

Aman Feed PLC
Statement of Financial Position
As at 31 December 2025
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,264,750,789	1,278,220,165
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		1,269,601,789	1,283,071,165
Current Assets			
Inventories	5.00	2,953,321,337	3,036,532,635
Trade and Other Receivables	6.00	2,266,234,400	1,784,958,801
Advances, Deposits & Pre-payments	7.00	3,102,196,535	3,243,250,529
Advance Income Tax	8.00	94,794,472	15,911,888
Cash & Cash Equivalents	9.00	171,739,887	121,148,024
Total Current Assets		8,588,286,630	8,201,801,877
TOTAL ASSETS		9,857,888,419	9,484,873,042
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	1,717,702,151	1,712,335,168
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		3,675,942,636	3,670,575,654
Non-Current Liabilities			
Long Term Loan	14.00	2,434,036,208	2,298,247,211
Deferred Tax Liability	27.02	132,953,848	134,398,338
Total Non-Current Liabilities		2,566,990,056	2,432,645,549
Current Liabilities			
Short Term Loan	15.00	2,774,791,630	2,627,418,931
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	43,450,414	32,384,533
Liabilities for Expenses & Provision	17.00	139,615,419	132,636,379
Unclaimed Dividend	18.00	125,285,234	73,448,125
Provision for Current Tax	27.00	131,293,665	115,244,507
Total Current Liabilities		3,614,955,726	3,381,651,839
TOTAL EQUITY & LIABILITIES		9,857,888,419	9,484,873,042
Net Asset Value (NAV) per share	20.00	28.07	28.03

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed in terms of our report of even date

Place: Dhaka

Date: 27 January 2026

Aman Feed PLC
Statement of Profit or Loss and Other Comprehensive Income
For the 2nd Quarter Ended December 31, 2025
Provisional and Unaudited

Particulars	Notes	Amount in Taka		Amount in Taka	
		1 July 2025 to 31 Dec 2025	1 July 2024 to 31 Dec 2024	1 Oct 2025 to 31 Dec 2025	1 Oct 2024 to 31 Dec 2024
Sales	21.00	4,604,499,656	5,312,839,532	2,432,130,379	2,645,091,366
Cost of Sales	22.00	(3,999,123,646)	(4,732,153,825)	(2,062,189,594)	(2,351,032,304)
Gross profit		605,376,010	580,685,707	369,940,785	294,059,062
Administrative Expenses	23.00	(46,103,472)	(46,137,801)	(24,655,441)	(24,152,672)
Selling and Distribution Expenses	24.00	(132,711,658)	(138,077,493)	(71,794,383)	(73,975,321)
Operating profit		426,560,880	396,470,413	273,490,961	195,931,069
Financial Expenses	25.00	(277,868,966)	(221,061,444)	(199,038,394)	(143,760,452)
Bad Debt Expenses	19.00	(38,143,158)	(78,753,185)	(15,181,332)	(11,277,541)
Other Income	26.00	20,810	22,950	11,250	12,500
Profit before contribution to WPPF		110,569,566	96,678,733	59,282,484	40,905,575
Contribution to WPPF	17.01	(5,265,217)	(4,603,749)	(2,822,975)	(1,947,885)
Profit/(Loss) before tax		105,304,348	92,074,984	56,459,509	38,957,690
Income Tax Expenses		(44,604,669)	(22,753,560)	(23,606,264)	(11,330,692)
Current Tax	27.01	(46,049,159)	(23,899,293)	(24,323,554)	(11,898,874)
Deferred Tax	27.02	1,444,490	1,145,733	717,289	568,182
Net profit/(Loss) after tax		60,699,680	69,321,424	32,853,245	27,626,999
Basic Earning Per Share	28.00	0.46	0.53	0.25	0.21

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Signed in terms of our report of even date

Place: Dhaka

Date: 27 January 2026

Aman Feed PLC
Statement of Changes in Equity
For the 2nd Quarter Ended December 31, 2025
Provisional and Unaudited

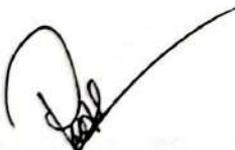
Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2025	1,309,704,000	520,000,000	1,712,335,168	128,536,485	3,670,575,654
Net Profit/(Loss) for the period	-	-	60,699,680	-	60,699,680
Cash dividend payable	-	-	(55,332,697)	-	(55,332,697)
Balance as at December 31, 2025	1,309,704,000	520,000,000	1,717,702,151	128,536,485	3,675,942,636

Aman Feed PLC
Statement of Changes in Equity
For the First Quarter Ended December 31, 2024

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 year	-	-	69,321,424	-	69,321,424
Cash Dividend Payable	-	-	(48,115,389)	-	(48,115,389)
Balance as at December 31, 2024	1,309,704,000	520,000,000	1,752,227,583	128,536,485	3,710,468,068


Company Secretary


Chief Financial Officer


Director

Managing Director


Chairman

Place: Dhaka
Date: 27 January 2026

Aman Feed PLC
Statement of Cash Flows
For the 2nd Quarter Ended December 31, 2025
Provisional and Unaudited

Particulars	Amount in Taka	
	1 July 2025 to 31 December 2025	1 July 2024 to 31 December 2024
(A) Cash Flows From Operating Activities:		
Collection from customers	4,085,080,899	4,552,241,910
Collection from other income	5,313,539	6,519,225
Cash paid to suppliers, employees & others	(3,923,575,178)	(4,636,831,131)
Cash generated from operation	166,819,260	(78,069,996)
Income tax paid	(108,882,584)	(10,543,732)
Net Cash Flow From Operating Activities (Annexure - C)	57,936,675	(88,613,729)
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(3,849,225)	(1,764,835)
Net Cash Used in Investing Activities	(3,849,225)	(1,764,835)
(C) Cash Flows from Financing Activities:		
Dividend paid	(3,495,588)	-
Interest accrued short term loan	-	-
Increase/(Decrease) long term borrowings	-	(71,200,000)
	(3,495,588)	(71,200,000)
Net Increase/ (Decrease) in Cash and Cash Equivalents	50,591,863	(161,578,564)
Cash and Cash Equivalents at the beginning of the period	121,148,024	375,422,580
Cash and Cash Equivalents at the during of the period	171,739,887	213,844,016
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	0.44	(0.68)


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Place: Dhaka
Date: 27 January 2026

Aman Feed PLC
Notes To The Financial Statements
As at and For the 2nd Quarter Ended 31 December 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 27.01.2026.

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2025 to 31.12.2025

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. 506,044,414 outstanding more than six months therefore, 3% 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 2nd quarter ended December 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 December 31, 2025
- b) Statement of Profit or Loss and Other Comprehensive Income or the 2nd quarter ended December 31, 2025
- c) Statement of Changes in Equity or the 2nd quarter ended December 31, 2025
- d) Statement of Cash Flows or the 2nd quarter ended December 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-Dec-25	Amount in Taka 30-Jun-25
3.00 Property, Plant and Equipment [WDV]			
Land & Land Development		423,463,979	423,463,979
Building & Civil Construction		740,791,728	750,139,165
Plant & Machinery		77,056,579	81,453,814
Vehicle		15,046,328	16,241,609
Furniture & Fixtures		3,313,375	2,514,556
Office Equipment		294,295	317,674
Computer & IT Equipment		4,784,506	4,089,369
		1,264,750,789	1,278,220,165
Details of property are shown in "Annexure-A"			
4.00 Investment in Associate			
Investment in associate		4,851,000	4,851,000
Aman Feed PLC 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 PLC 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 December 2025.			
5.00 Inventories			
Finished Goods	Note - 5.01	281,116,611	276,297,741
Raw Materials in hand	Note - 5.02	2,484,788,801	2,547,967,253
Packing Materials-in hand	Note - 5.03	34,946,321	79,332,812
Goods in Transit		98,564,210	90,142,861
Spare Parts		53,905,394	42,791,969
Closing Balance		2,953,321,337	3,036,532,635
Details of quantity movement of inventories are shown in Annexure - B			
5.01 Finished Goods			
Value of Inventories [Taka]			
Broiler Feed		138,740,330	136,362,058
Layer Feed		75,201,998	73,912,894
Fish Feed		58,577,879	57,573,743
Cattle Feed		8,596,404	8,449,045
		281,116,611	276,297,741
Quantity of Inventories [MT]			
Broiler Feed		2,437	2,554
Layer Feed		1,563	1,582
Fish Feed		999	973
Cattle Feed		213	211
		5,211	5,319
5.02 Raw Materials			
Value of Inventories [Taka]			
Maize		894,523,968	1,032,225,185
Wheat & Wheat Flour		16,553,829	16,974,728
Rice Polish & Bran		49,695,776	99,576,876
Poultry Meal-Booster		79,513,242	125,079,445
Fishmeal & Dry Fish		74,543,664	111,549,364
Oilcake, Soyabean Meal and Others		944,219,744	1,106,584,078
Medicine & Chemicals		425,738,577	55,977,577
		2,484,788,801	2,547,967,253

