

Auditor's Report & Financial Statements

of

KRISHIBID FEED LIMITED

As at and for the year ended 30th June, 2025



**Independent Auditor's Report
To The Shareholders of Krishibid Feed Limited
Report on the Audit of the Financial Statements**

Qualified Opinion

We have audited the financial statements of Krishibid Feed Limited ("the Company"), which comprise the statement of financial position as at June 30, 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting Policy Information.

In our opinion, except for the effects of the matter described in the basis for qualified opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the Company as at June 30, 2025 and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis for Qualified Opinion

1. According to Financial Statement Note 5.00, the Investment balance amounts to Tk. 26,710,000. During our audit, we noted that the company has not received any dividend from the investee company to date. In the absence of evidence supporting the recoverability and performance of the investment, this indicates a potential impairment risk. Consequently, we have significant concerns regarding the valuation and recoverability of the reported investment balance.
2. During our audit, we noted that the company has not recognized the Advances Against Land & Flat Purchase as long-term assets in the asset schedule. Furthermore, these advances have been outstanding for a long period. As a result, we have significant doubts regarding the recoverability of the outstanding balance.
3. According to Financial Statement Note 17.04, regarding Dividend Payable TK. 19,095,888. During our audit, we were unable to obtain sufficient appropriate documents. As a result, we have significant doubts regarding the accuracy of this balance. Additionally, the company did not comply with the requirements of BSEC Notification No. BSEC/CMRRCD/2021-386/03 dated 14 January 2021.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's 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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

1. According to Financial Statement Note 3.00, additions to Property, Plant and Equipment (PPE) in the previous year amounted to Tk. 12,665,741. During our audit, we couldn't to verify these additions due to the unavailability of appropriate supporting documents and necessary clarifications. In addition, we did not receive the fixed asset register; therefore, we were unable to physically verify the assets.
2. During our audit, we could not conduct a physical verification of the inventory as it was not feasible at the time. Furthermore, the company did not comply the requirement of IAS 2. In addition, the company recognize financial expense amount Tk. 42,839,770 in manufacture overhead expense. As per para 8 of IAS 23 borrowing costs, which did not comply the requirement.
3. According to Financial Statement Note 7.00, Trade and Other Receivables amount to Tk. 833,324,845; however, the Company did not provide an aging schedule during our audit, which raises concerns about the existence of long-outstanding balances and potential impairment.
4. According to Financial Statement Note-17.02, which concern Liabilities for WPPF TK. 28,891,044. The company shall pay every to the participation fund, and the welfare fund, not later than nine months from the close of that year, the proportion of the payment to the participation Fund and the welfare fund which is violation the Section 234 of the Labour Act, 2006 (amended in 2023).
5. According to Financial Statement Note 9.00, Advances, Deposits and Pre-payments amount to Tk. 175,586,485, which includes advances for Civil Construction, Suppliers, and Land amounting to Tk. 35,970,285, Tk. 24,477,420, and Tk. 101,944,699 respectively. Additionally, as disclosed in Note 4.00, Capital Work-in-Progress amounts to Tk. 37,254,878. During our audit, the Company did not furnish adequate supporting details, including aging schedules for these balances. The absence of such information raises concerns regarding the existence of long-outstanding advances and Capital Work-in-Progress balances, which may impact their recoverability and proper presentation in the financial statements

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements for the year ended 30 June 2025. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the auditors' opinion thereon and we do not provide a separate opinion on these matters.



Key Audit Matter	How our audit addresses the key audit matter
Revenue and Trade Receivable	
<p>During the year, the Company has recognized revenue BDT. 637,176,059 for the year ended 30 June 2025. & BDT. 862,560,259 for the year ended 30 June 2024. The Company's revenue recognized from the sale of goods to local customers.</p> <p>The Company's revenue recognition processes are not complex and does not involve high level of judgement. However, this a driver of company performance and has major impact on financial statement user's decision making. Finally, this account always has risk of management over-ride of internal controls.</p>	<p>Our audit procedures including:</p> <ul style="list-style-type: none"> ▶ Obtaining an understanding of company's internal controls, systems and processes around revenue recognition and accounts receivable. ▶ Review invoice, delivery report and other supporting documents such as payment support to ensure occurrence and completeness of revenue recognized. ▶ Test Subsequent receipts for receivable balance to substantiate existence, collectability and completeness of accounts receivables recognized on the books. ▶ Assessing the disclosure of revenue recognition and receivable provisioning policies.
<p>Details of Revenue recognition are included in Note 20.00 and Trade Receivable are included in Note 7.00 to the Financial Statements</p>	
Inventory	
<p>The Company's inventories balance BDT. 385,970,717 as at 30 June 2025. This represents 13% of Total Assets of the company (12% of company as at 30 June 2024). This is estimation performed by management in regard to obsolescence. Basis on the requirement of estimates and the fact that this is major category, this is determined to be a key audit matter.</p>	<p>Our audit procedures including:</p> <ul style="list-style-type: none"> ▶ Obtaining an understanding of company's internal controls, systems and processes around inventory management. ▶ Perform procedures over inventory purchase to substantiate existence, completeness, and valuation of inventory. ▶ Perform Physical inspection of inventory to determine the existence and valuation of inventory. ▶ Perform prices testing of inventory to determine inventory valuation and determine whether inventory is obsolete or not. ▶ Revenue prices received by the company and the overall gross margin earned to determine whether the company is able to recover the net realizable value of inventory.



Details of Inventory are included in Note 6.00 to the Financial Statements

Property, Plant and Equipment (PPE)

The Company's Property, Plant and Equipment balance BDT. 900,186,681 as at June 30, 2025. This represents 31% of Total Assets of the company (34% of company as at 30 June 2024). This is estimation performed by management in regard to assets useful life. Basis on the requirement of estimates and the fact that this is major category, this is determined to be a key audit matter.

Our audit procedures including:

- ▶ Obtaining an understanding of company's internal controls, systems and processes around PPE.
- ▶ Performed discussion with management to understand their process of determining asset useful life.
- ▶ We performed PPE addition procedures by obtaining supporting documents, invoice, and delivery information as well payments supporting.
- ▶ We performed reasonability of depreciation expenses charged by management to ensure accuracy and occurrence.
- ▶ We performed discussions with management's assumption around impairment were reasonable

Details of PPE are included in Note 3.00 to the Financial Statements

Long-Term & Short Term Loan

The Company's Long-term loans balance BDT. 216,635,583 & Short-Term loans balance BDT. 1,659,789,446 as at 30 June 2025 (Long-term & Short-term loans balance BDT. 203,889,757 & 1,539,270,000 as at 30 June 2024) in the statement of financial position.

Our audit procedures including:

- ▶ Obtaining an understanding of assessing the design to ensure the proper use of loan.
- ▶ We verified loan schedule, bank statements to confirm the loan outstanding.
- ▶ We checked the financial expenses and classification of loan and repayment schedule on a test basis as well.
- ▶ We checked the recording date of transactions and found the recording date is in line with the loan disbursement date.

Details of Long-Term & Short-Term Loan are included in Note 13.00& 15.00 to the Financial Statements

Other Matter

The financial statements of Krishibid Feed Limited for the year ended 30 June 2024 were audited by Ahsan Manzur & Co. Chartered Accountants who expressed a modified opinion on those statements on March 4, 2025.



Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for information other than financial statements and auditor's report. The other information comprises of the Director's Report, Corporate Governance Compliance Report, Business Responsibility & Sustainability Report and Management Discussion and Analysis. We expect to receive this other information after the date of our auditor's report.

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 on the other information obtained prior to the date of the auditor's report, 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 Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB), 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's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are 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 auditor's 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 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, 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 auditor's 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 auditor's 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 those charged with governance 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 those charged with governance 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, actions taken to eliminate threats or safeguards applied.



From the matters communicated with those charged with governance, 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 auditor's 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

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 1987, we also report the following:

- ▶ we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ▶ in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- ▶ the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Place: Dhaka, Bangladesh
Date: February 15, 2026
Ref.: GKC/25-26/A/532



Gaimirco
Mohammad Showket Akber, FCA
Partner

G. KIBRIA & CO.

Chartered Accountants

ICAB Enroll. No.970

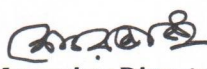
DVC: 2602150970AS582396

Firm's FRC Enrollment No. CAF-001-030

KRISHIBID FEED LIMITED
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
ASSETS			
Non-Current Assets			
Property, Plant and Equipments	3.00	900,186,681	923,922,877
Intangible Assets	3.01	215,233	239,148
Capital Work- In- Progress	4.00	37,254,878	37,254,878
Investment	5.00	26,710,000	26,710,000
Total Non-Current Assets		964,366,793	988,126,903
Current Assets			
Inventories	6.00	385,970,717	326,249,104
Trade and Other Receivables	7.00	833,324,845	733,791,760
Advance Against Land and Flat Purchase	8.00	515,652,577	466,947,919
Advances, Deposits and Prepayments	9.00	175,586,485	219,122,038
Cash and Cash Equivalents	10.00	5,675,096	4,744,388
Total Current Assets		1,916,209,721	1,750,855,210
TOTAL ASSETS		2,880,576,513	2,738,982,113
SHAREHOLDER'S EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11.00	495,000,000	495,000,000
Retained Earnings	12.00	251,178,741	216,276,280
Total Shareholder's Equity		746,178,741	711,276,280
Non-Current Liabilities			
Long Term Borrowings	13.00	173,389,691	169,908,131
Deferred Tax Liability	14.00	45,000,776	43,350,086
Total Non-Current Liabilities		218,390,467	213,258,217
Current Liabilities			
Current Portion of Long Term Loan	13.00	43,245,892	33,981,626
Short Term Borrowings	15.00	1,659,789,446	1,539,270,000
Trade Payables	16.00	2,474,934	635,210
Other Payables	17.00	199,819,591	234,134,847
Income Tax Provision	18.00	10,677,442	6,425,933
Total Current Liabilities		1,916,007,305	1,814,447,616
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		2,880,576,513	2,738,982,113
Net Assets Value (NAV) Per Share	27.00	15.07	14.37

The accompanying notes form an integral part of these financial statements.


Managing Director

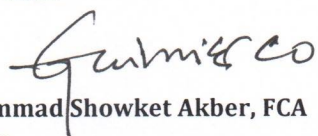

Director


Company Secretary


CFO

Signed as per annexed report on even date.





Mohammad Showket Akber, FCA
Partner
G. Kibria & Co.
Chartered Accountants
ICAB Enrollment# 0970
DVC: 2602150970AS582396
Firm's FRC Enrollment No.CAF-001-030

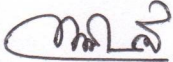
Place: Dhaka, Bangladesh
Dated: February 15, 2026
Ref.: GKC/25-26/A/532

KRISHIBID FEED LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the Year ended 30 June 2025


Particulars	Notes	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Sales Revenue	20.00	637,176,059	862,560,259
Cost of Goods Sold	21.00	(466,843,627)	(632,212,727)
Gross Profit		170,332,432	230,347,532
Less: Operating Expenses		(18,473,847)	(25,840,812)
Administrative Expenses	22.00	(12,265,509)	(16,632,790)
Selling and Distribution Expenses	23.00	(6,208,338)	(9,208,022)
Operating Profit		151,858,585	204,506,720
Finance Expenses	24.00	(109,013,693)	(154,891,950)
Other Income		-	-
Net Profit Before WPPF		42,844,893	49,614,770
Contribution to WPPF	25.00	(2,040,233)	(2,362,608)
Profit Before Tax		40,804,660	47,252,162
Income Tax Expenses		(5,902,199)	(6,867,824)
Current Tax	19.00	(4,251,509)	(3,460,349)
Deferred Tax	14.01	(1,650,690)	(3,407,475)
Net Profit After Tax		34,902,461	40,384,338
Total Comprehensive Income for the Year		34,902,461	40,384,338
Earnings Per Share (EPS) for the Year	26.00	0.71	0.82

The annexed notes form an integral part of these Financial Statements.


Managing Director


Director

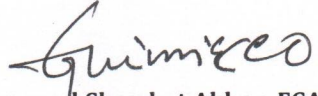

Company Secretary


CFO

Signed as per annexed report on even date.

Place: Dhaka, Bangladesh
Dated: February 15, 2026
Ref.: GKC/25-26/A/532




Mohammad Showket Akber, FCA
Partner
G. Kibria & Co.
Chartered Accountants
ICAB Enrollment# 0970
DVC: 2602150970AS582396
Firm's FRC Enrollment No.CAF-001-030

KRISHIBID FEED LIMITED
Statement of Changes in Equity
For the Year ended 30 June 2025

Amount in Taka

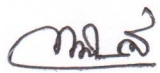
Particulars	Ordinary Share Capital	Retained Earnings	Total Equity
Balance as at 01 July 2024	495,000,000	216,276,285	711,276,285
Profit for the year	-	34,902,461	34,902,461
Balance as at 30 June 2025	495,000,000	251,178,746	746,178,746

KRISHIBID FEED LIMITED
Statement of Changes in Equity
For the year ended 30 June 2024

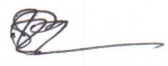
Amount in Taka

Particulars	Ordinary Share Capital	Retained Earnings	Total Equity
Balance as at July 01, 2023	495,000,000	225,391,945	720,391,945
Profit for the year	-	40,384,338	40,384,338
Dividend Expense		(49,500,000)	(49,500,000)
Balance as at 30 June 2024	495,000,000	216,276,285	711,276,283


Managing Director


Director


Company Secretary


CFO


Signed as per annexed report on even date.

Place: Dhaka, Bangladesh
Dated: February 15, 2026
Ref.: GKC/25-26/A/532



KRISHIBID FEED LIMITED
Statement of Cash Flows
For the Year ended 30 June 2025

Particulars	Amount in Taka	
	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
A. Cash Flows from Operating Activities :		
Cash Received from Customers	537,642,974	837,412,659
Payment to Suppliers	(461,812,755)	(553,644,199)
Payment to Employees & others	(15,474,609)	(22,927,140)
Cash generated from operations	60,355,610	260,841,320
Income Tax paid	(206,502)	-
Net Cash Generated from Operating Activities	60,149,108	260,841,320
B. Cash Flows from Investing Activities :		
Acquisition of Property, Plant and Equipment	(1,437,244)	(12,665,741)
Advance against Land Purchase	(48,704,658)	-
Payment against Capital Work in progress	-	-
Net Cash Used in Investing Activities	(50,141,902)	(12,665,741)
C. Cash Flows from Financing Activities :		
Net Received /Payment in Long Term Borrowings	12,745,826	(2,350,001)
Dividend Paid	(33,328,078)	(51,524,416)
Net Received /Payment in Short Term Borrowing	120,519,446	(38,323,144)
Net Payment for Financial Expenses	(109,013,693)	(154,891,950)
Net Cash Flows from Financing Activities	(9,076,499)	(247,089,511)
D. Net Increase/ Decrease In Cash for the period (A+B+C)	930,708	1,086,068
E. Cash and Cash Equivalents at beginning of the year	4,744,388	3,658,321
Cash and Cash Equivalent at end of the year (D+E)	5,675,096	4,744,388
Net Operating Cash Flows Per Share (Note # 28.00)	1.22	5.27


Managing Director


Director


Company Secretary


CFO

Signed as per annexed report on even date.

Place: Dhaka, Bangladesh
Dated: February 15, 2026
Ref.: GKC/25-26/A/532



KRISHIBID FEED LIMITED
Notes to the Financial Statements &
Comprising of Significant Accounting Policy and
Other Explanatory Information
As at and For the Year Ended 30 June 2025

1.00 REPORTING ENTITY

1.01 Background of the Company

The company namely "Krishibid Feed Limited." was incorporated on 09th November, 2010 vide registration No.C-88059/10 as a private limited company in Bangladesh under the Companies Act 1994. Later on, the company converted into public limited company on 3rd April 2017.

1.02 Registered Office of the Company

The registered office & factory of the Company are located at Nishinda Bazar, Bhaluka, Mymensingh & 801, Rokeya Sarani, Kazipara, Mirpur, Dhaka-1216, Bangladesh.

1.03 Nature of the business

Krishibid Feed Ltd. (KFL) is one of the Feed producing and manufacturing company in Bangladesh, engaged in manufacturing of all kinds of feed for poultry, fishery & dairy. The Company has manufacturing and supplying a wide-ranging variety of feed and the company customizes its products to fulfill the requirements of the clients. The principal activity of this Company to carry on the business of manufacturing, producing, processing, buying, selling, converting of poultry feed, dairy feed, cattle feed, animal feed, cheek feed, fish feed etc. These Feed can be tailored according to the requirements of the clients.

2.00 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

2.01 Statements of Compliance:

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IASs), and International Financial Reporting Standards (IFRSs), The requirements of Financial Reporting Act (2015), the Securities and Exchange Rules, 2020, the Companies Act, 1994, Income Tax Ordinance, 1984, Income Tax Act, 2023, Finance Act 2025, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labour Act, 2006 (Amended 2018) and other laws and regulations are applicable for the Company.

2.02 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. For this reason, the Directors continue to adopt Going Concern Basis in preparing the accounts. The current credit facilities and resources of the company provide sufficient fund to make the present requirement of its existing business. Neither the management nor any other authority of the company has the intension to cease or liquidate the company in near future

2.03 Accrual Basis

These financial statements have been prepared on an accrual basis of accounting, except for cash flow information. The items of assets, liabilities, equity, income and expenses (the elements of financial statements) have been recognized when they satisfy the definitions and recognition criteria applicable for these elements as mentioned in the Framework.

2.04 Components of the Financial Statements

According to IAS 1 Presentation of Financial Statements the complete set of financial statement includes the following components: -



- a) Statement of financial position as at 30th June, 2025
- b) Statement of profit or loss and other comprehensive income for the year ended 30th June, 2025, Statement of changes in equity for the year ended 30th June, 2025
- c) Statement of cash flows for the year ended 30th June, 2025
- d) Notes, comprising of significant accounting policy and other explanatory information.

2.05 Use of Estimates and Judgments

The preparation of financial statements in conformity with IFRSs requires management to make judgments, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of income and expense. The estimates and underlying assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis.

Changes in Accounting Policy and Estimate

IFRS 16 Leases

An entity shall assess a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In line with IFRS-16 Leases, an entity shall determine the lease term as the non-cancellable period of a lease together with both:

- I. Period covered by the option to extend the lease and;
- II. Period covered by the option to terminate the lease.

Initial measurement of right of use asset shall be measured at cost and subsequently either by fair value or follow revaluation model.

IFRS 9 Financial Instruments

At initial recognition as per IFRS-9 Financial Instrument, an entity shall measure a financial asset or financial liability as its fair value plus or minus (in the case of a financial asset or a financial liability not at fair value through profit or loss) the transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

After initial recognition (subsequent measurement) an entity shall measure a financial asset or financial liability in either of the following subject to specific circumstance specified in the standard (sec 4.1.1- 4.1.5) & (4.2.1-4.2.2):

- i. amortized cost;
- ii. fair value through other comprehensive income;
- iii. Fair value through profit or loss.

The entity shall recognize loss allowance or Expected Credit Loss (impairment requirement). At each reporting date the entity account for the impairment of financial assets or financial liability in the following manner:

- I. an amount equal to the lifetime expected credit loss (if the credit risk of the instrument has increased significantly since initial recognition)
- II. an amount equal to the 12 (twelve) month expected credit loss (if the credit risk of the instrument has not increased significantly since initial recognition)



2.06 Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and in accordance with an applicable financial reporting framework.

2.07 Statement of Cash Flows

Statement of Cash Flows has been prepared in accordance with IAS 7 Statement of Cash Flows and the cash flows from the operating activities have been presented under direct method considering the provisions of Paragraph 19 of IAS 7 which provides that "Entities are encouraged to report cash flows from operating activities using the direct method" and as per requirement of the Securities and Exchange Rules, 1987. As per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006/158/208/Admin/81 dated 08 August 2018, Cash Flows from operating activities have been reconciled with net income using the indirect method.

2.08 Applicable accounting standards and financial reporting standard

The following IASs and IFRSs are applicable for the financial statements for the year under review:

IASs:

IAS 1	Presentation of Financial Statements
IAS 2	Inventories;
IAS 7	Statement of Cash Flows;
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events after the Reporting Period;
IAS 12	Income Taxes;
IAS 16	Property, Plant and Equipment
IAS 19	Employee Benefits;
IAS 23	Borrowing Costs;
IAS 24	Related Party Disclosures
IAS 33	Earnings per Share;
IAS 36	Impairment of Assets
IAS 37	Provisions, Contingent Liabilities and Contingent assets
IAS 38	Intangible Assets;

IFRSs:

IFRS 7	Financial Instruments Disclosures;
IFRS 8	Operating Segments;
IFRS 9	Financial Instruments;
IFRS 13	Fair Value Measurement
IFRS 15	Revenue from Contracts with Customers.

2.09 Property, Plant and Equipment (PPE)

a) Recognition and measurement

The cost of an item of property, plant and equipment is recognized as an asset if, and only if: it is probable that future economic benefits will flow to the entity; and the cost of the item can be measured reliably.

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

All Property, Plant and Equipment are stated at cost less accumulated depreciation as per IAS 16 Property, Plant and Equipment. The cost of acquisition of an asset comprises of its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non- refundable taxes.

b) Subsequent cost

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.

c) Depreciation

Depreciation on Property, Plant and Equipment other than Land and Land development and capital work-in-progress has been computed during the year using the reducing balance method. Depreciation has been charged on addition when the related Property, Plant and Equipment are available for use as per management intention. Depreciation has charged as following rate.

Name of Assets	Rate	Rate
	30 June 2025	30 June 2024
Land and Land Development	0%	0%
Factory Shed, Building and Other Civil Construction	2.5%	2.5%
Silo	5%	5%
Plant & Machinery	5%	5%
Vehicles	5%	5%
Factory Equipment	5%	5%
Office Equipment	10%	10%
Furniture & Fixtures	10%	10%

d) Capital work-in-progress

Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that were not ready for use at the year end of 30 June, 2025 and these are stated at cost. The items of capital work in progress are recognized when risks and rewards associated with such assets are transferred to the company.

e) Capitalization of borrowing costs

Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset included in the cost of those assets in compliance with IAS 23 Borrowing Costs. However, capitalization of borrowing costs is ceased when acquisition of relevant asset is completed. In this year no borrowing costs have been capitalized.

f) Retirement and disposals:

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the statement of profit or loss and other comprehensive income, which is determined with reference to the net book value of the assets and the net sales proceeds. Depreciation has been charged on disposal assets up to the date of disposal. There is no such retirement on disposals of assets during the year.

g) Impairment

The carrying values of all Property, Plant and Equipment are reviewed for impairment on annual basis to assess whether there is any indication that the assets might be impaired. It is confirmed that no such fixed assets have been impaired during the year and for this reason no provision has been made for impairment of assets as per IAS 36 Impairment of Assets.

2.10 Intangible Assets

a) Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful life are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized as an asset if, and only if: it is probable that expected future economic benefits that are attributable to the asset will flow to the Company; and the cost of the item can be measured reliably. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

b) Subsequent cost

Subsequent expenditure on intangible assets is capitalized only if it is probable that it will increase the future economic benefits associated with the specific asset.

c) Derecognition

Intangible assets are derecognized from the statement of financial position on disposal or when no future economic benefits are expected from their use or disposal. The gain or loss arising from the de-recognition of an intangible asset is recognized in profit or loss at the time of de-recognition.

d) Amortization

Intangible assets are amortized on straight line method from the date when asset is available for use over its estimated useful life. The amount of amortization has been presented under the Statement of Profit or Loss and Other Comprehensive Income.

Rate of amortization on software is as under:

Items	2025	2024	Method
Software	10%	10%	Straight Line

2.11 Borrowing Costs

As per the requirements of IAS 23 Borrowing Costs the borrowing costs that are directly attributable to the acquisition/construction of plant and machinery and civil construction are capitalized. All other borrowing costs are recognized in profit or loss in the year in which they are incurred.

2.12 Revenue Recognition

An entity shall recognize revenue to depict the transfer of goods or service to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange of those goods and services. As per IFRS-15 Revenue from Contracts with Customers, an entity shall account a contract with a customer under the scope of this standard subject to the following criteria has been meet:

- the parties to the contract have approved the contract and committed to perform their respective obligation;
- the entity can identify each party's rights regarding the goods or services to be transferred;
- identification of payment terms for goods and services;
- existence of commercial substance;
- probability of collection of the consideration to which the entity is entitled with (for the exchange of goods or services).



2.13 Inventories

In compliance with the requirements of IAS 2 Inventories, the inventories have been valued at lower of cost or net realizable and consistent with the previous year's practice. Net realizable value is based on estimated selling price in the ordinary course of business less any further cost expected to be incurred to make the sale.

2.14 Impairment

a) Financial assets

The company considers evidence of impairment for financial assets at both a specific asset and collective asset level at each reporting date. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor will enter bankruptcy, etc. accordingly, 100% provision is made over the amount outstanding.

b) Non-financial assets

The carrying amounts of the company's non-financial assets (tangible and intangible) 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 in order to determine the extent of impairment loss (if any).

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. 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.

2.15 Provisions, accruals and contingencies

a) Provisions

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of statement of financial position.

b) Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

c) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.



2.16 Employees benefit

The company maintains Short Term Employee Benefits as per IAS 19 Employee Benefits. The cost of employee benefit is charged of as revenue expenditure in the period to which the contributions relate.

Short term employee benefits

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

Workers Profit Participation Fund (WPPF):

The company has created a fund for workers "Workers Profit Participation Fund (WPPF)" as per Bangladesh Labour Act, 2006 (Amended up to 2023) by 5% of profit before tax but after charging such expenses.

Deed of Trust No. IV-19 Date: 07.07.2020 Name of the Office: Sub-Register, Mirpur, Dhaka.
Bank Name: Bank Asia Ltd. A/C No. 60533000914.

2.17 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction/ adjustment/ transfer to respective account heads such as property, plant and equipment, inventory or expenses.

Deposits and prepayments are measured at payment value.

2.18 Segment Reporting

The chief operating decision maker of the company, together with other senior management personnel, reviewed the financial information of the products such as revenue, expenses and allocation of resources. Except revenue no discrete financial information is available for segment reporting as per IFRS 8 Operating Segments. Management considered the operation on aggregate basis and manages the operation as a single operating segment and present revenue and expenses of the two products separately.

2.19 Functional and Presentational Currency.

These financial statements are presented in Bangladesh Taka which is both functional currency and presentation currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.20 Income Tax

Income tax expense comprises of current and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income and accounted in accordance with the requirements of IAS 12 Income Taxes.

Current Tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or subsequently enacted after the reporting date and any adjustment to tax payable in respect of previous years. Provision for taxation is calculated on the basis of applicable current tax rate in compliance with Finance Act, 2025. For Feeds, current tax has been calculated as per SRO

No. 199/2015, Income Tax Ordinance, 1984 (Ordinance NO. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

i) The slab rate -

Amount of Income	Tax Rate
1 st Tk. 10,00,000	3%
Next Tk.20,00,000	10%
Remaining balance	15%

Deferred tax

Deferred tax is recognized in compliance with IAS 12 Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purpose and amounts used for taxation purpose. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the date of statement of financial position. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

2.20.01 VAT

As per S.R.O No. 144-AIN/2020/105-VAT, Under VAT and Supplementary Act. 2012 dated 11 June, 2020 Under Table: 02 Heading No; 38.08 the Company is Exempted for VAT.

2.21 Earnings per share

The company calculates Earnings per Share (EPS) in accordance with (1) IAS 33 Earnings per Share and (2) Financial Reporting Council (FRC) gazette notification, which has been shown on the face of the Profit or Loss and Other Comprehensive Income.

Basic Earnings per Share

This has been calculated in compliance with the requirements of IAS 33 Earnings per Share by dividing the basic earnings attributable to the ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

Diluted Earnings per Share

No diluted earnings per share are required for the period since there is no scope of dilution of share during the year under review.

2.22 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IFRS 9 Financial Instruments.

Financial assets:

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables. The company initially recognizes a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.



Financial liabilities:

The company initially recognizes a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

2.23 Cash and cash equivalents

Cash and cash equivalents include cash in hand, in transit and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

2.24 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 15 February, 2026.

2.25 Comparative information

Comparative information has been disclosed in respect of previous year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

2.26 Related Party Disclosures

The company carried out a number of transactions with related parties in the normal course of business and on arms' length basis. The information as required by IAS 24 Related Party Disclosures, related party transactions are disclosed in Annexure-B to the Financial Statements.

2.27 Events after the Reporting Period

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

Adjusting Events - those that provide evidence of conditions that existed at the end of the reporting period.

Non adjusting Events- those that are indicative of conditions that arose after the reporting period.

Management has taken close look whether any events after the reporting period exist that need to take into account during the preparation of financial reports. No event after the reporting period exists and management has prepared the financial reports in accordance.

2.28 Measurement of Fair Values:

When measuring the fair value of an asset or a liability, the company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b) Level 2: inputs other than quoted prices included in level 1 that are observable for asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.



2.29 Risk Management

According to IFRS 7 Financial Instruments: Disclosures, an entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period. The Management of the company are reviewed risk management policies, procedures and systems regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risk for its use of financial instruments. Credit risk, Liquidity risk and Market risk.

Credit risk:

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk mainly arises from trade receivables, interest receivables, advances and prepayments and cash at bank.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis.

Liquidity risk:

Liquidity risk is the risk that the Company will encounter difficulties in meeting the obligation associated with its financial liabilities that are settled by delivering cash or other financial asset. The company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation.

The company's aim to maintain the level of its cash and cash equivalents at amounts in excess of expected cash outflows on financial liabilities. The company also monitors the level of expected cash inflows on trade receivables together with expected cash outflows on trade and other payables.

Market risk:

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

The Company is exposed to currency risk as most of the capital goods, machineries to be imported from outside Bangladesh, and will be invoiced in foreign currency.

2.30 General

- i) The figure has been rounded off to the nearest taka.
- ii) The financial Statements have been prepared covering twelve months from 1st July, 2024 to 30th June, 2025.



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
3.00	Property Plant & Equipment		
	Opening Balance	1,225,618,709	1,212,952,968
	Add: Addition during the year	1,437,244	12,665,741
	Total Assets Value at Cost	1,227,055,953	1,225,618,709
	Less: Accumulated depreciation	326,654,038	301,456,684
	Written Down Value	900,401,915	924,162,025
	Details are shown in Annexure-A		
4.00	Capital Work In Progress		
	Factory Shed, Building and Other Civil Construction :		
	Opening Balance	37,254,878	37,254,878
	Add: Addition made during the year	-	-
	Less: Transfer to appropriate asset category	-	-
	Closing Balance	37,254,878	37,254,878
5.00	Investment		
	Krishibid Fisheries Ltd.	2,000,000	2,000,000
	Krishibid Tours & Travels Ltd.	2,000,000	2,000,000
	Krishibid Security & Services Ltd.	1,000,000	1,000,000
	Krishibid Multipurpose Co-Operative Society Ltd.	10,000	10,000
	Krishibid Packaging Ltd.	500,000	500,000
	Krishibid Food & Beverage Ltd.	200,000	200,000
	Krishibid Seed Ltd.	19,500,000	19,500,000
	Krishibid Filling Station Ltd.	1,500,000	1,500,000
	Total	26,710,000	26,710,000
6.00	Inventories		
	Raw Materials (Notes : 21.01)	374,653,868	310,632,564
	Packing Materials (Notes: 21.03)	525,963	925,645
	Store & Spares (Notes: 21.04)	745,263	1,525,633
	Finished Goods (Notes: 21.00)	10,045,623	13,165,262
	Total	385,970,717	326,249,104
7.00	Trade and Other Receivables		
	Trade Debtors	833,324,845	733,791,760
	Total	833,324,845	733,791,760

The classification of receivables as required by the Schedule XI, Part 1, Para 4 of the Companies Act, 1994 are given below:

i) Receivables considered good in respect of which the company is fully secured.	-	-
ii) Receivables considered good in respect of which the company holds no security other than the debtors personal security.	833,324,845	733,791,760
iii) Receivables considered doubtful or bad.	-	-
iv) Receivable due by any director or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	v) Receivables due by companies under the same management.	-	-
	vi) The maximum amount due by directors or other officers of the company at any time during the year	-	-
	Total	833,324,845	733,791,760

All the trade debtors are considered to be good and reasonable

8.00 Advances Against Land & Flat Purchase

Land at Dhaka

Opening	253,449,097	253,449,097
Add: Addition during this year	-	-
Less: Transfer to appropriate asset category	-	-
Total	253,449,097	253,449,097

Land at Dhaka

Opening	154,655,120	154,655,120
Add: Addition during this year	-	-
Less: Transfer to appropriate asset category	-	-
Total	154,655,120	154,655,120

Advance Against Flat at Dhaka

Opening	58,843,702	58,843,702
Add: Addition during this year	48,704,658	-
Total	107,548,360	58,843,702
Total	515,652,577	466,947,919

9.00 Advances, Deposits & Prepayment

Advance to Employees (Note: 9.01)	273,552	330,552
Advance against Civil Construction	35,970,285	35,970,285
Advance against Showroom Rent (Note: 9.02)	397,900	428,800
Advance against Motor Cycle (Note: 9.03)	904,662	758,817
Advance Income Tax (Note: 9.04)	9,417,967	9,211,465
Advance to Suppliers (Note: 9.05)	24,477,420	24,477,420
Advance against Land	101,944,699	101,944,699
Advance against Bank Guarantee Margin	2,200,000	46,000,000
Total	175,586,485	219,122,038

9.01 Advances to the Employees

Name

Dr. Sayed Ali	47,680	47,680
Mr. Kaiser Uddin Ahammad (HOM)	20,000	20,000
A.S.M. Ferdeus Khan (DMO)	68,530	68,530
Mr. Rasel Khan MKTG	-	40,000
Mr. Aminul Islam Khan	17,545	17,545
Md. Taiyab Anowar	815	815
Mr. Shafiqul Islam	1,500	1,500
Mr. Azharul Islam (Rangpur)	11,982	11,982
Mr. Abdur Rashid	20,000	25,000
Mr. Mahmudul Hasan	2,500	2,500
Mr. Zorip	53,000	65,000
Mr. Abdul Quddus	30,000	30,000
Total	273,552	330,552

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
9.02	Advances Against Showroom Rent		
	Advance Showroom Rent-Sathkhira	92,000	92,000
	Advance against Showroom, Comilla	197,500	236,800
	Advance against Showroom, Nilphamary	100,000	100,000
	Advance against Showroom, Kaligonj	8,400	-
	Total	397,900	428,800
9.03	Advances Against Motor Cycle		
	Mr. Monzurul Islam	108,291	108,291
	Mr. ASM Ferdous Khan	111,558	111,558
	Mr. Abdur Rahim Haly	23,500	23,500
	Md. Shahidul Islam Milon	145,850	145,850
	Md. Rasel Khan	58,262	91,955
	Md. Mosharuf Hossain	25,553	65,736
	Md. Shahidul Islam (S & M)	49,290	82,170
	Abu Nayim Ratul (S & M)	58,706	101,760
	Md. Aman ullah	96,740	-
	Mr. Humayun Ahmed	72,150	-
	Mr. S.M. Mehadi Hasan	112,075	-
	Md. Emon	42,687	27,997
	Total	904,662	758,817
9.04	Advance Income Tax		
	Opening Balance	9,211,465	11,065,485
	Add: Paid during the year	206,502	-
		9,417,967	11,065,485
	Less: Adjustment During the year	-	1,854,020
	Closing Balance	9,417,967	9,211,465
9.05	Advance to Supplier		
	Biopharma Agrovvet Limited	6,102,542	6,102,542
	Majumder Products Ltd	252,514	252,514
	M/S Shahin Enterprise	4,145,698	4,145,698
	Aden Trade Ltd.	6,526,325	6,526,325
	Unique Trading	7,124,643	7,124,643
	Al Fateha Agro Trade	325,698	325,698
	Total	24,477,420	24,477,420

The classification of Advances, Deposits & Prepayments as required by the Schedule XI , Part 1, Para 6 of the Companies Act, 1994 are given below:

i) Advance, deposits & prepayment considered good and in respect of which the company is fully secured.	175,312,933	218,791,486
ii) Advance, deposits & prepayment considered good for which the company holds no security other than the debtor,s personal security.	-	-
iii) Advance, deposits & prepayment considered doubtful or bad.	-	-

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	iv) Advance, deposits & prepayment due by directors or other officers of the company or any of them either severally or jointly with any other person or Advance, deposits & prepayment due by firms or private companies respectively in which any director is a partner or a director or a member to be seperatly stated.	-	-
	v) Advance, deposits & prepayment due by companies under the same management.	-	-
	vi) The maximum amount due by directors or other officers of the company at any time during the year.	273,552	330,552
		175,586,485	219,122,038

10.00 Cash & Cash Equivalent

Cash in Hand	(Note: 10.01)	1,231,240	1,542,000
Cash at Bank	(Note: 10.02)	4,443,856	3,202,388
Total		5,675,096	4,744,388

10.01 Cash in Hand

Cash in Hand	1,231,240	1,542,000
Total	1,231,240	1,542,000

10.02 Cash at Bank

Prime Bank Ltd. A/C: 1037	530,664	82,726
Shahjalal Islami Bank Ltd. A/C: 00066	55,532	56,076
Islami Bank Bangladesh PLC. A/C: 03612	40,461	535,458
Islami Bank Bangladesh PLC. A/C: 30909	266	956
Islami Bank Bangladesh PLC. A/C: 15812	1,767,294	612,537
Sonali Bank Ltd. A/C: 00279	44,298	3,528
Shahjalal Islami Bank Ltd. A/C: 04926	30,707	31,742
AB Bank Ltd. A/C: 4859000 ;	13,093	17,436
Al Arafah Islami Bank Ltd. A/C: 03468	1,185,056	813,153
Pubali Bank Ltd. A/C: 20390	201,062	484,495
Janata Bank Ltd. A/C: 64068	171,200	436,625
Al Arafah Islami Bank Ltd. A/C: 658	35,070	34,963
NRB Bank Ltd. A/C : 5405	63,000	23,000
Premier Bank Ltd. A/C: 7831	69,049	69,049
Bank Asia, A/C-914	6,195	-
Bank Asia, A/C-913	230,909	644
Total	4,443,856	3,202,388

11.00 Share Capital

495,000,000 **495,000,000**

11.01 Authorised Share Capital

7,50,00,000 Ordinary Shares of Tk. 10 each. **750,000,000** **750,000,000**

11.02 Issued, Subscribed & Paid -Up Capital

495,000,000 **495,000,000**

4,95,00,000 Ordinary Shares of Tk. 10 each.

