

Index Agro Industries Limited

Un-audited Financial Statements
For the period ended March 31, 2026

Index Agro Industries Ltd.
Statement of Financial Position (Un-audited)
As at March 31, 2026

Particulars	Notes	Amount in Taka		
		31-Mar-2026	30-Jun-2025 (Restated)	1-Jul-2024 (Restated)
Assets:				
Non-Current Assets		2,177,735,835	2,196,833,353	2,215,039,136
Property, Plant and Equipment	4.00	1,433,175,169	1,466,729,911	1,496,198,747
Capital Work in Progress	5.00	-	-	-
Parent Stocks	6.00	744,560,667	730,103,442	718,840,389
Long Term Investments		383,340,972	297,568,819	329,222,038
Govt. Savings Certificate	7.00	-	-	-
Investments	8.00	383,340,972	297,568,819	329,222,038
Current Assets		4,530,280,016	4,714,775,715	4,447,987,568
Inventories	9.00	2,653,835,120	2,787,648,956	2,673,069,824
Trade Receivables	10.00	832,059,706	928,619,257	811,183,427
Advances, Deposits and Pre-Payments	11.00	988,307,395	936,997,369	797,687,040
Cash and Cash Equivalents	12.00	56,077,795	61,510,133	166,047,276
Total Assets		7,091,356,823	7,209,177,886	6,992,248,741
Equity & Liabilities				
Shareholders Equity		4,150,936,703	4,063,620,266	3,893,091,525
Share Capital	13.00	496,163,310	472,536,490	472,536,490
Share Premium		417,463,510	417,463,510	417,463,510
Retained Earnings	14.00	2,743,995,851	2,679,427,650	2,507,665,810
Revaluation Reserve	15.00	493,314,032	494,192,616	495,425,715
Non-Current Liabilities		212,863,308	314,919,296	466,838,468
Long Term Loan	16.00	153,624,872	239,976,532	405,737,744
Deferred Tax Liabilities	21.00	59,238,436	74,942,764	61,100,724
Current Liabilities		2,727,556,812	2,830,638,324	2,632,318,748
Current Portion of Long Term Loan	17.00	107,981,751	93,296,168	21,693,013
Short Term Loan	18.00	2,191,585,938	2,375,823,395	2,283,865,498
Accounts payables	19.00	46,243,270	42,026,570	41,333,941
Provision for expenses	20.00	380,692,454	318,617,522	284,766,173
Cash Dividend Payable		-	-	-
Unclaimed Dividend	22.00	1,053,399	874,670	660,123
Total Equity and Liabilities		7,091,356,823	7,209,177,886	6,992,248,741
Net assets value (NAV) per share	33.00	83.66	81.90	78.46

 Chairman
 Managing Director
 Director
 Company Secretary
 Chief Financial Officer

Dated: April 27, 2026
Place: Dhaka



Index Agro Industries Ltd.
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended March 31, 2026

Particulars	Notes	Amount in Taka			
		From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Revenue	23.00	2,824,743,150	3,127,923,236	959,006,132	1,174,994,509
Less: Cost of Goods Sold	24.00	2,282,525,883	2,525,339,353	754,064,247	956,702,698
Gross Profit:		542,217,267	602,583,883	204,941,885	218,291,811
Less: Operating Expenses		117,033,342	133,059,031	52,637,938	62,888,409
Administrative expenses	25.00	39,661,174	44,359,777	13,093,196	17,390,890
Selling and Distribution expenses	26.00	77,372,168	88,699,254	39,544,743	45,497,520
Operating Profit		425,183,925	469,524,853	152,303,947	155,403,402
Add: Non-Operating Income/(Expenses)		(245,664,896)	(291,396,987)	(80,296,393)	(90,428,288)
Add: Other Income	27.00	3,755,783	7,028,576	1,279,286	2,415,385
Less: Foreign Exchange Rate Fluctuation Loss	28.00	1,608,757	26,530,277	880,506	-
Less: Financial expenses	29.00	247,811,923	271,895,287	80,695,173	92,843,673
Net Profit before WPPF and Tax		179,519,029	178,127,865	72,007,554	64,975,114
Contribution to WPPF		8,548,525	8,482,279	3,428,931	3,094,053
Operating Profit before Tax		170,970,504	169,645,586	68,578,623	61,881,061
Share of Profit from Associate	8.00	7,539,527	13,581,771	104,500	5,394,618
Net Profit before Tax		178,510,031	183,227,357	68,683,123	67,275,678
Income Tax Expenses		34,708,861	26,180,743	17,461,817	7,579,098
Current Tax	35.00	36,351,503	27,052,261	15,508,480	10,524,747
Deferred Tax	31.00	(1,642,642)	(871,518)	1,953,337	(2,945,649)
Net Profit/(Loss) after Tax		143,801,170	157,046,614	51,221,306	59,696,581
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		143,801,170	157,046,614	51,221,306	59,696,581
Earnings per Share	32.00	2.90	3.17	1.03	1.20


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka
Dated: April 27, 2026



Index Agro Industries Limited
Statement of Changes in Equity (Un-Audited)

For the period ended March 31, 2026


Particulars	Amount in Taka				
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	Total
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		143,801,170			143,801,170
Cash Dividend (2024-2025)		(56,704,379)			(56,704,379)
Stock Dividend (2024-2025)	23,626,820	(23,626,820)			
Depreciation on Revalued Asset		1,098,229	(1,098,229)		-
Adjustment for Deferred Tax on dep. on revalued asset			219,646		219,646
Balance as at March 31, 2026	496,163,310	2,743,995,850	493,314,034	417,463,510	4,150,936,704

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

Particulars	Amount in Taka				
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	Total Amount
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
Adjustment for Depreciation on Revalued Assets	-	1,541,374	(1,541,374)	-	-
Adjustment for Deferred Tax on Revalued Assets	-	-	308,275	-	308,275
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 period ended March 31, 2025

Particulars	Amount in Taka				
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	Total
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		157,046,614			157,046,614
Cash Dividend (2023-2024)		(90,834,123)			(90,834,123)
Depreciation on Revalued Asset		1,156,031	(1,156,031)		-
Adjustment for Deferred Tax on dep. on revalued asset			173,405		173,405
Balance as at March 31, 2025	472,536,490	2,563,143,335	494,443,090	417,463,510	3,947,586,425


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka
Dated: April 27, 2026




Index Agro Industries Ltd.
Statement of Cash Flows (Un-audited)
For the period ended March 31, 2026

Particulars	Notes	Amount In Taka	
		31-Mar-26	31-Mar-25
Cash Flows from Operating Activities:			
Cash received from Turnover		2,921,302,701	2,948,534,673
Cash paid to Suppliers		(1,926,710,333)	(2,384,226,672)
Cash paid to employees		(116,671,966)	(100,991,377)
Cash paid to others		(140,113,705)	(147,639,593)
Paid to Workers Profit Participation Fund		(28,144,159)	-
Income Tax paid		(8,799,952)	(70,692,137)
Net Cash provided by Operating Activities: (A)		700,862,586	244,984,894
Cash Flows from Investing Activities:			
Purchase of Property, Plant and Equipment		(10,238,131)	(6,436,959)
(Investment)/ Encashment - FDR		(78,232,626)	(31,620,133)
(Investment)/ Encashment - Govt. Saving Certificate		-	-
Interest Received		615,823	-
Purchase of Parent stock		(88,095,093)	(121,903,725)
Net Cash used by Investing Activities: (B)		(175,950,026)	(159,960,817)
Cash Flows from Financing Activities:			
Net proceeds/(payments) - Long Term Loan		(71,666,077)	(39,678,172)
Net proceeds from Public Offer		-	-
Net proceeds/(payments) - ShortTerm Loan		(184,237,457)	217,924,557
Cash Dividend Paid		(56,704,379)	(90,593,765)
Foreign Exchange Rate Fluctuation Loss (Realized)		(1,608,757)	(26,530,277)
Financial expenses		(216,125,925)	(197,755,883)
Net Cash generated from Financing Activities: (C)		(530,342,594)	(136,633,541)
Net Cash inflow/ outflow(A+B+C)		(5,430,034)	(51,609,464)
Net Effect of Foreign Exchange Fluctuations on Cash and Cash Equivalent		(2,304)	1,050,187
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		56,077,795	115,487,999
Net Operating Cash Flows Per Share	34	14.13	4.94


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka
Dated: April 27, 2026



Notes	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25

4.00 Property, Plant and Equipment: Tk.1,433,175,169

This is made up as follows:

Particulars

Opening balance at Cost	1,666,276,208	1,625,472,672
Add: Addition during the year	10,238,131	40,803,536
Add: Assets revaluation surplus	531,814,559	531,814,559
Less: Disposal during the year	-	-
Closing balance	2,208,328,898	2,198,090,767
Accumulated Depreciation	(731,360,856)	(668,383,373)
Add: Adjustment for depreciation of Revalued Asset	-	-
Add: Adjustment against depreciation on Building	-	-
Depreciation charged during the year	(43,792,873)	(62,977,484)
Written Down Value	1,433,175,169	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-Mar-26	30-Jun-25
Opening balance	-	-
Add : Adjustment for advance	-	-
Transfer during the year	-	-
Closing balance	-	-

6.00 Parent Stock: Tk.744,560,667

This is made up as follows:

Particulars

	31-Mar-26	30-Jun-25
Opening balance	730,103,442	718,840,389
Add: Addition during the year	88,095,093	140,104,837
Total	818,198,535	858,945,226
Amortized during the year	(73,637,868)	(128,841,784)
Closing balance	744,560,667	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 Agro Grand Parents	46,239	422.00	19,512,858	18,850,000
Rashik GP Ltd				-
SASSO S.A.S	22,880	1,137.00	26,014,560	12,880,636
Hubbard SAS	21,904	1,139.00	24,948,656	-
Handrix Genetics				17,706,473
Total	91,023	774.27	70,476,074	64,923,196

7.00 Govt. Savings Certificate: Tk. 0

This is made up as follows:

Particulars

	31-Mar-26	30-Jun-25
Opening balance	-	-
Less: Disposal	-	-
Add: Accrued Interest/(provision adjustment)	-	-
Closing balance	-	-



8.00 Investment: Tk.383,340,972

This is made up as follows:

Particulars

Invested 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

	31-Mar-26	30-Jun-25
Invested in X- Ceramics Limited	96,600,000	96,600,000
Accumulated Share of Profit from Associate up to prior year	200,968,819	186,009,545
Add: Addition during the year for Share of Profit from Associate	7,539,527	14,959,274
Dividend Received from X- Ceramics Limited	-	-
Investment in FDR	78,232,626	-
Closing balance	383,340,972	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. X-Ceramics Limited has not yet been declared any dividend.

9.00 Inventories: Tk.2,653,835,120

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-Mar-26	30-Jun-25
Raw material	2,494,989,422	2,626,001,359
Finished goods	96,183,833	99,457,428
Spare parts	54,456,758	54,595,531
Packing materials	8,205,107	7,594,638
Total:	2,653,835,120	2,787,648,956

9.01 Raw Material: Tk.2,494,989,422

Particulars	31-Mar-26			30-Jun-25
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
Base Materials	54,321,284	37.25	2,023,467,827	2,129,720,157
Additives	2,904,032	56.56	164,252,042	172,876,919
Vitamin Mineral Premix	360,706	425.35	153,426,095	161,482,502
Amino Acid	143,828	355.55	51,138,068	53,823,328
Anti-Coccidial Drug	30,180	495.75	14,961,829	15,747,475
Enzyme	23,845	580.45	13,840,634	14,567,406
Mould Inhibitor	36,390	255.2	9,286,786	9,774,435
Toxin Binder	110,588	453.5	50,151,627	52,785,089
Total RM for Feed	57,930,852		2,480,524,907	2,610,777,312
Hatchable Eggs	435,023	33.25	14,464,515	15,224,047
Total	58,365,875		2,494,989,422	2,626,001,359

9.02 Finished Goods: Tk.96,183,833

Name of Finished Goods	31-Mar-26			30-Jun-25
	Qty in Kg	Rate/Kg	Amount (TK.)	Amount (TK.)
Fish Feeds				
Sinking Fish Feed	79,847	55.50	4,431,523	4,582,349
Floating Fish Feed	324,887	51.02	16,575,720	17,139,871
Poultry Feeds				
Broiler Feeds	732,632	50.20	36,778,126	38,029,861
Layer Feeds	661,359	52.25	34,555,983	35,732,088
Sonali Feeds	74,975	51.25	3,842,481	3,973,259
Total	1,873,700		96,183,833	99,457,428

9.03 Spare Parts: Tk.54,456,758

Spare Parts	31-Mar-26			30-Jun-25
	Qty in Kg	Rate/Kg	Amount (TK.)	Amount (Tk.)
Imported	7,698	1,245.50	9,588,366	9,612,800
Local	87,548	512.50	44,868,392	44,982,731
Grand Total	95,246		54,456,758	54,595,531

9.04 Packing Materials: Tk.8,205,107

Name of Packing Materials	31-Mar-26			30-Jun-25
	Qty in Kg	Rate/Kg	Amount (TK.)	Amount (Tk)
EnPro Booster	148,805	26.05	3,876,378	3,587,971
Broiler	16,316	25.45	415,232	384,339
Sonali	15,504	26.05	403,889	373,839
Layer	20,367	25.02	509,582	471,668
Breeder	15,126	30.25	457,548	423,506
Fish (Singking)	19,137	25.25	483,209	447,258
Floating (Oil Coated)	10,576	23.54	248,952	230,429
Floating (Non-Oil Coated)	16,989	22.50	382,243	353,803
Floating (old Bag)	18,480	23.50	434,279	401,968



Sub Total	281,299		7,211,312	6,674,783
Chicks box	28,113	35.35	993,795	919,855
Sub Total	28,113		993,795	919,855
Grand Total	309,412		8,205,107	7,594,638

10.00 Trade Receivable: Tk.832,059,706

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

31-Mar-26	30-Jun-25
832,059,706	928,619,257
832,059,706	928,619,257

131,345,371	146,587,847
-	-
66,194,912	73,876,754
56,610,290	63,179,848
175,774,872	196,173,339
402,134,261	448,801,469

Total

832,059,706	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 fully secured ;	-	-
(2) Receivables considered good for which the company holds no security other than the debtor's personal security;	832,059,706	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.	-	-
Total	832,059,706	928,619,257

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.988,307,395

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-Mar-26	30-Jun-25 (Restated)	1-Jul-24 (Restated)
12,405,457	12,619,450	12,228,149
847,815,545	787,032,109	644,760,770
126,992,873	118,192,921	99,853,341
1,093,519	19,152,889	40,844,780
988,307,395	936,997,369	797,687,040

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



11.01 Advance Income Tax: Tk.126,992,873

This is made up as follows:

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

Less : Adjustment for prior years
Less : Adjustment for 2019-2022
Closing Balance

31-Mar-26	30-Jun-25 (Restated)	1-Jul-24 (Restated)
118,192,921	99,853,341	195,589,106
8,799,952	73,880,920	26,943,247
-	-	17,368,754
126,992,873	173,734,261	239,901,107
-	-	-
-	55,541,340	140,047,766
126,992,873	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 or Advance due by firms or private companies respectively in which any director is a partner or a
(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.

988,307,395	100,824,167
-	-
-	-
-	-
-	-
-	-
988,307,395	100,824,167

Total

12.00 Cash and Cash Equivalents: Tk.56,077,795

This is made up as follows:

Particulars

Cash in Hand
Cash at Bank
Total:

Notes-12.01

31-Mar-26	30-Jun-25
16,072,917	15,680,894
40,004,879	45,829,238
56,077,795	61,510,133

12.01 Cash at Bank: Tk.40,004,879

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

31-Mar-26	30-Jun-25
598,695	649,385
429,972	-
873,942	52,765
1,485	1,485
675,814	676,659
3,518	1,638
13,348	15,044
1,583	100,415
1,712,540	2,726,552
87,322	98,205
248,536	300,773
1,516,276	619,124
566,582	560,651
1,409,544	1,218,918
923,854	924,757
-	-
3,574,716	5,579,461
134,439	608,014
5,828,234	9,036,610
712,665	713,751
1,320,111	1,440,111
645,079	79,608
87,455	1,466,110
298,055	1,791,030



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
Sonal 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., Dilkhusa 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)
Total:

2,629,185	1,939,170
2,830,353	386,252
1,308,880	1,497,977
229,598	227,063
1,233,723	1,227,410
751,340	117,234
159	159
-	-
1,265,688	1,188,159
364,917	364,917
937,101	777,369
118,428	1,617,789
206,659	207,004
4,000,000	4,323,347
642,051	642,051
114,347	936,892
1,260,520	1,261,547
13,955	14,445
41,359	42,146
392,854	397,247
40,004,879	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 @ Tk.10/ each

1,000,000,000 **1,000,000,000**

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-Mar-26	30-Jun-25
4,72,53,649	472,536,490	472,536,490
23,62,682	23,626,820	-
82,53,649	417,463,510	417,463,510
Total:	913,626,820	890,000,000

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

Composition of Shareholding of Ordinary Shares

Particulars	31-Mar-26		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.2,743,995,851

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-Mar-26	30-Jun-25 (Restated)	1-Jul-24 (Restated)
2,679,427,650	2,679,427,650	2,507,665,810	2,251,569,959
143,801,170	143,801,170	261,054,589	259,170,778
1,098,229	1,098,229	1,541,374	1,541,374
-	-	-	11,890,997
(23,626,820)	(23,626,820)	-	-
(56,704,379)	(56,704,379)	(90,834,123)	(16,507,298)
2,743,995,851	2,743,995,851	2,679,427,650	2,507,665,810

15.00 Revaluation Reserve: Tk. 493,314,032

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-Mar-26	30-Jun-25
494,192,616	494,192,616	495,425,715
(1,098,229)	(1,098,229)	(1,541,374)
219,646	219,646	308,275
493,314,032	493,314,032	494,192,616



16.00 Long Term Loan: Tk 153,624,872

This is made up as follows:

Particulars

Islami Bank Bangladesh Limited
Trust Bank
Prime Bank Limited

31-Mar-26	30-Jun-25
-	-
261,606,623	333,272,700
-	-
261,606,623	333,272,700
(107,981,751)	(93,296,168)
153,624,872	239,976,532

Current portion of long term loan
Total

17.00 Current Portion of Long Term Loan: Tk.107,981,751

This is made up as follows:

Particulars

Islami Bank Bangladesh Limited
Trust Bank limited
Total

31-Mar-26	30-Jun-25
107,981,751	-
-	93,296,168
107,981,751	93,296,168

18.00 Short Term loan : Tk.2,191,585,938

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-Mar-26	30-Jun-25
56,867,781	274,640,665
921,346,748	713,359,512
534,985,000	417,674,072
-	201,870,884
639,886,409	680,778,262
38,500,000	87,500,000
2,191,585,938	2,375,823,395

The details of Mortgage against the loan is as under:

Nature: Short Term Loan

Name of the Bank: Islami Bank Bangladesh PLC, Bank Asia PLC, SCB Ltd., Prime Bank PLC, Trust Bank PLC, Midland Bank PLC

Security: Project land, buildings, machinery, stock, demand promissory note & personal guarantee of all directors.

18.01 Short term loan from related companies : Tk.38,500,000

This is made up as follows:

Particulars

Monalisa Ceramics Ltd.
Kanchan Purbachal Power Generation Ltd.

31-Mar-26	June 30, 2025
22,000,000	16,000,000
16,500,000	71,500,000
38,500,000	87,500,000

19.00 Accounts Payable : Tk.46,243,270

This is made up as follows:

Particulars

Creditor for local goods

31-Mar-26	June 30, 2025
46,243,270	42,026,570
46,243,270	41,333,941

Aging of Accounts Payable:

Dues over six months
Less than six months

Total:

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

10,635,952	9,666,111
35,607,318	32,360,459
46,243,270	42,026,570

20.00 Provision for Expenses: Tk.380,692,454

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- 20.01

Note- 20.02

Note- 20.03

31-Mar-26	30-Jun-25 (Restated)	1-Jul-24 (Restated)
10,260,499	10,416,750	10,357,832
830,150	842,792	1,003,202
4,519,985	4,588,817	3,069,197
12,581,943	9,020,781	5,946,980
290,162	294,581	151,019
143,530,289	107,178,786	94,475,553
87,906,621	107,502,255	107,256,569
-	207,000	207,000
120,772,804	78,565,759	62,298,821
380,692,454	318,617,522	284,766,173



- a) All accrued expenses were paid on regular basis
b) Salary & allowances for the month of March, 2026 has been paid in subsequent month.

20.01 Provision for Income Tax: Tk.143,530,289

This is made up as follows:

Particulars

Opening Balance
Add: Prior year adjustment
Add: Addition during the year

Less : Adjustment for 2022-2023
Closing balance

31-Mar-26	30-Jun-25 (Restated)	1-Jul-24 (Restated)
107,178,786	94,475,553	182,370,412
-	-	5,477,757
36,351,503	68,244,573	46,675,150
143,530,289	162,720,126	234,523,319
-	55,541,340	140,047,766
143,530,289	107,178,786	94,475,553

20.02 WPPF and Welfare Fund: Tk.87,906,621

This is made up as follows:

Particulars

Opening balance
Add: Addition during the year

Less: Payment during the year
Closing balance

31-Mar-26	30-Jun-25
107,502,255	107,256,569
8,548,525	16,424,510
116,050,780	123,681,079
28,144,159	16,178,824
87,906,621	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 March 31, 2026.

20.03 Interest Payable: Tk. 120,772,804

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-Mar-26	30-Jun-25
	1,569,606
78,814,418	32,401,521
22,855,047	8,468,898
2,591,708	14,668,524
16,511,631	21,457,210
120,772,804	78,565,759

21.00 Deferred Tax Liabilities : Tk. 59,238,436

This is made up as follows:

Opening Balance
Addition during the year (Note: 31.00)
Adjustment for Deferred Tax on Revalued Assets

Total

31-Mar-26	30-Jun-25
61,100,724	61,100,724
(1,642,642)	14,150,314
(219,646)	(308,275)
-	-
59,238,436	61,100,724

22.00 Unclaimed Dividend : Tk. 1,053,399

This is made up as follows:

Opening Balance
Addition during the period
Paid during the period
Total

31-Mar-26	June 30, 2025
874,670	660,123
180,323	214,547
1,594	-
1,053,399	874,670



23.00 Revenue: Tk.2,824,743,150

This is made up as follows:

Particulars

Revenue from Feed sales
Revenue from DOC sales
Total

From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
2,020,256,301	2,528,407,529	700,404,507	871,687,703
804,486,849	599,515,707	258,601,625	303,306,806
2,824,743,150	3,127,923,236	959,006,132	1,174,994,509

24.00 Cost of Goods Sold: Tk.2,282,525,883

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 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
1,973,639,350	2,236,163,031	652,765,185	855,121,170
34,953,255	24,416,860	10,827,309	4,055,183
270,659,683	261,320,684	90,245,526	98,501,673
2,279,252,288	2,521,900,574	753,838,020	957,678,026
99,457,428	98,472,701	96,410,060	94,058,595
2,378,709,716	2,620,373,275	850,248,080	1,051,736,621
96,183,833	95,033,922	96,183,833	95,033,922
2,282,525,883	2,525,339,353	754,064,247	956,702,698

24.01 Raw Materials : Tk.1,973,639,350

This is made up as follows:

Particulars

Opening Raw materials
Add: Purchase during the year
Add: Carriage Inwards

From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
2,626,001,359	2,491,521,122	2,577,741,022	2,621,083,470
1,842,039,514	2,041,506,224	569,813,992	531,280,703
587,899	606,528	199,593	227,840
4,468,628,772	4,533,633,873	3,147,754,607	3,152,592,012
2,494,989,422	2,297,470,843	2,494,989,422	2,297,470,843
1,973,639,350	2,236,163,031	652,765,185	855,121,170

24.02 Direct Labor : Tk.34,953,255

This is made up as follows:

Particulars

Worker wages
Casual worker wages
Total:

From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
29,029,000	19,387,933	9,101,333	2,405,947
5,924,255	5,028,927	1,725,976	1,649,236
34,953,255	24,416,860	10,827,309	4,055,183

24.03 Factory Overhead: Tk.270,659,683

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 (Factory)
Tour & Travelling Exp.(Factory)
Entertainment Exp.(Factory)
Medical Expenses
Other Factory Supplies
Total:

From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
46,183,020	44,929,499	11,532,385	13,655,643
7,101,107	4,561,995	2,178,755	2,283,367
11,065,250	13,300,432	8,186,488	9,745,827
36,077,184	29,081,900	11,911,401	11,230,635
442,630	1,092,853	135,741	742,455
92,480	123,346	31,397	55,693
3,077,390	3,256,667	3,051,353	2,098,993
212,418	89,024	83,281	33,210
43,633,989	45,908,071	15,043,571	15,720,329
73,637,868	61,262,516	21,616,172	17,937,505
34,038,608	45,909,719	9,780,761	20,737,420
10,892,322	8,739,406	5,679,460	3,282,931
892,294	98,801	224,671	37,114
991,840	1,026,775	1,250	145,058
947,656	683,519	322,492	323,619
277,868	307,692	94,337	115,584
1,095,756	948,468	372,012	356,289
270,659,683	261,320,684	90,245,526	98,501,673



24.04 Spare Parts: Tk.11,065,250

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Opening Balance	54,595,531	66,769,782	62,418,246	65,530,967
Add: Purchased during the year	10,926,477	3,709,103	225,000	1,393,313
	65,522,008	70,478,885	62,643,246	66,924,280
Less: Closing Inventory	54,456,758	57,178,452	54,456,758	57,178,452
Total:	11,065,250	13,300,432	8,186,488	9,745,827

24.05 Packing Materials: Tk.34,038,608

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Opening Inventory of Packing Materials	7,594,638	16,306,220	14,868,762	14,831,091
Add: Purchased during the year	34,649,076	37,954,752	3,117,106	14,257,583
	42,243,714	54,260,972	17,985,868	29,088,674
Less: Closing Inventory of Packing Materials	8,205,107	8,351,254	8,205,107	8,351,254
Total:	34,038,608	45,909,719	9,780,761	20,737,420

25.00 Administrative Expenses: Tk.39,661,174

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Salaries & allowances	26,137,134	29,515,333	10,138,928	11,129,725
Employer's contribution to provident fund	323,441	396,771	117,469	134,029
Stationery	199,987	165,689	68,060	27,597
Bad debt expenses	3,561,162	2,732,391	15,650	1,218,160
Registration & renewals	155,803	240,249	12,500	90,249
Charity, subscription and renewals	111,000	211,000	31,126	61,000
Business promotional expense	1,401,158	1,495,916	475,696	527,204
Courier & postage	15,911	17,618	5,402	6,618
Entertainment	291,931	413,599	15,250	123,988
Corporate overhead expenses	2,874,145	2,742,804	900,000	1,499,197
Telecommunication	1,159,082	1,267,334	424,168	498,075
Fuel for vehicles	707,540	500,604	25,254	188,050
Depreciation expenses	83,190	97,168	29,263	32,389
Travelling expenses	898,745	994,796	14,250	299,120
Maintenance & others	1,231,845	2,031,873	804,328	535,157
Audit fees	-	413,044	-	413,044
Consultancy & professional expenses	509,100	1,123,587	15,851	607,287
Total	39,661,174	44,359,777	13,093,196	17,390,890



26.00 Selling & Distribution Expenses: Tk.77,372,168

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Salaries & allowances	18,513,158	16,043,728	7,228,691	5,668,689
Employer's contribution to provident fund	278,485	290,235	70,243	98,536
Fuel for vehicles	167,161	185,102	56,751	69,533
Repair & maintenance	646,198	715,555	219,386	268,796
Transportation expenses	13,255,131	14,052,036	4,759,824	1,980,337
Marketing incentives	4,409,829	6,436,706	1,247,000	1,222,491
Travelling expenses	2,610,243	2,575,320	838,010	1,107,151
DOC mortality compensation	279,771	336,815	25,000	-
Entertainment expenses	89,899	99,548	30,521	37,395
Marketing promotional expenses	21,161,396	32,555,993	16,660,590	29,555,188
Toll & Fare expenses	362,038	400,895	122,912	150,595
Telecommunication	31,196	34,545	10,591	12,977
Depreciation expenses	75,694	38,761	42,924	4,460
Depot load-unload expenses	12,954,656	12,124,372	7,370,875	4,265,939
Maintenance & others	2,505,893	2,774,851	850,756	1,042,364
Medical Expenses (S&M)	31,420	34,792	10,667	13,070
Total	77,372,168	88,699,254	39,544,743	45,497,520

27.00 Other Income: Tk.3,755,783

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Wastage Sale	3,142,264	-	1,066,805	-
Foreign Exchange Rate Fluctuation Gain/(loss)	(2,304)	1,050,187	3,407	169,622
Interest on FDR	615,823	5,978,389	209,073	2,245,763
Total	3,755,783	7,028,576	1,279,286	2,415,385

28.00 Foreign Exchange Rate Fluctuation Loss (Realized): Tk. 1,608,757

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Foreign Exchange Rate Fluctuation Loss (Realized)	1,608,757	26,530,277	880,506	-
Total	1,608,757	26,530,277	880,506	-

29.00 Financial Expenses: Tk.247,811,923

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Interest on term Loan	32,352,264	39,559,102	9,905,657	13,021,280
Interest on working capital	213,814,095	226,879,057	70,359,754	78,898,605
Bank service charges	1,645,564	5,457,128	429,762	923,788
Total:	247,811,923	271,895,287	80,695,173	92,843,673

30.00 Current Tax: Tk.36,351,503

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Current tax expense	36,351,503	27,052,261	15,508,480	10,524,747
Total:	36,351,503	27,052,261	15,508,480	10,524,747



31.00 Deferred Tax : Tk.-1,642,642

This is made up as follows:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Property, Plant & Equipment (Difference in book value & Tax base except land & land development)	326,511,495	344,138,233	337,919,310	339,663,478
Provision for bad debt expense	(3,561,162)	(2,732,391)	(15,650)	(1,218,160)
Temporary Difference	322,950,333	341,405,842	337,903,660	338,445,319
Tax rate	20%	15%	20%	15%
Deferred Tax Liability(C/B) (Except of revaluation surplus of land & land development)	64,590,067	51,210,876	67,580,732	50,766,798
Deferred Tax Liability(O/B) (Except of revaluation surplus of land & land development)	66,232,709	52,082,394	65,627,395	53,712,447
Deferred Tax for this period	(1,642,642)	(871,518)	1,953,337	(2,945,649)

32.00 Earnings per Share (EPS): Tk.2.90

This is made up as follows:

Particulars

The computation of EPS is given below:

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Earning attributable to the shareholders (net profit after tax)	143,801,170	157,046,614	51,221,306	59,696,581
Weighted Average number of shares outstanding during the year (Note-44)	49,616,331	49,616,331	49,616,331	49,616,331
Earnings per Share (EPS)	2.90	3.17	1.03	1.20

33.00 Net assets Value (NAV) per Share : Tk.83.66

This is made up as follows:

Particulars

The computation of NAV is given below:

Particulars	31-Mar-26	30-Jun-25	31-Mar-26	1-Jul-24
Total Asset	7,091,356,823	7,209,177,886	7,091,356,823	6,992,248,741
Less: Current Liabilities	(2,727,556,812)	(2,830,638,324)	(2,727,556,812)	(2,632,318,748)
Less: Non Current Liabilities	(212,863,308)	(314,919,296)	(212,863,308)	(466,838,468)
Net assets	4,150,936,703	4,063,620,266	4,150,936,703	3,893,091,525
Number of shares outstanding (Note-44)	49,616,331	49,616,331	49,616,331	49,616,331
Net asset value (NAV) per share	83.66	81.90	83.66	78.46

34.00 Net Operating Cash Flows per Share : 14.13

This is made up as follows:

Particulars

Net Operating Cash Flows

Number of Shares (Note-44)

Particulars	From 01.07.2025 to 31.03.2026	From 01.07.2024 to 31.03.2025	From 01.01.2026 to 31.03.2026	From 01.01.2025 to 31.03.2025
Net Operating Cash Flows	700,862,586	244,984,894	203,938,937	270,043,734
Number of Shares (Note-44)	49,616,331	49,616,331	49,616,331	49,616,331
	14.13	4.94	4.11	5.44

35.00 Current Tax Calculation

Particulars	Feed			Farm & Hatchery		
		Rate	Tax Amount		Rate	Tax Amount
Profit before Tax	119,679,353			51,291,151		
Less : Other income	3,755,783			-		
Net operating income	115,923,569			51,291,151		
Add : Accounting Depreciation	30,655,011			13,137,862		
Less : Tax Depreciation	25,246,916			10,820,107		
Add: Provision for bad debt	2,492,813			1,068,349		
Taxable Income	123,824,478			54,677,255		
Less: Tax Exempted Income	250,000	0%	-	250,000	0%	-
Taxable Operating Income	123,574,478	20%	24,714,896	54,427,255	20%	10,885,451
Other income	3,755,783	20.0%	751,157	-	20.0%	-
Sub Total			25,466,052			10,885,451
Total			36,351,503			



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

Income Tax Expenses-Current	36,351,503
Deferred Tax	(1,642,642)
	<u>34,708,861</u>

Particulars	31-Mar-26					
	%	Total	%	Feed Mill	%	Poultry & Hatchery
Operating Profit before Tax		170,970,504		119,679,353		51,291,151
Tax using Corporate Tax Rate	20.0%	34,194,101	20%	23,935,871	20%	10,258,230
Non-deductible Expenses	0.6%	1,014,760	0.6%	710,332	0.6%	304,428
Effect of Tax Exempted Income	-0.29%	(500,000)	-0.2%	(250,000)	-0.5%	(250,000)
Average rate	20.3%	34,708,861	20.4%	24,396,203	20.1%	10,312,658

37.00 Reconciliation of Operating Cash Flows (Indirect method of Cash flow):

Particulars	31-Mar-26	31-Mar-25
Operating Profit	425,183,925	469,524,853
Adjustment For Non Cash Expenses/Income:		
Paid to WPPF	(28,144,159)	-
Foreign Exchange Rate Fluction Gain	(2,304)	1,050,187
Depreciation	43,792,873	46,044,000
Amortization	73,637,868	61,262,516
	514,468,204	577,881,556
Changes in Working capital:		
(Increase)/Decrease In Inventories	133,813,837	215,035,353
(Increase)/Decrease In Accounts Receivable	96,559,551	(179,388,563)
(Increase)/Decrease In Advances, Deposits & Pre-Payments	(51,310,026)	(378,959,761)
Increase/(Decrease) In Accounts Payables	4,216,700	7,640,250
Increase/(Decrease) In Provision for expenses	3,114,321	2,776,059
	186,394,382	(332,896,662)
Net Cash Provided by Operating Activities: (A)	700,862,586	244,984,894

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

- Short-term employee benefits during the period from 1st July 2025 to 31 March 2026 is Tk. 38,09,000
- Post-employment benefits during the period from 1st July 2025 to 31 March 2026 is Nil.
- Other long term benefits during the period from 1st July 2025 to 31 March 2026 is Nil.
- Termination benefits during the period from 1st July 2025 to 31 March 2026 is Nil.
- Share-based payment during the period from 1st July 2025 to 31 March 2026 is Nil.

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

- The amount of transaction for remuneration and board meeting fee during the period from 1st July 2025 to 31 March 2026 is nil.
- The amount of transaction for remuneration and board meeting fee during the period from 1st July 2025 to 31 March 2026 is nil.
- 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.
- Details of any guarantees given or received: There is no guarantee given or received as no transaction has been occurred.
- 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.

40.00 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 March 2026 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	(17,400,000)	22,000,000
Kanchan Purbachal power Generation Ltd.	Common Director	Short term borrowing	71,500,000	-	(55,000,000)	16,500,000
X-Ceramics Limited	Associate Undertaking	Equity Income	200,968,819	7,539,527	-	208,508,346

41.00 **Significant Deviation in Earning Per Share (EPS) and Net operating Cash Flow per Share (NOCFPS)**

In the third quarter, poultry meat consumption declined, leading to a corresponding decrease in turnover. Consequently, net profit and EPS decreased. However, NOCFPS increased significantly due to a rise in accounts payable and a reduction in purchases.

42.00 **Disclouser 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 **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.

44.00 **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



Index Agro Industries Ltd.
Schedule of Property, Plant and Equipment
As at March 31, 2026

Annexure A

Particulars	Cost		Rate of Dep.	Depreciation		Written down value as on March 31, 2026
	As on July 01, 2025	Addition during the period		As on July 01, 2025	Charged during the	
Land & land development	182,565,931	-	0%	-	-	182,565,931
Land development	25,590,000	-	5%	604,803	10,066,721	15,523,279
Building & Civil construction	641,123,096	2,652,421	5%	15,902,047	234,065,353	409,710,163
Poultry keeping equipment	55,587,066	73,186	10%	1,247,000	40,280,591	15,379,661
Feed mill plant & machineries	536,835,708	6,362,624	10%	19,131,426	304,085,466	239,112,866
Factory equipment & appliances	23,655,694	-	10%	744,580	14,472,543	9,183,151
Silo unit	116,749,840	-	10%	3,251,207	76,651,626	40,098,214
Scaling & measuring equipment	5,159,392	-	10%	81,007	4,160,300	999,092
Generator	47,969,683	-	10%	1,084,926	34,588,926	13,380,757
Computer & automated system (F)	1,997,913	-	20%	59,798	1,659,058	338,855
Computer & automated system (H/O)	2,431,047	46,000	20%	83,190	1,974,968	502,079
Furniture	5,194,829	21,900	20%	100,468	4,632,812	583,917
Cover van & pickup	14,835,794	1,082,000	20%	265,281	13,741,204	2,176,590
Exhaust fan	770,364	-	20%	40,061	543,351	227,013
Motor bike	1,246,146	-	20%	11,617	1,180,315	65,831
Electric Fan & Pump	460,906	-	20%	11,539	395,517	65,389
Leased Assets	4,102,800	-	20%	75,694	3,673,868	428,932
Sub Total Asset as at 31-03-2026	1,666,276,208	10,238,131		42,694,644	746,172,619	930,341,720
Sub Total Asset as at 30-06-2025	1,625,472,672	40,803,536		61,436,110	703,477,975	962,798,233

Based on Revaluation

Building & Civil construction	57,168,989	-	5%	27,882,881	28,981,110	28,187,879
Land & land development	474,645,570	-		-	-	474,645,570
Sub Total Asset as at 31-03-2026	531,814,559	-		27,882,881	28,981,110	502,833,449
Sub Total Asset as at 30-06-2025	531,814,559	-		26,341,507	27,882,881	503,931,678
Sub Total Asset as at 31-03-2026	2,198,090,767	10,238,131		43,792,873	775,153,729	1,433,175,169
Total Asset as at 30-06-2025	2,157,287,231	40,803,536		62,977,484	731,360,856	1,466,729,911

Allocation of depreciation:

Manufacturing overhead	43,633,989	62,744,385
Administrative	83,190	130,317
Selling & distribution OH	75,694	102,781
Total	43,792,873	62,977,483