	Amount in Taka 31-Dec-25	Amount in Taka 30-Jun-25
Quantity of Inventories [MT]		
Maize	25,928	30,630
Wheat & Wheat Flour	414	424
Rice Polish & Bran	1,104	2,620
Poultry Meal-Booster	757	1,186
Fishmeal & Dry Fish	414	620
Oilcake, Soyabean Meal and Others	14,526	18,141
	43,144	53,621
5.03 Packing Materials		
Value of Inventories [Taka]		
WPP Bag	34,946,321	79,332,812
Quantity of Inventories [PCS]		
WPP Bag	1,397,853	3,173,312
6.00 Trade and other receivables		
Trade Receivable Note - 6.01	2,790,798,363	2,271,379,607
Other Receivable Note - 6.02	-	-
Provision for bad debt during the period	(524,563,963)	(486,420,806)
Closing Balance	2,266,234,400	1,784,958,801
6.01 Trade Receivable		
Opening Balance	2,271,379,607	2,980,396,720
Add: Sales during the period	4,604,499,656	9,619,273,030
Available for Received	6,875,879,262	12,599,669,750
Less: Realized during the period	(4,085,080,899)	(10,328,290,143)
	2,790,798,363	2,271,379,607
Write off during the period	-	-
Closing Balance	2,790,798,363	2,271,379,607
6.02 Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
Maturity less than 6 months	2,284,753,949	1,623,298,735
Maturity more than 6 months	506,044,414	648,080,872
Total	2,790,798,363	2,271,379,607
Debts considered Good & Secured	2,284,753,949	1,623,298,735
Debts considered Good without security	-	-
Debts considered doubtful	506,044,414	648,080,872
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)	2,974,928,960	3,122,930,604
Intercompany Current Account (Note-7.03)	121,600,457	116,307,728
Advance Against Marketing Expense	1,600,344	75,423
Advance Salary	147,620	17,620
	3,098,277,381	3,239,331,375
Closing Balance	3,102,196,535	3,243,250,529

	Amount in Taka 31-Dec-25	Amount in Taka 30-Jun-25
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	2,976,676,924	3,123,023,647
Total	2,980,596,078	3,126,942,801
Advance, deposits & prepayments considered good & secured	2,858,848,001	3,010,617,453
Advance, deposit & prepayments considered Good without security	-	-
Advance, deposit & prepayments considered doubtful & bad	-	-
Advance, deposit & prepayments due by directors or other officers & staffs	147,620	17,620
Advance, deposit & prepayments due from companies under same management	121,600,457	116,307,728
Maximum advance due by directors or officers & staffs at any time	-	-
7.03 Intercompany Current Account		
Aman Chicks Limited	17,614,619	16,847,932
Anwara Poultry and Hatchery Limited	35,481,794	33,937,429
MS. R S & T International	1,608,641	1,538,624
Aman Breeders Limited	23,008,108	22,006,667
Aman Trading Corporation	33,205,919	31,760,613
Juvenile Trade International	10,681,376	10,216,463
	121,600,457	116,307,728
8.00 Advance Income Tax (AIT)		
Opening Balance	15,911,888	41,625,127
Add: Addition during the period	78,882,584	15,911,888
	94,794,472	57,537,015
Less: Adjustment during the period	-	(41,625,127)
Closing Balance	94,794,472	15,911,888
9.00 Cash and Cash Equivalents		
Cash in Hand	7,875,242	6,640,447
Cash at Bank : (Note- 9.01)	163,864,645	114,507,577
Closing Balance	171,739,887	121,148,024
9.01 Details Break-up of Cash at Bank are as follows:		
AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	-	9,946
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	571,036	571,036
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	2,503,929	8,193,901
Agrani Bank Ltd. Principal Branch, Dhaka CD - 0200013744354	294,787	294,787
Al- Arafah Islami Bank Ltd. A/C No. 6777, Dilkusha Br.	57,216	57,216
Al- Arafah Islami Bank Ltd. Uttara Branch, A/C No. 62639	9,223,649	13,496,969
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	4,925,797	4,167,781
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	1,644,508	1,048,198
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	474,083	381,574
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	1,623,569	672,710

Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	5,235,782	5,235,782
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	4,777,150	3,373,443
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	778,811	778,811
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	53,679,429	1,823,485
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,511	13,511
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	1,611,167	1,365,282
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	2,913,966	3,123,551
BD. Commerce Bank, Principal Br. Dhaka CD -26549	60,620	60,620
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	14,898,728	14,106,098
Mercantile Bank Ltd.Main Br, Dilkusha, Dhaka CD-110111110356473	-	-
Mercantile Bank Ltd. Uttara Branch, CD-14261	1,680,350	3,051,573
National Bank Ltd. Dilkusha Br.,Dhaka CD-1999001790433	224,437	224,437
National Bank Ltd. Uttara Branch, CD-1068001637781	12,963,096	9,510,876
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-0210008000	37,447	108,541
Trust Bank Ltd., Dilkusha Branch,Dhaka CD-2000811	3,135	3,480
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	102,131	102,131
Uttara Bank Ltd., Uttara Branch, CD- 12200211859	1,789,311	2,154,356
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	4,010,546	2,066,099
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	2,804,884	3,674,769
BRAC Bank Ltd., Uttara, Dhaka CD -39001	6,563,092	2,984,539
ONE Bank Ltd, Uttara Br, A/C-185008002	50,891	50,891
Prime Bank Limited, Motijheel Branch, SND-2104311021983	14,524	14,524
First Security Islami Bank Ltd, Joinal Market Branch, A/C-000121	5,448	6,426
ONE Bank Ltd. Sonargaon Janapath Br, A/C-20000083	373,008	373,008
AB Bank Limited, Uttara Branch, A/C- 4020798136000	51,504	50,964
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	11,086,069	15,238,320
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	23,236	23,236
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	807,136	6,556
NCC Bank - Uttara Br, A/C-33-0210019783	76,477	76,477
Islami Bank Bangladesh Limited-A/C 20502070900009600	620,232	620,232
Social Islami Bank Limited-A/C-19263	399,029	399,029
Rupali Bank Limited, Uttara Model Town A/C-5132020001665	2,775,633	2,873,776
Bank Asia Limited-A/C-1000278	1,713,960	1,717,305
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	37,384	37,384
Union Bank Ltd, Uttara Br, A/C-0271010003656	3,542,482	3,542,482
Agrani Bank Ltd, Amin Court Corp, A/C- 0200018112001	229,847	229,847
Agrani Bank PLC, Purana Paltan Corp, A/C- 0200023815764	614,866	614,866
Meghna Bank Limited (FDR)	2,799,319	2,799,319
Pubali Bank Limited (FDR)	3,136,061	3,136,061
	163,864,645	114,507,577

10.00 Share Capital

This represents the followings:

Authorised Capital :

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

1,500,000,000 **1,500,000,000**

Issued Subscribed and Paid up capital:

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

1,309,704,000 **1,309,704,000**

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

10.02 Classification of Shares by holding :

Slabs by number of shares	No. of Shareholders	No. of Shareholders				No. of Shares	No. of Shares
Less than 500	2,910	2,860				610,211	621,935
From 501 to 5,000	3,398	3,301				6,899,282	6,662,835
From 5001 to 10000	630	614				501,900	4,609,806
From 10,001 to 20,000	250	378				5,705,278	5,571,045
From 20001 to 30000	107	119				2,699,318	2,916,911
From 30,001 to 40,000	52	53				1,946,050	1,841,724
From 40001 to 50000	40	44				1,756,455	2,007,366
From 50,001 to 100,000	70	72				5,930,052	5,094,141
From 100,001 to 1,000,000	56	51				13,878,459	11,496,080
Above 1,000,000	11	11				91,043,395	90,148,557
Total	7,524	7,503				130,970,400	130,970,400

11.00 Share premium

Share premium

520,000,000 520,000,000

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

	Amount in Taka 31-Dec-25	Amount in Taka 30-Jun-25
12.00 Retained Earnings		
Opening balance	1,712,335,168	1,731,021,548
Add : Profit for the period	60,699,680	29,429,009
Less: Cash dividend payable for the period 2024-2025	(55,332,697)	(48,115,389)
Closing Balance	1,717,702,151	1,712,335,168
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	2,725,433,922	2,740,536,229
Add: Received during the period	-	-
Add: Charges for the period	-	-
Add: Profit /Interest for the period	109,121,650	108,320,342
	2,834,555,572	2,848,856,572
Less: Paid during the period	-	(150,089,997)
Closing Balance	2,834,555,572	2,698,766,575
Less: Current Maturity	(400,519,364)	(400,519,364)
Balance after current maturity	2,434,036,208	2,298,247,211
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	1,256,402,549	1,196,191,595
Social Islami Bank Limited-UPAS L/C liability	1,443,535,616	1,360,670,767
Standard Bank Ltd. CC (Hypo)- 519	74,853,465	70,556,569
	2,774,791,630	2,627,418,931
16.00 Trade Payable		
Opening balance	32,384,533	31,225,457
Add: Purchased During the period	3,685,592,304	8,657,345,728
	3,717,976,837	8,688,571,185
Less: Paid During the period	3,674,526,423	8,656,186,652
Closing balance	43,450,414	32,384,533
There is no related party transaction.		

	Amount in Taka 31-Dec-25	Amount in Taka 30-Jun-25
17.00 Liabilities for Expenses and Provision		
Salary & Allowances	19,909,268	19,242,245
TA/DA Payable (Sales Staff)	2,788,651	8,075,868
Audit Fee & VAT	-	690,000
Gas Bill	2,417,870	2,438,090
Payable-WPPF	101,674,284	100,141,714
TDS Payable	8,345,432	1,187,037
VAT Payable	264,208	861,426
Electricity bill	4,215,706	-
Closing Balance	139,615,419	132,636,379
17.01 Payable to WPPF		
Opening Balance	100,141,714	96,361,048
Add. Current period provision	5,265,217	7,541,883
Less. Paid during the period (2023-2024)	(3,732,647)	(3,761,217)
Closing balance	101,674,284	100,141,714
18.00 Unclaimed Dividend		
Opening balance	73,448,125	73,389,445
Add. Cash dividend declared during the period	55,332,697	48,115,389
Add: Dividend Return	-	731,986
Less. Paid during the period (TDS on Dividend to General Shareholders)	-	(7,023,331)
Less. Paid during the period (General Shareholders)	(3,495,588)	(41,145,450)
Less: Paid to Capital Market Stabilization Fund	-	(619,914)
Closing balance	125,285,234	73,448,125
<p>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.</p>		
19.00 Provision for bad debt		
Opening balance	486,420,806	319,864,022
Addition during the period	38,143,158	166,556,784
Closing balance	524,563,963	486,420,806
<p>Note: Provision for Credit Losses has been charged @ 3% on receivable of Taka 506,044,414 which is outstanding more than six month.</p>		
20.00 Net Asset Value (NAV) per share		
Shareholders' Equity including revaluation surplus	3,675,942,636	3,670,575,654
Number of ordinary Shares Outstanding	130,970,400	130,970,400
Net Asset Value - NAV	28.07	28.03

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 Dec 2025	1 July 2024 to 31 Dec 2024	1 Oct 2025 to 31 Dec 2025	1 Oct 2024 to 31 Dec 2024
21.00 Sales				
Sales Value in Taka				
Broiler Feed	2,540,396,642	2,739,360,095	1,397,978,382	1,429,961,852
Layer Feed	850,941,399	1,086,060,389	431,777,195	513,749,824
Fish Feed	890,014,271	1,056,599,599	420,990,356	465,131,531
Cattle Feed	323,147,344	430,819,449	181,384,446	236,248,159
	4,604,499,656	5,312,839,532	2,432,130,379	2,645,091,366
Sales Quantity in MT				
Broiler Feed (Rented plant 11,500 MT)	39,833	41,409	21,818	21,781
Layer Feed (Rented plant 5,000 MT)	15,794	19,635	8,009	9,306
Fish Feed	13,549	15,561	6,522	6,934
Cattle Feed	7,146	9,538	4,051	5,217
	76,321	86,143	40,400	43,238
22.00 Cost of Sales				
Raw materials consumption (Note-22.01)	3,702,631,833	4,460,596,682	1,905,233,916	2,225,309,033
Packing materials consumption (Note-22.02)	90,525,414	89,217,647	36,227,311	32,807,162
Factory Overhead (Note-22.03)	210,785,269	191,622,436	105,442,828	93,444,767
Cost of Production	4,003,942,516	4,741,436,765	2,046,904,055	2,351,560,962
Opening Finished Goods	276,297,741	203,441,298	296,402,150	212,195,580
Cost of Goods Available for Sale	4,280,240,257	4,944,878,063	2,343,306,205	2,563,756,542
Closing Finished Goods (Note-5.01)	(281,116,611)	(212,724,238)	(281,116,611)	(212,724,238)
Cost of Sales	3,999,123,646	4,732,153,825	2,062,189,594	2,351,032,304
22.01 Raw Materials Consumed :				
Opening Raw Materials	2,547,967,253	2,174,563,258	2,556,018,796	2,302,673,175
Purchased during the period [Note-22.01.A]	3,639,453,381	4,539,675,352	1,834,003,921	2,176,277,786
Available for Use	6,187,420,634	6,714,238,610	4,390,022,717	4,478,950,961
Closing Raw Materials [Note-5.02]	(2,484,788,801)	(2,253,641,928)	(2,484,788,801)	(2,253,641,928)
	3,702,631,833	4,460,596,682	1,905,233,916	2,225,309,033
22.01.A Raw Materials Purchased during the period				
Value in Taka :				
Maize	1,055,185,361	1,479,365,184	459,380,758	760,658,732
Wheat & Wheat Flour	71,086,830	68,374,378	27,834,205	27,132,368
Rice Polish & Bran	183,894,608	298,139,072	55,537,103	132,430,870
Booster-Premix	101,172,399	83,525,386	69,958,880	37,698,926
Fish meal & Dry Fish	48,526,431	69,905,591	14,398,153	24,278,936
Oilcake, Soyabean Meal and Others	1,229,742,245	1,660,797,833	687,882,793	763,774,342
Medicine, Chemicals & Additives	949,845,508	879,567,907	519,012,030	430,303,612
	3,639,453,381	4,539,675,352	1,834,003,921	2,176,277,786
Quantity in MT:				
Maize	35,701	48,494	15,841	24,537
Wheat & Wheat Flour	1,777	1,688	696	670
Rice Polish & Bran	4,970	8,698	1,501	3,895
Poultry Meal-Booster	964	746	666	337
Fish meal & Dry Fish	270	388	80	135
Oilcake, Soyabean Meal and Others	22,260	27,521	13,229	13,169
	65,941	87,536	32,012	42,742
22.02 Packing Materials Consumed				
Opening Packing Materials	79,332,812	85,642,564	48,488,437	48,071,313
Purchased during the period [Note- 22.02.A]	46,138,923	40,715,946	22,685,195	21,876,712
Available for Use	125,471,735	126,358,510	71,173,632	69,948,025
Closing Packing Materials [Note-5.03]	(34,946,321)	(37,140,863)	(34,946,321)	(37,140,863)
	90,525,414	89,217,647	36,227,311	32,807,162

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 Dec 2025	1 July 2024 to 31 Dec 2024	1 Oct 2025 to 31 Dec 2025	1 Oct 2024 to 31 Dec 2024
	22.02.A Packing Materials Purchased During the period			
Value in Taka :				
WPP Bag	46,138,923	40,715,946	22,685,195	21,876,712
	46,138,923	40,715,946	22,685,195	21,876,712
Quantity in PCS.				
WPP Bag	1,845,557	1,628,638	907,408	875,068
	1,845,557	1,628,638	907,408	875,068
22.03 Factory Overhead				
Wages & Allowances	31,726,990	30,947,736	16,361,458	16,511,600
Factory Salary & Allowances	56,828,740	49,420,006	29,003,515	25,602,187
Overtime	1,247,917	1,272,202	629,715	639,927
Spare Parts	32,809,646	29,513,113	16,424,243	12,706,338
Oil & Lubricants	285,681	249,831	149,733	119,507
Daily Labour	14,691,453	14,130,983	7,586,095	6,795,202
Factory Maintenance	349,753	261,485	209,251	167,670
Gas Bill	17,700,961	13,877,040	8,554,380	6,624,240
Electricity Bill	32,151,456	27,732,170	15,088,491	12,252,100
Factory rent	6,540,000	6,540,000	3,270,000	3,270,000
Depreciation on Manufacturing Assets	16,452,671	17,677,870	8,165,946	8,755,996
	210,785,269	191,622,436	105,442,828	93,444,767
23.00 Administrative Expenses				
Salaries & Allowances	23,256,612	22,423,955	12,051,351	12,044,767
Board Meeting Attendance Fee	60,000	40,000	60,000	40,000
Stationeries	490,045	383,615	173,529	224,906
Postage, Telephone & Internet	2,808,672	4,112,385	1,461,088	2,132,602
Entertainment	1,326,641	484,054	821,984	234,422
Maintenance expenses	616,866	615,908	358,150	466,970
Fuel & Lubricants	2,162,139	2,079,377	1,234,773	1,123,815
Vehicle Maintenance	2,030,766	1,884,699	1,394,672	791,048
Staff Feeding Expenses	2,158,422	2,012,008	1,302,789	744,205
Medical Expenses	123,666	131,248	117,059	6,000
Licenses & Others	1,219,349	705,978	278,200	231,363
Travelling & Conveyance	6,628,035	7,460,717	3,932,775	3,900,973
Newspaper & periodical	2,884	3,348	1,392	1,692
Bank Charges	324,925	479,834	237,061	434,422
Cleaning & Gardening Expenses	1,555	3,605	780	1,315
Security Service Expense	2,026,965	2,033,676	800,051	960,350
Professional Fees	-	103,500	-	103,500
Consultancy Fees	-	249,480	-	249,480
Depreciation on Non Manufacturing Assets	865,930	930,414	429,787	460,842
	46,103,472	46,137,801	24,655,441	24,152,672
24.00 Selling and Distribution Expenses				
Salaries & Allowances	40,106,100	41,662,500	19,974,159	21,814,600
Target Incentive Bonus	1,000,648	259,665	895,633	135,640
Godown expenses	6,764,061	8,600,891	4,347,346	6,054,056
Advertisement	284,798	1,425,144	262,373	918,719
Travelling & Conveyance	14,230,430	15,688,962	7,423,419	8,088,873
Business Promotional Expenses	5,739,973	4,778,000	4,105,016	3,353,000
Seminar Expenses	2,213,899	1,662,606	1,764,284	1,458,876
Free Sample	206,070	327,081	85,620	142,560
Dealer Sale Target Award Expenses	216,770	246,463	105,250	101,253
Carriage Outward	49,905,415	51,554,368	26,323,845	25,843,304
Daily labour	12,043,494	11,871,813	6,507,438	6,064,440
	132,711,658	138,077,493	71,794,383	73,975,321

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 Dec 2025	1 July 2024 to 31 Dec 2024	1 Oct 2025 to 31 Dec 2025	1 Oct 2024 to 31 Dec 2024
25.00 Financial Expenses				
Profit / Rent(Interest) on HPSM A/C -ABBL	135,788,997	63,602,479	109,121,650	39,739,874
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	60,210,954	61,184,376	48,367,624	35,295,359
Interest on CC(Hypo) Loan - Standard Bank Ltd.	4,296,895	2,270,396	2,180,198	1,145,198
Interest on UPAS L/C- Social Islami Bank Ltd.	82,864,850	100,500,469	42,044,727	70,949,651
	283,161,695	227,557,719	201,714,199	147,130,081
Less: Interest on FDR	-	(172,634)	-	(172,634)
Less: Interest on Intercompany loan	(5,292,729)	(6,323,641)	(2,675,805)	(3,196,995)
	277,868,966	221,061,444	199,038,394	143,760,452
26.00 Other Income				
Discount from suppliers	20,810	22,950	11,250	12,500
Total other income	20,810	22,950	11,250	12,500
27.00 Provision for current tax				
Opening Balance	115,244,507	107,178,292	121,970,112	104,178,711
Add: Provision During the period (Note # 27.01)	46,049,159	23,899,293	24,323,554	11,898,874
Less : Over provision of previous periods	-	(45,290,340)	-	-
Less: Paid during the period	(30,000,000)	-	(15,000,000)	(30,290,340)
Total Payable	131,293,666	85,787,245	131,293,665	85,787,245
27.01 Current Tax -				
Profit Before Tax except Other Income	105,283,538	92,052,034	56,448,259	38,945,191
Add: Accounting Depreciation	17,318,601	18,608,285	8,595,733	9,216,838
Add: Other Income	20,810	-	11,250	-
Less: Tax Depreciation	(10,096,151)	(10,970,060)	(5,009,286)	(5,428,958)
Taxable Income for the period	112,526,799	99,690,259	60,045,956	42,733,071
Rate of Tax	20%	20%	20%	20%
Tax on business	22,401,198	14,286,981	11,909,191	6,191,836
Tax under Sec 163/(2) (Turnover Tax @ 1%)	46,044,997	23,894,703	24,321,304	11,896,374
Add: Tax on Other Income @ 20%	4,162	4,590	2,250	2,500
Total Provision for the period (31 December 2025)	46,049,159	23,899,293	24,323,554	11,898,874
Total	46,049,159	23,899,293	24,323,554	11,898,874
27.02 Deferred Tax				
Carrying Amount of the PPE (Except Land)	841,286,810	873,224,688	841,286,810	873,224,688
Tax Base of the PPE (Except Land)	(189,633,539)	(206,803,256)	(189,633,539)	(206,803,256)
Taxable Temporary Difference	651,653,271	666,421,432	651,653,271	666,421,432
Tax Rate	20%	15%	20%	15%
Deferred Tax Liability (except revaluation)	130,330,654	99,963,215	130,330,654	99,963,215
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	2,623,194	2,623,194	2,623,194
Total deferred tax liability	132,953,848	102,586,409	132,953,848	102,586,409
Opening Deferred Tax Liability	131,775,144	101,108,948	131,047,944	100,531,397
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	2,623,194	2,623,194	2,623,194
Less: Provision	(1,444,490)	(1,145,733)	(717,289)	(568,182)
Total deferred tax liability as at 31 December 2025	132,953,848	102,586,409	132,953,848	102,586,409
Deferred Tax Liability as at 31 December 2025 (except revaluation)	130,330,654	99,963,215	130,330,654	99,963,215
Deferred Tax Liability at opening balance	131,775,144	101,108,948	131,047,944	100,531,397
Deferred Tax Expenses /Income	(1,444,490)	(1,145,733)	(717,289)	(568,182)

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 Dec 2025	1 July 2024 to 31 Dec 2024	1 Oct 2025 to 31 Dec 2025	1 Oct 2024 to 31 Dec 2024
28.00 Earning Per Share(EPS)				
28.01 Basic Earning Per Share :				
Basic Earning Per Share (A+B):	0.46	0.53	0.25	0.21
A. Net Profit from the Core Business	60,678,870	69,298,474	32,841,995	27,614,499
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Core Business	0.46	0.53	0.25	0.21
B. Extra Ordinary Income (Other Income net off Tax)	16,648	18,360	9,000	10,000
Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
Basic EPS on Extra Ordinary Income	0.0001	0.0001	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	130,970,400	-
Add - Issued during the period	-	-	-	-
Add - Stock dividend issued during the period	-	-	-	-
	130,970,400	130,970,400	130,970,400	-
29.00 Net Operating Cash Flows Per Share (NOCFPS):				
Net cash flow from operating activities	57,936,675	(88,613,729)	-	-
Number of Shares outstanding during the period	130,970,400	130,970,400	-	-
Net Operating Cash Flows Per Share (NOCFPS)	0.44	(0.68)	-	-

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'25-Dec'25	July'24-June'25
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	-	-
Md. Shofiqul Islam	Managing Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	-
Md. Toufiqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	-
Md. Toriqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fee	-	-
Mr. Md. Iftikhar-Uz-Zaman	Independent Director	Board meeting fee	-	-
Mr. Md. Mizanur Rahman	Independent Director	Board meeting fee	-	-
Mr. Md. Rabiul Haque	Nominated Director	Board meeting fee	20,000	40,000
Mr. Brig. General Tanvir Hasan Majumder (Retired)	Independent Director	Board meeting fee	20,000	40,000
A.K.M Delwer Hussain, FCMA	Independent Director	Board meeting fee	20,000	20,000
Aman Chicks Limited	Common Director	Inter-company	17,614,619	16,847,932
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	35,481,794	33,937,429
MS. R S & T International	Common Director	Inter-company	1,608,641	1,538,624
Aman Breeders Limited	Common Director	Inter-company	23,008,108	22,006,667
Aman Trading Corporation	Common Director	Inter-company	33,205,919	31,760,613
Juvenile Trade International	Common Director	Inter-company	10,681,376	10,216,463

31.00 Disclosure of Managerial Remuneration:

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

Name	Designation	July'25-Dec'25	July'24-June'25
Shib Shankar Dey, FCA	Chief Financial Officer	-	1,309,785
Mohammed Ziaul Karim, FCMA	Chief Financial Officer	742,211	593,257
Partha Protim Das FCS	Company Secretary	847,982	1,654,066

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

Particulars	Nature of Payment	July'25-Dec'25	July'24-June'25
Directors	Board meeting fee	60,000	100,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	121,192,100	237,218,486

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 30.09.2025.

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 (%)	
	Dec-25	Jun-25	Dec-25	Jun-25	Dec-25	Jun-25
Poultry , fish & cattle feed	74,100	148,200	59,714	128,344	80.59%	86.60%

The production of the installed capacity is detailed as below:

	Dec-25	Jun-25
1) Capacity from July 25 to Dec 25 = 6 month & July to June = 12 month	74,100	148,200
Weighted average capacity of production	74,100	148,200
Actual production	59,714	128,344
Percentage of actual production to weighted average capacity	80.59%	86.60%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 12,500/=	257	417	10	684
Less than taka 12,500/=	-	-	-	-
Total	257	417	10	684

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 Dec 31, 2025.

Aman Feed PLC
Property Plant & Equipment's
As at December 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 31.12.2025
	Opening Balance as at 01.07.2025	Addition During the period	Total as at 31.12.2025		Opening Balance as at 01.07.2025	Addition During the period	Total as at 31.12.2025	
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%	253,969,468	9,347,437	263,316,905	740,791,728
Plant & Machinery	463,099,940	1,713,300	464,813,240	15%	381,646,126	6,110,535	387,756,661	77,056,579
Vehicle	76,643,345	-	76,643,345	15%	60,401,736	1,195,281	61,597,017	15,046,328
Furniture & Fixture	4,861,727	948,310	5,810,037	10%	2,347,171	149,491	2,496,662	3,313,375
Office Equipment	2,223,408	-	2,223,408	15%	1,905,734	23,379	1,929,113	294,295
Computer & IT Equipment	10,729,094	1,187,615	11,916,709	20%	6,639,725	492,478	7,132,203	4,784,506
Balance as on 31.12.2025	1,985,130,126	3,849,225	1,988,979,351		706,909,961	17,318,601	724,228,562	1,264,750,789
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	1,278,220,165

Allocation of Depreciation :		01-07-2025 to 31-12-2025	2024-2025
Manufacturing	95%	16,452,671	35,703,761
Other than Manufacturing	5%	865,930	1,879,145
		17,318,601	37,582,907

Aman Feed PLC
Statement of Inventory Movement
For the 2nd Quarter Ended December 31, 2025

FINISHED GOODS :*Quantity in MT*

Items	Opening Balance as on 01.07.2025	Production during the period	Sales during the period	Closing Balance as at 31.12.2025
Broiler Feed	2,554	39,716	39,833	2,437
Layer Feed	1,582	15,775	15,794	1,563
Fish Feed	973	13,575	13,549	999
Cattle Feed	211	7,148	7,146	213
Total Quantity (MT)	5,319	76,214	76,321	5,211

RAW MATERIALS :*Quantity in MT*

Items	Opening Balance as on 01.07.2025	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2025
Maize	30,630	35,701	40,402	25,928
Wheat & Wheat Flour	424	1,777	1,788	414
Rice Polish & Bran	2,620	4,970	6,486	1,104
Poultry Meal-Booster	1,186	964	1,392	757
Fishmeal & Dry Fish	620	270	475	414
Oilcake & Soyabean Extrac.	18,141	22,260	25,874	14,526
Total Quantity (MT)	53,621	65,941	76,417	43,144

PACKING MATERIALS :*Quantity in Pcs.*

Items	Opening Balance as on 01.07.2025	Purchased during the period	Consumption during the period	Closing Balance as at 31.12.2025
WPP Bag	3,173,312	1,845,557	3,621,017	1,397,853
Total Quantity (Pcs.)	3,173,312	1,845,557	3,621,017	1,397,853

Aman Feed PLC
Reconciliation of Cash Flows from Operating Activities
For the 2nd Quarter Ended December 31, 2025

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	31-Dec-25	31-Dec-24
Net profit/ (Loss) after tax	60,699,680	69,321,424
Depreciation	17,318,601	18,608,285
Inventories	83,211,299	23,769,756
Trade and other receivables	(481,275,599)	(681,844,437)
Advance deposits and prepayments	141,053,994	270,014,117
Trade payable	11,065,881	(172,122)
Liabilities for expenses and provisions	6,979,040	17,212,043
Deferred tax liability	(1,444,490)	(1,145,733)
Provision for current tax	16,049,159	(21,391,047)
Financial expenses	283,161,695	227,557,719
AIT paid	(78,882,584)	(10,543,732)
Net cash flow from operating activities	57,936,675	(88,613,728)