

PRIVATE & CONFIDENTIAL

AMAN FEED PLC.

**INDEPENDENT AUDITOR'S REPORT AND AUDITED
FINANCIAL STATEMENTS**

AS AT AND FOR THE YEAR ENDED 30 JUNE 2025

**SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS**

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Partners:

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**Independent Auditor's Report
To the Shareholders of
Aman Feed PLC.**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Aman Feed PLC. (the "Company"), which comprise the statement of financial position as at 30 June 2025 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis for Opinion

We conducted our audit in accordance with the International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), as applicable to audits of financial statements of public interest entities, together with the ethical requirements that are relevant to our audit of the financial statements of public interest entities in Bangladesh. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current year. These matters were addressed in the context of the audit of the financial statements, and in forming the auditor's opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our Response
Revenue Recognition	
<p>Revenue of Tk. 9,619,273,030 is recognized in the statement of profit or loss and other comprehensive income for the year ended June 30, 2025, by the Company. This material item is subject to considerable inherent risk due to the complexity of the system necessary for proper recognition, measurement, and recording considering the application of revenue recognition, International Financial Reporting Standard 15 "Revenue from Contracts with Customers".</p> <p>There is also a risk that revenue may be overstated due to wrong recognition or may be understated due to fraudulent financial reporting.</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> • Policy of revenue recognition. • Issuance of VAT challan returns. • Segregation of duties (SoD) in generating invoices and revenue recognition. <p>Our substantive procedures in relation to revenue recognition comprise the following</p> <ul style="list-style-type: none"> • Vouch the transaction to obtain the source documents in support of revenue recognition. • Reconciliation with VAT returns of the revenue so recognised. • Cut off test to ascertain the completeness of the revenue so recognised. • Finally assessed the appropriateness and presentation of revenue.
Please see note # 21 to the financial statements.	
Inventory	
<p>Inventory is valued a lower of cost and net realizable value (NRV). There is a chance of applying judgment in determining value of inventory and overstatement. Inventory disclosed at Tk. 3,036,532,635 for the year ended June 30, 2025 and Tk. 2,591,750,020 for the year ended June 30, 2024.</p>	<p>We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <ul style="list-style-type: none"> ▪ Evaluating the design and implementation of key inventory controls operating across the company ▪ Attending inventory counts and reconciling the count results to the inventory listings to test the completeness of data. ▪ Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision

	<p>to assess whether inventory provisions are complete.</p> <ul style="list-style-type: none"> ▪ Challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow-moving/obsolete inventories are valid and complete. ▪ Checking the cost of Raw materials purchase and valuation method applied for raw materials and work in process. ▪ Finally, we were satisfied with the outcome of our audit procedures.
<p>Please see note # 5 to the financial statements</p>	
<p>Banks' Borrowing</p>	
<p>As at 30 June 2025, the reported amount of total borrowing from various banks is Tk. 5,326,185,506</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> • Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure the proper use of the loan. • We verified the sanction letter, loan schedule, and bank statements to confirm the loan outstanding and found that the balance had been reported in the financial statements accurately. We also received balance confirmation from the respective banks. • We also checked the financial expenses and classification of the loan and repayment schedule as well. • We had checked the recording date of transactions and found the recording date is in line with the loan disbursement date. We also confirmed that the company had paid for its installments within due time.
<p>Please see note # 14, 15 to the financial statements</p>	

Other Information included in the Company's June 30, 2025, Annual Report

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Company, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of the Company in accordance with the IFRS Accounting Standards as issued by the IASB, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994, the Securities and Exchange Rules 2020, we also report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- d) the expenditures incurred were for the purpose of the Company's business for the year.

Dated, Dhaka
October 27, 2025

Md. Shafiqul Islam, FCA
Partner
Enrolment # 595
Shafiq Basak & Co.
Chartered Accountants
FRC Enlistment No.: CAF-001-018
DVC: 2510270595AS747780



Aman Feed PLC
Statement of Financial Position
As at 30 June 2025

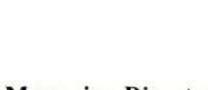
Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,278,220,165	1,313,532,117
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,283,071,165	1,318,383,117
Current Assets			
Inventories	5.00	3,036,532,635	2,591,750,020
Trade and Other Receivables	6.00	1,784,958,801	2,660,532,698
Advances, Deposits & Pre-payments	7.00	3,243,250,529	2,293,441,333
Advance Income Tax	8.00	15,911,888	41,625,127
Cash & Cash Equivalents	9.00	121,148,024	375,422,580
Total Current Assets		8,201,801,877	7,962,771,758
TOTAL ASSETS		9,484,873,042	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	1,712,335,168	1,731,021,548
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		3,670,575,654	3,689,262,033
Non-Current Liabilities			
Long Term Loan	14.00	2,298,247,211	2,340,016,865
Deferred Tax Liability	27.02	134,398,338	103,732,142
Total Non-Current Liabilities		2,432,645,549	2,443,749,007
Current Liabilities			
Short Term Loan	15.00	2,627,418,931	2,417,141,106
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	32,384,533	31,225,457
Liabilities for Expenses & Provision	17.00	132,636,379	118,690,170
Unclaimed Dividend	18.00	73,448,125	73,389,445
Provision for Current Tax	27.00	115,244,507	107,178,292
Total Current Liabilities		3,381,651,839	3,148,143,834
TOTAL EQUITY & LIABILITIES		9,484,873,042	9,281,154,875
Net Asset Value (NAV) per share	20.00	28.03	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: 26 October 2025


Md. Shafiqul Islam, FCA
Partner
Enrolment # 595
Shafiq Basak & Co.
Chartered Accountants
FRC Enlistment No.: CAF-001-018
DVC: 2510270595AS747780



Aman Feed PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

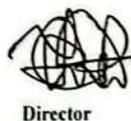
Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Sales	21.00	9,619,273,030	11,110,529,486
Cost of Sales	22.00	(8,581,278,731)	(9,912,654,166)
Gross profit		1,037,994,299	1,197,875,320
Administrative Expenses	23.00	(78,380,781)	(87,095,258)
Selling and Distribution Expenses	24.00	(329,018,694)	(379,000,489)
Operating profit		630,594,825	731,779,573
Financial Expenses	25.00	(305,702,758)	(333,571,274)
Bad Debt Expenses	19.00	(166,556,784)	(319,864,022)
Other Income	26.00	44,260	41,300
Profit before contribution to WPPF		158,379,543	78,385,577
Contribution to WPPF	17.01	(7,541,883)	(3,732,647)
Profit/(Loss) before tax		150,837,660	74,652,931
Income Tax Expenses		(121,408,651)	(50,182,928)
Current Tax	27.01	(90,742,455)	(52,634,007)
Deferred Tax	27.02	(30,666,196)	2,451,080
Net profit/(Loss) after tax		29,429,009	24,470,003
Other Comprehensive Income:			
Deferred Tax Expense on Revaluation Surplus		-	(2,623,194)
Total Comprehensive Income		29,429,009	21,846,809

Basic Earning Per Share 28.00 0.22 0.19

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: 26 October 2025


Md. Shafiqul Islam, FCA
 Partner
 Enrolment # 595
Shafiq Basak & Co.
 Chartered Accountants
 FRC Enlistment No.: CAF-001-018
 DVC: 2510270595AS747780



Aman Feed PLC
Statement of Changes in Equity
For the year ended June 30, 2025

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	-	-	29,429,009	-	29,429,009
Cash dividend paid (FY 2023-2024)	-	-	(48,115,389)	-	(48,115,389)
Balance as at June 30, 2025	1,309,704,000	520,000,000	1,712,335,168	128,536,485	3,670,575,654

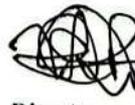
Aman Feed PLC
Statement of Changes in Equity
For the year ended June 30, 2024

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	-	-	24,470,003	-	24,470,003
Adjustment due to changes in tax rate	-	-	(3,934,790)	1,311,596	(2,623,194)
Cash Dividend Paid	-	-	(48,115,389)	-	(48,115,389)
Balance as at June 30, 2024	1,309,704,000	520,000,000	1,731,021,548	128,536,485	3,689,262,033


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka
 Date: 26 October 2025

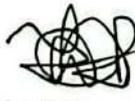


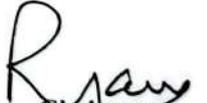
Aman Feed PLC
Statement of Cash Flows
For the year ended June 30, 2025

Particulars	Amount in Taka	
	2024-2025	2023-2024
(A) Cash Flows From Operating Activities:		
Collection from customers	10,328,290,143	11,578,583,294
Collection from other income	12,939,669	35,303,659
Cash paid to suppliers, employees & others	(10,338,123,708)	(11,248,290,356)
Cash generated from operation	3,106,105	365,596,598
Income tax paid	(56,963,001)	(41,625,127)
Net Cash Flow From Operating Activities (Annexure - B)	(53,856,896)	323,971,470
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(2,270,955)	(2,347,840)
Net Cash Used in Investing Activities	(2,270,955)	(2,347,840)
(C) Cash Flows from Financing Activities:		
Dividend paid	(48,056,709)	(49,215,687)
Interest accrued short term loan	-	-
Increase/(Decrease) long term borrowings	(150,089,997)	-
	(198,146,705)	(49,215,687)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(254,274,557)	272,407,944
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	121,148,024	375,422,580
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	(0.41)	2.47


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka

Date: 26 October 2025



Aman Feed PLC
Notes To The Financial Statements
As at and for the year ended 30 June 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 and new updated name as Aman Feed PLC dated on 28 January 2024 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 PLC approved these Financial Statements on 26.10.2025.

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2024 to 30.06.2025

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 from 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. 648,080,872 outstanding more than six months therefore, 25% 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 as per 6th schedule part -1, Para 20KA on the accounting profit made by the Company after making some adjustment with the profit as per ITA 2023 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 year ended June 30, 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 June 30, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2025
- c) Statement of Changes in Equity for the year ended June 30, 2025
- d) Statement of Cash Flows for the year ended June 30, 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 30-Jun-25	Amount in Taka 30-Jun-24
Quantity of Inventories [MT]		
Maize	30,630	28,236
Wheat & Wheat Flour	424	362
Rice Polish & Bran	2,620	2,500
Poultry Meal-Booster	1,186	988
Fishmeal & Dry Fish	620	529
Oilcake, Soyabean Meal and Others	18,141	12,592
	<u>53,621</u>	<u>45,207</u>
5.03 Packing Materials		
Value of Inventories [Taka]		
WPP Bag	<u>79,332,812</u>	<u>85,642,564</u>
Quantity of Inventories [PCS]		
WPP Bag	<u>3,173,312</u>	<u>3,495,615</u>
6.00 Trade and other receivables		
Trade Receivable	2,271,379,607	2,980,396,720
Other Receivable	-	-
Provision for bad debt during the year	(486,420,806)	(319,864,021.80)
Closing Balance	<u>1,784,958,801</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 year	9,619,273,030	11,110,529,486
Available for Received	12,599,669,750	14,920,645,138
Less: Realized during the year	(10,328,290,143)	(11,578,583,294)
	<u>2,271,379,607</u>	<u>3,342,061,844</u>
Write off during the year	-	(361,665,124)
Closing Balance	<u>2,271,379,607</u>	<u>2,980,396,720</u>
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Maturity less than 6 months	1,623,298,735	1,700,940,632
Maturity more than 6 months	648,080,872	1,279,456,087
Total	<u>2,271,379,607</u>	<u>2,980,396,720</u>
Debts considered Good & Secured	1,623,298,735	1,700,940,632
Debts considered Good without security	-	-
Debts considered doubtful	648,080,872	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)	3,122,930,604	2,146,435,326
Intercompany Current Account (Note-7.03)	116,307,728	138,962,025
Advance Against Marketing Expense	75,423	1,481,385
Advance Salary	17,620	2,643,443
	<u>3,239,331,375</u>	<u>2,289,522,179</u>
Closing Balance	<u>3,243,250,529</u>	<u>2,293,441,333</u>



Amount in Taka 30-Jun-25	Amount in Taka 30-Jun-24
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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	3,123,023,647	2,150,560,154
Total	3,126,942,801	2,154,479,308

