



# Aman Feed Limited

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

## Statement of Financial Position (Provisional and unaudited) As at 31, March 2024

| Particulars                            | Notes        | Amount in Taka       |                      |
|--|--------------|----------------------|----------------------|
|  |              | 31-Mar-24            | 30-Jun-23            |
| <b>ASSETS:</b>                         |              |                      |                      |
| <b>Non-Current Assets</b>              |              |                      |                      |
| Property, Plant and Equipment          | 3.00         | 1,325,130,355        | 1,352,083,476        |
| Investment in Associate                | 4.00         | 4,851,000            | 4,851,000            |
| <b>Total Non-Current Assets</b>        |              | <b>1,329,981,355</b> | <b>1,356,934,476</b> |
| <b>Current Assets</b>                  |              |                      |                      |
| Inventories                            | 5.00         | 2,495,142,594        | 2,035,189,876        |
| Trade and Other Receivables            | 6.00         | 3,741,050,571        | 3,448,450,528        |
| Advances, Deposits & Pre-payments      | 7.00         | 1,509,344,239        | 1,963,836,338        |
| Advance Income Tax                     | 6.00         | 522,369,869          | 450,620,855          |
| Cash & Cash Equivalents                | 9.00         | 126,700,927          | 103,014,635          |
| <b>Total Current Assets</b>            |              | <b>8,394,608,199</b> | <b>8,001,112,232</b> |
| <b>TOTAL ASSETS</b>                    |              | <b>9,724,589,555</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        | 1,761,414,022        | 1,758,601,724        |
| Revaluation Surplus                    | 13.00        | 127,224,889          | 127,224,889          |
| <b>Total Shareholders' Equity</b>      |              | <b>3,718,342,910</b> | <b>3,715,530,612</b> |
| <b>Non-Current Liabilities</b>         |              |                      |                      |
| Long Term Loan                         | 14.00        | 2,303,431,969        | 2,155,327,064        |
| Deferred Tax Liability                 | 27.02        | 101,727,808          | 103,860,028          |
| <b>Total Non-Current Liabilities</b>   |              | <b>2,405,159,778</b> | <b>2,259,187,093</b> |
| <b>Current Liabilities</b>             |              |                      |                      |
| Short Term Loan                        | 15.00        | 2,386,608,948        | 2,232,997,275        |
| Current Portion of Long Term Loan      | 14.00        | 400,519,364          | 400,519,364          |
| Trade Payable                          | 16.00        | 47,445,496           | 30,752,308           |
| Liabilities for Expenses & Provision   | 17.00        | 131,169,372          | 119,705,174          |
| Dividend Payable                       | 18.00        | 80,326,340           | 74,489,742           |
| Provision for Current Tax              | 27.00        | 555,017,346          | 525,165,140          |
| <b>Total Current Liabilities</b>       |              | <b>3,601,086,867</b> | <b>3,383,629,002</b> |
| <b>TOTAL EQUITY &amp; LIABILITIES</b>  |              | <b>9,724,589,555</b> | <b>9,358,046,707</b> |
| <b>Net Asset Value (NAV) per share</b> | <b>20.00</b> | <b>28.39</b>         | <b>28.37</b>         |

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: 22.04.2024

## Statement of Profit or Loss And Other Comprehensive Income (Provisional and unaudited) For the Third quarter ended March 31, 2024

| Particulars                               | Notes | Amount in Taka               |                              | Amount in Taka                  |                                 |
|---|-------|------------------------------|------------------------------|---------------------------------|---------------------------------|
|   |       | 1 July 2023 to 31 March 2024 | 1 July 2022 to 31 March 2023 | 1 January 2024 to 31 March 2024 | 1 January 2023 to 31 March 2023 |
| Sales                                     | 21.00 | 7,462,998,145                | 9,617,718,728                | 2,062,568,857                   | 3,750,652,459                   |
| Cost of Sales                             | 22.00 | (6,649,817,802)              | (8,756,854,904)              | (1,838,175,782)                 | (3,454,841,959)                 |
| <b>Gross profit</b>                       |       | <b>813,180,342</b>           | <b>860,863,824</b>           | <b>224,393,075</b>              | <b>295,810,500</b>              |
| Administrative Expenses                   | 23.00 | (69,600,504)                 | (69,374,550)                 | (19,802,751)                    | (26,755,113)                    |
| Selling and Distribution Expenses         | 24.00 | (237,626,010)                | (245,196,155)                | (71,447,280)                    | (89,021,762)                    |
| <b>Operating profit</b>                   |       | <b>505,953,828</b>           | <b>546,293,119</b>           | <b>133,143,044</b>              | <b>180,033,625</b>              |
| Financial Expenses                        | 25.00 | (273,240,584)                | (339,902,243)                | (91,855,028)                    | (151,552,852)                   |
| Provision for Credit Losses               | 19.00 | (149,853,797)                | (158,177,336)                | (48,266,766)                    | (55,648,722)                    |
| Other Income                              | 26.00 | 35,610                       | 39,080                       | 10,560                          | 12,900                          |
| <b>Profit before contribution to WPPF</b> |       | <b>82,895,057</b>            | <b>48,252,620</b>            | <b>(6,968,190)</b>              | <b>(27,155,049)</b>             |
| Contribution to WPPF                      |       | (3,947,384)                  | (2,297,744)                  | -                               | (1,293,098)                     |
| <b>Profit/(Loss) before tax</b>           |       | <b>78,947,673</b>            | <b>45,954,876</b>            | <b>(6,968,190)</b>              | <b>(28,448,147)</b>             |
| Income Tax Expenses                       |       | (28,019,987)                 | (39,196,876)                 | (7,650,851)                     | (15,188,928)                    |
| Current Tax                               | 27.01 | (29,852,206)                 | (38,480,879)                 | (8,250,339)                     | (15,005,912)                    |
| Deferred Tax                              | 27.02 | 1,832,220                    | (715,997)                    | 599,488                         | (183,015)                       |
| <b>Net profit/(Loss) after tax</b>        |       | <b>50,927,687</b>            | <b>6,758,000</b>             | <b>(14,619,041)</b>             | <b>(43,637,075)</b>             |
| Basic Earning Per Share                   | 28.00 | 0.39                         | 0.05                         | (0.11)                          | (0.33)                          |

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: 22.04.2024

## Statement of Changes in Equity (Provisional and unaudited) For the Third quarter ended March 31, 2024

| 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         | 3,715,530,612        |
| Net Profit/(Loss) for the period    | -                    | -                  | 50,927,687           | -                   | 50,927,687           |
| Cash Dividend Declared              | -                    | -                  | (48,115,389)         | -                   | (48,115,389)         |
| <b>Balance as at March 31, 2024</b> | <b>1,309,704,000</b> | <b>520,000,000</b> | <b>1,761,414,022</b> | <b>127,224,889</b>  | <b>3,718,342,910</b> |

Aman Feed Limited  
Statement of Changes in Equity  
For the 3rd quarter ended March 31, 2023

| 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    | -                    | -                  | 6,758,000            | -                   | 6,758,000            |
| Cash Dividend Declared              | -                    | -                  | (41,190,352)         | -                   | (41,190,352)         |
| <b>Balance as at March 31, 2023</b> | <b>1,309,704,000</b> | <b>520,000,000</b> | <b>2,268,278,922</b> | <b>127,224,889</b>  | <b>4,225,207,810</b> |

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

Place: Dhaka  
Date: 22.04.2024

## Statement of Cash Flows(Provisional and unaudited) For the Third quarter ended March 31, 2024

| Particulars   | Figures In Taka              |                              |
|---|------------------------------|------------------------------|
|   | 1 July 2023 to 31 March 2024 | 1 July 2022 to 31 March 2023 |
| <b>Cash Flows From Operating Activities:</b>                  |                              |                              |
| Collection from customers                                     | 7,165,137,067                | 9,472,918,361                |
| Collection from other income                                  | 28,511,604                   | 26,079,313                   |
| Cash paid to suppliers, employees & others                    | (7,052,795,288)              | (9,390,309,907)              |
| <b>Cash generated from operation</b>                          | <b>140,853,383</b>           | <b>108,687,767</b>           |
| Income tax paid   | (71,749,013)                 | (46,018,249)                 |
| <b>Net Cash Flow From Operating Activities (Annexure - C)</b> | <b>69,104,370</b>            | <b>62,669,518</b>            |
| <b>Cash Flows From Investing Activities:</b>                  |                              |                              |
| Acquisition of property, plant & equipment                    | (3,139,288)                  | (1,684,181)                  |
| <b>Net Cash Used in Investing Activities</b>                  | <b>(3,139,288)</b>           | <b>(1,684,181)</b>           |
| <b>Cash Flows from Financing Activities:</b>                  |                              |                              |
| Dividend paid   | (42,278,791)                 | (41,190,352)                 |
| Interest paid   | -                            | -                            |
| Increase/(Decrease) Current Portion of Lease obligation       | -                            | -                            |
| <b>Net Cash Provided/(Used) from Financing Activities</b>     | <b>(42,278,791)</b>          | <b>(41,190,352)</b>          |
| <b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>  | <b>23,686,292</b>            | <b>19,794,985</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>126,700,927</b>           | <b>95,761,288</b>            |
| <b>Net Operating Cash Flow Per Share (Note-29.00)</b>         | <b>0.53</b>                  | <b>0.48</b>                  |

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

Place: Dhaka  
Date: 22.04.2024

Note : The details of the published Unaudited Financial Statements for the Third quarter ended March 31, 2024 are available in web site of the company. The address of the website is <http://www.amanfeed.com/>