

# **Index Agro Industries Limited**

Un-audited Financial Statements  
For the period ended September 30, 2025

**Index Agro Industries Ltd.**  
**Statement of Financial Position (Un-audited)**  
**As at September 30, 2025**

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Jun-25
<b>Assets:</b>			
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4.00	2,179,520,701	2,196,833,353
Capital Work in Progress	5.00	1,453,768,599	1,466,729,911
Parent Stocks	6.00	-	-
		725,752,102	730,103,442
<b>Long Term Investments</b>			
Govt. Savings Certificate	7.00	301,308,637	297,568,819
Investments	8.00	-	-
		301,308,637	297,568,819
<b>Current Assets</b>			
Inventories	9.00	4,603,789,925	4,697,406,961
Trade Receivables	10.00	2,916,868,635	2,787,648,956
Advances, Deposits and Pre-Payments	11.00	743,922,427	928,619,257
Cash and Cash Equivalents	12.00	867,265,507	919,628,615
		75,733,355	61,510,133
<b>Total Assets</b>		<b>7,084,619,264</b>	<b>7,191,809,132</b>
<b>Equity &amp; Liabilities</b>			
<b>Shareholders Equity</b>			
Share Capital	13.00	4,094,663,102	4,051,729,269
Share Premium	13.00	472,536,490	472,536,490
Retained Earnings	14.00	417,463,510	417,463,510
Revaluation Reserve	15.00	2,710,781,651	2,667,536,653
		493,881,451	494,192,616
<b>Non-Current Liabilities</b>			
Long Term Loan	17.00	287,512,129	314,919,296
Deferred Tax Liabilities	16.00	213,229,591	239,976,532
		74,282,538	74,942,764
<b>Current Liabilities</b>			
Current Portion of Long Term Loan	18.00	2,702,444,033	2,825,160,568
Short Term Loan	19.00	100,802,120	93,296,168
Accounts payables	20.00	2,240,858,605	2,375,823,395
Provision for expenses	21.00	41,964,379	42,026,570
Unclaimed Dividend	22.00	317,945,853	313,139,765
		873,076	874,670
<b>Total Equity and Liabilities</b>		<b>7,084,619,264</b>	<b>7,191,809,132</b>
<b>Net assets value (NAV) per share</b>	33.00	<b>86.65</b>	<b>85.74</b>

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

 Chairman  
 Managing Director  
 Director  
 Company Secretary  
 Chief Financial Officer

Signed as per our separate report on same date.

Dated: 12-Nov-2025

Place: Dhaka



**Index Agro Industries Ltd.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
For the period ended September 30, 2025

Particulars	Notes	Amount in Taka	
		30-Sep-25	30-Sep-24
Revenue	23.00	861,457,886	941,366,134
Less: Cost of Goods Sold	24.00	686,746,361	770,955,174
<b>Gross Profit:</b>		<b>174,711,525</b>	<b>170,410,960</b>
<b>Less: Operating Expenses</b>		<b>34,067,364</b>	<b>30,881,796</b>
Administrative expenses	25.00	15,261,674	13,969,166
Selling and Distribution expenses	26.00	18,805,690	16,912,630
<b>Operating Profit</b>		<b>140,644,161</b>	<b>139,529,164</b>
<b>Non-Operating Income/(Expenses)</b>		<b>(88,598,466)</b>	<b>(84,533,771)</b>
Add: Other Income	27.00	375,076	1,777,869
Less: Foreign Exchange Rate Fluctuation Loss	28.00	556,041	4,590,310
Less: Financial Expenses	29.00	88,417,501	81,721,330
<b>Net Profit before WPPF and Tax</b>		<b>52,045,695</b>	<b>54,995,393</b>
Contribution to WPPF	21.02	2,478,366	2,618,828
<b>Operating Profit before Tax</b>		<b>49,567,328</b>	<b>52,376,565</b>
Share of Profit from Associate	8.00	3,739,819	3,559,632
<b>Net Profit before Tax</b>		<b>53,307,147</b>	<b>55,936,197</b>
<b>Income Tax Expenses</b>		<b>10,428,226</b>	<b>8,096,648</b>
Current Tax	36.00	11,033,539	8,091,921
Deferred Tax	31.00	(605,314)	4,727
<b>Net Profit/(Loss) after Tax</b>		<b>42,878,921</b>	<b>47,839,549</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>		<b>42,878,921</b>	<b>47,839,549</b>
Earnings per Share	32.00	0.91	1.01

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

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

Signed as per our separate report on same date.

Dated: 12-Nov-2025

Place: Dhaka








**Index Agro Industries Limited**  
**Statement of Changes in Equity**  
For the period ended September 30, 2025

Particulars	Amount in Taka				Total Amount
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	
Balance as at 1 July 2025	472,536,490	2,667,536,653	494,192,617	417,463,510	4,051,729,270
Net Profit/(Loss) after Tax		42,878,921			42,878,921
Adjustment for Depreciation on Revalued Assets		366,076	(366,076)		-
Adjustment for Deferred Tax on Revalued Assets			54,911		54,911
Ordinary Share Issue					-
Share Premium					-
Cash Dividend					-
<b>Balance as at September 30, 2025</b>	<b>472,536,490</b>	<b>2,710,781,651</b>	<b>493,881,452</b>	<b>417,463,510</b>	<b>4,094,663,103</b>

**Index Agro Industries Limited**  
**Statement of Changes in Equity**  
For the period ended September 30, 2024

Particulars	Amount in Taka				Total Amount
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	
Balance as at 1 July 2024	472,536,490	2,495,774,813	495,425,716	417,463,510	3,881,200,529
Net Profit/(Loss) after Tax		47,839,549			47,839,549
Adjustment for Depreciation on Revalued Assets		366,076	(366,076)		-
Adjustment for Deferred Tax on Revalued Assets			54,911		54,911
Ordinary Share Issue					-
Share Premium					-
Cash Dividend					-
<b>Balance as at September 30, 2023</b>	<b>472,536,490</b>	<b>2,543,980,438</b>	<b>495,114,551</b>	<b>417,463,510</b>	<b>3,929,094,990</b>

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

Signed as per our separate report on same date.



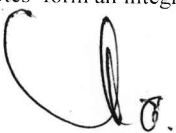


Dated: 12-Nov-2025  
Place: Dhaka



**Index Agro Industries Ltd.**  
**Statement of Cash Flows**  
**For the period ended September 30, 2025**

Particulars	Note	Amounts in Taka	
		30-Sep-25	30-Sep-24
<b>Cash Flows from Operating Activities:</b>			
Cash received from Turnover		1,046,529,791	825,619,581
Cash paid to Suppliers		(669,132,812)	(1,112,373,053)
Cash paid to employees		(35,701,524)	(30,718,305)
Cash paid to others		(41,722,934)	(35,874,132)
Paid to Workers Profit Participation Fund		(20,500,000)	-
Income Tax paid		(2,222,896)	(48,981,939)
<b>Net Cash provided by Operating Activities: (A)</b>		<b>277,249,625</b>	<b>(402,327,847)</b>
<b>Cash Flows from Investing Activities:</b>			
Purchase of Property, Plant and Equipment		(1,556,686)	(2,837,154)
Purchase of Parent stock		(28,022,561)	(86,701,612)
Interest Received from FDR & IPO Account		-	1,335,833
(Investment)/Encashment of Saving Certificate		-	-
(Investment)/Encashment in FDR		-	(28,500,000)
<b>Net Cash used by Investing Activities: (B)</b>		<b>(29,579,247)</b>	<b>(116,702,933)</b>
<b>Cash Flows from Financing Activities:</b>			
Net proceeds/(payment) - Long Term Loan		(19,240,989)	13,590,514
Net Proceeds/(payments) - Short Term Loan		(134,964,790)	525,482,301
Cash Dividend Paid		-	-
Foreign Exchange Rate Fluctuation Loss (Realized)		(544,715)	(4,590,310)
Financial Expenses		(78,685,335)	(38,288,687)
<b>Net Cash generated from Financing Activities: (C)</b>		<b>(233,435,829)</b>	<b>496,193,819</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>		<b>14,234,548</b>	<b>(22,836,962)</b>
Net Effect of Foreign Exchange Fluctuations on Cash and Cash Equivalent		(11,326)	442,036
Cash and Cash equivalents at the beginning of the year		61,510,133	166,047,276
<b>Cash and Cash equivalents at the end of the year</b>		<b>75,733,356</b>	<b>143,652,350</b>
<b>Net Operating Cash Flows Per Share</b>	<b>35</b>	<b>5.87</b>	<b>(8.51)</b>

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

 Chairman  
 Managing Director  
 Director  
 Company Secretary  
 Chief Financial Officer

Signed as per our separate report on same date.



Dated: 12-Nov-2025  
 Place: Dhaka

Notes	Particulars	30-Sep-25	30-Jun-25
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**4.00 Property, Plant and Equipment: Tk. 1,453,768,599**

This is made up as follows:

	30-Sep-25	30-Jun-25
Opening balance at Cost	1,666,276,208	1,625,472,672
<b>Add:</b> Addition during the year	1,556,686	40,803,536
<b>Add:</b> Assets revaluation surplus	531,814,559	531,814,559
<b>Less:</b> Disposal during the year	-	-
<b>Closing balance</b>	<b>2,199,647,453</b>	<b>2,198,090,767</b>
Accumulated Depreciation	(731,360,856)	(668,383,373)
<b>Add:</b> Adjustment for depreciation of Revalued Asset	-	-
<b>Add:</b> Adjustment against depreciation on Building	-	-
Depreciation charged during the year	(14,517,998)	(62,977,484)
<b>Written Down Value</b>	<b>1,453,768,599</b>	<b>1,466,729,911</b>

Detail of Property, Plant and Equipment is shown in **Annexure A**

**5.00 Capital Work in Progress: Tk. 0**

This is made up as follows:

**Particulars**

	30-Sep-25	30-Jun-25
Opening balance	-	-
Add : Adjustment for advance	-	-
Transfer during the year	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>

**6.00 Parent Stock: Tk. 725,752,102**

This is made up as follows:

**Particulars**

	30-Sep-25	30-Jun-25
Opening balance	730,103,442	718,840,389
Add: Addition during the year	28,020,967	140,104,837
<b>Total</b>	<b>758,124,410</b>	<b>858,945,226</b>
Amortized during the year	(32,372,308)	(128,841,784)
<b>Closing balance</b>	<b>725,752,102</b>	<b>730,103,442</b>

Name wise schedule of purchase of parent stock during the year with payment status is as follows:

Name of parent stock	Qty	Rate	30-Sep-25	30-Jun-25
Institute De-Selection		-		15,486,087
Nahar Grand Parents				18,850,000
Kazi Farms Limited	-	-	-	
SASSO SAS				12,880,636
Hubbard SAS	-	-		
Hendrix Genetics	-		-	17,706,473
				<b>64,923,196</b>

**7.00 Govt. Savings Certificate :Tk. 0**

This is made up as follows:

**Particulars**

	30-Sep-25	30-Jun-25
Opening balance	-	-
Less: Disposal	-	-
Add: Accrued Interest	-	-
<b>Closing balance</b>	<b>-</b>	<b>-</b>



**8.00 Investment: Tk. 301,308,637**

This is made up as follows:

**Particulars**

Investment in X- Ceramics Limited  
 Accumulated Share of Profit from Associate up to prior year  
 Add: Addition during the year for Share of Profit from Associate  
 Dividend Received from X- Ceramics Limited  
 Investment in FDR  
**Closing balance**

30-Sep-25	30-Jun-25
96,600,000	96,600,000
200,968,819	186,009,545
3,739,819	14,959,274
-	-
-	-
<b>301,308,637</b>	<b>297,568,819</b>

The company invested Tk. 96,600,000 for 966,000 share @ tk. 100 each (24.39 % of total shares) to X-Ceramics Limited, an associate company of Index Agro Industries Limited according to the approval from RJSC.

**9.00 Inventories: Tk. 2,916,868,635**

This is made up as follows:

**Particulars**

Raw material Notes-09.01  
 Finished goods Notes-09.02  
 Spare parts Notes-09.03  
 Packing materials Notes-09.04  
**Total:**

30-Sep-25	30-Jun-25
2,759,298,686	2,626,001,359
92,029,961	99,457,428
55,400,114	54,595,531
10,139,875	7,594,638
<b>2,916,868,635</b>	<b>2,787,648,956</b>

**9.01 Raw Material: Tk. 2,759,298,686**

Particulars	30-Sep-25			30-Jun-25
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
Base Materials	65,343,657	34.26	2,238,673,687	2,129,720,157
Additives	3,207,786	56.65	181,721,062	172,876,919
Vitamin Mineral Premix	440,378	385.45	169,743,723	161,482,502
Amino Acid	174,002	325.15	56,576,855	53,823,328
Anti-Coccidial Drug	34,830	475.25	16,553,094	15,747,475
Enzyme	27,818	550.45	15,312,654	14,567,406
Mould Inhibitor	44,121	232.87	10,274,481	9,774,435
Toxin Binder	121,545	456.50	55,485,501	52,785,089
<b>Total RM for Feed</b>	<b>69,394,138</b>		<b>2,744,341,059</b>	<b>2,610,777,312</b>
Hatchable Eggs	507,038	29.50	14,957,627	15,224,047
<b>Total</b>	<b>69,901,177</b>		<b>2,759,298,686</b>	<b>2,626,001,359</b>

**9.02 Finished Goods: Tk. 92,029,961**

Particulars	30-Sep-25			30-Jun-25
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
<b>Name of Finished Goods</b>				
<b>Fish Feeds</b>				
Sinking Fish Feed	98,838	42.90	4,240,140	4,582,349
Floating Fish Feed	339,976	46.65	15,859,868	17,139,871
<b>Poultry Feeds</b>				
Broiler Feeds	740,838	47.50	35,189,797	38,029,861
Layer Feeds	714,117	46.30	33,063,621	35,732,088
Sonali Feeds	78,642	46.75	3,676,537	3,973,259
<b>Total</b>	<b>1,972,411</b>		<b>92,029,961</b>	<b>99,457,428</b>

**9.03 Spare Parts: Tk. 55,400,114**

Spare Parts	Qty	Rate/kg	30-Sep-25	30-Jun-25
			Amount (Tk.)	Amount (Tk.)
Imported	7,942	1,228.25	9,754,465	9,612,800
Local	67,588	675.35	45,645,649	44,982,731
<b>Grand Total</b>	<b>75,530</b>		<b>55,400,114</b>	<b>54,595,531</b>



9.04 Packing Materials: Tk. 10,139,875

Name of Packing Materials	Qty	Rate/kg	30-Sep-25	30-Jun-25
			Amount (Tk.)	Amount (Tk.)
<b>X-FEED</b>				
EnPro Booster	187,173	26.50	4,960,097	3,587,971
Broiler	20,836	25.50	531,319	384,339
Sonali	19,502	26.50	516,804	373,839
Layer	25,570	25.50	652,045	471,668
Breeder	21,290	27.50	585,465	423,506
Fish (Singking)	24,247	25.50	618,300	447,258
Floating (Oil Coated)	13,002	24.50	318,551	230,429
Floating (Non-Oil Coated)	21,738	22.50	489,106	353,803
Floating (old Bag)	23,646	23.50	555,690	401,968
<b>Sub Total</b>	<b>357,005</b>		<b>9,227,378</b>	<b>6,674,783</b>
<b>DOC</b>			-	
<b>Chicks box</b>	25,813	35.35	912,497	919,855
<b>Sub Total</b>	<b>25,813</b>		<b>912,497</b>	<b>919,855</b>
<b>Grand Total</b>	<b>382,818</b>		<b>10,139,875</b>	<b>7,594,638</b>

10.00 Trade Receivable: Tk. 743,922,427

This is made up as follows:

**Particulars**

Trade Receivables

**Total:**

**Ageing of Accounts Receivables:**

Dues over 1 Year - 2 Year

Dues over 180 - 1 Year

Dues 91-180 Days

Dues 61-90 Days

Dues 31-60 Days

Dues 0-30 Days

**Total**

	30-Sep-25	30-Jun-25
Trade Receivables	743,922,427	811,183,427
<b>Total:</b>	<b>743,922,427</b>	<b>811,183,427</b>
Dues over 1 Year - 2 Year	117,432,399	146,587,847
Dues over 180 - 1 Year	-	-
Dues 91-180 Days	59,183,108	73,876,754
Dues 61-90 Days	50,613,753	63,179,848
Dues 31-60 Days	157,155,632	196,173,339
Dues 0-30 Days	359,537,535	448,801,469
<b>Total</b>	<b>743,922,427</b>	<b>928,619,257</b>

The classification of receivables as required by the Schedule XI; Part I; Para 4 of the Companies Act, 1994 are given below:

(1) Receivables considered good and in respect of which the company is fully secured ;	-	-
(2) Receivables considered good for which the company holds no security other than the debtor's personal security;	743,922,427	928,619,257
(3) Receivables considered doubtful or bad ;	-	-
(4) Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member;	-	-
(5) Receivables due by companies under the same management;		
(6) The maximum amount due by directors or other officers of the company at any time during the year.	-	-
<b>Total</b>	<b>743,922,427</b>	<b>928,619,257</b>

The amount of receivable is lying with various enlisted/authorized dealers of the company. Trade receivables have been stated at their nominal value. Trade receivables are accrued in the ordinary course of business. The above amounts are secured by debtors' personal security and considered good. No amount was due by the Directors (including Managing Director) or any other official of the company.



**11.00 Advances, Deposits and Pre-payments: Tk. 867,265,507**

This is made up as follows:

**Particulars**

Advance to employees  
 Advance to suppliers and others  
 Advance Income Tax (Note-11.01)  
 L/C Margin for goods  
**Total:**

30-Sep-25	30-Jun-25
11,988,477	12,619,450
747,680,503	787,032,109
103,047,064	100,824,167
4,549,463	19,152,889
<b>867,265,507</b>	<b>919,628,615</b>

All the Advance and Deposits amounts are considered as good and Recoverable.

**11.01 Advance Income Tax: Tk. 103,047,064**

This is made up as follows:

**Particulars**

Opening Balance  
 Addition during the year

Less : Adjustment for prior years

**Closing Balance**

30-Sep-25	30-Jun-25
100,824,167	82,484,587
2,222,896	73,880,920
<b>103,047,064</b>	<b>156,365,507</b>
-	55,541,340
<b>103,047,064</b>	<b>100,824,167</b>

The classification of Advance as required by the Schedule XI; Part I; Para 6 of the Companies Act, 1994 are given below:

- (1) Advance, deposit & Pre-payments considered good and in respect of which the company is fully secured ;
- (2) Advance, deposit & Pre-payments considered good for which the company holds no security other than the debtor's personal security;
- (3) Advance, deposit & Pre-payments considered doubtful or bad ;
- (4) Advance, deposit & Pre-payments due by directors or other officers of the company or any of them either severally or jointly with any other person or Advance due by firms or private companies respectively in which any director is a partner or a director or a member;
- (5) Advance, deposit & Pre-payments due by companies under the same management;
- (6) The maximum amount due by directors or other officers of the company at any time during the year.

**Total**

867,265,507	919,628,615
-	-
-	-
-	-
-	-
-	-
<b>867,265,507</b>	<b>919,628,615</b>

**12.00 Cash and Cash Equivalents: Tk. 75,733,355**

This is made up as follows:

**Particulars**

Cash in Hand  
 Cash at Bank Notes -12.01

**Total:**

30-Sep-25	30-Jun-25
16,079,189	15,680,894
59,654,166	45,829,238
<b>75,733,355</b>	<b>61,510,133</b>



**12.01 Cash at Bank: Tk. 59,654,166**

This is made up as follows:

**Particulars**

Bank Asia, A/c No. 00733005001	
Trust Bank-70230212000377	
Dutch Bangla bank PLC A/C: 323110029363	
Pubali Bank Ltd., A/C No.5314901007417	
Mutual Trust Bank Ltd., Monipur Bazar, Gazipur, # 31595	
Prime Bank PLC A/C: 2224114005685	
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 258412	
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 23006	
Pubali Bank Ltd., A/C No. 4465901022583	
City Bank PLC A/C: 1101633925001	
Pubali Bank PLC Index Agro Dividend Bank Acc,# 35646	
Dutch Bangla Bank A/C # 1931100033637	
Prime Bank Ltd., Mohakhali branch, # 11011080000098 (New-10030)	
Agrani Bank, Mohakhali branch, A/C no. 0200002359612	
United Commercial Bank, Gulshan branch ,# 22813	
HSBC, A/C No. 001-211192-012	
Islami Bank BD. Ltd.,Gulshan br.# 2050177090005217	
National Bank Ltd. Bhaluka branch, A/C No. 33012821(New: 6786)	
National Bank Ltd. Banani branch, # 0010633004722 New: 40922	
National Bank Ltd. A/C No. 33007854	
Bangladesh Krishi Bank, A/C No. 200006084	
Sonali Bank Ltd.A/C No. 11633003631	
Shahjalal Islami Bank Ltd. Gulsan branch,#11100009871	
Brac Bank Limited, A/C No. 1526102452838001	
Brac Bank Limited, A/C No. 1526202135581001	
Rupali Bank Ltd., Gulshan branch, A/C No. 200011942	
Trust Bank, A/C No. 0052-0210000334	
Islami Bank BD. Ltd., A/C No. 20501770100374704	
Bangladesh Krishi Bank, A/c No. 41160320000274	
National Bank Ltd., Banani branch, # 0106-36000603 New: 2712	
Prime Bank Ltd., A/C No. 11031090019930 (New-2974)	
Basic Bank Limited, Gulsan branch, # 2110-01-0005852	
National Bank Ltd., A/C No.33009267	
BDBL, Karwan bazar br Bank A/C No. 200003063	
Janata Bank Ltd., Rajarbagh branch # 031933008436	
Pubali Bank Ltd., A/C No.056590127061	
Sonali Bank Ltd., A/C No. 11636000361	
Social Islami Bank Limited- 0161330012378	
Islami Bank (BD) Ltd.- 20502130100209004	
Midland Bank, A/C # '00111050010303	
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 3714	
Exim Bank Ltd. A/C # 00713100612843	
Prime Bank Ltd., Dilkhusha branch # 11811090039101 (New-8267)	
Mercantile Bank Limited-112911120717974	
Standard Chartered Bank Limited-01118494101	
Islami Bank (BD) Ltd. - 20502131100032807 (FC A/C - USD)	
Islami Bank (BD) Ltd. - 20502131100033000 (FC A/C - GBP)	
Islami Bank (BD) Ltd. - 20502131100032908 (FC A/C - EUR)	
Islami Bank (BD) Ltd.- 20502130900016109 ( BDT A/C)	
<b>Total:</b>	

30-Sep-25	30-Jun-25
649,212	649,385
1,405,228	52,765
1,638	1,638
15,044	15,044
1,485	1,485
100,415	100,415
676,659	676,659
560,651	560,651
2,772,564	2,726,552
98,205	98,205
299,180	300,773
417,205	619,124
180,962	1,218,918
924,757	924,757
-	-
-	-
6,048,171	5,579,461
-	608,014
6,936,210	9,036,610
-	-
713,659	713,751
1,439,881	1,440,111
1,135,352	79,608
1,466,110	1,466,110
1,407,949	1,791,030
3,312,540	1,939,170
1,880,192	386,252
971,021	1,497,977
226,971	227,063
1,227,410	1,227,410
521,455	117,234
-	-
159	159
-	-
-	-
2,231,954	1,188,159
654,027	364,917
-	-
2,904,629	777,369
1,533,912	1,617,789
207,004	207,004
-	-
13,800,000	4,323,347
642,051	642,051
586,250	936,892
1,250,970	1,261,547
14,024	14,445
41,818	42,146
397,247	397,247
<b>59,654,166</b>	<b>45,829,238</b>

**13.00 Share Capital: Tk. 890,000,000**

This is made up as follows:

**Particulars****Authorized Capital :**

100,000,000 ordinary shares @ Tk.10/= each

**Issued, Subscribed and Paid-up Capital:**

39,000,000 ordinary shares @ Tk.10/= each

82,53,649 ordinary shares @ Tk.10/= each

Share Premium 82,53,649 sahares @ Tk. 50.579/= each

**Total:**

1,000,000,000	1,000,000,000
30-Sep-25	30-Jun-25
390,000,000	390,000,000
82,536,490	82,536,490
417,463,510	417,463,510
<b>890,000,000</b>	<b>890,000,000</b>



The composition of share holdings as on balance sheet date were as follows:

Name of Shareholders	%	Number of Shares	30-Sep-25	30-Jun-25
			Amount (Tk.)	Amount (Tk.)
Sponsors & Directors	58%	27,300,000	273,000,000	273,000,000
Individual	25%	11,700,000	117,000,000	117,000,000
<b>Pre-IPO Total</b>		<b>39,000,000</b>	<b>390,000,000</b>	<b>390,000,000</b>
Eligible Investors (Excluding Mutual Funds and CIS)	5%	2,368,565	23,685,650	23,685,650
Mutual Funds and CIS	3%	1,524,700	15,247,000	15,247,000
Individual	7%	3,488,352	34,883,520	34,883,520
Non-Resident Bangladeshis (NRBs)	2%	872,032	8,720,320	8,720,320
<b>IPO</b>		<b>8,253,649</b>	<b>82,536,490</b>	<b>82,536,490</b>
<b>Post IPO Total</b>		<b>47,253,649</b>	<b>472,536,490</b>	<b>472,536,490</b>

**14.00 Retained Earnings: Tk. 2,710,781,651**

This is made up as follows:

**Particulars**

Opening balance  
Profit during the year  
Adjustment for Depreciation on Revalued Assets  
Cash Dividend  
Closing balance

30-Sep-25	30-Jun-25
2,667,536,653	2,495,774,813
42,878,921	261,054,589
366,076	1,541,374
-	(90,834,123)
<b>2,710,781,651</b>	<b>2,667,536,653</b>

**15.00 Revaluation Reserve: Tk. 493,881,451**

This is made up as follows:

**Particulars**

Opening balance  
Adjustment for Depreciation on Revalued Assets  
Adjustment for Deferred Tax on Revalued Assets  
Closing balance

30-Sep-25	30-Jun-25
494,192,616	495,425,715
(366,076)	(1,541,374)
54,911	308,275
<b>493,881,451</b>	<b>494,192,616</b>

**16.00 Deferred Tax Liability: Tk. 74,282,538**

This is made up as follows:

**Particulars**

Opening Balance  
Addition during theyear (Note: 31)  
Adjustment for Deferred Tax on Revalued Assets  
Tax on Revaluation Surplus of Land & Land development  
Total

30-Sep-25	30-Jun-25
74,942,763	61,100,724
(605,314)	14,150,314
(54,911)	(308,275)
-	-
<b>74,282,538</b>	<b>74,942,763</b>

**17.00 Long Term Loan: Tk 213,229,591**

This is made up as follows:

**Particulars**

Islami Bank Bangladesh PLC  
Trust Bank PLC  
Prime Bank PLC

Current portion of long term loan

**Total**

30-Sep-25	30-Jun-25
-	-
314,031,711	333,272,700
-	-
<b>314,031,711</b>	<b>333,272,700</b>
(100,802,120)	(93,296,168)
<b>213,229,591</b>	<b>239,976,532</b>

**18.00 Current Portion of Long Term Loan: Tk. 100,802,120**

This is made up as follows:

**Particulars**

Islami Bank Bangladesh PLC  
Trust Bank PLC

**Total**

30-Sep-25	30-Jun-25
-	-
100,802,120	93,296,168
<b>100,802,120</b>	<b>93,296,168</b>



**19.00 Short Term loan : Tk. 2,240,858,605**

This is made up as follows:

**Particulars**

Midland Bank PLC  
 Islami Bank Bangladesh PLC  
 Bank Asia PLC  
 Trust Bank PLC  
 Standard Chartered Bank Limited  
 Prime Bank PLC  
 Related Companies 19.01  
**Total:**

30-Sep-25	30-Jun-25
150,734,265	274,640,665
900,112,602	713,359,512
-	-
417,674,072	417,674,072
142,747,379	201,870,884
542,090,287	680,778,262
87,500,000	87,500,000
<b>2,240,858,605</b>	<b>2,375,823,395</b>

**Nature:** Short Term Loan**Name of the Bank:** Midland Bank PLC, Prime Bank PLC, Islami Bank Bangladesh PLC., Bank Asia PLC, Standard Chartered Bank Ltd., Trust bank PLC**Security:** Project land, buildings, machinery, stock, demand promissory note & personal guarantee of all directors.**19.01 Short term loan from related companies : Tk. 87,500,000**

This is made up as follows:

**Particulars**

Monalisa Ceramics Ltd.  
 Kanchan Purbachal Power Generation Ltd.

30-Sep-25	30-Jun-25
16,000,000	16,000,000
71,500,000	71,500,000
<b>87,500,000</b>	<b>87,500,000</b>

**20.00 Accounts Payable : Tk. 41,964,379**

This is made up as follows:

**Particulars**

Creditor for local goods

30-Sep-25	30-Jun-25
41,964,379	42,026,570
<b>41,964,379</b>	<b>42,026,570</b>

**Aging of Accounts Payable:**

Dues over six months

Less than six months

**Total:**

All the trade payables had been paid on a regular basis.

9,651,807	9,666,111
32,312,572	32,360,459
<b>41,964,379</b>	<b>42,026,570</b>

**21.00 Provision for Expenses: Tk. 317,945,853**

This is made up as follows:

**Particulars**

Salaries & allowance  
 Gas bill  
 Electricity bill  
 Provision for doubtful debt  
 P.F Employer's contribution  
 Income Tax  
 WPPF and Welfare Fund  
 Audit fees  
 Interest payable  
**Total:**

Note -21.01

Note -21.02

Note -21.03

30-Sep-25	30-Jun-25
9,371,010	10,416,750
923,192	842,792
4,292,719	4,588,817
12,543,753	9,020,781
302,063	294,581
112,734,569	101,701,029
89,480,621	107,502,255
-	207,000
88,297,925	78,565,759
<b>317,945,853</b>	<b>313,139,765</b>

a) All accrued expenses were paid on regular basis

b) Salary &amp; allowances for the month of September 2025 has been paid in subsequent month.



**21.01 Income Tax: Tk. 112,734,569**

This is made up as follows:

**Particulars**

Opening Balance

Add: Addition during the year

Less : Adjustment for 2022-2023

**Closing balance**

30-Sep-25	30-Jun-25
101,701,029	88,997,796
11,033,539	68,244,573
<b>112,734,569</b>	<b>157,242,369</b>
-	55,541,340
<b>112,734,569</b>	<b>101,701,029</b>

**21.02 WPPF and Welfare Fund: Tk. 89,480,621**

This is made up as follows:

**Particulars**

Opening balance

Add: Addition during the year

Less: Disbursed during the year

**Closing balance**

30-Sep-25	30-Jun-25
107,502,255	107,256,569
2,478,366	16,424,510
<b>109,980,621</b>	<b>123,681,079</b>
20,500,000	16,178,824
<b>89,480,621</b>	<b>107,502,255</b>

The balance represents contribution to Workers' Profit Participation Fund by the Company in accordance with Bangladesh Labour Act, 2006 (Amendment 2013) for the quarter ended on September 30, 2025.

**21.03 Interest Payable: Tk. 88,297,925**

This is made up as follows:

**Particulars**

Standard Chartered Bank Ltd.

Islami Bank Bangladesh PLC

Bank Asia PLC

Trust Bank PLC

Midland Bank PLC

Prime Bank PLC

**Total**

30-Sep-25	30-Jun-25
5,236,452	1,569,606
46,433,383	32,401,521
-	-
12,504,954	8,468,898
8,559,021	14,668,524
15,564,115	21,457,210
<b>88,297,925</b>	<b>78,565,759</b>

**22.00 Unclaimed Dividend: Tk. 873,076**

This is made up as follows:

Opening Balance

Addition during the Year

Paid during the Year

30-Sep-25	30-Jun-25
874,670	660,123
-	214,547
1,594	-
<b>873,076</b>	<b>874,670</b>



**23.00 Revenue: Tk. 861,457,886**

This is made up as follows:

**Particulars**

Revenue from Feed sales  
 Revenue from DOC sales  
**Total**

30-Sep-25	30-Sep-24
754,936,367	838,225,153
106,521,519	103,140,981
<b>861,457,886</b>	<b>941,366,134</b>

**24.00 Cost of Goods Sold: Tk. 686,746,361**

This is made up as follows:

**Particulars**

Raw Materials (Note-24.01)  
 Direct Labor (Notes-24.02)  
 Factory Overhead(Notes-24.03)  
**Cost of Production**  
 Add: Opening Finished Goods  
**Cost of Goods available for Sale**  
 Less: Closing Finished Goods  
**Cost of Goods Sold**

30-Sep-25	30-Sep-24
574,588,649	670,867,187
8,679,267	8,673,767
96,050,979	86,226,001
<b>679,318,894</b>	<b>765,766,954</b>
99,457,428	98,472,701
<b>778,776,322</b>	<b>864,239,655</b>
92,029,961	93,284,481
<b>686,746,361</b>	<b>770,955,174</b>

**24.01 Raw Materials : Tk. 574,588,649**

This is made up as follows:

**Particulars**

Opening Raw materials  
 Add: Purchase during the year  
 Add: Carriage Inwards  
  
 Less: Closing Raw materials  
**Total:**

30-Sep-25	30-Sep-24
2,626,001,359	2,491,521,122
707,885,975	998,985,975
-	-
<b>3,333,887,334</b>	<b>3,490,507,097</b>
2,759,298,686	2,819,639,911
<b>574,588,649</b>	<b>670,867,187</b>

**24.02 Direct Labor : Tk. 8,673,767**

This is made up as follows:

**Particulars**

Worker wages  
 Casual worker wages  
**Total:**

30-Sep-25	30-Sep-24
6,715,264	6,709,764
1,964,003	1,964,003
<b>8,679,267</b>	<b>8,673,767</b>



**24.03 Factory Overhead: Tk. 96,056,479**

This is made up as follows:

**Particulars**

Power, light & heat
Repair, maintenance
Spare parts(Note-24.04)
Factory salaries & allowances
Employer's contribution to PF
Stationery
Telecommunication
Depreciation on factory assets
Amortization of parent stock
Packing materials(Notes-24.05)
Other production overhead
Fuel for vehicles
Tour & Travelling Expense
Entertainment Expense
Medical expenses
Other Factory Supplies
<b>Total:</b>

30-Sep-25	30-Sep-24
18,360,930	16,049,570
3,249,832	1,219,365
1,410,308	1,768,260
12,207,053	7,759,764
158,926	173,472
28,968	51,386
69,987	29,149
14,465,803	15,258,429
32,372,308	30,207,825
10,379,550	10,724,316
1,438,955	1,572,431
21,126	23,086
895,611	625,294
191,015	208,734
76,862	83,992
723,745	470,927
<b>96,050,979</b>	<b>86,226,001</b>

**24.04 Spare Parts: Tk. 1,410,308**

This is made up as follows:

**Particulars**

Opening Balance
Add: Purchased during the year
Less: Closing inventory
<b>Total:</b>

30-Sep-25	30-Sep-24
54,595,531	66,769,782
2,214,891	847,465
<b>56,810,422</b>	<b>67,617,246</b>
55,400,114	65,848,986
<b>1,410,308</b>	<b>1,768,260</b>

**24.05 Packing Materials: Tk. 10,379,550**

This is made up as follows:

**Particulars**

Opening Inventory of packing materials
Add: Purchased during the year
Less: Closing Inventory of packing materials
<b>Total:</b>

30-Sep-25	30-Sep-24
7,594,638	16,306,220
12,924,786	10,727,419
<b>20,519,424</b>	<b>27,033,639</b>
10,139,875	16,309,323
<b>10,379,550</b>	<b>10,724,316</b>

**25.00 Administrative Expenses: Tk. 15,261,674**

This is made up as follows:

**Particulars**

Salaries & allowances
Employer's contribution to provident fund
Stationery
Bad debt expenses
Registration & renewals
Charity, subscription and renewals
Business promotional expense
Courier & postage
Entertainment
Corporate overhead expenses
Telecommunication
Fuel for vehicles
Depreciation expenses
Travelling expenses
Maintenance & others
Consultancy & professional expenses
<b>Total</b>

30-Sep-25	30-Sep-24
8,375,891	9,117,055
100,560	124,459
33,242	6,260
3,522,972	1,419,233
5,653	6,177
45,756	50,000
181,650	198,500
400	
60,595	163,614
1,874,113	1,149,717
387,112	426,912
14,100	15,408
26,963	32,389
186,614	411,742
426,263	762,916
19,790	84,783
<b>15,261,674</b>	<b>13,969,165</b>



**26.00 Selling & Distribution Expenses: Tk. 18,805,690**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Salaries & allowances	5,668,681	4,896,161
Employer's contribution to provident fund	103,861	91,694
Fuel for vehicles	40,626	44,395
Repair & maintenance	63,414	69,296
Transportation expenses	3,390,998	3,560,720
Marketing incentives	925,529	1,863,124
Travelling expenses	854,635	660,350
DOC mortality compensation	37,570	41,055
Entertainment expenses	14,935	16,320
Marketing promotional expenses	1,599,411	1,092,115
Toll & fare expenses	163,516	178,684
Telecommunication	13,107	14,323
Depreciation expenses	25,231	12,920
Depot Load-unload expenses	5,458,331	3,884,272
Maintenance & others	441,266	482,197
Medical Expenses (S&M)	4,578	5,003
<b>Total</b>	<b>18,805,690</b>	<b>16,912,630</b>

**27.00 Other Income: Tk. 375,076**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Wastage Sale	375,076	-
Foreign Exchange Rate Fluctuation Gain	-	442,036
Interest on FDR	-	1,335,833
<b>Total</b>	<b>375,076</b>	<b>1,777,869</b>

**28.00 Foreign Exchange Rate Fluctuation Loss: Tk. 556,041**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Un Realized Loss	11,326	-
Realized Loss	544,715	4,590,310
<b>Total</b>	<b>556,041</b>	<b>4,590,310</b>

**29.00 Financial Expenses: Tk. 88,417,501**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Interest on term Loan	11,544,997	13,388,345
Interest on working capital	76,578,460	67,876,927
Bank service charges	294,044	456,058
<b>Total:</b>	<b>88,417,501</b>	<b>81,721,330</b>

**30.00 Current Tax: Tk. 11,033,539**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Current Tax	11,033,539	8,091,921
<b>Total:</b>	<b>11,033,539</b>	<b>8,091,921</b>

**31.00 Deferred Tax: Tk. -605,314**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Property, Plant & Equipment ( Difference in book value & Tax base except land & land development)	331,659,948	348,666,710
Bad debt expenses	(3,522,972)	(1,419,233)
<b>Temporary Difference</b>	<b>328,136,976</b>	<b>347,247,477</b>
Tax rate	20%	15%
Deferred Tax Liability(C/B) (Except of revaluation surplus of land & land development)	65,627,395	52,087,122
Deferred Tax Liability(O/B) (Except of revaluation surplus of land & land development)	66,232,709	52,082,394
<b>Deferred Tax for this period</b>	<b>(605,314)</b>	<b>4,727</b>



**32.00 Earnings per Share (EPS): Tk. 0.91**

This is made up as follows:

**Particulars**

Earning attributable to the shareholders (net profit after tax)

Number of shares outstanding during the year

**Earnings per Share (EPS)**

30-Sep-25	30-Sep-24
42,878,921	47,839,549
47,253,649	47,253,649
<b>0.91</b>	<b>1.01</b>

**33.00 Net assets Value (NAV) per Share : Tk. 86.65**

This is made up as follows:

**Particulars**

Total Asset

Less: Current Liabilities

Less: Non Current Liabilities

**Net assets**

Number of shares outstanding during the year

**Net asset value (NAV) per share**

30-Sep-25	30-Sep-24
7,084,619,264	7,616,619,037
2,702,444,033	3,208,576,214
287,512,129	478,947,835
<b>4,094,663,102</b>	<b>3,929,094,988</b>
47,253,649	47,253,649
<b>86.65</b>	<b>83.15</b>

**34.00 Manpower Information : 998**

This is made up as follows:

**Particulars**

Manufacturing employees

Workers

Other Employees(Accounts, Marketing,

SCM, HR etc.)

**Total**

30-Sep-25	30-Sep-24
375	375
469	469
154	154
<b>998</b>	<b>998</b>

**35.00 Net Operating Cash Flows per Share: Tk. 5.87**

This is made up as follows:

**Particulars**

Net Operating Cash Flows

Number of Shares

30-Sep-25	30-Sep-24
277,249,625	(402,327,847)
47,253,649	47,253,649
<b>5.87</b>	<b>(8.51)</b>

**36.00 Current Tax Calculation: Tk. 11,033,539**

This is made up as follows:

A.

Particulars	Feed			Poultry & Hatchery		
		Rate	Tax Amount		Rate	Tax Amount
<b>Profit before Tax</b>	<b>34,697,130</b>			<b>14,870,198</b>		
<b>Less : Other income</b>	<b>375,076</b>			-		
<b>Net Operating income</b>	<b>34,322,054</b>			<b>14,870,198</b>		
<b>Add : Accounting Depreciation</b>	<b>10,162,599</b>			<b>4,355,399</b>		
<b>Less : Tax Depreciation</b>	<b>8,358,421</b>			<b>3,582,180</b>		
<b>Add : Provision for Bad debt</b>	<b>2,466,080</b>			<b>1,056,892</b>		
<b>Taxable Income</b>	<b>38,592,312</b>			<b>16,700,309</b>		
<b>Less: Exempted Income</b>	<b>250,000</b>	<b>0%</b>	<b>-</b>	<b>250,000</b>	<b>0%</b>	<b>-</b>
<b>Taxable Operating Income</b>	<b>38,342,312</b>	<b>20%</b>	<b>7,668,462</b>	<b>16,450,309</b>	<b>20%</b>	<b>3,290,062</b>
<b>Taxable Other Income</b>	<b>375,076</b>	<b>20%</b>	<b>75,015</b>	<b>-</b>	<b>20%</b>	<b>-</b>
<b>Total</b>	<b>38,967,388</b>		<b>7,743,478</b>	<b>16,700,309</b>		<b>3,290,062</b>
<b>Total</b>			<b>11,033,539</b>			

B.

Minimum Tax under 163 (5-kha) of ITA @ 1%

Sale

861,457,886

Other Income

375,076

Total Gross receipts

861,832,962

8,618,330

Current Tax Expenses (higher of A and B)

11,033,539



37.00 **Numerical Reconciliation between the average effective tax rate and the applicable tax rate:**

This is made up as follows:

Income Tax Expenses-Current	11,033,539
Deferred Tax	(605,314)
	<u>10,428,226</u>

Particulars	30-Sep-25					
	%	Total	%	Feed Mill	%	Poultry & Hatchery
Profit before Tax		49,567,328		34,697,130		14,870,198
Tax using Corporate Tax Rate	20.0%	9,913,466	20%	6,939,426	20%	2,974,040
Non-deductible Expenses	0.03%	14,760	0.0%	10,332	0.0%	4,428
Effect of Tax Exempted Income	1.0%	500,000	0.72%	250,000	1.7%	250,000
Average Effective Tax Rate	21.0%	10,428,226	20.8%	7,199,758	21.7%	3,228,468

38.00 **Reconciliation of Operating Cash Flows (Indirect method of Cash flow):**

This is made up as follows:

Particulars	30-Sep-25	30-Sep-24
Operating Profit	140,644,161	139,529,165
Adjustment For Non Cash Income /Expenses		
Foreign Exchange Rate Fluctuation Gain	556,041	442,036
Depreciation	14,517,998	15,303,739
Amortization	32,372,308	30,207,825
Sub Total	188,090,507	185,482,765
Changes in Working capital:		
(Increase)/Decrease In Inventories	(129,219,679)	(322,012,876)
(Increase)/Decrease In Accounts Receivable	184,696,829	(115,746,553)
(Increase)/Decrease In Advances, Deposits & Pre-Payments	52,363,108	(150,287,713)
Increase/(Decrease) In Accounts Payables	(62,191)	104,988
Increase/(Decrease) In Provision for expenses	(18,618,949)	131,543
Sub Total	89,159,118	(587,810,612)
Net Cash Provided by Operating Activities: (A)	277,249,625	(402,327,847)
No of Share	47,253,649	47,253,649
Net Operating Cash Flows Per Share	5.87	(8.51)

39.00 The company has entered into transaction with other entities that fall within the definition of related party as contained in IAS-24 " Related Party Disclosures". Total transaction of the significant related parties as of 30 September 2025 are as follows:

Name of the Company	Relationship	Nature of the Transaction	Opening Balance	Addition	(Adjustment)	Closing Balance
Monalisa Ceramics Ltd.	Common Director	Short term borrowing	16,000,000	-	-	16,000,000
Kanchan Purbachal power Generation Ltd.	Common Director	Short term borrowing	71,500,000	-	-	71,500,000
X-Ceramics Limited	Associate Company	Equity Income		3,739,819		



**40.00 Key management personnel compensation as per paragraph 17 of IAS 24 "Related Party Disclosures"**

Not paid any Short-term employee benefits;  
Not Paid any post-employment benefits;  
Not Paid any other long term benefits;  
Not Paid any termination benefits; and  
Not paid any share-based payment

**41.00 Disclosure as per paragraph 18 of IAS 24 "Related Party Disclosures"**

- (a) The amount of transaction for remuneration and board meeting fee during the period from 1st July 2025 to 30th Sep. 2025 is nil.
- (b) The amount of transaction for remuneration and board meeting fee during the period from 1st July' 2024 to 30th September 2025 is nil.
- (c) Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement. There is no terms and condition as no transaction has been occurred.
- (d) Details of any guarantees given or received: There is no guarantee given or received as no transaction has been occurred.
- (e) Provisions for doubtful debts related to the amount of outstanding balances: no transaction has been occurred, therefore no provision is required.
- (f) The expense recognized during the period in respect of bad or doubtful debts due from related parties: no transaction has been occurred, therefore no expenses has been recognized in respect of doubtful debts.

**42.00 Disclosure as per paragraph 15 B of IAS 34**

There is no significant transaction or event occurred in this quarter as mentioned in the list of paragraph 15 B of IAS 34.

**43.00 Disclosure regarding significant deviation in Revenue, NOCFPS and EPS:**

Revenue decreases due to revised of credit policy during the reporting period.

The main reasons for significant increased of NOCFPS for the period ended 30 September 2025 as compared with 30 September 2024 are increases of collection from customers and deferred of payment to the suppliers and others.

The main reasons for significant decreased of EPS for the period ended 30 September 2025 as compared with 30 September 2024 are decreases of revenue, increases of financial expenses and increased of Tax.



**Schedule of Property, Plant and Equipment**

As at September 30, 2025

Annexure-A

Particulars	Cost		Rate of Dep.	Depreciation		Written down value as on September 30, 2025
	As on July 01, 2025	Addition during the period		As on July 01, 2025	Charged during the period	
Land & land development	182,565,931	-	0%	-	-	182,565,931
Land development	25,590,000	-	5%	9,461,918	201,601	15,926,481
Building & Civil construction	641,123,096	253,090	5%	218,163,307	5,290,161	417,922,718
Poultry keeping equipment	55,587,066	73,186	10%	39,033,591	415,667	16,210,994
Feed mill plant & machineries	536,835,708	1,158,410	10%	284,954,040	6,326,002	246,714,076
Factory equipment & appliances	23,655,694	-	10%	13,727,963	248,193	9,679,537
Silo unit	116,749,840	-	10%	73,400,419	1,083,736	42,265,685
Scaling & measuring equipment	5,159,392	-	10%	4,079,293	27,002	1,053,097
Generator	47,969,683	-	10%	33,504,000	361,642	14,104,041
Computer system (F)	1,997,913	-	20%	1,599,260	19,933	378,720
Computer system (H/O)	2,431,047	-	20%	1,891,777	26,963	512,306
Furniture	5,194,829	-	20%	4,532,344	33,124	629,361
Cover van & pickup	14,835,794	72,000	20%	13,475,923	71,594	1,360,278
Exhaust fan	770,364	-	20%	503,290	13,354	253,720
Motor bike	1,246,146	-	20%	1,168,698	3,872	73,576
Electric Fan & Pump	460,906	-	20%	383,978	3,846	73,082
Vehicle	4,102,800	-	20%	3,598,174	25,231	479,395
<b>Sub Total Asset as at 30-09-2025</b>	<b>1,666,276,208</b>	<b>1,556,686</b>		<b>703,477,975</b>	<b>14,151,922</b>	<b>950,202,997</b>
<b>Sub Total Asset as at 30-06-2025</b>	<b>1,625,472,672</b>	<b>40,803,536</b>		<b>642,041,866</b>	<b>61,436,110</b>	<b>962,798,233</b>

**Based on Revaluation**

Building & Civil construction	57,168,989	-	5%	27,882,881	366,076	28,248,958	28,920,031
Land & land development	474,645,570	-	0%	-	-	-	474,645,570
<b>Sub Total Asset as at 30-09-2025</b>	<b>531,814,559</b>	<b>-</b>		<b>27,882,881</b>	<b>366,076</b>	<b>28,248,958</b>	<b>503,565,601</b>
<b>Sub Total Asset as at 30-06-2025</b>	<b>531,814,559</b>	<b>-</b>		<b>26,341,507</b>	<b>1,541,374</b>	<b>27,882,881</b>	<b>503,931,678</b>

<b>Total Asset as at 30-09-2025</b>	<b>2,198,090,767</b>	<b>1,556,686</b>		<b>731,360,856</b>	<b>14,517,998</b>	<b>745,878,854</b>	<b>1,453,768,599</b>
<b>Total Asset as at 30-06-2025</b>	<b>2,157,287,231</b>	<b>40,803,536</b>		<b>668,383,373</b>	<b>62,977,484</b>	<b>731,360,856</b>	<b>1,466,729,911</b>

Allocation of depreciation:	30.09.2025	30.09.2025
Manufacturing overhead	14,465,803	62,744,385
Administrative	26,963	130,317
Selling & distribution OH	25,231	102,781
<b>Total</b>	<b>14,517,998</b>	<b>62,977,484</b>

