



# Aman Feed Limited

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

## Statement of Financial Position (Un-audited)

As at 30 September 2022

Particulars	Notes	Amount in Taka	
		30-Sep-22	30-Jun-22
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3.00	1,379,596,845	1,390,296,927
Investment in Associate	4.00	4,851,000	4,851,000
<b>Total Non-Current Assets</b>		<b>1,384,447,845</b>	<b>1,395,147,927</b>
<b>Current Assets</b>			
Inventories	5.00	2,279,603,760	2,268,576,198
Trade and Other Receivables	6.00	3,321,592,528	3,259,670,554
Advances, Deposits & Pre-payments	7.00	2,273,252,253	2,162,870,824
Advance Income Tax	8.00	389,642,745	384,289,245
Cash & Cash Equivalents	9.00	87,740,530	75,966,303
<b>Total Current Assets</b>		<b>8,351,831,825</b>	<b>8,151,373,125</b>
<b>TOTAL ASSETS</b>		<b>9,736,279,670</b>	<b>9,546,521,052</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	2,302,633,217	2,302,711,274
Revaluation Surplus	13.00	127,224,889	127,224,889
<b>Total Shareholders' Equity</b>		<b>4,277,562,106</b>	<b>4,259,640,162</b>
<b>Non-Current Liabilities</b>			
Long Term Loan	14.00	1,941,192,322	1,889,353,519
Lease Obligation	15.00	-	-
Deferred Tax Liability	28.02	106,448,200	106,153,533
<b>Total Non-Current Liabilities</b>		<b>2,047,640,522</b>	<b>1,995,507,052</b>
<b>Current Liabilities</b>			
Short Term Loan	16.00	2,107,633,078	2,053,217,348
Current Portion of Long Term Loan	14.00	400,932,719	400,519,364
Current Portion of Lease Obligation	15.00	-	-
Trade Payable	17.00	36,197,175	32,057,277
Liabilities for Expenses & Provision	18.00	112,386,129	109,889,417
Dividend Payable	19.00	74,829,902	74,829,902
Provision for Credit Losses	20.00	192,372,292	144,592,762
Provision for Current Tax	28.00	486,725,747	476,267,770
<b>Total Current Liabilities</b>		<b>3,411,077,042</b>	<b>3,291,373,839</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>9,736,279,670</b>	<b>9,546,521,052</b>
<b>Net Asset Value (NAV) per share</b>	<b>21.00</b>	<b>32.66</b>	<b>32.52</b>

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

Sd/-  
Company Secretary

Sd/-  
Chief Financial Officer

Sd/-  
Director

Sd/-  
Managing Director

Sd/-  
Chairman

Place: Dhaka  
Date: 14.11.2022

## Statement of Profit or Loss And Other Comprehensive Income (Un-audited)

For the first quarter ended September 30, 2022

Particulars	Notes	30-Sep-22	30-Sep-21
Sales	22.00	2,614,478,404	2,225,680,613
Cost of Sales	23.00	(2,349,600,221)	(1,881,728,598)
<b>Gross profit</b>		<b>264,878,183</b>	<b>343,952,015</b>
Administrative Expenses	24.00	(20,599,801)	(18,124,181)
Selling and Distribution Expenses	25.00	(68,220,819)	(66,650,851)
<b>Operating profit</b>		<b>176,057,562</b>	<b>259,176,983</b>
Financial Expenses	26.00	(98,180,216)	(85,402,671)
Provision for Credit Losses	20.00	(47,779,530)	(23,865,953)
Other Income	27.00	10,500	21,678
<b>Profit before contribution to WPPF</b>		<b>30,108,317</b>	<b>149,930,037</b>
Contribution to WPPF		(1,433,729)	(7,139,526)
<b>Profit/(Loss) before tax</b>		<b>28,674,587</b>	<b>142,790,511</b>
Current Tax	28.01	(10,457,977)	(20,609,980)
Deferred Tax	28.02	(294,667)	(590,765)
<b>Net profit/(Loss) after tax</b>		<b>17,921,944</b>	<b>121,589,767</b>
<b>Basic Earning Per Share</b>	<b>29.00</b>	<b>0.14</b>	<b>0.93</b>

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

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Director

Sd/-  
Managing Director

Sd/-  
Chairman

Place: Dhaka  
Date: 14.11.2022

## Statement of Changes in Equity (Un-audited)

For the first quarter ended September 30, 2022

Particulars	Figures In Taka				
	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2022	1,309,704,000	520,000,000	2,302,711,273	127,224,889	4,259,640,162
Net Profit/(Loss) for the period	-	-	17,921,944	-	17,921,944
<b>Balance as at September 30, 2022</b>	<b>1,309,704,000</b>	<b>520,000,000</b>	<b>2,320,633,217</b>	<b>127,224,889</b>	<b>4,277,562,106</b>

Aman Feed Limited  
Statement of Changes in Equity  
For the first quarter ended September 30, 2021

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 period	-	-	121,589,770	-	121,589,770
<b>Balance as at September 30, 2021</b>	<b>1,309,704,000</b>	<b>520,000,000</b>	<b>2,386,189,266</b>	<b>127,224,889</b>	<b>4,343,118,155</b>

Sd/-  
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Director

Sd/-  
Managing Director

Sd/-  
Chairman

Place: Dhaka  
Date: 14.11.2022

## Statement of Cash Flows (Un-audited)

For the first quarter ended September 30, 2022

Particulars	1 July 2022 to 30 September 2022	1 July 2021 to 30 September 2021
	<b>Cash Flows From Operating Activities:</b>	
Collection from customers	2,646,874,607	2,142,300,605
Collection from other income	8,498,173	7,735,035
Cash paid to suppliers, employees & others	(2,637,953,375)	(2,060,310,570)
<b>Cash generated from operation</b>	<b>17,419,405</b>	<b>89,725,070</b>
Income tax paid	(5,353,500)	(10,278,000)
<b>Net Cash Flow From Operating Activities (Annexure - C)</b>	<b>12,065,905</b>	<b>79,447,070</b>
<b>Cash Flows From Investing Activities:</b>		
Acquisition of property, plant & equipment	(291,670)	(2,138,042)
<b>Net Cash Used in Investing Activities</b>	<b>(291,670)</b>	<b>(2,138,042)</b>
<b>Cash Flows from Financing Activities:</b>		
Dividend paid	-	(2,304,454)
Interest paid	-	-
Increase/(Decrease) current portion of lease obligation	-	-
<b>Net Cash Provided/(Used) from Financing Activities</b>	<b>-</b>	<b>(2,304,454)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>11,774,236</b>	<b>75,004,575</b>
Cash and Cash Equivalents at the beginning of the period	75,966,303	88,706,959
<b>Cash and Cash Equivalents at the ending of the period</b>	<b>87,740,539</b>	<b>163,711,534</b>
<b>Net Operating Cash Flow Per Share (Note-30.00)</b>	<b>0.09</b>	<b>0.16</b>

Sd/-  
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Place: Dhaka  
Date: 14.11.2022

Note: The details of the published Unaudited Financial Statements for the 1<sup>st</sup> quarter (Q1) ended 30 September, 2022 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>