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
12.00	Retained Earnings		
	Opening Balance	216,276,280	225,391,942
	Add: Profit/(Loss) during of the year	34,902,461	40,384,338
	Less: Dividend Expense	-	(49,500,000)
	Closing Balance	251,178,741	216,276,280
13.00	Long Term Borrowings		
	i) IPDC Term Loan (As Per Last A/C)	-	-
	IPDC Term Loan	259,475,353	203,889,757
		259,475,353	203,889,757
	Less: Current Portion of Long Term Loan	43,245,892	33,981,626
		216,229,461	169,908,131
	Total Outstanding Balance	259,475,353	203,889,757
	Less: Current Portion of Long Term Loan	43,245,892	33,981,626
	Less: Interest Payable on Long Term (Note # 13.01)	42,839,770	-
	Non- Current Portion of Long Term Loan	173,389,691	169,908,131
13.01	Interest Payable on Long Term Loan		
	i) IPDC Term Loan (Reschedule)		
	Opening balance	23,373,326	23,578,565
	Add: Charged during the year	42,839,770	23,373,326
	Less: Paid during the year	23,373,326	23,578,565
	Closing Balance	42,839,770	23,373,326
14.00	Deferred Tax Liabilities		
	Written Down value at Accounting Base	900,401,915	924,162,025
	Written Down value at Tax Base	598,930,073	633,694,785
	Taxable Temporary Difference	301,471,842	290,467,241
	On the 1st 10,00,000 tax rate is 3%	30,000	30,000
	On the next 20,00,000 tax rate is 10%	200,000	200,000
	On the remaining balance tax rate is 15%	44,770,776	43,120,086
	Total	45,000,776	43,350,086
14.01	Deffered Tax Expenses/(Income)		
	Deffered Tax Liability as on 30 June 2025	45,000,776	43,350,086
	Less: Opening Deffered Tax Liability	43,350,086	39,942,611
	Deffered Tax Expenses/(Income) during the year	1,650,690	3,407,475
15.00	Short Term Borrowings		
	IIDFC	63,145,761	49,428,399
	Premier Bank Ltd. Commercial (Bai Muajjal)	712,315,000	438,982,000
	Premier Bank Ltd. Commercial (HPSM)	251,016,000	233,167,000
	Premier Bank Ltd. BG (Specific & Others)	123,629,000	290,002,000
	Shahjalal Islami Bank Ltd. (Commercial)- Reschedule	406,236,000	363,856,000
	Shahjalal Islami Bank Ltd. (Bai Miajjal ,Wes Bills)-	27,399,000	9,995,000
	NRB Bank Ltd. (LTR)	182,824,810	153,839,601
	Interest Payable on Short Term Lc (Note # 15.01)	(106,776,125)	-
	Total	1,659,789,446	1,539,270,000

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
15.01	Interest Payable on Short Term Loan		
	i) Premier Bank Ltd.(HPSM - Industrial)		
	Opening balance	7,584,000	-
	Add: Charged during the year	5,915,000	7,584,000
	Less: Paid during the year	7,584,000	-
	Closing Balance	5,915,000	7,584,000
	ii) Premier Bank Ltd.		
	Opening balance	6,809,000	38,100,134
	Add: Charged during the year	556,000	6,809,000
	Less: Paid during the year	6,809,000	38,100,134
	Closing Balance	556,000	6,809,000
	iii) IIDFC		
	Opening balance	7,279,508	5,148,181
	Add: Charged during the year	9,119,137	7,279,508
	Less: Paid during the year	7,279,508	5,148,181
	Closing Balance	9,119,137	7,279,508
	iv) Premier Bank Ltd. Commercial (Bai Muajjal)		
	Opening balance	45,589,000	-
	Add: Charged during the year	21,297,000	45,589,000
	Less: Paid during the year	45,589,000	-
	Closing Balance	21,297,000	45,589,000
	v) Premier Bank Ltd. TRA/C		
	Opening balance	40,000	-
	Add: Charged during the year	19,000	40,000
	Less: Paid during the year	40,000	-
	Closing Balance	19,000	40,000
	vi) Premier Bank Ltd. Commercial (HPSM)		
	Opening balance	14,427,000	-
	Add: Charged during the year	3,420,000	14,427,000
	Less: Paid during the year	14,427,000	-
	Closing Balance	3,420,000	14,427,000
	vii) Premier Bank Ltd. (Bai Muajjal Others)		
	Opening balance	11,682,000	-
	Add: Charged during the year	8,465,000	11,682,000
	Less: Paid during the year	11,682,000	-
	Closing Balance	8,465,000	11,682,000
	viii) Shahjalal Islami Bank Ltd. (Commercial)		
	Opening balance	13,908,000	1,819,000
	Add: Charged during the year	2,340,000	13,908,000
	Less: Paid during the year	13,908,000	1,819,000
	Closing Balance	2,340,000	13,908,000
	ix) Shahjalal Islami Bank Ltd.(Bai Miajjal (Wes Bills))		
	Opening balance	15,195,000	22,092,000
	Add: Charged during the year	28,341,000	15,195,000
	Less: Paid during the year	15,195,000	22,092,000
	Closing Balance	28,341,000	15,195,000

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	x) NRB Bank Ltd. (LTR)		
	Opening balance	7,140,399	10,260,005
	Add: Charged during the year	27,303,988	7,140,399
	Less: Paid during the year	7,140,399	10,260,005
	Closing Balance	27,303,988	7,140,399
	Total	106,776,125	129,653,907
	16.00 Trade Payables		
	Trade Creditors	2,474,934	635,210
	Total	2,474,934	635,210
	17.00 Other Payables		
	Liabilities for Expenses (Notes: 17.01)	2,216,764	3,821,785
	Provision for WPPF (Notes: 17.02)	28,891,044	24,861,862
	Interest Payable (Notes: 17.03)	149,615,895	153,027,233
	Dividend Payable: (Notes: 17.04)	19,095,888	52,423,966
	Total	199,819,591	234,134,847
	17.01 Liabilities for Expenses		
	Salary & Allowances	1,427,938	2,914,754
	Audit Fee	150,000	150,000
	Wages	136,713	168,486
	Utility Bill	502,114	588,546
	Total	2,216,764	3,821,785
	17.02 Liabilities for WPPF		
	Opening Balance	24,861,862	20,719,083
	Add: Addition during this period	2,040,233	2,362,608
	Less : Paid during the year	-	(291,737)
	Inerest on WPPF (undistributed amount for the FY 2024-25)	1,988,949	2,071,908
	Total	28,891,044	24,861,862
	17.03 Interest Payable		
	Interest Payable on Long Term Loan (Notes: 13.01)	42,839,770	23,373,326
	Interest Payable on Short Term Loan (Notes: 15.01)	106,776,125	129,653,907
	Total	149,615,895	153,027,233
	17.04 Dividend Payable:		
	Opening Balance	52,423,966	54,448,382
	Add: Addition during the year	-	49,500,000
	Less: Adjustment during the year	(33,328,078)	(51,524,416)
		19,095,888	52,423,966
	18.00 Income Tax Provision		
	Opening Balance	6,425,933	4,819,604
	Add: Provision during the year	4,251,509	3,460,349
		10,677,442	8,279,953
	Less: Adjusted / Paid during the year	-	1,854,020
	Closing Balance	10,677,442	6,425,933

Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
19.00	Calculation of Current Tax		
	Profit before tax as per accounts	40,804,660	47,252,162
	Add: Accounting Depreciation	25,197,355	26,381,398
	Less: Tax Base Depreciation	(36,191,956)	(49,097,900)
	Less: Other Income	-	-
	Taxable Income	29,810,059	24,535,659
19.01	Current Tax on Business Income (Notes: 19.02)	4,251,509	3,460,349
	Current Tax on others Income @22.5%	-	-
	Total Current Tax	4,251,509	3,460,349
19.02	Current Tax on Business Income		
	Total Income	29,810,059	4,251,509
	On the 1st 10,00,000 tax rate is 3%	-	30,000
	On the next 20,00,000 tax rate is 10%	-	200,000
	On the remaining balance tax rate is 15%	-	4,021,509
			3,460,349
19.03	Minimum Tax		
	Gross Receipt:		
	Sales Revenue	637,176,059	862,560,259
	Other Income	-	-
	Total Receipt	637,176,059	862,560,259
	Minimum Tax @ 1%		
	On the 1st 10,00,000 of Sales revenue tax @ 3%	1,333	800
	On the next 20,00,000 of Sales revenue tax @ 10%	8,889	5,333
	On the remaining balance of Sales revenue tax @ 15%	4,227,840	3,438,241
	On the other income	-	-
	Total Minimum Tax	4,238,063	3,444,374
	Whichever is higher	4,251,509	3,460,349



Notes	Particulars	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
20.00	Sales Revenue		
	Sales	637,176,059	862,560,259
	Total	637,176,059	862,560,259
21.00	Cost of Goods Sold		
	Raw Material Consumed (Note: 21.01)	381,998,701	585,785,374
	Add: Manufacturing Overhead (Note: 21.02)	81,725,287	47,447,495
	Manufacturing costs for the year	463,723,988	633,232,869
	Add: Opening Stock of Finished Goods	13,165,262	12,145,120
		476,889,250	645,377,989
	Less: Closing Stock of Finished Goods	10,045,623	13,165,262
	Cost of Goods Sold	466,843,627	632,212,727
21.01	Raw Material Consumed		
	Opening Stock of Raw Materials	310,632,564	285,877,922
	Add : Purchase during the year	446,020,005	610,540,016
		756,652,569	896,417,938
	Less : Closing Stock of Raw Materials	374,653,868	310,632,564
	Raw Materials Consumed	381,998,701	585,785,374
21.02	Manufacturing Overhead		
	Direct Labour & Wages	2,340,551	2,021,835
	Salary & Allowance	7,480,694	13,357,257
	Bonus	935,579	1,164,992
	Overtime	120,254	99,159
	Carriage Inward	31,640	125,633
	Utility charges	6,025,362	7,062,548
	Fuel & Lubricants	52,358	98,327
	Carrying & Handling charges	45,635	151,245
	C&F expenses	22,175	125,263
	Business Promotion	18,143	10,386
	Medical expenses	25,137	24,703
	Entertainment(Staff)	12,546	58,169
	Packing Materials Consumed (Note: 22.03)	674,928	595,609
	Repair & Maintenance	4,589	11,254
	Daily allowances	-	5,245
	Store & Spares Consumed (Note: 22.04)	825,636	1,265,245
	Fire & Safty expenses	7,854	8,200
	Laboratory Test expenses	33,256	62,390
	Package & Bundles expenses	10,245	11,256
	Software expenses	46,528	50,256
	Finance Expenses	42,839,770	-
	Printing & Stationary	14,523	33,405
	Depreciation (Annexure-A)	20,157,884	21,105,118
	Total	81,725,287	47,447,495
21.03	Packaging materials Consumed		
	Opening Balance	925,645	1,000,000
	Add : Purchase during the year	275,246	521,254
		1,200,891	1,521,254
	Less : Closing Balance	525,963	925,645
	Consumption during the year	674,928	595,609

Notes	Particulars	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
21.04	Store & Spares Consumption		
	Opening Balance	1,525,633	2,765,234
	Add : Purchase during the year	45,266	25,644
		1,570,899	2,790,878
	Less : Closing Balance	745,263	1,525,633
	Consumption during the year	825,636	1,265,245
22.00	Administrative Expenses		
	Salary & Allowances	6,120,309	8,754,545
	Director Remuneration	-	950,000
	Bonus	486,660	880,200
	Board meeting expenses	40,000	31,256
	Entertainment	12,454	16,665
	Printing & Stationery	3,526	1,255
	Postage & Stamps expenses	5,380	13,215
	Repair & Maintenance (Office)	66,400	11,023
	Travelling & Conveyance	18,952	19,487
	Repair & Maintenance (Vehicles)	12,500	14,251
	Daily allowances	22,500	20,212
	License & Renewal expenses	30,254	32,121
	Office expenses	-	10,121
	Fuel & Gas for Vehicles	17,551	74,521
	Insurance Expense	10,256	9,425
	Advertisement & Publicity expenses	-	5,263
	Telephone ,Mobile & Electricity charges	6,500	12,544
	AGM Expense	53,000	21,256
	Audit fees	150,000	150,000
	Legal expenses	-	10,213
	IT/Software Maintainance	5,500	7,500
	Transportation cost	15,400	53,214
	Bank charge	124,155	245,767
	RJSC & other expenses	24,741	12,456
	Depreciation (Annexure-A)	5,039,471	5,276,280
	Total	12,265,509	16,632,790
23.00	Selling & Distribution Expenses		
	Salary & Allowances	5,222,806	7,965,239
	Bonus	534,667	608,060
	Advertisement Expenses	5,245	3,098
	Utility charges	65,258	120,124
	Printing & Stationery	16,110	9,452
	Transport expenses	45,263	121,254
	Fuel & Gas for Vehicles	42,563	40,124
	Postage & Stamps	5,715	14,515
	Entertainment	48,355	10,259
	Conveyance/TA/DA	31,255	79,042
	Repair & Maintenance	14,500	12,459
	Security expenses	18,000	26,600
	Loading / Unloading cost	25,247	92,015
	Daily allowances	42,065	25,632
	Showroom Rent	35,246	31,080
	Sales Incentive	21,478	17,854
	Toll & Parking	34,565	31,215
	Total	6,208,338	9,208,022

Notes	Particulars	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
24.00	Financial Expenses		
	Loan Interest Expenses	109,013,693	154,891,950
		109,013,693	154,891,950
	IIDFC	9,119,137	7,279,508
	IPDC	-	23,373,326
	Shahjalal Islami Bank Ltd. (Commercial)	2,340,000	13,908,000
	Shahjalal Islami Bank Ltd.(Bai Miajjal Wes Bills)	28,341,000	15,195,000
	Premiar Bank Ltd. TR & Commercial & Others Loan Interest	33,201,000	71,738,000
	NRB Bank Ltd. (LTR)	27,303,988	7,140,399
	Premiar Bank Ltd. Long Term Loan Interest	5,915,000	7,584,000
	Premiar Bank Ltd.	556,000	6,809,000
	Interest on WPPF (undistributed amount for the FY 2024-25)	2,237,568	1,864,717
	Total	109,013,693	154,891,950
25.00	Contribution to WPPF		
	Net profit before tax	40,804,660	47,252,162
	5% of Net profit before tax	2,040,233	2,362,608
	As per Bangladesh Labor (Amendment), Act 2013, the amount is computed @ 5% net profit before Income Tax.		
26.00	EPS (Earnings Per Share)		
	a) Net Profit After Tax	34,902,461	40,384,338
	b) number of ordinary shares	49,500,000	49,500,000
	Basic Earnings Per Share (EPS) (a/b)	0.71	0.82
27.00	Net Asset Value per Share (NAV)		
	This is made up as follows:		
	Particulars		
	a) Net Asset Value (NAV)	746,178,741	711,276,280
	b) No. of ordinary shares outstanding	49,500,000	49,500,000
	Net Asset Value per Share (NAV) (a/b)	15.07	14.37
28.00	Net Operating Cash Flows per share (NOCFPS)		
	This is made up as follows:		
	Particulars		
	a) Net Operating Cash Flows	60,149,108	260,841,320
	b) Weighted average number of ordinary shares outstanding	49,500,000	49,500,000
	Net Operating Cash Flows per Share (NOCFPS) (a/b)	1.22	5.27



Notes	Particulars	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024

29.00 Reconciliation of Net Profit with Cash Flows from Operating Activities.(Notification Date: 20 June 2018, BSEC/CMRRCD/2006-158/208/Admin/81.)

Particulars	Amount in (Tk)	Amount in (Tk)
Net Profit before Tax	42,844,893	49,614,770
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation on Fixed Assets	25,197,355	26,381,398
Financial Expense	109,013,693	154,891,950
Increase/(Decrease) in Inventory	(59,721,613)	(24,460,828)
Increase/(Decrease) in Accounts Receivable	(99,533,085)	(25,147,600)
Increase/(Decrease) in Accounts Payable	1,839,724	(1,390,203)
Increase/(Decrease) in Others Liabilities	(3,027,410)	50,522,259
Increase/(Decrease) in Advance & Prepayment	43,742,055	30,429,574
	60,355,611	260,841,320
Payment of Income Tax	(206,502)	-
Net Cash Generated from Operating Activities	60,149,109	260,841,320



30.00 Other Commitments, Contingencies and relevant information

The requirements of Schedule XI, Part II, Para 3, 4, 7 & 8 of the Companies Act. 1994

30.01 The requirement of schedule XI part-II, Para 3 :

30.01.1 Employees

Total number of employees are as follows:

Particulars	30 June 2025	30 June 2024
Salary below Tk. 5,000 per month	-	-
Salary Tk. 5,000 or above per month	128	130
Total	128	130

30.01.2 The requirement of schedule XI part-II, Para 3 (a) : Turnover

Particulars	30 June 2025	30 June 2024
Turnover in BDT.	637,176,059	862,560,259
Turnover in Quantity (M.Ton)	637,176	20,834

30.01.3 The requirement of schedule XI part-II, Para 3 (d) (i) : Raw Materials Consumed

Particulars	30 June 2025	30 June 2024
Raw Material (Value in BDT.)	381,998,701	585,785,374

30.02 The requirement of schedule XI part-II, Para 4 : Related Party Transaction

During the period the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of IAS-24: Related Party Disclosures. **(Details are shown in Annexure-B)**

Name	Designation	Particulars	Transaction during the year /period	Outstanding as on 30.06.2025	Outstanding as on 30.06.2024
Md. Rezaul Karim Khan	MD	Remuneration	-		
		Board Meeting fee	40,000	-	-
Total			40,000	-	-

During the period from 01-07-2024 to 30-06-2025, there were 4 (Four) Board Meetings held. The attendance status of all the meetings is as follows:

Name of Directors	Designation	No. of Meetings Attended
Md. Rezaul Karim Khan	MD	04

The details schedule of related party transection are shown in attachedAnnexure-F

30.03 The requirement of schedule XI part-II, Para 7 : Capacity Utilization

The production capacity and utilization of its are as follows:

Particulars	30 June 2025	30 June 2024
	Quantity in M. Ton	
Installed Capacity	41,200	38,800
Actual Production	10,239	20,454
Capacity Utilization (%)	25%	53%



30.04 The requirement of schedule XI part-II, Para 8 (C) :

Particulars	Opening Balance	Total Purchase during the Year	Material Available (Taka)	Consumption	% of Consumption
Raw Materials Consumed	310,632,564	446,020,005	756,652,569	381,998,701	50%
Store Items Consumed	1,525,633	45,266	1,570,899	825,636	53%

Transaction with Key Management Personnel of the entity:

- | | |
|--|-----|
| a. Managerial Remuneration paid or payable during the year to the directors, including managing directors, a managing agent or manager. | - |
| b. Expenses reimbursed to Managing Agent | Nil |
| c. Commission or Remuneration payable separately to a managing agent or his associate | Nil |
| d. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company. | Nil |
| e. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year. | Nil |
| f. Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable. | Nil |
| g. Other allowances and commission including guarantee commission | Nil |
| h. Pensions etc. | |
| (i) Pensions | Nil |
| (ii) Gratuities | Nil |
| (iii) Payments from a provident funds, in excess of own subscription and | Nil |
| i. Share Based payments | Nil |

As per Para-17, IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

- | | |
|----------------------------------|--------|
| (a) Short-term employee benefits | 40,000 |
| (b) Post-employee benefits | Nil |
| (c) Other long term benefits | Nil |
| (d) termination benefits and | Nil |
| (e) share-based payment | Nil |

As per Para-18, IAS- 24:

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

- | | |
|--|--------------|
| a) the amount of transaction | 40,000 |
| b) the amount of outstanding balance, including commitments | - |
| i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement | Remuneration |
| ii) details of any guarantee given or received | Nil |
| c) Provisions for doubtful debts related to the amount of outstanding balance | Nil |
| d) the expenses recognized during the period in respect of bad or doubtful debts due ...from related parties | Nil |

KRISHIBID FEED LIMITED
Schedule of Property, Plant & Equipment
For the Year ended 30 June 2025


Sl. No.	Particulars	Cost			Rate	Depreciation		W.D.V as on 30.06.2025
		Balance as on 01.07.2024	Addition/ (adjustment) during the	Total as on 30.06.2025		Balance as on 01.07.2024	Charge for the period	
01	Land & Land Development	333,876,819		333,876,819	-	-	-	333,876,819
02	Factory Shed, Building & Other	254,111,759	363,834	254,475,593	3%	4,857,224	65,043,871	189,431,722
03	Silo	72,633,414		72,633,414	5%	2,323,042	28,495,624	44,137,790
04	Plant & Machinery	416,814,687	384,800	417,199,487	5%	13,210,546	166,199,119	251,000,368
05	Vehicles	72,285,355		72,285,355	5%	2,148,330	31,467,094	40,818,261
06	Factory Equipment	60,105,341	688,610	60,793,951	5%	1,721,303	28,089,200	32,704,751
07	Office Equipment	13,125,397		13,125,397	10%	809,553	5,839,423	7,285,974
08	Furniture & Fixtures	2,165,937		2,165,937	10%	1,131,498	1,234,942	930,995
	Total at 30 June 2025	1,225,118,709	1,437,244	1,226,555,953		25,173,440	326,369,272	900,186,681
	Total at 30 June 2024	1,212,452,968	12,665,741	1,225,118,709		26,354,826	301,195,832	923,922,877

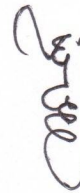
Allocation of Depreciation:

Manufacturing Expenses	20,157,884	21,105,118
Administrative Expenses	5,039,471	5,276,280
Total	25,197,355	26,381,398

Intangible Assets:

Sl. No.	Particulars	Cost			Rate	Amortization		W.D.V as on 30.06.2025
		Balance as on 01.07.2024	Addition/ (adjustment) during the	Total as on 30.06.2025		Balance as on 01.07.2024	Charge for the period	
09	Software	500,000	-	500,000	10%	23,915	284,767	215,233
	Total at 30 June 2025	500,000	-	500,000		23,915	284,767	215,233
	Total at 30 June 2024	500,000	-	500,000		26,572	260,852	239,148


Managing Director


Director


Company Secretary


CFO

Signed as per annexed report on even date.

Place: Dhaka, Bangladesh
Dated: February 15, 2026
Ref: GKC/25-26/A/532



KRISHIBID FEED LIMITED
Related Party Transaction
For the year ended 30th June, 2025

Annexure- B : Related Party Transaction

List of related parties with whom transactions have taken place and their relationship as identified and certified by Management is as under:

During the year the Company carried out a number of transactions with related parties in the normal course of business and arms' length basis. The name of related parties, nature of these transactions and their value have been set out below in accordance with the provision of IAS-24 "Related Party Disclosure".

Name of Company	Relationship	Nature of transaction	Amount as on 01.07.2024	Transaction during the Year		Annexure-B Amount as on 30.06.2025
				Addition	Adjustment	
Krishibid Fisheries Ltd.			2,000,000	-	-	2,000,000
Krishibid Tours & Travels Ltd.			2,000,000	-	-	2,000,000
Krishibid Security And Services Ltd.			1,000,000	-	-	1,000,000
Krishibid Multipurpose Co-Operative Society Ltd.			10,000	-	-	10,000
Krishibid Packaging Ltd.		Investment	500,000	-	-	500,000
Krishibid Food & Beverage Ltd.			200,000	-	-	200,000
Krishibid Seed Ltd.			19,500,000	-	-	19,500,000
Krishibid Filling Station Ltd.			1,500,000	-	-	1,500,000
Krishibid Poultry Ltd.			-	-	-	-
Khrishibid Salt Ltd.			1,877,364	-	-	1,877,364
Krishibid Fisheries Ltd.			-	-	-	-
GLDL (KWV Project Savar)			-	-	-	-
GLDL (Organic poultry ltd)			1,690,988	-	1,690,988	-
GLDL (Sonali Organic Dairy ltd)		Receivable	2,382,216	1,674,138	-	4,056,354
GLDL (Natural fish farming ltd)			653,950	-	75,100	578,850
Krishibid Seed Ltd.			356,600	-	-	356,600
Glourious Crop Care ltd			750,820	-	-	750,820
Krishibid Trading Ltd			-	-	-	-
Glorious Lands & Developments Ltd		Advance Against Land & Flat	408,104,217	-	-	408,104,217
Krishibid Properties Ltd.			107,548,360	-	-	107,548,360

