

DATA AGRO LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026



DATA AGRO LIMITED

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	194,585,360	210,746,826
Long term deposits	7	705,850	705,850
		195,291,210	211,452,676
CURRENT ASSETS			
Stores, spares and loose tools	8	11,448,288	9,857,739
Stock in trade	9	259,401,929	206,708,106
Trade debts	10	168,886,664	140,771,992
Loans and advances	11	8,751,422	27,898,192
Prepayment and deposit	12	272,671	254,271
Cash and bank balances	13	7,066,967	7,751,052
		455,827,941	393,241,352
TOTAL ASSETS		651,119,151	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	14	40,000,000	40,000,000
Unappropriated profit		88,120,220	72,538,516
Loan from director	15	24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment	16	133,319,152	143,295,531
		285,818,315	280,212,990
NON CURRENT LIABILITIES			
Deferred liabilities	17	50,547,329	49,645,393
CURRENT LIABILITIES			
Trade and other payables	18	22,790,132	16,365,966
Accrued markup	19	12,356,579	12,191,358
Short term borrowings	20	275,154,982	242,239,682
Provision for taxation		4,451,814	4,038,639
		314,753,507	274,835,645
CONTINGENCIES AND COMMITMENTS	21	-	-
TOTAL EQUITY AND LIABILITIES		651,119,151	604,694,028

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

DATA AGRO LIMITED**STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026****DATA AGRO LIMITED**

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	22	386,075,868	353,206,980
Cost of sales	23	<u>(294,619,735)</u>	<u>(297,877,929)</u>
Gross profit		91,456,133	55,329,051
Operating expenses			
Distribution cost	24	<u>(14,881,825)</u>	<u>(13,977,497)</u>
Administrative expenses	25	<u>(26,157,856)</u>	<u>(30,304,069)</u>
Other operating expenses	26	<u>(3,158,431)</u>	<u>(619,873)</u>
		<u>(44,198,112)</u>	<u>(44,901,439)</u>
Profit from operations		47,258,021	10,427,612
Finance cost	27	(34,340,258)	(41,446,991)
Other income	28	-	2,093,302
Profit/(loss) before levy and income tax		<u>12,917,763</u>	<u>(28,926,077)</u>
Levy	29	<u>(728,251)</u>	<u>(4,415,087)</u>
Profit/(loss) before income tax		<u>12,189,512</u>	<u>(33,341,164)</u>
Income tax	30	<u>(4,685,506)</u>	<u>8,646,168</u>
Profit/(loss) for the year		<u>7,504,006</u>	<u>(24,694,996)</u>
Earnings/(loss) per share - basic and diluted	31	<u>1.88</u>	<u>(6.17)</u>

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

DATA AGRO LIMITED**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026****DATA AGRO LIMITED**

	2026 Rupees	2025 Rupees
Profit/(loss) for the year	7,504,006	(24,694,996)
Other comprehensive (loss)/income for the year		
Items that will not be reclassified subsequently to profit or loss:		
Remeasurement of employees retirement benefit	(2,674,199)	785,727
Related deferred tax	775,518	(227,861)
	(1,898,681)	557,866
Surplus arise on revaluation of property, plant and equipment	-	105,540,693
Related deferred tax	-	(23,243,991)
	-	82,296,702
Total comprehensive income for the year	5,605,325	58,159,572

CHIEF EXECUTIVE**CHIEF FINANCIAL OFFICER****DIRECTOR**

DATA AGRO LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026



DATA AGRO LIMITED

	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 July 01, 2024	40,000,000	24,378,943	89,750,797	67,923,678	222,053,418
Loss for the year	-	-	(24,694,996)	-	(24,694,996)
Other comprehensive income for the year	-	-	557,866	-	557,866
Total comprehensive loss for the year	-	-	(24,137,130)	-	(24,137,130)
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 - net of deferred tax	-	-	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
Profit for the year	-	-	7,504,006	-	7,504,006
Other comprehensive loss for the year	-	-	(1,898,681)	-	(1,898,681)
Total comprehensive income for the year	-	-	5,605,325	-	5,605,325
Incremental depreciation on revalued property, plant and equipment - net of deferred tax	-	-	9,976,379	(9,976,379)	-
Balance as at June 30, 2026	40,000,000	24,378,943	88,120,220	133,319,152	285,818,315

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

DATA AGRO LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026



DATA AGRO LIMITED

	Note	2026 Rupees	2025 Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before levy and income tax		12,917,763	(28,926,077)
Adjustments for non cash and other items:			
Depreciation on operating fixed asset		16,949,766	14,312,058
Gain on disposal of operating fixed asset		-	(2,093,302)
Staff retirement gratuity		4,440,307	5,118,504
Balance written off		-	201,649
Provision for expected credit losses		1,805,377	377,739
Workers' profit participation fund		709,270	-
Workers' welfare fund		558,359	-
Finance cost		34,340,258	41,446,991
Operating cash flows before working capital changes		71,721,100	30,437,562
Changes in working capital			
(Increase)/decrease in current assets			
Stores, spares and loose tools		(1,590,549)	(4,210,865)
Stock in trade		(52,693,823)	68,254,947
Trade debts		(29,920,049)	(44,843,883)
Loans and advances		19,146,770	(19,895,854)
Prepayment and deposit		(18,400)	(174,271)
Increase in current liabilities			
Trade and other payables		5,156,537	2,059,009
		(59,919,514)	1,189,083
Cash generated from operations		11,801,586	31,626,645
Finance cost paid		(34,175,037)	(42,969,669)
Workers' profit participation fund paid		-	(372,104)
Staff retirement gratuity paid		(6,024,861)	(162,800)
Income tax and levy paid		(4,412,773)	(2,943,894)
Net cash used in operating activities		(32,811,085)	(14,821,822)
b) CASH FLOWS FROM INVESTING ACTIVITIES			
Additions in property, plant and equipment		(788,300)	(10,943,945)
Capital work in progress		-	8,498,200
Proceeds from disposal of property, plant and equipment		-	2,150,000
Net cash used in investing activities		(788,300)	(295,745)
c) CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		32,915,300	13,818,276
Net cash generated from financing activities		32,915,300	13,818,276
Net decrease in cash and cash equivalents	(a+b+c)	(684,085)	(1,299,291)
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	13	7,066,967	7,751,052

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR