Aman Feed Limited

2 Ishakha Avenue, Sector # 6, Uttara, Dhaka-1230

Statement of Financial Position

As at September 30, 2017 (Provisional and unaudited)

Figures in Taka

Particulars	30 September 2017	30 June 2017
Assets:		
Property, plant and equipment	1,370,885,026	1,378,436,216
Capital work in progress	230,949,180	218,549,680
Investment in associate	4,851,000	4,851,000
Total non-current assets	**1,606,685,206**	**1,601,836,896**
Inventories	1,271,723,011	1,168,598,151
Trade and other receivables	1,687,651,920	1,754,922,824
Advances, deposits & pre-payments	558,638,748	479,937,480
Advance income tax	161,738,423	136,905,344
Cash & cash equivalents	207,024,128	312,367,074
Total current assets	**3,886,776,230**	**3,852,730,873**
Total assets	**5,493,461,436**	**5,454,567,769**
Shareholder's equity & liabilities:		
Share capital	1,056,000,000	1,056,000,000
Share premium	520,000,000	520,000,000
Dividend equalization reserve	282,000,000	282,000,000
Retained earnings	1,749,912,995	1,599,298,846
Revaluation surplus	128,536,485	128,536,485
Total equity	**3,736,449,480**	**3,585,835,332**
Long term loan	19,998,120	21,124,545
Lease obligation	83,366,495	95,666,457
Deferred tax liability	71,308,779	69,019,067
Non current liabilities	**174,673,394**	**185,810,070**
Short term loan	1,242,286,660	1,376,123,642
Current portion of long term loan	4,101,397	3,951,844
Current portion of lease obligation	45,988,462	44,432,786
Trade payable	37,700,819	39,366,914
Liabilities for expenses & provisions	53,613,183	44,430,046
Dividend payable	771,108	771,177
Provision for current tax	197,876,931	173,845,959
Current liabilities	**1,582,338,561**	**1,682,922,367**
Total liabilities and shareholders' equity	**5,493,461,436**	**5,454,567,769**
NAV per share	**35.38**	**33.96**

Sd/- Company Secretary | Sd/- Chief Financial Officer | Sd/- Managing Director | Sd/- Chairman

Place: Dhaka
Date : November 14, 2017

Statement of Changes in Equity

For the first quarter ended September 30, 2017 (Provisional and unaudited)

Figures In Taka

Particulars	Share Capital	Share Premium	Dividend equalization reserve	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2017	1,056,000,000	520,000,000	282,000,000	1,599,298,846	128,536,485	3,585,835,331
Net Profit for the period	-	-		150,614,149		150,614,149
Balance as on September 30, 2017	**1,056,000,000**	**520,000,000**	**282,000,000**	**1,749,912,995**	**128,536,485**	**3,736,449,479**

Statement of Changes in Equity
For the year ended June 30, 2017

Particulars	Share Capital	Share Premium	Dividend equalization reserve	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2016	960,000,000	520,000,000	570,000,000	1,120,267,255	111,485,727	3,281,752,982
Net Profit for the period	-	-		479,031,591		479,031,591
Tax adjusted on revaluation reserve			-		17,050,758	17,050,758
Transfer to share capital for stock dividend for the year 2015-2016	96,000,000		(96,000,000)			
Cash dividend paid	-		(191,702,449)			(191,702,449)
Cash dividend payable			(297,551)			(297,551)
Balance as on June 30, 2017	**1,056,000,000**	**520,000,000**	**282,000,000**	**1,599,298,846**	**128,536,485**	**3,585,835,331**

Sd/- Company Secretary | Sd/- Chief Financial Officer | Sd/- Managing Director | Sd/- Chairman

Place: Dhaka
Date : November 14, 2017

Statement of Profit or Loss and Other Comprehensive Income

For the first quarter ended September 30, 2017 (Provisional and unaudited)

Figures in Taka

Particulars	1 July to 30 September, 2017	1 July to 30 September, 2016
Sales	1,126,556,000	1,112,923,263
Cost of goods sold	(870,906,917)	(872,661,385)
Gross profit	**255,649,083**	**240,261,878**
Administrative expenses	(11,363,199)	(11,237,505)
Selling and distribution expenses	(26,116,118)	(20,248,770)
Operating profit	**218,169,766**	**208,775,603**
Financial expenses	(32,392,782)	(41,583,905)
Other income	4,590	10,500
Profit before contribution to WPPF	**185,781,574**	**167,202,197**
Contribution to WPPF	(8,846,742)	(7,962,009)
Profit before tax	**176,934,832**	**159,240,188**
Current tax	(24,030,972)	(21,835,753)
Deferred tax	(2,289,712)	(1,831,325)
Net profit after tax	**150,614,149**	**135,573,110**
Basic Earning Per Share	**1.43**	**1.28**

Sd/- Company Secretary | Sd/- Chief Financial Officer | Sd/- Managing Director | Sd/- Chairman

Place: Dhaka
Date : November 14, 2017

Statement of Cash Flows

For the first quarter ended September 30, 2017 (Provisional and unaudited)

Particulars	1 July 2017 to 30 September 2017	1 July 2016 to 30 September 2016
Cash flows from operating activities:		
Collection from customers	1,196,666,848	1,205,482,474
Collection from other income	548,257	1,352,167
Cash paid to suppliers, employees & others	(1,080,989,542)	(1,052,887,491)
Cash generated from operation	116,225,563	153,947,150
Income tax paid	(24,833,079)	(698,789)
Net cash flow from operating activities	**91,392,484**	**153,248,361**
Cash flows from investing activities:		
Acquision of property, plant & equipment	(3,001,328)	(4,312,159)
Capital work in progress	(12,399,500)	-
Net cash used in investing activities	**(15,400,828)**	**(4,312,159)**
Cash flows from financing activities:		
Dividend paid	(68)	(977)
Interest paid	(35,776,393)	(46,959,600)
Increase/(Decrease) long term borrowings	(1,126,425)	-
Increase/(Decrease) non-current portion of lease obligation	(12,299,963)	(9,996,010)
Increase/(Decrease) short term borrowings	(133,836,982)	(104,652,989)
Increase/(Decrease) current portion of long term borrowing	149,553	-
Increase/(Decrease) current portion of lease obligation	1,555,677	884,318
Net cash Provided/(Used)from financing activities	**(181,334,602)**	**(160,725,257)**
Net Increase/ (Decrease) in cash and cash equivalents	**(105,342,946)**	**(11,789,056)**
Cash and cash equivalents at the opening of the quarter	312,367,074	406,773,446
Cash and cash equivalents at the closing of the quarter	**207,024,128**	**394,984,390**
Net Operating Cash Flow Per Share	**0.87**	**1.60**

Sd/- Company Secretary | Sd/- Chief Financial Officer | Sd/- Managing Director | Sd/- Chairman

Place: Dhaka
Date : November 14, 2017

Note: The details of the published Unaudited Financial Statements for the first quarter (Q1) ended 30 September, 2017 are available in the web site of the company. The address of the website is http://www.amanfeed.com

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