



DATA AGRO LIMITED

Condensed Interim Financial Statements
First Quarter Period Ended September 30, 2026 (Un-Audited)
www.dataagroltd.com



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Company Information

Chairman	Mr. Salim Husain	
Chief Executive	Mr. Faaiz Rahim Khan	
Board of Directors	Mr. Salim Husain	Non-Executive Director
	Mr. Saad Rahim Khan	Non-Executive Director
	Mrs. Saman Ghazi Khan	Non-Executive Director
	Mr. Faaiz Rahim Khan	Executive Director
	Mr. Anwar Ul Haq	Executive Director
	Mr. Shahzad Ullah Khan	Independent Director
	Mr. Tariq Mahmood Hassan Butt	Independent Director
Chief Financial Officer	Mr. Muhammad Azam	
Company Secretary	Mr. Suhail Mehmood	
Nomination Committee	Mrs. Saman Ghazi Khan	- Chairman
	Mr. Saad Rahim Khan	- Member
	Mr. Shahzad Ullah Khan	- Member
Audit Committee	Mr. Tariq Mahmood Hassan Butt-	Chairman
	Mr. Salim Husain	- Member
	Mr. Saad Rahim Khan	- Member
HR & Remuneration Committee	Mr. Saad Rahim Khan	- Chairman
	Mr. Tariq Mahmood Hassan But-	Member
	Mrs. Saman Ghazi Khan	- Member
Risk Management Committee	Mr. Saad Rahim Khan	- Chairman
	Mr. Salim Husain	- Member
	Mr. Shahzad Ullah Khan	- Member
Auditors	Kreston Hyder Bhimji & Co., Chartered Accountants Office No. 1, 2 nd Floor, Legacy Tower, Kohinoor City, Faisalabad	
Banker's	National Bank of Pakistan	Dubai Islamic Bank of Pakistan
	Habib Bank Limited	Meezan Bank Limited
	Askari Bank Limited	The Bank of Punjab
	MCB Bank Limited	United Bank Limited
Legal Advisor	Ashtar Ali & Co. (Advocate and Corporate Consultants)	
Share Registrar	Hameed Majeed Associates (Private) Limited H.M. House, 7-Bank Square, Lahore	
Registered Office	Suite 103, Hotel One, 40/A-2, Mehmood Ali Kasuri Road, Gulberg-III, Lahore.	
Website	www.dataagroltd.com	

DATA AGRO LIMITED DIRECTOR'S REPORT

On behalf of the management of the company, I am pleased to present the quarterly unaudited accounts for the period ended September 30, 2026.

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

	2026 (Rs. "000s")	2025 (Rs. "000s")
Sales	157.07	110.92
Gross profit/(loss)	39.06	(9.12)
Operating expenses	(11.18)	(11.58)
Financial cost	(11.78)	(8.96)
Net profit/(loss)	13.73	(31.05)
Earnings/(loss) per share	3.76	(7.76)

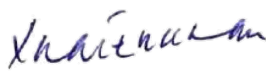
During the quarter under review, the Company achieved a significant improvement in its review period. Sales increased were Rs. 157.072 million (September:2025 Rs. 110.926) and net profit after taxation was Rs. 13.739 million (September:2025 a loss Rs. 31.054)

The Company is currently engaged in the production of Hybrid Corn Seed, with the next production cycle scheduled for December 2026. We are also introducing new products, including Hybrid Corn, SSG and Rhodes grass seeds.

The market overview and future outlook appear to be quite better, we are pleased with the progress of our new hybrid seed production, which has shown promising commercial results.

The Board of Directors would like to take this opportunity to thank our customers, suppliers and bankers for their continued support and cooperation towards the progress of the company. We hope that this support would continue in future as well. We would also like to thank our dedicated and talented team of executives, staff and workers for the hard work put in towards improving the company's performance for the first quarter. We expect continued effort from our employees to achieve better result in the next nine months.

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


(Chief Executive)


(Director)

Lahore :
October 30, 2026

داتا ایگرو لمیٹڈ ڈائریکٹرز کی رپورٹ

کمپنی کی انتظامیہ کی جانب سے یہ خوشی کے ساتھ آگاہ کیا جاتا ہے کہ 30 ستمبر 2026 کو ختم ہونے والی مدت کے سہ ماہی غیر آڈٹ شدہ حسابات پیش کر رہا ہوں۔

زیر جائزہ سہ ماہی کے دوران کمپنی نے درج ذیل آپریٹنگ نتائج حاصل کیے:

رقم روپے ہزار میں

2025	2026	
(Rs. '000)	(Rs. '000)	
110.92	157.07	فروخت
(9.12)	39.06	مجموعی منافع یا نقصان
(11.58)	(11.18)	آپریٹنگ اخراجات
(8.96)	(11.78)	مالیاتی اخراجات
(31.05)	13.73	خالص منافع یا نقصان
(7.76)	3.76	فی حصص آمدنی یا نقصان

زیر جائزہ مدت کے دوران کمپنی کی کارکردگی میں نمایاں بہتری آئی۔ فروخت بڑھ کر 157.072 ملین روپے ہو گئی، جبکہ ستمبر 2025 میں فروخت 110.926 ملین روپے تھی۔ ٹیکس کے بعد خالص منافع 13.739 ملین روپے رہا، جبکہ ستمبر 2025 میں 31.054 ملین روپے کا نقصان تھا۔

کمپنی اس وقت ہائبرڈ مکئی کے بیج کی پیداوار میں مصروف ہے، جس کے کاشتکاروں میں پائیداری اور دور دراز علاقوں میں مصنوعات متعارف کرانے کی امید ہے۔ ہم امید کرتے ہیں کہ آنے والے وقت میں روزگار کے مواقع میں اضافہ ہوگا۔

مارکیٹ کی صورتحال کے پیش نظر مستقبل میں امکانات نسبتاً بہتر دکھائی دیتے ہیں۔ ہمیں امید ہے کہ ہائبرڈ بیج کی پیداوار میں پیش رفت خوشی بخش ہوگی، جس کے تجارتی نتائج حوصلہ افزا رہیں گے۔

بورڈ آف ڈائریکٹرز اپنے صارفین، سپلائرز اور بینکوں کا کمپنی کی ترقی کے لیے مسلسل تعاون پر شکریہ ادا کرتا ہے اور امید کرتا ہے کہ یہ تعاون آئندہ بھی جاری رہے گا۔ ہم اپنے محنتی اور باصلاحیت انتظامی افسران، عملے اور کارکنوں کی بھی ستائش کرتے ہیں جنہوں نے کمپنی کی کارکردگی بہتر بنانے کے لیے محنت کی۔

انتظامیہ اور اسٹاف کی مشترکہ کوشش کے ذریعے ترقی کے لیے عزم اور حصص یافتگان کے اعتماد کو برقرار رکھنے کی مسلسل کامیابی اور ترقی کی بہترین کوشش کی جائے گی۔

Khairul

چیف ایگزیکٹو

Amir

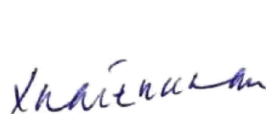
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DATA AGRO LIMITED
STATEMENT OF FINANCIAL POSITION - (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

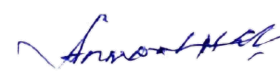


	Note	Un-Audited 30-09-2026 Rupees	Audited 30-06-2026 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment		190,824,897	194,585,360
Long term deposits		705,850	705,850
		191,530,747	195,291,210
CURRENT ASSETS			
Stores, spares and loose tools		11,004,194	11,448,288
Stock in trade		179,129,226	259,401,929
Trade debts		211,218,043	168,886,664
Loans and advances		54,073,130	8,751,422
Prepayment and deposit		1,381,041	272,671
Cash and bank balances		8,405,198	7,066,967
		465,210,832	455,827,941
TOTAL ASSETS		656,741,579	651,119,151
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
5,000,000 ordinary shares of Rs.10 each		50,000,000	50,000,000
Issued, subscribed and paid up share capital		40,000,000	40,000,000
Unappropriated profit		103,930,096	88,120,220
Loan from director		24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment		131,249,153	133,319,152
		299,558,192	285,818,315
NON CURRENT LIABILITIES			
Deferred liabilities		50,434,375	50,547,329
CURRENT LIABILITIES			
Trade and other payables		23,082,926	22,790,132
Accrued markup		12,331,542	12,356,579
Short term borrowings		264,612,473	275,154,982
Provision for taxation		6,722,071	4,451,814
		306,749,012	314,753,507
CONTINGENCIES AND COMMITMENTS		-	-
TOTAL EQUITY AND LIABILITIES		656,741,579	651,119,151

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


CHIEF EXECUTIVE

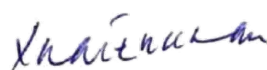

CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS - (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	3 Months Ended	
	30-Sep.-2026	30-Sep.-2025
	Rupees	Rupees
Revenue from contracts with customers - net	157,072,320	110,926,172
Cost of sales	(118,006,891)	(120,047,811)
Gross profit	39,065,429	(9,121,639)
Operating expenses		
Distribution cost	(5,818,885)	(4,808,039)
Administrative expenses	(5,306,255)	(6,720,681)
Other operating expenses	(63,220)	(52,055)
	(11,188,360)	(11,580,775)
Profit from operations	27,877,069	(20,702,414)
Finance cost	(11,781,107)	(8,965,090)
Other income	-	-
(Loss)/profit before levy and income tax	16,095,962	(29,667,504)
Levy and Income tax	(2,356,085)	(1,386,577)
(Loss)/profit for the year	13,739,877	(31,054,081)
(Loss)/earnings per share - basic and diluted	3.43	(7.76)

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


CHIEF EXECUTIVE

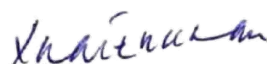

CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME - (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	3 Months Ended	
	30-09-2026	30-09-2026
	Rupees	Rupees
Profit/(loss) for the year	13,739,877	(31,054,081)
Other comprehensive (loss)/income for the year		
Items that will not be reclassified subsequently to profit or loss:		
Remeasurement of employees retirement benefit	-	-
Related deferred tax	-	-
	-	-
Surplus arise on revaluation of property, plant and equipment	-	-
Related deferred tax	-	-
	-	-
Total comprehensive income for the year	13,739,877	(31,054,081)

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


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED
CONDESED INTERIM STATEMENT OF CHANGES IN EQUITY - (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 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, 2025	40,000,000	24,378,943	72,538,516	143,295,531	280,212,990
Loss for 3 month period ended 30-09-2025	-	-	(31,054,081)	-	(31,054,081)
Other comprehensive income for the period	-	-	(1,898,681)	-	(1,898,681)
Total comprehensive loss for the year	-	-	(32,952,762)	-	(32,952,762)
Profit for 9 month period ended 30-06-2026	-	-	38,558,087	-	38,558,087
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive loss for the year	-	-	38,558,087	-	38,558,087
Surplus arise on revaluation of property, plant and equipment	-	-	-	-	-
Related deferred tax	-	-	-	-	-
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	247,260,228
Profit for 3 month period ended 30-09-2026	-	-	13,739,877	-	13,739,877
Other comprehensive loss for the year	-	-	-	-	-
Total comprehensive income for the period	-	-	13,739,877	-	13,739,877
Surplus arise on revaluation of property, plant and equipment	-	-	-	-	-
Related deferred tax	-	-	-	-	-
Incremental depreciation on revalued property, plant and equipment - net of deferred tax	-	-	2,069,999	(2,069,999)	-
Balance as at September 30, 2026	40,000,000	24,378,943	103,930,096	131,249,153	261,000,105


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER

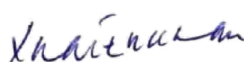

DIRECTOR

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS - (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026



	30-09-2026	30-09-2025
Note	Rupees	Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before levy and income tax	16,095,962	(29,667,504)
Adjustments for non cash and other items:		
Depreciation on operating fixed asset	3,786,463	4,202,189
Gain on disposal of operating fixed asset	-	-
Staff retirement gratuity	646,046	1,818,233
Balance written off	-	-
Provision for expected credit losses	-	-
Workers' profit participation fund	-	-
Workers' welfare fund	-	-
Finance cost	11,781,107	8,965,090
Operating cash flows before working capital changes	32,309,578	(14,681,992)
Changes in working capital		
(Increase)/decrease in current assets		
Stores, spares and loose tools	444,094	(371,299)
Stock in trade	80,272,703	83,335,000
Trade debts	(42,331,379)	(23,256,217)
Loans and advances	(45,321,708)	(20,923,280)
Prepayment and deposit	(1,108,370)	174,271
Increase in current liabilities		
Trade and other payables	292,794	2,546,346
	(7,751,866)	41,504,821
Cash generated from operations	24,557,712	26,822,829
Finance cost paid	(11,806,144)	(11,542,801)
Workers' profit participation fund paid	-	-
Staff retirement gratuity paid	(759,000)	-
Income tax and levy paid	(85,828)	(118,149)
Net cash used in operating activities	11,906,740	15,161,879
b) CASH FLOWS FROM INVESTING ACTIVITIES		
Additions in property, plant and equipment	(26,000)	(272,799)
Capital work in progress	-	-
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(26,000)	(272,799)
c) CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	(10,542,509)	(13,222,216)
Net cash generated from financing activities	(10,542,509)	(13,222,216)
Net decrease in cash and cash equivalents	(a+b+c) 1,338,231	1,666,864
Cash and cash equivalents at the beginning of the year	7,066,967	7,751,052
Cash and cash equivalents at the end of the year	8,405,198	9,417,916

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


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 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 Suite 103, Hotel One, 40/A-2, Mehmood Ali Kasoori Road, Gulberg-III, Lahore, and principal place of business is Situated at 8-Km Khanewal Road, Kabirwala.

2. BASIS OF PREPARATION**2.1 Statement of compliance**

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

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

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

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

2.3 The comparative condensed interim statements of financial position presented in these condensed interim financial statements have been extracted from the audited financial statements of the Company for the year ended June 30, 2026, whereas the comparative condensed interim statement of profit or loss & other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cashflow have been extracted from un-audited condensed interim statements for the period ended September 30, 2025.

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

3. Significant Accounting Policies

The accounting policies and methods of computation adopted in preparation of these condensed interim financial information are the same as those applied in the preparation of preceding annual financial statement of the Company for the year ended June 30, 2026.

	Sep. 30, 2026	Jun. 30, 2026
	Rupees	Rupees
4. TRADE DEBTS		
Considered good:		
Local - unsecured	213,488,729	171,157,350
Provision for expected credit losses	(2,270,686)	(2,270,686)
	<u>211,218,043</u>	<u>168,886,664</u>
5. CASH AND BANK BALANCES		
Cash in hand	1,962,808	1,410,490
Cash at banks		
- In current accounts	6,442,390	5,656,477
	<u>8,405,198</u>	<u>7,066,967</u>
6. ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL		
4,000,000 Ordinary shares of Rs. 10/- each fully paid in	<u>40,000,000</u>	<u>40,000,000</u>
6.1		
All ordinary shares rank equally with regard to the Company's residual assets. Holders of these shares are entitled to dividends from time to time and are entitled to one vote per share at the general meetings of the Company.		
7. TRADE AND OTHER PAYABLES		
Trade creditors	8,931,615	5,862,487
Accrued liabilities	5,315,248	5,094,615
Contract liabilities	6,628,694	9,682,786
Tax deducted at source	145,850	88,725
Workers' profit participation fund	709,270	709,270
Workers welfare fund	1,352,249	1,352,249
	<u>23,082,926</u>	<u>22,790,132</u>

8. DATE OF AUTHORIZATION FOR ISSUE

The interim condensed financial statements were authorized for issue on 30-10-2026 by the Board of Directors of the

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR