


Aman Feed Limited
Statement of Financial Position
As at 31 March 2025
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		31-Mar-25	30-Jun-24
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,288,333,355	1,313,532,117
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,293,184,355	1,318,383,117
Current Assets			
Inventories	5.00	2,655,966,634	2,591,750,020
Trade and Other Receivables	6.00	3,209,914,144	2,660,532,698
Advances, Deposits & Pre-payments	7.00	2,210,909,558	2,293,441,333
Advance Income Tax	8.00	56,545,317	41,625,127
Cash & Cash Equivalents	9.00	136,928,758	375,422,580
Total Current Assets		8,270,264,411	7,962,771,758
TOTAL ASSETS		9,563,448,766	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	1,768,546,400	1,731,021,548
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		3,726,786,885	3,689,262,033
Non-Current Liabilities			
Long Term Loan	14.00	2,365,110,466	2,340,016,865
Deferred Tax Liability	27.02	102,026,310	103,732,142
Total Non-Current Liabilities		2,467,136,775	2,443,749,007
Current Liabilities			
Short Term Loan	15.00	2,639,595,320	2,417,141,106
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	32,120,874	31,225,457
Liabilities for Expenses & Provision	17.00	129,473,546	118,690,170
Unclaimed Dividend	18.00	74,823,438	73,389,445
Provision for Current Tax	27.00	92,992,563	107,178,292
Total Current Liabilities		3,369,525,105	3,148,143,834
TOTAL EQUITY & LIABILITIES		9,563,448,766	9,281,154,875
Net Asset Value (NAV) per share	20.00	28.46	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 April 2025

Aman Feed Limited
Statement of Profit or Loss and Other Comprehensive Income
For the 3rd quarter ended March 31, 2025
Provisional and Unaudited

Particulars	Notes	Amount in Taka			
		1 July 2024 to 31 March 2025	1 July 2023 to 31 March 2024	1 January 2025 to 31 March 2025	1 January 2024 to 31 March 2024
Sales	21.00	7,562,389,920	7,462,998,145	2,249,550,388	2,062,568,857
Cost of Sales	22.00	(6,719,513,448)	(6,649,817,802)	(1,987,359,622)	(1,838,175,782)
Gross profit		842,876,473	813,180,342	262,190,766	224,393,075
Administrative Expenses	23.00	(72,031,575)	(69,600,504)	(25,893,774)	(19,802,751)
Selling and Distribution Expenses	24.00	(217,328,906)	(237,626,010)	(79,251,413)	(71,447,280)
Operating profit		553,515,992	505,953,828	157,045,579	133,143,044
Financial Expenses	25.00	(337,782,612)	(273,240,584)	(116,721,167)	(91,855,028)
Provision for Credit Losses	19.00	(91,917,603)	(149,853,797)	(13,164,418)	(48,266,766)
Other Income	26.00	34,250	35,610	11,300	10,560
Profit before contribution to WPPF		123,850,027	82,895,057	27,171,293	(6,968,190)
Contribution to WPPF		(5,897,620)	(3,947,384)	(1,293,871)	-
Profit/(Loss) before tax		117,952,406	78,947,673	25,877,422	(6,968,190)
Income Tax Expenses		(32,312,166)	(28,019,987)	(9,558,605)	(7,650,851)
Current Tax	27.01	(34,017,998)	(29,852,206)	(10,118,705)	(8,250,339)
Deferred Tax	27.02	1,705,832	1,832,220	560,099	599,488
Net profit/(Loss) after tax		85,640,241	50,927,687	16,318,817	(14,619,041)
Basic Earning Per Share	28.00	0.65	0.39	0.12	(0.11)

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 April 2025

Aman Feed Limited
Statement of Changes in Equity
For the 3rd quarter ended March 31, 2025
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	-	-	85,640,241	-	85,640,241
Cash dividend payable (FY 2023-2024)	-	-	(48,115,389)	-	(48,115,389)
Balance as at March 31, 2025	1,309,704,000	520,000,000	1,768,546,400	128,536,485	3,726,786,885

Aman Feed Limited
Statement of Changes in Equity
For the 3rd quarter ended March 31, 2024

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	-	-	50,927,687	-	50,927,687
Cash dividend payable	-	-	(48,115,389)	-	(48,115,389)
Balance as at March 31, 2024	1,309,704,000	520,000,000	1,761,414,022	127,224,889	3,718,342,910


Company Secretary


Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka
Date: 27 April 2025

Aman Feed Limited
Statement of Cash Flows
For the 3rd quarter ended March 31, 2025
Provisional and Unaudited

Particulars	Amount in Taka	
	1 July 2024 to 31 March 2025	1 July 2023 to 31 March 2024
(A) Cash Flows From Operating Activities:		
Collection from customers	6,921,090,871	7,165,137,067
Collection from other income	9,799,452	28,511,604
Cash paid to suppliers, employees & others	(7,005,331,465)	(7,052,795,288)
Cash generated from operation	(74,441,142)	140,853,383
Income tax paid	(14,920,190)	(71,749,013)
Net Cash Flow From Operating Activities (Annexure - B)	(89,361,332)	69,104,370
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(2,451,095)	(3,139,288)
Net Cash Used in Investing Activities	(2,451,095)	(3,139,288)
(C) Cash Flows from Financing Activities:		
Dividend paid	(46,681,396)	(42,278,791)
Interest accrued short term loan	-	-
Increase/(Decrease) long term borrowings	(100,000,000)	-
Net Increase/ (Decrease) in Cash and Cash Equivalents	(146,681,396)	(42,278,791)
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	136,928,758	126,700,927
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	(0.68)	0.53


Company Secretary


Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka

Date: 27 April 2025

Aman Feed Limited
Notes To The Financial Statements
As at and for the third quarter ended 31 March 2025

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 27.04.2025.

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2024 to 31.03.2025

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. 658,220,918 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 3rd quarter ended March 31, 2025 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 March 31, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the third quarter ended March 31, 2025
- c) Statement of Changes in Equity for the third quarter ended March 31, 2025
- d) Statement of Cash Flows for the third quarter ended March 31, 2025
- 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-Mar-25	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		755,037,722	769,373,502
Plant & Machinery		85,152,395	95,136,034
Vehicle		17,037,753	19,107,775
Furniture & Fixtures		3,192,065	2,408,659
Office Equipment's		333,246	373,734
Computer & IT Equipment's		4,116,195	3,668,434
		1,288,333,355	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 its operation yet. Therefore, the company did not make any adjustments in respect of its proportionate share of the associate's net profit or loss for the period ended 31 March 2025.			
5.00 Inventories			
Finished Goods	Note - 5.01	258,872,006	203,441,298
Raw Materials in hand	Note - 5.02	2,309,220,147	2,174,563,258
Packing Materials-in hand	Note - 5.03	46,214,606	85,642,564
Goods in Transit		9,013,679	107,724,909
Spare Parts		32,646,196	20,377,991
Closing Balance		2,655,966,634	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		127,761,883	100,404,998
Layer Feed		69,251,305	54,422,939
Fish Feed		53,942,643	42,392,229
Cattle Feed		7,916,175	6,221,132
		258,872,006	203,441,298
Quantity of Inventories [MT]			
Broiler Feed		2,061	1,673
Layer Feed		1,307	990
Fish Feed		856	673
Cattle Feed		184	141
		4,408	3,477
5.02 Raw Materials			
Value of Inventories [Taka]			
Maize		935,504,643	880,952,830
Wheat & Wheat Flour		15,384,179	14,487,086
Rice Polish & Bran		90,246,422	84,983,908
Poultry Meal-Booster		113,359,374	106,749,082
Fishmeal & Dry Fish		101,097,076	95,201,831
Oilcake, Soyabean Meal and Others		1,002,896,032	944,414,445
Medicine & Chemicals		50,732,422	47,774,077
		2,309,220,147	2,174,563,258

	Amount in Taka 31-Mar-25	Amount in Taka 30-Jun-24
Quantity of Inventories [MT]		
Maize	27,926	28,236
Wheat & Wheat Flour	385	362
Rice Polish & Bran	2,654	2,500
Poultry Meal-Booster	1,050	988
Fishmeal & Dry Fish	562	529
Oilcake, Soyabean Meal and Others	16,441	12,592
	49,017	45,207
5.03 Packing Materials		
Value of Inventories [Taka]		
WPP Bag	46,214,606	85,642,564
Quantity of Inventories [PCS]		
WPP Bag	1,848,584	3,495,615
6.00 Trade and other receivables		
Trade Receivable Note - 6.01	3,301,831,747	2,980,396,720
Other Receivable Note - 6.02	-	-
Provision for doubtful debt during the period	(91,917,603)	(319,864,022)
Closing Balance	3,209,914,144	2,660,532,698
6.01 Trade Receivable		
Opening Balance	2,980,396,720	3,810,115,652
Add: Sales during the period	7,562,389,920	11,110,529,486
Available for Received	10,542,786,640	14,920,645,138
Less: Realized during the period	(6,921,090,871)	(11,578,583,294)
	3,621,695,769	3,342,061,844
Provision for doubtful debt of previous year	(319,864,022)	(361,665,124)
Closing Balance	3,301,831,747	2,980,396,720
6.02 Other Receivable		
Interest on bank deposit	-	-
Closing Balance	-	-
6.03 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Maturity less than 6 months	2,643,610,829	1,700,940,632
Maturity more than 6 months	658,220,918	1,279,456,087
Total	3,301,831,747	2,980,396,720
Debts considered Good & Secured	2,643,610,829	1,700,940,632
Debts considered Good without security	-	-
Debts considered doubtful	658,220,918	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
	3,919,154	3,919,154
Advance for Store Purchase (Note- 7.01)	2,057,550,079	2,146,435,326
Intercompany Current Account (Note-7.03)	148,554,593	138,962,025
Advance Against Marketing Expense	839,112	1,481,385
Advance Salary	46,620	2,643,443
Closing Balance	2,210,909,558	2,293,441,333

