

Aman Feed Limited
Statement of Financial Position
As at 30 September 2024
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		30-Sep-24	30-Jun-24
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,305,101,520	1,313,532,117
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,309,952,520	1,318,383,117
Current Assets			
Inventories	5.00	2,627,132,148	2,591,750,020
Trade and Other Receivables	6.00	3,955,811,955	2,660,532,698
Advances, Deposits & Pre-payments	7.00	1,367,621,097	2,293,441,333
Advance Income Tax	8.00	44,009,405	41,625,127
Cash & Cash Equivalents	9.00	127,582,104	375,422,580
Total Current Assets		8,122,156,709	7,962,771,758
TOTAL ASSETS		9,432,109,229	9,281,154,875
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	1,772,715,973	1,731,021,548
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		3,730,956,458	3,689,262,033
Non-Current Liabilities			
Long Term Loan	14.00	2,363,879,471	2,340,016,865
Deferred Tax Liability	27.02	103,154,590	103,732,142
Total Non-Current Liabilities		2,467,034,061	2,443,749,007
Current Liabilities			
Short Term Loan	15.00	2,473,706,139	2,417,141,106
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	53,216,627	31,225,457
Liabilities for Expenses & Provision	17.00	129,108,424	118,690,170
Dividend Payable	18.00	73,389,445	73,389,445
Provision for Current Tax	27.00	104,178,711	107,178,292
Total Current Liabilities		3,234,118,709	3,148,143,834
TOTAL EQUITY & LIABILITIES		9,432,109,229	9,281,154,875
Net Asset Value (NAV) per share	20.00	28.49	28.17

The annexed notes form an integral part of these financial statements.



Company Secretary



Chief Financial Officer



Director

Managing Director



Chairman

Signed in terms of our report of even date

Place: Dhaka

Date: 13 September 2024

Aman Feed Limited
Statement of Profit or Loss and Other Comprehensive Income
For the first quarter ended September 30, 2024
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		30-Sep-24	30-Sep-23
Sales	21.00	2,667,748,166	2,780,395,381
Cost of Sales	22.00	(2,381,121,521)	(2,476,455,589)
Gross profit		286,626,645	303,939,792
Administrative Expenses	23.00	(21,985,129)	(24,973,261)
Selling and Distribution Expenses	24.00	(64,102,172)	(80,434,057)
Operating profit		200,539,344	198,532,473
Financial Expenses	25.00	(77,300,992)	(97,210,019)
Provision for Credit Losses	19.00	(67,475,644)	(42,269,693)
Other Income	26.00	10,450	11,400
Profit before contribution to WPPF		55,773,158	59,064,161
Contribution to WPPF		(2,655,865)	(2,812,579)
Profit/(Loss) before tax		53,117,293	56,251,582
Income Tax Expenses		(11,422,868)	(10,499,113)
Current Tax	27.01	(12,000,419)	(11,121,650)
Deferred Tax	27.02	577,552	622,537
Net profit/(Loss) after tax		41,694,425	45,752,469
Basic Earning Per Share	28.00	0.32	0.35

The annexed notes form an integral part of these financial statements.



Company Secretary



Chief Financial Officer



Director

Managing Director



Chairman

Signed in terms of our report of even date

Place: Dhaka

Date: 13 September 2024

Aman Feed Limited
Statement of Changes in Equity
For the first quarter ended September 30, 2024
Provisional and Unaudited

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2024	1,309,704,000	520,000,000	1,731,021,548	128,536,485	3,689,262,033
Net Profit/(Loss) for the period	-	-	41,694,425	-	41,694,425
Cash Dividend Paid	-	-	-	-	-
Balance as at September 30, 2024	1,309,704,000	520,000,000	1,772,715,973	128,536,485	3,730,956,458

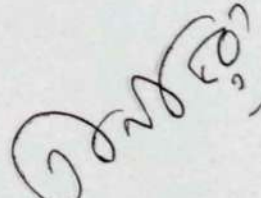
Aman Feed Limited
Statement of Changes in Equity
For the first quarter ended September 30, 2023

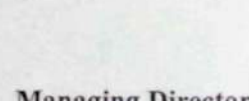
Figures In Taka

Particulars	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 year	-	-	45,752,469	-	45,752,469
Cash Dividend Paid	-	-	-	-	-
Balance as at September 30, 2023	1,309,704,000	520,000,000	1,804,354,193	127,224,889	3,761,283,081


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka

Date: 13 September 2024

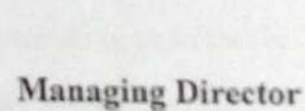
Aman Feed Limited
Statement of Cash Flows
For the first quarter ended September 30, 2024
Provisional and Unaudited

Particulars	Amount in Taka	
	1 July 2024 to 30 September 2024	1 July 2023 to 30 September 2023
(A) Cash Flows From Operating Activities:		
Collection from customers	1,304,993,265	2,811,484,832
Collection from other income	3,137,096	9,262,963
Cash paid to suppliers, employees & others	(1,552,625,710)	(2,780,085,998)
Cash generated from operation	(244,495,349)	40,661,797
Income tax paid	(2,384,277)	(204,000)
Net Cash Flow From Operating Activities (Annexure - B)	(246,879,627)	40,457,797
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(960,850)	(945,928)
Net Cash Used in Investing Activities	(960,850)	(945,928)
(C) Cash Flows from Financing Activities:		
Dividend paid	-	-
Increase/(Decrease) Current Portion of Lease obligation	-	-
Net Cash Provided/(Used) from Financing Activities ((A+B+C))	-	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(247,840,477)	39,511,871
Cash and Cash Equivalents at the beginning of the period	375,422,580	103,014,635
Cash and Cash Equivalents at the during of the period	127,582,104	142,526,506
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	(1.89)	0.31


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director


 Chairman

Place: Dhaka

Date: 13 September 2024