

Un-Audited Financial Statements

As on and for the 2nd Quarter ended 31 December, 2024



Agricultural Marketing Co. Ltd.

PRAN Center, Ga-105/1 Pragati Sarani,
Middle Badda, Dhaka-1212.

AGRICULTURAL MARKETING CO LTD
105 Middle Badda, Pragoti Sharani, Dhaka-1212

Dear Shareholders

We forward herewith the Un- Audited Financial Statements of **Agricultural Marketing Co. Ltd** for the 2nd quarter ended on 31st December, 2024 as per Rule 13 of the Securities & Exchange Rules 1987.


Md. Eleash Mridha
Managing Director

AGRICULTURAL MARKETING CO LTD
2nd Quarter Un-Audited Results
Statement of Profit or Loss and Other Comprehensive Income
For the Period From July 01, 2024 to December 31, 2024

		Taka' 000			
	Notes	Jul'23-Dec'24	Jul'23-Dec'23	Oct'24-Dec'24	Oct'23-Dec'23
TURNOVER	13.00	1,751,905	1,532,100	901,454	775,336
Cost & Expenses :		(1,638,790)	(1,426,346)	(842,585)	(720,513)
Cost of Goods Sold		1,420,925	1,243,190	729,685	627,561
Administrative Expenses		43,473	37,965	22,713	19,608
Marketing Expenses		57,156	49,928	27,082	23,466
Selling Expenses		42,511	34,873	23,320	18,950
Distribution Expenses		74,725	60,390	39,785	30,928
Operating Profit before Financial Expenses		113,115	105,754	58,869	54,823
Financial Expenses		(75,081)	(61,720)	(38,095)	(32,267)
Operating Profit after Financial Expenses		38,034	44,034	20,774	22,556
Other Income	14.00	2,050	425	(273)	(1,657)
Net Profit Before WPPF & Income Tax		40,084	44,459	20,501	20,899
Contribution to WPPF		(1,980)	(2,117)	(976)	(995)
NET PROFIT BEFORE TAX		38,104	42,342	19,525	19,904
Provision for Income Tax	15.00	10,644	12,194	6,136	5,685
Deferred Tax	27.00	(857)	3,036	(159)	378
		(9,787)	(15,230)	(5,977)	(6,063)
NET PROFIT AFTER TAX - Transferred to		28,317	27,112	13,548	13,841
Statement of Changes in Shareholders Equity					
Earning per Ordinary Share (EPS) - B:	16.00	3.54	3.39	1.69	1.73


Managing Director


Chairman


Director


Chief Financial Officer



Company Secretary

AGRICULTURAL MARKETING CO LTD
Statement of Financial Position (Un-Audited)
As at December 31, 2024

		Taka' 000	
Particulars	Note	31-Dec-24	30-Jun-24
Non Current Assets		288,410	302,637
Fixed Assets (WDV)	3.00	285,281	298,358
Right of Use Assets	3. A	3,129	4,279
Current Assets :		1,654,838	1,339,352
Inventories	4.00	966,835	853,319
Trade Receivables	5.00	217,749	50,904
Advances, Deposits & Prepayments	6.00	432,996	416,884
Cash & Cash Equivalents		37,258	18,245
Total Assets		1,943,248	1,641,989
Shareholders' Equity :		729,944	727,223
Share Capital		80,000	80,000
Share Premium		40,000	40,000
Revaluation Surplus	7.00	12,912	12,915
Retained Earnings	8.00	597,032	594,308
Non Current Liabilities :		95,603	105,869
Deferred Tax Liability	9.00	11,621	12,482
Lease Liability	10.00	1,926	1,629
Term Loan		82,056	91,758
Current Liabilities :		1,117,701	808,897
Current portion of Lease Liability	10.00	1,152	2,611
Current portion of Term Loan		17,368	-
Short Term Loan from Bank (Secured)		968,500	698,526
Trade Payable		4,820	4,422
Liabilities for expenses		80,366	83,197
Security deposit Payable		12,684	14,284
Workers' Profit Participation Fund	11.00	5,844	3,864
Unclaimed dividend	12.00	26,967	1,993
Total Equity and Liabilities		1,943,248	1,641,989
Net Assets Value (NAV)	17.00	91.24	90.90


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Director


Chief Financial Officer

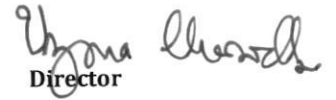

Company Secretary

AGRICULTURAL MARKETING CO LTD
Cash Flow Statement (Un-Audited)
For the 2nd Quarter ended December 31, 2024

	Taka' 000	
Particulars	Jul'23-Dec'24	Jul'23-Dec'23
Cash Flows from Operating Activities :		
Collection from Turnover & Other Income	1,899,250	1,818,947
Cash Paid to Suppliers	(1,355,931)	(1,097,762)
Income Tax Paid	(33,951)	(23,401)
Cash Paid to Employees & Others	(692,800)	(584,375)
	(183,432)	113,409
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets	-	(136,006)
Capital Work-in-Progress (Machinery)	-	36,670
	-	(99,336)
Cash Flows from Financing Activities :		
Short Term Bank Loan	269,974	35,239
Long Term Loan	7,666	-
Interest Paid	(73,388)	(59,852)
Repayment of Lease Liability	(1,306)	(1,519)
Dividend Paid	(626)	(342)
	202,320	(26,474)
Net Cash Inflows/(Outflows) for the period	18,888	(12,401)
Opening Cash & Cash Equivalents	18,245	21,196
Effect of Exchange rate fluctuations on realised Gain/(Loss)	125	86
Closing Cash & Cash Equivalents	<u>37,258</u>	<u>8,881</u>
Net Operating Cash Flow Per Share (NOCFPS)	18.00	(22.93)
	(22.93)	14.18


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary

AGRICULTURAL MARKETING COMPANY LIMITED
Statement of Changes In Equity
for the period ended Jul'24 to Dec' 24

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
	1	2	3	4	5=(1+2+3+4)
Balance as on 30 June 2023	80,000	40,000	12,937	575,765	708,702
Net Profit after Tax	-	-	-	27,112	27,112
Depreciation on Revalued Assets	-	-	(15)	15	-
Adjustment of deferred tax against revaluation of assets other than Land & Land development	-	-	1,323	-	1,323
Dividend for the year 2022	-	-	-	(25,600)	(25,600)
Balance as on 31 Dec 2023	80,000	40,000	14,245	577,292	711,537
Balance as on 30 June 2024	80,000	40,000	12,937	575,765	708,702
Net Profit after Tax	-	-	-	28,317	28,317
Excess Depreciation transferred, net of tax	-	-	(7)	7	-
Adjustment for deferred tax against revaluation of assets	-	-	4	-	4
Dividend for the year 2023	-	-	-	(25,600)	(25,600)
Balance as on 31 Dec 2024	80,000	40,000	12,934	578,489	711,423


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary