

ANNUAL REPORT AND ACCOUNTS

2026



DATA AGRO LIMITED

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COMPANY INFORMATION

Chairman:	Mr. Salim Husain
Chief Executive:	Mr. Faaiz Rahim Khan
Directors:	Mr. Faaiz Rahim Khan Mr. Salim Husain Mr. Saad Rahim Khan Mr. Anwar Ul Haq Mrs. Saman Ghazi Khan Mr. Shahzad Ullah Khan Mr. Tariq Mahmood Hassan Butt
Chief Financial Officer:	Mr. Muhammad Azam
Company Secretary:	Mr. Suhail Mehmood
Nomination Committee	Mrs. Saman Ghazi Khan – Chairman Mr. Saad Rahim Khan - Member Mr. Shehzad Ullah Khan – Member
Audit Committee:	Mr. Tariq Mahmood Hassan Butt Mr. Salim Husain Mr. Saad Rahim Khan
HR & Remuneration . Committee	Mr. Saad Rahim Khan Mr. Tariq Mahmood Hassan Butt Mrs. Saman Ghazi Khan
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, 2nd Floor, Legacy Tower, Kohinor City, Faisalabad
Bankers:	National Bank of Pakistan Dubai Islamic Bank Pakistan Ltd Habib Bank Limited, Meezan Bank Limited Askari Bank Limited The Bank of Punjab MCB Bank Limited United Bank Limited
Legal Advisor:	Ashtar Ali & Co. Advocates and Corporate Consultants
Share Registrar:	Hameed Majeed Associates (Private) Limited H.M. House, 7-Bank Square, Lahore.
Registered Office:	Suite 103, Hotel One, 40/A-2, Mian Mehmood Ali Kasuri Road, Gulberg III, Lahore

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 34th Annual General Meeting of the Shareholders of Data Agro Limited will be held on Wednesday October 28, 2026 at 11.30 A.M. at its Registered Office at Suite 103, Hotel One, 40/A-2, Mian Mehmood Ali Kasuri Road, Gulberg III, Lahore to transact the following business:

1. To confirm the minutes of 33rd Annual General Meeting held on October 28, 2025.
2. To receive, consider & adopt the Audited Accounts of the company for the year ended June 30, 2026 together with the Auditors' and Directors' Report thereon.
3. To appoint Auditors for next year & fix their remuneration. The present Auditors M/s Kreston Hyder Bhimji & Co., Chartered Accountants retire & being eligible for re-appointment, have offered themselves for re-appointment.
4. To consider any other business with the permission of the Chair.

Lahore
October 07, 2026

BY ORDER OF THE BOARD
(Suhail Mehmood)
Company Secretary

PARTICIPATION IN ANNUAL GENERAL MEETING THROUGH VIDEO LINK:

Securities and Exchange Commission of Pakistan through its Circular No. 4 dated February 15, 2021 has directed the listed companies to ensure the participation of members in general meeting through electronic means as a regular feature in addition to holding physical meetings.

Accordingly, the Company will be providing the facility to all shareholders to participate in the AGM through video link while ensuring compliance with the quorum requirements.

The shareholders intending to participate in the meeting via video link are hereby requested to share following information with the office of Company Secretary (address mentioned below) earliest but not later than 48 hours before the time of the AGM i.e. before 11:30 a.m. on October 26, 2026.

Required information:

Shareholder Name	CNIC Number	Folio/CDC Account No.	Mobile Phone Number	Email Address

*Shareholders are requested to provide active mobile number and email address to ensure timely communication.

Modes of Communication

The above mentioned information can be provided through following modes:

- a) Mobile/WhatsApp: 0321-4458932
- b) Email: sohailamt@yahoo.com

Video link details and login credentials (ZOOM Application) will be shared with those shareholders who provide their intent to attend the meeting containing all the particulars as mentioned above on or before October 26, 2026 by 11:30 a.m.

Shareholders are also encouraged to provide their comments and queries on the agenda items of the AGM through above contact number/email address which will be appropriately addressed in the meeting.

NOTES:

1. The Share Transfer Book of the Company will remain closed for transaction from October 22, 2026 to October 28, 2026.
2. **For Attending Meeting**
In case of individuals, the account holder or sub-account holder and /or the person whose securities are in group account and their registration details are uploaded as per the CDC regulations, shall authenticate his identity by showing his original national identity card or original passport at the time of attending the meeting. In case of corporate entity, the Board of Directors resolution/power of attorney with specimen signature of the nominee shall be produced (unless it has provided earlier) at the time of the meeting.
3. **For Appointing Proxies:**
In case of individuals, the account holder or sub-account holder and/or the person whose securities are in group account and their registration details are uploaded as per the regulations, shall submit the proxy form as per above requirement. Two persons whose names, addresses and NIC number shall be mentioned on the proxy form to witness the same. Attested copies of CNIC or the passport of the beneficial owner and the proxy shall be furnished with the proxy form. The proxy shall produce his original NIC or original passport at the time of the meeting. In case of corporate entity, the Board of Directors resolution/power of attorney with specimen signature shall be submitted (unless it has been provided earlier) along with proxy form to the company.
4. **Change of address**
Members are requested to notify change in their address, if any to notify Company Secretary or Shares Registrar Office.
5. **Conversion Of Physical Shares (with Book Entry) Into Cdc Account**
The Securities and Exchange Commission of Pakistan has issued a letter No. CSD/ED/Misc./2016-639-640 dated March 26, 2021 addressed to all listed companies drawing attention towards the provision of Section 72 of the Companies Act, 2017 (Act) which requires all companies to replace shares issued by them in physical form with shares to be issued in the Book-Entry-form within a period not exceeding four years from the date of the promulgation of the Act, in 2017. In order to ensure full compliance with the provisions of the aforesaid Section 72 and to benefit from the facility of holding shares in the Book-Entry - Form, the shareholders who still hold shares in physical form are requested to convert their shares in the Book-Entry -Form.

Shareholders who could not collect their previous dividend/physical shares are advised to contact the company to collect/enquire about their unclaimed dividend or shares, if any.
6. In accordance with Section 132(2) of the Companies Act, 2017 if the Company receives consent from members holding in aggregate 10% or more shareholding residing in a geographical location to participate in the meeting through video conference at least 10 days prior to the date of Annual General Meeting, the Company will arrange video conference facility in that city subject to availability of such

facility in that city. To avail this facility, a request is to be submitted to the Company Secretary of the Company on given address:

The Company Secretary, Data Agro Limited, Suite 103, Hotel One, 40/A-2, Mian Mehmood Ali Kasuri Road, Gulberg III, Lahore.

7. Securities and Exchange Commission of Pakistan through its Circular No. 4 dated February 15, 2021 has directed the listed companies to ensure the participation of members in general meeting through electronic means as a regular feature in addition to holding physical meetings. Accordingly, the Company will be providing the facility to all shareholders to participate in the AGM through video link while ensuring compliance with the quorum requirements.

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Shareholders are also encouraged to provide their comments and queries on the agenda items of the AGM through above contact number/email address which will be appropriately addressed in the meeting.

8. **Restriction on distributions of Gifts**

In accordance with the directive issued by the SECP Vide SRO 452(1)/2025 dated: 17th March 2025 the company would like to inform all the shareholders that no gift will be distributed at the AGM.

9. **Availability Of The Audited Financial Statements On Company's Website:**

Annual financial statements of the Company for the year ended June 30, 2026 along with related reports have been placed at the website of the Company www.dataagro ltd.com. Any shareholder can send request for printed copy of the Annual Reports 2026 to the Company.

In accordance with Section 223 of the Companies Act, 2017 and pursuant to S.R.O. 389/(I)/2023 dated March 21, 2023 the Financial Statements of the Company have been uploaded on the website of the Company which can be downloaded from the following web link enabled QR code:



<https://assersoft.com/dataagro/accounts/DAL-Annual-Report-2026.pdf>

CHAIRMAN REVIEW

I am pleased to present the Chairman's Review to the shareholders of Data Agro Limited, highlighting the overall performance and effectiveness of the Board in achieving the Company's strategic objectives.

Review of Overall Performance and Effectiveness of the Board

The Board has diligently fulfilled its roles and responsibilities, providing strong strategic leadership and effective oversight throughout the year. It has conducted regular reviews of the Company's financial performance, governance practices, and regulatory compliance. Particular emphasis has been placed on maintaining transparency in disclosures, strengthening policies, and ensuring adherence to corporate plans and approved budgets.

In addition to overseeing strategic and operational matters, the Board has actively evaluated the potential risks arising from changes in macroeconomic conditions and supply chain disruptions. Appropriate measures have been implemented to mitigate their impact and safeguard the Company's business continuity.

The Board's composition comprises a balanced mix of professionals with diverse expertise and backgrounds, ensuring informed decision-making and quality guidance to management. The Board has established key sub-committees, including the Audit and Risk Management Committee and the Human Resource & Remuneration Committee, which continue to function effectively in accordance with the applicable laws and best practices.

A comprehensive **Risk Management Framework** has been approved to strengthen the internal control environment and reinforce the Company's commitment to sound corporate governance. The Board places great emphasis on maintaining the highest standards of integrity, transparency, and ethical conduct as the foundation of sustainable business growth.

In compliance with the **Listed Companies (Code of Corporate Governance) Regulations, 2019**, the Board and its sub-committees underwent an annual performance evaluation. The evaluation confirmed that the Board possesses the requisite skills, experience, and diversity to provide effective strategic direction. Any areas identified for improvement are addressed through continuous governance enhancement initiatives. Based on the results, the overall performance of the Board has been assessed as satisfactory.

Acknowledgement

On behalf of the Board of Directors, I extend my sincere gratitude to our valued shareholders for their continued trust and support. I also acknowledge with appreciation the hard work, dedication, and commitment of our employees across all levels. Finally, I wish to commend the Board Members and the Chief Executive Officer for their valuable contributions and strategic guidance, which have been instrumental in steering the Company toward sustained growth.

Lahore
October 07, 2026

DIRECTOR'S REPORT

The Directors of your Company are please to present the 34rd Annual Report along with the audited accounts for the year ended June 30, 2026.

1. Financial Results

The summary of financial results is being furnished hereunder for a quick glance.

	2026 (Rupees)	2025 (Rupees)
Sales	386,075,868	353,206,980
Cost of sales	294,619,735	297,877,929
Gross profit	91,456,133	55,329,051
Operating expenses	44,198,112	44,901,439
Finance & other charges	34,340,258	41,446,991
Other income	-	2,093,302
Profit / (loss) before levy & taxation	12,917,763	(28,926,077)
Levy & Taxation	5,413,757	4,231,081
Profit / (loss) after taxation	7,504,006	(24,694,996)
Earnings/(loss) per share	1.88	(6.17)

2. Review of operations:

The Company achieved a significant improvement in its financial performance during the year. Sales increased by approximately Rs. 32.87 million, from Rs. 353.207 million in 2025 to Rs. 386.076 million in 2026. Gross profit increased from Rs. 55.329 million to Rs. 91.456 million. Consequently, the Company recorded a profit after taxation of Rs. 7.504 million, compared with a loss after taxation of Rs. 24.695 million in the preceding year.

During the year under review, the Company processed and delinted 1,626 metric tons of seed, compared with 1,885 metric tons during the preceding year.

The Company continued its activities in the processing and production of seeds of wheat, rice, SSG and hybrid corn. The Company remains actively involved in hybrid corn seed production and continues to explore opportunities to add new crops and varieties to its product range for the benefit of farmers.

During the year, the Company faced a challenging agricultural market environment. The cost of raw materials remained high, requiring the Company to obtain financing from banks to meet its working capital requirements. Although interest rates declined during the year, the reduction was not as significant as expected, and the cost of borrowing remained substantial. Finance and other charges, however, declined from Rs. 41.447 million in 2025 to Rs. 34.340 million in 2026.

The wheat market also remained difficult during the year. The Government did not procure wheat from farmers as expected, while the initially announced procurement price of Rs. 3,500 per maund was considered inadequate by many farmers in view of their production costs. The limited government support and prevailing market conditions resulted in private-sector buyers purchasing wheat at relatively low prices and on their own terms and conditions.

These circumstances adversely affected farmers' cash flows and liquidity. Consequently, farmers had limited purchasing power for agricultural inputs, including corn seed. This reduction in demand had an adverse impact on the seed industry and resulted in the Company carrying considerable quantities of corn seed into the following year.

The difficult market conditions and reduced liquidity in the farming community consequently affected the Company's profitability and working capital position.

The Company continued to process seeds of cotton and wheat and remained actively involved in the production of hybrid corn seed. The Company is continuously working to expand its range of crops and varieties in order to provide farmers with improved and high-quality seed products.

During the year, the Company continued its operations in corn, rice, wheat and SSG. The Company also launched a new hybrid corn variety, 4570, which received an encouraging response from the market. The hybrid varieties D-3377 and D-4147 also performed exceptionally well and continued to receive positive market acceptance.

The Company's seed delinting facilities remain state-of-the-art and continue to provide excellent processing results and quality standards.

The Company has also imported various seed varieties from South Africa and Australia and is currently conducting trials to evaluate their suitability under local conditions. Subject to satisfactory trial results and regulatory requirements, the Company plans to introduce and distribute suitable varieties in Punjab and other provinces of Pakistan.

We continue to invest heavily in R&D of Hybrid Corn and other seeds. This has lowered profit margins but we consider it a worthwhile investment. We are hopeful the coming year will produce favorable results from Hybrid Corn sales. We are optimistic about the yields from our Hybrids. Our sale of Hybrid seeds has maintained high standards of quality.

Under these circumstances, the management decided paying a dividend would not be prudent.

3. Summary of Key Operating and Financial Data of Six Years:

Summary of key operating and financial results for last six years is included in the financial results for the year under review.

	2026 Rupees	2025 Rupees	2024 Rupees	2023 Rupees	2022 Rupees	2021 Rupees
Turnover	386,075,868	353,206,980	362,311,518	218,170,894	202,622,430	191,625,140
Cost of sales	294,619,735	297,877,929	269,133,546	163,007,081	154,743,159	152,557,821
Gross profit	91,456,133	55,329,051	93,177,972	55,163,813	47,879,271	39,067,319
Operating Expenses						
Administrative expenses	26,157,856	30,304,069	26,699,860	22,957,341	20,227,723	18,925,997
Selling & distribution expenses	18,040,256	14,597,370	14,232,190	10,164,064	8,454,387	7,007,235
	44,198,112	44,901,439	40,932,049	33,121,404	28,682,110	25,933,232
Operating profit	47,258,021	10,427,612	52,245,923	22,042,409	19,197,161	13,134,087
Finance cost	34,340,258	41,446,991	47,464,493	6,032,852	1,447,560	1,150,734
Other income	-	2,093,302	1,714,965	228,411	831,886	290,985
Profit before taxation	12,917,762	6,496,394	6,496,394	16,237,968	18,581,487	12,274,338
Taxation	5,413,757	(4,231,081)	(991,212)	(582,372)	15,904,285	4,231,074
Profit/(loss) after tax	7,504,005	(24,694,966)	7,487,606	16,820,339	2,677,202	8,043,264
Total comprehensive income/(loss)						
Paid up capital	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Current assets	455,827,941	393,241,352	394,250,105	291,870,422	141,060,927	149,114,260
Current liabilities	314,753,507	274,835,645	259,381,949	152,511,736	23,809,714	33,084,749

4. Dividend:

The Board of Directors has recommended Cash dividend NIL (2025: NIL)

5. Auditors

The present Auditors M/S.Kreston Hyder Bhimji & Co. Chartered Accountants, retired and being eligible for re-appointment for the year ending June 30, 2027.

6. Board Meeting

During the financial year under consideration four meetings were held and the attendance by respective directors was as follows:

Name of Directors	Number of Board Meetings Attended
Mr. Faaiz Rahim Khan	4
Mr. Salim Husain	4
Mr. Tariq Mahmood Hassan Butt	4
Mr. Saad Rahim Khan	4
Mr. Anwar-ul-Haq	4
Mr. Shahzad Ullah Khan	4
Mrs. Saman Ghazi Khan	3

Leave of absence was granted to Directors who could not attend any of the Board meetings.

7. Nomination Committee

The Board, in compliance with the Code of Corporate Governance has set up a nomination committee comprising of the following members;

Mrs. Saman Ghazi Khan	- Chairman
Mr. Saad Rahim Khan	- Member
Mr. Shahzad Ullah Khan	- Member

8. Audit Committee

The Board, in compliance with the Code of Corporate Governance has set up an audit committee comprising of the following members;

Mr. Tariq Mahmood Hassan Butt	- Chairman
Mr. Salim Husain	- Member
Mr. Saad Rahim Khan	- Member

9. HR & Remuneration Committee

The Board, in compliance with the Code of Corporate Governance has set up a HR committee comprising of the following members;

Mr. Saad Rahim Khan	- Chairman
Mr. Tariq Mahmood Hassan Butt	- Member
Mrs. Saman Ghazi Khan	- Member

10. Risk Management Committee

The Board, in compliance with the Code of Corporate Governance has set up a Risk Management committee comprising of the following members;

Mr. Saad Rahim Khan	- Chairman
Mr. Shahzad Ullah Khan	- Member
Mr. Salim Husain	- Member

11. Outstanding Statutory Payments:

There is no outstanding statutory payment, due on account of taxes, duties, levies and charges except for routine nature.

12. Pattern of Shareholding:

Pattern of shareholding as on June 30, 2026 is annexed.

13. Directors Remuneration:

During the year under review aggregate amount of remuneration paid to the Chief Executive Officer and Executive Director is disclosed in Note No. 33 of the Audited Financial Statements of the Company. Remuneration of Executive directors including CEO are reviewed annually by the board of directors.

14. Director's Statement:

The Directors of the Company have reviewed the Code of Corporate Governance and are pleased to confirm that company has complied with the provisions set out by the Securities and Exchange Commission of Pakistan (SECP) and there is no material departure from the best practices as detailed in the listing regulations of the stock exchanges in Pakistan.

1. The financial statement, prepared by the management of the company, present fairly its state of Affairs, the result of its operations, cash flows and changes in equity.
2. Proper books of accounts have been maintained by the company.
3. Appropriate accounting policies have been consistently applied in preparation of financial statements and accounting estimates are based on reasonable and prudent judgment.
4. International accounting Standards, as applicable in Pakistan have been followed in preparation of financial statements.
5. The system of internal control is sound and is continuously reviewed by internal audit and other such procedures. The process of review will continue with the objective to improve further.
6. The company has followed the best practices of Corporate Governance, as detailed in the listing regulations wherever possible.
7. There are no doubts upon the company's ability to continue as a going concern.
8. The company has not declared any dividend. The company has planned to invest and utilize available funds to get better results and profit.

15. Social Responsibilities:

The management of the company has been mindful of its Social Responsibilities towards the environment and is determined to control the effects of our operations on the environment and comply with the environment legislation for pollution control in order to promote a better and ecological friendly future in Pakistan

16. Vision/Mission

The statement reflecting the Vision/Mission of the company is annexed.

17. Ethics and Business Practices

The statement outlining the Ethics and Business Practices of the company is annexed.

18. Gender Pay-Gap Statement

Data Agro Limited confirms that during the year under review, the Company had no female employees on its payroll. The production unit is located at remote area of Kabirwala Road, Khanewal where peoples are not supposed to joint or willing in production units/industries with male workers/staff.

The Company remains committed to providing equal opportunities in recruitment, remuneration, and career progression, and ensure that all employment-related decisions are made on the basis of merit, skills, and qualifications, without discrimination on the grounds of gender.

This statement is being published in compliance with applicable legal and regulatory requirements and is available on the Company's website.

19. Changes in Board during the year

Casual Vacancies:

During the year, no casual vacancy occurred in the Board:

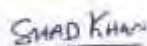
20. Future Outlook

In future we shall concentrate on Hybrid Corn seed but will also make efforts to make our range of seeds comprehensive and Inshallah, will overcome all these problems by hard working, timely decision of management and team work. We hope that in the year 2026-27 we will present better financial position. In the coming year we shall invest in varieties of cotton seed and wheat and plan to enter in the vegetable seeds market. This will increase our capacity utilization further while maintaining our high standards of quality.

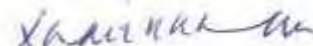
21. Acknowledgment

I want to thank our employees, customers, and suppliers for their continued support and faith in the company. All our shareholders must closely examine the results and see that we are making progress in the right direction. I would like to express our gratitude to our shareholders for support and encouragement.

Lahore
October 07, 2026



Director



Chief Executive

ڈائریکٹر کی رپورٹ

آپ کی کمپنی کے ڈائریکٹر ذراہ کرم 30 جون 2026 کو ختم ہوئے سال کے آڈٹ شدہ اکاؤنٹس کے ساتھ 34 ویں سالانہ رپورٹ پیش کر رہے ہیں۔

2026 (Rupees)	2025 (Rupees)	1. مالی نتائج
386,075,868	353,206,980	یہاں مالی نتائج کا خلاصہ پیش کیا جا رہا ہے۔
294,619,735	297,877,929	فروخت
91,456,133	55,329,051	قیمت فروخت
44,198,112	44,901,439	ابتدائی منافع
34,340,258	41,446,991	آپریٹنگ اخراجات
-	2,093,302	مالی اور دیگر اخراجات
12,917,763	(28,926,077)	متفرق آمدنی
5,413,757	4,231,081	آمدنی ٹیکس لگانے سے پہلے
7,504,006	(24,694,996)	ٹیکس
1.88	(6.17)	ٹیکس لگانے کے بعد (نقصان) / منافع
		فی شیئر آمدنی / (نقصان)

2. آپریشنز کا جائزہ:

زیر جائزہ سال کے دوران کمپنی نے اپنی مالی کارکردگی میں نمایاں بہتری حاصل کی۔ کمپنی کی فروخت میں تقریباً 32.87 ملین روپے کا اضافہ ہوا، جو 2025 میں 353.207 ملین روپے سے بڑھ کر 2026 میں 386.076 ملین روپے ہو گئی۔ مجموعی منافع بھی نمایاں طور پر بڑھ کر 55.329 ملین روپے سے 91.456 ملین روپے ہو گیا۔ نتیجتاً، کمپنی نے ٹیکس کے بعد 7.504 ملین روپے کا منافع حاصل کیا، جبکہ گزشتہ سال 24.695 ملین روپے کا نقصان ہوا تھا۔

زیر جائزہ سال کے دوران کمپنی نے 1,626 میٹرک ٹن بیج پروسیس اور ڈیلنٹ کیا، جبکہ گزشتہ سال یہ مقدار 1,885 میٹرک ٹن تھی۔

کمپنی نے گندم، چاول، SSG اور ہاہر ڈکئی کے بیجوں کی پروسیسنگ اور پیداوار کی اپنی سرگرمیاں جاری رکھیں۔ کمپنی ہاہر ڈکئی کے بیج کی پیداوار میں فعال طور پر مصروف ہے اور کسانوں کے فائدے کے لیے اپنی مصنوعات میں نئی فصلوں اور اقسام کو شامل کرنے کے مواقع تلاش کر رہی ہے۔

سال کے دوران کمپنی کو زرعی مارکیٹ کے مشکل حالات کا سامنا رہا۔ خام مال کی قیمتیں بلند رہیں، جس کے باعث کمپنی کو اپنی ورکنگ کپٹل کی ضروریات پوری کرنے کے لیے بینکوں سے مالی سہولت حاصل کرنا پڑی۔ اگرچہ سال کے دوران شرح سود میں کمی ہوئی، تاہم یہ کمی توقع کے مطابق نمایاں نہ تھی اور قرض حاصل کرنے کی لاگت بدستور زیادہ رہی۔ اس کے باوجود مالیاتی اور دیگر اخراجات 2025 میں 41.447 ملین روپے سے کم ہو کر 2026 میں 34.340 ملین روپے رہ گئے۔

گندم کی مارکیٹ بھی سال کے دوران مشکل حالات سے دوچار رہی۔ حکومت نے کسانوں سے متوقع طور پر گندم کی خریداری نہیں کی، جبکہ ابتدائی طور پر اعلان کردہ 3,500 روپے فی من کی خریداری قیمت کو بہت سے کسانوں نے اپنی پیداواری لاگت کے مقابلے میں ناکافی قرار دیا۔ محدود حکومتی معاونت اور مارکیٹ کے موجودہ حالات کے باعث نجی شعبے کے خریداروں نے نسبتاً کم قیمتوں پر اور اپنی شرائط و ضوابط کے تحت گندم خریدی۔

ان حالات نے کسانوں کے نقد بہاؤ اور مالی استطاعت کو بری طرح متاثر کیا۔ نتیجتاً، کسانوں کی زرعی مداخل، بشمول کمائی کے بیج، خریدنے کی قوت محدود ہو گئی۔ طلب میں اس کمی نے بیجوں کی صنعت کو منفی طور پر متاثر کیا اور کمپنی کے پاس کمائی کے بیج کی قابل ذکر مقدار اگلے سال تک منتقل ہو گئی۔

مشکل مارکیٹ حالات اور کسان برادری میں مالی وسائل کی کمی نے کمپنی کے منافع اور ورکنگ کپٹل کی پوزیشن کو بھی متاثر کیا۔

کمپنی نے کپاس اور گندم کے بیجوں کی پروسیسنگ جاری رکھی اور ہاہر ڈکئی کے بیج کی پیداوار میں بھی فعال کردار ادا کیا۔ کمپنی اپنی فصلوں اور اقسام کے دائرہ کار کو مسلسل وسیع کرنے کے لیے کوشاں ہے تاکہ کسانوں کو بہتر اور اعلیٰ معیار کے بیج فراہم کیے جاسکیں۔

سال کے دوران کمپنی نے مکئی، چاول، گندم اور SSG میں اپنی کاروباری سرگرمیاں جاری رکھیں۔ کمپنی نے ہائپرڈمکٹی کی ایک نئی قسم 4570 بھی متعارف کرائی، جسے مارکیٹ کی جانب سے حوصلہ افزائی حاصل ہوئی۔ ہائپرڈ اقسام D-3377 اور D-4147 نے بھی شاندار کارکردگی کا مظاہرہ کیا اور مارکیٹ میں مثبت پذیرائی حاصل کرتی رہیں۔ کمپنی کی بیجوں کی ڈیلنگ کی سہولیات جدید ترین معیار کی ہیں اور بہترین پروسسنگ نتائج اور اعلیٰ معیار کو برقرار رکھنے میں مسلسل معاون ثابت ہو رہی ہیں۔ کمپنی نے جنوبی افریقہ اور آسٹریلیا سے بیجوں کی مختلف اقسام بھی درآمد کی ہیں اور اس وقت مقامی حالات کے مطابق ان کی موزونیت جانچنے کے لیے آزمائشی تجربات کیے جا رہے ہیں۔ کامیاب آزمائشی نتائج اور متعلقہ ضوابط کی تکمیل کی صورت میں کمپنی پنجاب اور پاکستان کے دیگر صوبوں میں موزوں اقسام متعارف کروانے اور تقسیم کرنے کا ارادہ رکھتی ہے۔ کمپنی ہائپرڈمکٹی اور دیگر بیجوں کی تحقیق و ترقی (R&D) میں مسلسل خاطر خواہ سرمایہ کاری کر رہی ہے۔ اگرچہ ان سرمایہ کاریوں کی وجہ سے منافع کی شرح پر دباؤ آیا ہے، تاہم انتظامیہ اسے کمپنی کی مستقبل کی ترقی کے لیے ایک قابل قدر سرمایہ کاری سمجھتی ہے۔ ہمیں امید ہے کہ آنے والے سال میں ہائپرڈمکٹی کے بیجوں کی فروخت سے حوصلہ افزائی حاصل ہوں گے۔ کمپنی اپنی ہائپرڈ اقسام کی پیداوار کے حوالے سے بھی پُر امید ہے۔ ہمارے ہائپرڈ بیجوں کی فروخت میں اعلیٰ معیار کو برقرار رکھا گیا ہے۔

3. سابقہ چھ سالوں کا مختصر مالیاتی جائزہ:

ہم نے اپنے پچھلے پانچ سال اور موجودہ مالیاتی سال کی تفصیل نیچے دی ہوئی ہے۔

	2026 Rupees	2025 Rupees	2024 Rupees	2023 Rupees	2022 Rupees	2021 Rupees
Turnover	386,075,868	353,206,980	362,311,518	218,170,894	202,622,430	191,625,140
Cost of sales	294,619,735	297,877,929	269,133,546	163,007,081	154,743,159	152,557,821
Gross profit	91,456,133	55,329,051	93,177,972	55,163,813	47,879,271	39,067,319
Operating Expenses						
Administrative expenses	26,157,856	30,304,069	26,699,860	22,957,341	20,227,723	18,925,997
Selling & distribution expenses	18,040,256	14,597,370	14,232,190	10,164,064	8,454,387	7,007,235
	44,198,112	44,901,439	40,932,049	33,121,404	28,682,110	25,933,232
Operating profit	47,258,021	10,427,612	52,245,923	22,042,409	19,197,161	13,134,087
Finance cost	34,340,258	41,446,991	47,464,493	6,032,852	1,447,560	1,150,734
Other income	-	2,093,302	1,714,965	228,411	831,886	290,985
Profit before taxation	12,917,762	6,496,394	6,496,394	16,237,968	18,581,487	12,274,338
Taxation	5,413,757	(4,231,081)	(991,212)	(582,372)	15,904,285	4,231,074
Profit/(loss) after tax	7,504,005	(24,694,966)	7,487,606	16,820,339	2,677,202	8,043,264
Total comprehensive income/(loss)						
Paid up capital	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Current assets	455,827,941	393,241,352	394,250,105	291,870,422	141,060,927	149,114,260
Current liabilities	314,753,507	274,835,645	259,381,949	152,511,736	23,809,714	33,084,749

4. منافع:

بورڈ آف ڈائریکٹرز نے کسی کیش منافع کی سفارش نہیں کی (2025: NIL)۔

5. آڈیٹرز:

موجودہ آڈیٹر کرسٹن حیدر بھیم جی اینڈ کو چارٹرڈ اکاؤنٹنٹس، ریٹائرڈ ہوئے ہیں اور اہل ہیں اور خود کو 30 جون 2027 کو ختم ہونے والے سال کے لئے دوبارہ تقرری کے لئے خود کو پیش کرتے ہیں۔

6. بورڈ کے اجلاس

مالی سال کے دوران زیر غور چھ اجلاس ہوئے اور متعلقہ ڈائریکٹرز کی حاضری کچھ اس طرح تھی۔

بورڈ مینٹنگ میں شرکت کی تعداد	ڈائریکٹرز کے نام
4	فائزر جیم خان
4	سلیم حسین
4	طارق محمود حسن بٹ
4	سعد جیم خان
4	انوار الحق
4	شہزاد اللہ خان
3	ثمن غازی خان

غیر حاضری کی چھٹی ان ڈائریکٹرز کو دی گئی جو بورڈ کے اجلاسوں میں شرکت نہیں کر سکتے تھے۔

7.

کمپنی برائے نامزدگی کیٹیگریز کے تحت گورننس کی تعمیل کرتے ہوئے ایک نامزدگی کمیٹی بنائی ہے جس میں درج ذیل اراکین شامل ہیں۔

ثمن غازی خان - چیئر مین
سعد جیم خان - ممبر
شہزاد اللہ خان - ممبر

8.

آڈٹ کمیٹی بورڈ نے ضابطہ کار پور بیٹ گورننس کی تعمیل کرتے ہوئے ایک آڈٹ کمیٹی قائم کی ہے جس میں درج ذیل اراکین شامل ہیں۔

طارق محمود حسن بٹ - چیئر مین
سعد جیم خان - ممبر
شہزاد اللہ خان - ممبر

9.

انسانی مسائل اور ادائیگیوں کی کمیٹی بورڈ نے ضابطہ کار پور بیٹ گورننس کی تعمیل کرتے ہوئے ایک اعزازی کمیٹی قائم کی ہے جس میں درج ذیل اراکین شامل ہیں۔

سعد جیم خان - چیئر مین
طارق محمود حسن بٹ - ممبر
ثمن غازی خان - ممبر

10.

ریسک مینجمنٹ کمیٹی بورڈ نے ضابطہ کار پور بیٹ گورننس کی تعمیل کرتے ہوئے ایک ریسک مینجمنٹ کمیٹی قائم کی ہے جس میں درج ذیل اراکین شامل ہیں۔

11.

قانونی اداروں کے بقایا جات:

کسی قانونی ادارے کی کسی قسم کی کوئی ادائیگی بقایا نہیں ہے بشمول انکم ٹیکس وغیرہ وغیرہ

12.

شیئر ہولڈنگز کا نمونہ

شیئر ہولڈنگز کا نمونہ صفحہ نمبر 53 پر ہے۔

13.

ڈائریکٹرز کی تنخواہیں:

زیر جائزہ سال کے دوران چیف ایگزیکٹو آفیسر اور ایگزیکٹو ڈائریکٹر کو ادائیگی کے معاوضے کی مجموعی رقم کا جائزہ لیا گیا اور کمپنی کے آڈٹ شدہ مالیاتی بیانات کے نوٹ نمبر 34 میں بیان کیا گیا ہے۔ سی ای او سمیت ایگزیکٹو ڈائریکٹرز کے معاوضے کا بورڈ آف ڈائریکٹرز سالانہ جائزہ لیتا ہے۔

14.

ڈائریکٹرز کی تصدیق:

کمپنی کے ڈائریکٹرز نے کوڈ آف کارپور بیٹ گورننس کا جائزہ لیا ہے اور اس بات کی تصدیق کرتے ہوئے خوشی ہوئی ہے کہ کمپنی نے سکیورٹیز اینڈ ایکسچینج کمیشن آف پاکستان (SECP) کی جانب سے مقرر کردہ دفعات کی تعمیل کی ہے اور بہترین طرز عمل سے کوئی مادی غارت نہیں ہوا جیسا کہ تفصیل میں بتایا گیا ہے۔ اور مکمل طور پر پاکستان اسٹاک ایکسچینج کے سسٹمک اصول و ضوابط پر عمل کر رہی ہے۔

کارپور بیٹ گورننس

براہ کرم نوٹ کریں کہ آپ کی کمپنی کوڈ آف کارپوریٹ گورننس کی دفعات کی پوری طرح تعمیل کر رہی ہے جیسا کہ اسٹاک ایکسچینج نے ہدایات دی ہوئی ہیں۔

کارپوریٹ اور مالی رپورٹنگ فریم ورک کے بارے میں مندرجہ ذیل بیانات ہیں۔

1. کمپنی انتظامیہ کے ذریعہ تیار کردہ مالیاتی رپورٹ، اس کے معاملات / کیش فلو اور ایکوٹی کی صحیح تصویر پیش کرتی ہے۔

2. کمپنی کے زیر نگرانی اکاؤنٹس کی کتابیں بنائی گئی ہیں۔

3. مالی بیانات کی تیاری میں مناسب اکاؤنٹنگ پالیسیاں مستقل طور پر لاگو ہوتی ہیں اور محاسبہ کا تخمینہ معقول اور محتاط فیصلے پر مبنی ہوتا ہے۔

4. بین الاقوامی اکاؤنٹنگ کا معیار جو کہ پاکستان میں لاگو ہوتا ہے، مالی رپورٹس کی تیاری کیلئے استعمال کیا گیا ہے۔

5. اندرونی کنٹرول کا نظام مستحکم ہے اور اندرونی آڈٹ اور اس طرح کے دیگر طریقہ کار کے ذریعہ اس کا مستقل جائزہ لیا جاتا ہے۔ نظر ثانی کا عمل مزید بہتر بنانے کے مقصد کے ساتھ جاری رہے گا۔

6. کمپنی نے کارپوریٹ گورننس کے بہترین طریقوں پر عمل کیا ہے، جیسا کہ جہاں بھی ممکن ہو سٹنگ کے ضوابط پر عمل کیا گیا ہے۔

7. کمپنی کے کام کرنے کی صلاحیت پر کوئی شک نہیں۔

8. کمپنی نے کسی بھی منافع کا اعلان نہیں کیا ہے۔ کمپنی نے بہتر نتائج اور منافع حاصل کرنے کے لئے دستیاب فنڈز میں سرمایہ کاری اور ان کا استعمال کرنے کا منصوبہ بنایا ہے۔

15. سماجی ذمہ داریاں:

کمپنی کی انتظامیہ نے ماحولیات کے تئیں اپنی سماجی ذمہ داریوں کو ذہن میں رکھا ہوا ہے اور وہ ماحول پر ہمارے کاموں کے اثرات کو کنٹرول کرنے اور پاکستان میں ایک بہتر اور ماحول دوست مستقبل کو فروغ دینے کے لیے آلودگی پر قابو پانے کے لیے ماحولیات قانون سازی کی تعمیل کرنے کے لیے پرعزم ہے۔

16. وژن / مشن:

کمپنی کے وژن / مشن کی عکاسی کرنے والا بیان منسلک ہے۔

17. اخلاقیات اور کاروباری عمل:

کمپنی کے اخلاقیات اور کاروباری طریقوں کا خاکہ پیش کیا گیا ہے۔

18. بورڈ آف ڈائریکٹرز میں تبدیلی:

موجودہ سال میں بورڈ آف ڈائریکٹرز میں کوئی تبدیلی نہیں ہوئی۔

19. صفائیخواہ کے فرق کا بیان:

ڈیٹا ایگریگیشن کا ادارہ تصدیق کرتا ہے کہ زبرد جائزہ سال کے دوران، کمپنی کے پے رول پر کوئی خاتون ملازم نہیں تھی۔ ادارے کا پروڈکشن یونٹ کبیر والا روڈ، خانیوال کے درواز علاقے میں واقع ہے جہاں عورتوں کا مردود کر کے کام کرنا معیوب سمجھا جاتا ہے۔

کمپنی عورتوں کی بھرتی، معاوضے، اور کیریئر کی ترقی میں مساوی مواقع فراہم کرنے کے لیے پرعزم ہے، اور اس بات کو یقینی بناتی ہے کہ ملازمت سے متعلق تمام فیصلے قابلیت، مہارت اور قابلیت کی بنیاد پر کیے جائیں، بغیر جنس کی بنیاد پر امتیاز کے۔ یہ بیان قابل اطلاق قانونی اور ریگولیٹری تقاضوں کی تعمیل میں شائع کیا جا رہا ہے اور کمپنی کی ویب سائٹ پر دستیاب ہے۔

20. مستقبل کا تعین:

مستقبل میں ہم باہر ڈکارن بیج پروجیکٹس کے لیکن اپنے بیجوں کی حد کو جامع بنانے کے لئے بھی کوششیں کریں گے۔ آنے والے سال میں ہم کمپاس کے بیج اور گندم کی مختلف اقسام میں سرمایہ کاری کریں گے اور سبز بیجوں کے بیجوں کی منڈی میں داخل ہونے کا ارادہ کریں گے۔ یہ ہمارے اعلیٰ معیار کے معیار کو برقرار رکھتے ہوئے ہماری صلاحیت کے استعمال میں مزید اضافہ کرے گا۔

21. اعتراف

میں اپنے ملازمین، صارفین، اور سپلائرز کا شکریہ ادا کرنا چاہتا ہوں کہ ان کی مسلسل حمایت اور کمپنی میں اعتماد۔ ہمارے تمام شیئرز ہولڈرز کو نتائج کا باریک بینی سے جائزہ لینا چاہیے اور یہ دیکھنا چاہیے کہ ہم درست سمت میں پیش رفت کر رہے ہیں۔ میں حمایت اور حوصلہ افزائی کے لیے اپنے شیئرز ہولڈرز کا شکریہ ادا کرنا چاہتا ہوں گا۔

SHAD KHAN

Director

SHAD KHAN

Chief Executive

LAHORE
October 07, 2026

VISION/MISSION STATEMENT

a. Vision Statement

Our Vision is;

- * A leading producer of agro products (seeds, chemicals) by providing the highest quality of products and services to its customers/growers by making an efficient use of the sciences of modern genetics, biotechnology and plant nutrition.
- * To strive for excellence through commitment, integrity, honesty and team work.
- * Highly ethical company and be respected corporate citizen to continue playing due role in the social and environmental sectors of the country.
- * To develop an extremely motivated and professional trained work force, which would drive growth through innovation and renovation.
- * Sustained growth in earning in real terms.

b. Mission Statement

- * Our mission is to be dynamic, profitable and growth oriented company by providing good return on investment to its shareholders and investors, quality products to its customers/growers and a secure and friendly environment place of work to its employees and to project Pakistan's image in the National and International agro Market.

STATEMENT OF COMPLIANCE

With Listed Companies (Code of Corporate Governance) Regulations, 2019

Year ending: June 30, 2026

The company has complied with the requirements of the Regulations in the following manner:

1. The total number of director's areas per the following:

Gender	Number
Male	6
Female	1

2. The total number of directors are as per the following:

Category	Names
Independent Director	Mr. Tariq Mahmood Hassan Butt Mr. Shahzad Ullah Khan
Other Non-Executive Directors	Mr. Salim Husain Mr. Saad Rahim Khan Mrs. Saman Ghazi Khan
Executive Directors	Mr. Faaiz Rahim Khan Mr. Anwar UIHaq

*Best practices of corporate governance entail having an optimal number and mix of board members with adequate skills and experience. The current Board of Directors of the Company adequately meets this requirement. Further, existing independent directors play an effective part within the Board and make valuable contribution. Therefore, the fraction (2.3) has not been rounded up.

3. The directors have confirmed that none of them is serving as a director on more than seven listed companies, including this company (excluding the listed subsidiaries of listed holding companies where applicable).

4. The company has prepared a Code of Conduct and has ensured that appropriate steps have been taken to disseminate it throughout the company along with its supporting policies and procedures.

5. The board has developed a vision/mission statement, overall corporate strategy and significant policies of the company. A complete record of particulars of significant policies along with the dates on which they were approved or amended has been maintained.

6. All the powers of the board have been duly exercised and decisions on relevant matters have been taken by board/shareholders as empowered by the relevant provisions of the Companies Act, 2017 (the Act) and these Regulations.

7. The meetings of the board were presided over by the Chairman and, in his absence, by a director elected by the board for this purpose. The board has complied with the requirements of Act and the Regulations with respect to frequency, recording and circulating minutes of meeting of board.

8. The board of directors have a formal policy and transparent procedures for remuneration of directors in accordance with the Act and these Regulations.

9. The directors were apprised about the changes in the Code, applicable laws and their duties and responsibilities to effectively manage the affairs of the Company for and on behalf of the shareholders. Four directors have completed their Director Training Program and two directors of the Company having 14 years of education and 15 years of experience are exempt from the requirement of directors' training program, under purview of regulation 19(2) of the Listed Companies (Code of Corporate Governance) Regulations, 2019, whereas, one board member do not qualify for exemption. The Company will arrange the training program for the director as provided under the Regulations in future.

10. The board has approved appointment of CFO, Company Secretary and Head of Internal Audit, including their remuneration and terms and conditions of employment and complied with relevant requirements of the Regulations.

11. Chief Financial Officer and Chief Executive Officer duly endorsed the financial statements before approval of the board.

12. The board has formed committees comprising of members given below:

Committees	Composition/Name
Nomination Committee	Mrs. Saman Ghazi Khan - Chairman Mr. Saad Rahim Khan - Member Mr. Shahzad Ullah Khan - Member (Independent Director)
Audit Committee	Mr. Tariq Mahmood Hassan Butt - Chairman (Independent Director) Mr. Salim Husain - Member Mr. Saad Rahim Khan - Member
HR & Remuneration Committee	Mr. Saad Rahim Khan—Chairman Mr. Tariq Mahmood Hassan Butt— Member (Independent Director) Mrs. Saman Ghazi Khan - Member
Risk Management Committee	Mr. Saad Rahim Khan - Chairman Mr. Shahzad Ullah Khan— Member (Independent Director) Mr. Salim Husain – Member

13. The terms of reference of the aforesaid committees have been formed, documented and advised to the committee for compliance.

14. The frequency of meetings of the committee was as per following:

Committees	Composition/Names
Nomination Committee	One meeting was held during the financial year ended June 30, 2026
Audit Committee	Four meetings were held during the financial year ended June 30, 2026
HR & Remuneration Committee	One meeting was held during the financial year Ended June 30, 2026
Risk Management Committee	Two meeting was held during the financial year Ended June 30, 2026

15. The board has set up an effective internal audit function who are considered suitably qualified and experienced for the purpose and are conversant with the policies and procedures of the company.

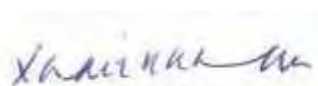
16. The statutory auditors of the company have confirmed that they have been given a satisfactory rating under the Quality Control Review program of the Institute of Chartered Accountants of Pakistan and registered with Audit Oversight Board of Pakistan, that they and all their partners are in compliance with International Federation of Accountants (IFAC) guidelines on code of ethics as adopted by the Institute of Chartered Accountants of Pakistan and that they and the partners of the firm involved in the audit are not a close relative (spouse, parent, dependent and non-dependent children) of the chief executive officer, chief financial officer, head of internal audit, company secretary or director of the company.

17. The statutory auditors or the persons associated with them have not been appointed to provide other services except in accordance with the Act, these regulations or any other regulatory requirement and the auditors have confirmed that they have observed IFAC guidelines in this regard.

18. We confirm that all other requirements of the Regulations have been complied with.
19. Explanation for non-compliance with requirements, other than regulations 3, 6, 7, 8, 27, 32, 33 and 36 are below.

Sr. No.	Non-Mandatory Requirement	Reg. No.	Explanation
1	Directors' Orientation Program. All companies shall make appropriate arrangements to carry out orientation for their directors to acquaint them with these Regulations, applicable laws, their duties and responsibilities to enable them to effectively govern the affairs of the listed company for and on behalf of shareholders.	19	Four directors of the Company having completed their director training program and 2 directors have 14 years of education and 15 years of experience are exempt from the requirement of directors' training program, under purview of regulation 19(2) of the Listed Companies (Code of Corporate Governance) Regulations, 2019, whereas, one board member do not qualify for exemption. The Company will arrange the training program for the directors as provided under the Regulations in future.

LAHORE
October 07, 2026



Chief Executive



Chairman

STATEMENT OF ETHICS AND BUSINESS PRACTICES

Data Agro Limited was established with an aim of producing quality delinted cotton seed for its customers. The following core values have been incorporated in our system to promote ethical business practices while producing quality products.

THE QUALITY OF PRODUCT

We strive to produce the best quality delinted cotton seed for our customers. We continuously update ourselves with technological advancements in cotton seed delinting technology and strive to implement these changes in our company. We maintain all relevant technical and professional standards to be compatible with the requirements of the trade.

EMPLOYEES

Recruitment of personnel on merit offering training and career development, equal opportunities of growth, no discrimination or harassment and reward for achievements. Improved working conditions, ensuring safety and health. Terminal benefits as per policy on retirement or redundancy.

Employees shall not use company information and assets for their personal advantage. Conflict of interest shall be avoided and disclosed where it exists and guidance sought.

CUSTOMER RELATION

Ensure customer satisfaction by providing quality products at competitive prices and ensuring after sale service and advice. Prompt, efficient attention to complaints is integral to our client care

SHARE HOLDERS, FINANCIAL INSTITUTIONS & CREDITORS

Protection of investment made in the company. We focus on maximizing long term share holder's value through strong financial performance and returns, disciplined and profitable expansion. A commitment to accurate and timely communication on achievements and prospects.

SUPPLIERS

Prompt settling of bills, co-operation to achieve quality and efficiency, no bribery or excess hospitality accepted or given.

SOCIETY/COMMUNITY

Compliance with the spirit of laws. Timely payment of all Government taxes and dues. Eliminate the release of substance that may cause environmental damage. Financial assistance for promoting education and social activities including games and donations charity to deserving.

GENERAL

The company shall neither support any political party nor contribute funds to groups or associations whose activities promote political interest through trade association.

IMPLEMENTATION

Company board to ensure implementation of these codes, regular monitoring, review for modification/ amendment where necessary.

KEY OPERATING AND FINANCIAL DATA FOR THE LAST SIX YEARS

Historical 6 years data

BALANCE SHEET

	2026	2025	2024	2023	2022	2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
NON-CURRENT ASSETS						
Property plant & equipment	194,585,360	210,746,826	117,129,144	107,006,201	115,644,936	89,129,742
Long term deposits	705,850	705,850	705,850	705,850	-	-
	195,291,210	211,452,676	117,834,994	107,712,051	115,644,936	89,129,742
CURRENT ASSETS						
Store, spares & loose tools	11,448,288	9,857,739	5,646,874	10,528,559	6,244,579	8,046,464
Stock in trade	259,401,929	206,708,106	274,963,053	159,481,993	52,324,564	64,100,379
Trade debts	168,886,664	140,771,992	96,305,848	82,288,198	56,155,044	57,407,402
Loans, advances, deposit and prepayments, tax refund	8,751,422	27,878,192	8,203,987	22,593,170	5,859,952	10,883,143
Prepayments and deposits	272,671	254,271	80,000	7,152,717	5,821,276	3,146,341
Cash & bank balances	7,066,967	7,751,052	9,050,343	9,825,785	14,655,512	5,530,531
	455,827,941	393,221,352	394,250,105	291,870,422	141,060,927	149,114,260
	651,119,151	604,674,028	512,085,099	399,582,473	256,705,863	238,244,003
CAPITAL & LIABILITIES						
Share Capital & Reserve						
Authorise Capital	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
5,000,000 ordinary shares of Rs. 10 each						
Issued, subscribed and paid up capital						
4,000,000 ordinary shares of Rs. 10 each	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Revenue reserve	88,120,220	72,538,516	89,750,797	72,678,511	53,193,900	41,445,541
Director's loan	24,378,943	24,378,943	24,378,943	24,378,943	24,378,943	39,378,943
Surplus on Revaluation of Property, Plant & equipment	133,319,152	143,295,531	67,923,678	76,034,320	77,961,659	57,659,418
	285,818,315	280,212,990	222,053,418	213,091,774	195,534,501	178,483,902
NON-CURRENT LIABILITIES						
Deferred liabilities	50,547,329	49,645,393	30,649,732	33,978,963	37,361,648	26,675,353
	50,547,329	49,645,393	30,649,732	33,978,963	37,361,648	26,675,353
CURRENT LIABILITIES						
Trade and other payable	22,790,132	16,365,966	14,662,731	16,336,608	17,470,980	27,303,184
Accrued markup	12356579	12191358	13730366	4,857,297	0	0
Short term borrowings	275,154,982	242,239,682	228,421,406	126,098,445	2,000,000	-
provision for taxation	4,451,814	4,038,639	2,567,446	5,219,386	4,338,734	5,781,565
	314,753,507	274,835,645	259,381,949	152,511,736	23,809,714	33,084,749
	651,119,151	604,694,028	512,085,099	399,582,473	256,705,863	238,244,003

PROFIT AND LOSS ACCOUNT
 Historical 6 years data

	2026	2025	2024	2023	2022	2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Turnover	386,075,868	353,206,980	362,311,518	218,170,894	202,622,430	191,625,140
Cost of sales	294,619,735	297,877,929	269,133,546	163,007,081	154,743,159	152,557,821
Gross profit	91,456,133	55,329,051	93,177,972	55,163,813	47,879,271	39,067,319
Operating Expenses						
Administrative expenses	26,157,856	30,304,069	26,699,860	22,957,341	20,227,723	18,925,997
Selling & distribution expenses	18,040,256	14,597,370	14,232,190	10,164,064	8,454,387	7,007,235
	44,198,112	44,901,439	40,932,049	33,121,404	28,682,110	25,933,232
Operating profit	47,258,021	10,427,612	52,245,923	22,042,409	19,197,161	13,134,087
Finance cost	34,340,258	41,446,991	47,464,493	6,032,852	1,447,560	1,150,734
Other income	-	2,093,302	1,714,965	228,411	831,886	290,985
Profit before taxation	12,917,762	(28,926,078)	6,496,394	16,237,968	18,581,487	12,274,338
Taxation	5,413,757	4,231,081	(991,212)	(582,372)	15,904,285	4,231,074
Profit/(loss) after tax	7,504,005	(24,694,997)	7,487,606	16,820,339	2,677,202	8,043,264
Unappropriated profit/loss b/f	72,538,516	89,750,797	76,034,320	53,193,900	41,445,541	29,303,759
	80,042,521	65,055,800	83,521,926	70,014,239	44,122,743	37,347,023
Total comprehensive income/(loss)	(1,898,681)	557,866	1,474,038	736,932	5,863,482	1,932
Transfer from surplus	9,976,379	6,924,849	4,754,833	5,283,149	3,207,676	4,096,586
Accumulated profit/(loss) c/f to balance sheet	88,120,220	72,538,516	89,750,797	76,034,320	53,193,900	41,445,541

Review Report on the Statement of Compliance Contained In Listed Companies (Code of Corporate Governance) Regulations, 2019

We have reviewed the enclosed Statement of Compliance with the Listed Companies (Code of Corporate Governance) Regulation, 2019 (the Regulations) prepared by the Board of Directors of Data Agro Limited (the Company) for the year ended June 30, 2026, in accordance with the requirements of regulation 36 of the Regulations.

The responsibility for compliance with the Regulations is that of the Board of Directors of the Company. Our Responsibility is to review whether the Statement of Compliance reflects the status of the Company's compliance with the provisions of the Regulations and report if it does not and to highlight any non-compliance with the requirements of the Regulations. A review is limited primarily to inquiries of the Company's personnel and review of various documents prepared by the Company to comply with the Regulations.

As a part of our audit of the financial statements we are required to obtain an understanding of the accounting and internal control system sufficient to plan the audit and develop an effective audit approach. We are not required to consider whether the Board of Directors' Statement on internal control covers all risks and controls or to form an opinion on the effectiveness of such internal controls, the Company's corporate governance procedures and risks.

The Regulations require the Company to place before the Audit Committee, and upon recommendations of the Audit Committee place before the Board of Directors for their review and approval, its related party transactions. We are only required and have ensured compliance of this requirement to the extent of the approval of the related party transactions by the Board of Directors upon recommendation of the Audit Committee.

Based on our review, nothing has come to our attention which causes us to believe that the Statement of Compliance does not appropriately reflect the Company's compliance, in all material respects, with the requirements contained in the Regulations as applicable to the Company for the year ended June 30, 2026.

DATE: OCTOBER 07, 2026
PLACE: FAISALABAD
UDIN: CR202610199FSxg4mht2



Kreston Hyder Bhimji & Co.
KRESTON HYDER BHIMJI & CO.
CHARTERED ACCOUNTANTS
Engagement Partner: Khan Muhammad-FCA

Independent Auditors' Report To the members of Data Agro Limited
Report on the Audit of Financial Statements

Opinion

We have audited the annexed financial statements of **Data Agro Limited ("the Company")**, which comprise the statement of financial position as at June 30, 2026, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended and notes to the financial statements comprising material accounting policy information and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes forming part thereof conform with the Accounting and Reporting Standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2026 and of the profit, other comprehensive loss, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Following are the Key Audit Matter(s):

S. No	Key Audit Matter(s)	How the Matter was addressed in audit
1.	Borrowings: (Refer note 20 and 27 to the financial statements)	
	The Company has significant amounts of borrowings from Banks amounting to Rs. 275.155 million, being 75.32% of total liabilities, as at reporting date. Given the significant level of borrowings, finance costs, significant gearing, the disclosure given by the management in financial statements and compliance with various loan covenants, this is considered to be a key audit matter.	Our audit procedures included: • Review of loan agreements and facility letters to ascertain the terms and conditions of repayment, rates of markup used and disclosed by management for finance costs and to ensure that the borrowings have been approved at appropriate level. • Verification of disbursement of loans and utilization on sample basis. Review of documents for charge registration with regulator - SECP. • Verification of repayments made by the Company during the year on sample basis to confirm that repayments are being made on time and no default has been made. • Assessing procedures designed by management to comply with the debt covenants. • Obtaining direct confirmations from Banks of the Company to confirm balances, terms & conditions stated in the facility offer letters and compliance thereof. • Performing analytical procedures, recalculations and other related procedures for verification of finance costs.

		Ensuring that the outstanding liabilities have been properly classified and related securities and other terms are adequately disclosed in the financial statements.
2.	Inventory existence and valuation (Refer notes 8 and 9 to the financial statements)	
	The Company has significant levels of inventories amounting to Rs. 270.850 million as at the reporting date, being 41.60% of the total assets of the Company. There is a risk in estimating the eventual NRV of items held, as well as assessing which items may be slow-moving or obsolete. The Company's principal accounting policy on stores and spares and stock in trade are disclosed in notes – 5.3 and 5.4 to the financial statements. The significance of the balance coupled with the judgments and estimates involved on their valuation has resulted in the inventories being considered as a key audit matter.	Our audit procedures over existence and valuation of inventory include, but were not limited to: - To test the quantity of inventories at all locations, we assessed the corresponding inventory observation instructions and participated in inventory counts on sites. Based on samples, we performed test counts and compared the quantities counted by us with the results of the counts of the management; - For a sample of inventory items, re-performed the weighted average cost calculation and compared the weighted average cost appearing on valuation sheets; - We tested that the ageing report used by management correctly aged inventory items by agreeing a sample of aged inventory items to the last recorded invoice; - On a sample basis, we tested the net realizable value of inventory items to recent selling prices and re-performed the calculation of the inventory write down, if any;

		We also made enquires of management, including those outside of the finance function, and considered the results of our testing above to determine whether any specific write downs were required.
3.	Revenue recognition (Refer note 22 to the financial statements)	
	We identified recognition of revenue of the Company as a key audit matter because revenue is one of the key performance indicators and gives rise to an inherent risk that revenue could be subject to misstatement to meet expectations or targets. Revenue is recorded in accordance with the requirements of IFRS-15 which provides a comprehensive model of revenue recognition and requires the Company to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying the model to contracts with customers. The Company's material accounting policy information on revenue recognition is disclosed in note 5.12 to the financial statements.	We performed a range of audit procedures in relation to revenue including the following: - We obtained an understanding of the process relating to recognition of revenue and testing the design, implementation and operating effectiveness of key internal controls over recording of revenue; - We compared a sample of revenue transactions recorded during the year with sales orders, sales invoices, delivery documents and other relevant underlying documents; - We performed analytical review procedures and other test of details over various revenue streams including the cut-off procedures to check that revenue has been recognized in the appropriate accounting period; - We assessed the adequacy of the disclosures as per the guidelines set out in the applicable financial reporting requirements.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and the Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting and reporting standards as applicable in Pakistan, the requirements of the Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide to the Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Board of Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

Based on our audit, we further report that in our opinion;

- a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- b) the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- d) zakat deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), was deducted by the Company and deposited in the Central Zakat Fund established under section 7 of that Ordinance.

The engagement partner on the audit resulting in this independent auditors' report is Khan Muhammad - FCA.

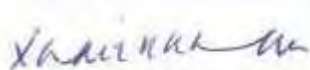
Date: October 07, 2026
Place: Faisalabad
UDIN: AR202610199CXe1jY9my



Kreston Hyder Bhimji
KRESTON HYDER BHIMJI & CO.
CHARTERED ACCOUNTANTS

STATEMENT OF FINANCIAL POSITION

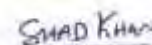
	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	194,585,360	210,746,826
Long term deposits	7	705,850	705,850
		195,291,210	211,452,676
CURRENT ASSETS			
Stores, spares and loose tools	8	11,448,288	9,857,739
Stock in trade	9	259,401,929	206,708,106
Trade debts	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



Chief Executive



Chief Financial Officer



Director

AS AT JUNE 30, 2025
EQUITY AND LIABILITIES
SHARE CAPITAL AND RESERVES

	Note	2026 Rupees	2025 Rupees
Authorized share capital 5,000,000 ordinary shares of Rs.10 each		<u>50,000,000</u>	<u>50,000,000</u>
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	<u>133,319,152</u>	<u>143,295,531</u>
		285,818,315	280,212,990

NON CURRENT LIABILITIES

Deferred liabilities	17	50,547,329	49,645,393
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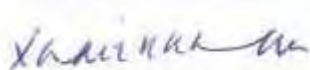
CURRENT LIABILITIES

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		<u>651,119,151</u>	<u>604,694,028</u>

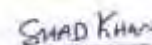
The annexed notes 1 to 42 form an integral part of these financial statements.



Chief Executive



Chief Financial Officer

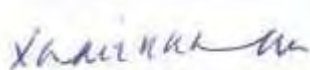


Director

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

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

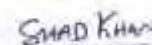
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Chief Executive



Chief Financial Officer

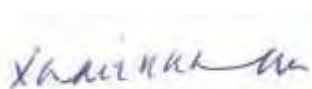


Director

**STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026**

	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

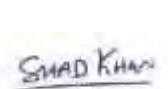
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Chief Executive



Chief Financial Officer

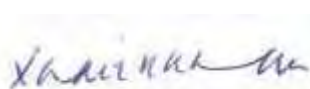


Director

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

	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

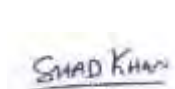
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Chief Executive



Chief Financial Officer

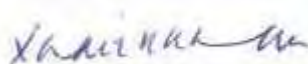


Director

CASH FLOW STATEMENT FOR THE YEAR ENDED JUNE 30, 2026

	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		<u>71,721,100</u>	<u>30,437,562</u>
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
		<u>(59,919,514)</u>	<u>1,189,083</u>
Cash generated from operations		<u>11,801,586</u>	<u>31,626,645</u>
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		<u>(32,811,085)</u>	<u>(14,821,822)</u>
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		<u>(788,300)</u>	<u>(295,745)</u>
c) CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		32,915,300	13,818,276
Net cash generated from financing activities		<u>32,915,300</u>	<u>13,818,276</u>
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	<u><u>7,066,967</u></u>	<u><u>7,751,052</u></u>

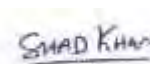
The annexed notes 1 to 42 form an integral part of these financial statements.



Chief Executive



Chief Financial Officer



Director

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED JUNE 30, 2026

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. The accounting and reporting standards applicable in Pakistan comprise of:

- IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Act differ from the IFRS Accounting Standards, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

These financial statements have been prepared under the historical cost convention except as otherwise stated in the respective accounting policy information notes.

2.3 Functional and presentation currency

These financial statements are presented in Pakistani Rupee which is Company's functional and presentation currency.

3. NEW AND REVISED STANDARDS, INTERPRETATIONS, AMENDMENTS AND IMPROVEMENTS

3.1 Standards, interpretations and amendments to approved accounting standards which became effective during the year

There are certain amendments to the accounting and reporting standards which became effective during the year and are adopted by the Company for the financial year beginning on July 01, 2025. However, these amendments do not have any significant impact on the Company's financial reporting.

- **Amendments to IAS 21 – 'The Effects of Changes in Foreign Exchange Rates'**

Lack of exchangeability

(Effective for annual periods beginning on or after January 1, 2025)

These amendments will require companies to apply a consistent approach in assessing whether a currency can be exchanged into another currency and, when it cannot, in determining the exchange rate to use and the disclosures to provide.

The application of these amendments did not have any impact on the Company's financial statements, as the Company did not have any transactions or balances denominated in currencies for which exchangeability was lacking.

3.2 Standards, interpretations, amendments and improvements to approved accounting standards that are issued but not yet effective and have not been early adopted by the Company

The following standards, amendments and improvements with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below and have not been early adopted by the Company:

Standards	Standards, Interpretations, Amendments and Improvements	Effective date (Annual periods beginning on or after)
IFRS 9	'Financial instruments: Disclosures', To address matters identified during the post-implementation review of the classification and measurement requirements of IFRS 9 — (Amendments)	01 January 2026
IFRS 7 IFRS 9	'Financial Instruments' and 'Financial instruments: Disclosures', Classification and Measurement of Financial Instruments — (Amendments)	01 January 2026
IFRS 7 IFRS 9	'Financial Instruments' and 'Financial instruments: Disclosures', Contracts Referencing Nature-dependent Electricity — (Amendments)	01 January 2026
IAS 7	Statement of Cash Flows', Adjustments resulting from adoption of IFRS 18 Presentation and Disclosure in Financial Statements — (Amendments)	01 January 2027
IAS 21	'The effects of changes in foreign exchange rates', Translation to a Hyperinflationary Presentation Currency — (Amendments)	01 January 2027
IFRS 17	'Insurance contracts'	01 January 2026
IFRS 18	'Presentation and Disclosure in Financial Statements'	01 January 2027
IFRS 19	'Subsidiaries without Public Accountability: Disclosures'	01 January 2027
Annual Improvements	Annual Improvements to IFRS Accounting Standards — Volume 11 (related to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7)	01 January 2026

Further, the following new standards have been issued by IASB which are yet to be notified by the Securities and Exchange Commission of Pakistan (SECP) for the purpose of applicability in Pakistan:

Standards	
IFRS 1	First-time adoption of International Financial Reporting Standards
IFRS 20	Regulatory Assets and Regulatory Liabilities

The management expects that the adoption of above standards, amendments and improvements will not have any material impact on the Company's financial statements except for presentation and disclosures.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of financial statements in conformity with the approved accounting standards require management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of the revision and future periods. Judgments made by management in application of the approved accounting standards that have significant effect on the financial statements and estimates with a significant risk of material adjustments in the next year are discussed in respective policy notes. The areas where various assumptions and estimates are significant to the Company's financial statements or where judgment was exercised in application of accounting policies are as follows:

- Estimate of useful life of property, plant and equipment - note 5.1
- Impairment of non financial assets - note 5.2
- Stores, spares and loose tools - note 5.3
- Stock in trade - note 5.4
- Staff retirement benefits - note 5.8
- Provisions - note 5.10
- Contingencies - note 5.11
- Taxation - note 5.13

5. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policies set out below have been applied consistently to all periods presented in these financial statements

5.1 Property, plant and equipment

5.1.1 Operating fixed assets

Property, plant and equipment except free hold land, building on freehold land and plant and machinery are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Building on freehold land and plant and machinery are stated at revalued amounts less accumulated depreciation and accumulated impairment losses, if any. Freehold land is stated at revalued amount.

Cost in relation to operating fixed assets signifies historical cost. Historical cost includes expenditures that are directly attributable to the acquisition or construction of assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with them will flow to the entity and its cost can be reliably measured. Cost incurred to replace a component of an item of operating fixed assets is capitalized and the asset so replaced is retired from use. Normal repairs and maintenance are charged to the statement of profit or loss during the period in which they are incurred.

Depreciation is charged to statement of profit or loss applying the reducing balance method so as to write off the historical cost of the assets over their expected useful life at the rates mentioned in note 6.1 of these financial statements.

Depreciation on additions during the year is charged for the full month in which the asset is available for use while no depreciation is charged in the month in which the asset is disposed off. The residual values and useful lives are reviewed by the management at each financial year end and adjusted if impact on depreciation is significant.

Any gain or loss on disposal of assets is included in statement of profit or loss in the year in which the assets are derecognized.

5.1.2 Capital work in progress

Capital work in progress is stated at cost less any identified impairment loss and represents direct cost of material, labour, applicable overheads and borrowing costs on qualifying assets. Transfers are made to relevant operating fixed assets category as and when assets are available for its intended use.

5.2 Impairment of non financial assets

The carrying amounts of the Company's non-financial assets, other than stock in trade and stores and spares, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite lives or that are not yet available for use, recoverable amount is estimated at each reporting date.

An impairment loss is recognized if the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. A cash-generating unit is the smallest identifiable asset group that generates cash flows that largely are independent from other assets and groups.

Impairment losses are recognized in profit and loss. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets of the unit on a pro-rata basis. Impairment losses on goodwill shall not be reversed.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized. Prior impairments of non-financial assets are reviewed for possible reversal at each reporting date.

5.3 Stores, spares and loose tools

These are valued at weighted average cost except items-in-transit which are valued at cost accumulated to the balance sheet date. Store and spares are regularly reviewed by the management to assess their net realizable value (NRV). Provision is made for slow moving and obsolete store items when so identified.

5.4 Stock in trade

These are valued at lower of cost and net realizable value. Cost is determined as follows:

Raw material	- At factory	Weighted average cost.
	- In Transit	Invoice value plus direct charges in respect thereof.
Work in process and finished goods		Prime cost including a proportion of production
Wastes are valued at net realizable value.		

Net realizable value signifies the estimated selling price in the ordinary course of business less the estimated cost of completion and the estimated costs necessary to be incurred in order to make the sale.

5.5 Trade debts and other receivables

Trade debts are initially recognized at fair value and subsequently carried at amortized cost which approximate fair value of the consideration receivable, less any allowance for expected credit losses.

The Company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade receivables have been grouped based on days overdue.

Other receivables are recognized at amortized cost, less any allowance for expected credit losses.

Trade and other receivables considered irrecoverable are written off.

5.6 Cash and cash equivalents

For the purpose of cash flow statement cash and cash equivalents comprise of cash and cheques in hand and at banks and include short term highly liquid investments. The cash and cash equivalents are readily convertible to known amount of cash and are subject to insignificant risk of change in value.

5.7 Surplus on revaluation of property, plant and equipment

Increases in the carrying amounts arising on revaluation of property, plant and equipment are recognized, net of tax, in other comprehensive income and accumulated in equity under the heading 'Surplus on revaluation of property, plant and equipment'. However the increase is recognized in statement of profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognized in statement of profit or loss.

Decreases in the carrying amounts arising on revaluation of property, plant and equipment are recognized, net of tax, in profit or loss. However revaluation decrease that reverse previous increases of the same asset is recognized in other comprehensive income to the extent of the remaining surplus attributable to that asset. The decrease recognized in other comprehensive income reduces the amount accumulated in equity under the heading 'Surplus on revaluation of property, plant and equipment'.

Following amounts are transferred directly to retained earnings from equity under the heading 'Surplus on revaluation of property, plant and equipment' through the Statement of Changes in Equity:

- an amount equal to the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the original cost of that asset; or
- an amount equal to carrying amount of revaluation surplus of the asset on its disposal.

All transfers to/from the account of 'surplus on revaluation of property, plant and equipment' are net of applicable deferred income tax. Surplus on revaluation of property, plant and equipment reported under equity is not available for distribution of dividend.

5.8 Staff retirement benefits

Defined contribution plan

The Company operates an un-funded gratuity scheme covering all eligible employees completing the minimum qualifying period of service as specified by the scheme. Annual provision is made on the basis of actuarial valuation to cover obligations under the scheme for all employees eligible to gratuity benefits respective of the qualifying period. The projected unit credit method used for the valuation of the scheme is based on assumptions stated in Note 17.1

The Company's net obligation in respect of defined benefit plans is calculated by estimating the amount of future benefit that employees would have earned in the current and prior periods and discounting that amount. The calculation of defined benefit obligations is performed by a qualified actuary using the projected unit credit method.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, are recognized immediately in other comprehensive income. The Company determines the net interest expense on the net defined benefit liability for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then net defined benefit liability, taking into account any changes in the net defined benefit liability during the period as a result of the benefit payments. Net interest expense and other expenses related to defined benefit plan are recognized in the statement of profit or loss. Past service costs are immediately recognized in statement of profit or loss.

5.9 Trade and other payables

Liabilities for trade and other payables are carried at their amortized cost, which approximate fair value of the consideration to be paid in future for goods and services received, whether or not billed to the Company. Exchange gains and losses arising on translation in respect of liabilities in foreign currency are added to the carrying amount of the respective liabilities.

5.10 Provisions

A provision is recognized when the Company has a present, legal or constructive obligation as a result of a past event when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of obligation can be made. Provisions are reviewed at each reporting date and adjusted to reflect current best estimate.

5.11 Contingencies

The assessment of the contingencies inherently involves the exercise of significant judgment as the outcome of the future events cannot be predicted with certainty. The company, based on the availability of the latest information, estimates the value of contingent assets and liabilities which may differ on the occurrence / non-occurrence of the uncertain future events.

5.12 Revenue recognition

Revenue is recognized at an amount that reflects the consideration to which the Company is expected to be entitled in exchange for rendering of services to a customer. For each contract with a customer, the Company;

- (i) identifies the contract with a customer;
- (ii) identifies the performance obligations in the contract;
- (iii) determines the transaction price;
- (iv) allocates the transaction price to the separate performance obligations in the contract; and
- (v) recognizes revenue when each performance obligation is satisfied.

Variable consideration within the transaction price is estimates and determined using either the 'expected value' or 'most likely amount' method. The measurement of variable consideration is subject to a constraining principle whereby revenue will only be recognized to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur. The measurement constraint continues until the uncertainty associated with the variable consideration is subsequently resolved. Amounts received that are subject to the constraining principle are initially recognized as deferred revenue in the form of a separate refund liability.

a) Sale of goods

Revenue from the sale of goods is recognized at the point in time when the customer obtains control of the goods, which is generally at the time of delivery.

b) Other revenue

Other revenue is recognized when it is received or when the right to receive payment is established.

5.13 Taxation

Income tax

The charge for current income tax is based on taxable income at current rates of taxation after taking into account tax credits, rebates and exemptions available, if any. The charge for current tax also includes adjustments, where considered necessary, and the tax assessed from assessments framed during the year for such years is over/under the provision of tax then made.

The Company designate the amount calculated on taxable income using the notified tax rate as an income tax within the scope of IAS 12 'Income Taxes' and recognise it as current income tax expense. Any excess over the amount designated as income tax, is then recognised as a levy falling under the scope of IFRIC 21/IAS 37.

Levies

The Company recognise the charge for minimum and final taxes, calculated under the provisions of the Income Tax Ordinance, 2001, as levies. The charge for levies are not based on 'taxable profit' as defined in IAS 12 but calculated on turnover or other basis as per provisions and applicable tax rates under minimum and final tax regime. The charge for levies also includes adjustments, where considered necessary, and the tax assessed from assessments framed during the year for such years is over/under the provision of tax then made.

Deferred tax

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising from differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable income. Deferred tax is calculated by using the tax rates enacted at the reporting date.

Deferred tax liability is recognized for all taxable temporary differences and deferred tax asset is recognized for all deductible temporary differences and carry forward of unused tax losses and unused tax credits, if any, to the extent that it is probable that future taxable profit will be available against which these can be utilized.

Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits together with future tax planning strategies.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted at the reporting date.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax is charged or credited in the statement of profit or loss, except to the extent that it relates to items recognized in other comprehensive income or directly in equity. In this case the tax is also recognized in other comprehensive income or directly in equity, respectively.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

5.14 Related party transactions

All transactions with related parties are carried out at arm's length. The prices are determined in accordance with comparable uncontrolled price method.

5.15 Dividend and other appropriations

Dividend is recognized as a liability in the period in which it is approved. Appropriations of profits are reflected in the statement of changes in equity in the period in which such appropriations are made.

5.16 Events after the reporting period

If the Company receives information after the reporting period, but prior to the date of authorization for issue, about conditions that existed at the end of the reporting period, the Company will assess if the information affects the amounts that it recognizes in the financial statements.

The Company will adjust the amounts recognized in its financial statements to reflect any adjusting events after the reporting period and update the disclosures that relate to those conditions in the light of the new information. For non-adjusting events after the reporting period, the Company does not change the amounts recognized in its financial statements but will disclose the nature of the non-adjusting event and an estimate of its financial effect, or a statement that such an estimate cannot be made, if applicable.

5.17 Earnings per share

The Company presents basic and diluted earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss by weighted average number of shares outstanding during the period. Diluted EPS is calculated by adjusting for the effects of all dilutive potential ordinary shares.

5.18 Financial instruments

5.18.1 Financial assets

A financial asset is measured at amortized cost if it is held in order to collect contractual cash flows which arise on specified dates and that are 'solely payment of principal and interest (SPPI)' on the principal amount outstanding. A debt investment is measured at fair value through other comprehensive income if it is held in order to collect contractual cash flows which arise on specified dates that are solely principal and interest and as well as selling the asset on the basis of its fair value. All other financial assets are classified and measured at fair value through profit or loss unless the Company makes an irrevocable election on initial recognition to present gains and losses on equity instruments in other comprehensive income. Despite these requirements, a financial asset may be irrevocably designated as measured at fair value through profit or loss to reduce the effect of, or eliminate, an accounting mismatch.

A. Classification and measurement of financial assets

Investments and other financial assets

Classification:

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those to be measured at amortized cost

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. In order for a financial asset to be classified and measured at amortized cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level. The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. The Company reclassifies debt investments when and only when its business model for managing those assets changes.

Measurement:

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

- Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. Interest income from these financial assets is included in other income using the effective interest rate method. Any gain or loss arising on derecognition is recognized directly in profit or loss and presented in other income / (other expenses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.

- Fair value through other comprehensive income (FVTOCI)

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVTOCI. Movements in the carrying amount are taken through other comprehensive income, except for the recognition of impairment losses (and reversal of impairment losses), interest income and foreign exchange gains and losses which are recognized in profit or loss. When the financial asset is derecognized, the cumulative gain or loss previously recognized in other comprehensive income is reclassified from equity to profit or loss and recognized in other income / (other expenses). Interest income from these financial assets is included in other income using the effective interest rate method. Foreign exchange gains and losses are presented in other income / (other expenses) and impairment losses are presented as separate line item in the statement of profit or loss.

- Fair value through profit or loss (FVTPL)

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortized cost or at FVTOCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognized in the statement of profit or loss.

B. Derecognition:

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized when:

The rights to receive cash flows from the asset have expired, or

The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership.

When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Company also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

C. Impairment:

The Company record an allowance for a forward-looking expected credit loss (ECL) approach for all loans and other debt financial assets not held at FVPL.

ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive. The shortfall is then discounted at an approximation to the asset's original effective interest rate.

For trade and other receivables, the Company has applied the standard's simplified approach and has calculated ECLs based on lifetime expected credit losses. The Company has established a provision matrix that is based on the Company's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company.

5.18.2 Financial liabilities

A. Classification and measurement:

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

- Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Gains or losses on liabilities held for trading are recognized in the statement of profit or loss. Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in IFRS 9 are satisfied. The Company has not designated any financial liability as at fair value through profit or loss.

- Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the Effective Interest Rate (EIR) method. Gains and losses are recognized in the statement of profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit or loss.

This category generally applies to interest-bearing loans and borrowings.

B. Derecognition:

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

5.18.3 Offsetting of financial assets and liabilities

Financial assets and financial liabilities are set off and the net amount is reported in the financial statements when there is a legally enforceable right to set off and the Company intends either to settle on a net basis, or to realize the assets and to settle the liabilities simultaneously.

6. PROPERTY, PLANT AND EQUIPMENT

	Note	2026 Rupees	2025 Rupees
Operating fixed assets	6.1	<u>194,585,360</u>	<u>210,746,826</u>

6.1 Operating fixed assets

Particulars	Freehold Land	Building on Freehold Land	Plant & Machinery	Electrical equipment	Furniture & fittings	Agriculture equipment	Office equipment	Harvesting equipment	Vehicles	Total
[R U P E E S]										
Cost										
Balance as on July 01, 2025	51,429,000	46,828,800	98,751,200	13,161,764	782,048	1,362,655	1,587,223	7,669,000	17,100,573	238,672,263
Additions	-	272,800	-	-	95,500	350,000	70,000	-	-	788,300
Disposals	-	-	-	-	-	-	-	-	-	-
Balance as on June 30, 2026	<u>51,429,000</u>	<u>47,101,600</u>	<u>98,751,200</u>	<u>13,161,764</u>	<u>877,548</u>	<u>1,712,655</u>	<u>1,657,223</u>	<u>7,669,000</u>	<u>17,100,573</u>	<u>239,460,563</u>
Accumulated depreciation										
Balance as on July 01, 2025	-	2,341,440	4,937,560	2,117,201	672,662	541,931	1,333,350	7,650,458	8,330,835	27,925,437
Charge for the year	-	4,471,469	9,381,364	1,104,456	11,735	169,978	53,108	3,708	1,753,948	16,949,766
Adjustment on disposal	-	-	-	-	-	-	-	-	-	-
Balance as on June 30, 2026	<u>-</u>	<u>6,812,909</u>	<u>14,318,924</u>	<u>3,221,657</u>	<u>684,397</u>	<u>711,909</u>	<u>1,386,458</u>	<u>7,654,166</u>	<u>10,084,783</u>	<u>44,875,203</u>
W.D.V as on June 30, 2026	<u>51,429,000</u>	<u>40,288,691</u>	<u>84,432,276</u>	<u>9,940,107</u>	<u>193,151</u>	<u>1,000,746</u>	<u>270,765</u>	<u>14,834</u>	<u>7,015,790</u>	<u>194,585,360</u>
Cost										
Balance as on July 01, 2024	26,040,000	81,715,485	180,546,370	2,926,724	782,048	653,750	1,587,223	7,669,000	18,500,573	320,421,173
Additions	-	-	-	10,235,040	-	708,905	-	-	-	10,943,945
Disposals	-	-	-	-	-	-	-	-	(1,400,000)	(1,400,000)
Revaluation surplus	25,389,000	16,689,484	63,462,209	-	-	-	-	-	-	105,540,693
Elimination due to revaluation	-	(51,576,169)	(145,257,379)	-	-	-	-	-	-	(196,833,548)
Balance as on June 30, 2025	<u>51,429,000</u>	<u>46,828,800</u>	<u>98,751,200</u>	<u>13,161,764</u>	<u>782,048</u>	<u>1,362,655</u>	<u>1,587,223</u>	<u>7,669,000</u>	<u>17,100,573</u>	<u>238,672,263</u>
Accumulated depreciation										
Balance as on July 01, 2024	-	49,989,889	143,400,064	984,796	660,508	366,288	1,269,882	7,645,822	7,472,980	211,790,229
Charge for the year	-	3,927,720	6,794,875	1,132,405	12,154	175,643	63,468	4,636	2,201,157	14,312,058
Adjustment on disposal	-	-	-	-	-	-	-	-	(1,343,302)	(1,343,302)
Elimination due to revaluation	-	(51,576,169)	(145,257,379)	-	-	-	-	-	-	(196,833,548)
Balance as on June 30, 2025	<u>-</u>	<u>2,341,440</u>	<u>4,937,560</u>	<u>2,117,201</u>	<u>672,662</u>	<u>541,931</u>	<u>1,333,350</u>	<u>7,650,458</u>	<u>8,330,835</u>	<u>27,925,437</u>
W.D.V as on June 30, 2025	<u>51,429,000</u>	<u>44,487,360</u>	<u>93,813,640</u>	<u>11,044,563</u>	<u>109,386</u>	<u>820,724</u>	<u>253,873</u>	<u>18,542</u>	<u>8,769,738</u>	<u>210,746,826</u>
RATE OF DEPRECIATION	<u>-</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>10%</u>	<u>20%</u>	<u>20%</u>	<u>20%</u>	<u>20%</u>	

6.1.1 Depreciation charge for the year has been allocated as under:

	Note	2026 Rupees	2025 Rupees
Cost of sales	23	15,130,975	12,035,279
Administrative expenses	25	1,818,791	2,276,779
		<u>16,949,766</u>	<u>14,312,058</u>

6.1.2 Had there been no revaluation, the carrying amount of freehold land, building on freehold land and plant and machinery as at June 30 would have been as follows:

Freehold land	909,824	909,824
Building on freehold land	3,546,798	3,663,034
Plant and machinery	4,554,486	5,060,540
	<u>9,011,108</u>	<u>9,633,398</u>

6.1.3 Forced sale values of revalued assets

The forced sale values of revalued assets are based on latest fair value measurement as at December 31, 2024.

	Forced Sale Values	
	2026	2025
[Rupees]		
Freehold land	43,714,650	43,714,650
Building on freehold land	39,804,480	39,804,480
Plant and machinery	83,938,520	83,938,520
	<u>167,457,650</u>	<u>167,457,650</u>

6.1.4 Details of immovable property in the name of the Company:

Usage	Location	Area
Factory	Mouza Khanewal Kohna, Near Kabirwala Motorway Interchange, District Khanewal.	43 Kanals 8 Marlas

	Note	2026 Rupees	2025 Rupees
7. LONG TERM DEPOSITS			
Considered good:			
Multan Electric Power Company		678,950	678,950
Sui Northern Gas Pipelines Limited		6,600	6,600
Pakistan Telecommunication Limited		7,800	7,800
Others		12,500	12,500
		<u>705,850</u>	<u>705,850</u>
8. STORES, SPARES AND LOOSE TOOLS			
Stores and spares parts		11,222,010	9,631,461
Loose tools		226,278	226,278
		<u>11,448,288</u>	<u>9,857,739</u>
9. STOCK IN TRADE			
Raw materials		198,803,502	132,269,723
Finished goods		60,598,427	74,438,383
		<u>259,401,929</u>	<u>206,708,106</u>
10. TRADE DEBTS			
Considered good:			
Local - unsecured		171,157,350	141,237,301
Provision for expected credit losses	10.1	(2,270,686)	(465,309)
		<u>168,886,664</u>	<u>140,771,992</u>
10.1 Provision for expected credit losses			
Opening balance		465,309	255,510
Provision for the year	26	1,805,377	377,739
Balances written off		-	(167,940)
Closing balance		<u>2,270,686</u>	<u>465,309</u>
11. LOAN AND ADVANCES			
Considered good:			
Loan - unsecured			
Loan to employees		156,680	968,507
Advances			
Advances to employees against expenses		1,365,321	2,183,786
Advances to suppliers		7,229,421	24,745,899
		<u>8,751,422</u>	<u>27,898,192</u>
12. PREPAYMENT AND DEPOSIT			
Prepayment			
Prepaid insurance		192,671	174,271
Deposit			
Security deposit		80,000	80,000
		<u>272,671</u>	<u>254,271</u>
13. CASH AND BANK BALANCES			
Cash in hand		1,410,490	1,089,485
Cash at banks			
- In current accounts		5,656,477	6,661,567
		<u>7,066,967</u>	<u>7,751,052</u>
14. ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL			
2026 2025			
Number of shares			
<u>4,000,000</u> <u>4,000,000</u> Ordinary shares of Rs. 10 each fully paid in cash		<u>40,000,000</u>	<u>40,000,000</u>
14.1	There has been no movement in the ordinary share capital of the Company.		
14.2	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.		

	Note	2026 Rupees	2025 Rupees
15. LOAN FROM DIRECTOR			
Director	15.1	<u>24,378,943</u>	<u>24,378,943</u>
15.1 This represents interest free loan obtained from director of the Company, repayable at the discretion of the Company. However, in light of guidance provided in Technical Release -32 ("Accounting Directors' Loan") issued by the Institute of Chartered Accountants of Pakistan, this loan has been classified as part of equity.			
16. SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT			
Opening balance		143,295,531	67,923,678
Surplus on revaluation during the year		-	105,540,693
Deferred tax liability on revaluation surplus		-	(23,243,991)
		-	82,296,702
Less: Incremental depreciation on revalued property, plant and equipment - net of deferred tax		(9,976,379)	(6,924,849)
Closing balance		<u>133,319,152</u>	<u>143,295,531</u>
- First revaluation of the Company's freehold land, building on freehold land and plant and machinery was carried out as on June 30, 1996 by an independent valuer M/s Haseeb Associates on the basis of depreciated replacement values. - Second revaluation of the Company's freehold land, building on freehold land and plant and machinery was carried out on May 22, 2006 by an independent valuer M/ s Mughal Associates, Multan on the basis of depreciated replacement values. - Third revaluation of the Company's freehold land, building on freehold land and plant and machinery was carried out on June 25, 2012 by an independent valuer M/s Mughal Associates, Multan on the basis of depreciated replacement values. - Fourth revaluation of the Company's freehold land, building on freehold land and plant and machinery was carried out on April 08, 2016 by an independent valuer M/s Mughal Associates, Multan on the basis of depreciated replacement values. - Fifth revaluation of the Company's freehold land, building on freehold land and plant and machinery has been carried out on May 31, 2019 by an independent valuer M/s Mughal Associates, Multan on the basis of depreciated replacement values. - Sixth revaluation of the Company's freehold land, building on freehold land and plant and machinery has been carried out on May 28, 2022 by an independent valuer M/s Mughal Associates, Multan on the basis of depreciated replacement values. - Seventh revaluation of the Company's freehold land, building on freehold land and plant and machinery has been carried out on December 31, 2024 by an independent valuer M/s Unicorn International Surveyors, Lahore on the basis of depreciated replacement values.			
The fair valuation of the revalued assets are considered to represent a level 2 valuation based on significant non-observable inputs being the location and condition of the assets. The fair value are subject to change owing to change in input. However, the management does not expect there to be a material sensitivity to the fair values arising from the non-observable inputs. The basis of revaluation for items of these fixed assets were as follows:			
<u>Freehold land</u>			
Property brokers, dealers and estate agents were contacted to ascertain the asking and selling prices for properties of the same nature in the immediate neighbourhood and adjoining areas. Neighbouring properties which have been recently sold or purchased, were investigated to ascertain a reasonable selling / buying price. Properties that were up for sale were examined for asking price. An average of the above values was then assigned to the property.			
<u>Building on freehold land</u>			
Construction specifications were noted for each factory and residential building / structure and current construction rates were used to obtain replacement values of building, to which a depreciation formula was applied, based upon the Company's estimates of balance life to arrive at the current assessed value.			
<u>Plant and machinery</u>			
Plant and machinery have been evaluated / assessed by keeping in view their present physical condition, the remaining useful life / economic life and technological obsolescence. Further, new replacement values were arrived by using current local and foreign market values for the similar type of plant and machinery. These current local and foreign market values were taken into account on the basis of technical obsolescence, efficiency, maintenance, replacement and other related factors involved.			
17. DEFERRED LIABILITIES			
Staff retirement gratuity	17.1.1	23,221,365	22,131,720
Deferred tax liability	17.2	<u>27,325,964</u>	<u>27,513,673</u>
		<u>50,547,329</u>	<u>49,645,393</u>

17.1 Staff retirement gratuity

This represents an unfunded gratuity scheme which provides termination benefits for all eligible employees of the Company who attain the minimum qualifying period. The latest actuarial valuation of the defined benefit plan was carried out as at June 30, 2026 using the Projected Unit Credit (PUC) Actuarial Cost Method. Details of the defined benefit plan are as follows:

	Note	2026 Rupees	2025 Rupees
17.1.1 Movement in the present value of defined benefit obligation			
Opening balance		22,131,720	17,961,743
Expenses recognized in the statement of profit or loss	17.1.3	4,440,307	5,118,504
Remeasurement of plan obligation chargeable	17.1.4	2,674,199	(785,727)
Benefits paid during the year		(6,024,861)	(162,800)
Closing balance		<u>23,221,365</u>	<u>22,131,720</u>
17.1.2 Expenses recognized in the statement of profit or loss			
Current service cost		2,193,790	2,000,313
Past service cost (credit)		-	480,840
Interest cost		2,246,517	2,637,351
		<u>4,440,307</u>	<u>5,118,504</u>
17.1.3 Amounts charged in the statement of profit or loss are as follows:			
Cost of sales	23	1,606,980	1,852,425
Distribution cost	24	440,006	507,211
Administrative expenses	25	2,393,321	2,758,868
		<u>4,440,307</u>	<u>5,118,504</u>
17.1.4 Total remeasurement chargeable to other comprehensive income			
Remeasurement of plan obligation:			
Actuarial gains from changes in financial assumptions		-	(101,946)
Experience adjustments		2,674,199	(683,781)
		<u>2,674,199</u>	<u>(785,727)</u>
17.1.5 Principal actuarial assumptions used		2026	2025
Discount rate used for profit and loss charge		11.75%	14.75%
Discount rate for year end obligation		11.75%	11.75%
Salary increase used for year end obligation			
Salary increase for FY 2026		N/A	10.75%
Salary increase for FY 2027		10.75%	10.75%
Salary increase for FY 2028		10.75%	10.75%
Salary increase for FY 2029		10.75%	10.75%
Salary increase for FY 2030		10.75%	10.75%
Salary increase for FY 2031		10.75%	10.75%
Salary increase for FY 2032 onward		10.75%	10.75%
Demographic assumption			
Mortality rates (for deaths in service)		SLIC 2001-2005 Setback 1 year	SLIC 2001-2005 Setback 1 year
Retirement assumption		Age 60	Age 60
17.1.6	The expected contribution to defined benefit obligation for the year ending June 30, 2027 will be Rs. 4,278,807/-.		
17.1.7 Sensitivity analysis			
If the significant actuarial assumptions used to estimate the defined benefit obligation at the reporting date, had fluctuated by 100 bps with all other variables held constant, the present value of the defined benefit obligation as at June 30, 2026 would have been as follows:			
		2026 Rupees	2025 Rupees
Discount rate + 100 bps		22,417,000	21,282,011
Discount rate - 100 bps		24,123,879	23,090,235
Salary change + 100 bps		24,147,934	23,117,514
Salary change - 100 bps		22,380,945	21,242,255

The sensitivity analysis of the defined benefit obligation to the significant actuarial assumptions has been performed using the same calculation techniques as applied for calculation of defined benefit obligation reported in the statement of financial position.

	Note	2026 Rupees	2025 Rupees
17.1.8 Maturity profile			
The average duration of defined benefit obligation for the year ended 2026 is 4 years (2025: 4 years).			
The expected benefit payment for the upcoming years is as follows;			
Between 1 to 5 years		19,515,411	17,574,760
Between 5 to 10 years		10,171,083	11,348,245
Beyond 10 years		61,651,974	74,329,346
		91,338,468	103,252,351
17.2 Deferred taxation - net			
Deferred tax liability		27,325,964	27,513,673
17.2.1 Movement in deferred tax liability is as follows;			
Opening balance		27,513,673	12,687,989
Deferred tax expense recognized in statement of profit or loss		587,809	(8,646,168)
Deferred tax income/(expense) recognized in other comprehensive income		(775,518)	23,471,852
		(187,709)	14,825,684
Closing balance		27,325,964	27,513,673
17.2.1 This comprise of following:			
Taxable temporary differences arising in respect of;			
Accelerated tax depreciation allowance		2,994,906	4,109,935
Surplus on revaluation of property, plant and equipment		33,819,707	36,801,071
Deductible temporary differences arising in respect of;			
Staff retirement gratuity		(6,734,196)	(6,418,199)
Workers' welfare fund		(392,152)	(230,228)
Allowance for expected credit losses		(658,499)	(134,940)
Taxable loss		(975,551)	(6,613,966)
Turnover tax		(728,251)	-
		27,325,964	27,513,673
18. TRADE AND OTHER PAYABLES			
Trade creditors		5,862,487	4,135,235
Accrued liabilities		5,094,615	5,265,754
Contract liabilities	18.1	9,682,786	6,053,272
Tax deducted at source		88,725	117,815
Workers' profit participation fund	18.2	709,270	-
Workers' welfare fund	18.3	1,352,249	793,890
		22,790,132	16,365,966
18.1	The contract liabilities primarily relate to the advance consideration received from customers for sale of goods, for which revenue is being recognized at point in time when goods are transferred. Out of Rs. 6,053,272/- recognized in contract liabilities as on June 30, 2025, an amount of Rs. 5,911,981/- has been adjusted and recognized as revenue during the year.		
18.2 Workers' profit participation fund			
Opening balance		-	355,774
Interest on workers' profit participation fund	27	-	16,330
Expense allocation for the year	26	709,270	-
		709,270	372,104
Paid during the year		-	(372,104)
Closing balance		709,270	-
18.3 Workers' welfare fund			
Opening balance		793,890	793,890
Provision for the year		558,359	-
Closing balance		1,352,249	793,890
19. ACCRUED MARKUP			
Markup on short term borrowings		12,356,579	12,191,358

		Note	2026 Rupees	2025 Rupees
20. SHORT TERM BORROWINGS	[Limit in Million]			
From banking companies - secured				
National Bank of Pakistan	68			
Running finance (Hypo)		20.1	67,230,717	71,601,469
Dubai Islamic Bank Pakistan Limited	120			
Istisna		20.2	105,150,000	101,817,500
United Bank Limited	120			
NICF-LQS		20.3	102,774,265	68,820,713
			<u>275,154,982</u>	<u>242,239,682</u>
20.1	The Company has obtained cash finance facility of Rs. 68 million from National Bank of Pakistan to meet working capital requirements of the Company. The loan is secured against 1st charge on all present and future current assets, hypothecation of stock, exclusive charge on all present and future fixed assets including mortgage of seed processing unit having market value of Rs. 123.794 million, loan subordination letter in favour of the bank, personal guarantee of all directors of the Company. Mark up is charged at 3 month Kibor plus 3.75% per annum.			
20.2	The Company has obtained Istisna facility of Rs. 120 million from Dubai Islamic Bank Pakistan Limited for procurement of seeds and crops. The loan is secured against 120% cash secured through lien over RDA USD Account no. 0844010001/INPCs No. 0844010013, 0844010014, 0844010016, 0844010017, 0844010018, 0844010019 (Rebooked/New INPCs 0844010021, 0844010022, 0844010023, 0844010024, 0844010025 and 0844010026) in the name of Mrs. Nadeem Akbar maintained with DIBPL, personal guarantee of the depositor Mrs. Nadeem Akbar along with PNWS and personal guarantee of sponsor directors of the Company along with their PNWS Mr. Faaiz Rahim Khan. Mark up is charged at 1 Year Kibor plus 0.4% per annum.			
20.3	The Company has obtained NICF facility of Rs. 120 million from United Bank Limited to meet working capital requirement of the Company. The loan is secured against 110% lien on Naya Pakistan Certificate of Mrs. Nadeem Akbar (shareholder) maintained under bank account at Shahra-E-Tufail Road Branch, Lahore, pledge charge of Rs. 50 million over crop seeds of wheat, maize, paddy and pulses, pledge of physical stock with 10% margin, personal Guarantee of all directors and personal Guarantee of Mrs. Nadeem Akbar. Mark up is charged at 3 month Kibor plus 0.75% per annum.			
21. CONTINGENCIES AND COMMITMENTS				
21.1 Contingencies				
21.1.1	The deputy commissioner inland revenue passed an order under sections 161/205 of the income tax ordinance, 2001 creating a demand of Rs. 3.6 million for the tax year 2014. The Company preferred an appeal against this order before CIR(A). The proceedings are pending for adjudication. No provision against this demand has been made in these financial statements as the Company is confident of favorable outcome of its appeals.			
21.2 Commitments				
	There are no significant commitments at the reporting date which need to be disclosed in the financial statements.			
22. REVENUE FROM CONTRACTS WITH CUSTOMERS - NET		Note	2026 Rupees	2025 Rupees
Local sales		22.1	404,990,786	359,975,808
Less: sales discount			<u>(24,405,708)</u>	<u>(16,662,999)</u>
			380,585,078	343,312,809
Services		22.2	5,490,790	9,894,171
			<u>386,075,868</u>	<u>353,206,980</u>
22.1 Local sales				
Hybrid corn seed			210,513,156	144,833,610
Fgoyee			13,066,500	8,753,662
Commercial corn			-	673,785
Delinted cotton seed			1,044,044	13,555,838
Lint			-	714,335
Raya			9,000	2,503,438
Peas / vegetable seed / chilli			34,000	11,540,510
Okra seed			33,920,812	6,488,500
Wheat seed			37,323,320	80,793,271
S.S.G			929,150	1,575,496
Silage			1,533,934	1,435,698
Paddy seed			43,630,069	20,554,071
Paddy commercial			-	490,285
Hybrid rice			1,398,300	-
Seasame			56,600,048	14,567,797
Fertilizer			-	2,932,590
Alfalfa			-	46,125,000
By products			4,988,453	2,437,922
			<u>404,990,786</u>	<u>359,975,808</u>

	Note	2026 Rupees	2025 Rupees
22.2 Services			
Seed processing		5,267,489	9,376,072
Cleaning and drying		223,301	518,099
		5,490,790	9,894,171
23. COST OF SALES			
Raw material consumed	23.1	195,891,819	240,923,191
Chemical, stores and spares consumed		9,956,288	10,387,154
Director remuneration		3,600,000	3,600,000
Salaries, wages and benefits		12,085,966	12,934,926
Staff retirement gratuity	17.1.3	1,606,980	1,852,425
Fuel and power		13,163,928	6,797,548
Loading and unloading		4,977,520	7,118,808
Research and development expenses		18,902,512	11,832,377
Ginning charges		-	35,180
Repairs and maintenance		994,823	1,584,718
Entertainment		432,976	710,682
Laboratory expenses		83,420	138,753
Telephone expenses		245,032	22,900
Insurance		442,800	199,900
Rent, rates and taxes		576,400	520,000
Fee and subscriptions		761,518	606,000
Depreciation	6.1.1	15,130,975	12,035,279
Germination claims		1,683,650	4,257,272
Miscellaneous		243,172	223,184
Cost of goods manufactured		280,779,779	315,780,297
Finished goods			
Opening balance		74,438,383	56,536,015
Closing balance		(60,598,427)	(74,438,383)
		13,839,956	(17,902,368)
		294,619,735	297,877,929
23.1 Raw material consumed			
Opening balance		132,269,723	218,427,038
Purchases		236,183,038	139,547,785
Cultivation expenses		26,242,560	15,218,091
		262,425,598	154,765,876
		394,695,321	373,192,914
Closing balance		(198,803,502)	(132,269,723)
		195,891,819	240,923,191
24. DISTRIBUTION COST			
Salaries, wages and benefits		5,177,080	5,659,609
Staff retirement gratuity	17.1.3	440,006	507,211
Telephone expenses		62,320	61,850
Traveling and conveyance		57,810	72,870
Entertainment		6,320	-
Advertisement		820,512	527,239
Vehicle running expenses		3,239,719	3,301,685
Tag expenses		392,543	412,581
Freight charges		3,330,350	2,818,375
Sale promotion expenses		1,223,985	392,977
Miscellaneous expenses		131,180	223,100
		14,881,825	13,977,497

	Note	2026 Rupees	2025 Rupees
25. ADMINISTRATIVE EXPENSES			
Director remuneration		3,600,000	4,560,000
Staff salaries and benefits		11,023,270	12,551,030
Staff retirement gratuity	17.1.3	2,393,321	2,758,868
Postage and telecommunication		560,485	663,459
Electricity, gas and water		345,424	572,142
Printing and stationery		305,740	269,135
Travelling and conveyance		826,424	290,568
Fee and subscriptions		775,560	898,335
Rent, rates and taxes		969,785	960,945
Legal and professional charges		277,733	436,380
Entertainment		198,468	287,518
Canteen expenses		806,509	384,517
Repairs and maintenance		427,080	355,977
Vehicle running and maintenance		571,716	1,419,072
Auditors' remuneration	25.1	950,000	1,200,000
Newspaper and periodicals		16,950	14,490
Depreciation	6.1.1	1,818,791	2,276,779
Miscellaneous		290,600	404,854
		<u>26,157,856</u>	<u>30,304,069</u>
25.1 Auditors' remuneration			
Annual audit fee		700,000	600,000
Half yearly review		150,000	500,000
Out of pocket expenses		100,000	100,000
		<u>950,000</u>	<u>1,200,000</u>
26. OTHER OPERATING EXPENSES			
Charity and donations		85,425	40,485
Workers' profit participation fund		709,270	-
Workers' welfare fund		558,359	-
Balance written off		-	201,649
Provision for expected credit losses	10.1	1,805,377	377,739
		<u>3,158,431</u>	<u>619,873</u>
27. FINANCE COST			
Markup on short term borrowings		34,161,891	41,254,779
Interest on workers' profit participation fund		-	16,330
Bank charges and commission		178,367	175,882
		<u>34,340,258</u>	<u>41,446,991</u>
28. OTHER INCOME			
Income from non financial assets			
Gain on disposal of operating fixed asset		-	2,093,302
		<u>-</u>	<u>2,093,302</u>
29. LEVY			
Minimum tax differential	30.1.1	728,251	4,415,087
29.1	This represents minimum tax under section 113, over and above the amount calculated on taxable income using the notified tax rate, of the Income Tax Ordinance, 2001, representing levies in terms of requirements of IFRIC 21/IAS 37.		
30. INCOME TAX			
Current year	30.1	4,097,697	-
Deferred tax		587,809	(8,646,168)
		<u>4,685,506</u>	<u>(8,646,168)</u>
30.1	The provision for current income tax is made on taxable income at standard rate of 29%, applicable for the Companies, under the provision of the Income Tax Ordinance, 2001.		

			2026 Rupees	2025 Rupees
30.1.1	Reconciliation of current tax as per tax laws for the year, with current tax recognized in statement of profit or loss is as follows	Note		
	Current tax liability for the year as per applicable tax laws		4,825,948	4,415,087
	Current tax liability as per tax laws, representing income tax under IAS 12		(4,097,697)	-
	Current tax liability as per tax laws, representing levies in terms of requirements of IFRIC 21/IAS 37		(728,251)	(4,415,087)
			<u>-</u>	<u>-</u>
30.1.2	The aggregate of minimum tax and income tax, amounting to Rs. 4,825,948/- represents tax liability of the Company calculated in terms of provision of the Income Tax Ordinance 2001.			
30.2	Relationship between income tax and profit before income tax:			
	Profit/(loss) before income tax		12,189,512	(33,341,164)
	Income tax rate		29%	29%
	Income tax on profit before income tax		3,534,958	(9,668,938)
	Tax effect of:			
	- Admissible expenses		(2,538,553)	(4,334,086)
	- Inadmissible expenses		6,888,605	6,108,683
	- Taxable loss		(3,998,506)	6,613,966
	- Levy		211,193	1,280,375
	- Deferred tax		587,809	(8,646,168)
			<u>1,150,548</u>	<u>1,022,770</u>
			<u>4,685,506</u>	<u>(8,646,168)</u>
31. EARNINGS/(LOSS) PER SHARE - BASIC AND DILUTED			2026	2025
31.1	Earnings/(loss) per share - basic			
	Profit/(loss) for the year (Rupees)		<u>7,504,006</u>	<u>(24,694,996)</u>
	Weighted average number of ordinary shares outstanding during the year		<u>4,000,000</u>	<u>4,000,000</u>
	Earnings/(loss) per share - basic (Rupees)		<u>1.88</u>	<u>(6.17)</u>
31.2	Earnings/(loss) per share - Diluted			
	A diluted earnings/(loss) per share have not been presented as the Company does not have any convertible instruments in issue as at June 30, 2026 and 2025 which would have any effect on the earnings per share if the option to convert is exercised.			

32. RECONCILIATION OF MOVEMENT OF LIABILITIES TO CASH FLOWS ARISING FROM FINANCING ACTIVITIES

	Balance as on July 01, 2025	Non Cash Changes	Cash Flows	Balance as on June 30, 2026
	[R u p e e s]			
Issued, subscribed and paid up share capital	40,000,000	-	-	40,000,000
Loan from directors	24,378,943	-	-	24,378,943
Short term borrowings	242,239,682	-	32,915,300	275,154,982
	<u>306,618,625</u>	<u>-</u>	<u>32,915,300</u>	<u>339,533,925</u>
	Balance as on July 01, 2024	Non Cash Changes	Cash Flows	Balance as on June 30, 2025
	[R u p e e s]			
Issued, subscribed and paid up share capital	40,000,000	-	-	40,000,000
Loan from directors	24,378,943	-	-	24,378,943
Short term borrowings	228,421,406	-	13,818,276	242,239,682
	<u>292,800,349</u>	<u>-</u>	<u>13,818,276</u>	<u>306,618,625</u>

33. REMUNERATION OF CHIEF EXECUTIVE, DIRECTORS AND EXECUTIVES

	2026		
	Chief Executive	Directors	Executives
	[R u p e e s]		
Managerial remuneration	2,400,000	2,400,000	7,270,498
House rent allowance	1,080,000	1,080,000	3,271,724
Utilities allowance	120,000	120,000	390,858
	<u>3,600,000</u>	<u>3,600,000</u>	<u>10,933,080</u>
Number of persons	<u>1</u>	<u>1</u>	<u>7</u>

2025		
Chief Executive	Directors	Executives
[R u p e e s]		
2,400,000	3,040,000	5,286,720
1,080,000	1,368,000	2,379,024
120,000	152,000	264,336
3,600,000	4,560,000	7,930,080
1	1	6

Managerial remuneration
House rent allowance
Utilities allowance

Number of persons

33.1 Director of the Company has also been provided with Company maintained car for official use only.

34. TRANSACTIONS WITH RELATED PARTIES

The related parties comprise associated undertakings, entities under common directorship, directors, major shareholders and key management personnel. The Company in the normal course of business carries out transactions with these related parties. Amounts due from and due to related parties, if any, are shown under relevant notes to financial statements. Remuneration to chief executive, directors and key management personnel is disclosed in note 33 of these financial statements.

35. SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART 1 OF SCHEDULE IV OF THE COMPANIES ACT, 2017

Statement of Financial Position - Liability Side:

Financing (long-term, short-term, or lease financing) obtained as per Islamic mode

Long term financing		-	-
Short term borrowings	20	105,150,000	101,817,500

Interest or mark-up accrued on any conventional loan or advance

19	5,680,698	4,379,586
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Statement of Financial Position - Asset Side:

Long-term and short-term Shariah compliant Investments

Shariah-compliant bank deposits, bank balances, and TDRs

Bank balances	13	3,015,282	4,536,080
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STATEMENT OF PROFIT OR LOSS

Revenue earned from a shariah compliant business	22	386,075,868	353,206,980
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Break-up of late payments or liquidated damages		-	-
Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah-compliant		-	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs		-	-
Exchange gain earned from actual currency		-	-
Exchange gains earned using conventional derivative financial instruments		-	-
Profit paid on Islamic mode of financing	27	11,836,261	16,847,948
Total Interest earned on any conventional loan or advance		-	-

Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income

Shariah compliant income:

Gain on disposal of operating fixed asset	28	-	2,093,302
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Relationship with shariah compliant banks

Name of institutions

Relationship with institutions

Faysal Bank Limited	Bank balance
Meezan Bank Limited	Bank balance
Askari Bank Limited	Bank balance
Dubai Islamic Bank Limited	Bank balance and short term borrowing

Disclosures other than above are not pertinent to the Company.

36. PLANT CAPACITY AND ACTUAL PRODUCTION

[UOM]

2026

2025

Installed capacity

[M.Tons]

18,250

18,250

Actual production

- Cotton seeds

[M.Tons]

2

18

- Other seeds

[M.Tons]

1,386

1,000

- Third party seed - processed

[M.Tons]

238

837

1,626

1,855

36.1 Reasons for shortfall

Actual production is planned to meet the market demands and orders on hand.

37. NUMBER OF EMPLOYEES

2026

2025

Average number of employees during the year

49

54

Number of employees at end of the year

43

55

38. FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of the financial assets and financial liabilities approximate their fair values. Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Fair value hierarchy

Fair value is defined as the price that would be received to sell an asset or paid to settle a liability in an orderly transaction between market participants at the measurement date.

Underlying the definition of fair value is the presumption that the Company is a going concern and there is no intention or requirement to curtail materially the scale of its operations or to undertake a transaction on adverse terms.

A financial instrument is regarded as quoted in an active market if quoted prices are readily and regularly available from an exchange dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis.

IFRS 13 'Fair Value Measurement' requires the Company to classify fair value measurements and fair value hierarchy that reflects the significance of the inputs used in making the measurements of fair value hierarchy has the following levels:

Level 1 : Fair value measurements using quoted (unadjusted) in active markets for identical asset or liability.

Level 2 : Fair value measurements using inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 : Fair value measurements using inputs for the asset or liability that are not based on observable market data (i.e. unobservable).

Transfer between levels of the fair value hierarchy are recognized at the end of the reporting period during which the changes have occurred.

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

2026									
Carrying Amount					Fair Value				
Fair value through profit or loss	Amortized cost	Cash and cash equivalents		Total	Level 1	Level 2	Level 3	Total	
	[	R	U	P E	E	S	]		
Financial assets measured at fair value	-	-	-	-	-	-	-	-	-
Financial assets not measured at fair value									
Long term deposits	-	705,850	-	705,850	-	-	-	-	-
Trade debts	-	168,886,664	-	168,886,664	-	-	-	-	-
Loan to employees	-	156,680	-	156,680	-	-	-	-	-
Short term security deposit	-	80,000	-	80,000	-	-	-	-	-
Cash and bank balances	-	-	7,066,967	7,066,967	-	-	-	-	-
	-	169,829,194	7,066,967	176,896,161	-	-	-	-	-
Financial liabilities measured at fair value	-	-	-	-	-	-	-	-	-
Financial liabilities not measured at fair value									
Trade and other payables	-	10,957,102	-	10,957,102	-	-	-	-	-
Accrued markup	-	12,356,579	-	12,356,579	-	-	-	-	-
Short term borrowings	-	275,154,982	-	275,154,982	-	-	-	-	-
	-	298,468,663	-	298,468,663	-	-	-	-	-
2025									
Carrying Amount					Fair Value				
Fair value through profit or loss	Amortized cost	Cash and cash equivalents		Total	Level 1	Level 2	Level 3	Total	
	[	R	U	P E	E	S	]		
Financial assets measured at fair value	-	-	-	-	-	-	-	-	-
Financial assets not measured at fair value									
Long term deposits	-	705,850	-	705,850	-	-	-	-	-
Trade debts	-	140,771,992	-	140,771,992	-	-	-	-	-
Loan to employees	-	968,507	-	968,507	-	-	-	-	-
Short term security deposit	-	80,000	-	80,000	-	-	-	-	-
Cash and bank balances	-	-	7,751,052	7,751,052	-	-	-	-	-
	-	142,526,349	7,751,052	150,277,401	-	-	-	-	-
Financial liabilities measured at fair value	-	-	-	-	-	-	-	-	-
Financial liabilities not measured at fair value									
Trade and other payables	-	9,400,989	-	9,400,989	-	-	-	-	-
Accrued markup	-	12,191,358	-	12,191,358	-	-	-	-	-
Short term borrowings	-	242,239,682	-	242,239,682	-	-	-	-	-
	-	263,832,029	-	263,832,029	-	-	-	-	-

39. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Company finances its operations through equity, borrowings and management of working capital with a view to maintain an appropriate mix between various sources of finance to minimize risk. The Company follows an effective cash management and planning policy and maintains flexibility in funding by keeping committed credit lines available. Market risks are managed by the Company through the adoption of appropriate policies to cover currency risks and interest rate risks.

The Company has exposures to the following risks from its use of financial instruments:

- Market risk
- Credit risk
- Liquidity risk

39.1 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises interest rate risk, currency risk and other price risk such as equity risk. The sensitivity analysis in the following sections relate to the position as at June 30, 2026 and 2025.

39.1.1 Interest rate risk:

Interest rate risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Majority of the interest rate exposure arises from short term borrowings.

At the reporting date, the interest rate profile of the Company's interest bearing financial instruments is as follows:

	2026 Rupees	2025 Rupees
Variable rate instruments		
Short term borrowings	275,154,982	242,239,682

Cash flow sensitivity analysis for variable rate instruments

The following analysis demonstrates the sensitivity to a change in interest rates of 1%, with all other variables held constant, of the Company's profit before tax. This analysis is prepared assuming the amounts of floating rate instruments outstanding at reporting date were outstanding for the whole year.

	2026 Rupees	2025 Rupees
Effect on profit and loss of an increase in interest rate on short term borrowing	2,561,693	2,422,397

Decrease in interest rates at June 30 would have had the equal but opposite effect of these amounts. Sensitivity analysis has been prepared on symmetric basis.

39.1.2 Currency risk / Foreign Exchange risk:

Currency risk is the risk that the fair value or future cash flows of a financial instrument, will fluctuate because of changes in foreign exchange rates. Foreign currency risk arises mainly where receivables and payables exist due to foreign currency transactions. The Company is not exposed to any currency risk as there are no receivables and payables denominated in foreign currencies.

39.1.3 Other price risk:

Price risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Company is not exposed to any significant other price risk.

39.2 Credit risk:

Credit risk is the risk representing accounting loss that would be recognized at the reporting date if one party to a financial instrument will fail to discharge an obligation or its failure to perform duties under the contract as contracted. Concentration of credit risk arises when a number of counterparties are engaged in similar business activities or have similar economic features that would cause their ability to meet contractual obligations that is susceptible to changes in economic, political or other conditions. Concentration of credit risk indicates the relative sensitivity of the Company's performance to developments affecting a particular industry. The maximum exposure to credit risk at the reporting date is as follows :

	2026 Rupees	2025 Rupees
Long term deposits	705,850	705,850
Trade debts	168,886,664	140,771,992
Loan to employees	156,680	968,507
Short term security deposit	80,000	80,000
Bank balances	5,656,477	6,661,567
	175,485,671	149,187,916

Long term deposits have been paid to utilities companies. Considering the financial position and credit quality of the companies, the Company's exposure to credit risk is not significant.

For trade debts, credit quality of customers is assessed taking into consideration their financial position and previous dealings and on that basis, individual credit limits are set. Moreover, the management regularly monitors and reviews customers' credit exposure.

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due. The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions.

The aging of trade receivables at the reporting date is:

Not past due	73,716,835	80,041,613
Past due:		
0 - 90 days	49,537,910	35,495,906
91 - 180 days	27,519,590	23,715,417
181 - 365 days	15,697,542	1,482,615
Over 365 days	4,685,473	501,750
	171,157,350	141,237,301

Loan to employees are secured against their retirement benefits. The Company is not exposed to any significant credit risk on this loan.

The credit quality of the Company's bank balances can be assessed by reference to external credit ratings or to historical information about counterparty default rate:

Name of Bank	Date	Long term	Short term	Outlook	Agency
The Bank of Punjab	30-Jun-26	AAA	A1+	Stable	PACRA
MCB Bank Limited	23-Jun-26	AAA	A1+	Stable	PACRA
United Bank Limited	30-Jun-26	AAA	A1+	Stable	JCR-VIS
Askari Bank Limited	20-Jul-26	AAA	A1+	Stable	PACRA
Dubai Islamic Bank Limited	30-Jun-26	AA	A1+	Positive	JCR-VIS
Habib Bank Limited	30-Jun-26	AAA	A1+	Stable	JCR-VIS
Meezan Bank Limited	30-Jun-26	AAA	A1+	Stable	JCR-VIS
Faysal Bank Limited	24-Jun-26	AA+	A1+	Stable	PACRA
National Bank of Pakistan	23-Jun-26	AAA	A1+	Stable	PACRA
Bank Alfalah Limited	24-Jun-26	AAA	A1+	Stable	PACRA
Habib Metropolitan Bank Limited	30-Jun-26	AAA	A1+	Stable	PACRA

Due to the Company's long standing relationships with these counterparties and after giving due consideration to their strong financial standing, management does not expect non-performance by these counter parties on their obligations to the Company. Accordingly, the risk is minimal.

39.3 Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

The Company's approach to manage liquidity risk is to maintain sufficient level of liquidity by holding highly liquid assets and the availability of funding through an adequate amount of committed credit facilities. This includes maintenance of liquidity ratios through working capital management. Further, liquidity position of the Company is closely monitored through budgets, cash flow projections and comparison with actual results by the Board. The management believes that the Company is not exposed to any liquidity risk.

The following are the contractual maturity analysis of financial liabilities as at June 30, 2026 and 2025:

2026				
Carrying amount	Contractual cash flows	Within 6 months	More than 6 months and up to 1 year	
[R u p e e s]				
Trade and other payables	10,957,102	10,957,102	10,957,102	-
Accrued markup	12,356,579	12,356,579	12,356,579	-
Short term borrowings	275,154,982	275,154,982	275,154,982	-
298,468,663	298,468,663	298,468,663	298,468,663	-
2025				
Carrying amount	Contractual cash flows	Within 6 months	More than 6 months and up to 1 year	
[R u p e e s]				
Trade and other payables	9,400,989	9,400,989	9,400,989	-
Accrued markup	12,191,358	12,191,358	12,191,358	-
Short term borrowings	242,239,682	242,239,682	231,839,682	10,400,000
263,832,029	263,832,029	253,432,029	10,400,000	-

40. CAPITAL RISK MANAGEMENT

The primary objective of the Company's capital management is to safeguard the Company's ability to continue as a going concern, maintain healthy capital ratios, strong credit rating and optimal capital structures in order to ensure ample availability of finance for its existing and potential investment projects, so that it can continue to provide returns for shareholders thereby maximizing their wealth, benefits for other stakeholders and reduce the cost of capital.

The Company manages the capital structure in the context of economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may, for example, adjust the amount of dividends paid to shareholders, issue new shares, or sell assets to reduce debt.

The Company monitors capital on the basis of debt to equity ratio, calculated on the basis of total debt to equity.

	2026 Rupees	2025 Rupees
Short term borrowings	275,154,982	242,239,682
Debts	275,154,982	242,239,682
Equity	285,818,315	280,212,990
Total capital (equity + debt)	560,973,297	522,452,672
Gearing ratio (percentage)	49.05	46.37

41. GENERAL

41.1 Corresponding figures

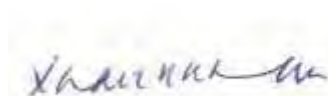
Corresponding figures have been rearranged and reclassified wherever necessary for the purpose of better presentation. During the year no reclassification is made in the corresponding figures.

41.2 Rounding

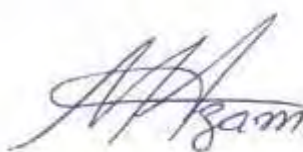
Figures have been rounded off to the nearest Rupee.

42. DATE OF AUTHORIZATION FOR ISSUE

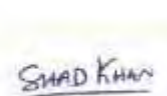
The financial statements were authorized for issue on October 07, 2026 by the Board of Directors of the Company.



Chief Executive



Chief Financial Officer



Director

**DATA AGRO LIMITED
PATTERN OF SHAREHOLDING
AS ON 30-06-2025**

NO_OF_SHAREHOLDERS	FROM	TO	SHARES	PERCENTAGE
338	1.00	100.00	10,135.00	0.2534
1967	101.00	500.00	946,132.00	23.6533
87	501.00	1,000.00	74,622.00	1.8656
91	1,001.00	5,000.00	209,227.00	5.2307
14	5,001.00	10,000.00	103,944.00	2.5986
3	10,001.00	15,000.00	37,552.00	0.9388
2	15,001.00	20,000.00	32,475.00	0.8119
2	20,001.00	25,000.00	45,213.00	1.1303
2	25,001.00	30,000.00	57,000.00	1.425
2	30,001.00	35,000.00	64,100.00	1.6025
1	45,001.00	50,000.00	50,000.00	1.25
1	80,001.00	85,000.00	84,000.00	2.1
1	130,001.00	135,000.00	130,300.00	3.2575
1	215,001.00	220,000.00	219,200.00	5.48
1	235,001.00	240,000.00	238,000.00	5.95
1	265,001.00	270,000.00	269,300.00	6.7325
1	275,001.00	280,000.00	275,800.00	6.895
1	360,001.00	365,000.00	364,600.00	9.115
2	390,001.00	395,000.00	788,400.00	19.71
2,518.00			4,000,000.00	100.00

PATTERN CATEGORY AS ON 30_JUNE_2026

CATEGORY TITLE			BALANCE	%
Directors, CEO their Spouse and Minor Children				
1	1	MR FAAIZ RAHIM KHAN	393,500.00	9.84
2	9	MRS FAAIZA FAAIZ KHAN	409,800.00	10.25
3	11	MR SAAD RAHIM KHAN	364,600.00	9.12
4	15	MR HAIDER SADIK	219,200.00	5.48
5	3871	MR. OMAR RAHIM KHAN	269,300.00	6.73
TOTAL:			1,656,400.00	41.41
Associates Companies, Undertakings and Related Parties				
1	3651	DATA ENTERPRISES (PVT) LTD	394,900.00	9.87
TOTAL:			394,900.00	9.87
Banks, Development Financial Institutions and Non Banking Financial Institutions				
1	00083-36	IDBL (ICP UNIT)	27,000.00	0.68
2	03798-52	THE BANK OF KHYBER	2,000.00	0.05
3	03889-28	NATIONAL BANK OF PAKISTAN	55.00	0.00
4	03889-77	NATIONAL BANK OF PAKISTAN	10.00	0.00
TOTAL:			29,065.00	0.727
General Public (Local)				
			1,917,153.00	47.92
TOTAL:			1,917,153.00	47.92
Joint Stock Companies				
1	03525-87235	MAPLE LEAF CAPITAL LIMITED	1.00	0.00
2	05736-15	NCC - PRE SETTLEMENT DELIVERY ACCOUNT	435.00	0.01
3	16857-26	MRA SECURITIES LIMITED - MF	2,046.00	0.05
TOTAL:			2,482.00	0.06
FINAL TOTAL:			4,000,000.00	100.0

SHAREHOLDERS HOLDING 5% OR MORE VOTING RIGHTS				
SR_NO	FOLIO_NO	NAME	BALANCE	%
1	1	MR FAAIZ RAHIM KHAN	393,500.00	9.84
2	9	MRS FAAIZA FAAIZ KHAN	409,800.00	10.25
3	11	MR SAAD RAHIM KHAN	364,600.00	9.12
4	15	MR HAIDER SADIK	219,200.00	5.48
5	3651	DATA ENTERPRISES (PVT) LTD	394,900.00	9.87
6	3871	MR. OMAR RAHIM KHAN	269,300.00	6.73
7	03525-131842	TAHIR MAHMOOD	238,000.00	5.95
FINAL TOTAL:			2,289,300.00	57.23

All trades in the shares of the listed company, carried out by its Directors, Executives and their spouses and minor children shall also be disclosed.

Serial Number	Name	Sale	Purchase
-	-	-	-

Signature of the Company Secretary

Name of Signatory

Designation

NIC Number

Date

Suhail Mehmood
Company Secretary
30.6.2026

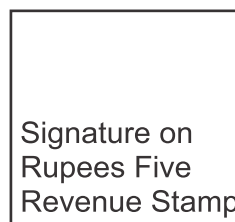
FORM OF PROXY

I/We-----
of -----being a member of **DATA AGRO LIMITED** and holding-----
- ordinary shares as per Share Register Folio No-----hereby appoint Mr.-----
----- of -----or failing him Mr.-----of ----
----- as my /our proxy in my/our absence to attend and vote for me/us and on
my/our behalf at the Annual General Meeting of the Company to be held on
28th October 2026 at 11:30 a.m. at Suite 103, Hotel One, 40/A-2, Mian Mehmood
Ali Kasuri Road, Gulberg III, Lahore and at any adjournment thereof

Signed this -----day of -----2026.

Witnesses:

1. Signature: _____
Name: _____
Address: _____
NIC or
Passport No. _____



The Signature should agree
with the specimen registered
with the Company.

2. Signature: _____
Name: _____
Address: _____
CNIC or
Passport No. _____

Note:

Proxies in order to be effective must be received at the Company's registered office not less than 48 hours before the meeting. No person shall be appointed a proxy who is not member of the Company qualified to vote except that a corporation being a member may appoint as proxy a person who is not a member.

CDC Shareholders and their Proxies are each requested to attach an attested photocopy to their National Identity Card or Passport with this proxy form before submission to the Company.

