

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
NON CURRENT ASSETS			
Property, Plant and Equipment	4	1,280,756,896	1,293,591,415
Bearer Plants (Biological Assets)	5	182,450	164,950
Long Term Deposits		88,983	88,983
		<u>1,281,028,329</u>	<u>1,293,845,348</u>
CURRENT ASSETS			
Inventory - Livestock (Biological Assets)	6	-	-
Inventory - Animal Feed		707,000	638,510
Stores and Spares	7	-	-
Advances and Other Receivables	8	1,925,801	1,517,239
Cash and Bank Balances	9	17,050,510	13,840,420
		19,683,311	15,996,169
		<u>1,300,711,640</u>	<u>1,309,841,517</u>
SHARE CAPITAL AND RESERVES			
Share Capital	10	12,275,030	12,275,030
		<u>12,275,030</u>	<u>12,275,030</u>
Capital Reserve			
Statutory Reserve		257,782	257,782
Revaluation Surplus on Property, Plant & Equipment	11	1,244,978,331	1,254,829,867
Revenue Reserve			
Accumulated Loss		(6,560,109)	(10,561,588)
		<u>1,250,951,034</u>	<u>1,256,801,091</u>
NON CURRENT LIABILITIES			
Loan from Shareholder / Director	12	16,500,757	16,500,757
Deferred Taxation	13	27,226,185	29,416,793
		43,726,942	45,917,550
CURRENT LIABILITIES			
Short Term Loan from Director	14	5,559,718	6,659,718
Trade and Other Payables	15	473,946	463,158
Provision for Taxation		-	-
		6,033,664	7,122,876
CONTINGENCIES AND COMMITMENTS			
	16		
		<u>1,300,711,640</u>	<u>1,309,841,517</u>
		-	-

The annexed notes form an integral part of these financial statements


CHIEF FINANCIAL OFFICER


DIRECTOR


CHIEF EXECUTIVE

**STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
SALES		20,684,000	18,354,500
Less: COST OF SALES	17	<u>14,709,097</u>	<u>13,309,832</u>
GROSS PROFIT		5,974,903	5,044,668
Less: Administrative Expenses	18	<u>21,622,385</u>	<u>16,944,650</u>
Other Operating Expenses	20	<u>584,280</u>	<u>585,720</u>
Financial Expenses - Bank Charges		<u>2,788</u>	<u>8,880</u>
		<u>22,209,453</u>	<u>17,539,250</u>
		(16,234,550)	(12,494,582)
Fair Value Remeasurement Adjustment - Biological Assets		-	(410,781)
Other Operating Income - Rent		8,909,757	6,937,100
Agriculture Income		<u>220,110</u>	<u>213,800</u>
OPERATING (LOSS)		<u>(7,104,683)</u>	<u>(5,754,463)</u>
(LOSS) BEFORE TAXATION		<u>(7,104,683)</u>	<u>(5,754,463)</u>
TAXATION	21	(1,279,495)	(1,091,994)
NET (LOSS) FOR THE YEAR		<u><u>(5,825,188)</u></u>	<u><u>(4,662,469)</u></u>
EARNINGS / (LOSS) PER SHARE - BASIC AND DILUTED	22	<u><u>(4.75)</u></u>	<u><u>(3.80)</u></u>

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CHIEF FINANCIAL OFFICER



DIRECTOR



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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
NET (LOSS) FOR THE YEAR		(5,825,188)	(4,662,469)
OTHER COMPREHENSIVE INCOME			
Items that may not be subsequently reclassified to profit or loss			
Revaluation Surplus on Revaluation Property, Plant & Equipment	11	-	350,557,842
Less: Related Deferred Tax	11	-	(8,225,608)
		-	342,332,234
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR		(5,825,188)	337,669,765

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



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DIRECTOR



CHIEF EXECUTIVE

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	Issued, Subscribed & Paid Up Capital	Capital Reserves		Accumulated Loss	Total
		Statutory Reserve	Revaluation Surplus		
		₹ _____ Rupees _____			
Balance as at July 1, 2023	12,275,030	257,782	919,741,339	(13,116,647)	919,157,504
Total Comprehensive Income for the Year					
Net Loss for the year	-			(4,662,469)	(4,662,469)
Other Comprehensive Income			342,332,234	-	342,332,234
	-	-	342,332,234	(4,662,469)	337,669,765
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment			(7,217,528)	7,217,528	-
Deferred Tax on Depreciation on Cost of Building			(26,178)		(26,178)
				-	
Balance as at June 30, 2024	12,275,030	257,782	1,254,829,867	(10,561,588)	1,256,801,091
Total Comprehensive Income for the Year					
Net Loss for the year	-			(5,825,188)	(5,825,188)
Other Comprehensive Income			-	-	-
	-	-	-	(5,825,188)	(5,825,188)
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment			(9,826,667)	9,826,667	-
Deferred Tax on Depreciation on Cost of Building			(24,869)		(24,869)
Balance as at June 30, 2025	12,275,030	257,782	1,244,978,331	(6,560,109)	1,250,951,034


CHIEF FINANCIAL OFFICER


DIRECTOR


CHIEF EXECUTIVE

**CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2025**

	2025 Rupees	2024 Rupees
CASH FROM OPERATING ACTIVITIES		
(Loss) before Taxation	(7,104,683)	(5,754,463)
Adjustments for:		
Depreciation	12,834,519	9,716,786
Loss / (Gain) arising from changes in fair value of Livestock	-	410,781
Financial Expenses	2,788	8,880
Operating profit before working capital changes	<u>5,732,624</u>	<u>4,381,984</u>
(Increase)/Decrease in Operating Assets		
Inventory - Livestock	-	1,252,419
Inventory - Animal Feed	(68,490)	(517,630)
Rent Receivable	(16,060)	(44,500)
	<u>5,648,074</u>	<u>5,072,273</u>
Increase/(Decrease) in Operating Liabilities		
Trade and Other Payables	10,788	(80,120)
Cash generated from/(used in) operations	<u>5,658,862</u>	<u>4,992,153</u>
Financial Expenses	(2,788)	(8,880)
Tax deducted at source/Paid	(1,328,484)	(1,521,575)
Net Cash from/(used in) Operating Activities	<u>4,327,590</u>	<u>3,461,698</u>
CASH FROM INVESTING ACTIVITIES		
Expenditure on Bearer Plants	(17,500)	(92,500)
Purchase of Office Equipment	-	-
Net Cash from/(used in) Investing Activities	(17,500)	(92,500)
CASH FROM FINANCING ACTIVITIES		
Loan from Directors	(1,100,000)	(1,150,000)
Net Cash from/(used in) Financing Activities	(1,100,000)	(1,150,000)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	<u>3,210,090</u>	<u>2,219,198</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	13,840,420	11,621,222
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u>17,050,510</u>	<u>13,840,420</u>


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