Aman Feed PLC
Statement of Financial Position
As at 31 March 2026
Provisional and Unaudited

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,257,867,571	1,278,220,165
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		**1,262,718,571**	**1,283,071,165**
Current Assets			
Inventories	5.00	2,920,251,400	3,036,532,635
Trade and Other Receivables	6.00	2,239,175,447	1,784,958,801
Advances, Deposits & Pre-payments	7.00	3,152,994,895	3,243,250,529
Advance Income Tax	8.00	115,782,837	15,911,888
Cash & Cash Equivalents	9.00	149,732,797	121,148,024
Total Current Assets		**8,577,937,376**	**8,201,801,877**
TOTAL ASSETS		**9,840,655,946**	**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	1,732,420,833	1,712,335,168
Revaluation Surplus	13.00	128,536,485	128,536,485
Total Shareholders' Equity		**3,690,661,318**	**3,670,575,654**
Non-Current Liabilities			
Long Term Loan	14.00	2,450,396,386	2,298,247,211
Deferred Tax Liability	27.02	132,245,312	134,398,338
Total Non-Current Liabilities		**2,582,641,698**	**2,432,645,549**
Current Liabilities			
Short Term Loan	15.00	2,823,253,081	2,627,418,931
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	43,650,692	32,384,533
Liabilities for Expenses & Provision	17.00	136,503,870	132,636,379
Unclaimed Dividend	18.00	73,909,123	73,448,125
Provision for Current Tax	27.00	89,516,800	115,244,507
Total Current Liabilities		**3,567,352,930**	**3,381,651,839**
TOTAL EQUITY & LIABILITIES		**9,840,655,947**	**9,484,873,042**
Net Asset Value (NAV) per share	**20.00**	**28.18**	**28.03**

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

28/04/26

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

Signed in terms of our report of even date

Place: Dhaka
Date: 28 April 2026

Aman Feed PLC
Stateinent of Profit or Loss and Other Comprehensive Income
For the 3rd Quarter Ended March 31, 2026
Provisional and Unaudited

Particulars	Notes	Amount in Taka		Amount in Taka	
		1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025	1 Jan 2026 to 31 March 2026	1 Jan 2025 to 31 March 2025
Sales	21.00	7,058,886,286	7,562,389,920	2,454,386,630	2,249,550,388
Cost of Sales	22.00	(6,189,184,578)	(6,719,513,448)	(2,190,060,932)	(1,987,359,622)
Gross profit		869,701,708	842,876,473	264,325,698	262,190,766
Administrative Expenses	23.00	(75,005,715)	(72,031,575)	(28,902,243)	(25,893,774)
Selling and Distribution Expenses	24.00	(219,930,487)	(217,328,906)	(87,218,829)	(79,251,413)
Operating profit		574,765,505	553,515,992	148,204,625	157,045,579
Financial Expenses	25.00	(378,961,057)	(337,782,612)	(101,092,090)	(116,721,167)
Bad Debt Expenses	19.00	(44,782,275)	(91,917,603)	(6,639,117)	(13,164,418)
Other Income	26.00	31,310	34,250	10,500	11,300
Profit before contribution to WPPF		151,053,484	123,850,027	40,483,918	27,171,293
Contribution to WPPF	17.01	(7,193,023)	(5,897,620)	(1,927,806)	(1,293,871)
Profit/(Loss) before tax		143,860,461	117,952,406	38,556,112	25,877,422
Income Tax Expenses		(68,442,099)	(32,312,166)	(23,837,430)	(9,558,605)
Current Tax	27.01	(70,595,125)	(34,017,998)	(24,545,966)	(10,118,705)
Deferred Tax	27.02	2,153,026	1,705,832	708,536	560,100
Net profit/(Loss) after tax		75,418,362	85,640,241	14,718,682	16,318,816
Basic Earning Per Share	28.00	0.58	0.65	0.11	0.12

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

Company Secretary | Chief Financial Officer 28/04/26 | Director | Managing Director | Chairman

Signed in terms of our report of even date

Place: Dhaka
Date: 28 April 2026

Aman Feed PLC
Statement of Changes in Equity
For the 3rd Quarter Ended March 31, 2026
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	-	-	75,418,362	-	75,418,362
Cash dividend Paid	-	-	(55,332,697)	-	(55,332,697)
Balance as at March 31, 2026	1,309,704,000	520,000,000	1,732,420,833	128,536,485	3,690,661,318

Aman Feed PLC
Statement of Changes in Equity
For the 3rd Quarter Ended March 31, 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 year	-	-	85,640,241	-	85,640,241
Cash Dividend Paid	-	-	(48,115,389)	-	(48,115,389)
Balance as at March 31, 2025	1,309,704,000	520,000,000	1,768,546,400	128,536,485	3,726,786,885

Company Secretary | Chief Financial Officer | Director | Managing Director | Chairman

