






Aman Feed Limited
Statement of Financial Position
As at 31 December 2024
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		31-Dec-24	30-Jun-24
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,296,688,667	1,313,532,117
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,301,539,667	1,318,383,117
Current Assets			
Inventories	5.00	2,567,980,264	2,591,750,020
Trade and Other Receivables	6.00	3,342,377,135	2,660,532,698
Advances, Deposits & Pre-payments	7.00	2,023,427,216	2,293,441,333
Advance Income Tax	8.00	52,168,860	41,625,127
Cash & Cash Equivalents	9.00	213,844,016	375,422,580
Total Current Assets		8,199,797,491	7,962,771,758
TOTAL ASSETS		9,501,337,158	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	1,752,227,583	1,731,021,548
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		3,710,468,068	3,689,262,033
Non-Current Liabilities			
Long Term Loan	14.00	2,332,419,345	2,340,016,865
Deferred Tax Liability	27.02	102,586,409	103,732,142
Total Non-Current Liabilities		2,435,005,753	2,443,749,007
Current Liabilities			
Short Term Loan	15.00	2,581,096,346	2,417,141,106
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	31,053,335	31,225,457
Liabilities for Expenses & Provision	17.00	135,902,213	118,690,170
Dividend Payable	18.00	121,504,834	73,389,445
Provision for Current Tax	27.00	85,787,245	107,178,292
Total Current Liabilities		3,355,863,337	3,148,143,834
TOTAL EQUITY & LIABILITIES		9,501,337,159	9,281,154,875
Net Asset Value (NAV) per share	20.00	28.33	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: 27 January 2025

Aman Feed Limited
Statement of Profit or Loss and Other Comprehensive Income
For the 2nd quarter ended December 31, 2024
Provisional and Unaudited

Particulars	Notes	Amount in Taka			
		1 July 2024 to 31 Dec 2024	1 July 2023 to 31 Dec 2023	1 Oct 2024 to 31 Dec 2024	1 Oct 2023 to 31 Dec 2023
Sales	21.00	5,312,839,532	5,400,429,288	2,645,091,366	2,620,033,907
Cost of Sales	22.00	(4,732,153,825)	(4,811,642,020)	(2,351,032,304)	(2,335,186,432)
Gross profit		580,685,707	588,787,267	294,059,062	284,847,475
Administrative Expenses	23.00	(46,137,801)	(49,797,754)	(24,152,672)	(24,824,492)
Selling and Distribution Expenses	24.00	(138,077,493)	(166,178,730)	(73,975,321)	(85,744,673)
Operating profit		396,470,413	372,810,784	195,931,069	174,278,310
Financial Expenses	25.00	(221,061,444)	(181,385,556)	(143,760,452)	(84,175,537)
Provision for Credit Losses	19.00	(78,753,185)	(101,587,030)	(11,277,541)	(59,317,337)
Other Income	26.00	22,950	25,050	12,500	13,650
Profit before contribution to WPPF		96,678,733	89,863,247	40,905,575	30,799,086
Contribution to WPPF		(4,603,749)	(4,279,202)	(1,947,885)	(1,466,623)
Profit/(Loss) before tax		92,074,984	85,584,045	38,957,691	29,332,463
Income Tax Expenses		(22,753,560)	(20,369,136)	(11,330,692)	(9,870,023)
Current Tax	27.01	(23,899,293)	(21,601,867)	(11,898,874)	(10,480,218)
Deferred Tax	27.02	1,145,733	1,232,732	568,182	610,195
Net profit/(Loss) after tax		69,321,424	65,214,909	27,626,999	19,462,440
Basic Earning Per Share	28.00	0.53	0.50	0.21	0.15

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: 27 January 2025

Aman Feed Limited
Statement of Changes in Equity
For the 2nd quarter ended December 31, 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	-	-	69,321,424	-	69,321,424
Cash dividend payable (FY 2023-2024)	-	-	(48,115,389)	-	(48,115,389)
Balance as at December 31, 2024	1,309,704,000	520,000,000	1,752,227,583	128,536,485	3,710,468,068

Aman Feed Limited
Statement of Changes in Equity
For the 2nd quarter ended December 31, 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	-	-	65,214,909	-	65,214,909
Cash dividend payable			(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


Company Secretary


Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka
Date: 27 January 2025

Aman Feed Limited
Statement of Cash Flows
For the 2nd quarter ended December 31, 2024
Provisional and Unaudited

Particulars	Amount in Taka	
	1 July 2024 to 31 December 2024	1 July 2023 to 31 December 2023
(A) Cash Flows From Operating Activities:		
Collection from customers	4,552,241,910	5,232,671,064
Collection from other income	6,519,225	18,828,477
Cash paid to suppliers, employees & others	(4,636,831,131)	(5,228,552,075)
Cash generated from operation	(78,069,996)	22,947,465
Income tax paid	(10,543,732)	(10,284,971)
Net Cash Flow From Operating Activities (Annexure - B)	(88,613,729)	12,662,494
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(1,764,835)	(2,512,468)
Net Cash Used in Investing Activities	(1,764,835)	(2,512,468)
(C) Cash Flows from Financing Activities:		
Dividend paid	-	-
Interest accrued short term loan	-	-
Increase/(Decrease) long term borrowings	(71,200,000)	-
Net Cash Provided/(Used)from Financing Activities ((A+B+C))	(71,200,000)	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(161,578,564)	10,150,026
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	213,844,016	113,164,662
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	(0.68)	0.10


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka
Date: 27 January 2025

Aman Feed Limited
Notes To The Financial Statements
As at and for the second quarter ended 31 December 2024

1.00 Significant information of the Enterprise

1.01 Legal form of the Enterprise :

Aman Feed Limited (the Company) was incorporated under the Companies Act 1994 on 7 February 2005 as a 'Private' company, limited by shares. Subsequently, the Company has been converted to 'Public' company limited by shares vide extra ordinary general meeting held on 22 February 2012 and after observance of required formalities as per laws the company went into initial public offering vide BSEC consent letter dated 23 April 2015. The company is listed with Chittagong Stock Exchange (CSE) on 30 July 2015 and Dhaka Stock Exchange (DSE) on 18 August 2015 of Bangladesh.

1.02 Registered and Corporate Office of the Company :

Registered office of the company is situated at Singhogati, Ullapara, Sirajganj and Corporate office of the company is situated at 2, Ishakha Avenue, Sector # 6, Uttara, Dhaka-1230.

1.03 Address of the Factory :

The factory of the Company is located at Singhogati, Ullahpara, Sirajgonj, Bangladesh.

1.04 Principal Activities and nature of the business:

The Principal activities and the nature of the business of the company is to manufacture high quality Pelleted Poultry Feed, Fish Feed and Cattle Feed. With highest level of product quality and services the Company achieved/earned ISO 9001 Certificate in the period 2008 and HACCP.

2.00 Significant Accounting Policies:

Basis of preparation and presentation of Financial Statements:

2.01 Statement of Compliance:

The financial statements have been prepared and the disclosures of information are made in accordance with the requirements of the Companies Act 1994, The Securities and Exchange Rules 1987 and International Financial Reporting Standards (IFRS) as much as practicable. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income have been prepared according to IAS 1 Presentation of Financial Statements on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh and Statement of Cash Flows is prepared according to IAS 7 Statement of Cash Flows.

2.02 Accounting Convention and Assumption:

The financial statements have been prepared under historical cost convention and, therefore, do not take into consideration the effect of inflation.

2.03 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the framework for preparation and presentation of Financial Statements. Financial statements have been prepared and presented in compliance with IAS 1 Presentation of Financial Statements. The previous period figures were re-arranged according to the same accounting principles. Compared to the previous period, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per IAS 1 Presentation of Financial Statements.

2.04 Date of Authorization:

The Board of Directors of Aman Feed Ltd. approved these Financial Statements on 27.01.2025.

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2024 to 31.12.2024

2.06 Cash Flow Statement:

Cash Flow Statement is prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities are shown under the direct method as prescribed.

2.07 Recognition of Property Plant & Equipment and Depreciation:

In accordance with the International Accounting Standard adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) as IAS 16 "Property Plant and Equipment. Property Plant & Equipment have been accounted for at cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation on all Property Plant & Equipment has been applied consistently period to period at the following rate:

Land & Land Development	-
Building & Civil Construction	2.5%
Plant & Machinery	15%
Vehicle	15%
Furniture & Fixture	10%
Office Equipment	15%
Computer & IT Equipment	20%

Method : Depreciation on assets has been charged on reducing balance method. Depreciation on assets begins when it is available for use.

Allocation: Allocation of depreciation was made for Manufacturing unit 95% and for non-manufacturing unit 5% .

Revaluation of Assets :The company has revaluated its Land on 15 may, 2013 and incorporated the revaluation surplus in the Financial Statement this period under reference note # 13.00.

2.08 Impairment:

The carrying amount of the company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment in line with IAS 36: Impairment of Assets. If any such indication exists, then the assets recoverable amount is estimated and impairment losses are recognized in profit and loss account. No such indication of impairment has been observed till the end of the period.

2.09 Revenue Recognition:

As per IFRS-15: "Revenue from contracts with customers" an entity shall account for a contract with a customer only when all of the following Criteria are met:

- a) The parties to the contract have approved the contract (in writing, orally or in accordance with others a customary business parties) and are committed to perform their respective obligations ;
- b) The entity can identify each party's rights regarding the goods or services to be transferred ;
- c) The entity can identify the payment terms for the goods or services to be transferred ;
- d) The contract has commercial substance (i.e. The risk , timing or amounts of the entity's future cash flow is expected to change as a result of the contract); and
- e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be the customer.

2.10 Inventories:

In compliance with the requirements of IAS 2 "Inventories" , the Inventories have been valued at weighted average method, which is consistent in line with the previous period practice. Inventories are measured at the lower of cost and net realisable value as per para 9 of IAS 2 "Inventories".

2.11 Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Derivative:

According to IFRS 7: " Financial Instruments : Disclosures", the Company was not a Party to any derivative contract (financial instruments) at the financial statement date, such as forward exchange contracts, currency swap agreement or contract to hedge currency exposure related to import of capital machinery to be leased to lessees in future.

Non-Derivative:

Non-derivative financial instruments comprise of accounts and other receivable, borrowings and other payables and are shown at transaction cost as per IFRS 9 "Financial Instruments".

a) Trade and Other Receivables:

These are carried forward at their original invoiced value amount and represents net realizable value. Management considered the entire bills receivable as good and is collectable though there is Tk. 563,877,069 outstanding more than six months therefore, 2% provision for credit losses charge in the period.

2.12 Currency of Reporting and Foreign currency transactions:

Currency of Reporting

The financial statement of the Company has been prepared in the Bangladesh Taka as currency.

Foreign Currency Transactions

Foreign Currency Transactions in foreign currencies are converted into equivalent Taka applying the ruling rate at the date of such transactions as per IAS-21 " The Effects of Changes in Foreign Exchange Rates".

2.13 Long Term Liabilities:

Long term liabilities comprises the amount borrowed from the bank and other concern for the long period of time and accounted for and shown in the accounts at transaction cost as per IAS 39 "Financial Instruments: Recognition and Measurement".

2.14 Contingent Liabilities:

Contingent Liabilities are those which arise due to the past event which shall be settled in the future on the occurrence or non occurrence of some uncertain event, cost of which can be measured reliably as per IAS-37 " Provision and Contingent Assets and Liabilities". In the period under review there is no such contingent liabilities as well as no commitment is made, that would be settled in the future.

2.15 Taxation:

Current Tax:

Provision of tax has been made @ 3% on 1st 10 lac, 10% on next 20 lac and 15% on balance as per SRO No. 199-Ain-Income Tax/2015 dated 30 June 2015 on the accounting profit made by the Company after making some adjustment with the profit as per ITO 1984 in compliance with IAS-12 " Income Taxes".

Deferred Taxation:

Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax basis. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the Second quarter ended December 31, 2024 has been recognized in the statement of comprehensive income as per IAS-12 "Income Taxes".

2.16 Benefits to the employees:

The Company is operating Workers Profit Participation Fund (WPPF) according to Bangladesh Labour Law 2006 and accounted for paying benefits to the employees in accordance with the provisions of IAS-19, " Employee Benefits". The NBR approval regarding trustee is under process.

2.17 Borrowing cost:

The borrowing cost is capitalized unless active developments of related assets are interrupted or cease when the borrowing cost directly transferred to the profit and loss account as per IAS-23 "Borrowing Cost".

2.18 Earning Per Share:

The Company calculates Earning Per Share (EPS) in accordance with IAS-33 "Earning Per Share" which has been shown on the face of the Statement of Comprehensive Income and details are shown in Note-28.

Basis Earnings Per Share:

This represents earnings for the period attributable to ordinary shareholders. As there was no preference dividend, minority interest or any extra other ordinary items, the net profit after tax for the period has been considered as fully attributable to the ordinary shareholders.

Weighted average number of ordinary shares outstanding during the period:

This represents the number of ordinary shares outstanding at the beginning of the period plus the number of shares issued during the period multiplied by a time weighted factor is the number of months the specific shares outstanding as a proportion of the total number of months in the period. Details calculation shown in Note # 28.02.

Diluted earnings per share:

As there is no prospective Dilutive Securities according to IAS-33, Diluted EPS has not been calculated as per SEC Public Issue Rules 2006 in Rule 8, Clause B, sub clause (20), requirement (e) with total existing number of share basis.

2.19 Events after the Reporting Period:

As per IAS -10 "Event after the Reporting Period" are those event favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statement are authorized for issue. Two types of event can be identified:

Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after reporting date); and

Those that are indicative of conditions that arose after the reporting period (Non-adjusting events after reporting date).

2.20 Risk Perception :

There are some internal and external factors that may conceivably materially affect the company's operation of business. The Company Management perceives investment risk within the national and international economic perspectives in relation to legal, financial, economic, and moral requirements involving inter alia, foreign currency fluctuation, interest rate risk, scientific invention, monetary and fiscal investment policies and has prepared its production, financial and marketing strategies to meet the challenges from these risks.

2.21 Related Parties Transactions:

The party is related to the company if the party cast significant influence over the subject matters and also holding the controlling power of the management affairs of the company and any transaction made during the period with the party related therewith is termed as related party transaction as per IAS-24 "Related Party Disclosure". During the period there is no such related party transactions made that has influenced the company's business. Related parties are fully disclosed in Note-30.

2.22 Application of International Accounting Standards (IAS) :

The Financial statements have been prepared in compliance with requirement of IAS as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and applicable in Bangladesh. The following IAS are applicable for the financial statements for the period under review :

- IAS-1 Presentation of Financial Statements
- IAS-2 Inventories
- IAS-7 Statement of Cash Flows
- IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors
- IAS-10 Events after the Reporting Period
- IAS-12 Income Taxes
- IAS-16 Property, Plant & Equipment (PPE)
- IAS-17 Leases
- IAS-19 Employee Benefits
- IAS-21 The effects of changes in Foreign Exchange Rate
- IAS-23 Borrowing Cost
- IAS-24 Related Party Disclosures
- IAS-28 Investment in Associates
- IAS- 32 Financial Instruments: Presentation
- IAS-33 Earnings Per Share (EPS)
- IAS-39 Financial Instruments : Recognition and Measurement
- IFRS- 7 Financial Instruments : Disclosures
- IFRS- 9 Financial Instruments
- IFRS 15 Revenue from Contracts with Customers

2.23 Information on Financial Statements:

Responsibility for preparation and presentation of financial statements:

The Company's management and the Board of Directors are responsible for the preparation and presentation of Financial Statements as per section 183 of the Companies Act 1994.

Components of the Financial Statements:

Following are the component of the financial statements :

- a) Statement of Financial Position as at December 31, 2024
- b) Statement of Profit or Loss and Other Comprehensive Income for the second quarter ended December 31, 2024
- c) Statement of Changes in Equity for the second quarter ended December 31, 2024
- d) Statement of Cash Flows for the second quarter ended December 31, 2024
- e) Explanatory notes to the financial statements.

2.24 Comparative:

Comparative information have been disclosed in respect of the previous period for all numerical information in the financial statements including narrative and descriptive information when it is relevant for understanding of the current period financial statements.

Previous period figure has been re-arranged whenever considered necessary to ensure comparability with the current period presentation as per IAS-8 " Accounting Policies, Changes in Accounting Estimates and Errors".

	Amount in Taka 31-Dec-24	Amount in Taka 30-Jun-24
3.00 Property, Plant and Equipment [WDV]		
Land & Land Development	423,463,979	423,463,979
Building & Civil Construction	759,786,387	769,373,502
Plant & Machinery	88,273,670	95,136,034
Vehicle	17,701,562	19,107,775
Furniture & Fixtures	2,914,273	2,408,659
Office Equipment's	346,229	373,734
Computer & IT Equipment's	4,202,567	3,668,434
	1,296,688,667	1,313,532,117
Details of property are shown in "Annexure-A"		
4.00 Investment in Associate		
Investment in associate	4,851,000	4,851,000
Aman Feed Limited owns 485,100 shares @ Tk. 10 each i.e. Tk. 4,851,000 of Akin Feed Limited which is 49% of total paid up capital. The total paid up capital of Akin Feed Limited is 990,000 shares @ Tk. 10 each i.e. Tk. 9,900,000. Under the equity method, this represents that Aman Feed Limited has significant influence over Akin Feed Limited. Akin Feed Limited has not commenced it's operation yet. Therefore, the company did not make any adjustments in respect of it's proportionate share of the associate's net profit or loss for the period ended 31 December 2024.		
5.00 Inventories		
Finished Goods Note - 5.01	212,724,238	203,441,298
Raw Materials in hand Note - 5.02	2,253,641,928	2,174,563,258
Packing Materials-in hand Note - 5.03	37,140,863	85,642,564
Goods in Transit	36,190,063	107,724,909
Spare Parts	28,283,172	20,377,991
Closing Balance	2,567,980,264	2,591,750,020
Details of quantity movement of inventories are shown in Annexure - B		
5.01 Finished Goods		
Value of Inventories [Taka]		
Broiler Feed	104,986,436	100,404,998
Layer Feed	56,906,234	54,422,939
Fish Feed	44,326,568	42,392,229
Cattle Feed	6,505,000	6,221,132
	212,724,238	203,441,298
Quantity of Inventories [MT]		
Broiler Feed	1,693	1,673
Layer Feed	1,074	990
Fish Feed	704	673
Cattle Feed	151	141
	3,622	3,477
5.02 Raw Materials		
Value of Inventories [Taka]		
Maize	912,988,954	880,952,830
Wheat & Wheat Flour	15,013,913	14,487,086
Rice Polish & Bran	88,074,374	84,983,908
Poultry Meal-Booster	110,631,045	106,749,082
Fishmeal & Dry Fish	98,663,875	95,201,831
Oilcake, Soyabean Meal and Others	978,758,370	944,414,445
Medicine & Chemicals	49,511,396	47,774,077
	2,253,641,928	2,174,563,258

	Amount In Taka 31-Dec-24	Amount In Taka 30-Jun-24
Quantity of Inventories [MT]		
Maize	26,011	28,236
Wheat & Wheat Flour	375	362
Rice Polish & Bran	2,590	2,500
Poultry Meal-Booster	1,024	988
Fishmeal & Dry Fish	548	529
Oilcake, Soyabean Meal and Others	15,660	12,592
	<u>46,209</u>	<u>45,207</u>
5.03 Packing Materials		
Value of Inventories [Taka]		
WPP Bag	<u>37,140,863</u>	<u>85,642,564</u>
Quantity of Inventories [PCS]		
WPP Bag	<u>1,485,635</u>	<u>3,495,615</u>
6.00 Trade and other receivables		
Trade Receivable Note - 6.01	3,421,130,320	2,980,396,720
Other Receivable Note - 6.02	-	-
Provision for doubtful debt during the period	(78,753,185)	(319,864,022)
Closing Balance	<u>3,342,377,135</u>	<u>2,660,532,698</u>
6.01 Trade Receivable		
Opening Balance	2,980,396,720	3,810,115,652
Add: Sales during the period	5,312,839,532	11,110,529,486
Available for Received	8,293,236,252	14,920,645,138
Less: Realized during the period	(4,552,241,910)	(11,578,583,294)
	<u>3,740,994,342</u>	<u>3,342,061,844</u>
Provision for doubtful debt of previous year	(319,864,022)	(361,665,124)
Closing Balance	<u>3,421,130,320</u>	<u>2,980,396,720</u>
6.02 Other Receivable		
Interest on bank deposit	-	-
Closing Balance	<u>-</u>	<u>-</u>
6.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Maturity less than 6 months	2,857,253,251	1,700,940,632
Maturity more than 6 months	563,877,069	1,279,456,087
Total	<u>3,421,130,320</u>	<u>2,980,396,720</u>
Debts considered Good & Secured	2,857,253,251	1,700,940,632
Debts considered Good without security	-	-
Debts considered doubtful	563,877,069	1,279,456,087
Debts due by directors or other officers & staffs	-	-
Debts due from companies under same management	-	-
Maximum debt due by directors or officers & staffs at any time	-	-
7.00 Advances, Deposits & Pre-Payments		
Security Deposit- Paschimanchal Gas Co. Ltd.	1,806,354	1,806,354
Security Deposit- Sirajgonj Palli Bidyut Samity	2,112,800	2,112,800
	<u>3,919,154</u>	<u>3,919,154</u>
Advance for Store Purchase (Note- 7.01)	1,874,013,099	2,146,435,326
Intercompany Current Account (Note-7.03)	145,285,666	138,962,025
Advance Against Marketing Expense	209,298	1,481,385
Advance Salary	-	2,643,443
	<u>2,019,508,062</u>	<u>2,289,522,179</u>
Closing Balance	<u>2,023,427,216</u>	<u>2,293,441,333</u>

	Amount in Taka 31-Dec-24	Amount in Taka 30-Jun-24
7.01 Advance against Store Purchase :		
Advance against store purchase represents amount paid to various parties for purchase of RM, Spare parts & other consumable and construction materials.		
7.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Advance exceeding 6 months	3,919,154	3,919,154
Advance not exceeding 6 months	1,874,222,397	2,150,560,154
Total	1,878,141,551	2,154,479,308
Advance, deposits & prepayments considered good & secured	1,732,855,885	2,012,873,840
Advance, deposit & prepayments considered Good without security	-	-
Advance, deposit & prepayments considered doubtful & bad	-	-
Advance, deposit & prepayments due by directors or other officers & staffs	-	2,643,443
Advance, deposit & prepayments due from companies under same management	145,285,666	138,962,025
Maximum advance due by directors or officers & staffs at any time	-	-
7.03 Intercompany Current Account		
Aman Chicks Limited	16,160,200	15,456,819
Anwara Poultry and Hatchery Limited	32,552,104	31,135,256
MS. R S & T International	1,475,817	1,411,582
Aman Breeders Limited	21,108,356	20,189,603
Aman Trading Corporation	30,464,146	29,138,177
Juvenile Trade International	9,799,428	9,372,902
Aman Cement Mills Limited	33,725,613	32,257,687
	145,285,666	138,962,025
8.00 Advance Income Tax (AIT)		
Opening Balance	41,625,127	450,620,855
Add: Addition during the period	10,543,732	41,625,127
	52,168,860	492,245,982
Less: Adjustment during the period	-	(450,620,855)
Closing Balance	52,168,860	41,625,127
9.00 Cash and Cash Equivalents		
Cash in Hand	6,946,100	7,717,631
Cash at Bank : (Note- 9.01)	206,897,916	367,704,949
Closing Balance	213,844,016	375,422,580
9.01 Details Break-up of Cash at Bank are as follows:		
AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	11,681	13,971
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	572,226	572,226
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	11,030,891	11,643,239
Agrani Bank Ltd. Principal Branch, Dhaka CD - 0200013744354	295,627	295,627
Al- Arafah Islami Bank Ltd. A/C No. 6777, Dilkusha Br.	59,976	59,976
Al- Arafah Islami Bank Ltd. Uttara Branch, A/C No. 62639	11,471,469	108,593,803
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	5,420,443	33,019,426
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	49,773	64,098
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	860,158	1,276,833
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	6,181,557	6,897,799

Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	4,289,517	4,289,517
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	5,406,120	10,475,711
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	707,559	533,076
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	1,762,772	1,747,482
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,627	13,627
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	7,102,205	15,579,939
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	20,854,578	19,377,977
BD. Commerce Bank, Principal Br. Dhaka CD -26549	182,785	182,785
Pubali Bank Ltd., Dhaka Stadium Branch CD-0939901041533	36,911,999	14,391,757
Mercantile Bank Ltd. Main Br, Dilkusha, Dhaka CD-110111110356473	1,207	1,207
Mercantile Bank Ltd. Uttara Branch, CD-14261	2,390,029	3,632,811
National Bank Ltd. Dilkusha Br., Dhaka CD-1999001790433	225,277	225,277
National Bank Ltd. Uttara Branch, CD-1068001637781	12,952,521	890,762
Trust Bank Ltd., Uttara Branch, Dhaka CD-0023-0210008000	292,099	1,617,595
Trust Bank Ltd., Dilkusha Branch, Dhaka CD-2000811	3,825	4,170
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	102,476	102,475
Uttara Bank Ltd., Uttara Branch, CD- 12200211859	7,979,963	3,905,859
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	11,920,886	18,721,719
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	10,053,270	5,122,977
BRAC Bank Ltd., Uttara, Dhaka CD -39001	3,635,809	10,279,603
ONE Bank Ltd, Uttara Br, A/C-185008002	51,236	2,076
Prime Bank Limited, Motijheel Branch, SND-2104311021983	15,674	15,674
First Security Islami Bank Ltd, Joinal Market Branch, A/C-000121	259,522	7,018,765
ONE Bank Ltd. Sonargaon Janapath Br, A/C-20000083	374,193	374,193
AB Bank Limited, Uttara Branch, A/C- 4020798136000	50,654	49,999
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	14,988,508	56,862,744
Meghna Bank Ltd. Uttara Branch-A/C-111211100000039	24,651	24,651
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	2,343,116	4,706,409
NCC Bank - Uttara Br, A/C-33-0210019783	76,621	76,764
Islami Bank Bangladesh Limited-A/C 20502070900009600	613,097	608,931
Social Islami Bank Limited-A/C-19263	399,869	399,869
Rupali Bank Limited, Uttara Model Town A/C-5132020001665	10,714,287	14,141,776
Bank Asia Limited-A/C-1000278	1,780,550	1,783,895
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	38,304	38,994
Union Bank Ltd, Uttara Br, A/C-0271010003656	4,857,131	2,168,531
Agrani Bank Ltd, Amin Court Corp, A/C- 0200018112001	1,888,496	323,076
Meghna Bank Limited (FDR)	2,611,914	2,614,914
Pubali Bank Limited (FDR)	3,026,397	2,918,994
	206,897,916	367,704,949

10.00 Share Capital

This represents the followings:

Authorised Capital :

150,000,000. Ordinary Shares of Taka. 10/= each

1,500,000,000

1,500,000,000

Issued Subscribed and Paid up capital:

130,970,400. Ordinary Shares of Taka. 10/= each

1,309,704,000

1,309,704,000

Amount in Taka
31-Dec-24

Amount in Taka
30-Jun-24

10.01 Share Holdings Position:

The company raised its Paid-up Capital from Tk. 60.00 crore to Tk. 80.00 Crore through initial public offering of 2.00 Crore shares of Tk. 10 each with premium of Tk. 26 per share with due approval from BSEC dated 23 April 2015 & fund deposited Company's account from 28 June 2015 to 13 September 2015. Subsequently, the Board of Directors in their meeting held on 21st October, 2015 recommended 20% stock dividend to all of the shareholders for the period ended 30 June 2015 and the paid up capital increased from Tk. 80 crore to 96 crore (96,000,000 shares @ Tk.10 each). Further, the Board of Directors in their meeting held on 15th December, 2016 recommended 10% stock dividend to all of the shareholders for the period ended 30 June 2016 and the paid up capital increased from Tk. 96 crore to 105.60 crore (105,600,000 shares @ Tk.10 each). Besides this, the Board of Directors in their meeting held on 27th December, 2017 recommended 10% stock dividend to all of the shareholders for the period ended 30 June 2017 and the paid up capital increased from Tk. 105.60 crore to 116.16 crore (116,160,000 shares @ Tk.10 each). Again, the Board of Directors in their meeting held on 19th December, 2018 recommended 10% stock dividend to all of the shareholders for the period ended 30 June 2018 and the paid up capital increased from Tk. 116.16 crore to 127.776 crore (127,776,000 shares @ Tk.10 each). Again, the Board of Directors in their meeting held on 22th November, 2020 recommended 2.50% stock dividend to all of the shareholders for the period ended 30 June 2020 and the paid up capital increased from Tk. 127.776 crore to 130.970 crore (130,970,400 shares @ Tk.10 each).

Particulars of shareholders and their share holding position is as under:

Name of the Shareholders	Percentage		Amount in Tk.		
	31/Dec/24	30/Jun/24	31/Dec/24	30/Jun/24	
Md. Rafiqul Islam	14,243,030	14,243,030	10.87%	142,430,300	142,430,300
Md. Shofiqul Islam	19,977,044	19,977,044	15.25%	199,770,440	199,770,440
Md. Toufiqul Islam	19,977,044	19,977,044	15.25%	199,770,440	199,770,440
Md. Toriqul Islam	25,711,059	25,711,059	19.63%	257,110,590	257,110,590
Aman Agro Industries Ltd.	2,946,834	2,946,834	2.25%	29,468,340	29,468,340
Aman Cold Storage Ltd.	11,333	11,333	0.01%	113,330	113,330
Milan Cold Storage Ltd.	9,918	11,333	0.01%	99,180	99,180
General public	48,094,138	48,092,723	36.72%	480,941,380	480,941,380
Total	130,970,400	130,970,400	100.00%	1,309,704,000	1,309,704,000

10.02 Classification of Shares by holding :

Slabs by number of shares	No. of Shareholders	No. of Shareholders	No. of Shares	No. of Shares
Less than 500	3,580	3,150	574,212	687,055
From 501 to 5,000	3,541	3,869	7,315,240	7,615,064
From 5001 to 10000	651	699	5,211,239	5,309,146
From 10,001 to 20,000	380	407	5,751,703	5,961,094
From 20001 to 30000	112	111	2,699,150	2,711,210
From 30,001 to 40,000	55	59	2,015,432	2,041,411
From 40001 to 50000	40	40	1,837,551	1,854,834
From 50,001 to 100,000	68	72	5,282,845	5,282,845
From 100,001 to 1,000,000	52	55	11,978,184	11,988,184
Above 1,000,000	11	10	88,304,844	87,519,557
Total	8,490	8,472	130,970,400	130,970,400

11.00 Share premium

Share premium

520,000,000

520,000,000

This represents amount paid by the public shareholders as premium against Initial Public Offering (IPO) @ Tk.26 per share as approved by the Bangladesh Securities and Exchange Commission (BSEC). The total number of public offering shares is 2 crore.

	Amount in Taka 31-Dec-24	Amount in Taka 30-Jun-24
12.00 Retained Earnings		
Opening balance	1,731,021,548	1,758,601,724
Add : Profit for the period	69,321,424	24,470,003
Less: Cash dividend payable for the period 2023-2024	(48,115,389)	(48,115,389)
Less: Adjustment due to changes in deferred tax that was previous under this head	-	(3,934,790)
Closing Balance	1,752,227,583	1,731,021,548
13.00 Revaluation Surplus		
Fair Value of Land and Land Development	170,400,000	170,400,000
Less: Book Value of Land and Land Development	(39,240,321)	(39,240,321)
Revaluation Surplus	131,159,679	131,159,679
Less : Tax on revaluation Surplus @ 2% & 3% as per section 125	(2,623,194)	(2,623,194)
Net Balance of Revaluation surplus	128,536,485	128,536,485

Name of the Valuer : S.H. KHAN & CO. Address: Raz Bhaban (1st floor), 29 Dilkusha C/A, Dhaka-1000
Qualification-Chartered Accountants Firm, Enlisting: Panel 'A' auditors of Bangladesh Bank List.
Date of Revaluation: 15 May, 2013

14.00 Long Term Loan

This represents loan from AB Bank Ltd. Islami Bank Br.,Kakrail Branch, Dhaka for the implementation of the Project.

Opening balance	2,740,536,229	2,555,846,428
Add: Received during the period	-	-
Add: Charges for the period	-	-
Add: Profit /Interest for the period	63,602,479	184,689,801
	2,804,138,709	2,740,536,229
Less: Paid during the period		
Principal	(71,200,000)	-
Interest	-	-
Closing Balance	2,732,938,709	2,740,536,229
Less: Current Maturity	(400,519,364)	(400,519,364)
Balance after current maturity	2,332,419,345	2,340,016,865

After rescheduling the loan of AB Bank Ltd on 30th June 2019, Bank has charged periodically unapplied profit & compensation. Therefore as per bank statement, we have charged this expenses to profit or loss & other comprehensive income however we do not agree this charged of unapplied profit & compensation by bank and we are negotiating the same with the bank .

15.00 Short Term Loan

This represents amount sanctioned and disbursed by the following bank as loan against working capital requirements of the company which are fully secured by hypothecation of stock :

TR for BIM -ABBL , Kakrail, Dhaka	1,211,807,330	1,150,622,954
Social Islami Bank Limited-UPAS L/C liability	1,300,946,152	1,200,445,683
Standard Bank Ltd. CC (Hypo)- 519	68,342,865	66,072,470
	2,581,096,346	2,417,141,106

16.00 Trade Payable

Opening balance	31,225,457	30,752,308
Add: Purchased During the period	4,580,391,298	10,006,976,350
	4,611,616,755	10,037,728,658
Less: Paid During the period	4,580,563,420	10,006,503,201
Closing balance	31,053,335	31,225,457

There is no related party transaction.

	Amount in Taka 31-Dec-24	Amount in Taka 30-Jun-24
17.00 Liabilities for Expenses and Provision		
Salary & Allowances	20,479,793	16,570,876
TA/DA Payable (Sales Staff)	3,105,041	2,318,151
Audit Fee & VAT	-	517,500
Gas Bill	1,991,450	2,216,800
Payable-WPPF Note: 17.01	97,223,580	96,361,048
Salary TDS Payable	842,909	-
TDS Payable	7,118,460	369,946
VAT Payable	332,602	335,849
Electricity bill	4,808,378	-
Closing Balance	135,902,213	118,690,170

17.01 Payable to WPPF		
Opening Balance	96,361,048	92,628,401
Add. Current period provision	4,603,749	3,732,647
Less. Paid during the period (2022-2023)	(3,741,217)	-
Closing balance	97,223,580	96,361,048

The Company is operating Workers Profit Participation Fund (WPPF) according to Bangladesh Labour Law 2006. Opening Bank Account in the Name of " AMAN FEED LIMITED Workers' Profit Participation and Workers' Welfare Fund" is under process . After opening bank account by the above mentioned name, payment to be continue to the employees and other authorities.

18.00 Dividend Payable		
Opening balance	73,389,445	74,489,742
Add. Cash dividend declared during the period	48,115,389	48,115,389
Add: Dividend Return	-	806,649
Less. Paid during the period (TDS on Dividend to General Shareholders)	-	(6,847,352)
Less. Paid during the period (General Shareholders)	-	(41,661,062)
Less: Paid to Capital Market Stabilization Fund	-	(1,513,922)
Closing balance	121,504,834	73,389,445

The unpaid balance represents the dividend payable to the sponsor directors. The board members decided not to receive the dividend to meet the business operational growth. However, the unpaid dividend will be paid as soon as possible in future upon the situation being favorable to the company.

19.00 Provision for Credit Losses		
Opening balance	319,864,022	361,665,124
Addition during the period	78,753,185	319,864,022
Write off during the period	-	(361,665,124)
Closing balance	398,617,207	319,864,022

Note: Provision for Credit Losses has been charged @ 2% on receivable of Taka 563,877,069 which is outstanding more than six month.

20.00 Net Asset Value (NAV) per share		
Shareholders' Equity including revaluation surplus	3,710,468,068	3,689,262,033
Number of ordinary Shares Outstanding	130,970,400	130,970,400
Net Asset Value - NAV	28.33	28.17

	Amount in Taka 1 July 2024 to 31 Dec 2024	Amount in Taka 1 July 2023 to 31 Dec 2023	Amount in Taka 1 Oct 2024 to 31 Dec 2024	Amount in Taka 1 Oct 2023 to 31 Dec 2023
21.00 Sales				
Sales Value in Taka				
Broiler Feed	2,739,360,095	2,212,503,226	1,429,961,852	1,073,402,347
Layer Feed	1,086,060,389	1,815,947,221	513,749,824	881,012,053
Fish Feed	1,056,599,599	1,249,789,662	465,131,531	606,339,074
Cattle Feed	430,819,449	122,189,178	236,248,159	59,280,434
	<u>5,312,839,532</u>	<u>5,400,429,288</u>	<u>2,645,091,366</u>	<u>2,620,033,907</u>
Sales Quantity in MT				
Broiler Feed (Rented plant 15500 MT)	41,409	34,167	21,781	16,642
Layer Feed (Rented plant 5000 MT)	19,635	33,017	9,306	16,018
Fish Feed	15,561	19,528	6,934	9,474
Cattle Feed	9,538	2,842	5,217	1,379
	<u>86,143</u>	<u>89,553</u>	<u>43,238</u>	<u>43,513</u>
22.00 Cost of Sales				
Raw materials consumption (Note-22.01)	4,460,596,682	4,615,940,523	2,225,309,033	2,344,697,214
Packing materials consumption (Note-22.02)	89,217,647	136,277,129	32,807,162	47,860,989
Factory Overhead (Note-22.03)	191,622,436	184,025,438	93,444,767	90,989,073
Cost of Production	<u>4,741,436,765</u>	<u>4,936,243,090</u>	<u>2,351,560,962</u>	<u>2,483,547,276</u>
Opening Finished Goods	203,441,298	136,294,299	212,195,580	112,534,525
Cost of Goods Available for Sale	<u>4,944,878,063</u>	<u>5,072,537,389</u>	<u>2,563,756,542</u>	<u>2,596,081,801</u>
Closing Finished Goods (Note-5.01)	(212,724,238)	(260,895,369)	(212,724,238)	(260,895,369)
Cost of Sales	<u>4,732,153,825</u>	<u>4,811,642,020</u>	<u>2,351,032,304</u>	<u>2,335,186,432</u>
22.01 Raw Materials Consumed :				
Opening Raw Materials	2,174,563,258	1,753,995,195	2,302,673,175	1,813,802,364
Purchased during the period [Note-22.01.A]	4,539,675,352	4,581,210,583	2,176,277,786	2,250,160,105
Available for Use	<u>6,714,238,610</u>	<u>6,335,205,778</u>	<u>4,478,950,961</u>	<u>4,063,962,469</u>
Closing Raw Materials [Note-5.02]	(2,253,641,928)	(1,719,265,255)	(2,253,641,928)	(1,719,265,255)
	<u>4,460,596,682</u>	<u>4,615,940,523</u>	<u>2,225,309,033</u>	<u>2,344,697,214</u>
22.01.A Raw Materials Purchased during the period				
Value in Taka :				
Maize	1,479,365,184	1,539,234,160	760,658,732	764,651,914
Wheat & Wheat Flour	68,374,378	71,935,450	27,132,368	21,389,000
Rice Polish & Bran	298,139,072	247,422,220	132,430,870	117,695,136
Booster-Premix	83,525,386	127,041,510	37,698,926	66,134,760
Fish meal & Dry Fish	69,905,591	75,224,000	24,278,936	21,852,500
Oilcake, Soyabean Meal and Others	1,660,797,833	1,887,818,945	763,774,342	939,567,733
Medicine, Chemicals & Additives	879,567,907	632,534,298	430,303,612	318,869,062
	<u>4,539,675,352</u>	<u>4,581,210,583</u>	<u>2,176,277,786</u>	<u>2,250,160,105</u>
Quantity in MT:				
Maize	48,494	49,694	24,537	25,488
Wheat & Wheat Flour	1,688	1,776	670	528
Rice Polish & Bran	8,698	7,669	3,895	3,797
Poultry Meal-Booster	746	1,155	337	601
Fish meal & Dry Fish	388	407	135	118
Oilcake, Soyabean Meal and Others	27,521	25,597	13,169	12,783
	<u>87,536</u>	<u>86,298</u>	<u>42,742</u>	<u>43,316</u>
22.02 Packing Materials Consumed				
Opening Packing Materials	85,642,564	120,080,700	48,071,313	47,119,644
Purchased during the period [Note- 22.02.A]	40,715,946	55,520,854	21,876,712	40,065,770
Available for Use	<u>126,358,510</u>	<u>175,601,554</u>	<u>69,948,025</u>	<u>87,185,414</u>
Closing Packing Materials [Note-5.03]	(37,140,863)	(39,324,425)	(37,140,863)	(39,324,425)
	<u>89,217,647</u>	<u>136,277,129</u>	<u>32,807,162</u>	<u>47,860,989</u>

22.02.A Packing Materials Purchased During the period

Value in Taka :

WPP Bag

Amount in Taka 1 July 2024 to 31 Dec 2024	Amount in Taka 1 July 2023 to 31 Dec 2023	Amount in Taka 1 Oct 2024 to 31 Dec 2024	Amount in Taka 1 Oct 2023 to 31 Dec 2023
40,715,946	55,520,854	21,876,712	40,065,770
<u>40,715,946</u>	<u>55,520,854</u>	<u>21,876,712</u>	<u>40,065,770</u>

Quantity in PCS.

WPP Bag

1,628,638	2,266,157	875,068	1,635,338
<u>1,628,638</u>	<u>2,266,157</u>	<u>875,068</u>	<u>1,635,338</u>

22.03 Factory Overhead

Wages & Allowances

Factory Salary & Allowances

Overtime

Spare Parts

Oil & Lubricants

Daily Labour

Factory Maintenance

Gas Bill

Electricity Bill

Factory rent

Depreciation on Manufacturing Assets

30,947,736	25,787,119	16,511,600	13,432,979
49,420,006	41,625,826	25,602,187	21,414,439
1,272,202	1,276,872	639,927	634,153
29,513,113	31,364,110	12,706,338	16,273,826
249,831	201,513	119,507	78,840
14,130,983	15,302,887	6,795,202	8,073,433
261,485	678,470	167,670	344,464
13,877,040	16,852,233	6,624,240	6,865,623
27,732,170	25,158,740	12,252,100	11,063,155
6,540,000	6,540,000	3,270,000	3,270,000
17,677,870	19,237,668	8,755,996	9,538,161
<u>191,622,436</u>	<u>184,025,438</u>	<u>93,444,767</u>	<u>90,989,073</u>

23.00 Administrative Expenses

Salaries & Allowances

Board Meeting Attendance Fee

Stationeries

Postage, Telephone & Internet

Entertainment

Maintenance expenses

Fuel & Lubricants

Vehicle Maintenance

Staff Feeding Expenses

Medical Expenses

Licenses & Others

Expenses-AGM

Travelling & Conveyance

Newspaper & periodical

Bank Charges

Cleaning & Gardening Expenses

Security Service Expense

Professional Fees

Consultancy Fees

Depreciation on Non Manufacturing Assets

22,423,955	27,825,785	12,044,767	14,145,733
40,000	180,000	40,000	90,000
383,615	718,822	224,906	329,403
4,112,385	3,504,924	2,132,602	1,829,351
484,054	321,734	234,422	170,634
615,908	367,944	466,970	122,024
2,079,377	1,823,996	1,123,815	721,381
1,884,699	1,761,541	791,048	933,891
2,012,008	3,235,861	744,205	1,771,029
131,248	33,761	6,000	10,332
705,978	1,505,136	231,363	42,109
-	250,000	-	250,000
7,460,717	6,115,366	3,900,973	3,064,880
3,348	2,720	1,692	1,214
479,834	1,134,215	434,422	838,713
3,605	3,440	1,315	1,790
2,033,676	-	960,350	-
103,500	-	103,500	-
249,480	-	249,480	-
930,414	1,012,509	460,842	502,008
<u>46,137,801</u>	<u>49,797,754</u>	<u>24,152,672</u>	<u>24,824,492</u>

24.00 Selling and Distribution Expenses

Salaries & Allowances

Target Incentive Bonus

Godown expenses

Advertisement

Travelling & Conveyance

Promotional Expenses

Seminar Expenses

Free Sample

Dealer Sale Target Award Expenses

Carriage Outward

Daily labour

41,662,500	37,750,794	21,814,600	19,380,816
259,665	2,170,695	135,640	1,512,452
8,600,891	5,185,621	6,054,056	4,344,439
1,425,144	621,091	918,719	378,638
15,688,962	14,174,862	8,088,873	7,507,674
4,778,000	5,118,825	3,353,000	572,250
1,662,606	561,536	1,458,876	460,963
327,081	4,976,697	142,560	3,120,451
246,463	4,850,301	101,253	2,595,680
51,554,368	74,983,600	25,843,304	38,625,342
11,871,813	15,784,708	6,064,440	7,245,968
<u>138,077,493</u>	<u>166,178,730</u>	<u>73,975,321</u>	<u>85,744,673</u>

	Amount in Taka 1 July 2024 to 31 Dec 2024	Amount in Taka 1 July 2023 to 31 Dec 2023	Amount in Taka 1 Oct 2024 to 31 Dec 2024	Amount in Taka 1 Oct 2023 to 31 Dec 2023
25.00 Financial Expenses				
Profit / Rent(Interest) on HPSM A/C -ABBL	63,602,479	104,161,566	39,739,874	46,655,021
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	61,184,376	45,338,767	35,295,359	21,587,376
Interest on CC(Hypo) Loan - Standard Bank Ltd.	2,270,396	15,230	1,145,198	(133,573)
Interest on UPAS L/C- Social Islami Bank Ltd.	100,500,469	50,673,420	70,949,651	25,618,577
	<u>227,557,719</u>	<u>200,188,983</u>	<u>147,130,081</u>	<u>93,727,400</u>
Less: Interest on FDR	(172,634)	(92,140)	(172,634)	(92,140)
Less: Interest on Intercompany loan	(6,323,641)	(18,711,287)	(3,196,995)	(9,459,723)
	<u>221,061,444</u>	<u>181,385,556</u>	<u>143,760,452</u>	<u>84,175,537</u>
26.00 Other Income				
Discount from suppliers	22,950	25,050	12,500	13,650
Total other income	<u>22,950</u>	<u>25,050</u>	<u>12,500</u>	<u>13,650</u>
27.00 Provision for current tax				
Opening Balance	107,178,292	525,165,140	104,178,711	536,286,790
Add: Provision During the period (Note # 27.01)	23,899,293	21,601,867	11,898,874	10,480,218
Add: Under provision of previous periods	-	-	-	-
Less: Paid during the period	(45,290,340)	-	(30,290,340)	-
Less: Adjustment with advance income tax	-	-	-	-
Total Payable	<u>85,787,245</u>	<u>546,767,007</u>	<u>85,787,245</u>	<u>546,767,007</u>
27.01 Current Tax -				
Profit Before Tax except Other Income	92,052,034	85,558,995	38,945,191	29,318,813
Add: Accounting Depreciation	18,608,285	20,250,177	9,216,838	10,040,169
Less: Tax Depreciation	(10,970,060)	(12,031,965)	(5,428,958)	(5,972,203)
Taxable Income for the period	<u>99,690,259</u>	<u>93,777,207</u>	<u>42,733,071</u>	<u>33,386,779</u>
Rate of Tax	-	-	-	-
Tax on business	14,286,981	13,846,581	6,191,836	4,788,017
Tax under Sec 163(2) (Turnover Tax @ 0.60%) of 3%, 10% & 15%.	23,894,703	21,601,867	11,896,374	10,480,218
Add: Tax on Other Income @ 20%	4,590	5,636	2,500	3,071
Total Provision for the period (31 December 2024)	<u>23,899,293</u>	<u>21,601,867</u>	<u>11,898,874</u>	<u>10,480,218</u>
Provision of tax is made @ 3% on first 10 lac, 10% on next 20 lac and 15% on balance as per SRO No. 199-Ain-Income Tax/2015 dated 30 June 2015.				
27.02 Deferred Tax				
Carrying Amount of the PPE (Except Land)	873,224,688	910,881,788	873,224,688	910,881,788
Tax Base of the PPE (Except Land)	(206,803,256)	(228,699,812)	(206,803,256)	(228,699,812)
Taxable Temporary Difference	<u>666,421,432</u>	<u>682,181,976</u>	<u>666,421,432</u>	<u>682,181,976</u>
Tax Rate	15%	15%	15%	15%
Deferred Tax Liability (except revaluation)	<u>99,963,215</u>	<u>102,327,296</u>	<u>99,963,215</u>	<u>102,327,296</u>
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	-	2,623,194	-
Total deferred tax liability	<u>102,586,409</u>	<u>102,327,296</u>	<u>102,586,409</u>	<u>102,327,296</u>
Opening Deferred Tax Liability	<u>101,108,948</u>	<u>103,560,028</u>	<u>100,531,397</u>	<u>102,937,491</u>
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	-	2,623,194	-
Less: Provision	(1,145,733)	(1,232,732)	(568,182)	(610,195)
Total deferred tax liability as at 31 December 2024	<u>102,586,409</u>	<u>102,327,296</u>	<u>102,586,409</u>	<u>102,327,296</u>
Deferred Tax Liability as at 30 June 2024 (except revaluation)	99,963,215	102,327,296	99,963,215	102,327,296
Deferred Tax Liability at opening balance	101,108,948	103,560,028	100,531,397	102,937,491
Deferred Tax Expenses /Income	<u>(1,145,733)</u>	<u>(1,232,732)</u>	<u>(568,182)</u>	<u>(610,195)</u>

	Amount in Taka 1 July 2024 to 31 Dec 2024	Amount in Taka 1 July 2023 to 31 Dec 2023	Amount in Taka 1 Oct 2024 to 31 Dec 2024	Amount in Taka 1 Oct 2023 to 31 Dec 2023
28.00 Earning Per Share(EPS)				
28.01 Basic Earning Per Share :				
Basic Earning Per Share (A+B):	<u>0.53</u>	<u>0.50</u>	<u>0.21</u>	<u>0.15</u>
A. Net Profit from the Core Business	69,298,474	65,189,859	27,614,499	19,448,790
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Core Business	<u>0.53</u>	<u>0.50</u>	<u>0.21</u>	<u>0.15</u>
B. Extra Ordinary Income (Other Income net off Tax)	18,360	19,414	10,000	10,579
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Extra Ordinary Income	<u>0.0001</u>	<u>0.0001</u>	<u>0.0001</u>	<u>0.0001</u>
28.02 Weighted average /Total existing number of shares :				
Total existing number of shares				
Opening number of shares outstanding [considered FV Tk.10 each]	130,970,400	130,970,400	-	-
Add - Issued during the period	-	-	-	-
Add - Stock dividend issued during the period	-	-	-	-
	<u>130,970,400</u>	<u>130,970,400</u>	<u>-</u>	<u>-</u>
29.00 Net Operating Cash Flows Per Share (NOCFPS):				
Net cash flow from operating activities	(88,613,729)	12,662,494	-	-
Number of Shares outstanding during the period	130,970,400	130,970,400	-	-
Net Operating Cash Flows Per Share (NOCFPS)	<u>(0.68)</u>	<u>0.10</u>	<u>-</u>	<u>-</u>

30.00 Related party disclosures:

The details of related party transactions during the year along with the relationship is illustrated below in accordance with IAS 24 :

			July'24-Dec'24	July'23-June'24
Name of the party	Relationship with Company	Nature of transaction	Transacted amount in BDT	Transacted amount in BDT
Md. Rafiqul Islam	Chairman & Shareholder	Remuneration	-	-
		Board meeting fee	-	75,000
Md. Shofiqul Islam	Managing Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	30,000
Md. Toufiqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	15,000
Md. Toriqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	75,000
Mr. Md. Iftikhar-Uz-Zaman	Independent Director	Board meeting fee	-	20,000
Mr. Md. Mizanur Rahman	Independent Director	Board meeting fee	-	20,000
Mr. Md. Rabiul Haque	Nominated Director	Board meeting fee	20,000	50,000
Mr. Tanvir Hasan Majumder	Independent Director	Board meeting fee	20,000	30,000
Aman Chicks Limited	Common Director	Inter-company	16,160,200	15,456,819
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	32,552,104	31,135,256
MS. R S & T International	Common Director	Inter-company	1,475,817	1,411,582
Aman Breeders Limited	Common Director	Inter-company	21,108,356	20,189,603
Aman Trading Corporation	Common Director	Inter-company	30,464,146	29,138,177
Juvenile Trade International	Common Director	Inter-company	9,799,428	9,372,902
Aman Cement Mills Limited	Common Director	Inter-company	33,725,613	32,257,687

31.00 Disclosure of Managerial Remuneration:

31.01 The total amount of remuneration paid to the top five salaried Officers of the company during the year is as follows :

Name	Designation	July'24-Dec'24	July'23-June'24
Md. Shofiqul Islam	Managing Director	-	-
Shib Shankar Dey, FCA	Chief Financial Officer	1,121,724	769,287
Partha Protim Das FCS	Company Secretary	822,101	1,574,909

31.02 Aggregate amount of remuneration paid to all Officers during the accounting year is as follows :

Particulars	Nature of Payment	July'24-Dec'24	July'23-June'24
Directors	Board meeting fee	40,000	315,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	113,766,126	224,396,413

32.00 General :

a) **PF & Gratuity :** The company has no PF & Gratuity Fund scheme as such no provision has been made in the Financial statements as at 31.12.2024.

b) The figure has been rounded off to the nearest Taka.

c) Capacity of production :

Capacity utilization during the year is as under:

The actual production increased from the last year. Details of production capacity and utilization are as follows:

Description of Products	Installed capacity (MT)		Actual production (MT)		Capacity utilization (%)	
	Dec-24	Jun-24	Dec-24	Jun-24	Dec-24	Jun-24
Poultry , fish & cattle feed	74,100	148,200	65,787	139,977	88.78%	94.45%

The production of the installed capacity is detailed as below:

	Dec-24	Jun-24
1) Capacity from July 24-Dec 24= 6 month & July to June = 12 month	74,100	148,200
Weighted average capacity of production	74,100	148,200
Actual production	65,787	139,977
Percentage of actual production to weighted average capacity	88.78%	94.45%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 3,000/=	257	376	10	643
Less than taka 3,000/=	-	-	-	-
Total	257	376	10	643

e) Events after the balance sheet date : Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 26 October 2024 recommended 10% cash dividend to the general public shareholders excluding Sponsors/ Directors for the year ended June 30, 2024. The dividend will be approved by the shareholders at the 19th Annual General Meeting date December 30, 2024

f) WPPF: The company considered and operating WPPF @ 5% on its profit according to Bangladesh Labour (amended) Act of 2013.

g) Contingent liabilities & capital commitments:

There is no claim against the company, not acknowledged as debt and no un-availed credit facilities, other than those in the normal course of business, available to the company on December 31, 2024.

AMAN FEED LIMITED
Property Plant & Equipment's
As at December 31, 2024

Annexure - A

P A R T I C U L A R S	C O S T		Rate of Depreciation	D E P R E C I A T I O N			Written down value as at 31.12.2024
	Opening Balance as at 01.07.2024	Addition During the period		Opening Balance as at 01.07.2024	Addition During the period	Total as at 31.12.2024	
Land & Land Development	423,463,979	-	-	-	-	-	423,463,979
Building & Civil Construction	1,004,108,633	-	2.5%	234,735,131	9,587,115	244,322,246	759,786,387
Plant & Machinery	462,492,190	150,100	15%	367,356,156	7,012,464	374,368,620	88,273,670
Vehicle	76,643,345	-	15%	57,535,570	1,406,213	58,941,783	17,701,562
Furniture & Fixture	4,495,612	645,655	10%	2,086,953	140,041	2,226,994	2,914,273
Office Equipment	2,223,408	-	15%	1,849,674	27,504	1,877,179	346,229
Computer & IT Equipment	9,432,004	969,080	20%	5,763,570	434,947	6,198,517	4,202,567
Balance as on 31.12.2024	1,982,859,171	1,764,835		669,327,054	18,608,285	687,935,339	1,296,688,667
Balance as on 30.06.2024	1,980,511,331	2,347,840		628,427,855	40,899,199	669,327,054	1,313,532,117

Allocation of Depreciation :	01-07-2024 to 31-12-2024	2023-2024
Manufacturing	17,677,870	38,854,239
Other than Manufacturing	930,414	2,044,960
	18,608,285	40,899,199

AMAN FEED LIMITED
Statement of Inventory Movement
For the 2nd quarter ended December 31, 2024

FINISHED GOODS :*Quantity in MT*

Items	Opening Balance as on 01.07.2024	Production during the period	Sales during the period	Closing Balance as at 31.12.2024
Broiler Feed	1,673	41,429	41,409	1,693
Layer Feed	990	19,719	19,635	1,074
Fish Feed	673	15,591	15,561	704
Cattle Feed	141	9,548	9,538	151
Total Quantity (MT)	3,477	86,287	86,143	3,622

RAW MATERIALS :*Quantity in MT*

Items	Opening Balance as on 01.07.2024	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2024
Maize	28,236	48,494	50,719	26,011
Wheat & Wheat Flour	362	1,688	1,675	375
Rice Polish & Bran	2,500	8,698	8,607	2,590
Poultry Meal-Booster	988	746	710	1,024
Fishmeal & Dry Fish	529	388	369	548
Oilcake & Soyabean Extrac.	12,592	27,521	24,453	15,660
Total Quantity (MT)	45,207	87,536	86,533	46,209

PACKING MATERIALS :*Quantity in Pcs.*

Items	Opening Balance as on 01.07.2024	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2024
WPP Bag	3,495,615	1,628,638	3,638,618	1,485,635
Total Quantity (Pcs.)	3,495,615	1,628,638	3,638,618	1,485,635

Aman Feed Limited
Reconciliation of Cash Flows from Operating Activities
For the 2nd quarter ended December 31, 2024

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	31-Dec-24	31-Dec-23
Net profit/ (Loss) after tax	69,321,424	65,214,909
Depreciation	18,608,285	20,250,177
Inventories	23,769,756	(3,440,472)
Trade and other receivables	(681,844,437)	(210,763,955)
Advance deposits and prepayments	270,014,117	(94,718,189)
Trade payable	(172,122)	15,209,805
Liabilities for expenses and provisions	17,212,043	10,637,072
Deferred tax liability	(1,145,733)	(1,232,732)
Provision for current tax	(21,391,047)	21,601,867
Financial expenses	227,557,719	200,188,983
AIT paid	(10,543,732)	(10,284,971)
Net cash flow from operating activities	(88,613,729)	12,662,494