	Amount in Taka 31-Mar-25	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	2,058,435,811	2,150,560,154
Total	2,062,354,965	2,154,479,308
Advance, deposits & prepayments considered good & secured	1,913,753,752	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	46,620	2,643,443
Advance, deposit & prepayments due from companies under same management	148,554,593	138,962,025
Maximum advance due by directors or officers & staffs at any time	-	-
7.03 Intercompany Current Account		
Aman Chicks Limited	16,523,805	15,456,819
Anwara Poultry and Hatchery Limited	33,284,527	31,135,256
MS. R S & T International	1,509,023	1,411,582
Aman Breeders Limited	21,583,294	20,189,603
Aman Trading Corporation	31,149,590	29,138,177
Juvenile Trade International	10,019,915	9,372,902
Aman Cement Mills Limited	34,484,440	32,257,687
	148,554,593	138,962,025
8.00 Advance Income Tax (AIT)		
Opening Balance	41,625,127	450,620,855
Add: Addition during the period	14,920,190	41,625,127
	56,545,317	492,245,982
Less: Adjustment during the period	-	(450,620,855)
Closing Balance	56,545,317	41,625,127
9.00 Cash and Cash Equivalents		
Cash in Hand	6,393,865	7,717,631
Cash at Bank : (Note- 9.01)	130,534,893	367,704,949
Closing Balance	136,928,758	375,422,580
9.01 Details Break-up of Cash at Bank are as follows:		
AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	19,646	13,971
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	572,226	572,226
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	7,192,416	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	6,040,668	108,593,803
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	2,749,586	33,019,426
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	49,428	64,098
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	668,826	1,276,833
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	4,175,059	6,897,799

Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	4,741,817	4,289,517
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	1,401,322	10,475,711
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	779,501	533,076
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	2,452,127	1,747,482
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,627	13,627
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	8,723,393	15,579,939
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	5,932,628	19,377,977
BD. Commerce Bank, Principal Br. Dhaka CD -26549	182,785	182,785
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	10,131,961	14,391,757
Mercantile Bank Ltd.Main Br, Dilkusha, Dhaka CD-110111110356473	1,207	1,207
Mercantile Bank Ltd. Uttara Branch, CD-14261	4,423,397	3,632,811
National Bank Ltd. Dilkusha Br.,Dhaka CD-1999001790433	225,277	225,277
National Bank Ltd. Uttara Branch, CD-1068001637781	9,511,221	890,762
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-0210008000	217,947	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	5,800,666	3,905,859
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	8,107,526	18,721,719
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	2,457,567	5,122,977
BRAC Bank Ltd., Uttara, Dhaka CD -39001	6,118,441	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	7,001	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	16,007,052	56,862,744
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	24,651	24,651
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	497,789	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	6,436,771	14,141,776
Bank Asia Limited-A/C-1000278	1,717,650	1,783,895
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	38,304	38,994
Union Bank Ltd, Uttara Br, A/C-0271010003656	3,599,832	2,168,531
Agrani Bank Ltd, Amin Court Corp, A/C- 0200018112001	1,792,649	323,076
Meghna Bank Limited (FDR)	2,611,914	2,614,914
Pubali Bank Limited (FDR)	3,026,397	2,918,994
	130,534,893	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-Mar-25	Amount in Taka 30-Jun-24
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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	Amount in Tk.		Percentage (%)
	31/Mar/25	30/Jun/24	
Md. Rafiqul Islam	14,243,030	14,243,030	10.87%
Md. Shofiqul Islam	19,977,044	19,977,044	15.25%
Md. Toufiqul Islam	19,977,044	19,977,044	15.25%
Md. Toriqul Islam	25,711,059	25,711,059	19.63%
Aman Agro Industries Ltd.	2,946,834	2,946,834	2.25%
Aman Cold Storage Ltd.	11,333	11,333	0.01%
Milan Cold Storage Ltd.	9,918	11,333	0.01%
General public	48,094,138	48,092,723	36.72%
Total	130,970,400	130,970,400	100.00%

Amount in Tk.	
31/Mar/25	30/Jun/24
142,430,300	142,430,300
199,770,440	199,770,440
199,770,440	199,770,440
257,110,590	257,110,590
29,468,340	29,468,340
113,330	113,330
99,180	113,330
480,941,380	480,927,230
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
Less than 500	2,920	3,150
From 501 to 5,000	3,365	3,869
From 5001 to 10000	624	699
From 10,001 to 20,000	375	407
From 20001 to 30000	126	111
From 30,001 to 40,000	56	59
From 40001 to 50000	43	40
From 50,001 to 100,000	72	72
From 100,001 to 1,000,000	52	55
Above 1,000,000	10	10
Total	7,643	8,472

No. of Shares	No. of Shares
639,213	687,055
6,769,149	7,615,064
4,715,121	5,309,146
5,512,382	5,961,094
3,107,116	2,711,210
1,739,850	2,041,411
1,958,120	1,854,834
5,079,347	5,282,845
11,301,545	11,988,184
90,148,557	87,519,557
130,970,400	130,970,400

11.00 Share premium

Share premium

520,000,000	520,000,000
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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-Mar-25	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	85,640,241	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	1,768,546,400	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	125,093,600	184,689,801
	2,865,629,830	2,740,536,229
Less: Paid during the period		
Principal	(100,000,000)	-
Interest	-	-
Closing Balance	2,765,629,830	2,740,536,229
Less: Current Maturity	(400,519,364)	(400,519,364)
Balance after current maturity	2,365,110,466	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	1,239,072,994	1,150,622,954
Social Islami Bank Limited-UPAS L/C liability	1,331,078,724	1,200,445,683
Standard Bank Ltd. CC (Hypo)- 519	69,443,602	66,072,470
	2,639,595,320	2,417,141,106
16.00 Trade Payable		
Opening balance	31,225,457	30,752,308
Add: Purchased During the period	6,581,020,718	10,006,976,350
	6,612,246,175	10,037,728,658
Less: Paid During the period	6,580,125,301	10,006,503,201
Closing balance	32,120,874	31,225,457
There is no related party transaction.		

	Amount in Taka 31-Mar-25	Amount in Taka 30-Jun-24
17.00 Liabilities for Expenses and Provision		
Salary & Allowances	19,889,839	16,570,876
TA/DA Payable (Sales Staff)	2,645,210	2,318,151
Audit Fee & VAT	-	517,500
Gas Bill	2,729,360	2,216,800
Payable-WPPF Note: 17.01	98,517,451	96,361,048
Salary TDS Payable	477,903	-
TDS Payable	91,834	369,946
VAT Payable	185,464	335,849
Electricity bill	4,936,484	-
Closing Balance	129,473,546	118,690,170
17.01 Payable to WPPF		
Opening Balance	96,361,048	92,628,401
Add. Current period provision	5,897,620	3,732,647
Less. Paid during the period (2022-2023)	(3,741,217)	-
Closing balance	98,517,451	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 Unclaimed Dividend		
Opening balance	73,389,445	74,489,742
Add. Cash dividend declared during the period	48,115,389	48,115,389
Add: Dividend Return	731,986	806,649
Less. Paid during the period (TDS on Dividend to General Shareholders)	(7,023,331)	(6,847,352)
Less. Paid during the period (General Shareholders)	(40,390,051)	(41,661,062)
Less: Paid to Capital Market Stabilization Fund	-	(1,513,922)
Closing balance	74,823,438	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	91,917,603	319,864,022
Write off during the period	-	(361,665,124)
Closing balance	411,781,625	319,864,022

Note: Provision for Credit Losses has been charged @ 2% on receivable of Taka 658,220,918 which is outstanding more than six month.

20.00 Net Asset Value (NAV) per share		
Shareholders' Equity including revaluation surplus	3,726,786,885	3,689,262,033
Number of ordinary Shares Outstanding	130,970,400	130,970,400
Net Asset Value - NAV	28.46	28.17

	Amount in Taka 1 July 2024 to 31 March 2025	Amount in Taka 1 July 2023 to 31 March 2024	Amount in Taka 1 January 2025 to 31 March 2025	Amount in Taka 1 January 2024 to 31 March 2024
21.00 Sales				
Sales Value in Taka				
Broiler Feed	3,990,151,998	3,057,517,577	1,250,791,903	845,014,351
Layer Feed	1,532,914,800	2,509,506,193	446,854,411	693,558,972
Fish Feed	1,347,489,159	1,727,117,871	290,889,560	477,328,208
Cattle Feed	691,833,963	168,856,504	261,014,514	46,667,326
	7,562,389,920	7,462,998,145	2,249,550,388	2,062,568,857
Sales Quantity in MT				
Broiler Feed (Rented plant 22000 MT)	60,611	46,779	19,202	12,612
Layer Feed (Rented plant 9000 MT)	27,583	45,185	7,948	12,168
Fish Feed	19,831	26,446	4,271	6,918
Cattle Feed	15,128	3,927	5,589	1,085
	123,152	122,336	37,009	32,783
22.00 Cost of Sales				
Raw materials consumption (Note-22.01)	6,376,524,781	6,312,564,680	1,915,928,100	1,696,624,157
Packing materials consumption (Note-22.02)	109,267,006	194,583,164	20,049,359	58,306,035
Factory Overhead (Note-22.03)	289,152,368	274,608,079	97,529,932	90,582,641
Cost of Production	6,774,944,156	6,781,755,923	2,033,507,390	1,845,512,833
Opening Finished Goods	203,441,298	136,294,299	212,724,238	260,895,369
Cost of Goods Available for Sale	6,978,385,454	6,918,050,222	2,246,231,628	2,106,408,202
Closing Finished Goods (Note-5.01)	(258,872,006)	(268,232,420)	(258,872,006)	(268,232,420)
Cost of Sales	6,719,513,448	6,649,817,802	1,987,359,622	1,838,175,782
22.01 Raw Materials Consumed :				
Opening Raw Materials	2,174,563,258	1,753,995,195	2,253,641,928	1,719,265,255
Purchased during the period [Note-22.01.A]	6,511,181,670	6,715,660,689	1,971,506,319	2,134,450,106
Available for Use	8,685,744,928	8,469,655,884	4,225,148,247	3,853,715,361
Closing Raw Materials [Note-5.02]	(2,309,220,147)	(2,157,091,204)	(2,309,220,147)	(2,157,091,204)
	6,376,524,781	6,312,564,680	1,915,928,100	1,696,624,157
22.01.A Raw Materials Purchased during the period				
Value in Taka :				
Maize	2,148,002,145	2,253,891,030	668,636,961	714,656,870
Wheat & Wheat Flour	88,291,749	77,999,350	19,917,371	6,063,900
Rice Polish & Bran	430,019,015	343,670,054	131,879,943	96,247,834
Booster-Premix	120,212,042	168,516,210	36,686,655	41,474,700
Fish meal & Dry Fish	83,173,237	90,216,500	13,267,646	14,992,500
Oilcake, Soyabean Meal and Others	2,507,063,972	2,845,171,674	846,266,139	957,352,729
Medicine, Chemicals & Additives	1,134,419,510	936,195,871	254,851,603	303,661,573
	6,511,181,670	6,715,660,689	1,971,506,319	2,134,450,106
Quantity in MT:				
Maize	69,925	76,163	21,431	26,469
Wheat & Wheat Flour	2,180	1,926	492	150
Rice Polish & Bran	12,577	10,877	3,879	3,208
Poultry Meal-Booster	1,073	1,532	328	377
Fish meal & Dry Fish	462	490	74	83
Oilcake, Soyabean Meal and Others	42,112	39,274	14,591	13,676
	128,329	130,262	40,793	43,964
22.02 Packing Materials Consumed				
Opening Packing Materials	85,642,564	120,080,700	37,140,863	39,324,425
Purchased during the period [Note- 22.02.A]	69,839,048	125,288,819	29,123,102	69,767,965
Available for Use	155,481,612	245,369,519	66,263,965	109,092,390
Closing Packing Materials [Note-5.03]	(46,214,606)	(50,786,355)	(46,214,606)	(50,786,355)
	109,267,006	194,583,164	20,049,359	58,306,035

	Amount in Taka 1 July 2024 to 31 March 2025	Amount in Taka 1 July 2023 to 31 March 2024	Amount in Taka 1 January 2025 to 31 March 2025	Amount in Taka 1 January 2024 to 31 March 2024
22.02.A Packing Materials Purchased During the period				
Value in Taka :				
WPP Bag	69,839,048	125,288,819	29,123,102	69,767,965
	69,839,048	125,288,819	29,123,102	69,767,965
Quantity in PCS.				
WPP Bag	2,793,562	5,113,829	1,164,924	2,847,672
	2,793,562	5,113,829	1,164,924	2,847,672
22.03 Factory Overhead				
Wages & Allowances	46,078,645	39,200,079	15,130,909	13,412,960
Factory Salary & Allowances	79,320,596	63,495,336	29,900,590	21,869,510
Overtime	1,904,948	1,915,092	632,746	638,220
Spare Parts	41,934,975	47,903,117	12,421,862	16,539,007
Oil & Lubricants	362,541	326,594	112,710	125,081
Daily Labour	21,785,336	22,499,423	7,654,353	7,196,536
Factory Maintenance	591,214	710,470	329,729	32,000
Gas Bill	21,135,870	22,801,533	7,258,830	5,949,300
Electricity Bill	39,960,879	37,358,647	12,228,709	12,199,907
Factory rent	9,810,000	9,810,000	3,270,000	3,270,000
Depreciation on Manufacturing Assets	26,267,364	28,587,788	8,589,494	9,350,120
	289,152,368	274,608,079	97,529,932	90,582,641
23.00 Administrative Expenses				
Salaries & Allowances	36,898,976	39,809,512	14,475,021	11,983,727
Board Meeting Attendance Fee	70,000	270,000	30,000	90,000
Stationeries	1,213,423	848,066	829,808	129,244
Postage, Telephone & Internet	5,871,270	5,056,272	1,758,885	1,551,348
Entertainment	799,607	601,261	315,553	279,527
Maintenance expenses	864,538	482,594	248,630	114,650
Fuel & Lubricants	3,077,010	2,538,577	997,633	714,581
Vehicle Maintenance	3,080,799	3,123,519	1,196,100	1,361,978
Staff Feeding Expenses	2,876,191	4,015,110	864,183	779,249
Medical Expenses	144,693	43,148	13,445	9,387
Licenses & Others	757,398	1,618,636	51,420	113,500
Expenses-AGM	252,000	512,500	252,000	262,500
Travelling & Conveyance	9,671,012	7,903,182	2,210,295	1,787,816
Membership Fees	1,149,882	-	1,149,882	-
Newspaper & periodical	4,866	4,250	1,518	1,530
Bank Charges	621,034	1,265,042	141,200	130,827
Cleaning & Gardening Expenses	4,500	4,215	895	775
Security Service Expense	2,793,373	-	759,697	-
Professional Fees	138,000	-	34,500	-
Consultancy Fees	360,510	-	111,030	-
Depreciation on Non Manufacturing Assets	1,382,493	1,504,620	452,079	492,112
	72,031,575	69,600,504	25,893,774	19,802,751
24.00 Selling and Distribution Expenses				
Salaries & Allowances	66,085,208	56,307,109	24,422,708	18,556,315
Target Incentive Bonus	364,695	2,720,820	105,030	550,125
Godown expenses	14,108,784	8,634,978	5,507,893	3,449,357
Advertisement	2,451,651	4,716,619	1,026,507	4,095,528
Travelling & Conveyance	22,734,163	16,687,442	7,045,201	2,512,580
Promotional Expenses	7,155,600	6,591,725	2,377,600	1,472,900
Seminar Expenses	3,085,232	770,384	1,422,626	208,848
Free Sample	429,381	5,381,697	102,300	405,000
Dealer Sale Target Award Expenses	351,913	5,194,301	105,450	344,000
Carriage Outward	81,504,570	107,882,623	29,950,202	32,899,023
Daily labour	19,057,709	22,738,312	7,185,896	6,953,604
	217,328,906	237,626,010	79,251,413	71,447,280

	Amount in Taka 1 July 2024 to 31 March 2025	Amount in Taka 1 July 2023 to 31 March 2024	Amount in Taka 1 January 2025 to 31 March 2025	Amount in Taka 1 January 2024 to 31 March 2024
25.00 Financial Expenses				
Profit / Rent(Interest) on HPSM A/C -ABBL	125,093,600	148,104,905	61,491,121	43,943,339
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	88,450,040	75,615,061	27,265,665	30,276,294
Interest on CC(Hypo) Loan - Standard Bank Ltd.	3,371,132	1,128,197	1,100,737	1,112,967
Interest on UPAS L/C- Social Islami Bank Ltd.	130,633,041	76,868,415	30,132,572	26,194,995
	347,547,814	301,716,578	119,990,095	101,527,596
Less: Interest on FDR	(172,634)	(92,140)	-	-
Less: Interest on Intercompany loan	(9,592,568)	(28,383,854)	(3,268,927)	(9,672,567)
	337,782,612	273,240,584	116,721,167	91,855,028
26.00 Other Income				
Discount from suppliers	34,250	35,610	11,300	10,560
Total other income	34,250	35,610	11,300	10,560
27.00 Provision for current tax				
Opening Balance	107,178,292	525,165,140	85,787,245	546,767,007
Add: Provision During the period (Note # 27.01)	34,017,998	29,852,206	10,118,705	8,250,339
Add: Under provision of previous periods	-	-	-	-
Less: Paid during the period	(48,203,727)	-	(2,913,387)	-
Less: Adjustment with advance income tax	-	-	-	-
Total Payable	92,992,563	555,017,346	92,992,563	555,017,346
27.01 Current Tax -				
Profit Before Tax except Other Income	117,918,156	78,912,063	25,866,122	(6,978,750)
Add: Accounting Depreciation	27,649,857	30,092,408	9,041,573	9,842,231
Less: Tax Depreciation	(16,277,638)	(17,877,609)	(5,307,578)	(5,845,645)
Taxable Income for the period	129,290,375	91,126,862	29,600,116	(2,982,164)
Rate of Tax	-	-	-	-
Tax on business	19,178,694	13,449,029	4,221,712	-
Tax under Sec 163/(2) (Turnover Tax @ 0.60%) of 3%, 10% & 15%.	34,011,148	29,852,206	10,116,445	8,250,339
Add: Tax on Other Income @ 20%	6,850	8,012	2,260	2,376
Total Provision for the period (31 March 2025)	34,017,998	29,852,206	10,118,705	8,250,339
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)	864,869,376	901,666,376	864,869,376	901,666,376
Tax Base of the PPE (Except Land)	(202,181,938)	(223,480,987)	(202,181,938)	(223,480,987)
Taxable Temporary Difference	662,687,438	678,185,389	662,687,438	678,185,389
Tax Rate	15%	15%	15%	15%
Deferred Tax Liability (except revaluation)	99,403,116	101,727,808	99,403,116	101,727,808
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	-	2,623,194	-
Total deferred tax liability	102,026,310	101,727,808	102,026,310	101,727,808
Opening Deferred Tax Liability	101,108,948	103,560,028	99,963,215	102,327,296
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	-	2,623,194	-
Less. Provision	(1,705,832)	(1,832,220)	(560,099)	(599,488)
Total deferred tax liability as at 31 March 2025	102,026,310	101,727,808	102,026,310	101,727,808
Deferred Tax Liability as at 30 June 2024 (except revaluation)	99,403,116	101,727,808	99,403,116	101,727,808
Deferred Tax Liability at opening balance	101,108,948	103,560,028	99,963,215	102,327,296
Deferred Tax Expenses /Income	(1,705,832)	(1,832,220)	(560,099)	(599,488)

	Amount in Taka 1 July 2024 to 31 March 2025	Amount in Taka 1 July 2023 to 31 March 2024	Amount in Taka 1 January 2025 to 31 March 2025	Amount in Taka 1 January 2024 to 31 March 2024
28.00 Earning Per Share(EPS)				
28.01 Basic Earning Per Share :				
Basic Earning Per Share (A+B):	0.65	0.39	0.12	(0.11)
A. Net Profit from the Core Business	85,605,991	50,892,077	16,307,517	(14,629,601)
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Core Business	0.65	0.39	0.12	(0.11)
B. Extra Ordinary Income (Other Income net off Tax)	27,400	27,598	9,040	8,184
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Extra Ordinary Income	0.0002	0.0002	0.0001	0.0001
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	-	-		
	130,970,400	130,970,400		
29.00 Net Operating Cash Flows Per Share (NOCFPS):				
Net cash flow from operating activities	(89,361,332)	69,104,370		
Number of Shares outstanding during the period	130,970,400	130,970,400		
Net Operating Cash Flows Per Share (NOCFPS)	(0.68)	0.53		

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-Mar'25	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	30,000	50,000
Mr. Brig. General Tanvir Hasan Majumder (Retired)	Independent Director	Board meeting fee	30,000	30,000
A.K.M Delwer Hussain, FCMA	Independent Director	Board meeting fee	10,000	
Aman Chicks Limited	Common Director	Inter-company	16,523,805	15,456,819
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	33,284,527	31,135,256
MS. R S & T International	Common Director	Inter-company	1,509,023	1,411,582
Aman Breeders Limited	Common Director	Inter-company	21,583,294	20,189,603
Aman Trading Corporation	Common Director	Inter-company	31,149,590	29,138,177
Juvenile Trade International	Common Director	Inter-company	10,019,915	9,372,902
Aman Cement Mills Limited	Common Director	Inter-company	34,484,440	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-Mar'25	July'23-June'24
Md. Shofiqul Islam	Managing Director	-	-
Shib Shankar Dey, FCA	Chief Financial Officer	1,309,785	769,287
Mohammed Ziaul Karim, FCMA	Chief Financial Officer	211,321	-
Partha Protim Das FCS	Company Secretary	1,235,652	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-Mar'25	July'23-June'24
Directors	Board meeting fee	70,000	315,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	182,669,475	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 31.03.2025.

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 (%)	
	Mar-25	Jun-24	Mar-25	Jun-24	Mar-25	Jun-24
Poultry , fish & cattle feed	111,150	148,200	93,083	139,977	83.75%	94.45%

The production of the installed capacity is detailed as below:

	Mar-25	Jun-24
1) Capacity from July 24 to March 25 = 9 month & July to June = 12 month	111,150	148,200
Weighted average capacity of production	111,150	148,200
Actual production	93,083	139,977
Percentage of actual production to weighted average capacity	83.75%	94.45%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 3,000/=	256	378	10	644
Less than taka 3,000/=	-	-	-	-
Total	256	378	10	644

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 it's 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 March 31, 2025.

AMAN FEED LIMITED
Property Plant & Equipment's
As at March 31, 2025

(a) COST :

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 31.03.2025
	Opening Balance as at 01.07.2024	Addition During the period	Total as at 31.03.2025		Opening Balance as at 01.07.2024	Addition During the period	Total as at 31.03.2025	
Land & Land Development	423,463,979	-	423,463,979	-	-	-	-	423,463,979
Building & Civil Construction	1,004,108,633	-	1,004,108,633	2.5%	234,735,131	14,335,780	249,070,911	755,037,722
Plant & Machinery	462,492,190	346,450	462,838,640	15%	367,356,156	10,330,090	377,686,245	85,152,395
Vehicle	76,643,345	-	76,643,345	15%	57,535,570	2,070,021	59,605,592	17,037,753
Furniture & Fixture	4,495,612	1,005,295	5,500,907	10%	2,086,953	221,889	2,308,842	3,192,065
Office Equipment	2,223,408	-	2,223,408	15%	1,849,674	40,488	1,890,162	333,246
Computer & IT Equipment	9,432,004	1,099,350	10,531,354	20%	5,763,570	651,589	6,415,159	4,116,195
Balance as on 31.03.2025	1,982,859,171	2,451,095	1,985,310,266		669,327,054	27,649,857	696,976,911	1,288,333,355
Balance as on 30.06.2024	1,980,511,331	2,347,840	1,982,859,171		628,427,855	40,899,199	669,327,054	1,313,532,117

Allocation of Depreciation :		01-07-2024 to 31-03-2025	2023-2024
Manufacturing	95%	26,267,364	38,854,239
Other than Manufacturing	5%	1,382,493	2,044,960
		27,649,857	40,899,199

AMAN FEED LIMITED
Statement of Inventory Movement
For the 3rd quarter ended March 31, 2025

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 31.03.2025
Broiler Feed	1,673	60,998	60,611	2,061
Layer Feed	990	27,900	27,583	1,307
Fish Feed	673	20,015	19,831	856
Cattle Feed	141	15,170	15,128	184
Total Quantity (MT)	3,477	124,083	123,152	4,408

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 31.03.2025
Maize	28,236	69,925	70,235	27,926
Wheat & Wheat Flour	362	2,180	2,158	385
Rice Polish & Bran	2,500	12,577	12,422	2,654
Poultry Meal-Booster	988	1,073	1,012	1,050
Fishmeal & Dry Fish	529	462	429	562
Oilcake & Soyabean Extrac.	12,592	42,112	38,263	16,441
Total Quantity (MT)	45,207	128,329	124,519	49,017

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 31.03.2025
WPP Bag	3,495,615	2,793,562	4,440,593	1,848,584
Total Quantity (Pcs.)	3,495,615	2,793,562	4,440,593	1,848,584

Aman Feed Limited
Reconciliation of Cash Flows from Operating Activities
For the 3rd quarter ended March 31, 2025

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	31-Mar-25	31-Mar-24
Net profit/ (Loss) after tax	85,640,241	50,927,687
Depreciation	27,649,857	30,092,408
Inventories	(64,216,614)	(459,952,718)
Trade and other receivables	(549,381,446)	(292,600,043)
Advance deposits and prepayments	82,531,775	454,492,098
Trade payable	895,417	16,693,188
Liabilities for expenses and provisions	10,783,376	11,464,198
Deferred tax liability	(1,705,832)	(1,832,220)
Provision for current tax	(14,185,729)	29,852,206
Financial expenses	347,547,814	301,716,578
AIT paid	(14,920,190)	(71,749,013)
Net cash flow from operating activities	(89,361,332)	69,104,370