PRIVATE & CONFIDENTIAL

AMAN FEED PLC.

INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS

AS AT AND FOR THE YEAR ENDED 30 JUNE 2026

SHAFIQ BASAK & CO.

CHARTERED ACCOUNTANTS

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

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Aman Feed PLC.** (the "Company"), which comprise the statement of financial position as at 30 June 2026 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis for Opinion

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

Key Audit Matters

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

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Risk	Our Response
Revenue Recognition	
Revenue of Tk. 9,255,269,097 is recognized in the statement of profit or loss and other comprehensive income for the year ended June 30, 2026, by the Company. This material item is subject to considerable inherent risk due to the complexity of the system necessary for proper recognition, measurement, and recording considering the application of revenue recognition, International Financial Reporting Standard 15 *"Revenue from Contracts with Customers"*. There is also a risk that revenue may be overstated due to wrong recognition or may be understated due to fraudulent financial reporting.	Our substantive procedures in relation to revenue recognition comprise the following • Vouch the transaction to obtain the source documents in support of revenue recognition. • Reconciliation with VAT returns of the revenue so recognised. • Cut off test to ascertain the completeness of the revenue so recognised. • Finally assessed the appropriateness and presentation of revenue.
Please see note # 21 to the financial statements.	
Inventory	
Inventory is valued a lower of cost and net realizable value (NRV). There is a chance of applying judgment in determining value of inventory and overstatement. Inventory disclosed at Tk. 3,402,320,971 for the year ended June 30, 2026 and Tk. 3,036,532,635 for the year ended June 30, 2025.	We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory by: ▪ Attending inventory counts and reconciling the count results to the inventory listings to test the completeness of data. ▪ Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories. ▪ Checking the cost of Raw materials purchase and valuation method applied for raw materials and work in process. ▪ Finally, we were satisfied with the outcome of our audit procedures.
Please see note # 5 to the financial statements	
Banks' Borrowing	
As at 30 June 2026, the reported amount of total borrowing from various banks is Tk. 5,612,778,020	We have tested loan balance focusing on the following: • We verified the loan bank statements to confirm the loan outstanding and found

	that the balance had been reported in the financial statements accurately. We also received balance confirmation from the respective banks. • We also checked the financial expenses and classification of the loan and repayment schedule as well.
Please see note # 14, 15 to the financial statements	

Other Information included in the Company's June 30, 2026, Annual Report

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on other Legal and Regulatory Requirements

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

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of those books;

c) the statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and

d) the expenditures incurred were for the purpose of the Company's business for the year.

Dated, Dhaka
October 28, 2026

Md. Shafiqul Islam, FCA
Partner
Enrolment # 595
Shafiq Basak & Co.
Chartered Accountants
FRC Enlistment No.: CAF-001-118
DVC:2610280595AS505175

Aman Feed PLC
Statement of Financial Position
As at 30 June 2026

Figures In Taka

Particulars	Notes	Amount in Taka	
		30-Jun-26	30-Jun-25
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,247,191,540	1,278,220,165
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		**1,252,042,540**	**1,283,071,165**
Current Assets			
Inventories	5.00	3,402,320,971	3,036,532,635
Trade and Other Receivables	6.00	2,018,960,185	1,784,958,801
Advances, Deposits & Pre-payments	7.00	2,990,896,029	3,243,250,529
Advance Income Tax	8.00	123,631,408	15,911,888
Cash & Cash Equivalents	9.00	114,641,854	121,148,024
Total Current Assets		**8,650,450,447**	**8,201,801,877**
TOTAL ASSETS		**9,902,492,987**	**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	1,688,309,753	1,712,335,168
Revaluation Surplus	13.00	111,485,727	128,536,485
Total Shareholders' Equity		**3,629,499,480**	**3,670,575,654**
Non-Current Liabilities			
Long Term Loan	14.00	2,482,345,023	2,298,247,211
Deferred Tax Liability	27.02	164,712,750	134,398,338
Total Non-Current Liabilities		**2,647,057,773**	**2,432,645,549**
Current Liabilities			
Short Term Loan	15.00	2,841,150,337	2,627,418,931
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	65,563,135	32,384,533
Liabilities for Expenses & Provision	17.00	129,796,030	132,636,379
Unclaimed Dividend	18.00	73,807,515	73,448,125
Provision for Current Tax	27.00	115,099,353	115,244,507
Total Current Liabilities		**3,625,935,734**	**3,381,651,839**
TOTAL EQUITY & LIABILITIES		**9,902,492,987**	**9,484,873,042**
Net Asset Value (NAV) per share	**20.00**	**27.71**	**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 October 2026

Md. Shafiqul Islam, FCA
Partner
Enrolment # 595
Shafiq Basak & Co.
Chartered Accountants
FRC Enlistment No.: CAF-001-118
DVC: 2610280595AS505175

Aman Feed PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year Ended June 30, 2026

Figures In Taka

Particulars	Notes	Amount in Taka	
		2025-2026	2024-2025
Sales	21.00	9,255,269,097	9,619,273,030
Cost of Sales	22.00	(8,249,784,913)	(8,581,278,731)
Gross profit		**1,005,484,184**	**1,037,994,299**
Administrative Expenses	23.00	(98,173,312)	(78,380,781)
Selling and Distribution Expenses	24.00	(333,483,850)	(329,018,694)
Operating profit		**573,827,022**	**630,594,825**
Financial Expenses	25.00	(422,133,401)	(305,702,758)
Bad Debt Expenses	19.00	(3,958,827)	(166,556,784)
Other Income	26.00	51,250	44,260
Profit before contribution to WPPF		**147,786,045**	**158,379,543**
Contribution to WPPF	17.01	(7,037,431)	(7,541,883)
Profit/(Loss) before tax		**140,748,614**	**150,837,660**
Income Tax Expenses		**(109,441,332)**	**(121,408,651)**
Current Tax	27.01	(96,177,678)	(90,742,455)
Deferred Tax	27.02	(13,263,654)	(30,666,196)
Net profit/(Loss) after tax		**31,307,282**	**29,429,009**
Other Comprehensive Income:			
Deferred Tax Expense on Revaluation Surplus		(19,673,952)	-
Total Comprehensive Income		**31,307,282**	**29,429,009**
Basic Earning Per Share	**28.00**	**0.24**	**0.22**

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 October 2026

Md. Shafiqul Islam, FCA
Enrolment # 595
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Aman Feed PLC
Statement of Changes in Equity
For the year Ended June 30, 2026

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	-	-	31,307,282	-	31,307,282
Deferred Tax on Revaluation Surplus due to rate change				(17,050,758)	(17,050,758)
Cash dividend Paid	-	-	(55,332,697)	-	(55,332,697)
Balance as at June 30, 2026	**1,309,704,000**	**520,000,000**	**1,688,309,753**	**111,485,727**	**3,629,499,480**

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

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

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

Place: Dhaka
Date: 27 October 2026

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

Aman Feed PLC
Statement of Cash Flows
For the year Ended June 30, 2026

Figures In Taka

Particulars	Amount in Taka	
	2025-2026	2024-2025
(A) Cash Flows From Operating Activities:		
Collection from customers	9,017,308,886	10,328,290,143
Collection from other income	15,572,167	12,939,669
Cash paid to suppliers, employees & others	(8,736,655,243)	(10,338,123,708)
Cash generated from operation	**296,225,811**	**3,106,105**
Income tax paid	(204,042,352)	(56,963,001)
Net Cash Flow From Operating Activities (Annexure - C)	**92,183,459**	**(53,856,896)**
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(3,891,220)	(2,270,955)
Net Cash Used in Investing Activities	**(3,891,220)**	**(2,270,955)**
(C) Cash Flows from Financing Activities:		
Dividend paid	(54,973,308)	(48,056,709)
Interest paid	(39,825,100)	-
Increase/(Decrease) long term borrowings	-	(150,089,997)
	(94,798,408)	**(198,146,705)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**(6,506,170)**	**(254,274,557)**
Cash and Cash Equivalents at the beginning of the period	121,148,024	375,422,580
Cash and Cash Equivalents at the end of the period	**114,641,854**	**121,148,024**
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	**0.70**	**(0.41)**

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

Place: Dhaka
Date: 27 October 2026

Aman Feed PLC
Notes To The Financial Statements
As at and For the year Ended 30 June 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 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 October 2026

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2025 to 30.06.2026

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 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 year.

2.09 Revenue Recognition:

As per IFRS-15: "Revenue form contracts form 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 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 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. 791,765,360 outstanding more than six months therefore, 0.50% provision for bad debt charge in the period.

2.12 Currency of Reporting and Foreign currency transactions:

Currency of Reporting

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

Foreign Currency Transactions

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

2.13 Long Term Liabilities:

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

2.14 Contingent Liabilities:

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

2.15 Taxation:

Current Tax:

Provision of tax has been made as per 6th schedule part -1, Para 20KA on the accounting profit made by the Company after making some adjustment with the profit as per ITA 2023 in compliance with IAS-12 " Income Taxes".

Deferred Taxation:

Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax basis. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the reporting date. The impact on the account of changes in the deferred tax assets and liabilities for the year ended June 30, 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.

শফিক বসাক এন্ড কোং
CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

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 year:

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 year. 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.

SHAFIQ BASAK & CO.

2.22 Application of International Accounting Standards (IAS) :

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

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

2.23 Information on Financial Statements:

Responsibility for preparation and presentation of financial statements:

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

Components of the Financial Statements:

Following are the component of the financial statements :

a) Statement of Financial Position as at June 30, 2026
b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2026
c) Statement of Changes in Equity for the year ended June 30, 2026
d) Statement of Cash Flows for the year ended June 30, 2026
e) Explanatory notes to the financial statements.

2.24 Comparative:

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

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

		Amount in Taka 30-Jun-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	731,385,686	750,139,165
	Plant & Machinery	70,416,271	81,453,814
	Vehicle	13,805,367	16,241,609
	Furniture & Fixtures	3,027,610	2,514,556
	Office Equipment	294,974	317,674
	Computer & IT Equipment	4,797,653	4,089,369
		1,247,191,540	**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 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 year ended 30 June 2026.

5.00	**Inventories**			
	Finished Goods	Note - 5.01	296,463,230	276,297,741
	Raw Materials in hand	Note - 5.02	2,872,135,824	2,547,967,253
	Packing Materials-in hand	Note - 5.03	51,505,913	79,332,812
	Goods in Transit		94,273,119	90,142,861
	Spare Parts		87,942,885	42,791,969
	Closing Balance		**3,402,320,971**	**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		146,314,393	136,362,058
	Layer Feed		79,307,399	73,912,894
	Fish Feed		61,775,742	57,573,743
	Cattle Feed		9,065,696	8,449,045
			296,463,230	**276,297,741**
	Quantity of Inventories [MT]			
	Broiler Feed		2,671	2,554
	Layer Feed		1,664	1,582
	Fish Feed		1,033	973
	Cattle Feed		229	211
			5,597	**5,319**
5.02	**Raw Materials**			
	Value of Inventories [Taka]			
	Maize		1,033,968,897	1,032,225,185
	Wheat & Wheat Flour		19,134,361	16,974,728
	Rice Polish & Bran		57,442,716	99,576,876
	Poultry Meal-Booster		91,908,346	125,079,445
	Fishmeal & Dry Fish		86,164,075	111,549,364
	Oilcake, Soyabean Meal and Others		1,091,411,613	1,106,584,078
	Medicine & Chemicals		492,105,816	55,977,577
			2,872,135,824	**2,547,967,253**

শফিক বসাক এন্ড কোং
CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

		Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
	Quantity of Inventories [MT]		
	Maize	31,154	30,630
	Wheat & Wheat Flour	473	424
	Rice Polish & Bran	1,518	2,620
	Poultry Meal-Booster	839	1,186
	Fishmeal & Dry Fish	411	620
	Oilcake, Soyabean Meal and Others	19,295	18,141
		53,690	**53,621**
5.03	**Packing Materials**		
	Value of Inventories [Taka]		
	WPP Bag	**51,505,913**	**79,332,812**
	Quantity of Inventories [PCS]		
	WPP Bag	**1,848,261**	**3,173,312**
6.00	**Trade and other receivables**		
	Trade Receivable Note - 6.01	2,212,919,012	2,271,379,607
	Provision for bad debt	(193,958,827)	(486,420,806)
	Closing Balance	**2,018,960,185**	**1,784,958,801**
6.01	**Trade Receivable**		
	Opening Balance	2,271,379,607	2,980,396,720
	Add: Sales during the year	9,255,269,097	9,619,273,030
	Available for Received	11,526,648,703	12,599,669,750
	Less: Realized during the year	(9,017,308,886)	(10,328,290,143)
		2,509,339,817	2,271,379,607
	Write off during the year	(296,420,806)	-
	Closing Balance	**2,212,919,012**	**2,271,379,607**
6.02	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**		
	Maturity less than 6 months	1,421,153,652	1,623,298,735
	Maturity more than 6 months	791,765,360	648,080,872
	Total	**2,212,919,012**	**2,271,379,607**
	Debts considered Good & Secured	1,421,153,652	1,623,298,735
	Debts considered Good without security	-	-
	Debts considered doubtful	791,765,360	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)	2,984,005,113	3,122,930,604
	Intercompany Current Account (Note-7.03)	-	116,307,728
	Advance Against Marketing Expense	971,762	75,423
	Advance Salary	2,000,000	17,620
		2,986,976,875	3,239,331,375
	Closing Balance	**2,990,896,029**	**3,243,250,529**

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

	Amount in Taka 30-Jun-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 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	2,986,976,875	3,123,023,647
Total	**2,990,896,029**	**3,126,942,801**
Advance, deposits & prepayments considered good & secured	2,988,896,029	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	2,000,000	17,620
Advance, deposit & prepayments due from companies under same management	-	116,307,728
Maximum advance due by directors or officers & staffs at any time	-	-

7.03 Intercompany Current Account

Aman Chicks Limited	-	16,847,932
Anwara Poultry and Hatchery Limited	-	33,937,429
MS. R S & T International	-	1,538,624
Aman Breeders Limited	-	22,006,667
Aman Trading Corporation	-	31,760,613
Juvenile Trade International	-	10,216,463
	-	**116,307,728**

8.00 Advance Income Tax (AIT)

Opening Balance	15,911,888	41,625,127
Add: Addition during the year	123,631,408	15,911,888
	139,543,296	**57,537,015**
Less: Adjustment during the year	(15,911,888)	(41,625,127)
Closing Balance	**123,631,408**	**15,911,888**

9.00 Cash and Cash Equivalents

Cash in Hand	6,952,993	6,640,447
Cash at Bank : (Note- 9.01)	107,688,861	114,507,577
Closing Balance	**114,641,854**	**121,148,024**

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

AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	6,701	9,946
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	569,846	571,036
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	664,585	8,193,901
Agrani Bank Ltd. Principal Branch, Dhaka CD - 0200013744354	294,097	294,787
Al- Arafah Islami Bank Ltd. A/C No. 6777, Dilkusha Br.	56,526	57,216
Al- Arafah Islami Bank Ltd. Uttara Branch, A/C No. 62639	6,040,560	13,496,969
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	3,511,151	4,167,781
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	1,643,588	1,048,198
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	251,247	381,574
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	1,162,464	672,710

শফিক বসাক এন্ড কোং
CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	5,230,092	5,235,782
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	3,742,329	3,373,443
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	1,490,276	778,811
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	2,181,522	1,823,485
Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,395	13,511
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	2,698,408	1,365,282
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	2,176,106	3,123,551
BD. Commerce Bank, Principal Br. Dhaka CD -26549	59,700	60,620
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	13,439,903	14,106,098
Mercantile Bank Ltd. Uttara Branch, CD-14261	1,993,820	3,051,573
National Bank Ltd. Dilkusha Br.,Dhaka CD-1999001790433	223,517	224,437
National Bank Ltd. Uttara Branch, CD-1068001637781	9,747,636	9,510,876
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-0210008000	196,160	108,541
Trust Bank Ltd., Dilkusha Branch,Dhaka CD-2000811	2,790	3,480
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	101,441	102,131
Uttara Bank Ltd., Uttara Branch, CD- 12200211859	1,646,661	2,154,356
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	7,066,828	2,066,099
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	5,818,618	3,674,769
BRAC Bank Ltd., Uttara, Dhaka CD -39001	9,246,816	2,984,539
ONE Bank Ltd, Uttara Br, A/C-185008002	64,856	50,891
Prime Bank Limited, Motijheel Branch, SND-2104311021983	13,374	14,524
First Security Islami Bank Ltd, Joinal Market Branch, A/C-000121	4,873	6,426
ONE Bank Ltd. Sonargaon Janapath Br, A/C-20000083	371,823	373,008
AB Bank Limited, Uttara Branch, A/C- 4020798136000	50,814	50,964
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	8,325,133	15,238,320
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	22,316	23,236
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	1,510,376	6,556
NCC Bank - Uttara Br, A/C-33-0210019783	76,132	76,477
Islami Bank Bangladesh Limited-A/C 20502070900009600	632,343	620,232
Social Islami Bank Limited-A/C-19263	398,189	399,029
Rupali Bank Limited, Uttara Model Town A/C-5132020001665	2,528,254	2,873,776
Bank Asia Limited-A/C-1000278	1,713,615	1,717,305
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	36,464	37,384
Union Bank Ltd, Uttara Br, A/C-0271010003656	3,542,022	3,542,482
Agrani Bank Ltd, Amin Court Corp, A/C- 0200018112001	289,589	229,847
Agrani Bank PLC, Purana Paltan Corp, A/C- 0200023815764	272,174	614,866
Agrani Bank Ltd, Ramna Corporate Branch, A/C-0200024884289	63,154	-
Standard Islami Bank PLC. Principal Br. Dhaka CD-00233011853	79,009	-
Meghna Bank Limited (FDR)	3,021,423	2,799,319
Pubali Bank Limited (FDR)	3,354,775	3,136,061
	107,688,861	**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 30-Jun-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 year ended 30 June 2015 and the paid up capital increased from Tk. 80 crore to 96 crore (96,000,000 shares @ Tk.10 each). Further, the Board of Directors in their meeting held on 15th December, 2016 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2016 and the paid up capital increased from Tk. 96 crore to 105.60 crore (105,600,000 shares @ Tk.10 each). Besides this, the Board of Directors in their meeting held on 27th December, 2017 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2017 and the paid up capital increased from Tk. 105.60 crore to 116.16 crore (116,160,000 shares @ Tk.10 each). Again, the Board of Directors in their meeting held on 19th December, 2018 recommended 10% stock dividend to all of the shareholders for the year ended 30 June 2018 and the paid up capital increased from Tk. 116.16 crore to 127.776 crore (127,776,000 shares @ Tk.10 each).Again, the Board of Directors in their meeting held on 22th November, 2020 recommended 2.50% stock dividend to all of the shareholders for the year ended 30 June 2020 and the paid up capital increased from Tk. 127.776 crore to 130.970 crore (130,970,400 shares @ Tk.10 each).

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

Name of the Shareholders			Percentage (%)	Amount in Taka	
	30/Jun/26	30/Jun/25		30-Jun-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.	9,900	9,918	0.01%	99,000	99,180
General public	48,094,156	48,094,138	36.72%	480,941,560	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	2,764	2,860		562,041	621,935
From 501 to 5,000	2,990	3,301		6,033,851	6,662,835
From 5001 to 10000	533	614		4,210,048	4,609,806
From 10,001 to 20,000	356	378		5,263,802	5,571,045
From 20001 to 30000	132	119		3,296,085	2,916,911
From 30,001 to 40,000	59	53		2,088,566	1,841,724
From 40001 to 50000	46	44		2,140,885	2,007,366
From 50,001 to 100,000	79	72		5,641,821	5,094,141
From 100,001 to 1,000,000	49	51		10,293,884	11,496,080
Above 1,000,000	11	11		91,439,417	90,148,557
Total	**7,019**	**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 30-Jun-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 year	31,307,282	29,429,009
	Less: Cash dividend paid for the year 2024-2025	(55,332,697)	(48,115,389)
	Closing Balance	**1,688,309,753**	**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 @ 15% as per section 125	(19,673,952)	(2,623,194)
	Net Balance of Revaluation surplus	**111,485,727**	**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	**2,698,766,575**	**2,740,536,229**
Add: Received during the year	-	-
Add: Charges for the year	-	-
Add: Profit /Interest for the year	223,297,812	108,320,342
	2,922,064,387	**2,848,856,572**
Less: Paid during the year	(39,200,000)	(150,089,997)
Closing Balance	**2,882,864,387**	**2,698,766,575**
Less: Current Maturity	(400,519,364)	(400,519,364)
Balance after current maturity	**2,482,345,023**	**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	1,295,165,315	1,196,191,595
Social Islami Bank Limited-UPAS L/C liability	1,471,907,471	1,360,670,767
Standard Bank Ltd. CC (Hypo)- 519	74,077,552	70,556,569
	2,841,150,337	**2,627,418,931**

16.00 Trade Payable

Opening balance	32,384,533	31,225,457
Add: Purchased During the year	8,182,869,168	8,657,345,728
	8,215,253,701	**8,688,571,185**
Less: Paid During the year	8,149,690,566	8,656,186,652
Closing balance	**65,563,135**	**32,384,533**

There is no related party transaction.

শফিক বসাক এন্ড কোং
CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

		Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
17.00	**Liabilities for Expenses and Provision**		
	Salary & Allowances	23,316,589	19,242,245
	TA/DA Payable (Sales Staff)	6,064,669	8,075,868
	Audit Fee & VAT	747,500	690,000
	Gas Bill	3,394,727	2,438,090
	Payable-WPPF Note: 17.01	95,904,615	100,141,714
	TDS Payable	39,801	1,187,037
	VAT Payable	328,129	861,426
	Electricity bill	-	-
	Closing Balance	**129,796,030**	**132,636,379**
17.01	**Payable to WPPF**		
	Opening Balance	100,141,714	96,361,048
	Add. Current year provision	7,037,431	7,541,883
	Less. Paid during the year (2023-2024, 2024-2025)	(11,274,530)	(3,761,217)
	Closing balance	**95,904,615**	**100,141,714**
18.00	**Unclaimed Dividend**		
	Opening balance	73,448,125	73,389,445
	Add. Cash dividend declared during the year	55,332,697	48,115,389
	Add: Dividend Return	658,060	731,986
	Less. Paid during the year (TDS on Dividend to General Shareholders)	(7,975,614)	(7,023,331)
	Less. Paid during the year (General Shareholders)	(47,655,754)	(41,145,450)
	Less: Paid to Capital Market Stabilization Fund	-	(619,914)
	Closing balance	**73,807,515**	**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 business operational growth. However, the unpaid dividend will be paid as soon as possible in future upon the situation being favorable to the company.

19.00	**Provision for bad debt**		
	Opening balance	486,420,806	319,864,022
	Addition during the year	3,958,827	166,556,784
	Write off during the year	(296,420,806)	-
	Closing balance	**193,958,827**	**486,420,806**

Note: Provision for Credit Losses has been charged during the period @ 0.50% on receivable of Taka 791,765,360 which is outstanding more than six month.

20.00	**Net Asset Value (NAV) per share**		
	Shareholders' Equity including revaluation surplus	3,629,499,480	3,670,575,654
	Number of ordinary Shares Outstanding	130,970,400	130,970,400
	Net Asset Value - NAV	**27.71**	**28.03**

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

		Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
21.00	**Sales**		
	Sales Value in Taka		
	Broiler Feed	5,463,522,773	5,476,278,454
	Layer Feed	1,893,660,037	2,047,678,308
	Fish Feed	1,200,944,055	1,320,794,514
	Cattle Feed	697,142,232	774,521,755
		9,255,269,097	**9,619,273,030**
	Sales Quantity in MT		
	Broiler Feed (Rented plant 25,200 MT)	89,132	90,086
	Layer Feed (Rented plant 8,800 MT)	35,500	38,144
	Fish Feed	17,938	19,580
	Cattle Feed	15,735	16,693
		158,304	**164,503**
22.00	**Cost of Sales**		
	Raw materials consumption (Note-22.01)	7,694,311,925	8,108,308,128
	Packing materials consumption (Note-22.02)	192,215,571	181,943,357
	Factory Overhead (Note-22.03)	383,422,906	363,883,688
	Cost of Production	8,269,950,402	8,654,135,173
	Opening Finished Goods	276,297,741	203,441,298
	Cost of Goods Available for Sale	8,546,248,143	8,857,576,471
	Closing Finished Goods (Note-5.01)	(296,463,230)	(276,297,741)
	Cost of Sales	**8,249,784,913**	**8,581,278,731**
22.01	**Raw Materials Consumed :**		
	Opening Raw Materials	2,547,967,253	2,174,563,258
	Purchased during the year [Note-22.01.A]	8,018,480,496	8,481,712,123
	Available for Use	10,566,447,749	10,656,275,381
	Closing Raw Materials [Note-5.02]	(2,872,135,824)	(2,547,967,253)
		7,694,311,925	**8,108,308,128**
22.01.A	**Raw Materials Purchased during the year**		
	Value in Taka :		
	Maize	2,728,991,284	3,168,531,084
	Wheat & Wheat Flour	121,332,609	106,561,304
	Rice Polish & Bran	457,538,726	540,074,818
	Booster-Premix	227,627,873	171,966,113
	Fish meal & Dry Fish	114,722,769	108,206,668
	Oilcake, Soyabean Meal and Others	3,258,769,708	3,085,893,895
	Medicine, Chemicals & Additives	1,109,497,527	1,300,478,241
		8,018,480,496	**8,481,712,123**
	Quantity in MT:		
	Maize	82,697	101,800
	Wheat & Wheat Flour	2,996	2,631
	Rice Polish & Bran	12,104	16,122
	Poultry Meal-Booster	2,032	1,535
	Fish meal & Dry Fish	459	601
	Oilcake, Soyabean Meal and Others	59,036	53,205
		159,324	**175,895**
22.02	**Packing Materials Consumed**		
	Opening Packing Materials	79,332,812	85,642,564
	Purchased during the year [Note- 22.02.A]	164,388,672	175,633,605
	Available for Use	243,721,484	261,276,169
	Closing Packing Materials [Note-5.03]	(51,505,913)	(79,332,812)
		192,215,571	**181,943,357**

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

		Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
22.02.A	**Packing Materials Purchased During the year**		
	Value in Taka :		
	WPP Bag	164,388,672	175,633,605
		164,388,672	**175,633,605**
	Quantity in PCS.		
	WPP Bag	5,572,497	7,025,344
		5,572,497	**7,025,344**
22.03	**Factory Overhead**		
	Wages & Allowances	40,276,527	48,533,133
	Factory Salary & Allowances	132,212,260	106,974,168
	Overtime	2,503,959	2,489,836
	Spare Parts	39,602,433	42,992,620
	Oil & Lubricants	555,472	487,386
	Daily Labour	29,658,450	29,947,327
	Factory Maintenance	793,955	802,064
	Gas Bill	34,033,932	28,902,540
	Electricity Bill	57,532,065	53,970,853
	Factory rent	13,080,000	13,080,000
	Depreciation on Manufacturing Assets	33,173,853	35,703,761
		383,422,906	**363,883,688**
23.00	**Administrative Expenses**		
	Salaries & Allowances	54,914,127	43,431,110
	Board Meeting Attendance Fee	120,000	100,000
	Stationeries	482,213	564,600
	Postage, Telephone & Internet	6,043,485	5,261,245
	Entertainment	948,655	827,858
	Maintenance expenses	1,528,985	1,263,763
	Fuel & Lubricants	4,461,857	4,110,769
	Vehicle Maintenance	4,879,119	4,451,778
	Staff Feeding Expenses	4,229,748	2,805,877
	Medical Expenses	148,415	149,938
	Licenses & Others	1,810,884	602,438
	AGM expenses	231,000	252,000
	Audit Fees & VAT	747,500	690,000
	Travelling & Conveyance	9,667,080	5,206,385
	Membership Fees	1,123,882	1,149,882
	Newspaper & yearical	6,202	6,062
	Bank Charges	775,209	775,228
	Cleaning & Gardening Expenses	2,830	5,450
	Security Service Expense	4,168,129	4,414,552
	Professional Fees	138,000	432,700
	Depreciation on Non Manufacturing Assets	1,745,992	1,879,145
		98,173,312	**78,380,781**
24.00	**Selling and Distribution Expenses**		
	Salaries & Allowances	91,920,144	86,298,998
	Target Incentive Bonus	384,740	514,210
	Godown expenses	12,144,552	11,254,608
	Advertisement	6,380,864	5,314,815
	Travelling & Conveyance	38,073,273	34,113,524
	Business Promotional Expenses	13,638,352	12,422,598
	Seminar Expenses	4,163,260	704,230
	Free Sample	693,358	3,856,214
	Dealer Sale Target Award Expenses	590,818	16,022,440
	Carriage Outward	134,495,267	134,149,662
	Daily labour	30,999,222	24,367,395
		333,483,850	**329,018,694**

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CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

	Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
25.00 Financial Expenses		
Profit / Rent(Interest) on HPSM A/C -ABBL	223,297,812	108,320,342
Profit(Interest) on Bai Muajjal & TR A/C -ABBL	98,973,719	45,568,641
Interest on CC(Hypo) Loan - Standard Bank Ltd.	4,146,082	4,484,100
Interest on UPAS L/C- Social Islami Bank Ltd.	111,236,704	160,225,084
	437,654,318	**318,598,167**
Less: Interest on FDR	(686,824)	(630,760)
Less: Interest on Intercompany loan	(14,834,093)	(12,264,649)
	422,133,401	**305,702,758**
26.00 Other Income		
Discount from suppliers	51,250	44,260
Total other income	**51,250**	**44,260**
27.00 Provision for current tax		
Opening Balance	115,244,507	107,178,292
Add: Provision During the year (Note # 27.01)	96,056,429	96,201,582
Less : (Over)/Under provision of previous years	121,250	(5,459,127)
Less: Paid during the year	(80,410,944)	(41,051,113)
Less: Adjustment with advance income tax	(15,911,888)	(41,625,127)
Total Payable	**115,099,353**	**115,244,507**
27.01 Current Tax -		
Profit Before Tax except Other Income	140,010,540	150,793,400
Add: Accounting Depreciation	34,919,845	37,582,907
Add: Other Income	-	44,260
Less: Tax Depreciation	(20,661,005)	(22,398,972)
Taxable Income for the year	**154,269,380**	**166,021,596**
Rate of Tax	22.50%	20%
Tax on business	34,764,178	33,104,319
Tax under Sec 163/(2) (Turnover Tax @ 1%)	96,044,897	96,192,730
Add: Tax on Other Income @ 22.50%	11,531	8,852
Total Provision for the year ended 30 June 2026	**96,056,429**	**96,201,582**
Add: Short /Excess Provision of earlier years arisen and paid due to completion of assessment.	121,250	(5,459,127)
Total	**96,177,678**	**90,742,455**

Current tax has been prepared as per computation sheet Under Section 73 of the Income Tax Act, 2023

27.02 Deferred Tax		
Carrying Amount of the PPE (Except Land)	823,727,561	854,756,186
Tax Base of the PPE (Except Land)	(179,110,680)	(195,880,465)
Taxable Temporary Difference	**644,616,881**	**658,875,721**
Tax Rate	22.50%	20%
Deferred Tax Liability (except revaluation)	**145,038,798**	**131,775,144**
Add : Tax on revaluation surplus (Note # 13.00)	19,673,952	2,623,194
Total deferred tax liability	**164,712,750**	**134,398,338**
Opening Deferred Tax Liability	**131,775,144**	**101,108,948**
Add : Tax on revaluation surplus (Note # 13.00)	19,673,952	2,623,194
Less. Provision	13,263,654	30,666,196
Total deferred tax liability as at 30 June 2026	**164,712,750**	**134,398,338**
Deferred Tax Liability as at 30 June 2026 (except revaluation)	145,038,798	131,775,144
Deferred Tax Liability at opening balance	131,775,144	101,108,948
Deferred Tax Expenses /Income	**13,263,654**	**30,666,196**

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

		Amount in Taka 30-Jun-26	Amount in Taka 30-Jun-25
28.00	**Earning Per Share(EPS)**		
28.01	**Basic Earning Per Share :**		
	Basic Earning Per Share (A+B):	**0.24**	**0.22**
A.	Net Profit from the Core Business	31,256,032	29,429,009
	Weighted average no. of shares outstanding	130,970,400	130,970,400
	Basic EPS on Core Business	**0.24**	**0.22**
B.	Extra Ordinary Income (Other Income net off Tax)	39,719	35,408
	Weighted average no. of shares outstanding	130,970,400	130,970,400
	Basic EPS on Extra Ordinary Income	**0.0003**	**0.0003**
28.02	**Weighted average /Total existing number of shares :**		
	Total existing number of shares		
	Opening number of shares outstanding [considered FV Tk.10 each]	130,970,400	130,970,400
	Add - Issued during the year	-	-
	Add - Stock dividend issued during the year	-	-
		130,970,400	**130,970,400**
29.00	**Net Operating Cash Flows Per Share (NOCFPS):**		
	Net cash flow from operating activities	92,183,459	(53,856,896)
	Number of Shares outstanding during the year	130,970,400	130,970,400
	Net Operating Cash Flows Per Share (NOCFPS)	**0.70**	**(0.41)**

Noted that reasons for significant deviation of EPS:

Earnings Per Share (EPS) for the year ended 30 June 2026 increased by 9.09% Tk. 0.24 per share compared to Tk. 0.22 per share for the year ended 30 June 2025 due to the increases of net profit by 6.38% from the financial year 30 June 2025. Net profit after tax increased by Tk. 1,878,273 from Tk. 29,429,009 in FY 2024-2025 to Tk. 31,307,282 in FY 2025–2026.

The improvement in profitability was primarily attributable to a reduction of 97.62% in Bad Debt Expenses Although there is increased Financial Expenses of 38.09%, higher Administrative Expenses of 25.25%, and a decline in Sales Revenue of 3.78%. Despite these challenges, the Company achieved a growth in net profit and EPS during the reporting year.

Clarification or the reasons to significant deviation of Net Operating Cash Flow per Share (NOCFPS):

NOCFPS for the year ended 30 June 2026 increased to Tk. 0.70 from Tk. (0.41) in the previous year. This improvement was primarily attributable to a significant reduction by 15.49% in cash paid to suppliers, employees, and other parties, which resulted in positive cash generated from operation of Tk.29.62 crore, compared to Tk. 0.31crore in the previous year.

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-June'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 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	40,000	40,000
Mr. Brig. General Tanvir Hasan Majumder (Retired)	Independent Director	Board meeting fee	40,000	40,000
A.K.M Delwer Hussain, FCMA	Independent Director	Board meeting fee	40,000	20,000
Aman Chicks Limited	Common Director	Inter-company	-	16,847,932
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	-	33,937,429
MS. R S & T International	Common Director	Inter-company	-	1,538,624
Aman Breeders Limited	Common Director	Inter-company	-	22,006,667
Aman Trading Corporation	Common Director	Inter-company	-	31,760,613
Juvenile Trade International	Common Director	Inter-company	-	10,216,463
MS. Islam Brothers & Co.	Common Director	Purchase of RM	4,665,151	-
Aman Packaging and Accessories Limited	Common Director	Purchase of PM	26,308,532	-
Aman Packaging Limited	Common Director	Purchase of PM	110,909,954	-
Aman Tex Limited	Common Director	Purchase of promotional item	1,268,250	-

31.00 **Disclosure of Managerial Remuneration:**

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

Name	Designation	July'25-June'26	July'24-June'25
Shib Shankar Dey, FCA	Chief Financial Officer	-	1,309,785
Mohammed Ziaul Karim, FCMA	Chief Financial Officer	1,584,469	593,257
Partha Protim Das FCS	Company Secretary	1,776,530	1,654,066

SHAFIQ BASAK & CO. CHARTERED ACCOUNTANTS

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

Particulars	Nature of Payment	July'25-June'26	July'24-June'25
Directors	Board meeting fee	120,000	100,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	279,431,271	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 30.06.2026.

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 follows:

Description of Products	Installed capacity (MT)		Actual production (MT)		Capacity utilization (%)	
	Jun-26	Jun-25	Jun-26	Jun-25	Jun-26	Jun-25
Poultry , fish & cattle feed	148,200	148,200	124,582	128,344	84.06%	86.60%

The production of the installed capacity is detailed as below:

	Jun-26	Jun-25
1) Capacity from July 25 to June 26 = 12 month & July to June = 12 month	148,200	148,200
Weighted average capacity of production	**148,200**	**148,200**
Actual production	**124,582**	**128,344**
Percentage of actual production to weighted average capacity	**84.06%**	**86.60%**

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 12,500/=	263	490	10	**763**
Less than taka 12,500/=	-	-	-	-
Total	**263**	**490**	**10**	**763**

e) Events after the balance sheet date : Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 27 October 2026 recommended 10.50% cash dividend to the general public shareholders excluding Sponsors/ Directors for the year ended June 30, 2026. 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 Labour (amended) Act of 2013.

g) Contingent liabilities & capital commitments:

There is no claim against the company, not acknowledged as debt and no un-availed credit facilities, other than those in the normal course of business, available to the company on June 30, 2026.

CHARTERED ACCOUNTANTS
SHAFIQ BASAK & CO.

Aman Feed PLC

Property Plant & Equipment's

As at June 30, 2026

(a) COST :

Annexure - A

PARTICULARS	COST			Rate of Depreciation	DEPRECIATION			Written down value as at 30.06.2026
	Opening Balance as at 01.07.2025	Addition During the period	Total as at 30.06.2026		Opening Balance as at 01.07.2025	Addition During the period	Total as at 30.06.2026	
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	18,753,479	272,722,947	731,385,686
Plant & Machinery	463,099,940	1,350,000	464,449,940	15%	381,646,126	12,387,543	394,033,669	70,416,271
Vehicle	76,643,345	-	76,643,345	15%	60,401,736	2,436,241	62,837,978	13,805,367
Furniture & Fixture	4,861,727	811,550	5,673,277	10%	2,347,171	298,496	2,645,667	3,027,610
Office Equipment	2,223,408	25,900	2,249,308	15%	1,905,734	48,599	1,954,334	294,974
Computer & IT Equipment	10,729,094	1,703,770	12,432,864	20%	6,639,725	995,486	7,635,211	4,797,653
Balance as on 30.06.2026	**1,985,130,126**	**3,891,220**	**1,989,021,346**		**706,909,961**	**34,919,845**	**741,829,806**	**1,247,191,540**
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 30-06-2026	2024-2025
Manufacturing	95%	33,173,853	35,703,761
Other than Manufacturing	5%	1,745,992	1,879,145
		34,919,845	**37,582,907**

Annexure - B

Aman Feed PLC

Statement of Inventory Movement
For the year Ended June 30, 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 30.06.2026
Broiler Feed	2,554	89,250	89,132	2,671
Layer Feed	1,582	35,582	35,500	1,664
Fish Feed	973	17,997	17,938	1,033
Cattle Feed	211	15,753	15,735	229
Total Quantity (MT)	**5,319**	**158,582**	**158,304**	**5,597**

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 30.06.2026
Maize	30,630	82,697	82,173	31,154
Wheat & Wheat Flour	424	2,996	2,947	473
Rice Polish & Bran	2,620	12,104	13,206	1,518
Poultry Meal-Booster	1,186	2,032	2,379	839
Fishmeal & Dry Fish	620	459	668	411
Oilcake & Soyabean Extrac.	18,141	59,036	57,881	19,295
Total Quantity (MT)	**53,621**	**159,324**	**159,255**	**53,690**

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 30.06.2026
WPP Bag	3,173,312	5,572,497	6,897,549	1,848,261
Total Quantity (Pcs.)	**3,173,312**	**5,572,497**	**6,897,549**	**1,848,261**

Aman Feed PLC
Reconciliation of Cash Flows from Operating Activities
For the year Ended June 30, 2026

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars		30-Jun-26		30-Jun-25
Net profit/ (Loss) after tax		31,307,282		29,429,009
Depreciation		34,919,845		37,582,907
Inventories		(365,788,336)		(444,782,615)
Trade and other receivables		(234,001,384)		875,573,897
Advance deposits and prepayments		252,354,501		(949,809,196)
Trade payable		33,178,602		1,159,076
Liabilities for expenses and provisions		(2,840,349)		13,946,209
Deferred tax liability		13,263,654		30,666,196
Provision for current tax		15,766,734		49,691,342
Financial expenses		437,654,318		318,598,167
AIT paid		(123,631,408)		(15,911,888)
Net cash flow from operating activities		**92,183,458**		**(53,856,896)**