>		<b>654,001,535</b>	<b>699,353,263</b>	<b>134,692,793</b>	<b>179,037,209</b>
Financial Expenses	26.00	(251,320,103)	(366,215,516)	(83,054,169)	(107,965,332)
Provision for Credit Losses	20.00	(72,484,169)	-	(19,674,281)	-
Other Income	27.00	57,346	52,581	25,360	14,500
<b>Profit before contribution to WPPP</b>		<b>330,254,610</b>	<b>333,192,328</b>	<b>31,989,703</b>	<b>71,086,378</b>
Contribution to WPPP		(15,726,410)	(15,866,301)	(1,523,319)	(3,385,066)
<b>Profit/(Loss) before tax</b>		<b>314,528,200</b>	<b>317,326,027</b>	<b>30,466,384</b>	<b>67,701,312</b>
Current Tax	28.01	(46,089,847)	(44,536,596)	(9,074,690)	(9,302,823)
Deferred Tax	28.02	308,140	(2,847,560)	(875,118)	(853,824)
<b>Net profit/(Loss) after tax</b>		<b>268,746,493</b>	<b>269,941,865</b>	<b>20,516,576</b>	<b>57,544,665</b>
Basic Earning Per Share	29.00	2.05	2.11	0.16	0.45

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Chairman

Place: Dhaka  
Date: 26 April 2022

## Statement of Changes in Equity

For the third quarter ended March 31, 2022 (Provisional and Un-audited)

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	-	-	268,746,493	-	268,746,493
Cash dividend payable	-	-	(72,173,079)	-	(72,173,079)
<b>Balance as at March 31, 2022</b>	<b>1,309,704,000</b>	<b>520,000,000</b>	<b>2,461,172,910</b>	<b>127,224,889</b>	<b>4,418,101,799</b>

## Aman Feed Limited Statement of Changes in Equity For the third quarter ended March 31, 2021

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	2,519,693,451	128,536,485	4,445,989,936
Net Profit/(Loss) for the period	-	-	269,941,865	-	269,941,865
<b>Balance as at 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>

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## Statement of Cash Flows

For the third quarter ended March 31, 2022 (Provisional and Un-audited)

Particulars	1 July 2021 to	1 July 2020 to
	31 March 2022	31 March 2021

<b>Cash Flows From Operating Activities:</b>		
Collection from customers	6,849,777,533	5,369,372,538
Collection from other income	24,290,721	21,484,294
Cash paid to suppliers, employees & others	(6,618,451,571)	(5,291,814,683)
<b>Cash generated from operation</b>	<b>255,616,682</b>	<b>99,042,149</b>
Income tax paid	(50,440,500)	(50,565,639)
<b>Net Cash Flow From Operating Activities (Annexure - C)</b>	<b>205,176,182</b>	<b>48,476,510</b>

<b>Cash Flows From Investing Activities:</b>		
Acquisition of property, plant & equipment	(4,011,732)	(4,799,216)
<b>Net Cash Used in Investing Activities</b>	<b>(4,011,732)</b>	<b>(4,799,216)</b>

<b>Cash Flows From Financing Activities:</b>		
Dividend paid	(14,882,783)	(177,390)
Interest paid	(275,797,755)	(388,482,484)
Increase/(Decrease) long term borrowings	138,921,835	152,453,311
Increase/(Decrease) non-current portion of lease obligation	-	-
Increase/(Decrease) short term borrowings	118,693,775	216,528,269
Increase/(Decrease) current portion of long term borrowing	17,444,408	16,189,309
Increase/(Decrease) current portion of lease obligation	(15,680,716)	3,311,596
<b>Net Cash Provided/(Used) from Financing Activities</b>	<b>(31,301,236)</b>	<b>(177,389)</b>
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>169,863,214</b>	<b>43,499,906</b>
Cash and Cash Equivalents at the beginning of the period	88,706,961	120,444,473
<b>Cash and Cash Equivalents at the ending of the period</b>	<b>258,570,176</b>	<b>163,944,378</b>

<b>Net Operating Cash Flow Per Share (Note-30.00)</b>	<b>1.57</b>	<b>0.38</b>
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Place: Dhaka  
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Note: The details of the published Unaudited Financial Statements for the third quarter (Q3) ended 31 March, 2022 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>