






Index Agro Industries Limited

Un-audited Financial Statements
For the period ended December 31, 2025

Index Agro Industries Ltd.
Statement of Financial Position (Un- Audited)
As at December 31, 2025

Particulars	Notes	Amount in Taka		
		31-Dec-2025	30-Jun-2025 (Restated)	1-Jul-2024 (Restated)
Assets:				
Non-Current Assets		2,188,962,257	2,196,833,353	2,215,039,136
Property, Plant and Equipment	4.00	1,440,650,160	1,466,729,911	1,496,198,747
Capital Work in Progress	5.00	-	-	-
Parent Stocks	6.00	748,312,097	730,103,442	718,840,389
Long Term Investments		428,003,846	297,568,819	329,222,038
Govt. Savings Certificate	7.00	-	-	-
Investments	8.00	428,003,846	297,568,819	329,222,038
Current Assets		4,623,310,392	4,714,775,715	4,447,987,568
Inventories	9.00	2,751,438,089	2,787,648,956	2,673,069,824
Trade Receivables	10.00	825,648,150	928,619,257	811,183,427
Advances, Deposits and Pre-Payments	11.00	913,067,586	936,997,369	797,687,040
Cash and Cash Equivalents	12.00	133,156,566	61,510,133	166,047,276
Total Assets		7,240,276,495	7,209,177,886	6,992,248,741
Equity & Liabilities				
Shareholders Equity		4,094,101,186	4,063,620,266	3,893,091,525
Share Capital	13.00	496,163,310	472,536,490	472,536,490
Share Premium	13.00	417,463,510	417,463,510	417,463,510
Retained Earnings	14.00	2,686,574,611	2,679,427,650	2,507,665,810
Revaluation Reserve	15.00	493,899,755	494,192,616	495,425,715
Non-Current Liabilities		224,172,169	314,919,296	466,838,468
Long Term Loan	16.00	150,354,392	239,976,532	405,737,744
Deferred Tax Liabilities	21.00	73,817,777	74,942,764	61,100,724
Current Liabilities		2,922,003,140	2,830,638,324	2,632,318,748
Current Portion of Long Term Loan	17.00	104,330,194	93,296,168	21,693,013
Short Term Loan	18.00	2,356,307,822	2,375,823,395	2,283,865,498
Accounts Payables	19.00	39,549,574	42,026,570	41,333,941
Provision for expenses	20.00	364,238,095	318,617,522	284,766,173
Cash Dividend Payable		56,704,379	-	-
Unclaimed Dividend	22.00	873,076	874,670	660,123
Total Equity and Liabilities		7,240,276,495	7,209,177,886	6,992,248,741
Net assets value (NAV) per share	33.00	82.52	81.90	78.46

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: 28-01-2026
Place: Dhaka



Index Agro Industries Ltd.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the six months ended on December 31, 2025

Particulars	Notes	Amount in Taka			
		From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
Revenue	23.00	1,865,737,018	1,952,928,727	1,004,279,132	1,011,562,593
Less: Cost of Goods Sold	24.00	1,528,461,636	1,568,636,654	841,715,275	797,681,481
Gross Profit:		337,275,382	384,292,073	162,563,857	213,881,112
Less: Operating Expenses		64,395,404	70,170,622	30,328,039	39,288,826
Administrative expenses	25.00	26,567,978	26,968,887	11,306,304	12,999,722
Selling and Distribution expenses	26.00	37,827,425	43,201,735	19,021,735	26,289,105
Operating Profit		272,879,979	314,121,451	132,235,818	174,592,286
Non-Operating Income/(Expenses)		(165,368,503)	(200,968,700)	(76,770,037)	(116,434,928)
Add: Other Income	27.00	2,476,498	4,613,191	2,101,422	2,835,323
Less: Foreign Exchange Rate Fluctuation Loss	28.00	728,251	26,530,277	172,210	21,939,967
Less: Financial expenses	29.00	167,116,750	179,051,614	78,699,249	97,330,284
Net Profit before WPPF and Tax		107,511,475	113,152,751	55,465,780	58,157,358
Contribution to WPPF		5,119,594	5,388,226	2,641,228	2,769,398
Operating Profit before Tax		102,391,881	107,764,525	52,824,553	55,387,960
Share of Profit from Associate		7,435,027	8,187,153	3,695,208	2,632,639
Net Profit before Tax		109,826,908	115,951,678	56,519,761	58,020,599
Income Tax Expenses		22,714,825	18,140,341	11,164,997	8,142,845
Current Tax	38.00	23,766,596	18,319,691	11,497,582	8,848,991
Deferred Tax	31.00	(1,051,772)	(179,351)	(332,585)	(706,146)
Net Profit/(Loss) after Tax		87,112,083	97,811,338	45,354,764	49,877,754
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		87,112,083	97,811,338	45,354,764	49,877,754
Earnings per Share	32.00	1.76	1.97	0.91	1.01


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Dated: 28-01-2026
Place: Dhaka



Index Agro Industries Limited
Statement of Changes in Equity (Un-Audited)
For the six months ended on December 31, 2025

Particulars	Amount in Taka				Total Amount
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	
Balance as at 1 July 2025	472,536,490	2,679,427,650	494,192,617	417,463,510	4,063,620,267
Net Profit/(Loss) after Tax		87,112,083			87,112,083
Adjustment for Depreciation on Revalued Assets		366,076	(366,076)		-
Adjustment for Deferred Tax on Revalued Assets			73,215		73,215
Ordinary Share Issue					-
Share Premium					-
Stock Dividend (2024-2025)	23,626,820	(23,626,820)			-
Cash Dividend (2024-2025)		(56,704,379)			(56,704,379)
Balance as at December 31, 2025	496,163,310	2,686,574,611	493,899,756	417,463,510	4,094,101,187

Index Agro Industries Limited
Statement of Changes in Equity
For the year ended on June 30, 2025

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
Adjustment for Advance Income Tax & Tax Provision		11,890,997			11,890,997
Balance as at 1 July 2024 (Restated)	472,536,490	2,507,665,810	495,425,716	417,463,510	3,893,091,526
Net Profit/(Loss) after Tax	-	261,054,589	-	-	261,054,589
Land & Land Development Revaluation					-
Tax on Revaluation Surplus - Land & Land Development					-
Adjustment for Depreciation on Revalued Assets	-	1,541,374	(1,541,374)	-	-
Adjustment for Deferred Tax on Revalued Assets	-	-	308,275	-	308,275
Ordinary Share Issue	-	-	-	-	-
Share Premium	-	-	-	-	-
Cash Dividend (2023-2024)	-	(90,834,123)	-	-	(90,834,123)
Balance as at June 30, 2025	472,536,490	2,679,427,650	494,192,617	417,463,510	4,063,620,267

Index Agro Industries Limited
Statement of Changes in Equity (Un-Audited)
For the six months ended on December 31, 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		97,811,338			97,811,338
Adjustment for Depreciation on Revalued Assets		385,344	(385,344)		-
Adjustment for Deferred Tax on Revalued Assets			57,802		57,802
Ordinary Share Issue					-
Share Premium					-
Cash Dividend Payable: 2023-2024		(90,834,123)			(90,834,123)
Balance as at December 31, 2024	472,536,490	2,503,137,372	495,098,174	417,463,510	3,888,235,546


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer



Dated: 28-01-2026
Place: Dhaka



Index Agro Industries Ltd.
Statement of Cash Flows (Un-audited)
For the six months ended on December 31, 2025

Particulars	Notes	Amount In Taka	
		31-Dec-2025	31-Dec-2024
Cash Flows from Operating Activities:			
Cash received from Turnover		1,970,783,584	1,849,189,920
Cash paid to Suppliers		(1,284,643,228)	(1,669,279,168)
Cash paid to Employees		(77,723,829)	(68,998,597)
Cash paid to Others		(82,442,293)	(81,543,928)
Paid to Workers Profit Participation Fund		(20,500,000)	-
Income Tax paid		(8,550,585)	(54,427,068)
Net Cash provided by Operating Activities: (A)		496,923,649	(25,058,840)
Cash Flows from Investing Activities:			
Purchase of Property, Plant and Equipment		(2,615,056)	(3,705,392)
(Investment)/ Encashed in FDR		(123,000,000)	(31,620,133)
Interest Received from FDR		406,750	3,732,626
(Investment)/Encashment of Saving Certificate		-	-
Purchase of Parent stock		(70,230,352)	(89,403,225)
Net Cash used by Investing Activities: (B)		(195,438,658)	(120,996,124)
Cash Flows from Financing Activities:			
Net proceeds from Long Term Loan		(78,588,114)	(14,768,721)
Cash Dividend Paid		(1,594)	(180)
Net Proceeds from Short Term Loan		(19,515,573)	229,557,625
Foreign Exchange Rate Fluctuation Loss (Realized)		(728,251)	(26,530,277)
Financial expenses		(130,999,315)	(84,980,396)
Net Cash generated from Financing Activities: (C)		(229,832,847)	103,278,051
Net Cash inflow/ outflow(A+B+C)		71,652,144	(42,776,912)
Net Effect of Foreign Exchange Fluctuations on Cash and Cash Equivalent		(5,711)	880,565
Cash and Cash equivalents at the beginning of the period		61,510,133	166,047,276
Closing Cash and Cash equivalents at the end of the period		133,156,566	124,150,929
Net Operating Cash Flows Per Share	34	10.02	(0.51)

 **Chairman**
 **Managing Director**
 **Director**

 **Company Secretary**
 **Chief Financial Officer**

Place: Dhaka
Dated: 28-01-2026



Notes	Particulars	Amount in Taka	
		31-Dec-25	30-Jun-25

4.00 Property, Plant and Equipment: Tk. 1,440,650,160

This is made up as follows:

Opening balance at Cost	1,666,276,208	1,625,472,672
Add: Addition during the year	2,615,056	40,803,536
Add: Assets revaluation surplus	531,814,559	531,814,559
Less: Disposal during the year		
Closing balance	2,200,705,823	2,198,090,767
Accumulated Depreciation-Opening Balance	(731,360,856)	(668,383,373)
Add: Adjustment for depreciation of Revalued Asset	-	-
Add: Adjustment against depreciation on Building	-	-
Depreciation charged during the year	(28,694,807)	(62,977,484)
Written Down Value	1,440,650,160	1,466,729,911

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	31-Dec-25	30-Jun-25
Opening balance	-	-
Add : Adjustment for advance	-	-
Transfer during the year	-	-
Closing balance	-	-

6.00 Parent Stock: Tk. 748,312,097

This is made up as follows:

Particulars	31-Dec-25	30-Jun-25
Opening balance	730,103,442	718,840,389
Add: Addition during the year	70,230,352	140,104,837
Total	800,333,794	858,945,226
Amortized during the year	(52,021,697)	(128,841,784)
Closing balance	748,312,097	730,103,442

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

Name of parent stock	Qty	Rate	Purchase and Paid amount	Purchase and Paid amount
Institute De-Selection				15,486,087
Nahar Grand Parents				18,850,000
Kazi Farms Limited				-
SASSO SAS	22,880	1,137	26,008,000	12,880,636
Hubbard SAS	21,904	1,139	24,943,687	-
Hendrix Genetics				17,706,473
Total			50,951,687	64,923,196

7.00 Govt. Savings Certificate :Tk. 0

This is made up as follows:

Particulars	31-Dec-25	30-Jun-25
Opening balance	-	-
Less: Prior year adjustment	-	-
Add: Savings certificate during the year	-	-
Less: Disposal	-	-
Add: Accrued interest	-	-
Closing balance	-	-



8.00 Investment: Tk. 428,003,846

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 Associate
 Investment in FDR
Closing balance

31-Dec-25	30-Jun-25
96,600,000	96,600,000
200,968,819	186,009,545
7,435,027	14,959,274
-	-
123,000,000	-
428,003,846	297,568,819

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. 2,751,438,089

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:

31-Dec-25	30-Jun-25
2,577,741,022	2,626,001,359
96,410,060	99,457,428
62,418,246	54,595,531
14,868,762	7,594,638
2,751,438,089	2,787,648,956

9.01 Raw Material: Tk. 2,577,741,022

Particulars	31-Dec-25			30-Jun-25
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
Base Materials	59,391,489	35.20	2,090,580,416	2,129,720,157
Additives	3,056,553	55.52	169,699,808	172,876,919
Vitamin Mineral Premix	422,425	375.25	158,514,796	161,482,502
Amino Acid	173,085	305.25	52,834,170	53,823,328
Anti-Coccidial Drug	32,526	475.25	15,458,070	15,747,475
Enzyme	25,978	550.45	14,299,688	14,567,406
Mould Inhibitor	41,202	232.87	9,594,801	9,774,435
Toxin Binder	115,017	450.5	51,815,011	52,785,089
Total RM for Feed	63,258,275		2,562,796,760	2,610,777,312
Hatchable Eggs	543,428	27.5	14,944,262	15,224,047
Total	63,801,702		2,577,741,022	2,626,001,359

9.02 Finished Goods: Tk. 96,410,060

Name of Finished Goods	31-Dec-25			30-Jun-25
	Qty in Kg	Rate/Kg	Amount (TK.)	Amount (TK.)
Fish Feeds				
Sinking Fish Feed	104,516	42.50	4,441,946	4,582,349
Floating Fish Feed	369,052	45.02	16,614,706	17,139,871
Poultry Feeds				
Broiler Feeds	815,589	45.20	36,864,629	38,029,861
Layer Feeds	800,861	43.25	34,637,260	35,732,088
Sonali Feeds	81,514	47.25	3,851,519	3,973,259
Total	2,171,532		96,410,060	99,457,428

9.03 Spare Parts: Tk. 62,418,246

Spare Parts	31-Dec-25			30-Jun-25
	Quantity	Rate	Amount (Tk.)	Amount (Tk.)
Imported	8,897	1,235.25	10,990,169	9,612,800
Local	108,213	475.25	51,428,077	44,982,731
Grand Total	117,110		62,418,246	54,595,531

9.04 Packing Materials: Tk. 14,868,762

Name of Packing Materials	31-Dec-25			30-Jun-25
	Qty in Pcs	Rate/Pcs	Amount (Tk)	Amount (Tk)
X-FEED				
EnPro Booster	272,797	25.75	7,024,521	3,587,971
Broiler	31,029	24.25	752,457	384,339
Sonali	27,671	26.45	731,901	373,839
Layer	36,572	25.25	923,431	471,668



Breeder	30,427	27.25	829,140	423,506
Fish (Singking)	39,355	22.25	875,640	447,258
Floating (Oil Coated)	19,165	23.54	451,134	230,429
Floating (Non-Oil Coated)	30,786	22.50	692,676	353,803
Floating (old Bag)	33,488	23.50	786,972	401,968
Sub Total	521,289		13,067,871	6,674,783
Chicks box	50,945	35.35	1,800,891	919,855
Grand Total	572,233		14,868,762	7,594,638

10.00 Trade Receivable: Tk. 825,648,150

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

31-Dec-25	30-Jun-25
825,648,150	928,619,257
825,648,150	928,619,257

130,333,270	146,587,847
-	-
65,684,838	73,876,754
56,174,071	63,179,848
174,420,413	196,173,339
399,035,557	448,801,469
825,648,150	928,619,257

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	-	-
(2) Receivables considered good for which the company holds no security other than the debtor's personal security;	825,648,150	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	-	-
(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.	-	-
Total	825,648,150	928,619,257

11.00 Advances, Deposits and Pre-payments: Tk. 913,067,586

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:

31-Dec-25	30-Jun-25 (Restated)	1-Jul-24 (Restated)
12,802,432	12,619,450	12,228,149
771,291,467	787,032,109	644,760,770
126,743,506	118,192,921	99,853,341
2,230,182	19,152,889	40,844,780
913,067,586	936,997,369	797,687,040

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

11.01 Advance Income Tax: Tk. 126,743,506

This is made up as follows:

Opening Balance (Restated)

Addition during the year

Add: Prior year adjustment

Less : Adjustment for 2019-2022

Closing Balance

31-Dec-25	30-Jun-25 (Restated)	1-Jul-24 (Restated)
118,192,921	99,853,341	195,589,106
8,550,585	73,880,920	26,943,247
-	-	17,368,754
126,743,506	173,734,261	239,901,107
-	55,541,340	140,047,766
126,743,506	118,192,921	99,853,341



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
- (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.

913,067,586	100,824,167
-	-
-	-
-	-
-	-
-	-
913,067,586	100,824,167

Total

12.00 Cash and Cash Equivalents: Tk. 133,156,568

This is made up as follows:

Particulars

Cash in Hand
Cash at Bank

Notes-12.01

31-Dec-25	30-Jun-25
16,041,555	15,680,894
117,115,013	45,829,238
133,156,568	61,510,133

Total:

12.01 Cash at Bank: Tk. 117,115,013

This is made up as follows:

Particulars

Bank Asia, A/c No. 00733005001
Pubali Bank PLC Index Agro Dividend Bank Acc,# 37390
Trust Bank-70230212000377
Mutual Trust Bank Ltd., Monipur Bazar, Gazipur, # 31595
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 258412
Dutch Bangla bank PLC A/C: 323110029363
Pubali Bank Ltd., A/C No.5314901007417
Prime Bank PLC A/C: 2224114005685
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
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 23006
Prime Bank Ltd., Mohakhali branch, # 11011080000098 (New-10030)
Agrani Bank, Mohakhali branch, A/C no. 0200002359612
United Commercial Bank, Gulshan branch, # 22813
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
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)
National Bank Ltd., A/C No.33009267
Janata Bank Ltd., Rajarbagh branch # 031933008436
Pubali Bank Ltd., A/C No.056590127061
Sonali Bank Ltd., A/C No. 11636000361
Islami Bank (BD) Ltd.- 20502130100209004
Midland Bank, A/C # '00111050010303
Islami Bank BD ltd. Index Agro Dividend Bank Acc,# 3714
Prime Bank Ltd., Dilkhusha branch # 11811090039101 (New-8267)

31-Dec-25	30-Jun-25
598,695	649,385
56,954,025	-
39,828	52,765
4,957	1,485
675,814	676,659
44,816	1,638
7,677	15,044
1,218	100,415
1,491,386	2,726,552
98,205	98,205
248,536	300,773
634,252	619,124
566,582	560,651
1,422,161	1,218,918
923,854	924,757
791,127	-
2,985,627	5,579,461
134,438	608,014
6,925,634	9,036,610
712,668	713,751
1,037,899	1,440,111
3,256,365	79,608
824,552	1,466,110
253,795	1,791,030
5,267,885	1,939,170
1,053,073	386,252
1,910,627	1,497,977
229,598	227,063
1,233,723	1,227,410
98,862	117,234
198,220	159
1,069,892	-
2,683,821	1,188,159
4,288,526	364,917
520,210	777,369
69,603	1,617,789
206,659	207,004
12,567,277	4,323,347



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)
Total:

642,856	642,051
2,734,792	936,892
1,256,104	1,261,547
14,171	14,445
42,151	42,146
392,854	397,247
117,115,013	45,829,238

13.00 Share Capital: Tk. 913,626,820

This is made up as follows:

Particulars

Authorized Capital :

100,000,000 ordinary shares of Tk.10/ each

Issued, Subscribed and Paid-up Capital:

4,72,53,649 Ordinary Shares of Tk. 10/- each

23,62,682 Bonus Share of Tk. 10/- each

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

Total:

	31-Dec-25	30-Jun-25
	1,000,000,000	1,000,000,000
	472,536,490	472,536,490
	23,626,820	-
	417,463,510	417,463,510
Total:	913,626,820	890,000,000

Composition of Shareholding of Ordinary Shares

Particulars	31-Dec-25		30-Jun-25	
	No. of Shares	%	No. of Shares	%
Sponsors/ Directors	28,665,000	57.77%	27,300,000	57.77%
General Public	10,447,963	21.06%	9,758,647	20.65%
Institution	10,503,368	21.17%	10,195,002	21.58%
Total	49,616,331		47,253,649	

14.00 Retained Earnings: Tk. 2,686,574,611

This is made up as follows:

Particulars

Opening Balance (Restated)

Profit during the year

Adjustment for Depreciation on Revalued Assets

Adjustment for Previous year

Stock Dividend (2024-2025)

Cash Dividend (2024-2025)

Closing balance

	31-Dec-25	30-Jun-25 (Restated)	1-Jul-24 (Restated)
	2,679,427,650	2,507,665,810	2,251,569,959
	87,112,083	261,054,589	259,170,778
	366,076	1,541,374	1,541,374
	-	-	11,890,997
	(23,626,820)	-	-
	(56,704,379)	(90,834,123)	(16,507,298)
Total	2,686,574,611	2,679,427,650	2,507,665,810

15.00 Revaluation Reserve: Tk. 493,899,755

This is made up as follows:

Particulars

Opening balance

Adjustment for Depreciation on Revalued Assets

Adjustment for Deferred Tax on Revalued Assets

Closing balance

	31-Dec-25	30-Jun-25
	494,192,616	495,425,715
	(366,076)	(1,541,374)
	73,215	308,275
Total	493,899,755	494,192,616



16.00 Long Term Loan: Tk 150,354,392

This is made up as follows:

Particulars

Islami Bank Bangladesh Limited
Trust Bank limited
Prime Bank Limited

31-Dec-25	30-Jun-25
-	-
254,684,586	333,272,700
-	-
254,684,586	333,272,700
(104,330,194)	(93,296,168)
150,354,392	239,976,532

Current portion of long term loan
Total

17.00 Current Portion of Long Term Loan: Tk. 104,330,194

This is made up as follows:

Particulars

Islami Bank Bangladesh Limited
Trust Bank limited
Total

31-Dec-25	30-Jun-25
-	-
104,330,194	93,296,168
104,330,194	93,296,168

18.00 Short Term loan : Tk. 2,356,307,822

This is made up as follows:

Particulars

Midland Bank PLC
Islami Bank Bangladesh Limited
Trust Bank Ltd.
Standard Chartered Bank Limited
Prime Bank Limited
Related Companies 18.01
Total:

31-Dec-25	30-Jun-25
185,506,227	274,640,665
856,279,320	713,359,512
454,870,000	417,674,072
-	201,870,884
748,752,275	680,778,262
110,900,000	87,500,000
2,356,307,822	2,375,823,395

18.01 Short term loan from related companies : Tk. 110,900,000

This is made up as follows:

Particulars

Monalisa Ceramics Ltd.
Kanchan Purbachal Power Generation Ltd.

31-Dec-25	June 30, 2025
39,400,000	16,000,000
71,500,000	71,500,000
110,900,000	87,500,000

19.00 Accounts Payable : Tk. 39,549,574

This is made up as follows:

Particulars

Creditor for local goods

31-Dec-25	30-Jun-25
39,549,574	42,026,570
39,549,574	42,026,570

Aging of Accounts Payable:

Dues over six months
Less than six months

9,096,402	9,666,111
30,453,172	32,360,459
39,549,574	42,026,570

Total:

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

20.00 Provision for Expenses: Tk. 364,238,095

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 Statutory Auditor
Interest payable
Total:

Note- 20.01

Note- 20.02

Note- 20.03

31-Dec-25	30-Jun-25 (Restated)	1-Jul-24 (Restated)
9,133,371	10,416,750	10,357,832
967,122	842,792	1,003,202
3,488,264	4,588,817	3,069,197
12,566,293	9,020,781	5,946,980
332,619	294,581	151,019
130,945,382	107,178,786	94,475,553
92,121,849	107,502,255	107,256,569
-	207,000	207,000
114,683,194	78,565,759	62,298,821
364,238,095	318,617,522	284,766,173



- a) All accrued expenses were paid on regular basis
b) Salary & allowances for the month of December, 2025 has been paid in subsequent month.

20.01 Provision for Income Tax: Tk. 130,945,382

This is made up as follows:

Particulars

Opening Balance (Restated)
Add: Prior year adjustment
Add: Addition during the year

Less : Adjustment for 2022-2023
Closing balance

31-Dec-25	30-Jun-25 (Restated)	1-Jul-24 (Restated)
107,178,786	94,475,553	182,370,412
-	-	5,477,757
23,766,596	68,244,573	46,675,150
130,945,382	162,720,126	234,523,319
-	55,541,340	140,047,766
130,945,382	107,178,786	94,475,553

20.02 WPPF and Welfare Fund: Tk. 92,121,849

This is made up as follows:

Particulars

Opening balance
Add: Addition during the year

Less: Disbursed during the year
Closing balance

31-Dec-25	30-Jun-25
107,502,255	107,256,569
5,119,594	16,424,510
112,621,849	123,681,079
20,500,000	16,178,824
92,121,849	107,502,255

The balance represents contribution to Workers' Profit Participation Fund by the Company in accordance with Bangladesh Labour Act, 2006 (Amendment 2013) for the period ended December 31, 2025.

20.03 Interest Payable: Tk. 114,683,194

This is made up as follows:

Particulars

Standard Chartered Bank Limited
Islami Bank Bangladesh Ltd.
Trust Bank Ltd.
Midland Bank PLC
Prime Bank Ltd.
Total

31-Dec-25	30-Jun-25
-	1,569,606
49,408,216	32,401,521
36,359,870	8,468,898
14,785,677	14,668,524
14,129,431	21,457,210
114,683,194	78,565,759

21.00 Deferred Tax Liabilities : Tk. 73,817,777

This is made up as follows:

Opening Balance
Addition during this period (Note: 31.00)
Adjustment for Deferred Tax on Revalued Assets
Total

31-Dec-25	30-Jun-25
74,942,764	61,100,724
(1,051,772)	14,150,314
(73,215)	(308,275)
73,817,777	74,942,764

22.00 Unclaimed Dividend : Tk. 873,076

This is made up as follows:

Opening Balance
Addition during the Year
Paid during the Year

31-Dec-25	30-Jun-25
874,670	660,123
-	214,547
1,594	-
873,076	874,670



23.00 Revenue: Tk. 1,865,737,018

This is made up as follows:

Particulars

Revenue from Feed sales

Revenue from DOC sales

Total

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
1,319,851,794	1,656,719,826	564,915,427	818,494,673
545,885,224	296,208,901	439,363,705	193,067,920
1,865,737,018	1,952,928,727	1,004,279,132	1,011,562,593

24.00 Cost of Goods Sold: Tk. 1,528,461,636

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

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
1,320,874,165	1,381,041,861	746,285,516	710,184,293
24,125,946	20,361,677	15,446,679	11,687,910
180,414,157	162,819,011	84,363,178	76,593,010
1,525,414,268	1,564,222,549	846,095,373	798,465,213
99,457,428	98,472,701	92,029,961	93,284,481
1,624,871,696	1,662,695,249	938,125,335	891,749,694
96,410,060	94,058,595	96,410,060	94,058,595
1,528,461,636	1,568,636,654	841,715,275	797,691,099

24.01 Raw Materials : Tk. 1,320,874,165

This is made up as follows:

Particulars

Opening Raw materials

Add: Purchase during the year

Add: Carriage Inwards

Less: Closing Raw materials

Total:

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
2,626,001,359	2,491,521,122	2,759,298,686	2,819,639,911
1,272,225,521	1,510,225,521	564,339,546	511,239,546
388,306	378,687	388,306	378,687
3,898,615,186	4,002,125,331	3,324,026,538	3,331,258,144
2,577,741,022	2,621,083,470	2,577,741,022	2,621,083,470
1,320,874,165	1,381,041,861	746,285,516	710,174,674

24.02 Direct Labor : Tk. 24,125,946

This is made up as follows:

Particulars

Worker wages

Casual worker wages

Total:

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
19,927,667	16,981,986	13,212,403	10,272,222
4,198,279	3,379,691	2,234,276	1,415,688
24,125,946	20,361,677	15,446,679	11,687,910

24.03 Factory Overhead: Tk. 180,414,157

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

Insurance

Telecommunication

Depreciation on factory assets

Amortization of parent stock

Packing materials(Notes-24.05)

Other production overhead

Fuel for Vehicles

Tour & Travelling Exp.

Entertainment Exp.

Medical Expenses

Other Factory Supplies

Total:

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
34,650,636	31,273,856	16,289,705	15,224,286
4,922,352	2,278,628	1,672,520	1,059,263
2,878,762	3,554,605	1,468,454	1,786,345
24,165,783	17,851,265	11,958,731	10,091,501
306,890	350,398	147,964	176,926
61,083	67,653	32,115	16,267
26,037	1,157,674	26,037	1,157,674
129,137	55,814	59,149	26,665
28,590,417	30,187,742	14,124,614	14,929,312
52,021,697	43,325,011	19,649,389	13,117,186
24,257,846	25,172,298	13,878,297	14,447,982
5,212,863	5,456,476	3,773,908	3,884,045
667,623	61,687	646,497	38,601
990,590	881,718	94,980	256,423
625,164	359,900	434,149	151,166
183,532	192,109	106,670	108,117
723,745	592,179	-	121,252
180,414,157	162,819,011	84,363,178	76,593,010



24.04 Spare Parts: Tk. 2,878,762

This is made up as follows:

ParticularsOpening Balance
Add: Purchased during the year

Less: Closing Inventory

Total:

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
54,595,531	66,769,782	55,400,114	65,848,986
10,701,477	2,315,790	8,486,586	1,468,326
65,297,008	69,085,572	63,886,700	67,317,312
62,418,246	65,530,967	62,418,246	65,530,967
2,878,762	3,554,605	1,468,454	1,786,345

24.05 Packing Materials: Tk. 24,257,846

This is made up as follows:

ParticularsOpening Inventory of Packing Materials
Add: Purchased during the year

Less: Closing Inventory of Packing Materials

Total:

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
7,594,638	16,306,220	10,139,875	16,309,323
31,531,970	23,697,169	18,607,184	12,969,750
39,126,608	40,003,389	28,747,059	29,279,073
14,868,762	14,831,091	14,868,762	14,831,091
24,257,846	25,172,298	13,878,297	14,447,982

25.00 Administrative Expenses: Tk. 26,567,978

This is made up as follows:

ParticularsSalaries & 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**Total**

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
15,998,206	18,385,608	7,622,315	9,268,553
205,972	262,742	105,412	138,283
131,927	138,092	98,685	131,832
3,545,512	1,514,232	22,540	94,998
143,303	150,000	137,650	143,823
79,874	150,000	34,118	100,000
925,462	968,712	743,812	770,212
10,509	11,000	10,109	11,000
276,681	289,611	216,086	125,997
1,974,145	1,243,607	100,032	93,890
734,914	769,259	347,802	342,347
682,286	312,554	668,186	297,146
53,927	64,779	26,963	32,389
884,495	695,676	697,881	283,934
427,517	1,496,716	1,254	733,800
493,249	516,300	473,459	431,517
26,567,978	26,968,887	11,306,304	12,999,722

26.00 Selling & Distribution Expenses: Tk. 37,827,425

This is made up as follows:

ParticularsSalaries & allowances
Employer's contribution to provident fund
Fuel for vehicles
Repair & maintenance
Transportation expenses
Marketing incentives
Travelling expenses
DOC mortality compensation
Entertainment expenses
Marketing promotional expenses
Toll & Fare expenses
Telecommunication
Depreciation expenses
Depot load-unload expenses
Maintenance & others
Medical Expenses (S&M)**Total**

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
11,284,467	10,375,039	5,615,786	5,478,878
208,242	191,699	104,381	100,005
110,409	115,569	69,783	71,174
426,813	446,759	363,399	377,463
8,495,307	12,071,699	5,104,309	8,510,979
3,162,829	5,214,215	2,237,300	3,351,091
1,772,233	1,468,169	917,598	807,819
254,771	336,815	217,201	295,760
59,378	62,153	44,443	45,833
4,500,805	3,000,805	2,901,394	1,908,690
239,125	250,300	75,609	71,616
20,605	21,568	7,498	7,245
32,770	34,301	7,538	21,381
5,583,781	7,858,433	125,450	3,974,162
1,655,137	1,732,487	1,213,871	1,250,290
20,753	21,723	16,175	16,720
37,827,425	43,201,735	19,021,735	26,289,105



27.00 Other Income: Tk. 2,476,498

This is made up as follows:

Particulars

Wastage Sale	2,075,459	-	1,700,383	-
Foreign Exchange Rate Fluctuation Gain/(Loss)	(5,711)	880,565	(5,711)	438,530
Interest on FDR	406,750	3,732,626	406,750	2,396,793
Total	2,476,498	4,613,191	2,101,422	2,835,323

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
2,075,459	-	1,700,383	-
(5,711)	880,565	(5,711)	438,530
406,750	3,732,626	406,750	2,396,793
2,476,498	4,613,191	2,101,422	2,835,323

28.00 Foreign Exchange Rate Fluctuation Loss (Realized): Tk. 728,251

This is made up as follows:

Particulars

Foreign Exchange Rate Fluctuation Loss (Realized)	728,251	26,530,277	172,210	21,939,967
Total	728,251	26,530,277	172,210	21,939,967

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
728,251	26,530,277	172,210	21,939,967
728,251	26,530,277	172,210	21,939,967

29.00 Financial Expenses: Tk. 167,116,750

This is made up as follows:

Particulars**Particulars**

Interest on term Loan	22,446,607	26,537,822	10,901,610	13,149,477
Interest on working capital	143,454,341	147,980,452	66,875,881	80,103,525
Bank service charges	1,215,802	4,533,340	921,758	4,077,282
Total:	167,116,750	179,051,614	78,699,249	97,330,284

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
22,446,607	26,537,822	10,901,610	13,149,477
143,454,341	147,980,452	66,875,881	80,103,525
1,215,802	4,533,340	921,758	4,077,282
167,116,750	179,051,614	78,699,249	97,330,284

30.0 Current Tax: Tk. 23,766,596

This is made up as follows:

Particulars

Current tax expense	23,766,596	18,318,317	11,497,582	8,847,617
Total:	23,766,596	18,318,317	11,497,582	8,847,617

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
23,766,596	18,318,317	11,497,582	8,847,617
23,766,596	18,318,317	11,497,582	8,847,617

31.00 Deferred Tax : Tk.-1,051,772

This is made up as follows:

Particulars

Property, Plant & Equipment (Difference in book value & Tax base except land & land development)	329,450,199	347,534,522	326,496,588	342,634,835
Provision for bad debt expense	(3,545,512)	(1,514,232)	(22,540)	(94,998)
Temporary Difference	325,904,687	346,020,291	326,474,048	342,539,837
Tax rate	20%	15%	20%	15%
Deferred Tax Liability(C/B) (Except of revaluation surplus of land & land development)	65,180,937	51,903,044	65,294,810	51,380,975
Deferred Tax Liability(O/B) (Except of revaluation surplus of land & land development)	66,232,709	52,082,394	65,627,395	52,087,121
Deferred Tax for this period	(1,051,772)	(179,351)	(332,585)	(706,146)

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
329,450,199	347,534,522	326,496,588	342,634,835
(3,545,512)	(1,514,232)	(22,540)	(94,998)
325,904,687	346,020,291	326,474,048	342,539,837
20%	15%	20%	15%
65,180,937	51,903,044	65,294,810	51,380,975
66,232,709	52,082,394	65,627,395	52,087,121
(1,051,772)	(179,351)	(332,585)	(706,146)

32.00 Earnings per Share (EPS): Tk. 1.76

This is made up as follows:

Particulars

Earning attributable to the shareholders (net profit after tax)	87,112,083	97,811,338	45,354,764	49,877,754
Weighted average number of shares outstanding during the year (Note: 43)	49,616,331	49,616,331	49,616,331	49,616,331
Earnings per Share (EPS)	1.76	1.97	0.91	1.01

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
87,112,083	97,811,338	45,354,764	49,877,754
49,616,331	49,616,331	49,616,331	49,616,331
1.76	1.97	0.91	1.01



33.00 Net assets Value (NAV) per Share : Tk. 82.52

This is made up as follows:

Particulars

Total Asset

Less: Current Liabilities

Less: Non Current Liabilities

Net assets

Weighted average number of shares outstanding during the year (Note: 43)

Net asset value (NAV) per share

31-Dec-25	31-Dec-24	30-Jun-25	30-Jun-24
7,240,276,495	7,405,492,658	7,209,177,886	6,992,248,741
2,922,003,140	3,066,855,482	2,830,638,324	2,632,318,748
224,172,169	450,401,632	314,919,296	466,838,468
4,094,101,186	3,888,235,544	4,063,620,266	3,893,091,525
49,616,331	49,616,331	49,616,331	49,616,331
82.52	78.37	81.90	78.46

34.00 Net Operating Cash Flows per Share: Tk. 10.02

This is made up as follows:

Particulars

Net Operating Cash Flows

Weighted average number of shares outstanding during the year (Note: 43)

From 01.07.2025 to 31.12.2025	From 01.07.2024 to 31.12.2024	From 01.10.2025 to 31.12.2025	From 01.10.2024 to 31.12.2024
496,923,649	(25,058,840)	219,674,024	377,269,008
49,616,331	49,616,331	49,616,331	49,616,331
10.02	(0.51)	4.43	7.60

35.00 Reconciliation of Operating Cash Flow (Indirect Method):

Particulars	31-Dec-25	31-Dec-24
Operating Profit	272,879,979	314,121,451
Adjustment For Non-Cash Income/Expenses:		
Depreciation	28,694,807	30,278,361
Non Operating Income	2,075,459	-
Paid to Workers Profit Participation Fund	(20,500,000)	-
Amortization	52,021,697	43,325,011
Total	335,171,941	387,724,823
Changes in Working capital:		
(Increase)/Decrease In Inventories	36,210,867	(122,434,298)
(Increase)/Decrease In Accounts Receivable	102,971,107	(103,738,807)
(Increase)/Decrease In Advances, Deposits & Pre-Payments	23,929,782	(185,473,549)
Increase/(Decrease) In Accounts Payables	(2,476,996)	(1,784,367)
Increase/(Decrease) In Provision for expenses	1,116,948	647,358
Total	161,751,709	(412,783,663)
Net Cash Provided by Operating Activities: (A)	496,923,649	(25,058,840)

36.00 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

37.00 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 31 December 2025 is nil.

(b) The amount of transaction for remuneration and board meeting fee during the period from 1st July' 2025 to 31 December 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.

38.00 Current Tax Calculation

A. Partoiculars	Feed			Poultry & Hatchery		
		Rate	Tax Amount		Rate	Tax Amount
Profit before Tax	71,674,317			30,717,564		
Less : Other income	2,476,498			-		
Net Operating Income	69,197,819			30,717,564		
Add : Accounting Depreciation	28,694,807			8,608,442		
Less : Tax Depreciation	16,735,363			7,172,298		
Add: Provision for bad debt	2,481,858			1,063,654		
Taxable Income	83,639,121			33,217,362		
Less: Tax Exempted Income	250,000	0%	-	250,000	0%	-
Taxable Operating Income	83,389,121	20%	16,677,824	32,967,362	20%	6,593,472
Other Income	2,476,498	20%	495,300	-	20%	-
Subtotal			17,173,124			6,593,472
Total Current Tax			23,766,596			



B.

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

Sale	1,865,737,018	
Other Income	2,476,498	
Total Gross receipts	1,868,213,516	18,682,135
		23,766,596

Current Tax Expens (Higher of A and B)

39.00 Numerical Reconciliation between the average effective tax rate and the applicable tax rate

Income Tax Expens-Current	23,766,596
Deferred Tax	(1,051,772)
	22,714,825

Particulars	31-Dec-25					
	%	Total	%	Feed Mill	%	Poultry & Hatchery
Operating Profit before Tax		102,391,881		71,674,317		30,717,564
Tax using Corporate Tax Rate	20.0%	20,478,376	20%	14,334,863	20%	6,143,513
Non-deductible Expenses	1.7%	1,736,448	1.7%	1,215,514	1.7%	520,935
Effect of Tax Exempted Income	0.49%	500,000	0.3%	250,000	0.8%	250,000
Average rate	22.2%	22,714,825	22.0%	15,800,377	22.5%	6,914,447

40.00 Significant deviation in Earning Per Share (EPS) and Net operating Cash Flow per Share (NOCFPS)

EPS has decreased due to increase of raw materials price and cost of goods sold.
NOCFPS has increased due to increase of collection from customer and less payment to the suppliers.

41.00 Discloser 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.

42.00 Restatement of Advances Income Tax, Provision for Income Tax and Retained Earning

In the earlier years the company has shown an excess amount of Tk. 1,73,68,754 and Tk. 54,77,757 as advanced income tax and provision for income tax respectively in the income tax return which was found in 2024-2025 financial year. Therefore, the company restated the advance income tax, income tax provision and retained earnings to correct this matter. However, as it was impracticable to determine the period - specific effects of such revision, the company restated the opening balance of assets, liabilities and equity for the earliest period for which retrospective restatement was practicable i.e., financial year 2024-2025.

A three-column statement of financial position has been presented to reflect the restatement while the statement of changes in equity and notes to the financial statements have been updated accordingly.

43.00 Calculation of Weighted average number of shares outstanding during the year:

Earnings per Share (EPS) is calculated in accordance with the IAS-33.
Earnings per Share has been calculated by dividing the earnings attributable to the weighted average number of ordinary shares outstanding during the year.

Weighted average number of shares outstanding during the year

The bonus shares issued during the year 2024-2025 were treated as if they had been in issue in previous years also. Hence, in computing the EPS of 2024-2025, the total number of shares including the said bonus shares has been considered as the weighted average number of shares outstanding during the year 2023-2024.

Calculation of Bonus Shares:	
Total Shares Outstanding	47,253,649
Bonus Fraction (5%)	2,362,682
Total Number of Share at the start of the year	49,616,331

Calculation of Weighted average number of shares outstanding during the year			
Date	Share	Time Factor	W A No. of Share Outstanding
1-Jul-24	49,616,331	1	49,616,331

44.00 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 31 December 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	23,400,000	-	39,400,000
Kanchan Purbachal power Generation Ltd.	Common Director	Short term borrowing	71,500,000	-	-	71,500,000
X-Ceramics Limited	Associate	Equity Income		7,435,027		



Schedule of Property, Plant and Equipment
As at December 31, 2025

Annexure-A

Particulars	Cost		Rate of Dep.	Depreciation			Written down value as on
	As on July 01, 2025	Addition during the period		As on December 31, 2025	Charged during the	As on December 31,	
Land & land development	182,565,931	-	0%	-	403,202	9,865,120	182,565,931
Land development	25,590,000	-	5%	9,461,918	10,581,894	228,745,201	15,724,880
Building & Civil construction	641,123,096	378,850	5%	218,163,307	831,333	39,864,924	412,756,745
Poultry keeping equipment	55,587,066	73,186	10%	39,033,591	12,675,319	297,629,359	15,795,328
Feed mill plant & machineries	536,835,708	2,091,020	10%	284,954,040	496,387	14,224,350	241,297,369
Factory equipment & appliances	23,655,694	-	10%	13,727,963	2,167,471	75,567,890	9,431,344
Silo unit	116,749,840	-	10%	73,400,419	54,005	4,133,298	41,181,950
Scaling & measuring equipment	5,159,392	-	10%	4,079,293	723,284	34,227,284	1,026,094
Generator	47,969,683	-	10%	33,504,000	39,865	1,639,125	13,742,399
Computer & automated system (F)	1,997,913	-	20%	1,599,260	53,927	1,945,704	358,788
Computer & automated system (H/O)	2,431,047	-	20%	1,891,777	66,249	4,598,592	485,342
Furniture	5,194,829	-	20%	4,532,344	143,187	13,619,110	596,237
Cover van & pickup	14,835,794	72,000	20%	13,475,923	26,707	529,998	1,288,684
Exhaust fan	770,364	-	20%	503,290	7,745	1,176,443	240,366
Motor bike	1,246,146	-	20%	1,168,698	7,693	391,670	69,703
Electric Fan & Pump	460,906	-	20%	383,978	50,463	3,648,637	69,236
Leased Assets	4,102,800	-	20%	3,598,174	28,328,730	731,806,706	454,163
Sub Total Asset as at 31-12-2025	1,666,276,208	2,615,056		703,477,975	61,436,110	703,477,975	937,084,559
Sub Total Asset as at 30-06-2025	1,625,472,672	40,803,536		642,041,866			962,798,233

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
Sub Total Asset as at 31-12-2025	531,814,559	-		27,882,881	366,076	28,248,958	503,565,601
Sub Total Asset as at 30-06-2025	531,814,559	-		26,341,507	1,541,374	27,882,881	503,931,678

Total Asset as at 31-12-2025	2,198,090,767	2,615,056		731,360,856	28,694,807	760,055,663	1,440,650,160
Total Asset as at 30-06-2025	2,157,287,231	40,803,536		668,383,373	62,977,484	731,360,856	1,466,729,911

Allocation of depreciation:		30.06.2025
Manufacturing overhead	28,590,417	62,744,385
Administrative	53,927	130,317
Selling & distribution OH	50,463	102,781
Total	28,694,807	62,977,483