28/04/26

Place: Dhaka
Date: 28 April 2026

Aman Feed PLC

Statement of Cash Flows
For the 3rd Quarter Ended March 31, 2026
Provisional and Unaudited

Particulars	Amount in Taka	
	1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025
(A) Cash Flows From Operating Activities:		
Collection from customers	6,559,887,365	6,921,090,871
Collection from other income	8,204,308	9,799,452
Cash paid to suppliers, employees & others	(6,243,838,395)	(7,005,331,465)
Cash generated from operation	**324,253,278**	**(74,441,142)**
Income tax paid	(196,193,781)	(14,920,190)
Net Cash Flow From Operating Activities (Annexure - C)	**128,059,496**	**(89,361,332)**
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(5,452,295)	(2,451,095)
Net Cash Used in Investing Activities	**(5,452,295)**	**(2,451,095)**
(C) Cash Flows from Financing Activities:		
Dividend paid	(54,871,699)	(46,681,396)
Interest paid	(39,150,729)	-
Increase/(Decrease) long term borrowings	-	(100,000,000)
	(94,022,428)	**(146,681,396)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**28,584,773**	**(238,493,822)**
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	**149,732,797**	**136,928,758**
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	**0.98**	**(0.68)**

Company Secretary **Chief Financial Officer** **Director** **Managing Director** **Chairman**

28/04/26

Place: Dhaka
Date: 28 April 2026

Aman Feed PLC
Notes To The Financial Statements
As at and For the 3rd Quarter Ended 31 March 2026

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 Februar 2005 as a ¨ 3 U L Y D W H © company limited and new updated name as Aman Feed PLC dated on 28 Januar 2024 by shares. Subsequently, the Company has been converted to ¨ 3 X E O L F © company limited by share vide extra ordinary general meeting held on 22 February 2012 and after observance of requirec 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 se 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 accordanc 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 preparec 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 Banglades 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 & R P S D Q \ ¶ V 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 28 April 2026

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2025 to 31.03.2026

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 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

2.08 Impairment:

The carrying amount of the F R P S D Q \ © V 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 form contracts form customers" an entity shell account for a contrac 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 futur flow is expected to charge 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 exchan 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. 663,911,739 outstanding more than six months therefore, 1% 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 curren
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 3rd quarter ended March 31, 2026 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 Sh which has been shown on the face of the Statement of Comprehensive Income and details are 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 requirement involving inter alia, foreign currency fluctuation, interest rate risk, scientific invention, monetary and fiscal investment policies and has prepared its production, financial and marketing strategies to meet the challenges from these risks.

2.21 Related Parties Transactions:

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

2.22 Application of International Accounting Standards (IAS) :

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

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

2.23 Information on Financial Statements:

Responsibility for preparation and presentation of financial statements:

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

Components of the Financial Statements:

Following are the component of the financial statements :

a) Statement of Financial Position as at March 31, 2026

b) Statement of Profit or Loss and Other Comprehensive Income or the 3rd quarter ended Mar 2026

c) Statement of Changes in Equity or the 3rd quarter ended March 31, 2026

d) Statement of Cash Flows or the 3rd quarter ended March 31, 2026

e) Explanatory notes to the financial statements.

2.24 Comparative:

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

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

		Amount in Taka 31-Mar-26	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	736,161,779	750,139,165
	Plant & Machinery	74,964,360	81,453,814
	Vehicle	14,482,090	16,241,609
	Furniture & Fixtures	3,246,628	2,514,556
	Office Equipment	283,259	317,674
	Computer & IT Equipment	5,265,475	4,089,369
		1,257,867,571	1,278,220,16

Details of property are shown in "Annexure-A"

4.00	Investment in Associate		
	Investment in associate	4,851,000	4,851,00

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 it's operation yet. Therefore, the company did not make any adjustments in respect of it's proportionate share of the associate's net profit or loss for the period ended 31 March 2026.

5.00	Inventories			
	Finished Goods	Note - 5.01	279,712,970	276,297,74
	Raw Materials in hand	Note - 5.02	2,314,431,307	2,547,967,25
	Packing Materials-in hand	Note - 5.03	52,333,351	79,332,81
	Goods in Transit		197,939,070	90,142,86
	Spare Parts		75,834,702	42,791,96
	Closing Balance		2,920,251,400	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	138,047,587	136,362,058
	Layer Feed	74,826,508	73,912,894
	Fish Feed	58,285,394	57,573,743
	Cattle Feed	8,553,481	8,449,045
		279,712,970	276,297,741
	Quantity of Inventories [MT]		
	Broiler Feed	2,479	2,554
	Layer Feed	1,594	1,582
	Fish Feed	1,018	973
	Cattle Feed	217	211
		5,309	5,319
5.02	Raw Materials		
	Value of Inventories [Taka]		
	Maize	833,195,271	1,032,225,185
	Wheat & Wheat Flour	15,418,896	16,974,728
	Rice Polish & Bran	46,288,626	99,576,876
	Poultry Meal-Booster	74,061,802	125,079,445
	Fishmeal & Dry Fish	69,432,939	111,549,364
	Oilcake, Soyabean Meal and Others	879,483,897	1,106,584,078
	Medicine & Chemicals	396,549,876	55,977,577
		2,314,431,307	2,547,967,253

		Amount in Taka 31-Mar-26	Amount in Taka 30-Jun-25
	Quantity of Inventories [MT]		
	Maize	24,151	30,630
	Wheat & Wheat Flour	385	424
	Rice Polish & Bran	1,029	2,620
	Poultry Meal-Booster	705	1,186
	Fishmeal & Dry Fish	386	620
	Oilcake, Soyabean Meal and Others	13,531	18,141
		40,186	53,621
5.03	Packing Materials		
	Value of Inventories [Taka]		
	WPP Bag	52,333,351	79,332,812
	Quantity of Inventories [PCS]		
	WPP Bag	1,804,598.31	3,173,312
6.00	Trade and other receivables		
	Trade Receivable Note - 6.01	2,770,378,527	2,271,379,607
	Other Receivable Note - 6.02	-	-
	Provision for bad debt during the period	(531,203,081)	(486,420,806
	Closing Balance	2,239,175,447	1,784,958,80
6.01	Trade Receivable		
	Opening Balance	2,271,379,607	2,980,396,72(
	Add: Sales during the period	7,058,886,286	9,619,273,030
	Available for Received	9,330,265,892	12,599,669,750
	Less: Realized during the period	(6,559,887,365)	(10,328,290,143
		2,770,378,527	2,271,379,607
	Write off during the period	-	-
	Closing Balance	2,770,378,527	2,271,379,607
6.02	Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994		
	Maturity less than 6 months	2,106,466,789	1,623,298,735
	Maturity more than 6 months	663,911,739	648,080,872
	Total	2,770,378,527	2,271,379,607
	Debts considered Good & Secured	2,106,466,789	1,623,298,735
	Debts considered Good without security	-	-
	Debts considered doubtful	663,911,739	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)	3,021,129,452	3,122,930,604
	Intercompany Current Account (Note-7.03)	124,336,467	116,307,728
	Advance Against Marketing Expense	3,222,202	75,423
	Advance Salary	387,620	17,620
		3,149,075,741	3,239,331,375
	Closing Balance	3,152,994,895	3,243,250,529

	Amount in Taka 31-Mar-26	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 mate

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	3,024,739,274	3,123,023,647
Total	3,028,658,428	3,126,942,801

Advance, deposits & prepayments considered good & secured	2,903,934,341	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	387,620	17,620
Advance, deposit & prepayments due from companies under same management	124,336,467	116,307,728
Maximum advance due by directors or officers & staffs at any time	-	-

7.03 Intercompany Current Account

Aman Chicks Limited	18,010,947	16,847,932
Anwara Poultry and Hatchery Limited	36,280,134	33,937,429
MS. R S & T International	1,644,835	1,538,624
Aman Breeders Limited	23,525,791	22,006,667
Aman Trading Corporation	33,953,053	31,760,613
Juvenile Trade International	10,921,707	10,216,463
	124,336,467	116,307,728

8.00 Advance Income Tax (AIT)

Opening Balance	15,911,888	41,625,127
Add: Addition during the period	115,782,837	15,911,888
	131,694,725	57,537,015
Less: Adjustment during the period	(15,911,888)	(41,625,127)
Closing Balance	115,782,837	15,911,888

9.00 Cash and Cash Equivalents

Cash in Hand	7,999,067	6,640,447
Cash at Bank : (Note- 9.01)	141,733,730	114,507,577
Closing Balance	149,732,797	121,148,024

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

AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	7,276	9,946
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	571,036	571,036
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	3,731,148	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	9,273,027	13,496,969
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	20,791,744	4,167,781
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	1,644,163	1,048,198
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	538,738	381,574
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	5,445,330	672,710

Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-2133005742	5,235,782	5,235,782
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	4,541,237	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	2,253,317	1,823,485
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,511	13,511
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	2,064,265	1,365,282
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	2,738,226	3,123,551
BD. Commerce Bank, Principal Br. Dhaka CD -26549	60,620	60,620
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	13,987,270	14,106,098
Mercantile Bank Ltd.Main Br, Dilkusha, Dhaka CD-110111110356473	-	-
Mercantile Bank Ltd. Uttara Branch, CD-14261	1,571,383	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	93,816	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	1,271,560	2,154,356
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	5,495,467	2,066,099
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	11,534,582	3,674,769
BRAC Bank Ltd., Uttara, Dhaka CD -39001	6,773,201	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	51,159	50,964
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	10,583,510	15,238,320
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	23,236	23,236
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	749,342	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	3,071,379	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	45,353	614,866
Meghna Bank Limited (FDR)	2,796,319	2,799,319
Pubali Bank Limited (FDR)	3,248,468	3,136,061
	141,733,730	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:	1,309,704,000	1,309,704,000
130,970,400.Ordinary Shares of Taka. 10/= each		

	Amount in Taka 31-Mar-26	Amount in Taka 30-Jun-25

10.01 Share Holdings Position:

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

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

Name of the Shareholders			Percentage (%)	Amount in Tk.	
	31/Mar/26	30/Jun/25		31/Mar/26	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	3,020	2,860	599,150	621,93
From 501 to 5,000	3,250	3,301	4,566,187	6,662,83
From 5001 to 10000	710	614	3,811,451	4,609,80
From 10,001 to 20,000	225	378	3,510,150	5,571,04
From 20001 to 30000	106	119	2,650,317	2,916,91
From 30,001 to 40,000	48	53	1,946,050	1,841,72
From 40001 to 50000	41	44	1,756,455	2,007,36
From 50,001 to 100,000	65	72	5,130,052	5,094,14
From 100,001 to 1,000,000	58	51	13,878,450	11,496,08
Above 1,000,000	11	11	93,122,138	90,148,55
Total	7,534	7,503	130,970,400	130,970,40

11.00 Share premium

Share premium	520,000,000	520,000,00(

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

	Amount in Taka 31-Mar-26	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	75,418,362	29,429,009
Less: Cash dividend paid for the period 2024-2025	(55,332,697)	(48,115,389
Closing Balance	1,732,420,833	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.

	31-Mar-26	30-Jun-25
Opening balance	2,698,766,575	2,740,536,229
Add: Received during the period	-	-
Add: Charges for the period	-	-
Add: Profit /Interest for the period	191,299,904	108,320,342
	2,890,066,479	2,848,856,572
Less: Paid during the period	(39,150,729)	(150,089,997
Closing Balance	2,850,915,750	2,698,766,575
Less: Current Maturity	(400,519,364)	(400,519,364
Balance after current maturity	2,450,396,386	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 :

	31-Mar-26	30-Jun-25
TR for BIM -ABBL , Kakrail, Dhaka	1,263,654,116	1,196,191,595
Social Islami Bank Limited-UPAS L/C liability	1,486,841,685	1,360,670,767
Standard Bank Ltd. CC (Hypo)- 519	72,757,280	70,556,569
	2,823,253,081	2,627,418,93

16.00 Trade Payable

	31-Mar-26	30-Jun-25
Opening balance	32,384,533	31,225,457
Add: Purchased During the period	5,613,278,677	8,657,345,728
	5,645,663,210	8,688,571,185
Less: Paid During the period	5,602,012,518	8,656,186,652
Closing balance	43,650,692	32,384,533

There is no related party transaction.

		Amount in Taka 31-Mar-26	Amount in Taka 30-Jun-25
17.00	**Liabilities for Expenses and Provision**		
	Salary & Allowances	22,482,151	19,242,245
	TA/DA Payable (Sales Staff)	3,243,023	8,075,868
	Audit Fee & VAT	-	690,000
	Gas Bill	2,519,814	2,438,090
	Payable-WPPF Note: 17.01	103,602,090	100,141,714
	TDS Payable	465,681	1,187,037
	VAT Payable	-	861,426
	Electricity bill	4,191,110	-
	Closing Balance	136,503,870	132,636,379
17.01	**Payable to WPPF**		
	Opening Balance	100,141,714	96,361,048
	Add. Current period provision	7,193,023	7,541,883
	Less. Paid during the period (2023-2024)	(3,732,647)	(3,761,217)
	Closing balance	103,602,090	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)	(7,975,614)	(7,023,331)
	Less. Paid during the period (General Shareholders)	(46,896,085)	(41,145,450)
	Less: Paid to Capital Market Stabilization Fund	-	(619,914)
	Closing balance	73,909,123	73,448,125

The unpaid balance represents the dividend payable to the sponsor directors. The board members decided not to receive the dividend to meet the busines

operational growth. However, the unpaid dividend will be paid as soon as possible in future upon the situation being favorable to the company.

19.00	**Provision for bad debt**		
	Opening balance	486,420,806	319,864,022
	Addition during the period	44,782,275	166,556,784
	Closing balance	531,203,081	486,420,806

Note: Provision for Credit Losses has been charged @ 1% on receivable of Taka 663,911,739 which is outstanding more than six month.

20.00	**Net Asset Value (NAV) per share**		
	Shareholders' Equity including revaluation surplus	3,690,661,318	3,670,575,65
	Number of ordinary Shares Outstanding	130,970,400	130,970,400
	Net Asset Value - NAV	28.18	28.0

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025	1 Jan 2026 to 31 March 2026	1 Jan 2025 to 31 March 2025
21.00 Sales				
Sales Value in Taka				
Broiler Feed	4,031,983,505	3,990,151,998	1,491,586,864	1,250,791,903
Layer Feed	1,330,811,075	1,532,914,800	479,869,676	446,854,411
Fish Feed	1,141,530,637	1,347,489,159	251,516,366	290,889,560
Cattle Feed	554,561,068	691,833,963	231,413,724	261,014,514
	7,058,886,286	7,562,389,920	2,454,386,630	2,249,550,388
Sales Quantity in MT				
Broiler Feed (Rented plant 20,500 MT)	62,599	60,611	22,766	19,202
Layer Feed (Rented plant 8,000 MT)	24,516	27,583	8,722	7,948
Fish Feed	17,329	19,831	3,780	4,271
Cattle Feed	12,082	15,128	4,936	5,589
	116,526	123,152	40,204	37,009
22.00 Cost of Sales				
Raw materials consumption (Note-22.01)	5,744,993,248	6,376,524,781	2,042,361,415	1,915,928,100
Packing materials consumption (Note-22.02)	128,820,836	109,267,006	38,295,422	20,049,359
Factory Overhead (Note-22.03)	318,785,723	289,152,368	108,000,455	97,529,932
Cost of Production	6,192,599,807	6,774,944,156	2,188,657,291	2,033,507,390
Opening Finished Goods	276,297,741	203,441,298	281,116,611	212,724,238
Cost of Goods Available for Sale	6,468,897,548	6,978,385,454	2,469,773,902	2,246,231,628
Closing Finished Goods (Note-5.01)	(279,712,970)	(258,872,006)	(279,712,970)	(258,872,006
Cost of Sales	6,189,184,578	6,719,513,448	2,190,060,932	1,987,359,622
22.01 Raw Materials Consumed :				
Opening Raw Materials	2,547,967,253	2,174,563,258	2,484,788,801	2,253,641,928
Purchased during the period [Note-22.01.A]	5,511,457,302	6,511,181,670	1,872,003,921	1,971,506,319
Available for Use	8,059,424,555	8,685,744,928	4,356,792,722	4,225,148,247
Closing Raw Materials [Note-5.02]	(2,314,431,307)	(2,309,220,147)	(2,314,431,307)	(2,309,220,147
	5,744,993,248	6,376,524,781	2,042,361,415	1,915,928,100
22.01.A Raw Materials Purchased during the period				
Value in Taka :				
Maize	1,590,973,994	2,148,002,145	535,788,633	668,636,961
Wheat & Wheat Flour	88,182,794	88,291,749	17,095,964	19,917,371
Rice Polish & Bran	318,212,329	430,019,015	134,317,721	131,879,943
Booster-Premix	135,765,159	120,212,042	34,592,760	36,686,655
Fish meal & Dry Fish	68,567,911	83,173,237	20,041,480	13,267,646
Oilcake, Soyabean Meal and Others	1,865,017,950	2,507,063,972	635,275,705	846,266,139
Medicine, Chemicals & Additives	1,444,737,166	1,134,419,510	494,891,658	254,851,603
	5,511,457,302	6,511,181,670	1,872,003,921	1,971,506,319
Quantity in MT:				
Maize	55,545	69,925	19,844	21,431
Wheat & Wheat Flour	2,205	2,180	427	492
Rice Polish & Bran	8,701	12,577	3,731	3,879
Poultry Meal-Booster	1,293	1,073	329	328
Fish meal & Dry Fish	381	462	111	74
Oilcake, Soyabean Meal and Others	35,093	42,112	12,834	14,591
	103,218	128,329	37,277	40,793
22.02 Packing Materials Consumed				
Opening Packing Materials	79,332,812	85,642,564	34,946,321	37,140,863
Purchased during the period [Note- 22.02.A]	101,821,375	69,839,048	55,682,452	29,123,102
Available for Use	181,154,187	155,481,612	90,628,773	66,263,965
Closing Packing Materials [Note-5.03]	(52,333,351)	(46,214,606)	(52,333,351)	(46,214,606)
	128,820,836	109,267,006	38,295,422	20,049,359

		Amount in Taka		Amount in Taka	
		1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025	1 Jan 2026 to 31 March 2026	1 Jan 2025 to 31 March 2025
22.02.A	Packing Materials Purchased During the period				
	Value in Taka :				
	WPP Bag	101,821,375	69,839,048	55,682,452	29,123,102
		101,821,375	69,839,048	55,682,452	29,123,102
	Quantity in PCS.				
	WPP Bag	3,636,478	2,793,562	1,988,659	1,164,924
		3,636,478	2,793,562	1,988,659	1,164,924
22.03	Factory Overhead				
	Wages & Allowances	50,436,359	46,078,645	18,709,369	15,130,909
	Factory Salary & Allowances	92,957,287	79,320,596	36,128,547	29,900,590
	Overtime	1,776,658	1,904,948	528,741	632,746
	Spare Parts	45,658,856	41,934,975	12,849,210	12,421,862
	Oil & Lubricants	424,050	362,541	138,369	112,710
	Daily Labour	22,888,121	21,785,336	8,196,668	7,654,353
	Factory Maintenance	763,980	591,214	414,227	329,729
	Gas Bill	25,042,517	21,135,870	7,341,556	7,258,830
	Electricity Bill	44,513,250	39,960,879	12,361,794	12,228,709
	Factory rent	9,810,000	9,810,000	3,270,000	3,270,000
	Depreciation on Manufacturing Assets	24,514,645	26,267,364	8,061,974	8,589,494
		318,785,723	289,152,368	108,000,455	97,529,932
23.00	Administrative Expenses				
	Salaries & Allowances	37,890,668	36,898,976	14,634,056	14,475,021
	Board Meeting Attendance Fee	90,000	70,000	30,000	30,000
	Stationeries	680,890	1,213,423	190,845	829,808
	Postage, Telephone & Internet	3,842,102	5,871,270	1,033,430	1,758,885
	Entertainment	1,848,636	799,607	521,995	315,553
	Maintenance expenses	1,339,156	864,538	722,290	248,630
	Fuel & Lubricants	3,640,637	3,077,010	1,478,498	997,633
	Vehicle Maintenance	3,446,924	3,080,799	1,416,158	1,196,100
	Staff Feeding Expenses	3,518,115	2,876,191	1,359,693	864,183
	Medical Expenses	144,604	144,693	20,938	13,445
	Licenses & Others	1,336,130	757,398	116,781	51,420
	AGM expenses	231,000	252,000	231,000	252,000
	Travelling & Conveyance	10,911,329	9,671,012	4,283,294	2,210,295
	Membership Fees	1,123,882	1,149,882	1,123,882	1,149,882
	Newspaper & periodical	4,744	4,866	1,860	1,518
	Bank Charges	422,715	621,034	97,790	141,200
	Cleaning & Gardening Expenses	2,050	4,500	495	895
	Security Service Expense	3,207,389	2,793,373	1,180,424	759,697
	Professional Fees	34,500	138,000	34,500	34,500
	Consultancy Fees	-	360,510	-	111,030
	Depreciation on Non Manufacturing Assets	1,290,244	1,382,493	424,314	452,079
		75,005,715	72,031,575	28,902,243	25,893,774
24.00	Selling and Distribution Expenses				
	Salaries & Allowances	65,306,425	66,085,208	25,200,325	24,422,708
	Target Incentive Bonus	1,099,898	364,695	99,250	105,030
	Godown expenses	10,407,490	14,108,784	3,643,429	5,507,893
	Advertisement	4,588,103	2,451,651	4,303,305	1,026,507
	Travelling & Conveyance	22,459,499	22,734,163	8,229,069	7,045,201
	Business Promotional Expenses	8,223,768	7,155,600	2,483,795	2,377,600
	Seminar Expenses	3,298,184	3,085,232	1,084,285	1,422,626
	Free Sample	246,320	429,381	40,250	102,300
	Dealer Sale Target Award Expenses	312,000	351,913	95,230	105,450
	Carriage Outward	82,925,617	81,504,570	33,020,202	29,950,202
	Daily labour	21,063,183	19,057,709	9,019,689	7,185,896
		219,930,487	217,328,906	87,218,829	79,251,413

