

**DATA AGRO LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT SEPTEMBER 30, 2025**

	Note	Un-Audited 30-09-2025 Rupees	Audited 30-06-2025 Rupees
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, plant and equipment		206,817,435	210,746,826
Long term deposits		705,850	705,850
		207,523,285	211,452,676
<b>CURRENT ASSETS</b>			
Stores, spares and loose tools		10,229,038	9,857,739
Stock in trade		123,373,106	206,708,106
Trade debts		164,028,209	140,771,992
Loans and advances		48,821,472	27,898,192
Prepayment and deposit		80,000	254,271
Tax refund due from the Government		118,149	-
Cash and bank balances		9,417,916	7,751,052
		356,067,890	393,241,352
<b>TOTAL ASSETS</b>		<b>563,591,175</b>	<b>604,694,028</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
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		40,000,000	40,000,000
Unappropriated profit		43,803,844	72,538,516
Loan from director		24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment		140,976,122	143,295,531
		249,158,909	280,212,990
<b>NON CURRENT LIABILITIES</b>			
Deferred liabilities		51,463,626	49,645,393
<b>CURRENT LIABILITIES</b>			
Trade and other payables		18,912,312	16,365,966
Accrued markup		9,613,647	12,191,358
Short term borrowings		229,017,466	242,239,682
Provision for taxation		5,425,216	4,038,639
		262,968,641	274,835,645
<b>CONTINGENCIES AND COMMITMENTS</b>			
		-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>563,591,176</b>	<b>604,694,028</b>

The annexed notes 1 to 8 form an integral part of these financial statements.



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

**DATA AGRO LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS - (UN-AUDITED)**  
**FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025**

	3 Months Ended	
	30-Sep.-2025	30-Sep.-2024
	Rupees	Rupees
<b>Revenue from contracts with customers - net</b>	<b>110,926,172</b>	87,044,770
<b>Cost of sales</b>	<b>(120,047,811)</b>	(67,156,178)
<b>Gross profit</b>	<b>(9,121,639)</b>	19,888,592
<b>Operating expenses</b>		
Distribution cost	(4,808,039)	(3,518,003)
Administrative expenses	(6,720,681)	(7,367,419)
Other operating expenses	(52,055)	-
	(11,580,775)	(10,885,422)
<b>Profit from operations</b>	<b>(20,702,414)</b>	9,003,170
Finance cost	(8,965,090)	(14,820,509)
Other income	-	475,623
<b>(Loss)/profit before levy and income tax</b>	<b>(29,667,504)</b>	(5,341,716)
Levy and Income tax	(1,386,577)	(1,305,672)
<b>(Loss)/profit for the year</b>	<b>(31,054,081)</b>	<b>(6,647,388)</b>
<b>(Loss)/earnings per share - basic and diluted</b>	<b>(7.76)</b>	(1.66)

The annexed notes 1 to 8 form an integral part of these financial statements.



**CHIEF EXECUTIVE**



**CHIEF FINANCIAL OFFICER**



**DIRECTOR**

**DATA AGRO LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME - (UN-AUDITED)**  
**FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025**

	<b>3 Months Ended</b>	
	<b>30-Sep.-2025</b>	<b>30-Sep.-2024</b>
	<b>Rupees</b>	<b>Rupees</b>
Loss for the period	<b>(31,054,081)</b>	(6,647,388)
<b>Other comprehensive income for the period</b>		
<b>Items that will be reclassified subsequently to profit or loss:</b>		
Remeasurement of employees retirement benefit	-	-
Related deferred tax	-	-
	-	-
Surplus arise on revaluation of property, plant and equipment	-	-
Related deferred tax	-	-
	-	-
<b>Total comprehensive income for the period</b>	<b>(31,054,081)</b>	<b>(6,647,388)</b>

The annexed notes 1 to 8 form an integral part of these financial statements.



**CHIEF EXECUTIVE**



**CHIEF FINANCIAL OFFICER**

**SMAD KHAN**  
**DIRECTOR**

**DATA AGRO LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

	Share capital	Loan from director	Unappropriated profit	Surplus on revaluation of property, plant and equipment	Total
	[ R u p e e s ]				
<b>Balance as at June 30, 2024</b>	<b>40,000,000</b>	<b>24,378,943</b>	<b>89,750,797</b>	<b>67,923,678</b>	<b>222,053,418</b>
Loss for 3 months period ended 30-09-2024	-	-	(6,647,388)	-	(6,647,388)
Other comprehensive income for the period	-	-	-	-	-
<b>Total comprehensive income for the period ended 30-09-2024</b>	<b>-</b>	<b>-</b>	<b>(6,647,388)</b>	<b>-</b>	<b>(6,647,388)</b>
Loss for 9 months period ended 30-06-2025	-	-	(18,047,608)	-	(18,047,608)
Other comprehensive income for for 9 months	-	-	557,866	-	557,866
<b>Total comprehensive income for 9 months the period ended 30-09-2025</b>	<b>-</b>	<b>-</b>	<b>(17,489,742)</b>	<b>-</b>	<b>(17,489,742)</b>
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 for the year	-	-	9,753,309	(9,753,309)	-
Related deferred tax	-	-	(2,828,460)	2,828,460	-
	-	-	6,924,849	(6,924,849)	-
	-	-	-	-	-
<b>Balance as at June 30, 2025</b>	<b>40,000,000</b>	<b>24,378,943</b>	<b>72,538,516</b>	<b>143,295,531</b>	<b>280,212,990</b>
Loss for 3 months period ended 30-09-2025	-	-	(31,054,081)	-	(31,054,081)
Other comprehensive income for the period	-	-	-	-	-
<b>Total comprehensive income/(loss for the )period ended 30-09-2025</b>	<b>-</b>	<b>-</b>	<b>(31,054,081)</b>	<b>-</b>	<b>(31,054,081)</b>
Surplus arise on revaluation of property, plant and equipment	-	-	2,319,409	(2,319,409)	-
Related deferred tax	-	-	-	-	-
	-	-	2,319,409	(2,319,409)	-
Incremental depreciation on revalued property, plant and equipment for the year	-	-	-	-	-
Related deferred tax	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Balance as at September 30, 2025</b>	<b>40,000,000</b>	<b>24,378,943</b>	<b>43,803,844</b>	<b>140,976,122</b>	<b>249,158,909</b>

The annexed notes 1 to 8 form an integral part of these financial statements.

  
**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**

**DATA AGRO LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS - (UN-AUDITED)**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2025**

	30-Sep.-2025	30-09-2024
	Rupees	Rupees
<b>a) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss)/profit before levy and income tax	(29,667,504)	(5,341,716)
<b>Adjustments for non cash and other items:</b>		
Depreciation on operating fixed asset	4,202,189	2,320,650
Staff retirement gratuity	1,818,233	2,009,724
Workers' profit participation fund	-	-
Workers' welfare fund	-	-
Finance cost	8,965,090	14,820,509
Operating cash flows before working capital changes	(14,681,993)	13,809,167
<b>Changes in working capital</b>		
<b>(Increase)/decrease in current assets</b>		
Stores, spares and loose tools	(371,299)	(1,923,420)
Stock in trade	83,335,000	47,295,916
Trade debts	(23,256,217)	(30,102,892)
Loans and advances	(20,923,280)	(20,559,213)
Prepayment and deposit	174,271	-
<b>Decrease in current liabilities</b>		
Trade and other payables	2,546,346	(1,859,610)
	41,504,821	(7,149,219)
<b>Cash generated from/(used in) operations</b>	26,822,829	6,659,948
Finance cost paid	(11,542,801)	(9,464,187)
Income tax and levy paid	(118,149)	(568,117)
<b>Net cash used in operating activities</b>	15,161,879	(3,372,356)
<b>b) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions in property, plant and equipment	(272,799)	-
Capital work in progress	-	(1,736,840)
Proceeds from disposal of property, plant and equipment	-	-
<b>Net cash used in investing activities</b>	(272,799)	(1,736,840)
<b>c) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings - net	(13,222,216)	7,718,640
<b>Net cash generated from financing activities</b>	(13,222,216)	7,718,640
<b>Net decrease in cash and cash equivalents</b>	(a+b+c) 1,666,864	2,609,446
<b>Cash and cash equivalents at the beginning of the year</b>	7,751,052	9,050,343
<b>Cash and cash equivalents at the end of the year</b>	9,417,916	11,659,789

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**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

  
**DIRECTOR**