

# **Un-Audited Financial Statements**

As on and for the 2<sup>nd</sup> Quarter ended 31 December, 2025



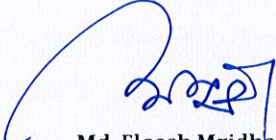
**Agricultural Marketing Co. Ltd.**

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

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

Dear Shareholders

We forward herewith the Un- Audited Financial Statements of **Agricultural Marketing Co. Ltd** for the 2nd quarter ended on 31st December, 2025 as per Rule 13 of the Securities & Exchange Rules 1987.

  
**Md. Eleash Mridha**  
Managing Director

**AGRICULTURAL MARKETING CO LTD**  
2nd Quarter Un-Audited Results  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the Period From July 01, 2025 to December 31, 2025

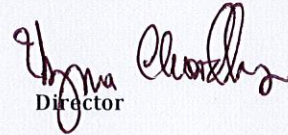
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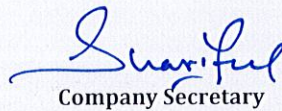
	Notes	Jul'25-Dec'25	Jul'24-Dec'24	Oct'25-Dec'25	Oct'24-Dec'24
<b>TURNOVER</b>	13.00	2,030,399	1,751,905	1,023,803	901,454
<b>Cost &amp; Expenses :</b>		<b>(1,891,831)</b>	<b>(1,638,790)</b>	<b>(955,475)</b>	<b>(842,585)</b>
Cost of Goods Sold		1,646,210	1,420,925	828,708	729,685
Administrative Expenses		49,285	43,473	25,896	22,713
Marketing Expenses		66,389	57,156	31,288	27,082
Selling Expenses		47,192	42,511	25,961	23,320
Distribution Expenses		82,755	74,725	43,622	39,785
<b>Operating Profit before Financial Expenses</b>		<b>138,568</b>	<b>113,115</b>	<b>68,328</b>	<b>58,869</b>
Financial Expenses		(85,219)	(75,081)	(42,075)	(38,095)
<b>Operating Profit after Financial Expenses</b>		<b>53,349</b>	<b>38,034</b>	<b>26,253</b>	<b>20,774</b>
Other Income	14.00	(3,926)	2,050	(2,031)	(273)
<b>Net Profit Before WPPF &amp; Income Tax</b>		<b>49,423</b>	<b>40,084</b>	<b>24,222</b>	<b>20,501</b>
Contribution to WPPF		(2,466)	(1,980)	(1,153)	(976)
<b>NET PROFIT BEFORE TAX</b>		<b>46,957</b>	<b>38,104</b>	<b>23,069</b>	<b>19,525</b>
Current Tax	15.00	20,108	10,644	9,889	6,136
Deferred Tax		(464)	(857)	(505)	(159)
		(19,644)	(9,787)	(9,384)	(5,977)
<b>NET PROFIT AFTER TAX - Transferred to</b>		<b>27,313</b>	<b>28,317</b>	<b>13,685</b>	<b>13,548</b>
Statement of Changes in Shareholders Equity					
<b>Earning per Ordinary Share (EPS) - Basic</b>	16.00	<b>3.41</b>	<b>3.54</b>	<b>1.71</b>	<b>1.69</b>

  
Managing Director

  
Chief Financial Officer

  
Chairman

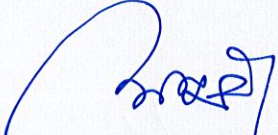
  
Director

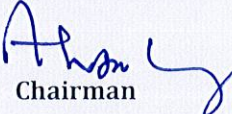
  
Company Secretary

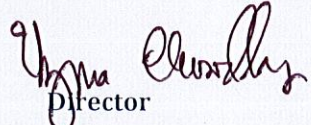
**AGRICULTURAL MARKETING CO LTD**  
Statement of Financial Position (Un-Audited)  
As at December 31, 2025

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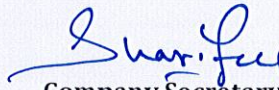
Particulars	Note	31-Dec-25	30-Jun-25
<b>Non Current Assets</b>		<b>283,221</b>	<b>275,797</b>
Fixed Assets (WDV)	3.00	280,478	272,204
Right of Use Assets	3. A	2,743	3,593
<b>Current Assets :</b>		<b>1,507,863</b>	<b>1,523,157</b>
Inventories	4.00	853,188	914,459
Trade Receivables	5.00	161,489	129,327
Advances, Deposits & Prepayments	6.00	446,527	458,257
Cash & Cash Equivalents		46,659	21,114
<b>Total Assets</b>		<b>1,791,084</b>	<b>1,798,955</b>
<b>Shareholders' Equity :</b>		<b>745,354</b>	<b>743,046</b>
Share Capital		80,000	80,000
Share Premium		40,000	40,000
Revaluation Surplus	7.00	14,798	14,214
Retained Earnings	8.00	610,556	608,832
<b>Non Current Liabilities :</b>		<b>66,572</b>	<b>78,816</b>
Deferred Tax Liability	9.00	8,640	9,701
Lease Liability	10.00	978	1,543
Term Loan		56,954	67,572
<b>Current Liabilities :</b>		<b>979,158</b>	<b>977,093</b>
Current portion of Lease Liability	10.00	1,711	2,005
Current portion of Term Loan		21,235	21,235
Short Term Loan from Bank ( Secured)		818,286	867,208
Trade Payable		6,589	5,900
Liabilities for expenses		88,588	64,450
Security deposit Payable		8,817	10,317
Workers' Profit Participation Fund	11.00	6,513	4,047
Unclaimed dividend	12.00	27,419	1,931
<b>Total Equity and Liabilities</b>		<b>1,791,084</b>	<b>1,798,955</b>
<b>Net Assets Value ( NAV )</b>	17.00	<b>93.17</b>	<b>92.88</b>

  
Managing Director

  
Chairman

  
Director

  
Chief Financial Officer

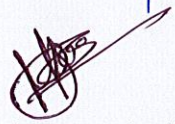
  
Company Secretary

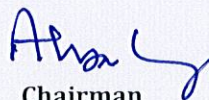
**AGRICULTURAL MARKETING CO LTD**  
Cash Flow Statement ( Un-Audited )  
For the 2nd Quarter ended December 31, 2025

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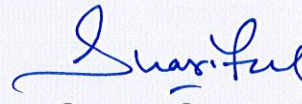
Particulars	Jul'25-Dec'25	Jul'24-Dec'24
Cash Flows from Operating Activities :		
Collection from Turnover & Other Income	2,387,618	1,899,250
Cash Paid to Suppliers	(1,401,628)	(1,355,931)
Income Tax Paid	(22,003)	(33,951)
Cash Paid to Employees & Others	(773,527)	(692,800)
	<b>190,460</b>	<b>(183,432)</b>
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets	(21,020)	-
Capital Work-in-Progress (Machinery)	-	-
	<b>(21,020)</b>	-
Cash Flows from Financing Activities :		
Short Term Bank Loan	(48,922)	269,974
Long Term Loan	(10,617)	7,666
Interest Paid	(83,278)	(73,388)
Repayment of Lease Liability	(1,003)	(1,306)
Dividend Paid	(112)	(626)
	<b>(143,932)</b>	<b>202,320</b>
<b>Net Cash Inflows/(Outflows) for the period</b>	<b>25,508</b>	<b>18,888</b>
Opening Cash & Cash Equivalents	21,114	18,245
Effect of Exchange rate fluctuations on realised Gain/(Loss)	37	125
<b>Closing Cash &amp; Cash Equivalents</b>	<b>46,659</b>	<b>37,258</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b> 18.00	<b>23.81</b>	<b>(22.93)</b>

  
Managing Director

  
Chief Financial Officer

  
Chairman

  
Director

  
Company Secretary

**AGRICULTURAL MARKETING COMPANY LIMITED**  
**Statement of Changes In Equity**  
**for the period ended Jul'25 to Dec' 25**

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
	1	2	3	4	5=(1+2+3+4)
<b>Balance as on 30 June 2024</b>	<b>80,000</b>	<b>40,000</b>	<b>12,937</b>	<b>575,765</b>	<b>708,702</b>
Net Profit after Tax	-	-	-	28,317	28,317
Excess Depreciation transferred, net of tax	-	-	(7)	7	-
Adjustment for deferred tax against revaluation of assets	-	-	4	-	4
Cash Dividend for the year 2023	-	-	-	(25,600)	(25,600)
<b>Balance as on 31 Dec 2024</b>	<b>80,000</b>	<b>40,000</b>	<b>12,934</b>	<b>578,489</b>	<b>711,423</b>
<b>Balance as on 30 June 2025</b>	<b>80,000</b>	<b>40,000</b>	<b>14,214</b>	<b>608,830</b>	<b>743,044</b>
Net Profit after Tax	-	-	-	27,313	27,313
Excess Depreciation transferred, net of tax	-	-	(13)	13	-
Adjustment for deferred tax against revaluation of assets	-	-	597	-	597
Cash Dividend for the year 2024	-	-	-	(25,600)	(25,600)
<b>Balance as on 31 Dec 2025</b>	<b>80,000</b>	<b>40,000</b>	<b>14,798</b>	<b>610,556</b>	<b>745,354</b>

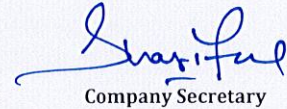
The annexed accounting policies and other notes form an integral part of the financial statements.

  
Managing Director

  
Chairman

  
Director

  
Chief Financial Officer

  
Company Secretary

**AGRICULTURAL MARKETING COMPANY LIMITED**  
**Notes to the Financial Statements( Un-Audited)**  
**as at and for the period ended 31 December 2025**

**1.00 Reporting Entity**

**1.01 About The Company**

Agricultural Marketing Company Limited (AMCL) (herein after referred to as AMCL or the Company) was incorporated in Bangladesh on 15 May 1985 as a Private Limited Company under the Companies Act, 1913 and subsequently on 22 June 1993 the company was converted into a Public Limited Company. The Company went into public in 1996 and its shares are listed with the Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The Company's registered office is situated at PRAN-RFL Centre, 105 Middle Badda, Progoti Sharani, Dhaka-1212 and the industrial unit is located at :

Ghagra, Ghorashal, Narsingdi, BIN# 000622006-0306

**1.02 Nature of Operations and Principal Activities**

The principal activities of the Company throughout the year continued to be trading, processing of fruits, vegetables and other agro products.

**2.00 Basis of preparation of Financial Statements**

**2.01 Statement of compliance**

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 and has since then adopted International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as the applicable Financial Reporting Standards for public interest entities such as listed entities with effect from 2 November 2020.

Accordingly, the financial statements have been prepared in accordance with IFRSs (including IASs) and the Companies Act, 1994. The title and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act, 1994. However, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

**2.02 Other regulatory compliance**

In addition to the above, Agricultural Marketing Company Limited is also required to comply and has complied with the following laws and regulations:

- The Companies Act 1994;
- The Securities and Exchange Commission Act 1993;
- The Income Tax Act 2023;
- The Income Tax Rules 1984 & SRO 206/AIN/Income Tax-01/2023;
- The Value Added Tax & Supplementary Duty Act 2012;
- The Value Added Tax & Supplementary Duty Rules 2016;
- The Bangladesh Labor Act 2006 (Amended in 2018);
- Customs Act 1969;
- Negotiable Instrument Act 1881.

**2.03 Components of financial statements**

- (a) Statement of Financial Position(Un-Audited)
- (b) Statement of Profit or Loss and Other Comprehensive Income(Un-Audited)
- (c) Statement of Changes in Equity
- (d) Statement of Cash Flows
- (e) Notes to the Financial Statements

**2.04 Basis of Measurement**

These financial statements have been prepared under the historical cost convention applying accrual basis of accounting in accordance with International Financial Reporting Standards (IFRSs).

**2.05 Going concern**

The company has adequate resources to be in operation for a foreseeable future and the directors continue to adopt going concern basis in preparing the accounts. The current resources of the company provide sufficient fund to meet the present requirements of its existing business.

## 2.06 Reporting Period:

The financial report covered the period from 01 July 2025 to 31 December 2025 and these have been prepared based on International Accounting Standard (IAS) 34 : ' Interim Financial Reporting' and same accounting policies and methods of computations were adopted for the financial statements for the year ended 30 June, 2025, have been followed for the same for the period under review.

## 2.07 INTERIM NOTES TO THE FINANCIAL STATEMENTS AS PER IAS-34

- There is no post balance sheet event occurred after the reporting date, which would significantly affect the financial position of the company as at the Balance sheet date.
- Figure have been rounded off to the nearest thousand taka and rearranged, where necessary to conform the current period presentation.
- Deferred Tax has been calculated up to 31 December 2025 in this accounts
- Tax has been provided @ 12% on Export and 22.50% on Local Sales considering yearly tax rate.
- Exchange fluctuation on Foreign Currency Loan of quarters' has been adjusted in this accounts to comply IAS-21
- Depreciation on revaluation surplus has been given effect in accounts as per IAS-16
- Right of Use Assets implements as per IFRS-16 during this period.
- Other income includes Exchange gain/(loss) arise during collection of export proceeds prevailing rate vs Export sales booking rate.

### 3.00 Non-Current Assets

	31-Dec-25	30-Jun-25
	Taka	Taka
Land & Land Development	36,810	36,810
Factory Building	30,835	32,457
Machinery & Equipment	209,382	199,302
Furniture & Fixtures	79	84
Tools & Accessories	-	1
Vehicles	3,006	3,165
Office Equipment	208	219
Plastic Container	84	89
Other Fixed Assets	73	77
	<u>280,478</u>	<u>272,204</u>

### 3. A Right of Use Assets

#### a. Cost/Revaluation

Opening Balance	16,364	14,128
Add: Addition during the period	-	2,236
	<u>16,364</u>	<u>16,364</u>

#### b. Accumulated Depreciation

Opening Balance	12,771	9,849
Add: Charged during the period	851	2,922
	<u>13,622</u>	<u>12,771</u>

#### c. Written down value (a-b)

	<u>2,743</u>	<u>3,593</u>
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The company has rent agreements for depots,warehouse and head office used in the business. Rent agreements with a non-cancellable term of more than one year have been recognised as right-of-use assets. Short term rent agreements have been charged directly to expense.

### 4.00 Inventories

Raw materials	794,517	854,865
Work-in-process	9,843	10,038
Finished goods	48,828	49,555
	<u>853,188</u>	<u>914,458</u>

### 5.00 Trade Receivables

Opening Balance	129,327	50,904
Add : Sales during the period	2,030,399	4,123,231
	<u>2,159,726</u>	<u>4,174,135</u>
Less : Collection during the period	1,998,237	4,044,808
Closing Balance during the period	<u>161,489</u>	<u>129,327</u>

<b>6.00 Advance, Deposits &amp; Prepayments</b>		
Advances	366,724	377,151
Deposits	76,827	78,103
Prepayments	2,976	3,003
	<u>446,527</u>	<u>458,257</u>
<b>7.00 Revaluation Surplus</b>		
Opening Balance	14,214	12,915
Deferred Tax income/(expense)	597	1,326
Excess depreciation transferred to retained earnings	(13)	(27)
<b>Closing Balance</b>	<u>14,798</u>	<u>14,214</u>
<b>8.00 Retained Earnings</b>		
Opening Balance	608,831	594,309
Add: Addition during the period	27,312	40,096
Add : Depreciation on Revalued Assets	13	27
	<u>636,156</u>	<u>634,432</u>
Less : Dividend paid	25,600	25,600
<b>Closing Balance</b>	<u>610,556</u>	<u>608,832</u>
<b>9.00 Deferred Tax Liability</b>		
Opening Balance	9,701	12,482
Deferred tax (income)/expense recognised through profit or loss	(464)	(1,455)
Deferred tax (income)/expense charged through changes in equity	(597)	(1,326)
<b>Closing Balance</b>	<u>8,640</u>	<u>9,701</u>
<b>10.00 Lease Liability</b>		
Opening Balance	3,548	4,240
Add: Addition during the period	-	2,236
Less: Adjustment for early settlement	-	-
Add: Interest Expenses @ 7%	144	394
	<u>3,692</u>	<u>6,870</u>
Less : Paid during the period	1,003	3,322
<b>Closing Balance of Lease Liability</b>	<u>2,689</u>	<u>3,548</u>
Less : Current Portion	1,711	2,005
<b>Non-Current Portion</b>	<u>978</u>	<u>1,543</u>
<b>11.00 Workers' Profit Participation Fund</b>		
Opening Balance	4,047	3,864
Add: Addition during the Period	2,466	4,047
	<u>6,513</u>	<u>7,911</u>
Less : Paid during the period	-	3,864
<b>Closing Balance</b>	<u>6,513</u>	<u>4,047</u>
<b>12.00 Unclaimed Dividend</b>		
Opening Balance	1,931	2,557
Add : Addition during the period	25,600	-
	<u>27,531</u>	<u>2,557</u>
Less: Dividend Paid	112	626
<b>Closing Balance</b>	<u>27,419</u>	<u>1,931</u>

