



Aman Feed Limited

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

Statement of Financial Position (Provisional and unaudited)

As at 31 December 2022

Particulars	Notes	Amount in Taka	
		31-Dec-22	30-Jun-22
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,369,931,950	1,390,296,927
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,374,782,950	1,395,147,927
Current Assets			
Inventories	5.00	2,301,183,825	2,268,576,198
Trade and Other Receivables	6.00	3,479,379,746	3,259,670,554
Advances, Deposits & Pre-payments	7.00	2,332,556,948	2,162,870,824
Advance Income Tax	8.00	409,694,371	384,289,245
Cash & Cash Equivalents	9.00	100,094,687	75,966,303
Total Current Assets		8,622,909,577	8,151,373,125
TOTAL ASSETS		9,997,692,527	9,546,521,053
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	2,350,520,153	2,302,711,274
Revaluation Surplus	13.00	127,224,889	127,224,889
Total Shareholders' Equity		4,307,449,042	4,259,640,162
Non-Current Liabilities			
Long Term Loan	14.00	1,994,303,490	1,889,353,519
Deferred Tax Liability	27.02	106,686,514	106,153,533
Total Non-Current Liabilities		2,100,990,005	1,995,507,052
Current Liabilities			
Short Term Loan	15.00	2,153,783,085	2,053,217,348
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	52,225,930	32,057,277
Liabilities for Expenses & Provision	17.00	119,840,734	109,889,417
Dividend Payable	18.00	116,020,254	74,829,902
Provision for Credit Losses	19.00	247,121,375	144,592,762
Provision for Current Tax	27.00	499,742,737	476,267,770
Total Current Liabilities		3,589,253,480	3,291,373,839
TOTAL EQUITY & LIABILITIES		9,997,692,527	9,546,521,053
Net Asset Value (NAV) per share	20.00	32.89	32.52

The accompanying notes 1 to 32 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: 28.01.2023

Statement of Profit or Loss And Other Comprehensive Income (Provisional and unaudited)

For the second quarter ended December 31, 2022

Particulars	Notes	1 July 2022 to 31 December 2022	1 July 2021 to 31 December 2021	1 October 2022 to 31 December 2022	1 October 2021 to 31 December 2021
Sales	21.00	5867,066,269	4,543,866,067	3,252,587,865	2,318,185,454
Cost of Sales	22.00	(5,302,012,945)	(3,838,615,747)	(2,952,412,723)	(1,958,887,148)
Gross profit		565,053,324	705,250,320	300,175,142	361,298,306
Administrative Expenses	23.00	(42,619,437)	(39,716,763)	(22,019,636)	(21,592,582)
Selling and Distribution Expenses	24.00	(156,174,393)	(146,224,816)	(87,953,574)	(79,573,968)
Operating profit		366,259,494	519,308,741	190,201,931	260,131,756
Financial Expenses	25.00	(183,309,391)	(108,265,933)	(90,169,174)	(82,863,263)
Provision for Credit Losses	19.00	(102,528,614)	(52,809,888)	(54,749,084)	(28,943,935)
Other Income	26.00	26,180	31,986	15,680	10,308
Profit before contribution to WPPP		75,407,670	298,264,906	45,299,353	148,334,866
Contribution to WPPP		(3,590,841)	(14,303,091)	(2,157,112)	(7,063,565)
Profit/(Loss) before tax		71,816,828	284,061,815	43,142,241	141,271,301
Current Tax	27.01	(23,749,667)	(41,283,499)	(13,094,366)	(20,453,468)
Deferred Tax	27.02	(532,981)	24,235	(238,314)	(1,109,023)
Net profit/(Loss) after tax		47,808,880	242,852,601	29,889,561	119,708,811
Basic Earning Per Share	28.00	0.36	1.85	0.23	0.91

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

Sd/-
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Chief Financial Officer

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Director

Sd/-
Managing Director

Sd/-
Chairman

Place: Dhaka
Date: 28.01.2023

Statement of Changes in Equity (Provisional and unaudited)

For the second quarter ended December 31, 2022

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Figures In Taka
					Total
Balance as at July 01, 2022	1,309,704,000	520,000,000	2,302,711,274	127,224,889	4,259,640,162
Net Profit/(Loss) for the period	-	-	47,808,880	-	47,808,880
Balance as at December 31, 2022	1,309,704,000	520,000,000	2,350,520,153	127,224,889	4,307,449,042

Aman Feed Limited
Statement of Changes in Equity
For the second quarter ended December 31, 2021

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 period	-	-	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

Sd/-
Company Secretary

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Director

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Managing Director

Sd/-
Chairman

Place: Dhaka
Date: 28.01.2023

Statement of Cash Flows (Provisional and unaudited)

For the second quarter ended December 31, 2022

Particulars	1 July 2022 to 31 December 2022	1 July 2021 to 31 December 2021
Cash Flows From Operating Activities:		
Collection from customers	5,741,675,254	4,499,184,294
Collection from other income	17,192,498	15,912,255
Cash paid to suppliers, employees & others	(5,707,924,482)	(4,333,931,458)
Cash generated from operation	50,943,271	181,165,091
Income tax paid	(25,405,126)	(25,278,000)
Net Cash Flow From Operating Activities (Annexure - C)	25,538,145	155,887,091
Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(1,409,761)	(2,844,342)
Net Cash Used in Investing Activities	(1,409,761)	(2,844,342)
Cash Flows from Financing Activities:		
Dividend paid	-	(14,882,783)
Loan paid	-	(9,175,697)
Net Cash Provided/(Used) from Financing Activities	-	(24,058,480)
Net Increase/(Decrease) in Cash and Cash Equivalents	24,128,384	128,984,270
Cash and Cash Equivalents at the beginning of the period	75,966,303	88,706,961
Cash and Cash Equivalents at the ending of the period	100,094,687	217,691,230
Net Operating Cash Flow Per Share (Note-29.00)	0.19	1.19

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Director

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Managing Director

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Chairman

Place: Dhaka
Date: 28.01.2023

Note: The details of the published Unaudited Financial Statements for For the second quarter ended December 31, 2022 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>