

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2025

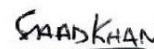
		Un-audited March 31, 2025 Rupees	Audited June 30, 2024 Rupees
	Note		
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment		217,243,774	117,129,144
Long term deposits		705,850	705,850
		217,949,624	117,834,994
CURRENT ASSETS			
Stores and spares		7,251,088	5,646,874
Stock in trade	4	141,693,067	274,963,053
Trade debts	5	139,739,243	96,305,848
Advances and deposit		81,618,899	8,082,338
Tax refunds due from the Government		-	201,649
Cash and bank balances	6	8,148,754	9,050,343
		378,451,051	394,250,105
TOTAL ASSETS		596,400,675	512,085,099
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
5,000,000 ordinary shares of Rs. 10 each		50,000,000	50,000,000
Issued, subscribed and paid up share capital	7	40,000,000	40,000,000
Unappropriated profit		41,811,268	89,750,797
Loan from chief executive officer		24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment		147,010,867	67,923,678
		253,201,078	222,053,418
NON CURRENT LIABILITIES			
Deferred liabilities		57,382,128	30,649,732
CURRENT LIABILITIES			
Trade and other payables		11,696,233	11,995,703
Contract liabilities		4,669,222	2,667,028
Accrued markup		7,299,195	13,730,366
Short term borrowings		259,440,473	228,421,406
Provision for taxation		2,712,346	2,567,446
		285,817,469	259,381,949
CONTINGENCIES AND COMMITMENTS			
		-	-
TOTAL EQUITY AND LIABILITIES		596,400,675	512,085,099



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

DATA AGRO LIMITED

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2025**

	Quarter Ended		Nine Months Period Ended	
	01-01-2025 To 31-03-2025	01-01-2024 To 31-03-2024	March 31, 2025	March 31, 2024
	Rupees	Rupees	Rupees	Rupees
Revenue - net	75,203,560	85,001,989	261,656,625	276,141,818
Cost of sales	(85,718,273)	(28,626,303)	(244,776,708)	(198,620,285)
Gross profit	(10,514,713)	56,375,686	16,879,918	77,521,533
Operating expenses				
Distribution cost	(3,119,700)	(2,374,309)	(10,283,309)	(8,940,450)
Administrative expenses	(7,073,338)	(7,751,659)	(23,002,443)	(18,697,340)
Other operating expenses	-	-	(222,259)	-
	(10,193,038)	(10,125,969)	(33,508,011)	(27,637,790)
(Loss)/profit from operations	(20,707,751)	46,249,717	(16,628,094)	49,883,743
Finance cost	(8,038,107)	(14,139,871)	(33,202,416)	(33,935,997)
Other income	2,076,278	3,456,556	2,076,278	5,233,598
Loss before levy and income tax	(26,669,580)	35,566,403	(47,754,232)	21,181,344
Levy	940,045	1,752,879	3,270,708	4,142,127
Loss before income tax	(27,609,625)	33,813,524	(51,024,940)	17,039,217
Income tax	(1,104,087)	-	(1,883,076)	-
Loss for the period	(26,505,538)	33,813,523	(49,141,864)	17,039,216
Loss per share - basic and diluted	(6.63)	8.45	(12.29)	4.26

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


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DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Quarter Ended		Nine Months Period Ended	
	01-01-2025	01-01-2024	March 31,	March 31,
	To	To	2025	2024
	Rupees	Rupees	Rupees	Rupees
Loss for the period	(26,505,538)	33,813,523	(49,141,864)	17,039,216
Other comprehensive income/(loss):				
Items that will not be reclassified subsequently to statement of profit or loss:				
Remeasurement of employees retirement benefit	(2,827,012)	-	(2,827,012)	-
Related deferred tax	819,833	-	819,833	-
	(2,007,179)	-	(2,007,179)	-
Surplus arise on revaluation of property, plant and equipment	105,540,693	-	105,540,693	-
Related deferred tax	(23,243,991)	-	(23,243,991)	-
	82,296,702	-	82,296,702	-
Total comprehensive income/(loss) for the period	53,783,986	33,813,523	31,147,660	17,039,216

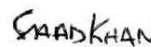
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DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Nine Months Period Ended	
	March 31, 2025	March 31, 2024
	Rupees	Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before levy and income tax	(47,754,232)	21,181,344
Adjustments for non cash and other items:		
Depreciation on operating fixed asset	7,798,086	7,896,701
Gain on disposal of operating fixed asset	(2,076,278)	(1,317,957)
Finance cost	33,202,416	33,935,997
Balance written off	201,649	-
Staff retirement gratuity	3,364,302	2,592,219
Operating cash flows before working capital changes	(5,264,057)	64,288,304
Changes in working capital		
(Increase)/decrease in current assets		
Stores and spares	(1,604,214)	(8,292,081)
Stock in trade	133,269,986	(106,816,926)
Trade debts	(43,635,044)	(18,488,261)
Advances and deposit	(73,536,561)	(15,976,297)
Increase/(decrease) in current liabilities		
Trade and other payables	(311,885)	(1,793,590)
Contract liabilities	2,002,194	-
	16,184,477	(151,367,155)
Cash generated from/(used in) operations	10,920,421	(87,078,851)
Finance cost paid	(39,621,172)	(23,423,598)
Workers' profit participation fund paid	-	(679,957)
Workers' welfare fund paid	-	(341,077)
Income tax and levy paid	(2,924,159)	(5,292,026)
Net cash used in operating activities	(31,624,911)	(116,815,509)
b) CASH FLOWS FROM INVESTING ACTIVITIES		
Addition in property, plant and equipment	(2,445,745)	(10,834,510)
Proceeds from disposal of property, plant and equipment	2,150,000	1,400,000
Net cash used in investing activities	(295,745)	(9,434,510)
c) CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	31,019,067	124,103,092
Net cash generated from financing activities	31,019,067	124,103,092
Net increase in cash and cash equivalents	(a+b+c) (901,589)	(2,146,927)
Cash and cash equivalents at the beginning of the period	9,050,343	9,825,785
Cash and cash equivalents at the end of the period	8,148,754	7,678,858

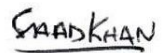
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DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Share capital	Loan from chief executive officer	Unappropriated profit	Surplus on revaluation of property, plant and equipment	Total
	[R u p e e s]				
Balance as at July 01, 2023	40,000,000	24,378,943	76,034,320	72,678,510	213,091,773
Loss for the period	-	-	17,039,216	-	17,039,216
Other comprehensive income for the year	-	-	-	-	-
Total comprehensive loss for the period	-	-	17,039,216	-	17,039,216
Incremental depreciation on revalued property, plant and equipment	-	-	1,891,625	(1,891,625)	-
Related deferred tax on incremental depreciation	-	-	-	-	-
	-	-	1,891,625	(1,891,625)	-
Balance as at March 31, 2024	<u>40,000,000</u>	<u>24,378,943</u>	<u>94,965,161</u>	<u>70,786,885</u>	<u>230,130,989</u>
Balance as at July 1, 2024	40,000,000	24,378,943	89,750,797	67,923,678	222,053,418
Loss for the period	-	-	(49,141,864)	-	(49,141,864)
Other comprehensive loss for the period	-	-	(2,007,179)	-	(2,007,179)
Total comprehensive loss for the period	-	-	(51,149,043)	-	(51,149,043)
Surplus arise on revaluation of property, plant and equipment	-	-	-	105,540,693	105,540,693
Related deferred tax	-	-	-	(23,243,991)	(23,243,991)
	-	-	-	82,296,702	82,296,702
Incremental depreciation on revalued property, plant and equipment	-	-	4,438,429	(4,438,429)	-
Related deferred tax on incremental depreciation	-	-	(1,228,916)	1,228,916	-
	-	-	3,209,513	(3,209,513)	-
Balance as at March 31, 2025	<u>40,000,000</u>	<u>24,378,943</u>	<u>41,811,268</u>	<u>147,010,867</u>	<u>253,201,078</u>

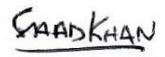
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