Advance, deposits & prepayments considered good & secured
 Advance, deposit & prepayments considered Good without security
 Advance, deposit & prepayments considered doubtful & bad
 Advance, deposit & prepayments due by directors or other officers & staffs
 Advance, deposit & prepayments due from companies under same management
 Maximum advance due by directors or officers & staffs at any time

3,010,617,453	2,012,873,840
-	-
-	-
17,620	2,643,443
116,307,728	138,962,025
-	-

7.03 Intercompany Current Account

Aman Chicks Limited	16,847,932	15,456,819
Anwara Poultry and Hatchery Limited	33,937,429	31,135,256
MS. R S & T International	1,538,624	1,411,582
Aman Breeders Limited	22,006,667	20,189,603
Aman Trading Corporation	31,760,613	29,138,177
Juvenile Trade International	10,216,463	9,372,902
Aman Cement Mills Limited	-	32,257,687
116,307,728	138,962,025	

8.00 Advance Income Tax (AIT)

Opening Balance	41,625,127	450,620,855
Add: Addition during the year	15,911,888	41,625,127
	57,537,015	492,245,982
Less: Adjustment during the year	(41,625,127)	(450,620,855)
Closing Balance	15,911,888	41,625,127

9.00 Cash and Cash Equivalents

Cash in Hand	6,640,447	7,717,631
Cash at Bank : (Note- 9.01)	114,507,577	367,704,949
Closing Balance	121,148,024	375,422,580

9.01 Details Break-up of Cash at Bank are as follows:

AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	9,946	13,971
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	571,036	572,226
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	8,193,901	11,643,239
Agrani Bank Ltd. Principal Branch, Dhaka CD - 0200013744354	294,787	295,627
AI- Arafah Islami Bank Ltd. A/C No. 6777. Dilkusha Br.	57,216	59,976
AI- Arafah Islami Bank Ltd. Uttara Branch. A/C No. 62639	13,496,969	108,593,803
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	4,167,781	33,019,426
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	1,048,198	64,098
Jamuna Bank Ltd., Forex Branch. Dhaka CD-0018-0210008598	381,574	1,276,833
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	672,710	6,897,799



Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	5,235,782	4,289,517
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	3,373,443	10,475,711
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	778,811	533,076
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	1,823,485	1,747,482
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,511	13,627
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	1,365,282	15,579,939
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	3,123,551	19,377,977
BD. Commerce Bank, Principal Br. Dhaka CD -26549	60,620	182,785
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	14,106,098	14,391,757
Mercantile Bank Ltd.Main Br, Dilkusha, Dhaka CD-110111110356473	0	1,207
Mercantile Bank Ltd. Uttara Branch, CD-14261	3,051,573	3,632,811
National Bank Ltd. Dilkusha Br.,Dhaka CD-1999001790433	224,437	225,277
National Bank Ltd. Uttara Branch, CD-1068001637781	9,510,876	890,762
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-0210008000	108,541	1,617,595
Trust Bank Ltd., Dilkusha Branch,Dhaka CD-2000811	3,480	4,170
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	102,131	102,475
Uttara Bank Ltd., Uttara Branch, CD- 12200211859	2,154,356	3,905,859
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	2,066,099	18,721,719
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	3,674,769	5,122,977
BRAC Bank Ltd., Uttara, Dhaka CD -39001	2,984,539	10,279,603
ONE Bank Ltd. Uttara Br. A/C-185008002	50,891	2,076
Prime Bank Limited, Motijheel Branch, SND-2104311021983	14,524	15,674
First Security Islami Bank Ltd. Joinal Market Branch, A/C-000121	6,426	7,018,765
ONE Bank Ltd. Sonargaon Janapath Br, A/C-20000083	373,008	374,193
AB Bank Limited, Uttara Branch, A/C- 4020798136000	50,964	49,999
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	15,238,320	56,862,744
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	23,236	24,651
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	6,556	4,706,409
NCC Bank - Uttara Br, A/C-33-0210019783	76,477	76,764
Islami Bank Bangladesh Limited-A/C 20502070900009600	620,232	608,931
Social Islami Bank Limited-A/C-19263	399,029	399,869
Rupali Bank Limited, Uttara Model Town A/C-5132020001665	2,873,776	14,141,776
Bank Asia Limited-A/C-1000278	1,717,305	1,783,895
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	37,384	38,994
Union Bank Ltd, Uttara Br, A/C-0271010003656	3,542,482	2,168,531
Agrani Bank Ltd. Amin Court Corp, A/C- 0200018112001	229,847	323,076
Agrani Bank PLC, Purana Paltan Corp, A/C- 0200023815764	614,866	-
Meghna Bank Limited (FDR)	2,799,319	2,614,914
Pubali Bank Limited (FDR)	3,136,061	2,918,994
	114,507,577	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
30-Jun-25

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 year 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 year 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 year 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 year 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 year 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 (%)	Amount in Tk.	
	30/Jun/25	30/Jun/24		30/Jun/25	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. Toriqlul 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	113,330
General public	48,094,138	48,092,723	36.72%	480,941,380	480,927,230
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	2,860	3,150	621,935	687,055
From 501 to 5,000	3,301	3,869	6,662,835	7,615,064
From 5001 to 10000	614	699	4,609,806	5,309,146
From 10,001 to 20,000	378	407	5,571,045	5,961,094
From 20001 to 30000	119	111	2,916,911	2,711,210
From 30,001 to 40,000	53	59	1,841,724	2,041,411
From 40001 to 50000	44	40	2,007,366	1,854,834
From 50,001 to 100,000	72	72	5,094,141	5,282,845
From 100,001 to 1,000,000	51	55	11,496,080	11,988,184
Above 1,000,000	11	10	90,148,557	87,519,557
Total	7,503	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 30-Jun-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 year	29,429,009	24,470,003
Less: Cash dividend payable for the year 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	1,712,335,168	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% 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 year	-	-
Add: Charges for the year	-	-
Add: Profit /Interest for the year	108,320,342	184,689,801
	2,848,856,572	2,740,536,229
Less: Paid during the year	(150,089,997)	-
Closing Balance	2,698,766,575	2,740,536,229
Less: Current Maturity	(400,519,364)	(400,519,364)
Balance after current maturity	2,298,247,211	2,340,016,865

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	1,196,191,595	1,150,622,954
Social Islami Bank Limited-UPAS L/C liability	1,360,670,767	1,200,445,683
Standard Bank Ltd. CC (Hypo)- 519	70,556,569	66,072,470
	2,627,418,931	2,417,141,106

16.00 Trade Payable

Opening balance	31,225,457	30,752,308
Add: Purchased During the year	8,657,345,728	10,006,976,350
	8,688,571,185	10,037,728,658
Less: Paid During the year	8,656,186,652	10,006,503,201
Closing balance	32,384,533	31,225,457

There is no related party transaction.



	Amount in Taka 30-Jun-25	Amount in Taka 30-Jun-24
21.00 Sales		
Sales Value in Taka		
Broiler Feed	5,476,278,454	5,539,279,959
Layer Feed	2,047,678,308	2,614,231,251
Fish Feed	1,320,794,514	2,014,531,828
Cattle Feed	774,521,755	942,486,448
	9,619,273,030	11,110,529,486
Sales Quantity in MT		
Broiler Feed (Rented plant 27000 MT)	90,086	90,808
Layer Feed (Rented plant 11000 MT)	38,144	46,858
Fish Feed	19,580	30,191
Cattle Feed	16,693	21,068
	164,502	188,924
22.00 Cost of Sales		
Raw materials consumption (Note-22.01)	8,108,308,128	9,391,351,503
Packing materials consumption (Note-22.02)	181,943,357	229,494,920
Factory Overhead (Note-22.03)	363,883,688	358,954,742
Cost of Production	8,654,135,173	9,979,801,165
Opening Finished Goods	203,441,298	136,294,299
Cost of Goods Available for Sale	8,857,576,471	10,116,095,464
Closing Finished Goods (Note-5.01)	(276,297,741)	(203,441,298)
Cost of Sales	8,581,278,731	9,912,654,166
22.01 Raw Materials Consumed :		
Opening Raw Materials	2,174,563,258	1,753,995,195
Purchased during the year [Note-22.01.A]	8,481,712,123	9,811,919,566
Available for Use	10,656,275,381	11,565,914,761
Closing Raw Materials [Note-5.02]	(2,547,967,253)	(2,174,563,258)
	8,108,308,128	9,391,351,503
.01.A Raw Materials Purchased during the year		
Value in Taka :		
Maize	3,168,531,084	3,328,547,904
Wheat & Wheat Flour	106,561,304	84,063,250
Rice Polish & Bran	540,074,818	439,917,888
Booster-Premix	171,966,113	209,990,910
Fish meal & Dry Fish	108,206,668	105,209,000
Oilcake, Soyabean Meal and Others	3,085,893,895	4,144,333,170
Medicine, Chemicals & Additives	1,300,478,241	1,499,857,444
	8,481,712,123	9,811,919,566
Quantity in MT:		
Maize	101,800	116,996
Wheat & Wheat Flour	2,631	2,076
Rice Polish & Bran	16,122	12,939
Poultry Meal-Booster	1,535	1,909
Fish meal & Dry Fish	601	584
Oilcake, Soyabean Meal and Others	53,205	60,946
	175,895	195,450
22.02 Packing Materials Consumed		
Opening Packing Materials	85,642,564	120,080,700
Purchased during the year [Note- 22.02.A]	175,633,605	195,056,784
Available for Use	261,276,169	315,137,484
Closing Packing Materials [Note-5.03]	(79,332,812)	(85,642,564)
	181,943,357	229,494,920



	Amount in Taka 30-Jun-25	Amount in Taka 30-Jun-24
2.A Packing Materials Purchased During the year		
Value in Taka :		
WPP Bag	175,633,605	195,056,784
	<u>175,633,605</u>	<u>195,056,784</u>
Quantity in PCS.		
WPP Bag	7,025,344	7,961,501
	<u>7,025,344</u>	<u>7,961,501</u>
22.03 Factory Overhead		
Wages & Allowances	48,533,133	51,382,186
Factory Salary & Allowances	106,974,168	90,993,559
Overtime	2,489,836	2,499,892
Spare Parts	42,992,620	48,845,566
Oil & Lubricants	487,386	462,243
Daily Labour	29,947,327	30,739,966
Factory Maintenance	802,064	530,106
Gas Bill	28,902,540	29,301,333
Electricity Bill	53,970,853	52,265,652
Factory rent	13,080,000	13,080,000
Depreciation on Manufacturing Assets	35,703,761	38,854,239
	<u>363,883,688</u>	<u>358,954,742</u>
23.00 Administrative Expenses		
Salaries & Allowances	43,431,110	51,253,465
Board Meeting Attendance Fee	100,000	315,000
Stationeries	564,600	690,110
Postage, Telephone & Internet	5,261,245	5,047,101
Entertainment	827,858	974,289
Maintenance expenses	1,263,763	559,893
Fuel & Lubricants	4,110,769	3,746,340
Vehicle Maintenance	4,451,778	4,623,837
Staff Feeding Expenses	2,805,877	4,067,596
Medical Expenses	149,938	50,013
Licenses & Others	602,438	1,678,905
AGM expenses	252,000	512,500
Audit Fees & VAT	690,000	517,500
Travelling & Conveyance	5,206,385	5,403,922
Membership Fees	1,149,882	1,123,882
Newspaper & periodical	6,062	5,580
Bank Charges	775,228	1,214,172
Cleaning & Gardening Expenses	5,450	5,355
Security Service Expense	4,414,552	3,260,838
Professional Fees	432,700	-
Depreciation on Non Manufacturing Assets	1,879,145	2,044,960
	<u>78,380,781</u>	<u>87,095,258</u>
24.00 Selling and Distribution Expenses		
Salaries & Allowances	86,298,998	79,174,126
Target Incentive Bonus	514,210	2,975,263
Godown expenses	11,254,608	18,232,094
Advertisement	5,314,815	4,864,393
Travelling & Conveyance	34,113,524	21,773,424
Business Promotional Expenses	12,422,598	22,632,220
Seminar Expenses	704,230	819,884
Free Sample	3,856,214	10,864,263
Dealer Sale Target Award Expenses	16,022,440	16,845,290
Carriage Outward	134,149,662	170,602,801
Daily labour	24,367,395	30,216,731
	<u>329,018,694</u>	<u>379,000,489</u>



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

Particulars	Nature of Payment	July'24-June'25	July'23-June'24
Directors	Board meeting fee	100,000	315,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	237,218,486	224,396,413

2.00 **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 30.06.2025.

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



e) 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 (%)	
	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24
Poultry , fish & cattle feed	148,200	148,200	128,344	139,977	86.60%	94.45%

The production of the installed capacity is detailed as below:

	Jun-25	Jun-24
1) Capacity from July 24 to June 25 = 12 month & July to June = 12 month	148,200	148,200
Weighted average capacity of production	148,200	148,200
Actual production	128,344	139,977
Percentage of actual production to weighted average capacity	86.60%	94.45%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 12,500/=	240	392	10	642
Less than taka 12,500/=	-	-	-	-
Total	240	392	10	642

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 2025 recommended 11.50% cash dividend to the general public shareholders excluding Sponsors/ Directors for the year ended June 30, 2025. The dividend will be approved by the shareholders at the forthcoming Annual General Meeting and will be paid accordingly.

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 June 30, 2025.



Aman Feed PLC
Property Plant & Equipment's
As at June 30, 2025

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 30.06.2025
	Opening Balance as at 01.07.2024	Addition During the period	Total as at 30.06.2025		Opening Balance as at 01.07.2024	Addition During the period	Total as at 30.06.2025	
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	19,234,338	253,969,468	
Plant & Machinery	462,492,190	607,750	463,099,940	15%	367,356,156	14,289,970	381,646,126	
Vehicle	76,643,345	-	76,643,345	15%	57,535,570	2,866,166	60,401,736	
Furniture & Fixture	4,495,612	366,115	4,861,727	10%	2,086,953	260,218	2,347,171	
Office Equipment	2,223,408	-	2,223,408	15%	1,849,674	56,060	1,905,734	
Computer & IT Equipment	9,432,004	1,297,090	10,729,094	20%	5,763,570	876,155	6,639,725	
Balance as on 30.06.2025	1,982,859,171	2,270,955	1,985,130,126		669,327,054	37,582,907	706,909,961	
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	

Allocation of Depreciation :	2024-2025	2023-2024
Manufacturing	35,703,761	38,854,239
Other than Manufacturing	1,879,145	2,044,960
	37,582,907	40,899,199



Aman Feed PLC
Statement of Inventory Movement
For the year ended June 30, 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 30.06.2025
Broiler Feed	1,673	90,966	90,086	2,554
Layer Feed	990	38,736	38,144	1,582
Fish Feed	673	19,880	19,580	973
Cattle Feed	141	16,763	16,693	211
Total Quantity (MT)	3,477	166,344	164,502	5,319

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 30.06.2025
Maize	28,236	101,800	99,406	30,630
Wheat & Wheat Flour	362	2,631	2,569	424
Rice Polish & Bran	2,500	16,122	16,001	2,620
Poultry Meal-Booster	988	1,535	1,338	1,186
Fishmeal & Dry Fish	529	601	510	620
Oilcake & Soyabean Extrac.	12,592	53,205	47,657	18,141
Total Quantity (MT)	45,207	351,789	167,481	53,621

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 30.06.2025
WPP Bag	3,495,615	7,025,344	7,347,647	3,173,312
Total Quantity (Pcs.)	3,495,615	7,025,344	7,347,647	3,173,312



Aman Feed PLC
Reconciliation of Cash Flows from Operating Activities
For the year ended June 30, 2025

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	30-Jun-25	30-Jun-24
Net profit/ (Loss) after tax	29,429,009	24,470,003
Depreciation	37,582,907	40,899,199
Inventories	(444,782,615)	(556,560,144)
Trade and other receivables	875,573,897	787,917,830
Advance deposits and prepayments	(949,809,196)	(329,604,995)
Trade payable	1,159,076	473,149
Liabilities for expenses and provisions	13,946,209	(1,015,004)
Deferred tax liability	30,666,196	(2,451,080)
Provision for current tax	49,691,342	32,634,007
Financial expenses	318,598,167	368,833,632
AIT paid	(15,911,888)	(41,625,127)
Net cash flow from operating activities	(53,856,896)	323,971,470

