

Un-Audited Financial Statements

As on and for the 3rd Quarter ended 31 March, 2025



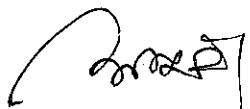
Agricultural Marketing Co. Ltd.

PRAN Center, Ga-105/1 Pragati Sarani,
Middle Badda, Dhaka-1212.

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 2025 as per Rule 13 of the Securities & Exchange Rules 1987.

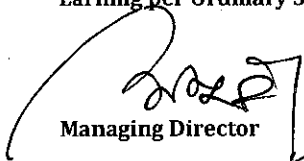


Md. Eleash Mridha
 Managing Director

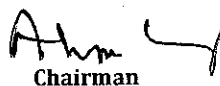
AGRICULTURAL MARKETING CO LTD
 3rd Quarter Un-Audited Results
Statement of Profit or Loss and Other Comprehensive Income
 For the period From July 01, 2024 to March 31, 2025

Taka' 000

Note	Jul'24 to Mar'25	Jul'23 to Mar'24	Jan'25 to Mar'25	Jan'24 to Mar'24	
TURNOVER	13.00	2,638,852	2,391,669	886,947	859,569
Cost & Expenses :		(2,466,790)	(2,227,211)	(827,998)	(801,328)
Cost of Goods Sold		2,138,053	1,937,832	717,127	695,104
Administrative Expenses		66,358	59,712	22,885	21,747
Marketing Expenses		91,961	84,733	34,804	34,805
Selling Expenses		62,073	52,814	19,562	17,942
Distribution Expenses		108,345	92,120	33,620	31,730
Operating Profit before Financial Expenses		172,062	164,458	58,949	58,241
Financial Expenses		(116,004)	(99,752)	(40,924)	(38,032)
Operating Profit after Financial Expenses		56,058	64,706	18,025	20,209
Other Income	14.00	3,355	983	1,305	557
Net Profit Before WPPF & Income Tax		59,413	65,689	19,330	20,766
Contribution to WPPF		(2,829)	(3,128)	(957)	(989)
NET PROFIT BEFORE TAX		56,584	62,561	18,373	19,777
Provision for Income Tax	15.00	18,302	19,642	7,659	8,032
Deferred Tax		(1,138)	3,067	(281)	31
		(17,164)	(22,709)	(7,378)	(8,063)
NET PROFIT AFTER TAX - Transferred to		39,420	39,852	10,995	11,714
Statement of Changes in Shareholders Equity					
Earning per Ordinary Share (EPS) - Basic	16.00	4.93	4.98	1.37	1.46



Managing Director




Chairman



Director



Chief Financial Officer




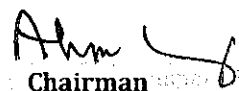
Company Secretary

AGRICULTURAL MARKETING CO LTD
 Statement of Financial Position (Un-Audited)
 As at March 31, 2025

Taka' 000


Particulars	Note	31-Mar-25	30-Jun-24
Non Current Assets		283,112	302,637
Fixed Assets (WDV)	3.00	278,743	298,358
Right of Use Assets	3. A	4,369	4,279
Current Assets :		1,552,691	1,339,352
Inventories	4.00	949,828	853,319
Trade Receivable	5.00	136,299	50,904
Advances, Deposits & Prepayments	6.00	448,687	416,884
Cash & Cash Equivalents		17,877	18,245
Total Assets		1,835,803	1,641,989
Shareholders' Equity :		741,049	727,223
Share Capital		80,000	80,000
Share Premium		40,000	40,000
Revaluation Surplus	7.00	12,901	12,915
Retained Earnings	8.00	608,148	594,308
Non Current Liabilities :		88,275	105,869
Deferred Tax Liability	9.00	11,338	12,482
Lease Liability	10.00	4,056	1,629
Term Loan		72,881	91,758
Current Liabilities :		1,006,479	808,897
Current portion of Lease Liability		1,152	2,611
Current portion of Term Loan		21,235	-
Short term credit facilities		885,161	698,526
Trade Payable		5,379	4,422
Liabilities for Expenses		77,236	83,197
Security deposit Payable		11,584	14,284
Workers' profit participation fund (WPPF)	11.00	2,829	3,864
Unclaimed dividend	12.00	1,903	1,993
Total Equity and Liabilities		1,835,803	1,641,989
Net Assets Value (NAV)		92.63	90.90


 Managing Director


 Chairman


 Director


 Chief Financial Officer

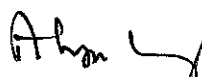

 Company Secretary


AGRICULTURAL MARKETING CO LTD
Cash Flow Statement (Un-Audited)
For the 3rd Quarter ended March 31, 2025


Taka' 000

Particulars	Jul'24 to Mar'25	Jul'23 to Mar'24
Cash Flows from Operating Activities :		
Collection from Turnover & Other Income	3,038,399	2,845,059
Payment for Cost & Expenses	(3,031,604)	(2,677,079)
Income Tax paid	(55,599)	(36,877)
	(48,804)	131,103
Cash Flow from Investing Activities :		
Acquisition of Fixed Assets	-	(134,970)
Capital Work-in-Progress (Machinery)	-	36,670
	-	(98,300)
Cash Flows from Financing Activities :		
Short Term Bank Loan	186,635	97,846
Long Term Loans	2,358	-
Interest Paid	(113,128)	(96,804)
Repayment of Lease Liability	(1,958)	(2,095)
Dividend Paid	(25,689)	(25,782)
	48,218	(26,835)
Net Cash Inflows/(Outflows) for the period	(586)	5,968
Opening Cash & Cash Equivalents	18,245	21,196
Effect of Exchange rate fluctuations on realised Gain/(Loss)	218	102
Closing Cash & Cash Equivalents	17,877	27,266
Net Operating Cash Flow Per Share (NOCFPS)	(6.10)	16.39


Managing Director


Chairman


Director


Chief Financial Officer


Company Secretary

AGRICULTURAL MARKETING COMPANY LIMITED

**Statement of changes in equity
for the period ended Jul'24 to March'25**

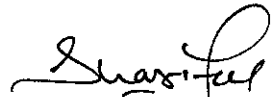
Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
	1	2	3	4	5=(1+2+3+4)
Balance as on 01 July 2023	80,000	40,000	12,937	575,765	708,702
Net Profit after Tax	-	-	-	39,852	39,852
Depreciation on Revalued Assets	-	-	(23)	23	-
Adjustment of deferred tax 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
Balance as on 01 July 2024	80,000	40,000	12,915	594,308	727,223
Net Profit after Tax	-	-	-	39,420	39,420
Excess Depreciation Transferred, Net of Tax (Note-28)	-	-	(20)	20	-
Adjustment of deferred tax against revaluation of assets (Note-28)	-	-	6	-	6
Dividend for the year 2024	-	-	-	(25,600)	(25,600)
Balance as on 31 March 2025	80,000	40,000	12,901	608,148	741,049


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, 2025

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 Companies Act 1994;
- The Securities and Exchange Commission Act 1993;
- The Income Tax Act 2023;
- The Income Tax Rules 1984 & SRO 206/AIN/Income Tax-01/2023;
- The Value Added Tax & Supplementary Duty Act 2012;
- The Bangladesh Labor Act 2006 (Amended in 2018);
- 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 2024 to 31 March 2025 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, 2024, 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 2025 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 & Collection 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) arises during collection of export proceeds & repayments to deferred loan which come from sport rate vs booking rate.

3.00 Non-Current Assets

	31-Mar-25 Taka	30-Jun-24 Taka
Land & Land Development	36,810	36,810
Factory Building	33,359	36,064
Machinery & Equipment	204,839	221,447
Furniture & Fixtures	86	93
Tools & Accessories	1	1
Vehicles	3,253	3,516
Office Equipment	225	244
Plastic Container	91	98
Other Fixed Assets	79	85
	278,743	298,358

3. A Right of Use Assets**a. Cost/Revaluation**

Opening Balance	14,128	17,791
Add: Addition during the period	2,600	1,445
Less: Adjustment for early settlement	-	(5,108)
	16,728	14,128

b. Accumulated Depreciation

Opening Balance	9,849	7,455
Add: Charged during the year	2,510	2,394
	12,359	9,849

c. Written down value (a-b)

	4,369	4,279
--	--------------	--------------

The company has rent agreements for depots, warehouses 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	882,007	801,298
Work-in-process	10,093	8,893
Finished goods	57,728	43,128
	949,828	853,319

5.00 Trade Receivables

Opening Balance	50,904	93,712
Add : Sales during the year	3,120,660	3,870,767
	3,171,564	3,964,479
Less : Collection during the year	3,035,262	3,913,575
Closing Balance during the year	136,299	50,904

During the period Export sales Increase. This is considered as full secured and guaranteed payment by export letter of credit opening bank against export order is consider good & realisable within 1 year as per terms of export letter of credit.

6.00 Advance, Deposits & Prepayments

This is considered good and consists of as follows :

Advances	371,520	337,225
Deposits	76,827	76,827
Prepayments	340	2,832
	<u>448,687</u>	<u>416,884</u>

7.00 Revaluation Surplus

Balance as on 01.07.2024	12,915	12,936
Deferred Tax income/(expense)	6	9
Excess depreciation transferred to retained earnings	(20)	(30)
Closing Balance on 31.03.2025	<u>12,901</u>	<u>12,915</u>

8.00 Retained Earnings

Balance as on 01.07.2024	594,308	575,766
Add: Addition during the period	39,420	44,112
Add : Depreciation on Revalued Assets	20	30
	<u>633,748</u>	<u>619,908</u>
Less : Dividend paid	25,600	25,600
Closing Balance on 31.03.2025	<u>608,148</u>	<u>594,308</u>

9.00 Deferred Tax Liability

Balance as on 01.07.2024	12,482	9,767
Add: Addition during the Period	(1,138)	2,724
	<u>11,344</u>	<u>12,491</u>
Add : Revaluation reserve for other assets	(6)	(9)
Closing Balance on 31.03.2025	<u>11,338</u>	<u>12,482</u>

10.00 Lease Liability

Opening Balance	4,240	10,546
Add: Addition during the period	2,600	1,445
Less: Adjustment for early settlement	-	(5,487)
Add: Interest Expenses @ 7%	326	484
	<u>7,166</u>	<u>6,988</u>
Less : Paid during the period	1,958	2,748
Closing Balance of Lease Liability	<u>5,208</u>	<u>4,240</u>
Less : Current Portion	1,152	2,611
Non-Current Portion	<u>4,056</u>	<u>1,629</u>

11.00 Workers' Profit Participation Fund

Balance as on 01.07.2024	3,864	4,447
Add: Addition during the Period	2,829	3,864
	<u>6,693</u>	<u>8,311</u>
Less : Paid during the period	3,864	4,447
Closing Balance on 31.03.2025	<u>2,829</u>	<u>3,864</u>

12.00 Unclaimed Dividend

Opening Balance	1,993	2,335
Add : Addition during the period	536	-
	<u>2,529</u>	<u>2,335</u>
Less: Dividend Paid	626	342
Closing Balance	<u>1,903</u>	<u>1,993</u>

As per the Bangladesh Security and Exchange Commission(BSEC)directive BSEC/CMRRCD/2021-386 dated January 14, 2021, the company transferred Tk. 626 to the Capital Market Stabilization Fund(CMSF) for the dividend remained unclaimed for more than 3 years.

13.00 Turnover	Jul'24-Mar'25	Jul'23-Mar'24
	Taka	Taka
Domestic sales net of VAT	2,376,514	2,246,455
Export sales	262,338	145,214
	2,638,852	2,391,669

14.00 Other Income	Jul'24-Mar'25	Jul'23-Mar'24
	Taka	Taka
Scrap Sales	125	191
Exchange Gain/ Loss-Realised on Collection	381	293
Exchange Gain/Loss on cash held	218	102
Exchange Gain/Loss -un-Realised	2,632	18
Gain/(Loss) on lease modification	-	379
	3,356	983

15.00 Calculation of Current Tax :	Export	Domestic	Total	Taka
	Turnover	262,338	2,376,514	2,638,852
Net Profit before Taxation	2,367	54,110	56,477	
Other Income	(282)	(66)	(348)	
Depreciation Accounts Base	1,743	17,847	19,590	
Depreciation Tax Base	(1,432)	(14,667)	(16,099)	
Depreciation of revaluation assets	2	24	26	
Taxable Net Profit	2,398	57,248	59,646	
Tax Rate	12.00%	22.50%		
a. Regular Tax Rate	288	12,881		
Minimum Tax Rate - U/S 163	0.60%	0.60%		
b. Minimum Tax	1,574	14,259		
c. AIT on Export & CI	3,963	-		
Higher of (a, b & c)	3,963	14,259	18,222	
d. Tax on other Income	52	28		
Provision for the year:	4,015	14,287	18,302	

16.00 Earnings Per Share (EPS) - Basic

The Computation of EPS shown below :

a) Earnings attributable to the Ordinary Shareholders	39,420	39,852
b) Weighted average number of Ordinary Shares outstanding during the year	8,000	8,000
c) EPS - Basic	4.93	4.98

17.00 Net Assets Value (NAV)

The computation of NAV is given below :

	31-Mar-25	30-Jun-24
	Taka	Taka
a) Net assets value	741,049	727,223
b) Weighted average number of ordinary share outstanding during the year	8,000	8,000
c) Net assets value per share	92.63	90.90

18.00 Net Operating Cash Flow Per Share

The computation of net operating cash flows is given below :

	Jul'24-Mar'25	Jul'23-Mar'24
	Taka	Taka
a) Cash flows from operating activities as per statement of cash flows	(48,804)	131,103
b) Weighted average number of ordinary share outstanding during the period	8,000	8,000
c) Net Operating Cash Flow- Per Share	(6.10)	16.39

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

Net Profit Before Tax	56,584	62,561
Adjustment to reconcile profit to net cash provided by operation activities :		
Depreciation	22,127	20,334
Inventories (Increase)/Decrease	(96,509)	(101,673)
Trade Receivables (Increase)/Decrease	(85,395)	74,804
Advance, Deposits and Prepayments(Increase)/Decrease	(31,803)	9,723
Trade Payables Increase/(Decrease)	957	8,304
Liabilities for Expenses Increase/(Decrease)	(5,961)	(14,656)
Security deposit Payables	(2,700)	(4,053)
Effect of Exchange rate fluctuations on realised Gain/(Loss)	(218)	(102)
Income Tax Adjustment	(18,303)	(19,643)
Interest Payment	113,455	97,201
Gain/(Loss) on lease modification	-	(379)
Increase/(Decrease) Workers profit participation fund (WPPF) & WF payable	(1,035)	(1,319)
	<u>(48,804)</u>	<u>131,103</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 purchase 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 2025. The loss or gain arises from foreign currency transactions

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-25		
	Carrying amount	Fair Value	
Loans and Receivables			
Trade Receivable	136,299	136,299	
Cash & Cash Equivalents	17,877	17,877	
Liabilities carried at amortized costs			
Lease Liability	5,208	5,208	
Trade Payable	5,379	5,379	
Other Liabilities and Provision	104,890	104,890	
		30-Jun-24	
		Carrying amount	Fair Value
Loans and Receivables			
Trade Receivable		50,904	50,904
Cash & Cash Equivalents		18,245	18,245
Liabilities carried at amortized costs			
Lease Liability		4,240	4,240
Trade Payable		4,422	4,422
Other Liabilities and Provision		115,820	115,820

23.00 Contingent liabilities/ Off balance sheet items

23.01 Commitments

There was no capital commitment as on 31 March 2025

23.02 Claims not acknowledged

There was no claim against the company not acknowledged as debt as on 31 March 2025.

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 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 2025
		Debit	Credit	
Mymensing Agro Ltd.	Expenses/Purchase	13	13	-
PRAN Foods Ltd	Expenses/Purchase	28	28	-
PRAN DAIRY LTD	Expenses/Purchase	8	8	-
Habigonj Agro Limited	Expenses/Purchase	5	5	-
Pran Agro Limited	Expenses/Purchase	12	12	-

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 Agro Ltd.	230.00	Working capital
Standard Chartered Bank	Pran Dairy Ltd.	80.00	
Standard Chartered Bank	Pran Dairy Ltd.	77.50	
Citi Bank NA	Pran Foods Ltd.	210.00	

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	Habigonj Agro Ltd.	52.00	Working capital
Standard Chartered Bank	Pran Dairy Ltd	200.00	
Bank Asia	Property Development Ltd.	235.00	
Citi Bank NA	Pran Foods Ltd.	80.00	
Bangladesh Krishi bank	Pran Foods Ltd.	15.00	
Hongkong & Shanghai Banking Corporation	Pran Foods Ltd.	52.00	

28.00 Deferred tax liability**Export**

Property, plant and equipment excluding land & land development

4,280

2,716

Local

Property, plant and equipment excluding land & land development

38,772

43,827

Revaluation

Revaluation reserve for land and land development

36,810

36,810

Revaluation reserve for assets other than land and land development

322

348

Right of use assets

Export

434

250

Local

3,934

4,030

Lease Obligation

Export

(518)

(247)

Local

(4,690)

(3,993)

Total Taxable Temporary Difference**79,344****83,742****Applicable Rate:**

Export

12.00%

12.00%

Local

22.50%

22.50%

Revaluation reserve for land and land development

6.00%

6.00%

Revaluation reserve for other assets

22.50%

22.50%

Deferred Tax Liability as of 31 March 2025- Export

514

326

Deferred Tax Liability as of 31 March 2025- Local

8,724

9,861

Deferred Tax Liability as of 31 March 2025-Revaluation reserve for land

2,209

2,209

Deferred Tax Liability as of 31 March 2025- Revaluation reserve for other

72

78

Deferred Tax Liability as of 31 March 2025- ROU Export

52

30

Deferred Tax Liability as of 31 March 2025- ROU Local

885

907

Deferred Tax Assets as of 31 March 2025- Lease Obligation Export

(62)

(30)

Deferred Tax Assets as of 31 March 2025- Lease Obligation Local

(1,055)

(898)

Deferred Tax Income for the period ended 31 March 2025 (a)**11,339****12,483****Export**

Deferred Tax Liability as of 31 March 2025

504

326

Deferred Tax Liability as of 30 June 2024

326

400

Deferred Tax Income for the year ended 31 March 2025**178****(74)****Local**

Deferred Tax Liability as of 31 March 2025

8,554

9,870

Deferred Tax Liability as of 30 June 2024

9,870

7,072

Deferred Tax Expense for the year ended 31 March 2025**(1,316)****2,797****Total Deferred Tax Income (a+b), (Charge to Profit and Loss Account)****(1,138)****2,723****Revaluation reserve for Land and land development**

Deferred Tax Liability as of 31 March 2025

2,209

2,209

Deferred Tax Liability as of 30 June 2024

2,209

2,209

Deferred Tax expense/ (income) for the period ended 31 March 2025**-****-****Revaluation reserve for other assets**

Deferred Tax Liability as of 31 March 2025

72

78

Deferred Tax Liability as of 30 June 2024

78

87

Deferred Tax income for the year ended 31 March 2024**(6)****(9)****Total Deferred tax income (Charge to Changes in Equity)****(6)****(9)****Excess Depreciation transferred, net of tax**

Excess Depreciation

26

39

Less: Related Tax

6

8

Transfer to retained earnings**20****31**