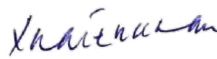



DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

	Un-audited	Audited
	March 31,	June 30,
	2026	2025
	Rupees	Rupees
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	198,310,612	210,746,826
Long term deposits	705,850	705,850
	199,016,462	211,452,676
CURRENT ASSETS		
Stores and spares	14,259,780	9,857,739
Stock in trade	178,565,509	206,708,106
Trade debts	183,675,611	140,771,992
Loan and advances	39,534,723	27,898,192
Prepayment and deposit	80,000	254,271
Cash and bank balances	7,488,918	7,751,052
	423,604,541	393,241,352
TOTAL ASSETS	622,621,004	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	55,068,394	72,538,516
Loan from chief executive officer	24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment	136,337,304	143,295,531
	255,784,641	280,212,990
NON CURRENT LIABILITIES		
Deferred liabilities	43,536,818	49,645,393
CURRENT LIABILITIES		
Trade and other payables	20,972,281	16,365,966
Accrued markup	11,160,472	12,191,358
Short term borrowings	287,805,150	242,239,682
Provision for taxation	3,361,641	4,038,639
	323,299,544	274,835,645
CONTINGENCIES AND COMMITMENTS		
	-	-
TOTAL EQUITY AND LIABILITIES	622,621,004	604,694,028


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, 2026

	Quarter Ended		Nine Months Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Revenue - net	82,319,273	75,203,560	283,090,766	261,656,625
Cost of sales	(71,152,843)	(85,718,273)	(251,986,780)	(244,776,708)
Gross profit	11,166,430	(10,514,713)	31,103,986	16,879,918
Operating expenses				
Distribution cost	(3,120,308)	(3,119,700)	(11,198,626)	(10,283,309)
Administrative expenses	(5,635,118)	(7,073,338)	(18,528,507)	(23,002,443)
Other operating expenses	-	-	(52,055)	(222,259)
	(8,755,426)	(10,193,038)	(29,779,188)	(33,508,011)
(Loss)/profit from operations	2,411,004	(20,707,751)	1,324,798	(16,628,094)
Finance cost	(11,180,067)	(8,038,107)	(27,625,821)	(33,202,416)
Other income	-	2,076,278	-	2,076,278
Loss before levy and income tax	(8,769,063)	(26,669,580)	(26,301,023)	(47,754,232)
Levy	(1,028,991)	(940,045)	(3,538,635)	(3,270,708)
Loss before income tax	(9,798,054)	(27,609,625)	(29,839,658)	(51,024,940)
Income tax	1,189,861	1,104,087	5,411,309	1,883,076
Loss for the period	(8,608,193)	(26,505,538)	(24,428,349)	(49,141,864)
Loss per share - basic and diluted	(2.15)	(6.63)	(6.11)	(12.29)


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR



DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Quarter Ended		Nine Months Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Loss for the period	(8,608,193)	(26,505,538)	(24,428,349)	(49,141,864)
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	(8,608,193)	53,783,985	(24,428,349)	31,147,659


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Note	Nine Months Ended	
		March 31, 2026	March 31, 2025
		Rupees	Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before levy and income tax		(26,301,023)	(21,084,652)
Adjustments for non cash and other items:			
Depreciation on operating fixed asset		12,709,013	7,798,085
Finance cost		27,625,821	33,202,416
Balance written off		-	201,649
Staff retirement gratuity		2,277,837	3,364,303
Operating cash flows before working capital changes		16,311,648	21,405,523
Changes in working capital			
(Increase)/decrease in current assets			
Stores and spares		(4,402,041)	(1,458,406)
Stock in trade		28,142,597	79,620,567
Trade debts		(42,903,619)	(43,329,537)
Loan and advances		(11,636,531)	(30,020,444)
Prepayment and deposit		174,271	-
Increase/(decrease) in current liabilities			
Trade and other payables		4,606,315	8,052,712
		(26,019,008)	12,864,892
Cash generated from/(used in) operations		(9,707,360)	34,270,415
Finance cost paid		(28,656,707)	(30,583,190)
Staff retirement gratuity paid		(2,975,103)	-
Income tax and levy paid		(4,215,633)	(2,730,342)
Net cash used in operating activities		(45,554,803)	956,883
b) CASH FLOWS FROM INVESTING ACTIVITIES			
Addition in property, plant and equipment		(272,799)	(2,445,745)
Net cash used in investing activities		(272,799)	(2,445,745)
c) CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings		45,565,468	44,239,002
Net cash generated from financing activities		45,565,468	44,239,002
Net increase in cash and cash equivalents	(a+b+c)	(262,134)	42,750,140
Cash and cash equivalents at the beginning of the period		7,751,052	9,050,343
Cash and cash equivalents at the end of the period		7,488,918	51,800,483

The annexed notes 1 to 15 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR



DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	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, 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 income for the year	-	-	(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>
Balance as at July 1, 2025	40,000,000	24,378,943	72,538,516	143,295,531	280,212,990
Loss for the period	-	-	(24,428,349)	-	(24,428,349)
Other comprehensive loss for the period	-	-	-	-	-
Total comprehensive loss for the period	-	-	(24,428,349)	-	(24,428,349)
Surplus arise on revaluation of property, plant and equipment	-	-	-	-	-
Related deferred tax	-	-	-	-	-
	-	-	-	-	-
Incremental depreciation on revalued property, plant and equipment	-	-	9,718,307	(9,718,307)	-
Related deferred tax on incremental depreciation	-	-	(2,760,080)	2,760,080	-
	-	-	6,958,227	(6,958,227)	-
Balance as at March 31, 2026	<u>40,000,000</u>	<u>24,378,943</u>	<u>55,068,394</u>	<u>136,337,304</u>	<u>255,784,641</u>

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR