



Aman Feed Limited

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

Statement of Financial Position (Provisional and unaudited) As at 31 December 2023

Particulars	Notes	Amount in Taka	
		31-Dec-23	30-Jun-23
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,334,345,767	1,352,083,476
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,339,196,767	1,356,934,476
Current Assets			
Inventories	5.00	2,038,630,348	2,035,189,876
Trade and Other Receivables	6.00	3,659,214,483	3,448,450,528
Advances, Deposits & Pre-payments	7.00	2,058,554,526	1,963,836,338
Advance Income Tax	8.00	460,905,826	450,620,855
Cash & Cash Equivalents	9.00	113,164,662	103,014,635
Total Current Assets		8,330,469,846	8,001,112,232
TOTAL ASSETS		9,669,666,613	9,358,046,707
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	1,775,701,244	1,758,601,724
Revaluation Surplus	13.00	127,224,889	127,224,889
Total Shareholders' Equity		3,732,630,133	3,715,530,612
Non-Current Liabilities			
Long Term Loan	14.00	2,259,488,630	2,155,327,064
Deferred Tax Liability	27.02	102,327,296	103,560,028
Total Non-Current Liabilities		2,361,815,927	2,258,887,093
Current Liabilities			
Short Term Loan	15.00	2,329,024,692	2,232,997,275
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	45,962,113	30,752,308
Liabilities for Expenses & Provision	17.00	130,342,246	119,705,174
Dividend Payable	18.00	122,605,131	74,489,742
Provision for Current Tax	27.00	546,767,007	525,165,140
Total Current Liabilities		3,575,220,553	3,383,629,002
TOTAL EQUITY & LIABILITIES		9,669,666,613	9,358,046,707
Net Asset Value (NAV) per share	20.00	28.50	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: 30.01.2024

Statement of Profit or Loss And Other Comprehensive Income (Provisional and unaudited) For the second quarter ended December 31, 2023

Particulars	Notes	Amount in Taka			
		1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022	1 October 2023 to 31 December 2023	1 October 2022 to 31 December 2022
Sales	21.00	5,400,429,288	5,867,066,269	2,620,033,907	3,252,587,865
Cost of Sales	22.00	(4,811,842,020)	(5,302,019,945)	(2,335,186,432)	(2,952,412,723)
Gross profit		588,787,267	565,053,324	284,847,475	300,175,142
Administrative Expenses	23.00	(49,797,754)	(42,619,437)	(24,824,492)	(22,019,636)
Selling and Distribution Expenses	24.00	(186,178,730)	(156,174,393)	(85,744,673)	(87,953,574)
Operating profit		372,810,784	366,259,494	174,278,310	190,201,931
Financial Expenses	25.00	(181,385,556)	(188,349,391)	(84,175,537)	(90,169,174)
Provision for Credit Losses	19.00	(101,587,030)	(102,528,614)	(59,317,337)	(54,749,094)
Other Income	26.00	25,050	26,180	13,650	15,680
Profit before contribution to WPPP		89,863,247	75,407,670	30,799,086	45,299,353
Contribution to WPPP		(4,279,202)	(3,580,841)	(1,466,623)	(2,157,112)
Profit/(Loss) before tax		85,584,045	71,816,828	29,332,463	43,142,241
Income Tax Expenses		(20,369,136)	(24,007,948)	(9,870,023)	(13,252,680)
Current Tax	27.01	(21,601,867)	(23,474,967)	(10,480,218)	(13,014,366)
Deferred Tax	27.02	1,232,732	(532,981)	610,195	(238,314)
Net profit/(Loss) after tax		65,214,909	47,808,880	19,462,440	29,889,561
Basic Earning Per Share	28.00	0.50	0.36	0.15	0.23

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: 30.01.2024

Statement of Changes in Equity (Provisional and unaudited) For the second quarter ended December 31, 2023

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	-	-	65,214,909	-	65,214,909
Cash Dividend Declared	-	-	(48,115,389)	-	(48,115,389)
Balance as at December 31, 2023	1,309,704,000	520,000,000	1,775,701,244	127,224,889	3,732,630,133

Aman Feed Limited Statement of Changes in Equity For the second quarter ended December 31, 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	2,302,711,274	127,224,889	4,259,640,162
Net Profit/(Loss) for the period	-	-	47,808,880	-	47,808,880
Cash Dividend Declared	-	-	-	-	-
Balance as at December 31, 2022	1,309,704,000	520,000,000	2,350,520,153	127,224,889	4,307,449,042

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

Place: Dhaka
Date: 30.01.2024

Statement of Cash Flows(Provisional and unaudited) For the second quarter ended December 31, 2023

Particulars	Figures In Taka	
	1 July 2023 to 31 December 2023	1 July 2022 to 31 December 2022
Cash Flows From Operating Activities:		
Collection from customers	5,232,671,064	5,741,675,254
Collection from other income	18,828,477	17,192,498
Cash paid to suppliers, employees & others	(5,228,552,075)	(5,707,924,482)
Cash generated from operation	22,947,465	50,943,271
Income tax paid	(10,284,971)	(25,405,126)
Net Cash Flow From Operating Activities (Annexure - C)	12,662,494	25,538,145
Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(2,512,468)	(1,409,761)
Net Cash Used in Investing Activities	(2,512,468)	(1,409,761)
Cash Flows from Financing Activities:		
Dividend paid	-	-
Interest paid	-	-
Increase/(Decrease) Current Portion of Lease obligation	-	-
Net Cash Provided/(Used) from Financing Activities	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	10,150,026	24,128,384
Cash and Cash Equivalents at the beginning of the period	103,014,635	75,966,303
Cash and Cash Equivalents at the ending of the period	113,164,662	100,094,687
Net Operating Cash Flow Per Share (Note-29.00)	0.10	0.19

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

Place: Dhaka
Date: 30.01.2024

Note : The details of the published Unaudited Financial Statements for the second quarter ended December 31, 2023 are available in web site of the company. The address of the website is <http://www.amanfeed.com/>