AFL/BM/2019/17
27th January, 2019

The Chairman
Bangladesh Securities and Exchange Commission
Securities Commission Bhaban
Plot: E-6/C, Agargaon
Sher-e-Bangla Nagar
Dhaka-1207, Bangladesh.

The Managing Director
Dhaka Stock Exchange Limited (DSE)
Stock Exchange Building
9/F Motijheel C/A, Dhaka-1000.

The Managing Director
Chittagong Stock Exchange Limited (CSE)
1080, Sheikh Mujib Road
Agrabad, Chittagong-4100

Subject: **Intimation about NAV, EPS and NOCFPS and unaudited Financial Statements for the Second Quarter (Q2) period ended 31st December, 2018.**

Dear Sir,

We are pleased to inform you that the Board of Directors of Aman Feed Ltd. in its Board meeting started from 4:00 p.m. to 11.00 pm on 27th January 2019 has approved the unaudited financial statements of the company for the Second Quarter (Q2) period ended on 31 December 2018 and declare the following financial results:

Amount in Taka

Particulars	01.07.18 to 31.12.18	01.07.17 to 31.12.17	01.10.18 to 31.12.18	01.10.17 to 31.12.17
Revenue	3,716,762,892	2,501,370,081	1,858,759,209	1,374,814,081
Net Profit after tax	291,293,836	261,038,572	115,930,495	110,424,423
Earnings per share(EPS) of Tk 10 each	2.28	2.04	0.91	0.86
Net Operating Cash Flow per Share(NOCFPS)	1.65	1.27		

Particulars	31st December, 2018	30th June 2018
Net Assets Value (NAV) per share	31.08	33.68

We have also enclosed the unaudited financial statements for the 2nd Quarter (Q2) period ended on 31 December 2018.

This is for your kindinformation and record.

Thank you

Yours sincerely,

(Md. Rafiqul Islam)
Chariman

Enclosure: As stated

Received By.....
28 JAN 2019
Time.....Sig.....
Dhaka Stock Exchange Ltd.

CHITTAGONG STOCK EXCHANGE LTD. EUNOOS TRADE CENTRE (LEVEL NO 52-53, DILKUSHA C/A, DHAKA-1000
28 JAN 2.13
RECEIVED
TIME.....Sig.....

Bangladesh Securities & Exchange Commission
28 JAN 2019
SL NO.
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Signature

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Aman Feed Limited
Statement of financial position
As at December 31, 2018
(Provisional and unaudited)

Particulars	Note	31 December 2018	30 June 2018
Assets:			
Property, plant and equipment	3.00	1,570,731,906	1,598,623,678
Capital work in progress	4.00	-	-
Investment in associate	5.00	4,851,000	4,851,000
Total non-current assets		**1,575,582,906**	**1,603,474,678**
Inventories	6.00	2,494,657,070	2,557,987,621
Trade and other receivables	7.00	2,508,660,916	2,260,787,392
Advances, deposits & pre-payments	8.00	996,362,814	842,875,476
Advance income tax	9.00	196,905,819	190,645,149
Cash & cash equivalents	10.00	133,901,196	108,622,086
Total current assets		**6,330,487,814**	**5,960,917,724**
Total assets		**7,906,070,720**	**7,564,392,401**
Shareholder's equity & liabilities:			
Share capital	11.00	1,277,760,000	1,161,600,000
Share premium	12.00	520,000,000	520,000,000
Retained earnings	14.00	2,044,683,791	2,101,869,956
Revaluation surplus	15.00	128,536,485	128,536,485
Total equity		**3,970,980,277**	**3,912,006,441**
Long term loan	16.00	23,320,510	25,972,565
Lease obligation	17.00	14,647,065	47,896,238
Deferred tax liability	29.02	87,398,882	83,101,112
Non current liabilities		**125,366,457**	**156,969,914**
Short term loan	18.00	2,116,061,576	3,104,717,207
Current portion of long term loan	16.00	994,640,288	6,282,229
Current portion of lease obligation	17.00	53,342,741	44,644,109
Trade payable	19.00	42,674,090	33,342,347
Liabilities for expenses & provisions	20.00	71,108,591	53,653,891
Dividend payable	21.00	233,776,292	1,509,154
Provision for current tax	29.00	298,120,408	251,267,107
Current liabilities		**3,809,723,987**	**3,495,416,045**
Total liabilities and shareholders' equity		**7,906,070,720**	**7,564,392,401**
NAV per share		**31.08**	**33.68**

The accompanying notes 1 to 33 form an integral part of those financial statements.

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

Place: Dhaka
Date : January 27, 2019.

Aman Feed Limited

Statement of Profit or Loss and Other Comprehensive Income
For the second quarter ended December 31, 2018
(Provisional and unaudited)

Particulars	Note	1 July to December 31, 2018	1 July to December 31, 2017	1 October to 31 December, 2018	1 October to 31 December, 2017
Sales	23.00	3,716,762,892	2,501,370,081	1,858,759,209	1,374,814,081
Cost of goods sold	24.00	(3,079,167,271)	(2,010,446,809)	(1,576,905,904)	(1,139,539,892)
Gross profit		**637,595,621**	**490,923,272**	**281,853,305**	**235,274,189**
Administrative expenses	25.00	(28,618,995)	(25,765,373)	(14,756,529)	(14,402,174)
Selling and distribution expenses	26.00	(97,285,453)	(72,826,695)	(49,603,393)	(46,710,577)
Operating profit		**511,691,173**	**392,331,204**	**217,493,383**	**174,161,438**
Financial expenses	27.00	(152,167,374)	(70,733,673)	(74,294,547)	(38,340,891)
Other income	28.00	43,354	39,059	10,750	34,469
Profit before contribution to WPPF		**359,567,153**	**321,636,590**	**143,209,586**	**135,855,016**
Contribution to WPPF		(17,122,245)	(15,316,028)	(6,819,504)	(6,469,286)
Profit before tax		**342,444,908**	**306,320,562**	**136,390,082**	**129,385,729**
Current tax	29.01	(46,853,302)	(40,810,947)	(18,394,465)	(16,779,975)
Deferred tax	29.02	(4,297,770)	(4,471,043)	(2,065,122)	(2,181,331)
Net profit after tax		**291,293,836**	**261,038,572**	**115,930,495**	**110,424,423**
Basic Earning Per Share	30.00	**2.28**	**2.04**	**0.91**	**0.86**

The accompanying notes 1 to 33 form an integral part of those financial statements.

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

Place: Dhaka
Date : January 27, 2019.

Aman Feed Limited
Statement of Changes in Equity
For the second quarter ended December 31, 2018
(Provisional and unaudited)

Figures In Taka

Particulars	Share Capital	Share Premium	Dividend equalization reserve	Retained Earnings	Revaluation surplus	Total
Balance as on July 01, 2018	1,161,600,000	520,000,000	-	2,101,869,956	128,536,485	3,912,006,441
Net Profit for the period	-	-	-	291,293,836	-	291,293,836
Transfer to share capital for stock dividend for the year 2016-2017	116,160,000	-	-	(116,160,000)	-	-
Cash dividend declared	-	-	-	(232,320,000)	-	(232,320,000)
Balance as on December 31, 2018	**1,277,760,000**	**520,000,000**	**-**	**2,044,683,792**	**128,536,485**	**3,970,980,277**

Statement of Changes in Equity
For the year ended June 30, 2018

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	-	-	-	537,371,110	-	537,371,110
Transfer to share capital for stock dividend for the year 2016-2017	105,600,000	-	(70,800,000)	(34,800,000)	-	-
Cash dividend declared	-	-	(211,200,000)	-	-	(211,200,000)
Balance as on June 30, 2018	**1,161,600,000**	**520,000,000**	**-**	**2,101,869,956**	**128,536,485**	**3,912,006,441**

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

Place: Dhaka
Date : January 27, 2019.

Aman Feed Limited
Statement of cash flows
For the second quarter ended December 31, 2018
(Provisional and unaudited)

Particulars	1 July 2018 to 31 December 2018	1 July 2017 to 31 December 2017
Cash flows from operating activities:		
Collection from customers	3,466,713,156	2,451,334,305
Collection from other income	4,343,850	7,040,553
Cash paid to suppliers, employees & others	(3,253,338,731)	(2,279,945,604)
Cash generated from operation	217,718,275	178,429,254
Income tax paid	(6,260,670)	(31,464,189)
Net cash flow from operating activities	**211,457,605**	**146,965,065**
Cash flows from investing activities:		
Acquision of property, plant & equipment	(4,333,804)	(20,183,355)
Capital work in progress	-	(12,399,500)
Net cash used in investing activities	**(4,333,804)**	**(32,582,855)**
Cash flows from financing activities:		
Dividend paid	(52,862)	(26,368)
Interest paid	(154,291,658)	(79,267,978)
Increase/(Decrease) long term borrowings	(2,652,055)	7,402,220
Increase/(Decrease) non-current portion of lease obligation	(33,249,172)	(25,844,738)
Increase/(Decrease) short term borrowings	(988,655,631)	(116,573,982)
Increase/(Decrease) current portion of long term borrowing	988,358,058	265,420
Increase/(Decrease) current portion of lease obligation	8,698,631	2,940,532
Net cash Provided/(Used)from financing activities	**(181,844,690)**	**(211,104,894)**
Net Increase/ (Decrease) in cash and cash equivalents	**25,279,111**	**(96,722,684)**
Cash and cash equivalents at the opening of the year	108,622,086	312,367,074
Cash and cash equivalents at the closing of the quarter	**133,901,196**	**215,644,390**
Net Operating Cash Flow Per Share	**1.65**	**1.27**

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

Place: Dhaka
Date : January 27, 2019.