



DATA AGRO LIMITED

Condensed Interim Financial Statements
First Quarter Period Ended September 30, 2025 (Un-Audited)
www.dataagroltd.com

Company Information



Chairman	Mr. Salim Husain		
Chief Executive	Mr. Faaiz Rahim Khan		
Board of Directors	Mr. Salim Husain		Non-Executive Director
	Mr. Saad Rahim Khan		Non-Executive Director
	Mrs. Saman Ghazi Khan		Non-Executive Director
	Mr. Faaiz Rahim Khan		Executive Director
	Mr. Anwar Ul Haq		Executive Director
	Mr. Shahzad Ullah Khan		Independent Director
	Mr. Tariq Mahmood Hassan Butt		Independent Director
Chief Financial Officer	Mr. Muhammad Azam		
Company Secretary	Mr. Suhail Mehmood		
Nomination Committee	Mrs. Saman Ghazi Khan	-	Chairman
	Mr. Saad Rahim Khan	-	Member
	Mr. Shahzad Ullah Khan	-	Member
Audit Committee	Mr. Tariq Mahmood Hassan Butt-		Chairman
	Mr. Salim Husain	-	Member
	Mr. Saad Rahim Khan	-	Member
HR & Remuneration Committee	Mr. Saad Rahim Khan	-	Chairman
	Mr. Tariq Mahmood Hassan But-		Member
	Mrs. Saman Ghazi Khan	-	Member
Risk Management Committee	Mr. Saad Rahim Khan	-	Chairman
	Mr. Salim Husain	-	Member
	Mr. Shahzad Ullah Khan	-	Member
Auditors	Kreston Hyder Bhimji & Co., Chartered Accountants Office No. 1, 2 nd Floor, Legacy Tower, Kohinoor City, Faisalabad		
Banker's	National Bank of Pakistan	Dubai Islamic Bank of Pakistan	
	Habib Bank Limited	Meezan Bank Limited	
	Askari Bank Limited	The Bank of Punjab	
	MCB Bank Limited	United Bank Limited	
Legal Advisor	Ashtar Ali & Co. (Advocate and Corporate Consultants)		
Share Registrar	Hameed Majeed Associates (Private) Limited H.M. House, 7-Bank Square, Lahore		
Registered Office	Suite 5, The Polo Residence, Opposite Allama Iqbal International Airpor, Adjacent Sector-A, Phase-8, DHA, Lahore.		
Website	www.dataagroltd.com		

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DATA AGRO LIMITED DIRECTOR'S REPORT

On behalf of the management of the company, I am pleased to present the quarterly unaudited accounts for the period ended September 30, 2025.

The company achieved the following operating results during the quarter under review.

	2025 (Rs. "000s")	2024 (Rs. "000s")
Sales	110.92	87.04
Gross profit/(loss)	(9.12)	19.88
Operating expenses	(11.58)	(10.85)
Financial cost	(8.96)	(14.82)
Net profit/(loss)	(31.05)	(6.64)
Earnings/(loss) per share	(7.76)	(1.66)

During the quarter under review, the Company achieved higher sales compared to the corresponding period of last year. However, despite the increase in sales, the Company incurred a loss. This is primarily due to a decline in seed prices compared to their purchase cost. The downward trend in seed prices began with the collapse of wheat prices and has since extended to other crops, compelling the Company to sell its stocks at lower margins.

Another contributing factor to the loss is the higher financial cost incurred on funds utilized for raw material purchases. Due to slower-than-expected sales, inventory levels remained elevated, resulting in increased financing costs.

The Company is currently engaged in the production of Hybrid Corn Seed, with the next production cycle scheduled for December 2025. We are also introducing new products, including Hybrid Corn, SSG and Rhodes grass seeds.

We are pleased with the progress of our new hybrid seed production, which has shown promising commercial results. The cost of production of these hybrids is competitive and is expected to contribute positively to the Company's profitability in the coming periods, Insha'Allah. Furthermore, we are actively exploring business opportunities in hybrid vegetable seeds, which offer substantial growth potential.

The management and sponsors remain fully committed to the project and assure shareholders that every effort will be made to ensure the continued success and growth of the Company.

(Chief Executive)

(Director)

Lahore:
October 30, 2025

داتا ایگرولمیٹڈ

ڈائریکٹرز کی رپورٹ

کمپنی کے انتظامیہ کی جانب سے، مجھے خوشی ہے کہ میں 30 ستمبر 2025 کو ختم ہونے والی مدت کے لیے کمپنی کے غیر تصدیق شدہ سہ ماہی اکاؤنٹس پیش کر رہا ہوں۔ اس سہ ماہی کے دوران کمپنی کی کارکردگی درج ذیل رہی:

2024	2025	
(Rs ,,000,,)	(Rs ,,000,,)	
87.04	110.92	فروخت
19.88	(9.12)	مجموعی منافع / نقصان
(10.85)	(11.58)	آپریٹنگ اخراجات
(14.82)	(8.96)	مالیاتی اخراجات
(6.64)	(31.05)	خالص نقصان
(1.66)	(7.76)	فی شیئر نقصان

جائزہ شدہ سہ ماہی کے دوران کمپنی کی فروخت گزشتہ سال کی اسی مدت کے مقابلے میں زیادہ رہی۔ تاہم، فروخت میں اضافے کے باوجود کمپنی کو نقصان کا سامنا رہا۔ اس کی بنیادی وجہ بیجوں کی قیمتوں میں کمی ہے جو ان کی خریداری لاگت سے کم رہیں۔ گندم کی قیمتوں میں کمی کے بعد بیجوں کی قیمتوں میں بھی کمی کا رجحان پیدا ہوا، جس کے باعث کمپنی کو اپنا اسٹاک کم منافع پر فروخت کرنا پڑا۔

ایک اور اہم وجہ خام مال کی خریداری کے لیے استعمال ہونے والے فنڈز پر بڑھتی ہوئی مالیاتی لاگت ہے۔ فروخت کی رفتار توقع سے کم رہنے کے باعث کمپنی کا ذخیرہ (انویٹری) زیادہ عرصہ برقرار رہا، جس سے مالی اخراجات میں اضافہ ہوا۔

کمپنی اس وقت ہائیر ڈکمنٹی کے بیج کی تیاری میں مصروف ہے، اور اگلا پیداواری مرحلہ ستمبر 2025 میں متوقع ہے۔ کمپنی نئے پروڈکٹس بھی متعارف کروا رہی ہے، جن میں ہائیر ڈکمنٹی، ایس ایس جی اور روڈ ز گراس کے بیج شامل ہیں۔

ہمیں خوشی ہے کہ نئے ہائیر ڈکمنٹی کی تیاری میں پیش رفت تسلی بخش ہے اور ابتدائی تجارتی نتائج حوصلہ افزا ہیں۔ ان بیجوں کی پیداواری لاگت مسابقتی ہے، اور ہمیں امید ہے کہ آئندہ عرصوں میں یہ کمپنی کی منافع بخشی میں مثبت کردار ادا کرے گی، ان شاء اللہ۔ مزید یہ کہ ہم ہائیر ڈکمنٹی کے بیجوں کے کاروبار میں بھی مواقع تلاش کر رہے ہیں، جن میں نمایاں ترقی کی صلاحیت موجود ہے۔

انتظامیہ اور اسپانسرز کمپنی کے منصوبے کے لیے مکمل طور پر پر عزم ہیں اور شیئر ہولڈرز کو یقین دلاتے ہیں کہ کمپنی کی کامیابی اور ترقی کے لیے ہر ممکن کوشش جاری رکھی جائے گی۔

SAAD KHAN
(ڈائریکٹر)

SAAD KHAN
(چیف ایگزیکٹو)

لاہور

30 اکتوبر 2025

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

	Note	Un-Audited 30-09-2025 Rupees	Audited 30-06-2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment		206,817,435	210,746,826
Long term deposits		705,850	705,850
		207,523,285	211,452,676
CURRENT ASSETS			
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
TOTAL ASSETS		563,591,175	604,694,028
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		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
NON CURRENT LIABILITIES			
Deferred liabilities		51,463,626	49,645,393
CURRENT LIABILITIES			
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
CONTINGENCIES AND COMMITMENTS			
		-	-
TOTAL EQUITY AND LIABILITIES		563,591,176	604,694,028

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
Revenue from contracts with customers - net	110,926,172	87,044,770
Cost of sales	(120,047,811)	(67,156,178)
Gross profit	(9,121,639)	19,888,592
Operating expenses		
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)
Profit from operations	(20,702,414)	9,003,170
Finance cost	(8,965,090)	(14,820,509)
Other income	-	475,623
(Loss)/profit before levy and income tax	(29,667,504)	(5,341,716)
Levy and Income tax	(1,386,577)	(1,305,672)
(Loss)/profit for the year	(31,054,081)	(6,647,388)
(Loss)/earnings per share - basic and diluted	(7.76)	(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

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

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]				
Balance as at June 30, 2024	40,000,000	24,378,943	89,750,797	67,923,678	222,053,418
Loss for 3 months period ended 30-09-2024	-	-	(6,647,388)	-	(6,647,388)
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period ended 30-09-2024	-	-	(6,647,388)	-	(6,647,388)
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
Total comprehensive income for 9 months the period ended 30-09-2025	-	-	(17,489,742)	-	(17,489,742)
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)	-
	-	-	-	-	-
Balance as at June 30, 2025	40,000,000	24,378,943	72,538,516	143,295,531	280,212,990
Loss for 3 months period ended 30-09-2025	-	-	(31,054,081)	-	(31,054,081)
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income/(loss for the)period ended 30-09-2025	-	-	(31,054,081)	-	(31,054,081)
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	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Balance as at September 30, 2025	40,000,000	24,378,943	43,803,844	140,976,122	249,158,909

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
a) CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/profit before levy and income tax	(29,667,504)	(5,341,716)
Adjustments for non cash and other items:		
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
Changes in working capital		
(Increase)/decrease in current assets		
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	-
Decrease in current liabilities		
Trade and other payables	2,546,346	(1,859,610)
	41,504,821	(7,149,219)
Cash generated from/(used in) operations	26,822,829	6,659,948
Finance cost paid	(11,542,801)	(9,464,187)
Income tax and levy paid	(118,149)	(568,117)
Net cash used in operating activities	15,161,879	(3,372,356)
b) CASH FLOWS FROM INVESTING ACTIVITIES		
Additions in property, plant and equipment	(272,799)	-
Capital work in progress	-	(1,736,840)
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(272,799)	(1,736,840)
c) CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	(13,222,216)	7,718,640
Net cash generated from financing activities	(13,222,216)	7,718,640
Net decrease in cash and cash equivalents	(a+b+c) 1,666,864	2,609,446
Cash and cash equivalents at the beginning of the year	7,751,052	9,050,343
Cash and cash equivalents at the end of the year	9,417,916	11,659,789

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


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED SEPTEMBER 30, 2025



1. THE COMPANY AND ITS OPERATIONS

Data Agro Limited ("the Company") was initially incorporated as a private limited company in Pakistan under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017) on November 10, 1992. The Company was converted into public limited company on March 06, 1994 and is listed on Pakistan Stock Exchange Limited. The principal business activity of the Company is to carry on business of production, processing, ginning, harvesting, threshing, hybridization, activation, germination, delinting, fumigation, pest protection, coating, sorting or grading of all varieties of seeds, grains, dried leguminous and all agricultural crops. The registered office of the Company is Situated at The Polo Residence, opposite Allama Iqbal International Airport, adjacent sector A, phase 8, DHA, Lahore and principal place of business is Situated at 8-Km Khanewal Road, Kabirwala.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards applicable in Pakistan for interim financial

- International Accounting Standards (IAS) 34, interim Financial Reporting , issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim statements do not include all the information required for complete financial statements and should be read in conjunction with the audited annual financial statements of the company for the year ended June 30, 2025.

2.3 The comparative condensed interim statements of financial position presented in these condensed interim financial statements have been extracted from the audited financial statements of the Company for the year ended June 30, 2025, whereas the comparative condensed interim statement of profit or loss & other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cashflow have been extracted from un-audited condensed interim statements for the period ended September 30, 2024.

2.4 These condensed interim financial statements are un-audited and are being submitted tot the shareholders as required by lisiting regulationns of Pakistan Stock Exchange Ltd vide section 237 of the Companies Act, 2017.

3. Significant Accounting Policies

The accounting policies and methods of coputation adopted in preparation of these condensed interim financial information are the same as those applied in the preparation of preceding annual financial statement of the Company for the yearl ended June 30, 2025.

	Sep. 30, 2024 Rupees	Jun. 30, 2024 Rupees
4. TRADE DEBTS		
Considered good:		
Local - unsecured	164,493,518	141,237,301
Provision for expected credit losses	(465,309)	(465,309)
	<u>164,028,209</u>	<u>140,771,992</u>
5. CASH AND BANK BALANCES		
Cash in hand	1,844,040	1,089,485
Cash at banks		
- In current accounts	7,573,876	6,661,567
	<u>9,417,916</u>	<u>7,751,052</u>
6. ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL		
4,000,000 Ordinary shares of Rs. 10/- each fully paid in	<u>40,000,000</u>	<u>40,000,000</u>
6.1		
All ordinary shares rank equally with regard to the Company's residual assets. Holders of these shares are entitled to dividends from time to time and are entitled to one vote per share at the general meetings of the Company.		

7. TRADE AND OTHER PAYABLES

Trade creditors	2,189,047	4,135,235
Accrued liabilities	5,061,186	5,265,754
Contract liabilities	10,722,012	6,053,272
Tax deducted at source	146,177	117,815
Workers' profit participation fund	-	-
Workers welfare fund	793,890	793,890
	18,912,312	16,365,966
	<u>37,824,624</u>	<u>32,731,932</u>

8. DATE OF AUTHORIZATION FOR ISSUE

The interim condensed financial statements were authorized for issue on 30-10-2025 by the Board of Directors of the Company.



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR