


AGRICULTURAL MARKETING CO LTD
105 Middle Badda, Pragoti Sharani, Dhaka-1212

Dear Shareholders

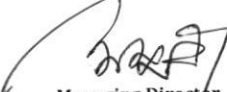
We forward herewith the Un- Audited Financial Statements of **Agricultural Marketing Co. Ltd** for the 3rd quarter ended on 31st March 2024 as per Rule 13 of the Securities & Exchange Rules 1987.


Md. Eleash Mridha
Managing Director

AGRICULTURAL MARKETING CO LTD
3rd Quarter Un-Audited Results
Statement of Profit or Loss and Other Comprehensive Income
For the period From July 01, 2023 to March 31, 2024


Taka' 000

Note	Jul'23 to Mar'24	Jul'22 to Mar'23	Jan'24 to Mar'24	Jan'23 to Mar'23	
TURNOVER	13.00	2,391,669	2,354,017	859,569	805,963
Cost & Expenses :		(2,227,211)	(2,205,463)	(801,328)	(755,331)
Cost of Goods Sold		1,937,832	1,908,393	695,104	651,880
Administrative Expenses		59,712	61,048	21,747	21,040
Marketing Expenses		84,733	88,434	34,805	34,090
Selling Expenses		52,814	54,535	17,942	17,073
Distribution Expenses		92,120	93,053	31,730	31,248
Operating Profit before Financial Expenses		164,458	148,554	58,241	50,632
Financial Expenses		(99,752)	(100,414)	(38,032)	(35,753)
Operating Profit after Financial Expenses		64,706	48,140	20,209	14,879
Other Income	14.00	983	15,999	557	5,656
Net Profit Before WPPF & Income Tax		65,689	64,139	20,766	20,535
Contribution to WPPF		(3,128)	(3,054)	(989)	(978)
NET PROFIT BEFORE TAX		62,561	61,085	19,777	19,557
Provision for Income Tax	15.00	19,642	19,572	8,032	6,434
Deferred Tax		3,067	(1,078)	31	(675)
		(22,709)	(18,494)	(8,063)	(5,759)
NET PROFIT AFTER TAX - Transferred to		39,852	42,591	11,714	13,798
Statement of Changes in Shareholders Equity					
Earning per Ordinary Share (EPS) - Basic	16.00	4.98	5.32	1.46	1.72


Managing Director


Chief Financial Officer


Chairman


Company Secretary


Director

AGRICULTURAL MARKETING CO LTD
Statement of Financial Position (Un-Audited)
As at March 31, 2024

Taka' 000

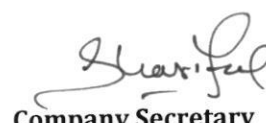
Particulars	Note	31-Mar-24	30-Jun-23
Non Current Assets		308,923	236,065
Fixed Assets (WDV)	3.00	305,530	189,059
Capital Work-in-Progress (Machinery)		-	36,670
Right of Use Assets	3. A	3,393	10,336
Current Assets :		1,226,983	1,203,767
Inventories	4.00	857,425	755,752
Trade Receivable		18,908	93,712
Advances, Deposits & Prepayments	5.00	323,384	333,107
Cash & Cash Equivalents		27,266	21,196
Total Assets		1,535,906	1,439,832
Shareholders' Equity :		722,961	708,702
Share Capital		80,000	80,000
Share Premium		40,000	40,000
Revaluation Surplus	6.00	12,921	12,937
Retained Earnings	7.00	590,040	575,765
Non Current Liabilities :		13,577	17,275
Deferred Tax Liability	8.00	12,827	9,767
Lease Liability	9.00	750	7,507
Current Liabilities :		799,368	713,855
Current portion of Lease Liability		2,611	3,039
Short term credit facilities		713,233	615,386
Trade Payable		28,055	19,751
Provision for expenses		35,836	50,492
Security deposit Payable		15,062	19,115
Workers' profit participation fund (WPPF)	10.00	3,128	4,447
Unclaimed dividend	11.00	1,443	1,625
Total Equity and Liabilities		1,535,906	1,439,832
Net Assets Value (NAV)		90.37	88.59


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary

AGRICULTURAL MARKETING CO LTD
Cash Flow Statement (Un-Audited)
For the 3rd Quarter ended March 31, 2024

Taka' 000

Particulars	Jul'23 to Mar'24	Jul'22 to Mar'23
Cash Flows from Operating Activities :		
Collection from Turnover & Other Income	2,845,059	2,493,952
Payment for Cost & Expenses	(2,677,079)	(2,260,418)
Income Tax paid	(36,877)	(31,931)
	131,103	201,603
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets	(134,970)	(20,586)
Capital Work-in-Progress (Machinery)	36,670	-
	(98,300)	(20,586)
Cash Flows from Financing Activities :		
Short Term Bank Loan	97,846	(50,562)
Interest Paid	(96,804)	(98,530)
Repayment of Lease Liability	(2,095)	(1,846)
Dividend Paid	(25,782)	(25,516)
	(26,835)	(176,454)
Net Cash Inflows/(Outflows) for the period	5,968	4,563
Opening Cash & Cash Equivalents	21,196	50,420
Effect of Exchange rate fluctuations on realised Gain/(Loss)	102	211
Closing Cash & Cash Equivalents	27,266	55,194
Net Operating Cash Flow Per Share (NOCFPS)	16.39	25.20


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary

AGRICULTURAL MARKETING COMPANY LIMITED
Statement of changes in equity
for the period ended July 2023 to March 2024

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
	1	2	3	4	5=(1+2+3+4)
Balance as on 01 July 2022	80,000	40,000	14,736	557,985	692,721
Net Profit after Tax	-	-	-	42,591	42,591
Depreciation on Revalued Assets	-	-	(38)	38	-
Adjustment of deferred tax against revaluation of assets other than Land & Land development	-	-	12	-	12
Dividend for the year 2021	-	-	-	(25,600)	(25,600)
Balance as on 31 March 2023	80,000	40,000	14,710	575,014	709,724
Balance as on 01 July 2023	80,000	40,000	12,937	575,765	708,702
Net Profit after Tax	-	-	-	39,852	39,852
Depreciation on Revalued Assets	-	-	(23)	23	-
Adjustment of deferred tax against revaluation of assets other than Land & Land development	-	-	7	-	7
Dividend for the year 2022	-	-	-	(25,600)	(25,600)
Balance as on 31 March 2024	80,000	40,000	12,921	590,040	722,961


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary

AGRICULTURAL MARKETING COMPANY LIMITED
Notes to the Financial Statements(Un-Audited)
as at and for the period ended 31st March, 2024

1.00 Reporting Entity

1.01 About The Company

Agricultural Marketing Company Limited (AMCL) (herein after referred to as AMCL or the Company) was incorporated in Bangladesh on 15 May 1985 as a Private Limited Company under the Companies Act, 1913 and subsequently on 22 June 1993 the company was converted into a Public Limited Company. The Company went into public in 1996 and its shares are listed with the Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The Company's registered office is situated at PRAN-RFL Centre, 105 Middle Badda, Progoti Sharani, Dhaka-1212 and the industrial unit is located at

Ghagra, Ghorashal, Narsingdi, BIN# 000622006-0306

1.02 Nature of Operations and Principal Activities

The principal activities of the Company throughout the year continued to be trading, processing of fruits, vegetables and other agro products .

2.00 Basis of preparation of Financial Statements

2.01 Statement of compliance

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 and has since then adopted International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as the applicable Financial Reporting Standards for public interest entities such as listed entities with effect from 2 November 2020.

Accordingly, the financial statements have been prepared in accordance with IFRSs (including IASs) and the Companies Act, 1994. The title and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act, 1994. However, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

2.02 Other regulatory compliance

In addition to the above, Agricultural Marketing Company Limited is also required to comply and has complied with the following laws and regulations:

- The Income Tax Act. 2023;
- The Income Tax Rules 1984;
- The Value Added Tax & Supplementary Duty Act 2012;
- The Value Added Tax & Supplementary Duty Rules 2016;
- The Bangladesh Labor Act 2006 (Amended in 2015);
- Customs Act 1969;
- Negotiable Instrument Act 1881.

2.03 Components of financial statements

- (a) Statement of Financial Position(Un-Audited)
- (b) Statement of Profit or Loss and Other Comprehensive Income(Un-Audited)
- (c) Statement of Changes in Equity
- (d) Statement of Cash Flows
- (e) Notes to the Financial Statements

2.04 Basis of Measurement

These financial statements have been prepared under the historical cost convention applying accrual basis of accounting in accordance with International Financial Reporting Standards (IFRSs).

2.05 Going concern

The company has adequate resources to be in operation for a foreseeable future and the directors continue to adopt going concern basis in preparing the accounts. The current resources of the company provide sufficient fund to meet the present requirements of its existing business.

2.06 Reporting Period:

The financial report covered the period from 01 July 2023 to 31 March 2024 and these have been prepared based on International Accounting Standard (IAS) 34 'Interim Financial Reporting' and same accounting policies and methods of computations were adopted for the financial statements for the year ended 30 June,2023, have been followed for the same for the period under review.

2.07 INTERIM NOTES TO THE FINANCIAL STATEMENTS AS PER IAS-34

- There is no post balance sheet event occurred after the reporting date, which would significantly affect the financial position of the company as at the Balance sheet date.
- Figure have been rounded off to the nearest thousand taka and rearranged, where necessary to conform the current period presentation.
- Deferred Tax has been calculated up to 31 March 2024 in this accounts
- Tax has been provided @ 12% on export sales and @ 22.50% on Local export considering yearly tax rate.
- Exchange fluctuation on Foreign Currency Loan of quarters' has been adjusted in this accounts to comply IAS-21
- Depreciation on revaluation surplus has been given effect in accounts as per IAS-16
- Right of Use Assets implements as per IFRS-16 during this period.
- Other income includes Exchange gain/(loss) arised during collection of export proceeds prevailing rate vs Export sales booking rate.

3.00 Non-Current Assets

	31-Mar-24	30-Jun-23
	Taka	Taka
Land & Land Development	36,810	36,810
Factory Building	37,066	40,071
Machinery & Equipment	227,504	107,692
Furniture & Fixtures	96	103
Tools & Accessories	1	1
Vehicles	3,614	3,907
Office Equipment	251	271
Plastic Container	101	109
Other Fixed Assets	87	95
	305,530	189,059

3. A Right of Use Assets

a. Cost/Revaluation

Opening Balance	17,790	14,512
Add: Addition during the period	-	5,652
Less: Adjustment for early settlement	(5,108)	(2,374)
	12,682	17,790

b. Accumulated Depreciation

Opening Balance	7,454	5,247
Add: Charged during the year	1,835	2,207
	9,289	7,454

c. Written down value (a-b)

	3,393	10,336
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The company has rent agreements for depots, warehouses, and head office uses for the business. Rent agreements having non-cancellable (either by agreement or in substance) tenor more than 1 (One) year have been charged through right of use assets. Short term rent agreements have been charged directly as expense.

4.00 Inventories

Raw materials	804,175	715,785
Work-in-process	9,699	8,423
Finished goods	43,551	31,544
	857,425	755,752

5.00 Advance, Deposits & Prepayments

This is considered good and consists of as follows :

Advances	278,524	297,690
Deposits	33,689	33,689
Prepayments	11,171	1,728
	323,384	333,107

6.00 Revaluation Surplus

Balance as on 01.07.2023	12,937	14,736
Deferred Tax income/(expense)	7	(1,764)
Excess depreciation transferred to retained earnings	(23)	(35)
Closing Balance on 31.03.2024	12,921	12,937

7.00 Retained Earnings

Balance as on 01.07.2023	575,765	557,985
Add: Addition during the period	39,852	43,345
Add : Depreciation on Revalued Assets	23	35
	<u>615,640</u>	<u>601,365</u>
Less : Dividend paid	25,600	25,600
Closing Balance on 31.03.2024	<u>590,040</u>	<u>575,765</u>

8.00 Deferred Tax Liability

Balance as on 01.07.2023	9,767	7,651
Add: Addition during the Period	3,067	352
	<u>12,834</u>	<u>8,003</u>
Add : Revaluation reserve for other assets	(7)	1,764
Closing Balance on 31.03.2024	<u>12,827</u>	<u>9,767</u>

9.00 Lease Liability

Opening Balance	10,546	9,411
Add: Addition during the period	-	5,652
Less: Adjustment for early settlement	(5,487)	(2,460)
Add: Interest Expenses @ 7%	397	513
	<u>5,456</u>	<u>13,116</u>
Less : Paid during the period	2,095	2,570
Closing Balance of Lease Liability	<u>3,361</u>	<u>10,546</u>
Less : Current Portion	2,611	3,039
Non-Current Portion	<u>750</u>	<u>7,507</u>

10.00 Workers' Profit Participation Fund

Balance as on 01.07.2023	4,447	4,516
Add: Addition during the Period	3,128	4,447
	<u>7,575</u>	<u>8,963</u>
Less : Paid during the period	4,447	4,516
Closing Balance on 31.03.2024	<u>3,128</u>	<u>4,447</u>

11.00 Unclaimed Dividend

Opening Balance	1,625	1,779
Add : Addition during the period	25,600	-
	<u>27,225</u>	<u>1,779</u>
Less: Dividend Paid	25,782	154
Closing Balance	<u>1,443</u>	<u>1,625</u>

As per the Bangladesh Security and Exchange Commission(BSEC)directive BSEC/CMRRCD/2021-386 dated January 14, 2021, the company transferred Tk. 342 to the Capital Market Stabilization Fund(CMSF) for the dividend remained unclaimed for more than 3 years.

12.00 Net Assets Value (NAV)

The computation of NAV is given below :

a) Net assets value	722,961	708,702
b) Weighted average number of ordinary share outstanding during the period	8,000	8,000
c) Net assets value per share	<u>90.37</u>	<u>88.59</u>

13.00 Turnover

	Jul'23-Mar'24	Jul'22-Mar'23
	Taka	Taka
Domestic sales net of VAT	2,246,455	2,118,025
Export sales	145,214	235,992
	<u>2,391,669</u>	<u>2,354,017</u>

14.00 Other Income

	Jul'23-Mar'24	Jul'22-Mar'23
	Taka	Taka
Scrap Sales	191	162
Exchange Gain/ Loss-Realised on Collection	293	14,196
Exchange Gain/Loss on cash held	102	211
Exchange Gain/Loss -un-Realised	18	1,430
Gain/(Loss) on lease modification	379	-
Interest Received	-	-
	983	15,999

15.00 Calculation of Current Tax :

	Export	Domestic	Total
Turnover	145,214	2,246,455	2,391,669
Net Profit before Taxation	(1,310)	63,870	62,560
Other Income	344	570	914
Depreciation Accounts Base	1,039	17,431	18,470
Depreciation Tax Base	(972)	(16,903)	(17,875)
Depreciation of revaluation assets	2	27	29
Taxable Net Profit	(897)	64,995	64,098
Tax Rate	12.00%	22.50%	
a. Regular Tax Rate	(108)	14,624	
Minimum Tax Rate - U/S 163	0.60%	0.60%	
b. Minimum Tax	871	13,479	
c. AIT on Export & CI	4,579		
Higher of (a, b & c)	4,579	14,624	19,203
d. Tax on other Income	311	128	
Provision for the year:	4,890	14,752	19,642

16.00 Earnings Per Share (EPS) - Basic

The Computation of EPS shown below :

a) Earnings attributable to the Ordinary Shareholders	39,852	42,591
b) Weighted average number of Ordinary Shares outstanding during the year	8,000	8,000
c) EPS - Basic	4.98	5.32

17.00 Net Assets Value (NAV)

The computation of NAV is given below :

a) Net assets value	722,961	708,702
b) Weighted average number of ordinary share outstanding during the year	8,000	8,000
c) Net assets value per share	90.37	88.59

18.00 Net Operating Cash Flow Per Share

The computation of net operating cash flows is given below :

a) Cash flows from operating activities as per statement of cash flows	131,103	201,603
b) Weighted average number of ordinary share outstanding during the period	8,000	8,000
c) Net Operating Cash Flow- Per Share	16.39	25.20

18.01 Reconciliation of Net Income or Net Profit with cash flows from operating activities :

Net Profit Before Tax	62,561	61,085
Adjustment to reconcile profit to net cash provided by operation activities :		
Depreciation	20,334	23,832
Inventories (Increase)/Decrease	(101,673)	(26,031)
Trade Receivables (Increase)/Decrease	74,804	124,146
Advance, Deposits and Prepayments(Increase)/Decrease	9,723	(37,155)

Trade Payables Increase/(Decrease)	8,304	4,137
Liabilities for Expenses Increase/(Decrease)	(14,656)	(22,095)
Security deposit Payables	(4,053)	(3,600)
Effect of Exchange rate fluctuations on realised Gain/(Loss)	(102)	(211)
Income Tax Adjustment	(19,643)	(19,574)
Interest Payment	97,201	98,530
Gain/(Loss) on lease modification	(379)	-
Increase/(Decrease) Workers profit participation fund (WPPF) & WF payable	(1,319)	(1,462)
	<u>131,103</u>	<u>201,603</u>

19.00 Market risk

Market risk is the risk that changes in market prices such as foreign exchange rate and interest rates will affect the Company's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

20.00 Currency risk

The Company is exposed to currency risk on purchases of raw materials and export sales receivable that are denominated in a currency other than the functional currency primarily in U. S. Dollar. The effects of foreign purchases are significant to the Company. The Company has not entered into any type of derivatives instrument in order to hedge foreign currency risk as at 31 March 2024. The loss or gain arises from foreign currency transactions is adjusted as per IAS 21.

21.00 Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. Local currency loans are however not significantly affected by fluctuations in interest rates as the rate is below from market rate. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

22.00 Accounting classification and fair values

Fair value of financial assets and liabilities together with carrying amount shown in the statement of financial position are as follows:

	31-Mar-24	
	Carrying amount	Fair Value
Loans and Receivables		
Trade Receivable	18,908	18,908
Cash & Cash Equivalents	27,266	27,266
Liabilities carried at amortized costs		
Trade Payable	28,055	28,055
Other Liabilities and Provision	55,469	55,469
		30-Jun-23
	Carrying amount	Fair Value
Loans and Receivables		
Trade Receivable	93,712	93,712
Cash & Cash Equivalents	21,196	21,196
Liabilities carried at amortized costs		
Trade Payable	19,751	19,751
Other Liabilities and Provision	75,679	75,679

23.00 Contingent liabilities/ Off balance sheet items

23.01 Commitments

There was no capital commitment as on 31 March 2024.

23.02 Claims not acknowledged

There was no claim against the company not acknowledged as debt as on 31 March 2024.

24.00 The Employee benefits for the reporting period have been as follows :

a) **Short Term Employee benefits Include :**

- Basic Salary
- Allowance includes as house rent, Conveyance & Medical
- Bonus (One month basic for each of 01 Eid Festivals)
- Transportation (Management Personnel)
- Besides, the employees get a portion of company's profit on account of WPPF.

b) **Post Employment benefits :**

There is no provision for post employment benefits.

c) **Other Long Term Benefits :**

There is no provision for long term benefit.

d) **Termination Benefits:**

Termination benefits have been given as per law of the land. There is no termination benefit during the reporting period.

e) **Share based benefits:**

There is no provision for Share based benefit.

25.00 Post Balance Sheet Events-Disclosure under IAS-10: Events after Reporting Period

Neither any "Non Adjusting Events" nor any "Adjusting Events" took place after the reporting period.

26.00 Reason for major variances of items in financial statements:

Decrease in Net Operating Cash Flow per Share for the period under review compared to that in the preceding period is due to the fact that higher amounts as necessitated, have been paid to suppliers and employees.

27.00 i) Related party transactions

a) The company carried out number of transactions with related parties in the normal course of business duly approved by shareholders of Annual General Meeting as detailed below :

Name of the Company	Nature of Transactions	Value of Transaction		Balance as on 31 March 2024
		Debit	Credit	
Mymensing Agro Ltd.	Expenses/Purchase	29	29	-
PRAN Foods Ltd	Expenses/Purchase	360	360	-
PRAN DAIRY LTD	Expenses/Purchase	100	100	-
Habigonj Agro Limited	Expenses/Purchase	245	245	-
Pran Agro Limited	Expenses/Purchase	60	60	-
Bangla Millers Ltd	Expenses/Purchase	4	4	-
Durable Plastic Ltd.	Expenses/Purchase	0	0	-
Multi-Line Industries Ltd.	Expenses/Purchase	1	1	-
RFL PLASTICS LTD.	Expenses/Purchase	3	3	-
Sylvan Agriculture Limited	Expenses/Purchase	20	20	-

Nature of Relationship

The company and the parties as stated above are under same management.

b) Corporate guarantee issued to related parties under the resolution of AGM Board of Directors were as follows:

In favour of	On behalf of	Amount in million Tk.	Purpose
Hongkong & Shanghai Banking Corporation	Pran Dairy Ltd	110.83	Working capital
Hongkong & Shanghai Banking Corporation	Mymensing Agro Ltd	21.58	
Hongkong & Shanghai Banking Corporation	Habiganj Agro Ltd	58.75	
Hongkong & Shanghai Banking Corporation	Natore Agro Ltd	5.16	
Citi Bank NA	Pran Dairy Ltd	51.07	
Standard Chartered Bank	Pran Foods Ltd	33.13	
Standard Chartered Bank	Mymensing Agro Ltd	159.74	
IFC	Pran Agro Ltd.	243.61	

c) Corporate guarantee received from related parties under the resolution of AGM Board of Directors were as follows:

In favour of	On behalf of	Amount in million Tk.	Purpose
Hongkong & Shanghai Banking Corporation	Pran Foods Ltd	8.85	Working capital
Hongkong & Shanghai Banking Corporation	Pran Dairy Ltd	41.19	
Hongkong & Shanghai Banking Corporation	Packmat Industries Ltd	0.62	
Hongkong & Shanghai Banking Corporation	Mymensingh Agro Ltd.	10.39	
Standard Chartered Bank	Pran Foods Ltd	208.99	
Standard Chartered Bank	Pran Dairy Ltd	208.99	
Bangladesh Krishi bank	Pran Foods Ltd	4.35	

28.00 Deferred tax liability
Export

Property, plant and equipment excluding land & land development

31-Mar-24	30-Jun-23
Taka	Taka
2,348	3,351

Local

Property, plant and equipment excluding land & land development

45,553	31,619
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Revaluation

Revaluation reserve for land and land development

36,810	36,810
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Revaluation reserve for assets other than land and land development

358	387
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Right of use assets

Export

166	990
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Local

3,227	9,345
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Lease Obligation

Export

(165)	(1,011)
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Local

(3,196)	(9,536)
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Total Taxable Temporary Difference

85,101	71,956
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Applicable Rate:

Export

12.00%	12.00%
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Local

22.50%	22.50%
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Revaluation reserve for land and land development

6.00%	6.00%
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Revaluation reserve for other assets

22.50%	22.50%
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Deferred Tax Liability as of 31 March 2024- Export

282	402
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Deferred Tax Liability as of 31 March 2024- Local

10,249	7,114
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Deferred Tax Liability as of 31 March 2024-Revaluation reserve for land

2,209	2,209
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Deferred Tax Liability as of 31 March 2024- Revaluation reserve for other assets

81	87
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Deferred Tax Liability as of 31 March 2024- ROU Export

20	119
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Deferred Tax Liability as of 31 March 2024- ROU Local

726	2,103
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Deferred Tax Assets as of 31 March 2024- Lease Obligation Export

(20)	(121)
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Deferred Tax Assets as of 31 March 2024- Lease Obligation Local

(719)	(2,146)
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Deferred Tax Income for the period ended 31 March 2024 (a)

12,828	9,766
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Export

Deferred Tax Liability as of 31 March 2024

282	400
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Deferred Tax Liability as of 30 June 2023

400	831
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Deferred Tax Income for the year ended 31 March 2024

(118)	(431)
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Local

Deferred Tax Liability as of 31 March 2024

10,256	7,072
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Deferred Tax Liability as of 30 June 2023

7,072	6,289
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Deferred Tax Expense for the year ended 31 March 2024

3,184	782
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Total Deferred Tax Income (a+b), (Charge to Profit and Loss Account)

3,065	351
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Revaluation reserve for Land and land development

Deferred Tax Liability as of 31 March 2024

2,209	2,209
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Deferred Tax Liability as of 30 June 2023

2,209	445
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Deferred Tax expense/ (income) for the period ended 31 March 2024

-	1,764
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Revaluation reserve for other assets

Deferred Tax Liability as of 31 March 2024

81	87
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Deferred Tax Liability as of 30 June 2023

87	86
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Deferred Tax income for the year ended 31 March 2024

(7)	1
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Total Deferred tax income (Charge to Changes in Equity)

(7)	1,764
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Excess Depreciation transferred, net of tax

Excess Depreciation

29	45
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Less: Related Tax

6	10
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Transfer to retained earnings

23	35
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