Aman Feed PLC

Statement of Financial Position
As at 30 September 2026
Provisional and Unaudited

Figures In Taka

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
ASSETS:			
Non-Current Assets			
Property, Plant and Equipment	3.00	1,239,847,843	1,247,191,540
Investment in Associate	4.00	4,851,000	4,851,000
Total Non-Current Assets		**1,244,698,843**	**1,252,042,540**
Current Assets			
Inventories	5.00	3,413,304,192	3,402,320,971
Trade and Other Receivables	6.00	2,024,319,809	2,018,960,185
Advances, Deposits & Pre-payments	7.00	3,150,219,904	2,990,896,029
Advance Income Tax	8.00	128,354,383	123,631,408
Cash & Cash Equivalents	9.00	85,294,068	114,641,854
Total Current Assets		**8,801,492,356**	**8,650,450,447**
TOTAL ASSETS		**10,046,191,198**	**9,902,492,987**
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	1,718,629,670	1,688,309,753
Revaluation Surplus	13.00	111,485,727	111,485,727
Total Shareholders' Equity		**3,659,819,397**	**3,629,499,480**
Non-Current Liabilities			
Long Term Loan	14.00	2,526,613,856	2,482,345,023
Deferred Tax Liability	27.02	163,938,389	164,712,750
Total Non-Current Liabilities		**2,690,552,244**	**2,647,057,773**
Current Liabilities			
Short Term Loan	15.00	2,890,411,227	2,841,150,337
Current Portion of Long Term Loan	14.00	400,519,364	400,519,364
Trade Payable	16.00	54,341,694	65,563,135
Liabilities for Expenses & Provision	17.00	137,383,994	129,796,030
Unclaimed Dividend	18.00	73,328,063	73,807,515
Provision for Current Tax	27.00	139,835,216	115,099,353
Total Current Liabilities		**3,695,819,557**	**3,625,935,734**
TOTAL EQUITY & LIABILITIES		**10,046,191,198**	**9,902,492,987**
Net Asset Value (NAV) per share	**20.00**	**27.94**	**27.71**

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: 10 November 2026

CamScanner

Aman Feed PLC
Statement of Profit or Loss and Other Comprehensive Income
For the First Quarter Ended September 30, 2026
Provisional and Unaudited

Figures In Taka

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Sep-25
Sales	21.00	2,473,112,869	2,172,369,276
Cost of Sales	22.00	(2,203,172,804)	(1,936,934,051)
Gross profit		**269,940,065**	**235,435,225**
Administrative Expenses	23.00	(25,618,454)	(21,448,031)
Selling and Distribution Expenses	24.00	(66,460,725)	(60,917,275)
Operating profit		**177,860,886**	**153,069,919**
Financial Expenses	25.00	(93,529,722)	(78,830,572)
Bad Debt Expenses	19.00	(27,346,193)	(22,961,825)
Other Income	26.00	10,520	9,560
Profit before contribution to WPPF		**56,995,490**	**51,287,082**
Contribution to WPPF	17.01	(2,714,071)	(2,442,242)
Profit/(Loss) before tax		**54,281,419**	**48,844,840**
Income Tax Expenses		**(23,961,501)**	**(20,998,404)**
Current Tax	27.01	(24,735,863)	(21,725,605)
Deferred Tax	27.02	774,361	727,201
Net profit/(Loss) after tax		**30,319,918**	**27,846,435**
Basic Earning Per Share	**28.00**	**0.23**	**0.21**

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

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

Signed in terms of our report of even date

Place: Dhaka
Date: 10 November 2026

CamScanner

Aman Feed PLC
Statement of Changes in Equity
For the First Quarter Ended September 30, 2026
Provisional and Unaudited

Figures In Taka

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation surplus	Total
Balance as at July 01, 2026	**1,309,704,000**	**520,000,000**	**1,688,309,753**	**111,485,727**	**3,629,499,480**
Net Profit/(Loss) for the period	-	-	30,319,918	-	30,319,918
Cash dividend Paid	-	-	-	-	-
Balance as at Sept 30, 2026	**1,309,704,000**	**520,000,000**	**1,718,629,670**	**111,485,727**	**3,659,819,397**

Aman Feed PLC
Statement of Changes in Equity
For the First Quarter Ended September 30, 2025

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**	**3,670,575,653**
Net Profit/(Loss) for the year	-	-	27,846,435	-	27,846,435
Cash Dividend Paid	-	-	-	-	-
Balance as at Sept 30, 2025	**1,309,704,000**	**520,000,000**	**1,740,181,603**	**128,536,485**	**3,698,422,089**

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

Place: Dhaka
Date: 10 November 2026

CamScanner

Aman Feed PLC
Statement of Cash Flows
For the First Quarter Ended September 30, 2026
Provisional and Unaudited

Figures In Taka

Particulars	Amount in Taka	
	1 July 2026 to 30 Sept 2026	1 July 2025 to 30 Sept 2025
(A) Cash Flows From Operating Activities:		
Collection from customers	2,440,407,052	2,020,261,719
Collection from other income	10,520	2,626,484
Cash paid to suppliers, employees & others	(2,463,814,790)	(2,014,641,969)
Cash generated from operation	**(23,397,218)**	**8,246,234**
Income tax paid	(4,722,975)	(27,593,690)
Net Cash Flow From Operating Activities (Annexure - C)	**(28,120,193)**	**(19,347,456)**
(B) Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(748,141)	(2,225,635)
Net Cash Used in Investing Activities	**(748,141)**	**(2,225,635)**
(C) Cash Flows from Financing Activities:		
Dividend paid	(479,452)	(24,650)
Interest paid	-	-
Increase/(Decrease) long term borrowings	-	-
	(479,452)	**(24,650)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**(29,347,786)**	**(21,597,741)**
Cash and Cash Equivalents at the beginning of the period	114,641,854	121,148,024
Cash and Cash Equivalents at the end of the period	**85,294,068**	**99,550,283**
Net Operating Cash Flow Per Share (NOCFPS) Notes-29.00	**(0.21)**	**(0.15)**

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

Place: Dhaka
Date: 10 November 2026

CamScanner

Aman Feed PLC
Notes To The Financial Statements
As at and For the First Quarter Ended 30 September 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 10 November 2026

2.05 Reporting period:

The Financial Statements of the Company cover period from 01.07.2026 to 30.09.2026

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. 781,319,806 outstanding more than six months therefore, 3.50% 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 first quarter ended Sept 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.

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.

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 September 30, 2026
b) Statement of Profit or Loss and Other Comprehensive Income for the first quarter ended september 30, 2026
c) Statement of Changes in Equity for the first quarter ended september 30, 2026
d) Statement of Cash Flows for the first quarter ended september 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-Sep-26
3.00	**Property, Plant and Equipment [WDV]**	
	Land & Land Development	423,463,979
	Building & Civil Construction	726,814,525
	Plant & Machinery	67,775,661
	Vehicle	13,287,666
	Furniture & Fixtures	3,017,236
	Office Equipment	283,913
	Computer & IT Equipment	5,204,863
		1,239,847,843
	Details of property are shown in "Annexure-A"	
4.00	**Investment in Associate**	
	Investment in associate	**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 capital. The total paid up capital of Akin Feed Limited is 990,000 shares @ Tk. 10 each i.e. Tk. 9,900, method, this represents that Aman Feed PLC has significant influence over Akin Feed Limited. Akin commenced it's operation yet. Therefore, the company did not make any adjustments in respect of it's the associate's net profit or loss for the period ended 30 Sept 2026.

5.00	**Inventories**		
	Finished Goods	Note - 5.01	315,862,452
	Raw Materials in hand	Note - 5.02	2,917,205,253
	Packing Materials-in hand	Note - 5.03	58,155,506
	Goods in Transit		11,343,705
	Spare Parts		110,737,276
	Closing Balance		**3,413,304,192**
	Details of quantity movement of inventories are shown in Annexure - B		
5.01	**Finished Goods**		
	Value of Inventories [Taka]		
	Broiler Feed		155,888,550
	Layer Feed		84,496,919
	Fish Feed		65,818,069
	Cattle Feed		9,658,914
			315,862,452
	Quantity of Inventories [MT]		
	Broiler Feed		2,642
	Layer Feed		1,748
	Fish Feed		1,068
	Cattle Feed		238
			5,696
5.02	**Raw Materials**		
	Value of Inventories [Taka]		
	Maize		1,015,193,891
	Wheat & Wheat Flour		19,434,616
	Rice Polish & Bran		58,344,105
	Poultry Meal-Booster		93,350,568
	Fishmeal & Dry Fish		87,516,158
	Oilcake, Soyabean Meal and Others		1,088,537,996
	Medicine & Chemicals		554,827,918
			2,917,205,253

		Amount in Taka 30-Sep-26
	Quantity of Inventories [MT]	
	Maize	30,863
	Wheat & Wheat Flour	485
	Rice Polish & Bran	1,568
	Poultry Meal-Booster	866
	Fishmeal & Dry Fish	443
	Oilcake, Soyabean Meal and Others	18,593
		52,817
5.03	**Packing Materials**	
	Value of Inventories [Taka]	
	WPP Bag	**58,155,506**
	Quantity of Inventories [PCS]	
	WPP Bag	**1,848,554**
6.00	**Trade and other receivables**	
	Trade Receivable Note - 6.01	2,245,624,829
	Provision for bad debt	(221,305,020)
	Closing Balance	**2,024,319,809**
6.01	**Trade Receivable**	
	Opening Balance	2,212,919,012
	Add: Sales during the period	2,473,112,869
	Available for Received	4,686,031,881
	Less: Realized during the period	(2,440,407,052)
		2,245,624,829
	Write off during the period	-
	Closing Balance	**2,245,624,829**
6.02	**Disclosure as per Schedule-XI, Part -I, of The Companies Act, 1994**	
	Maturity less than 6 months	1,464,305,023
	Maturity more than 6 months	781,319,806
	Total	**2,245,624,829**
	Debts considered Good & Secured	1,464,305,023
	Debts considered Good without security	-
	Debts considered doubtful	781,319,806
	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
	Security Deposit- Sirajgonj Palli Bidyut Samity	2,112,800
		3,919,154
	Advance for Store Purchase (Note- 7.01)	3,142,290,600
	Advance Against Marketing Expense	1,897,530
	Advance Salary	2,112,620
		3,146,300,750
	Closing Balance	**3,150,219,904**

	Amount in Taka 30-Sep-26

7.01 Advance against Store Purchase :

Advance against store purchase represents amount paid to various parties for purchase of RM, 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
Advance not exceeding 6 months	3,146,300,750
Total	**3,150,219,904**

Advance, deposits & prepayments considered good & secured	3,148,107,284
Advance, deposit & prepayments considered Good without security	-
Advance, deposit & prepayments considered doubtful & bad	-
Advance, deposit & prepayments due by directors or other officers & staffs	2,112,620
Advance, deposit & prepayments due from companies under same management	-
Maximum advance due by directors or officers & staffs at any time	-

8.00 Advance Income Tax (AIT)

Opening Balance	123,631,408
Add: Addition during the period	4,722,975
	128,354,383
Less: Adjustment during the period	-
Closing Balance	**128,354,383**

9.00 Cash and Cash Equivalents

Cash in Hand	7,052,144
Cash at Bank : (Note- 9.01)	78,241,924
Closing Balance	**85,294,068**

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

AB Bank Ltd. Islami Banking Branch Kakrail AWCA-0623	6,586
Agrani Bank Ltd. Foreign Br, Dhaka CD - 0200000871680	569,846
Agrani Bank Ltd. Uttara Branch, Dhaka CD - 700617	734,965
Agrani Bank Ltd. Principal Branch, Dhaka CD - 0200013744354	294,097
Al- Arafah Islami Bank Ltd. A/C No. 6777, Dilkusha Br.	56,526
Al- Arafah Islami Bank Ltd. Uttara Branch, A/C No. 62639	2,470,586
Dutch Bangla Bank Ltd. Local Office, Dhaka CD - 101 110 30394	2,357,841
Exim Bank Ltd. Rajuk Avenue Branch A/C No. AWCA -11432	1,643,588
Jamuna Bank Ltd., Forex Branch, Dhaka CD-0018-0210008598	998,777
Shahjalal Islami Bank Ltd. Dhaka Main Branch A/C No. AWCD -8936	2,452,625
Social Islami Bank Ltd., Principal Branch, Dhaka AWCD-21330057421	5,230,092
Standard Bank Ltd. Progati Sarani Br., Dhaka CD-03833000069	5,033,380
Prime Bank Ltd., Dilkusha Br., AWCD-108111000381	1,490,276
Prime Bank Ltd., Uttara Branch, A/C- 2125113005496	8,807
Prime Bank Ltd., Uttara Branch, A/C- 2125176026063	1,701,494

Sonali Bank Ltd., Forex Corporate Br., Dhaka CD-160833033647	13,395
Sonali Bank Ltd., Uttara Branch, CD-0127001017764	1,672,115
Sonali Bank Ltd. Ullahpara Branch A/C No.4218001029622	32,565
Bangladesh Krishi Bank , Uttara Branch, CD-503	1,872,403
BD. Commerce Bank, Principal Br. Dhaka CD -26549	59,700
Pubali Bank Ltd.,Dhaka Stadium Branch CD-0939901041533	2,284,581
Mercantile Bank Ltd. Uttara Branch, CD-14261	319,532
National Bank Ltd. Dilkusha Br.,Dhaka CD-1999001790433	223,517
National Bank Ltd. Uttara Branch, CD-1068001637781	9,747,636
Trust Bank Ltd., Uttara Branch,Dhaka CD-0023-0210008000	246,173
Trust Bank Ltd., Dilkusha Branch,Dhaka CD-2000811	2,790
Uttara Bank Ltd., Local Office, Dhaka CD- 21-16568	101,441
Uttara Bank Ltd., Uttara Branch, CD- 12200211859	2,074,253
Janata Bank Ltd., Uttara, Dhaka CD-0100007264989	3,764,868
Islami Bank BD. Ltd. Ullahpara Branch A/C No. 102001	9,052,550
BRAC Bank Ltd., Uttara, Dhaka CD -39001	4,969,066
ONE Bank Ltd, Uttara Br, A/C-185008002	64,856
Prime Bank Limited, Motijheel Branch, SND-2104311021983	13,374
First Security Islami Bank Ltd, Joinal Market Branch, A/C-000121	4,873
ONE Bank Ltd. Sonargaon Janapath Br, A/C-20000083	371,823
AB Bank Limited, Uttara Branch, A/C- 4020798136000	50,814
Islami Bank BD. Ltd. Uttara Branch-A/C-594702	971,434
Meghna Bank Ltd. Uttara Branch-A/C-1112111000000039	22,316
Southeast Bank Ltd. Uttara Branch-A/C-11100013878	382,107
NCC Bank - Uttara Br, A/C-33-0210019783	76,132
Islami Bank Bangladesh Limited-A/C 20502070900009600	632,343
Social Islami Bank Limited-A/C-19263	398,189
Rupali Bank Limited, Uttara Model Town A/C-5132020001665	1,389,318
Bank Asia Limited-A/C-1000278	1,713,615
Modhumoti Bank Limited, Uttara Br, A/C-111011100000356	36,464
Union Bank Ltd, Uttara Br, A/C-0271010003656	3,542,022
Agrani Bank Ltd, Amin Court Corp, A/C- 0200018112001	289,589
Agrani Bank PLC, Purana Paltan Corp, A/C- 0200023815764	187,107
Agrani Bank Ltd, Ramna Corporate Branch, A/C-0200024884289	154,271
Standard Islami Bank PLC. Principal Br. Dhaka CD-00233011853	79,009
Meghna Bank Limited (FDR)	3,021,423
Pubali Bank Limited (FDR)	3,354,775
	78,241,924

10.00 Share Capital

This represents the followings:

Authorised Capital :

150,000,000.Ordinary Shares of Taka. 10/= each	**1,500,000,000**
Issued Subscribed and Paid up capital:	**1,309,704,000**
130,970,400.Ordinary Shares of Taka. 10/= each	

Amount in Taka
30-Sep-26

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 shares of Tk. 10 each with premium of Tk. 26 per share with due approval from BSEC dated 23 April 2 Company's account from 28 June 2015 to 13 September 2015. Subsequently, the Board of Directors in 21st October, 2015 recommended 20% stock dividend to all of the shareholders for the period ended paid up capital increased from Tk. 80 crore to 96 crore (96,000,000 shares @ Tk.10 each). Further, the their meeting held on 15th December, 2016 recommended 10% stock dividend to all of the shareholder 30 June 2016 and the paid up capital increased from Tk. 96 crore to 105.60 crore (105,600,000 sh Besides this, the Board of Directors in their meeting held on 27th December, 2017 recommended 10% s the shareholders for the period ended 30 June 2017 and the paid up capital increased from Tk. 105.60 (116,160,000 shares @ Tk.10 each). Again, the Board of Directors in their meeting held on 1 recommended 10% stock dividend to all of the shareholders for the period ended 30 June 2018 an increased from Tk. 116.16 crore to 127.776 crore (127,776,000 shares @ Tk.10 each).Again, the Boar meeting held on 22th November, 2020 recommended 2.50% stock dividend to all of the shareholders fo June 2020 and the paid up capital increased from Tk. 127.776 crore to 130.970 crore (130,970,400 share

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

Name of the Shareholders			Percentag	Amount in
	30/Sep/26	30/Jun/26	e (%)	30-Sep-26
Md. Rafiqul Islam	14,243,030	14,243,030	10.87%	142,430,300
Md. Shofiqul Islam	19,977,044	19,977,044	15.25%	199,770,440
Md. Toufiqul Islam	19,977,044	19,977,044	15.25%	199,770,440
Md. Toriqul Islam	25,711,059	25,711,059	19.63%	257,110,590
Aman Agro Industries Ltd.	2,946,834	2,946,834	2.25%	29,468,340
Aman Cold Storage Ltd.	11,333	11,333	0.01%	113,330
Milan Cold Storage Ltd.	9,900	9,900	0.01%	99,000
General public	48,094,156	48,094,156	36.72%	480,941,560
Total	**130,970,400**	**130,970,400**	**100.00%**	**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
Less than 500	2,687	2,764		535,143
From 501 to 5,000	2,830	2,990		5,876,624
From 5001 to 10000	581	533		4,396,859
From 10,001 to 20,000	362	356		5,362,959
From 20001 to 30000	132	132		3,250,306
From 30,001 to 40,000	70	59		2,465,108
From 40001 to 50000	48	46		2,990,054
From 50,001 to 100,000	97	79		6,839,918
From 100,001 to 1,000,000	38	49		8,805,746
Above 1,000,000	11	11		90,447,683
Total	**6,856**	**7,019**		**130,970,400**

11.00 Share premium

Share premium	**520,000,000**

This represents amount paid by the public shareholders as premium against Initial Public Offering (IPO) approved by the Bangladesh Securities and Exchange Commission (BSEC). The total number of publ crore.

		Amount in Taka 30-Sep-26
12.00	**Retained Earnings**	
	Opening balance	1,688,309,753
	Add : Profit for the period	30,319,918
	Less: Cash dividend paid for the period 2024-2025	-
	Closing Balance	**1,718,629,670**
13.00	**Revaluation Surplus**	
	Fair Value of Land and Land Development	170,400,000
	Less: Book Value of Land and Land Development	(39,240,321)
	Revaluation Surplus	**131,159,679**
	Less : Tax on revaluation Surplus @ 15% as per section 125	(19,673,952)
	Net Balance of Revaluation surplus	**111,485,727**

Name of the Valuer **: S.H. KHAN & CO.** Address: Raz Bhaban (1st floor), 29 Dilkusha C/A, Dhaka-1
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

Opening balance	**2,882,864,387**
Add: Received during the period	-
Add: Charges for the period	-
Add: Profit /Interest for the period	44,268,833
	2,927,133,220
Less: Paid during the period	-
Closing Balance	**2,927,133,220**
Less: Current Maturity	(400,519,364)
Balance after current maturity	**2,526,613,856**

15.00 Short Term Loan

This represents amount sanctioned and disbursed by the following bank as loan against working capit company which are fully secured by hypothecation of stock :

TR for BIM -ABBL , Kakrail, Dhaka	1,315,053,679
Social Islami Bank Limited-UPAS L/C liability	1,499,945,217
Standard Bank Ltd. CC (Hypo)- 519	75,412,332
	2,890,411,227

16.00 Trade Payable

Opening balance	65,563,135
Add: Purchased During the period	2,163,904,193
	2,229,467,329
Less: Paid During the period	2,175,125,635
Closing balance	**54,341,694**

There is no related party transaction.

			Amount in Taka 30-Sep-26
17.00	**Liabilities for Expenses and Provision**		
	Salary & Allowances		25,639,501
	TA/DA Payable (Sales Staff)		3,211,287
	Audit Fee & VAT		747,500
	Gas Bill		3,235,399
	Payable-WPPF	Note: 17.01	98,618,686
	TDS Payable		329,714
	VAT Payable		372,765
	Electricity bill		5,229,141
	Closing Balance		**137,383,994**
17.01	**Payable to WPPF**		
	Opening Balance		95,904,615
	Add. Current period provision		2,714,071
	Less. Paid during the period		-
	Closing balance		**98,618,686**
18.00	**Unclaimed Dividend**		
	Opening balance		73,807,515
	Add. Cash dividend declared during the period		-
	Add: Dividend Return		-
	Less. Paid during the period (TDS on Dividend to General Shareholders)		-
	Less. Paid during the period (General Shareholders)		(36,190)
	Less: Paid to Capital Market Stabilization Fund		(443,262)
	Closing balance		**73,328,063**

The unpaid balance represents the dividend payable to the sponsor directors. The board members deci dividend to meet the business operational growth. However, the unpaid dividend will be paid as soon upon the situation being favorable to the company.

19.00	**Provision for bad debt**	
	Opening balance	193,958,827
	Addition during the period	27,346,193
	Write off during the period	-
	Closing balance	**221,305,020**

Note: Provision for Credit Losses has been charged during the period @ 3.50% on receivable of Taka outstanding more than six month.

20.00	**Net Asset Value (NAV) per share**	
	Shareholders' Equity including revaluation surplus	3,659,819,397
	Number of ordinary Shares Outstanding	130,970,400
	Net Asset Value - NAV	**27.94**

		Amount in Taka 1 July 2026 to 30 Sept 2026
21.00	**Sales**	
	Sales Value in Taka	
	Broiler Feed	1,275,682,077
	Layer Feed	461,871,901
	Fish Feed	566,071,362
	Cattle Feed	169,487,529
		2,473,112,869
	Sales Quantity in MT	
	Broiler Feed (Rented plant 5,300 MT)	19,430
	Layer Feed (Rented plant 2,300 MT)	8,585
	Fish Feed	8,258
	Cattle Feed	3,746
		40,019
22.00	**Cost of Sales**	
	Raw materials consumption (Note-22.01)	2,068,322,608
	Packing materials consumption (Note-22.02)	43,862,563
	Factory Overhead (Note-22.03)	110,386,855
	Cost of Production	2,222,572,026
	Opening Finished Goods	296,463,230
	Cost of Goods Available for Sale	2,519,035,256
	Closing Finished Goods (Note-5.01)	(315,862,452)
	Cost of Sales	**2,203,172,804**
22.01	**Raw Materials Consumed :**	
	Opening Raw Materials	2,872,135,824
	Purchased during the period [Note-22.01.A]	2,113,392,037
	Available for Use	4,985,527,861
	Closing Raw Materials [Note-5.02]	(2,917,205,253)
		2,068,322,608
22.01.A	**Raw Materials Purchased during the period**	
	Value in Taka :	
	Maize	760,338,576
	Wheat & Wheat Flour	55,914,770
	Rice Polish & Bran	157,503,504
	Booster-Premix	55,964,756
	Fish meal & Dry Fish	52,852,350
	Oilcake, Soyabean Meal and Others	604,857,813
	Medicine, Chemicals & Additives	425,960,268
		2,113,392,037
	Quantity in MT:	
	Maize	23,395
	Wheat & Wheat Flour	1,398
	Rice Polish & Bran	4,257
	Poultry Meal-Booster	533
	Fish meal & Dry Fish	294
	Oilcake, Soyabean Meal and Others	9,678
		39,554
22.02	**Packing Materials Consumed**	
	Opening Packing Materials	51,505,913
	Purchased during the period [Note- 22.02.A]	50,512,156
	Available for Use	102,018,069
	Closing Packing Materials [Note-5.03]	(58,155,506)
		43,862,563

		Amount in Taka 1 July 2026 to 30 Sept 2026
22.02.A	**Packing Materials Purchased During the period**	
	Value in Taka :	
	WPP Bag	50,512,156
		50,512,156
	Quantity in PCS.	
	WPP Bag	1,530,671
		1,530,671
22.03	**Factory Overhead**	
	Wages & Allowances	15,655,658
	Factory Salary & Allowances	36,789,044
	Overtime	660,000
	Spare Parts	10,812,371
	Oil & Lubricants	100,594
	Daily Labour	7,083,184
	Factory Maintenance	1,156,656
	Gas Bill	9,337,793
	Electricity Bill	17,834,308
	Factory rent	3,270,000
	Depreciation on Manufacturing Assets	7,687,247
		110,386,855
23.00	**Administrative Expenses**	
	Salaries & Allowances	13,970,482
	Board Meeting Attendance Fee	-
	Stationeries	140,720
	Postage, Telephone & Internet	1,591,539
	Entertainment	238,533
	Maintenance expenses	984,493
	Fuel & Lubricants	1,230,468
	Vehicle Maintenance	761,027
	Staff Feeding Expenses	1,034,352
	Medical Expenses	24,970
	Licenses & Others	645,132
	AGM expenses	-
	Audit Fees & VAT	-
	Travelling & Conveyance	3,205,156
	Membership Fees	-
	Newspaper & periodical	1,554
	Bank Charges	80,713
	Cleaning & Gardening Expenses	2,070
	Security Service Expense	1,302,653
	Professional Fees	-
	Depreciation on Non Manufacturing Assets	404,592
		25,618,454
24.00	**Selling and Distribution Expenses**	
	Salaries & Allowances	24,763,330
	Target Incentive Bonus	201,028
	Godown expenses	2,585,979
	Advertisement	658,385
	Travelling & Conveyance	7,633,861
	Business Promotional Expenses	1,710,110
	Seminar Expenses	458,100
	Free Sample	75,210
	Dealer Sale Target Award Expenses	102,580
	Carriage Outward	21,521,433
	Daily labour	6,750,709

	66,460,725

		Amount in Taka 1 July 2026 to 30 Sept 2026
25.00	**Financial Expenses**	
	Profit / Rent(Interest) on HPSM A/C -ABBL	44,268,833
	Profit(Interest) on Bai Muajjal & TR A/C -ABBL	19,888,364
	Interest on CC(Hypo) Loan - Standard Bank Ltd.	1,334,780
	Interest on UPAS L/C- Social Islami Bank Ltd.	28,037,746
		93,529,722
	Less: Interest on FDR	-
	Less: Interest on Intercompany loan	-
		93,529,722
26.00	**Other Income**	
	Discount from suppliers	10,520
	Total other income	**10,520**
27.00	**Provision for current tax**	
	Opening Balance	115,099,353
	Add: Provision During the period (Note # 27.01)	24,735,863
	Less : (Over)/Under provision of previous periods	-
	Less: Paid during the period	-
	Less: Adjustment with advance income tax	-
	Total Payable	**139,835,216**
27.01	**Current Tax -**	
	Profit Before Tax except Other Income	54,270,899
	Add: Accounting Depreciation	8,091,839
	Add: Other Income	10,520
	Less: Tax Depreciation	(4,650,233)
	Taxable Income for the period	**57,723,025**
	Rate of Tax	22.50%
	Tax on business	12,875,181
	Tax under Sec 163/(2) (Turnover Tax @ 1%)	24,733,496
	Add: Tax on Other Income @ 22.50%	2,367
	Total Provision for the period ended 30 Sept 2026	**24,735,863**
	Add: Short /Excess Provision of earlier periods arisen and paid due to completion of assessment.	-
	Total	**24,735,863**
	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)	816,383,864
	Tax Base of the PPE (Except Land)	(175,208,588)
	Taxable Temporary Difference	**641,175,276**
	Tax Rate	22.50%
	Deferred Tax Liability (except revaluation)	**144,264,437**
	Add : Tax on revaluation surplus (Note # 13.00)	19,673,952
	Total deferred tax liability	**163,938,389**
	Opening Deferred Tax Liability	**145,038,798**
	Add : Tax on revaluation surplus (Note # 13.00)	19,673,952
	Less. Provision	(774,361)
	Total deferred tax liability as at 30 Sept 2026	**163,938,389**
	Deferred Tax Liability as at 30 Sept 2026 (except revaluation)	144,264,437
	Deferred Tax Liability at opening balance	145,038,798
	Deferred Tax Expenses /Income	**(774,361)**

		Amount in Taka 1 July 2026 to 30 Sept 2026
28.00	**Earning Per Share(EPS)**	
28.01	**Basic Earning Per Share :**	
	Basic Earning Per Share (A+B):	**0.23**
A.	Net Profit from the Core Business	30,309,398
	Weighted average no. of shares outstanding	130,970,400
	Basic EPS on Core Business	**0.23**
B.	Extra Ordinary Income (Other Income net off Tax)	8,153
	Weighted average no. of shares outstanding	130,970,400
	Basic EPS on Extra Ordinary Income	**0.0001**
28.02	**Weighted average /Total existing number of shares :**	
	Total existing number of shares	
	Opening number of shares outstanding [considered FV Tk.10 each]	130,970,400
	Add - Issued during the period	-
	Add - Stock dividend issued during the period	-
		130,970,400
29.00	**Net Operating Cash Flows Per Share (NOCFPS):**	
	Net cash flow from operating activities	(28,120,193)
	Number of Shares outstanding during the period	130,970,400
	Net Operating Cash Flows Per Share (NOCFPS)	**(0.21)**

Amount in Taka 30-Jun-26
423,463,979
731,385,686
70,416,271
13,805,367
3,027,610
294,974
4,797,653
1,247,191,540

4,851,000

s 49% of total paid up
000. Under the equity
Feed Limited has not
proportionate share of

296,463,230
2,872,135,824
51,505,913
94,273,119
87,942,885
3,402,320,971

146,314,393
79,307,399
61,775,742
9,065,696
296,463,230

2,671
1,664
1,033
229
5,597

1,033,968,897
19,134,361
57,442,716
91,908,346
86,164,075
1,091,411,613
492,105,816
2,872,135,824

Amount in Taka 30-Jun-26
31,154
473
1,518
839
411
19,295
53,690
51,505,913
1,848,261
2,212,919,012
(193,958,827)
2,018,960,185
2,271,379,607
9,255,269,097
11,526,648,703
(9,017,308,886)
2,509,339,817
(296,420,806)
2,212,919,012
1,421,153,652
791,765,360
2,212,919,012
1,421,153,652
-
791,765,360
-
-
-
1,806,354
2,112,800
3,919,154
2,984,005,113
971,762
2,000,000
2,986,976,875
2,990,896,029

Amount in Taka 30-Jun-26
Spare parts & other
3,919,154
2,986,976,875
2,990,896,029
2,988,896,029
-
-
2,000,000
-
-
15,911,888
123,631,408
139,543,296
(15,911,888)
123,631,408
6,952,993
107,688,861
114,641,854
6,701
569,846
664,585
294,097
56,526
6,040,560
3,511,151
1,643,588
251,247
1,162,464
5,230,092
3,742,329
1,490,276
8,807
2,181,522

	13,395
	2,698,408
	32,565
	2,176,106
	59,700
	13,439,903
	1,993,820
	223,517
	9,747,636
	196,160
	2,790
	101,441
	1,646,661
	7,066,828
	5,818,618
	9,246,816
	64,856
	13,374
	4,873
	371,823
	50,814
	8,325,133
	22,316
	1,510,376
	76,132
	632,343
	398,189
	2,528,254
	1,713,615
	36,464
	3,542,022
	289,589
	272,174
	63,154
	79,009
	3,021,423
	3,354,775
	107,688,861
	1,500,000,000
	1,309,704,000

Amount in Taka
30-Jun-26

offering of 2.00 Crore
015 & fund deposited
their meeting held on
30 June 2015 and the
Board of Directors in
s for the period ended
ıares @ Tk.10 each).
tock dividend to all of
crore to 116.16 crore
9th December, 2018
d the paid up capital
d of Directors in their
ɔr the period ended 30
ɛs @ Tk.10 each).

ı Taka
30-Jun-26
142,430,300
199,770,440
199,770,440
257,110,590
29,468,340
113,330
99,000
480,941,560
1,309,704,000

No. of Shares
562,041
6,033,851
4,210,048
5,263,802
3,296,085
2,088,566
2,140,885
5,641,821
10,293,884
91,439,417
130,970,400

520,000,000

@ Tk.26 per share as
ic offering shares is 2

Amount in Taka 30-Jun-26
1,712,335,168
31,307,282
(55,332,697)
1,688,309,753
170,400,000
(39,240,321)
131,159,679
(19,673,952)
111,485,727

.000

of the Project.

2,698,766,575
-
-
223,297,812
2,922,064,387
(39,200,000)
2,882,864,387
(400,519,364)
2,482,345,023

al requirements of the

1,295,165,315
1,471,907,471
74,077,552
2,841,150,337
32,384,533
8,182,869,168
8,215,253,701
8,149,690,566
65,563,135

Amount in Taka 30-Jun-26
23,316,589
6,064,669
747,500
3,394,727
95,904,615
39,801
328,129
-
129,796,030

100,141,714
7,037,431
(11,274,530)
95,904,615

73,448,125
55,332,697
658,060
(7,975,614)
(47,655,754)
-
73,807,515

ded not to receive the
ı as possible in future

486,420,806
3,958,827
(296,420,806)
193,958,827

781,319,806 which is

3,629,499,480
130,970,400
27.71

Amount in Taka 1 July 2025 to 30 Sept 2025
1,142,418,260
419,164,204
469,023,915
141,762,898
2,172,369,276
18,015
7,784
7,028
3,095
35,922
1,797,397,917
54,298,103
105,342,441
1,957,038,461
276,297,741
2,233,336,201
(296,402,150)
1,936,934,051
2,547,967,253
1,805,449,460
4,353,416,713
(2,556,018,796)
1,797,397,917
595,804,603
43,252,625
128,357,505
31,213,519
34,128,278
541,859,452
430,833,477
1,805,449,460
19,860
1,081
3,469
297
190
9,031
33,928
79,332,812
23,453,728
102,786,540
(48,488,437)
54,298,103

Amount in Taka 1 July 2025 to 30 Sept 2025
23,453,728
23,453,728
938,149
938,149
15,365,532
27,825,225
618,202
16,385,403
135,948
7,105,358
140,502
9,146,581
17,062,965
3,270,000
8,286,725
105,342,441
11,205,261
316,516
1,347,584
504,657
258,716
927,366
636,094
855,633
6,607
941,149
2,695,260
1,492
87,864
775
1,226,914
-
436,143
21,448,031
20,131,941
105,015
2,416,715
22,425
6,807,011
1,634,957
449,615
120,450
111,520
23,581,570
5,536,056

	60,917,275

Amount in Taka 1 July 2025 to 30 Sept 2025
26,667,347
11,843,329
2,116,697
40,820,123
81,447,496
-
(2,616,924)
78,830,572
9,560
9,560
115,244,507
21,725,605
-
(15,000,000)
-
121,970,112
48,835,280
8,722,868
9,560
(5,086,866)
52,480,843
20%
10,396,168
21,723,693
1,912
21,725,605
-
21,725,605
848,258,953
(193,019,234)
655,239,718
20%
131,047,944
2,623,194
133,671,138
131,775,144
2,623,194
(727,201)
133,671,138
131,047,944
131,775,144
(727,201)

Amount in Taka 1 July 2025 to 30 Sept 2025
0.21
27,836,875
130,970,400
0.21
7,193
130,970,400
0.0001
130,970,400
-
-
130,970,400
(19,347,456)
130,970,400
(0.15)

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-Sept'26	July'25-June'26
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
Mr. Brig. General Tanvir Hasan Majumder (Retired)	Independent Director	Board meeting fee	-	40,000
A.K.M Delwer Hussain, FCMA	Independent Director	Board meeting fee	-	40,000
Aman Chicks Limited	Common Director	Inter-company	-	-
Anwara Poultry and Hatchery Limited	Common Director	Inter-company	-	-
MS. R S & T International	Common Director	Inter-company	-	-
Aman Breeders Limited	Common Director	Inter-company	-	-
Aman Trading Corporation	Common Director	Inter-company	-	-
Juvenile Trade International	Common Director	Inter-company	-	-
MS. Islam Brothers & Co.	Common Director	Purchase of RM	4,665,151	4,665,151
Aman Packaging and Accessories Limited	Common Director	Purchase of PM	26,308,532	26,308,532
Aman Packaging Limited	Common Director	Purchase of PM	110,909,954	110,909,954
Aman Tex Limited	Common Director	Purchase of promotional item	1,268,250	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-Sept'26	July'25-June'26
Shib Shankar Dey, FCA	Chief Financial Officer	-	-
Mohammed Ziaul Karim, FCMA	Chief Financial Officer	400,741	1,584,469
Partha Protim Das FCS	Company Secretary	430,592	1,776,530

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

Particulars	Nature of Payment	July'25-Sept'26	July'25-June'26
Directors	Board meeting fee	-	120,000
Directors	Remuneration	-	-
Officers & Executives	Salary, bonus & other allowances	75,723,884	279,431,271

32.00 General :

a) PF & Gratuity : The company has no PF & Gratuity Fund scheme as such no provision has been made in the Financial Statements as at 30.09.2026.

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 (%)	
	Sep-26	Jun-26	Sep-26	Jun-26	Sep-26	Jun-26
Poultry , fish & cattle feed	37,050	148,200	32,518	124,582	87.77%	84.06%

The production of the installed capacity is detailed as below:

	Sep-26	Jun-26
1) Capacity from July 2026 to Sept 2026 = 3 month & July to June = 12 month	37,050	148,200
Weighted average capacity of production	**37,050**	**148,200**
Actual production	**32,518**	**124,582**
Percentage of actual production to weighted average capacity	**87.77%**	**84.06%**

d) No. of Employees:

Salary Range (Monthly)	Officers & Staffs		Worker (permanent)	Total
	Head Office	Factory		
Not Less than Taka 12,500/=	273	509	10	**792**
Less than taka 12,500/=	-	-	-	-
Total	**273**	**509**	**10**	**792**

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 Sept 30, 2026.

Aman Feed PLC

Property Plant & Equipment's

As at September 30, 2026

(a) COST : **Annexure - A**

P A R T I C U L A R S	C O S T			Rate of Depreciation	D E P R E C I A T I O N			Written down value as at 30.09.2026
	Opening Balance as at 01.07.2026	Addition During the period	Total as at 30.09.2026		Opening Balance as at 01.07.2026	Addition During the period	Total as at 30.09.2026	
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%	272,722,947	4,571,161	277,294,108	726,814,525
Plant & Machinery	464,449,940	-	464,449,940	15%	394,033,669	2,640,610	396,674,279	67,775,661
Vehicle	76,643,345	-	76,643,345	15%	62,837,978	517,701	63,355,679	13,287,666
Furniture & Fixture	5,673,277	66,991	5,740,268	10%	2,645,667	77,365	2,723,032	3,017,236
Office Equipment	2,249,308	-	2,249,308	15%	1,954,334	11,062	1,965,395	283,913
Computer & IT Equipment	12,432,864	681,150	13,114,014	20%	7,635,211	273,940	7,909,151	5,204,863
Balance as on 30.09.2026	**1,989,021,346**	**748,141**	**1,989,769,487**		**741,829,806**	**8,091,839**	**749,921,644**	**1,239,847,843**
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**

Allocation of Depreciation :		**01-07-2025 to 30-09-2026**	**2025-2026**
Manufacturing	95%	7,687,247	33,173,853
Other than Manufacturing	5%	404,592	1,745,992
		8,091,839	**34,919,845**

Annexure - B

Aman Feed PLC

Statement of Inventory Movement
For the First Quarter Ended September 30, 2026

FINISHED GOODS : ***Quantity in MT***

Items	Opening Balance as on 01.07.2026	Production during the period	Sales during the period	Closing Balance as at 30.09.2026
Broiler Feed	2,671	19,400	19,430	2,642
Layer Feed	1,664	8,669	8,585	1,748
Fish Feed	1,033	8,293	8,258	1,068
Cattle Feed	229	3,755	3,746	238
Total Quantity (MT)	**5,597**	**40,118**	**40,019**	**5,696**

RAW MATERIALS : ***Quantity in MT***

Items	Opening Balance as on 01.07.2026	Purchased during the period	Consumption during the period	Closing Balance as at 30.09.2026
Maize	31,154	23,395	23,686	30,863
Wheat & Wheat Flour	473	1,398	1,387	485
Rice Polish & Bran	1,518	4,257	4,208	1,568
Poultry Meal-Booster	839	533	506	866
Fishmeal & Dry Fish	411	294	261	443
Oilcake & Soyabean Extrac.	19,295	9,678	10,380	18,593
Total Quantity (MT)	**53,690**	**39,554**	**40,427**	**52,817**

PACKING MATERIALS : ***Quantity in Pcs.***

Items	Opening Balance as on 01.07.2026	Purchased during the period	Consumption during the period	Closing Balance as at 30.09.2026
WPP Bag	1,848,261	1,530,671	1,530,379	1,848,554
Total Quantity (Pcs.)	**1,848,261**	**1,530,671**	**1,530,379**	**1,848,554**

Aman Feed PLC
Reconciliation of Cash Flows from Operating Activities
For the First Quarter Ended September 30, 2026

Annexure - C

Reconciliation of Net Profit with Cash Flow From Operating Activities

Particulars	30-Sep-26	30-Sep-25
Net profit/ (Loss) after tax	30,319,918	27,846,435
Depreciation	8,091,839	8,722,868
Inventories	(10,983,221)	30,357,227
Trade and other receivables	(5,359,624)	(129,145,732)
Advance deposits and prepayments	(159,323,875)	(39,049,843)
Trade payable	(11,221,442)	7,887,556
Liabilities for expenses and provisions	7,587,964	(818,178)
Deferred tax liability	(774,361)	(727,201)
Provision for current tax	24,735,863	6,725,605
Financial expenses	93,529,722	81,447,496
AIT paid	(4,722,975)	(12,593,690)
Net cash flow from operating activities	**(28,120,193)**	**(19,347,456)**