

Aman Feed Limited
Statement of Financial Position
As at 31 March 2023
Provisional and unaudited

Particulars	Notes	Amount in Taka	
		31-Mar-23	30-Jun-22
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,359,661,585	1,390,296,927
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,364,512,585	1,395,147,927
Current Assets			
Inventories	5.00	2,481,966,020	2,268,576,198
Trade and Other Receivables	6.00	3,498,789,098	3,259,670,554
Advances, Deposits & Pre-payments	7.00	2,238,874,286	2,162,870,824
Advance Income Tax	8.00	430,307,494	384,289,245
Cash & Cash Equivalents	9.00	95,761,288	75,966,303
Total Current Assets		8,745,698,186	8,151,373,124
TOTAL ASSETS		10,110,210,771	9,546,521,052
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	2,268,278,922	2,302,711,274
Revaluation Surplus	13.00	127,224,889	127,224,889
Total Shareholders' Equity		4,225,207,810	4,259,640,162
Non-Current Liabilities			
Long Term Loan	14.00	2,091,160,721	1,889,353,519
Deferred Tax Liability	27.02	106,869,530	106,153,533
Total Non-Current Liabilities		2,198,030,251	1,995,507,052
Current Liabilities			
Short Term Loan	15.00	2,217,352,621	2,053,217,348
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	45,935,399	32,057,277
Liabilities for Expenses & Provision	17.00	130,816,677	109,889,417
Dividend Payable	18.00	74,829,902	74,829,902
Provision for Credit Losses	19.00	302,770,097	144,592,762
Provision for Current Tax	27.00	514,748,649	476,267,770
Total Current Liabilities		3,686,972,709	3,291,373,838
TOTAL EQUITY & LIABILITIES		10,110,210,771	9,546,521,052
Net Asset Value (NAV) per share	20.00	32.26	32.52

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka

Date: 29.04.2023

Aman Feed Limited
Statement of Profit or Loss and Other Comprehensive Income
For the third quarter ended March 31, 2023
Provisional and unaudited

Particulars	Notes	1 July 2022 to 31 March 2023	1 July 2021 to 31 March 2022	1 January 2023 to 31 March 2023	1 January 2022 to 31 March 2022
Sales	21.00	9,617,718,728	7,062,809,788	3,750,652,459	2,518,943,721
Cost of Sales	22.00	(8,756,854,904)	(6,120,300,774)	(3,454,841,959)	(2,281,685,027)
Gross profit		860,863,824	942,509,014	295,810,500	237,258,694
Administrative Expenses	23.00	(69,374,550)	(59,981,976)	(26,755,113)	(20,265,213)
Selling and Distribution Expenses	24.00	(245,196,155)	(228,525,502)	(89,021,762)	(82,300,687)
Operating profit		546,293,119	654,001,536	180,033,625	134,692,794
Financial Expenses	25.00	(339,902,243)	(251,320,103)	(151,552,852)	(83,054,170)
Provision for Credit Losses	19.00	(158,177,336)	(72,484,169)	(55,648,722)	(19,674,281)
Other Income	26.00	39,080	57,346	12,900	25,360
Profit before contribution to WPPF		48,252,620	330,254,610	(27,155,049)	31,989,703
Contribution to WPPF		(2,297,744)	(15,726,410)	(1,293,098)	(1,523,319)
Profit/(Loss) before tax		45,954,876	314,528,200	(28,448,147)	30,466,384
Current Tax	27.01	(38,480,879)	(46,089,847)	(15,005,912)	(9,074,690)
Deferred Tax	27.02	(715,997)	308,140	(183,015)	(875,118)
Net profit/(Loss) after tax		6,758,000	268,746,493	(43,637,075)	20,516,576
Basic Earning Per Share	28.00	0.05	2.05	(0.33)	0.16

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka
Date: 29.04.2023

Aman Feed Limited
Statement of Changes in Equity
For the third quarter ended March 31, 2023
Provisional and unaudited


Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2022	1,309,704,000	520,000,000	2,302,711,274	127,224,889	4,259,640,162
Net Profit/(Loss) for the period	-	-	6,758,000	-	6,758,000
Cash Dividend	-	-	(41,190,352)	-	(41,190,352)
Balance as at March 31, 2023	1,309,704,000	520,000,000	2,268,278,922	127,224,889	4,225,207,810

Aman Feed Limited
Statement of Changes in Equity
For the third quarter ended March 31, 2022

Figures In Taka

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka
Date: 29.04.2023

Aman Feed Limited
Statement of Cash Flows
For the third quarter ended March 31, 2023
Provisional and unaudited

Particulars	1 July 2022 to 31 March 2023	1 July 2021 to 31 March 2022
Cash Flows From Operating Activities:		
Collection from customers	9,472,918,361	6,849,777,533
Collection from other income	26,079,313	24,290,721
Cash paid to suppliers, employees & others	(9,390,309,907)	(6,618,451,571)
Cash generated from operation	108,687,767	255,616,683
Income tax paid	(46,018,249)	(50,440,500)
Net Cash Flow From Operating Activities (Annexure - C)	62,669,518	205,176,183
Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(1,684,181)	(4,011,732)
Net Cash Used in Investing Activities	(1,684,181)	(4,011,732)
Cash Flows from Financing Activities:		
Dividend paid	(41,190,352)	(14,882,783)
Loan paid	-	(16,418,453)
Net Cash Provided/(Used)from Financing Activities	(41,190,352)	(31,301,236)
Net Increase/ (Decrease) in Cash and Cash Equivalents	19,794,985	169,863,215
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	95,761,288	258,570,176
Net Operating Cash Flow Per Share (Note-29.00)	0.48	1.57


Company Secretary


Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka

Date: 29.04.2023