	Amount in Taka		Amount in Taka	
	1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025	1 Jan 2026 to 31 March 2026	1 Jan 2025 to 31 March 2025
25.00 Financial Expenses				
Profit / Rent(Interest) on HPSM A/C -ABBL	191,299,904	125,093,600	55,510,908	61,491,121
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	67,462,521	88,450,040	7,251,567	27,265,665
Interest on CC(Hypo) Loan - Standard Bank Ltd.	2,200,711	3,371,132	(2,096,184)	1,100,737
Interest on UPAS L/C- Social Islami Bank Ltd.	126,170,918	130,633,041	43,306,068	30,132,572
	387,134,054	347,547,814	103,972,359	119,990,095
Less: Interest on FDR	(144,259)	(172,634)	(144,259)	-
Less: Interest on Intercompany loan	(8,028,739)	(9,592,568)	(2,736,010)	(3,268,927)
	378,961,057	337,782,612	101,092,090	116,721,167
26.00 Other Income				
Discount from suppliers	31,310	34,250	10,500	11,300
Total other income	31,310	34,250	10,500	11,300
27.00 Provision for current tax				
Opening Balance	115,244,507	107,178,292	131,293,665	85,787,245
Add: Provision During the period (Note # 27.01)	70,595,125	34,017,998	24,545,966	10,118,705
Less : Over provision of previous periods	-	-	-	-
Less: Paid during the period	(80,410,944)	(48,203,727)	(50,410,944)	(2,913,387)
Less: Adjustment with advance income tax	(15,911,888)	-	(15,911,888)	-
Total Payable	89,516,800	92,992,563	89,516,800	92,992,563
27.01 Current Tax -				
Profit Before Tax except Other Income	143,829,151	117,918,156	38,545,612	25,866,122
Add: Accounting Depreciation	25,804,889	27,649,857	8,486,288	9,041,573
Add: Other Income	31,310	34,250	10,500	-
Less: Tax Depreciation	(15,039,759)	(16,277,638)	(4,943,608)	(5,307,578)
Taxable Income for the period	154,625,591	129,324,625	42,098,792	29,600,116
Rate of Tax	20%	-	20%	-
Tax on business	30,818,856	19,178,694	8,319,758	4,221,712
Tax under Sec 163/(2) (Turnover Tax @ 1%)	70,588,863	34,011,148	24,543,866	10,116,445
Add: Tax on Other Income @ 20%	6,262	6,850	2,100	2,260
Total Provision for the period (31 March 2026)	70,595,125	34,017,998	24,545,966	10,118,705
Total	70,595,125	34,017,998	24,545,966	10,118,705
27.02 Deferred Tax				
Carrying Amount of the PPE (Except Land)	834,403,592	864,869,376	834,403,592	864,869,376
Tax Base of the PPE (Except Land)	(186,293,001)	(202,181,938)	(186,293,001)	(202,181,938
Taxable Temporary Difference	648,110,591	662,687,438	648,110,591	662,687,438
Tax Rate	20%	15%	20%	15%
Deferred Tax Liability (except revaluation)	129,622,118	99,403,115.68	129,622,118	99,403,116
Add : Tax on revaluation surplus (Note # 13.00)	2,623,194	2,623,194	2,623,194	2,623,194
Total deferred tax liability	132,245,312	102,026,310	132,245,312	102,026,310
Opening Deferred Tax Liability	131,775,144	101,108,948	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
Less. Provision	(2,153,026)	(1,705,832)	(708,536)	(560,099)
Total deferred tax liability as at 31 March 2026	132,245,312	102,026,310	132,245,312	102,026,310
Deferred Tax Liability as at 31 March 2026 (except revaluation)	129,622,118	99,403,116	129,622,118	99,403,116
Deferred Tax Liability at opening balance	131,775,144	101,108,948	130,330,654	99,963,215
Deferred Tax Expenses /Income	(2,153,026)	(1,705,832)	(708,536)	(560,100)

		Amount in Taka		Amount in Taka	
		1 July 2025 to 31 March 2026	1 July 2024 to 31 March 2025	1 Jan 2026 to 31 March 2026	1 Jan 2025 to 31 March 2025
28.00	Earning Per Share(EPS)				
28.01	Basic Earning Per Share :				
	Basic Earning Per Share (A+B):	0.58	0.65	0.11	0.12
A.	Net Profit from the Core Business	75,387,052	85,605,991	14,708,182	16,307,51
	Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,400
	Basic EPS on Core Business	0.58	0.65	0.11	0.1
B.	Extra Ordinary Income (Other Income net off Tax)	25,048	27,400	8,400	9,04
	Weighted average no. of shares outstanding	130,970,400	130,970,400	130,970,400	130,970,40
	Basic EPS on Extra Ordinary Income	0.0002	0.0002	0.0001	0.000
28.02	Weighted average /Total existing number of shares :				
	Total existing number of shares				
	Opening number of shares outstanding [considered FV Tk. each]	130,970,400	130,970,400		
	Add - Issued during the period	-	-		
	Add - Stock dividend issued during the period	-	-		
		130,970,400	130,970,400		
29.00	Net Operating Cash Flows Per Share (NOCFPS):				
	Net cash flow from operating activities	128,059,496	(89,361,332)		
	Number of Shares outstanding during the period	130,970,400	130,970,400		
	Net Operating Cash Flows Per Share (NOCFPS)	0.98	(0.68)		

30.00 Related party disclosures:

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

			July'25-Mar'26	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 fe	-	-
Md. Shofiqul Islam	Managing Director & Shareholder	Remuneration	-	-
		Board meeting fe	-	-
Md. Toufiqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fe	-	-
Md. Toriqul Islam	Director & Shareholder	Remuneration	-	-
		Board meeting fe	-	-
Mr. Md. Iftikhar-Uz-Zaman	Independent Director	Board meeting fe	-	-
Mr. Md. Mizanur Rahman	Independent Director	Board meeting fe	-	-
Mr. Md. Rabiul Haque	Nominated Director	Board meeting fe	30,000	40,000
Mr. Brig. General Tanvir Hasan Majumder (Retired)	Independent Director	Board meeting fe	30,000	40,000
A.K.M Delwer Hussain, FCMA	Independent Director	Board meeting fe	30,000	20,000
Aman Chicks Limited	Common Director	Inter-company	18,010,947	16,847,932
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	36,280,134	33,937,429
MS. R S & T International	Common Director	Inter-company	1,644,835	1,538,624
Aman Breeders Limited	Common Director	Inter-company	23,525,791	22,006,667
Aman Trading Corporation	Common Director	Inter-company	33,953,053	31,760,613
Juvenile Trade International	Common Director	Inter-company	10,921,707	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 yea
follows :

Name	Designation	July'25-Mar'26	July'24-June'25
Shib Shankar Dey, FCA	Chief Financial Officer	-	1,309,785
Mohammed Ziaul Karim, FCMA	Chief Financial Officer	1,188,704	593,257
Partha Protim Das FCS	Company Secretary	1,352,967	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-Mar'26	July'24-June'25
Directors	Board meeting fee	90,000	100,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	197,254,278	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 31.03.2026.