As per the Bangladesh Security and Exchange Commission(BSEC)directive BSEC/CMRRCD/2021-386 dated January 14,2021, the company transferred Tk. 112 to the Capital Market Stabilization Fund(CMSF) for the dividend remained unclaimed for more than 3 years.

	31-Dec-25	31-Dec-24
	Taka	Taka
<b>13.00 Turnover</b>		
Net Local sales	1,817,891	1,517,521
Export sales	212,508	234,385
	<u>2,030,399</u>	<u>1,751,905</u>

<b>14.00 Other Income</b>		
Scrap Sales	37	95
Exchange Gain/ Loss-Realised on Collection	(3,637)	(500)
Exchange Gain/Loss on cash held	37	125
Exchange Gain/Loss -un-Realised	(363)	2,330
	<u>(3,926)</u>	<u>2,050</u>

<b>15.00 Calculation of Current Tax :</b>	Export	Domestic	Total
Gross Receipts	212,508	1,817,891	2,030,399
Net Profit before Taxation	(568)	47,525	46,957
Other Income	3,636	(72)	3,564
Depreciation Accounts Base	1,148	11,657	12,805
Depreciation Tax Base	(966)	(9,807)	(10,773)
Depreciation of Revalued Assets	1	14	15
<b>Taxable Net Profit</b>	<u>3,251</u>	<u>49,317</u>	<u>52,568</u>
Tax Rate	12.00%	22.50%	
<b>a. Regular Tax</b>	<b>390</b>	<b>11,096</b>	
Minimum Tax Rate	1.00%	1.00%	
<b>b. Minimum Tax</b>	<b>1,299</b>	<b>18,179</b>	
Turnover X 1% X (Reduced Tax Rate/Regular Tax Rate)			
<b>c. AIT on Export &amp; Cash Incentive</b>	<b>1,920</b>	-	
<b>Higher one is charged</b>	<u>1,920</u>	<u>18,179</u>	<u>20,099</u>
d. Tax on other Income	-	9	
<b>Provision for the Period</b>	<u>1,920</u>	<u>18,188</u>	<u>20,108</u>

<b>16.00 Earnings Per Share (EPS) - Basic</b>	Jul'25-Dec'25	Jul'24-Dec'24
The Computation of EPS shown below :		
a) Earnings attributable to the Ordinary	27,313	28,317
b) Weighted average number of Ordinary	8,000	8,000
<b>EPS - Basic</b>	<u>3.41</u>	<u>3.54</u>

<b>17.00 Net Assets Value ( NAV )</b>	Jul'25-Dec'25	Jul'24-Jun'25
The computation of NAV is given below :		
a) Net assets value	745,354	743,046
b) Weighted average number of ordinary share outstanding during the year	8,000	8,000
c) Net assets value per share	<u>93.17</u>	<u>92.88</u>

<b>18.00 Net Operating Cash Flow Per Share</b>	Jul'25-Dec'25	Jul'24-Dec'24
The computation of net operating cash flows is given below :		
a) Cash flows from operating activities as per statement of cash flows	190,460	(183,432)
b) Weighted average number of ordinary share outstanding during the year	8,000	8,000
<b>Net Operating Cash Flow- Per Share</b>	<u>23.81</u>	<u>(22.93)</u>

**18.01 Reconciliation of Net Income or Net Profit with cash flows from operating activities :**

Net Profit Before Tax	46,957	38,104
Adjustment to reconcile profit to net cash provided by operation activities :		
Depreciation	13,596	14,228
Payment/(Adjustment) of Income Tax	(20,108)	(10,644)
Inventories (Increase) / Decrease	61,269	(113,516)
Trade Receivables Decrease/Increase	(32,162)	(166,846)
Advance, Deposits and Prepayments(Increase)/Decrease	11,730	(16,112)
Trade Payables Increase/(Decrease)	689	398
Security deposit Payable	(1,500)	(1,600)
Liabilities for Expenses Increase/(Decrease)	24,138	(2,831)
Effect of Exchange rate fluctuations on Un-realised Gain/(Loss)	(37)	(125)
Interest Payment	83,422	73,532
WPPF & WF payable Increase/(Decrease)	2,466	1,980
	<u>190,460</u>	<u>(183,432)</u>

#### 19.00 Market risk

Market risk is the risk that changes in market prices such as foreign exchange rate and interest rates will affect the Company's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

#### 20.00 Currency risk

The Company is exposed to currency risk on purchases of raw materials and export sales receivable that are denominated in a currency other than the functional currency primarily in U. S. Dollar. The effects of foreign purchase are significant to the Company. The Company has not entered into any type of derivatives instrument in order to hedge foreign currency risk as at 31 December 2025. The loss or gain arises from foreign currency transactions is adjusted as per IAS 21.

#### 21.00 Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. Local currency loans are however not significantly affected by fluctuations in interest rates as the rate is below from market rate. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

#### 22.00 Accounting classification and fair values

Fair value of financial assets and liabilities together with carrying amount shown in the statement of financial position are as follows:

	31-Dec-25	
	Carrying amount	Fair Value
<b>Loans and Receivables</b>		
Trade Receivable	161,489	161,489
Cash & Cash Equivalents	46,659	46,659
<b>Liabilities carried at amortized costs</b>		
Trade Payable	6,589	6,589
Other Liabilities and Provision	139,977	139,977
	30-Jun-25	
	Carrying amount	Fair Value
<b>Loans and Receivables</b>		
Trade Receivable	129,327	129,327
Cash & Cash Equivalents	21,114	21,114
<b>Liabilities carried at amortized costs</b>		
Trade Payable	5,900	5,900
Other Liabilities and Provision	90,446	90,446

#### 23.00 Contingent liabilities/ Off balance sheet items

##### 23.01 Commitments

There was no capital commitment as on 31 December 2025

##### 23.02 Claims not acknowledged

There was no claim against the company not acknowledged as debt as on 31 December 2025

#### 24.00 The Employee benefits for the reporting period have been as follows :

##### a) Short Term Employee benefits Include :

- Basic Salary
- Allowance includes as house rent, Conveyance & Medical
- Bonus (One month basic for each of 02 Eid Festivals)
- Transportation (Management Personnel)
- Besides, the employees get a portion of company's profit on account of WPPF.

##### b) Post Employment benefits :

There is no provision for post employment benefits.

##### c) Other Long Term Benefits :

There is no provision for long term benefit.

d) **Termination Benefits:**

Termination benefits have been given as per law of the land. There is no termination benefit during the

e) **Share based benefits:**

There is no provision for Share based benefit.

**25.00 Post Balance Sheet Events-Disclosure under IAS-10: Events after Reporting Period**

Neither any "Non Adjusting Events" nor any "Adjusting Events" took place after the reporting period.

**26.00 Revaluation of Assets**

The company has planned to carry out a revaluation of its property, plant and equipment in the upcoming quarter. The revaluation process is currently under progress and is expected to be completed in the next reporting period.

**27.00 i) Related party transactions**

a) The company carried out number of transactions with related parties in the normal course of business duly approved by shareholders of Annual General Meeting as detailed below :

Name of the Company	Nature of Transactions	Value of Transaction (Amount in Crore)		Balance as on 31 Dec 2025
		Debit	Credit	
Banga Millers Limited	Expenses/Purchase	0.15	0.15	-
Habigonj Agro Ltd.	Expenses/Purchase	13	13	-
Multi-Line Industries Limited	Expenses/Purchase	0.09	0.09	-
Mymensingh Agro Limited	Expenses/Purchase	3	3	-
PRAN Agro Limited	Expenses/Purchase	4	4	-
Pran Dairy Ltd.	Expenses/Purchase	20	20	-
Habigonj Agro Limited	Expenses/Purchase	16	16	-
RFL Plastics Ltd.	Expenses/Purchase	0.21	0.21	-

**Nature of Relationship**

The company and the parties as stated above are under same management.

b) Corporate guarantee issued to related parties under the resolution of Board of Directors were as follows:

In favour of	On behalf of	Amount in Crore (Taka)	Purpose
Hongkong & Shanghai Banking	Pran Agro Ltd.	230.00	Working capital
Standard Chartered Bank	Pran Dairy Ltd.	80.00	
Standard Chartered Bank	Pran Dairy Ltd.	77.50	
Citi Bank NA	Pran Foods Ltd.	210.00	

c) Corporate guarantee received from related parties under the resolution of Board of Directors were as follows:

In favour of	On behalf of	Amount in Crore (Taka)	Purpose
Hongkong & Shanghai Banking	Habigonj Agro Ltd.	52.00	Working capital
Standard Chartered Bank	Pran Dairy Ltd	200.00	
Bank Asia	Property Development Ltd.	235.00	
Citi Bank NA	Pran Foods Ltd.	80.00	
Bangladesh Krishi bank	Pran Foods Ltd.	15.00	
Hongkong & Shanghai Banking	Pran Foods Ltd.	52.00	

**28.00 Deferred tax liability**

	31-Dec-25	30-Jun-25
	Taka	Taka
<b>Export</b>		
Property, plant and equipment excluding land & land development	4,042	3,963
<b>Local</b>		
Property, plant and equipment excluding land & land development	34,576	36,687
<b>Revaluation</b>		
Revaluation reserve for land and land development	14,836	14,836
Revaluation reserve for assets other than land and land development	298	313
<b>Right of use assets</b>		
Export	287	350
Local	2,456	3,243
<b>Lease Obligation</b>		
Export	(281)	(346)
Local	(2,407)	(3,202)
	<b>53,807</b>	<b>55,844</b>
<b>Applicable Rate:</b>		
Export	12.00%	12.00%
Local	22.50%	22.50%
Revaluation reserve for land and land development	2.00%	6.00%
Revaluation reserve for other assets	22.50%	22.50%
DTL for the period of 01 Jul'25-31 Dec'25- Export	485	476
DTL for the period of 01 Jul'25-31 Dec'25- Local	7,780	8,255
DTL for the period of 01 Jul'25-31 Dec'25-Revaluation reserve for land	297	890
DTL for the period of 01 Jul'25-31 Dec'25- Revaluation reserve for other assets	67	70
DTL for the period of 01 Jul'25-31 Dec'25- ROU Export	34	42
DTL for the period of 01 Jul'25-31 Dec'25- ROU Local	553	730
DTL for the period of 01 Jul'25-31 Dec'25- Lease Obligation Export	(34)	(42)
DTL for the period of 01 Jul'25-31 Dec'25- Lease Obligation Local	(542)	(720)
	<b>8,640</b>	<b>9,701</b>
<b>Export</b>		
Deferred Tax Liability as of 31 December 2025	485	476
Deferred Tax Liability as of 30 June 2025	476	326
<b>Deferred Tax Income for the period ended 31 December 2025</b>	<b>9</b>	<b>150</b>
<b>Local</b>		
Deferred Tax Liability as of 31 December 2025	7,791	8,265
Deferred Tax Liability as of 30 June 2025	8,264	9,869
<b>Deferred Tax Expense for the year period 31 December 2025</b>	<b>(473)</b>	<b>(1,604)</b>
<b>Total Deferred Tax Income (Charge to Profit and Loss Account)</b>	<b>(464)</b>	<b>(1,454)</b>
<b>Revaluation reserve for Land and land development</b>		
Deferred Tax Liability as of 31 December 2025	297	890
Deferred Tax Liability as of 30 June 2025	890	2,209
<b>Deferred Tax expense/ (income) for the period ended 31 December 2025</b>	<b>(593)</b>	<b>(1,319)</b>
<b>Revaluation reserve for other assets</b>		
Deferred Tax Liability as of 31 December 2025	67	70
Deferred Tax Liability as of 30 June 2025	70	78
<b>Deferred Tax income for the period ended 31 December 2025</b>	<b>(3)</b>	<b>(8)</b>
<b>Total Deferred tax income (Charge to Changes in Equity)</b>	<b>(596)</b>	<b>(1,327)</b>
<b>Excess Depreciation transferred, net of tax</b>		
Excess Depreciation	16	35
Less: Related Tax	3	7
<b>Transfer to retained earnings</b>	<b>13</b>	<b>28</b>