

**Index Agro Industries Ltd.**  
**Statement of Financial Position (Un-audited)**  
As at September 30, 2024

Particulars	Notes	Amount in Taka	
		30-Sep-24	30-Jun-24
<b>Assets:</b>			
<b>Non-Current Assets</b>		<b>2,259,066,338</b>	<b>2,215,039,136</b>
Property, Plant and Equipment	4.00	1,483,732,162	1,496,198,747
Capital Work in Progress	5.00	-	-
Parent Stocks	6.00	775,334,176	718,840,389
<b>Long Term Investments</b>		<b>361,281,670</b>	<b>329,222,038</b>
Govt. Savings Certificate Investments	7.00	-	-
	8.00	361,281,670	329,222,038
<b>Current Assets</b>		<b>4,996,271,029</b>	<b>4,430,618,813</b>
Inventories	9.00	2,995,082,701	2,673,069,824
Trade Receivables	10.00	926,929,980	811,183,427
Advances, Deposits and Pre-Payments	11.00	930,605,999	780,318,285
Cash and Cash Equivalents	12.00	143,652,350	166,047,276
<b>Total Assets</b>		<b>7,616,619,037</b>	<b>6,974,879,987</b>
<b>Equity &amp; Liabilities</b>			
<b>Shareholders Equity</b>		<b>3,929,094,988</b>	<b>3,881,200,528</b>
Share Capital	13.00	472,536,490	472,536,490
Share Premium	13.00	417,463,510	417,463,510
Retained Earnings	14.00	2,543,980,438	2,495,774,813
Revaluation Reserve	15.00	495,114,550	495,425,715
<b>Non-Current Liabilities</b>		<b>478,947,835</b>	<b>466,838,468</b>
Long Term Loan	17.00	417,897,295	405,737,744
Deferred Tax Liabilities	16.00	61,050,540	61,100,724
<b>Current Liabilities</b>		<b>3,208,576,214</b>	<b>2,626,840,991</b>
Current Portion of Long Term Loan	18.00	23,123,976	21,693,013
Short Term Loan	19.00	2,809,347,799	2,283,865,498
Accounts payables	20.00	41,438,929	41,333,941
Provision for expenses	21.00	334,005,387	279,288,416
Unclaimed Dividend	22.00	660,123	660,123
<b>Total Equity and Liabilities</b>		<b>7,616,619,037</b>	<b>6,974,879,987</b>
<b>Net assets value (NAV) per share</b>	33.00	<b>83.15</b>	<b>82.14</b>

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

Chairman

Managing Director

Director

Company Secretary

Chief Financial Officer

Signed as per our separate report on same date.

Dated: 14.11.2024






Place: Dhaka



**Index Agro Industries Ltd.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period ended September 30, 2024**

Particulars	Notes	Amount in Taka	
		30-Sep-24	30-Sep-23
Revenue	23.00	941,366,134	942,941,039
Less: Cost of Goods Sold	24.00	770,955,174	764,690,323
<b>Gross Profit:</b>		<b>170,410,960</b>	<b>178,250,716</b>
<b>Less: Operating Expenses</b>		<b>30,881,795</b>	<b>38,031,188</b>
Administrative expenses	25.00	13,969,166	14,433,374
Selling and Distribution expenses	26.00	16,912,630	23,597,813
<b>Operating Profit</b>		<b>139,529,165</b>	<b>140,219,528</b>
<b>Non-Operating Income/Expenses</b>			
Add: Other Income	27.00	1,777,869	4,081,899
Less: Foreign Exchange Rate Fluctuation Loss	28.00	4,590,310	21,651,131
Less: Financial expenses	29.00	81,721,330	67,096,878
<b>Net Profit before WPPF and Tax</b>		<b>54,995,394</b>	<b>55,553,419</b>
Contribution to WPPF	21.02	2,618,828	2,645,401
<b>Operating Profit before Tax</b>		<b>52,376,566</b>	<b>52,908,018</b>
Share of Profit from Associate	8.00	3,559,632	2,795,007
<b>Net Profit before Tax</b>		<b>55,936,197</b>	<b>55,703,025</b>
Income Tax Expenses		<b>8,096,648</b>	<b>7,620,298</b>
Current Tax	35.00	8,091,921	8,547,646
Deferred Tax	31.00	4,727	(927,348)
<b>Net Profit/(Loss) after Tax</b>		<b>47,839,549</b>	<b>48,082,727</b>
<b>Other Comprehensive Income</b>		-	-
<b>Total Comprehensive Income</b>		<b>47,839,549</b>	<b>48,082,727</b>
<b>Earnings per Share</b>	32.00	<b>1.01</b>	<b>1.02</b>

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

 Chairman
  Managing Director
  Director
  Company Secretary
  Chief Financial Officer

Signed as per our separate report on same date.

Dated: 14.11.2024  
 Place: Dhaka



**Index Agro Industries Limited****Statement of Changes in Equity**

For the period ended September 30, 2024

Particulars	Amount in Taka				Total Amount
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	
Balance as at 1 July 2024	472,536,490	2,495,774,813	495,425,716	417,463,510	3,881,200,529
Net Profit/(Loss) after Tax		47,839,549			47,839,549
Adjustment for Depreciation on Revalued Assets		366,076	(366,076)		-
Adjustment for Deferred Tax on Revalued Assets			54,911		54,911
Ordinary Share Issue					-
Share Premium					-
Cash Dividend					-
<b>Balance as at September 30, 2024</b>	<b>472,536,490</b>	<b>2,543,980,439</b>	<b>495,114,551</b>	<b>417,463,510</b>	<b>3,929,094,990</b>


**Index Agro Industries Limited****Statement of Changes in Equity**

For the period ended September 30, 2023

Particulars	Amount in Taka				Total Amount
	Share capital	Retained Earnings	Revaluation Reserve	Share Premium	
Balance as at 1 July 2023	472,536,490	2,251,569,959	496,735,883	417,463,510	3,638,305,842
Net Profit/(Loss) after Tax		48,082,727			48,082,727
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					-
<b>Balance as at September 30, 2023</b>	<b>472,536,490</b>	<b>2,300,038,030</b>	<b>496,408,341</b>	<b>417,463,510</b>	<b>3,686,446,371</b>

  
Chairman

  
Managing Director

  
Director

  
Company Secretary

  
Chief Financial Officer

Signed as per our separate report on same date.

Dated: 14.11.2024

Place: Dhaka



**Index Agro Industries Ltd.**  
**Statement of Cash Flows**  
For the period ended September 30, 2024

Particulars	Amounts in Taka	
	30 Sep. 2024	30 Sep. 2023
<b>Cash Flows from Operating Activities:</b>		
Cash received from Turnover	825,619,581	1,156,098,061
Cash paid to Suppliers	(1,112,373,053)	(525,956,129)
Cash paid to employees	(30,718,305)	(35,067,048)
Cash paid to others	(35,874,132)	(27,460,403)
Paid to Workers Profit Participation Fund	-	-
Income Tax paid	(48,981,939)	(27,077,448)
<b>Net Cash provided by Operating Activities: (A)</b>	<b>(402,327,847)</b>	<b>540,537,032</b>
<b>Cash Flows from Investing Activities:</b>		
Purchase of Property, Plant and Equipment	(2,837,154)	(15,714,583)
Purchase of Parent stock	(86,701,612)	(59,155,376)
Interest Received from FDR & IPO Account	1,335,833	143,742
(Investment)/Encashment of Saving Certificate	-	81,513,587
(Investment)/Encashment in FDR	(28,500,000)	93,650,298
<b>Net Cash used by Investing Activities: (B)</b>	<b>(116,702,933)</b>	<b>100,437,669</b>
<b>Cash Flows from Financing Activities:</b>		
Net proceeds/(payment) - Long Term Loan	13,590,514	(48,270,399)
Net Proceeds/(payments) - Short Term Loan	525,482,301	(553,671,438)
Cash Dividend Paid	-	-
Foreign Exchange Rate Fluctuation Loss (Realized)	(4,590,310)	(21,651,131)
Financial expenses	(38,288,687)	(46,425,698)
<b>Net Cash generated from Financing Activities: (C)</b>	<b>496,193,819</b>	<b>(670,018,666)</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>(22,836,962)</b>	<b>(29,043,965)</b>
Net Effect of Foreign Exchange Fluctuations on Cash and Cash Equivalent	442,036	870,720
Cash and Cash equivalents at the beginning of the year	166,047,276	220,701,341
<b>Cash and Cash equivalents at the end of the year</b>	<b>143,652,350</b>	<b>192,528,096</b>
<b>Net Operating Cash Flows Per Share</b>	<b>(8.51)</b>	<b>11.44</b>

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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: 14.11.2024  
Place: Dhaka





Notes	Particulars	30-Sep-24	30-Jun-24
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**4.00 Property, Plant and Equipment: Tk. 1,483,732,162**

This is made up as follows:

Opening balance at Cost

Add: Addition during the year

Add: Assets revaluation surplus

Less: Disposal during the year

Closing balance

Accumulated Depreciation

Add: Adjustment for depreciation of Revalued Asset

Add: Adjustment against depreciation on Building

Depreciation charged during the year

Written Down Value

30-Sep-24	30-Jun-24
1,625,472,673	1,467,462,790
2,837,154	158,009,882
531,814,559	531,814,559
-	-
2,160,124,385	2,157,287,231
(661,088,485)	(599,571,445)
-	-
-	-
(15,303,739)	(61,517,040)
1,483,732,162	1,496,198,747

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

Opening balance

Add : Adjustment for advance

Transfer during the year

Closing balance

30-Sep-24	30-Jun-24
-	-
-	-
-	-
-	-

**6.00 Parent Stock: Tk. 775,334,176**

This is made up as follows:

Particulars

Opening balance

Add: Addition during the year

Total

Amortized during the year

Closing balance

30-Sep-24	30-Jun-24
718,840,389	613,683,961
86,701,612	186,806,450
805,542,001	800,490,411
(30,207,825)	(81,650,022)
775,334,176	718,840,389

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

Name of parent stock	Qty	Rate	30-Sep-24	30-Jun-24
Nahar Agro Grand Parents	13,000	-	5,850,000	
Hubbard SAS	-	-	-	51,873,425
Hendrix Genetics	17,474	1,011	17,669,492	59,122,386
Rashik GP Ltd.	-	-	-	
Total	30,474		23,519,492	110,995,811

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

This is made up as follows:

Particulars

Opening balance

Less: Disposal

Add: Accrued Interest

Closing balance

30-Sep-24	30-Jun-24
-	81,513,587
-	(81,513,587)
-	-
-	-



**8.00 Investment: Tk. 361,281,670**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Jun-24
96,600,000	96,600,000
186,009,545	171,771,017
3,559,632	14,238,527
-	-
75,112,493	46,612,493
<b>361,281,670</b>	<b>329,222,038</b>

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

**9.00 Inventories: Tk. 2,995,082,701**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Jun-24
2,819,639,911	2,491,521,122
93,284,481	98,472,701
65,848,986	66,769,782
16,309,323	16,306,220
<b>2,995,082,701</b>	<b>2,673,069,824</b>

**9.01 Raw Material: Tk. 2,819,639,911**

Particulars	30-Sep-24			30-Jun-24
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
Base Materials	64,928,526	35.20	2,285,484,130	2,017,095,141
Additives	3,341,514	55.52	185,520,832	163,734,748
Vitamin Mineral Premix	461,807	375.25	173,293,048	152,942,897
Amino Acid	189,222	305.25	57,759,872	50,977,014
Anti-Coccidial Drug	35,559	475.25	16,899,218	14,914,709
Enzyme	28,400	550.45	15,632,840	13,797,044
Mould Inhibitor	45,044	232.87	10,489,320	9,257,538
Toxin Binder	125,740	450.50	56,645,698	49,993,680
<b>Total RM for Feed</b>	<b>69,155,810</b>		<b>2,801,724,956</b>	<b>2,472,712,771</b>
Hatchable Eggs	651,453	27.50	17,914,954	18,808,351
<b>Total</b>	<b>69,807,263</b>		<b>2,819,639,911</b>	<b>2,491,521,122</b>

**9.02 Finished Goods: Tk. 93,284,481**

Particulars	30-Sep-24			30-Jun-24
	Qty	Rate/kg	Amount (Tk.)	Amount (Tk.)
<b>Name of Finished Goods</b>				
<b>Fish Feeds</b>				
Sinking Fish Feed	100,654	42.70	4,297,939	4,536,979
Floating Fish Feed	345,722	46.50	16,076,064	16,970,169
<b>Poultry Feeds</b>				
Broiler Feeds	767,086	46.50	35,669,492	37,653,328
Layer Feeds	740,648	45.25	33,514,333	35,378,305
Sonali Feeds	78,871	47.25	3,726,654	3,933,920
<b>Total</b>	<b>2,032,981</b>		<b>93,284,481</b>	<b>98,472,701</b>

**9.03 Spare Parts: Tk. 65,848,986**

Spare Parts	Qty	Rate/kg	30-Sep-24	30-Jun-24
			Amount (Tk.)	Amount (Tk.)
Imported	10,186	1,138.25	11,594,230	11,756,357
Local	94,274	575.50	54,254,756	55,013,425
<b>Grand Total</b>	<b>104,460</b>		<b>65,848,986</b>	<b>66,769,782</b>



**9.04 Packing Materials: Tk. 16,309,323**

Name of Packing Materials	Qty	Rate/kg	30-Sep-24	30-Jun-24
			Amount (Tk.)	Amount (Tk.)
<b>X-FEED</b>				
EnPro Booster	196,167	26.50	5,198,435	5,131,357
Broiler	21,837	25.50	556,850	549,664
Sonali	20,439	26.50	541,637	534,648
Laver	26,799	25.50	683,377	674,559
Breeder	22,313	27.50	613,598	605,680
Fish (Singking)	25,412	25.50	648,010	639,648
Floating (Oil Coated)	13,627	24.50	333,858	329,550
Floating (Non-Oil Coated)	22,783	22.50	512,608	505,994
Floating (old Bag)	24,783	23.50	582,392	574,877
<b>Sub Total</b>	<b>374,160</b>		<b>9,670,764</b>	<b>9,545,977</b>
<b>DOC</b>				
Chicks box	187,795	35.35	6,638,559	6,760,243
<b>Sub Total</b>	<b>187,795</b>		<b>6,638,559</b>	<b>6,760,243</b>
<b>Grand Total</b>	<b>561,955</b>		<b>16,309,323</b>	<b>16,306,220</b>

**10.00 Trade Receivable: Tk. 926,929,980**

This is made up as follows:

**Particulars**

Trade Receivables

**Total:**

**Ageing of Accounts Receivables:**

Dues over 180 days

Dues 91-180 Days

Dues 61-90 Days

Dues 31-60 Days

Dues 0-30 Days

**Total**

30-Sep-24	30-Jun-24
926,929,980	811,183,427
<b>926,929,980</b>	<b>811,183,427</b>
102,273,661	89,502,660
77,903,433	68,175,564
66,623,488	58,304,155
206,865,839	181,034,322
473,263,559	414,166,726
<b>926,929,980</b>	<b>811,183,427</b>

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

(1) Receivables considered good and in respect of which the company is fully secured ;	-	-
(2) Receivables considered good for which the company holds no security other than the debtor's personal security;	926,929,980	811,183,427
(3) Receivables considered doubtful or bad ;	-	-
(4) Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms' or private companies respectively in which any director is a partner or a director or a member;	-	-
(5) Receivables due by companies under the same management;		
(6) The maximum amount due by directors or other officers of the company at any time during the year.	-	-
<b>Total</b>	<b>926,929,980</b>	<b>811,183,427</b>

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





**11.00 Advances, Deposits and Pre-payments: Tk. 930,605,999**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Jun-24
11,616,741	12,228,149
787,522,732	644,760,770
131,466,526	82,484,587
-	40,844,780
<b>930,605,999</b>	<b>780,318,285</b>

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

**11.01 Advance Income Tax: Tk. 131,466,526**

This is made up as follows:

**Particulars**

Opening Balance  
Addition during the year

Less : Adjustment for prior years 2019-2022

**Closing Balance**

30-Sep-24	30-Jun-24
82,484,587	195,589,106
48,981,939	26,943,247
<b>131,466,526</b>	<b>222,532,353</b>
-	140,047,766
<b>131,466,526</b>	<b>82,484,587</b>

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

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

**Total**

930,605,999	780,318,285
-	-
-	-
-	-
-	-
-	-
<b>930,605,999</b>	<b>780,318,285</b>

**12.00 Cash and Cash Equivalents: Tk. 143,652,350**

This is made up as follows:

**Particulars**

Cash in Hand  
Cash at Bank

**Total:**

Notes-12.01

30-Sep-24	30-Jun-24
37,029,037	24,124,453
106,623,313	141,922,823
<b>143,652,350</b>	<b>166,047,276</b>





**12.01 Cash at Bank: Tk. 106,623,313**

This is made up as follows:

**Particulars**

Bank Asia, A/c No. 00733005001
Dutch Bangla Bank Ltd. AC# 33637
Trust Bank-70230212000377
Mutual Trust Bank Ltd., Monipur Bazar, Gazipur, # 31595
Islami Bank BD Ltd. Index Agro Dividend Bank Acc.# 258412
Islami Bank BD Ltd. Index Agro Dividend Bank Acc.# 23006
Islami Bank BD Ltd. Index Agro Dividend Bank Acc.# 3714
Prime Bank Ltd., Mohakhali branch, # 11011080000098
Agrani Bank, Mohakhali branch, A/C no. 0200002359612
United Commercial Bank, Gulshan branch, # 22813
HSBC, A/C No. 001-211192-012
Islami Bank BD. Ltd., Gulshan br.# 2050177090005217
National Bank Ltd. Bhaluka branch, A/C No. 33012821
National Bank Ltd. Banani branch, # 0010633004722
National Bank Ltd. A/C No. 33007854
Bangladesh Krishi Bank, A/C No. 200006084
Sonali Bank Ltd. A/C No. 11633003631
Shahjalal Islami Bank Ltd. Gulsan branch, #11100009871
Brac Bank Limited, A/C No. 1526102452838001
Brac Bank Limited, A/C No. 1526202135581001
Rupali Bank Ltd., Gulshan branch, A/C No. 200011942
Trust Bank, A/C No. 0052-0210000334
Islami Bank BD. Ltd., A/C No. 20501770100374704
Bangladesh Krishi Bank, A/c No. 41160320000274
National Bank Ltd., Banani branch, # 0106-36000603
Prime Bank Ltd., A/C No. 11031090019930
Basic Bank Limited, Gulsan branch, # 2110-01-0005852
National Bank Ltd., A/C No. 33009267
BDBL, Karwan bazar br Bank A/C No. 200003063
Janata Bank Ltd., Rajarbagh branch # 031933008436
Pubali Bank Ltd., A/C No. 056590127061
Sonali Bank Ltd., A/C No. 11636000361
Social Islami Bank Limited- 0161330012378
Islami Bank (BD) Ltd.- 20502130100209004
Midland Bank, A/C # '00111050010303
Exim Bank Ltd. A/C # 00713100612843
Prime Bank Ltd., Mohakhali branch # 11811090039101
Mercantile Bank Limited-112911120717974
Standard Chartered Bank Limited-01118494101
Islami Bank (BD) Ltd. - 20502131100032807 (FC A/C - USD)
Islami Bank (BD) Ltd. - 20502131100033000 (FC A/C - GBP)
Islami Bank (BD) Ltd. - 20502131100032908 (FC A/C - EUR)
Islami Bank (BD) Ltd.- 20502130900016109 ( BDT A/C)
<b>Total:</b>

30-Sep-24	30-Jun-24
524,640	525,813
32,280	-
10,304,298	1,687,643
4,625	4,625
677,849	677,849
548,245	548,245
219,404	219,404
3,207,971	6,876,388
228,504	128,504
791,127	791,127
-	-
6,488,980	6,124,418
-	4,050,221
13,735,829	2,644,435
-	-
346,706	346,729
326,417	231,747
245,878	137,792
882,385	1,182,429
1,201,025	1,024,755
2,026,831	4,636,561
297,655	677,316
1,569,019	1,606,816
119,869	119,892
1,202,253	1,202,253
208,070	2,838,367
-	-
198,220	198,220
-	-
1,069,892	1,069,892
1,978,935	2,386,321
4,030,181	3,379,076
1,010	1,010
64,325	4,767,261
25,758,137	611,960
-	-
2,896	1,226,929
594,161	444,161
910,695	1,549,828
26,332,351	25,893,479
13,759	12,791
39,210	37,015
439,681	62,061,552
<b>106,623,313</b>	<b>141,922,823</b>

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

This is made up as follows:

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

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

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

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

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

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

**Total:**

1,000,000,000	1,000,000,000
30-Sep-24	30-Jun-24
390,000,000	390,000,000
82,536,490	82,536,490
417,463,510	417,463,510
<b>890,000,000</b>	<b>890,000,000</b>



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

Name of Shareholders			30-Sep-24	30-Jun-24
	%	Number of Shares	Amount (Tk.)	Amount (Tk.)
Sponsors & Directors	58%	27,300,000	273,000,000	273,000,000
Individual	25%	11,700,000	117,000,000	117,000,000
<b>Pre-IPO Total</b>		<b>39,000,000</b>	<b>390,000,000</b>	<b>390,000,000</b>
Eligible Investors (Excluding Mutual Funds and CIS)	5%	2,368,565	23,685,650	23,685,650
Mutual Funds and CIS	3%	1,524,700	15,247,000	15,247,000
Individual	7%	3,488,352	34,883,520	34,883,520
Non-Resident Bangladeshis (NRBs)	2%	872,032	8,720,320	8,720,320
<b>IPO</b>		<b>8,253,649</b>	<b>82,536,490</b>	<b>82,536,490</b>
<b>Post IPO Total</b>		<b>47,253,649</b>	<b>472,536,490</b>	<b>472,536,490</b>

**14.00 Retained Earnings: Tk. 2,543,980,438**

This is made up as follows:

**Particulars**

Opening balance	
Profit during the year	
Adjustment for Depreciation on Revalued Assets	
Cash Dividend	
<b>Closing balance</b>	

30-Sep-24	30-Jun-24
2,495,774,813	2,251,569,959
47,839,549	259,170,778
366,076	1,541,374
-	(16,507,298)
<b>2,543,980,438</b>	<b>2,495,774,813</b>

**15.00 Revaluation Reserve: Tk. 495,114,550**

This is made up as follows:

**Particulars**

Opening balance	
Adjustment for Depreciation on Revalued Assets	
Adjustment for Deferred Tax on Revalued Assets	
<b>Closing balance</b>	

30-Sep-24	30-Jun-24
495,425,715	496,735,883
(366,076)	(1,541,374)
54,911	231,206
<b>495,114,550</b>	<b>495,425,715</b>

**16.00 Deferred Tax Liability: Tk. 61,050,540**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Jun-24
61,100,724	64,573,421
4,727	(3,241,491)
(54,911)	(231,206)
-	-
<b>61,050,540</b>	<b>61,100,724</b>

**17.00 Long Term Loan: Tk 417,897,295**

This is made up as follows:

**Particulars**

Islami Bank Bangladesh PLC	
Trust Bank PLC	
Prime Bank PLC	

Current portion of long term loan

**Total**

30-Sep-24	30-Jun-24
-	-
441,021,271	427,430,757
-	-
<b>441,021,271</b>	<b>427,430,757</b>
<b>(23,123,976)</b>	<b>(21,693,013)</b>
<b>417,897,295</b>	<b>405,737,744</b>

**18.00 Current Portion of Long Term Loan: Tk. 23,123,976**

This is made up as follows:

**Particulars**

Islami Bank Bangladesh PLC	
Trust Bank PLC	
<b>Total</b>	

30-Sep-24	30-Jun-24
-	21,693,013
23,123,976	-
<b>23,123,976</b>	<b>21,693,013</b>



**19.00 Short Term loan : Tk. 2,809,347,799**

This is made up as follows:

**Particulars**

Midland Bank PLC  
 Islami Bank Bangladesh PLC  
 Bank Asia PLC  
 Trust Bank PLC  
 Standard Chartered Bank Limited  
 Prime Bank PLC

**Total:**

30-Sep-24	30-Jun-24
150,000,000	150,000,000
807,935,293	832,057,888
596,875,600	596,875,600
531,446,355	198,535,540
312,039,101	20,825,870
411,051,450	485,570,600
<b>2,809,347,799</b>	<b>2,283,865,498</b>

**Nature:** Short Term Loan**Name of the Bank:** Midland Bank PLC, Prime Bank PLC, Islami Bank Bangladesh PLC., Bank Asia PLC, Standard Chartered Bank Ltd., Trust bank PLC**Security:** Project land, buildings, machinery, stock, demand promissory note & personal guarantee of all directors.**20.00 Accounts Payable : Tk. 41,438,929**

This is made up as follows:

**Particulars**

Creditor for local goods

**Aging of Accounts Payable:**

Dues over six months

Less than six months

**Total:**

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

30-Sep-24	30-Jun-24
41,438,929	41,333,941
<b>41,438,929</b>	<b>41,333,941</b>

9,530,954	9,506,806
31,907,975	31,827,135
<b>41,438,929</b>	<b>41,333,941</b>

**21.00 Provision for Expenses: Tk. 334,005,387**

This is made up as follows:

**Particulars**

Salaries &amp; allowance

Gas bill

Electricity bill

Provision for doubtful debt

P.F Employer's contribution

Income Tax

WPPF and Welfare Fund

Audit fees

Interest payable

**Total:**

Note -21.01

Note -21.02

Note -21.03

30-Sep-24	30-Jun-24
9,860,656	10,357,832
1,005,208	1,003,202
2,921,876	3,069,197
7,366,213	5,946,980
154,855	151,019
97,089,717	88,997,796
109,875,398	107,256,569
-	207,000
105,731,464	62,298,821
<b>334,005,387</b>	<b>279,288,416</b>

a) All accrued expenses were paid on regular basis

b) Salary &amp; allowances for the month of September 2023 has been paid in subsequent month.

**21.01 Income Tax: Tk. 97,089,717**

This is made up as follows:

**Particulars**

Opening Balance

Add: Addition during the year

Less: Adjustment

**Closing balance**

30-Sep-24	30-Jun-24
88,997,796	182,370,412
8,091,921	46,675,150
<b>97,089,717</b>	<b>229,045,562</b>
-	140,047,766
<b>97,089,717</b>	<b>88,997,796</b>

**21.02 WPPF and Welfare Fund: Tk. 109,875,398**

This is made up as follows:

**Particulars**

Opening balance

Add: Addition during the year

Less: Disbursed during the year

**Closing balance**

30-Sep-24	30-Jun-24
107,256,569	95,632,980
2,618,828	14,418,295
<b>109,875,398</b>	<b>110,051,275</b>
-	2,794,706
<b>109,875,398</b>	<b>107,256,569</b>

The balance represents contribution to Workers' Profit Participation Fund by the Company in accordance with Bangladesh Labour Act, 2006 (Amendment 2013) for the quarter ended on September 30, 2024.





**21.03 Interest Payable: Tk. 105,731,464**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Jun-24
1,128,762	707,356
49,030,628	35,389,321
6,895,440	1,772,427
30,260,206	9,591,730
4,365,765	4,567,934
14,050,663	10,270,053
<b>105,731,464</b>	<b>62,298,821</b>

**22.00 Unclaimed Dividend: Tk. 660,123**

This is made up as follows:

Opening Balance  
 Addition during the Year  
 Paid during the Year

30-Sep-24	30-Jun-24
660,123	447,116
-	213,007
-	-
<b>660,123</b>	<b>660,123</b>



**23.00 Revenue: Tk. 941,366,134**

This is made up as follows:

**Particulars**

Revenue from Feed sales

Revenue from DOC sales

**Total**

30-Sep-24	30-Sep-23
838,225,153	715,997,165
103,140,981	226,943,874
<b>941,366,134</b>	<b>942,941,039</b>

**24.00 Cost of Goods Sold: Tk. 770,955,174**

This is made up as follows:

**Particulars**

Raw Materials (Note-24.01)

Direct Labor (Notes-24.02)

Factory Overhead(Notes-24.03)

**Cost of Production**

Add: Opening Finished Goods

**Cost of Goods available for Sale**

Less: Closing Finished Goods

**Cost of Goods Sold**

30-Sep-24	30-Sep-23
670,867,187	667,746,005
8,673,767	11,325,206
86,226,001	86,057,852
<b>765,766,954</b>	<b>765,129,063</b>
98,472,701	97,497,723
<b>864,239,655</b>	<b>862,626,786</b>
93,284,481	97,936,463
<b>770,955,174</b>	<b>764,690,323</b>

**24.01 Raw Materials : Tk. 670,867,187**

This is made up as follows:

**Particulars**

Opening Raw materials

Add: Purchase during the year

Add: Carriage Inwards

Less: Closing Raw materials

**Total:**

30-Sep-24	30-Sep-23
2,491,521,122	2,645,598,623
998,985,975	674,285,019
-	180,806
<b>3,490,507,097</b>	<b>3,320,064,448</b>
2,819,639,911	2,652,318,443
<b>670,867,187</b>	<b>667,746,004</b>

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

This is made up as follows:

**Particulars**

Worker wages

Casual worker wages

**Total:**

30-Sep-24	30-Sep-23
6,709,764	9,541,017
1,964,003	1,784,189
<b>8,673,767</b>	<b>11,325,206</b>



**24.03 Factory Overhead: Tk. 86,226,001**

This is made up as follows:

**Particulars**

Power, light & heat
Repair, maintenance
<b>Spare parts(Note-23.04)</b>
Factory salaries & allowances
Employer's contribution to PF
Stationery
Insurance
Telecommunication
Depreciation on factory assets
Amortization of parent stock
<b>Packing materials(Notes-23.05)</b>
Other production overhead
Fuel for vehicles
Tour & Travelling Expense
Entertainment Expense
Medical expenses
Other Factory Supplies
<b>Total:</b>

30-Sep-24	30-Sep-23
16,049,570	19,056,738
1,219,365	2,962,239
<b>1,768,260</b>	<b>3,342,739</b>
7,759,764	9,095,931
173,472	207,574
51,386	19,273
-	554,537
29,149	45,857
<b>15,258,429</b>	14,568,484
<b>30,207,825</b>	19,077,010
<b>10,724,316</b>	<b>14,366,559</b>
1,572,431	1,434,979
23,086	22,857
625,294	472,295
208,734	466,259
83,992	81,943
470,927	282,577
<b>86,226,001</b>	<b>86,057,852</b>

**24.04 Spare Parts: Tk. 1,768,260**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Sep-23
66,769,782	63,170,587
847,465	2,044,793
<b>67,617,246</b>	<b>65,215,380</b>
65,848,986	61,872,641
<b>1,768,260</b>	<b>3,342,739</b>

**24.05 Packing Materials: Tk. 10,724,316**

This is made up as follows:

**Particulars**

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

30-Sep-24	30-Sep-23
16,306,220	16,144,773
10,727,419	12,784,722
<b>27,033,639</b>	<b>28,929,494</b>
16,309,323	14,562,935
<b>10,724,316</b>	<b>14,366,559</b>

**25.00 Administrative Expenses: Tk. 13,969,166**

This is made up as follows:

**Particulars**

Salaries & allowances
Employer's contribution to provident fund
Stationery
Bad debt expenses
Registration & renewals
Charity, subscription and renewals
Business promotional expense
Courier & postage
Entertainment
Corporate overhead expenses
Telecommunication
Fuel for vehicles
Depreciation expenses

30-Sep-24	30-Sep-23
9,117,055	8,185,876
124,459	126,242
6,260	27,660
1,419,233	1,324,980
6,177	85,321
50,000	50,000
198,500	223,293
	10,000
163,614	227,668
1,149,717	2,216,880
426,912	677,392
15,408	154,049
32,389	39,359





Travelling expenses  
Maintenance & others  
Audit fees  
Consultancy & professional expenses  
**Total**

411,742	399,552
762,916	407,602
	-
84,783	277,500
<b>13,969,166</b>	<b>14,433,374</b>

**26.00 Selling & Distribution Expenses: Tk. 16,912,630**

This is made up as follows:

**Particulars**

Salaries & 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**

30-Sep-24	30-Sep-23
4,896,161	7,008,821
91,694	82,571
44,395	44,341
69,296	220,513
3,560,720	6,396,238
1,863,124	5,710,630
660,350	949,794
41,055	42,992
16,320	19,153
1,092,115	739,176
178,684	137,228
14,323	11,000
12,920	16,150
3,884,271	1,516,064
482,197	699,851
5,003	3,291
<b>16,912,630</b>	<b>23,597,813</b>

**27.00 Other Income: Tk. 1,777,869**

This is made up as follows:

**Particulars**

Interest on 5 years Sanchaypatra  
Interest on IPO Proceeds  
Foreign Exchange Rate Fluctuation Gain  
Interest on FDR  
**Total**

30-Sep-24	30-Sep-23
-	-
-	49,917
442,036	870,720
1,335,833	3,161,263
<b>1,777,869</b>	<b>4,081,899</b>

**28.00 Foreign Exchange Rate Fluctuation Loss (Realized): Tk. 4,590,310**

This is made up as follows:

**Particulars**

Foreign Exchange Rate Fluctuation Loss (Realized)

30-Sep-24	30-Sep-23
4,590,310	21,651,131
<b>4,590,310</b>	<b>21,651,131</b>

**29.00 Financial Expenses: Tk. 81,721,330**

This is made up as follows:

**Particulars**

Interest on term Loan  
Interest on working capital  
Bank service charges  
**Total:**

30-Sep-24	30-Sep-23
13,388,345	13,434,724
67,876,927	52,896,227
456,058	765,928
<b>81,721,330</b>	<b>67,096,878</b>

**30.00 Current Tax: Tk. 8,091,921**

This is made up as follows:

**Particulars**

Current Tax  
**Total:**

30-Sep-24	30-Sep-23
8,091,921	8,547,646
<b>8,091,921</b>	<b>8,547,646</b>



**31.00 Deferred Tax: Tk. 4,727**

This is made up as follows:

**Particulars**

Property, Plant &amp; Equipment ( Difference in book value &amp; Tax base except land &amp; land development)

Bad debt expenses

**Temporary Difference**

Tax rate

Deferred Tax Liability(C/B) (Except of revaluation surplus of land &amp; land development)

Deferred Tax Liability(O/B) (Except of revaluation surplus of land &amp; land development)

**Deferred Tax for this period**

30-Sep-24	30-Sep-23
348,666,710	363,968,558
(1,419,233)	(1,324,980)
<b>347,247,477</b>	<b>362,643,578</b>
15%	15%
52,087,121	54,396,537
52,082,394	55,323,885
<b>4,727</b>	<b>(927,348)</b>

**32.00 Earnings per Share (EPS): Tk. 1.01**

This is made up as follows:

**Particulars**

Earning attributable to the shareholders (net profit after tax)

Number of shares outstanding during the year

**Earnings per Share (EPS)**

30-Sep-24	30-Sep-23
47,839,549	48,082,727
47,253,649	47,253,649
<b>1.01</b>	<b>1.02</b>

**33.00 Net assets Value (NAV) per Share : Tk. 83.15**

This is made up as follows:

**Particulars**

Total Asset

Less: Current Liabilities

Less: Non Current Liabilities

**Net assets**

Number of shares outstanding during the year

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

30-Sep-24	30-Sep-23
7,616,619,037	6,711,107,836
3,208,576,214	2,504,651,627
478,947,835	520,009,838
<b>3,929,094,988</b>	<b>3,686,446,371</b>
47,253,649	47,253,649
<b>83.15</b>	<b>78.01</b>

**34.00 Manpower Information : 998**

This is made up as follows:

**Particulars**

Manufacturing employees

Workers

Other Employees(Accounts, Marketing, SCM, HR etc.)

**Total**

30-Sep-24	30-Sep-23
375	368
469	458
154	149
<b>998</b>	<b>975</b>

**35.00 Net Operating Cash Flows per Share: Tk. -8.51**

This is made up as follows:

**Particulars**

Net Operating Cash Flows

Number of Shares

30-Sep-24	30-Sep-23
(402,327,847)	540,537,032
47,253,649	47,253,649
<b>(8.51)</b>	<b>11.44</b>

**35.00 Current Tax Calculation: Tk. 8,091,921**

This is made up as follows:

Particulars	Feed			Poultry & Hatchery		
		Rate	Tax Amount		Rate	Tax Amount
<b>Profit before Tax</b>	<b>36,663,596</b>			<b>15,712,970</b>		
<b>Less : Other income</b>	<b>1,777,869</b>			-		
<b>Net operating income</b>	<b>34,885,727</b>			<b>15,712,970</b>		
<b>Add : Accounting Depreciation</b>	<b>10,712,617</b>			<b>4,591,122</b>		
<b>Less : Tax Depreciation</b>	<b>8,595,548</b>			<b>3,683,806</b>		
<b>Add : Provision for Bad debt</b>	<b>993,463</b>			<b>425,770</b>		
<b>Taxable Income</b>	<b>37,996,260</b>			<b>17,046,055</b>		
<b>First Slab</b>	<b>1,000,000</b>	<b>3%</b>	<b>30,000</b>	<b>1,000,000</b>	<b>0%</b>	<b>-</b>
<b>Second Slab</b>	<b>2,000,000</b>	<b>10%</b>	<b>200,000</b>	<b>1,000,000</b>	<b>5%</b>	<b>50,000</b>
<b>Third Slab</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>10%</b>	<b>100,000</b>
<b>Rest amount</b>	<b>34,996,260</b>	<b>15%</b>	<b>5,249,439</b>	<b>14,046,055</b>	<b>15%</b>	<b>2,106,908</b>



Other income	1,777,869	20%	355,574	-	20%	-
Total	39,774,128		5,835,013	17,046,055		2,256,908
Total	8,091,921					

**36.00 Numerical Reconciliation between the average effective tax rate and the applicable tax rate:**  
This is made up as follows:

Income Tax Expenses-Current	8,091,921					
Deferred Tax	4,727					
	8,096,648					
Particulars	30-Sep-22					
	%	Total	%	Feed Mill	%	Poultry & Hatchery
Profit before Tax		52,376,566		36,663,596		15,712,970
Tax using Corporate Tax Rate	15.0%	7,856,485	15%	5,499,539	15%	2,356,945
Effect of Tax Exempted Income/Non-deductible Expenses	0.51%	264,590	3.4%	1,264,590	-6.4%	(1,000,000)
Effect of Lower Tax Rate	-0.7%	(380,000)	-0.63%	(230,000)	-1.0%	(150,000)
Effect of Higher Tax Rate	0.7%	355,574	1.0%	355,574	0.0%	-
Average rate	15.5%	8,096,648	18.8%	6,889,703	7.7%	1,206,945

**37.00 Reconciliation of Operating Cash Flows (Indirect method of Cash flow):**  
This is made up as follows:

Reconciliation of Operating Cash Flow (Indirect Method)		
Particulars	30 September 2024	30 September 2023
Operating Profit	139,529,165	104,157,995
Adjustment For Non Cash Income /Expenses		
Foreign Exchange Rate Fluctuation Gain	442,036	1,011,091
Depreciation	15,303,739	11,492,364
Amortization	30,207,825	20,380,789
Sub Total	185,482,765	137,042,239
Changes in Working capital:		
(Increase)/Decrease In Inventories	(322,012,876)	(275,825,268)
(Increase)/Decrease In Accounts Receivable	(115,746,553)	2,682,471
(Increase)/Decrease In Advances, Deposits & Pre-Payments	(150,287,713)	(29,878,116)
Increase/(Decrease) In Accounts Payables	104,988	813,659
Increase/(Decrease) In Provision for expenses	131,543	101,017
Sub Total	(587,810,612)	(302,106,237)
Net Cash Provided by Operating Activities: (A)	(402,327,847)	(165,063,998)
No of Share	47,253,649	47,253,649
Net Operating Cash Flows Per Share	(8.51)	(3.49)





**38.00 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

**39.00 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 2024 to 30th Sep. 2024 is nil.
- (b) The amount of transaction for remuneration and board meeting fee during the period from 1st July' 2024 to 30th September 2024 is nil.
- (c) Their terms and conditions, including whether they are secured and the nature of the consideration to be provided in settlement. There is no terms and condition as no transaction has been occurred.
- (d) Details of any guarantees given or received: There is no guarantee given or received as no transaction has been occurred.
- (e) Provisions for doubtful debts related to the amount of outstanding balances: no transaction has been occurred, therefore no provision is required.
- (f) The expense recognized during the period in respect of bad or doubtful debts due from related parties: no transaction has been occurred, therefore no expenses has been recognized in respect of doubtful debts.

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

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

**41.00 Disclosure regarding significant deviation in NOCFPS:**

The main reasons for significant deviation in NOCFPS between the period ended 30 September 2024 and 30 September 2023 which are as follows:

- i. Decrease of Sale
- i. Decrease of collection from customers
- ii. More payment to the suppliers and others
- iii. More payments of Tax



**Schedule of Property, Plant and Equipment**  
As at September 30, 2024

Particulars	Cost			Rate of Dep.	Depreciation			Written down value as on September 30, 2024
	As on July 01, 2024	Addition during the period	As on September 30, 2024		Original Cost			
					As on July 01, 2024	Charged during the period	As on September 30, 2024	
Land & land development	182,565,931	-	182,565,931	-	-	-	182,565,931	
Land development	25,590,000	-	25,590,000	5%	8,613,071	212,212	8,825,283	
Building & Civil construction	610,603,761	418,000	611,021,761	5%	188,910,732	5,276,388	194,187,120	
Poultry keeping equipment	55,587,066	-	55,587,066	10%	37,194,316	459,819	37,654,135	
Feed mill plant & machineries	527,092,975	1,984,150	529,077,125	10%	255,257,631	6,845,487	262,103,118	
Factory equipment & appliances	23,519,686	400,804	23,920,490	10%	12,633,705	282,170	12,915,874	
Silo unit	116,749,840	-	116,749,840	10%	68,583,817	1,204,151	69,787,968	
Scaling & measuring equipment	5,159,392	-	5,159,392	10%	3,959,282	30,003	3,989,285	
Generator	47,969,683	-	47,969,683	10%	31,896,702	401,825	32,298,526	
Computer system (F)	1,997,913	34,200	2,032,113	20%	1,499,597	26,626	1,526,223	
Computer system (H/O)	2,397,847	-	2,397,847	20%	1,750,060	32,389	1,782,449	
Furniture	5,171,569	-	5,171,569	20%	4,358,740	40,641	4,399,381	
Cover van & pickup	14,835,794	-	14,835,794	20%	13,101,955	86,692	13,188,647	
Exhaust fan	770,364	-	770,364	20%	436,522	16,692	453,214	
Motor bike	1,246,146	-	1,246,146	20%	1,149,336	4,840	1,154,177	
Electric Fan & Pump	460,906	-	460,906	20%	364,746	4,808	369,554	
Vehicle	3,753,800	-	3,753,800	20%	3,495,393	12,920	3,508,313	
Sub Total Asset as at 30-09-2024	1,625,472,673	2,837,154	1,628,309,827		633,205,603	14,937,663	648,143,266	
Sub Total Asset as at 30-06-2024	1,467,462,790	158,009,882	1,625,472,672		573,229,938	59,975,666	633,205,603	

**Based on Revaluation**

Building & Civil construction	57,168,989	-	5%	27,882,881	366,076	28,248,958	28,920,031
Land & land development	474,645,570	-	0%	-	-	-	474,645,570
<b>Sub Total Asset as at 30-09-2024</b>	<b>531,814,559</b>	<b>-</b>		<b>27,882,881</b>	<b>366,076</b>	<b>28,248,958</b>	<b>503,565,601</b>
<b>Sub Total Asset as at 30-06-2024</b>	<b>531,814,559</b>	<b>-</b>		<b>26,341,507</b>	<b>1,541,374</b>	<b>27,882,881</b>	<b>503,931,678</b>

<b>Total Asset as at 30-09-2024</b>	<b>2,157,287,231</b>	<b>2,837,154</b>		<b>661,088,485</b>	<b>15,303,739</b>	<b>676,392,224</b>	<b>1,483,732,162</b>
<b>Total Asset as at 30-06-2024</b>	<b>1,999,277,349</b>	<b>158,009,882</b>		<b>599,571,445</b>	<b>61,517,040</b>	<b>661,088,485</b>	<b>1,496,198,747</b>

<b>Allocation of depreciation:</b>	<b>30.09.2024</b>	<b>30.06.2024</b>
Manufacturing overhead	15,258,429	61,295,835
Administrative	32,389	156,603
Selling & distribution OH	12,920	64,602
<b>Total</b>	<b>15,303,739</b>	<b>61,517,040</b>