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 follc

Description of Products	Installed capacity (MT)		Actual production (MT)		Capacity utilization (%)	
	Mar-26	Jun-25	Mar-26	Jun-25	Mar-26	Jun-25
Poultry , fish & cattle feed	111,150	148,200	88,015	128,344	79.19%	86.60%

The production of the installed capacity is detailed as below:

	Mar-26	Jun-25
1) Capacity from July 25 to Mar 26 = 9 month & July to June = 12 mc	111,150	148,200
Weighted average capacity of production	111,150	148,200
Actual production	88,015	128,344
Percentage of actual production to weighted average capacity	79.19%	86.60%

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 12,500/=	272	467	10	749
Less than taka 12,500/=	-	-	-	-
Total	272	467	10	749

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 it's profit according to Bangladesh Labc (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 t in the normal course of business, available to the company on March 31, 2026.

Aman Feed PLC
Property Plant & Equipment's
As at March 31, 2026

(a) COST :

Annexure - A

P A R T I C U L A R S	C O S T			Rate of Depreci ation	D E P R E C I A T I O N			Written down value as at 31.03.2026
	Opening Balance as at 01.07.2025	Addition During the period	Total as at 31.03.2026		Opening Balance as at 01.07.2025	Addition During the period	Total as at 31.03.2026	
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	13,977,386	267,946,854	736,161,779
Plant & Machinery	463,099,940	2,541,770	465,641,710	15%	381,646,126	9,031,224	390,677,350	74,964,360
Vehicle	76,643,345	-	76,643,345	15%	60,401,736	1,759,518	62,161,255	14,482,090
Furniture & Fixture	4,861,727	964,810	5,826,537	10%	2,347,171	232,738	2,579,909	3,246,628
Office Equipment	2,223,408	-	2,223,408	15%	1,905,734	34,415	1,940,149	283,259
Computer & IT Equipment	10,729,094	1,945,715	12,674,809	20%	6,639,725	769,609	7,409,334	5,265,475
Balance as on 31.03.2026	1,985,130,126	5,452,295	1,990,582,421		706,909,961	25,804,889	732,714,850	1,257,867,571
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 31-03-2026	2024-2025
Manufacturing	95%	24,514,645	35,703,761
Other than Manufacturing	5%	1,290,244	1,879,145
		25,804,889	37,582,907

Annexure - B

Aman Feed PLC

Statement of Inventory Movement

For the 3rd Quarter Ended March 31, 2026

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 31.03.2026
Broiler Feed	2,554	62,525	62,599	2,479
Layer Feed	1,582	24,528	24,516	1,594
Fish Feed	973	17,375	17,329	1,018
Cattle Feed	211	12,087	12,082	217
Total Quantity (MT)	5,319	116,515	116,526	5,309

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 31.03.2026
Maize	30,630	55,545	62,024	24,151
Wheat & Wheat Flour	424	2,205	2,243	385
Rice Polish & Bran	2,620	8,701	10,293	1,029
Poultry Meal-Booster	1,186	1,293	1,773	705
Fishmeal & Dry Fish	620	381	615	386
Oilcake & Soyabean Extrac	18,141	35,093	39,704	13,531
Total Quantity (MT)	53,621	103,218	116,652	40,186

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 31.03.2026
WPP Bag	3,173,312	3,636,478	5,005,192	1,804,598
Total Quantity (Pcs.)	3,173,312	3,636,478	5,005,192	1,804,598

Aman Feed PLC

Reconciliation of Cash Flows from Operating Activities

For the 3rd Quarter Ended March 31, 2026

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	31-Mar-26	31-Mar-25
Net profit/ (Loss) after tax	75,418,362	85,640,24
Depreciation	25,804,889	27,649,857
Inventories	116,281,235	(64,216,614
Trade and other receivables	(454,216,646)	(549,381,446
Advance deposits and prepayments	90,255,634	82,531,775
Trade payable	11,266,159	895,417
Liabilities for expenses and provisions	3,867,490	10,783,376
Deferred tax liability	(2,153,026)	(1,705,832
Provision for current tax	(25,727,707)	(14,185,729
Financial expenses	387,134,054	347,547,814
AIT paid	(99,870,949)	(14,920,190
Net cash flow from operating activities	128,059,496	(89,361,332