



# Aman Feed Limited

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

## Statement of Financial Position

As at 30 September 2023 (Provisional and Un-audited)

Particulars	Notes	Amount in Taka	
		30-Sep-23	30-Jun-23
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	3.00	1,342,819,396	1,352,083,476
Investment in Associate	4.00	4,851,000	4,851,000
<b>Total Non-Current Assets</b>		<b>1,347,670,396</b>	<b>1,356,934,476</b>
<b>Current Assets</b>			
Inventories	5.00	1,986,862,084	2,035,189,876
Trade and Other Receivables	6.00	3,519,684,145	3,448,450,528
Advances, Deposits & Pre-payments	7.00	2,079,142,740	1,963,836,338
Advance Income Tax	8.00	450,824,855	450,620,855
Cash & Cash Equivalents	9.00	142,526,506	103,014,635
<b>Total Current Assets</b>		<b>8,179,040,329</b>	<b>8,001,112,232</b>
<b>TOTAL ASSETS</b>		<b>9,526,710,725</b>	<b>9,358,046,707</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	1,804,354,193	1,758,601,724
Revaluation Surplus	13.00	127,224,889	127,224,889
<b>Total Shareholders' Equity</b>		<b>3,761,283,082</b>	<b>3,715,530,612</b>
<b>Non-Current Liabilities</b>			
Long Term Loan	14.00	2,212,833,609	2,155,327,064
Deferred Tax Liability	27.02	102,937,491	103,560,028
<b>Total Non-Current Liabilities</b>		<b>2,315,771,100</b>	<b>2,258,887,093</b>
<b>Current Liabilities</b>			
Short Term Loan	15.00	2,281,952,313	2,232,997,275
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	31,615,307	30,752,308
Liabilities for Expenses & Provision	17.00	124,793,027	119,705,174
Dividend Payable	18.00	74,489,742	74,489,742
Provision for Current Tax	27.00	536,286,790	525,165,140
<b>Total Current Liabilities</b>		<b>3,449,656,543</b>	<b>3,383,629,002</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>9,526,710,725</b>	<b>9,358,046,707</b>
Net Asset Value (NAV) per share	20.00	28.72	28.37

The accompanying notes 1 to 32 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: 13.11.2023

## Statement of Profit or Loss And Other Comprehensive Income

For the first quarter ended September 30, 2023 (Provisional and Un-audited)

Particulars	Notes	Amount in Taka	
		30-Sep-23	30-Sep-22
Sales	21.00	2,780,395,381	2,614,478,404
Cost of Sales	22.00	(2,476,455,589)	(2,349,600,221)
<b>Gross profit</b>		<b>303,939,792</b>	<b>264,878,183</b>
Administrative Expenses	23.00	(24,973,261)	(20,599,801)
Selling and Distribution Expenses	24.00	(80,434,057)	(68,220,819)
<b>Operating profit</b>		<b>198,532,473</b>	<b>176,057,562</b>
Financial Expenses	25.00	(97,210,019)	(98,180,216)
Provision for Credit Losses	19.00	(42,269,693)	(47,779,530)
Other Income	26.00	11,400	10,500
<b>Profit before contribution to WPPF</b>		<b>59,064,161</b>	<b>30,108,316</b>
Contribution to WPPF		(2,812,579)	(1,433,729)
<b>Profit/(Loss) before tax</b>		<b>56,251,582</b>	<b>28,674,587</b>
<b>Income Tax Expenses</b>		<b>(10,499,113)</b>	<b>(10,752,644)</b>
Current Tax	27.01	(11,121,650)	(10,457,977)
Deferred Tax	27.02	622,537	(294,667)
<b>Net profit/(Loss) after tax</b>		<b>45,752,469</b>	<b>17,921,943</b>
<b>Basic Earning Per Share</b>	28.00	0.35	0.14

The accompanying notes 1 to 32 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: 13.11.2023

## Statement of Changes in Equity

For the first quarter ended September 30, 2023 (Provisional and Un-audited)

Particulars	Figures In Taka				
	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2023	1,309,704,000	520,000,000	1,758,601,724	127,224,889	3,715,530,613
Net Profit/(Loss) for the period	-	-	45,752,469	-	45,752,469
Cash Dividend Declared	-	-	-	-	-
<b>Balance as at September 30, 2023</b>	<b>1,309,704,000</b>	<b>520,000,000</b>	<b>1,804,354,193</b>	<b>127,224,889</b>	<b>3,761,283,081</b>

## Aman Feed Limited Statement of Changes in Equity 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
Cash Dividend Declared	-	-	-	-	-
<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>

Sd/- Company Secretary      Sd/- Chief Financial Officer      Sd/- Director      Sd/- Managing Director      Sd/- Chairman

Place: Dhaka  
Date: 13.11.2023

## Statement of Cash Flows

For the first quarter ended September 30, 2023 (Provisional and Un-audited)

Particulars	Figures In Taka	
	1 July 2023 to 30 September 2023	1 July 2022 to 30 September 2022
<b>Cash Flows From Operating Activities:</b>		
Collection from customers	2,811,484,832	2,646,874,607
Collection from other income	9,262,963	8,498,173
Cash paid to suppliers, employees & others	(2,780,085,998)	(2,637,953,375)
<b>Cash generated from operation</b>	<b>40,661,797</b>	<b>17,419,405</b>
Income tax paid	(204,000)	(5,353,500)
<b>Net Cash Flow From Operating Activities (Annexure - C)</b>	<b>40,457,797</b>	<b>12,065,905</b>
<b>Cash Flows From Investing Activities:</b>		
Acquisition of property, plant & equipment	(945,928)	(291,670)
<b>Net Cash Used in Investing Activities</b>	<b>(945,928)</b>	<b>(291,670)</b>
<b>Cash Flows from Financing Activities:</b>		
Dividend paid	-	-
Interest paid	-	-
Increase/(Decrease) Current Portion of Lease obligation	-	-
<b>Net Cash Provided/(Used)/from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>39,511,871</b>	<b>11,774,235</b>
Cash and Cash Equivalents at the beginning of the period	103,014,635	75,966,303
<b>Cash and Cash Equivalents at the ending of the period</b>	<b>142,526,506</b>	<b>87,740,538</b>
<b>Net Operating Cash Flow Per Share (Note-29.00)</b>	<b>0.31</b>	<b>0.09</b>

Sd/- Company Secretary      Sd/- Chief Financial Officer      Sd/- Director      Sd/- Managing Director      Sd/- Chairman

Place: Dhaka  
Date: 13.11.2023

Note: The details of the published Unaudited Financial Statements for the First Quarter (Q1) period ended on 30th September 2023 are available in the web site of the company. The address of the website is <http://www.amanfeed.com/>