

Auditor's Report & Financial Statements

of

Krishibid Seed Limited

For the year ended 30 June 2025



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

Qualified Opinion

We have audited the financial statements of Krishibid Seed 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 4.00, which concerns Property, Plant and Equipment. Asset register as on 30 June 2025 have not been provided to us, so we could not verify the completeness of those assets.
2. During our audit, we could not conduct a physical verification of the inventory, costing of finished goods and work in process have not been provided to us. So we could not verify the compliance of IAS-2.

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. During our audit, the company did not received any payments from several party for long time. Furthermore, the company did not provide us an aging schedule of trade receivables.

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. 398,261,232 for the year ended 30 June 2025. & BDT. 393,462,091 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 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.
Details of Revenue recognition are included in Note 19.00 and Trade Receivable are included in Note 6.00 to the Financial Statements	



Inventory	
The Company's inventories balance BDT. 49,816,121 as at 30 June 2025. This represents 9% of Total Assets of the company (7% 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>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.
Details of Inventory are included in Note 5.00 to the Financial Statements	

Property, Plant and Equipment (PPE)	
The Company's Property, Plant and Equipment balance BDT. 299,765,477 as at June 30, 2025. This represents 51% of Total Assets of the company (56% 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.	<p>Our audit procedures including:</p> <ul style="list-style-type: none"> ▶ 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 4.00 to the Financial Statements	

Long-Term & Short Term Loan	
The Company's long-term loans balance BDT. 39,303,822 & Short Term loans balance BDT. 143,422,120 as at 30 June 2025 (Long-term loans balance BDT. 34,421,845 as at	<p>Our audit procedures including:</p> <ul style="list-style-type: none"> ▶ 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.



30 June 2024) in the statement of financial position. The company borrowed fund from NRB Bank Ltd.	► We checked the financial expenses and classification of loan and repayment schedule on a test basis as well.
Details of Long-Term & Short-Term Loan are included in Note 12.00& 14.00 to the Financial Statements	

Other Matter

The financial statements of Krishibid Seed Limited for the year ended 30 June 2024 were audited by Shafiq Basak & Co. Chartered Accountants who expressed a modified opinion on those statements on November 27, 2024.

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

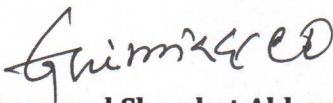
In accordance with the Companies Act 1994 and the Securities and Exchange Rules 1987, we also report the following:

- ▶ 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 13/11/2025
Ref.: GKC/25-26/A/184

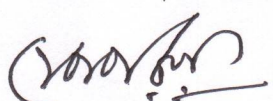

Mohammad Showket Akber, FCA
Partner
G. KIBRIA & CO.
Chartered Accountants
ICAB Enroll. No.970
DVC: 2511200970AS501342
Firm's FRC Enrollment no. CAF-001-030



KRISHIBID SEED LIMITED
Statement of Financial Position
As at 30 June, 2025

Particulars	Notes	Amount in Taka	
		30 June, 2025	30 June, 2024
ASSETS:			
Non-Current Assets		303,454,373	305,445,733
Property, Plant and Equipment	4.00	299,765,477	301,346,959
Modern Research & Development	4.01	3,688,896	4,098,774
Current Assets		280,957,904	236,869,675
Inventories	5.00	49,816,121	39,164,160
Trade Receivables	6.00	184,840,679	149,570,096
Advances Against Works	7.00	33,785,673	33,785,673
Advances, Deposits & Pre-payments	8.00	8,026,218	10,777,338
Cash & Cash Equivalents	9.00	4,489,213	3,572,408
TOTAL ASSETS		584,412,277	542,315,408
SHAREHOLDERS' EQUITY AND LIABILITIES:			
Shareholders' Equity		373,521,030	355,488,312
Share Capital	10.00	300,000,000	300,000,000
Retained Earnings	11.00	73,521,030	55,488,312
Non-Current Liabilities		43,257,957	37,886,008
Long Term Borrowings	12.00	39,303,822	34,421,845
Deferred Tax Liabilities	13.00	3,954,135	3,464,163
Current Liabilities		167,633,290	148,941,088
Short Term Borrowings	14.00	143,422,120	125,244,438
Trade Payables	15.00	741,000	738,600
Liabilities for Expenses	16.00	12,203,019	11,361,089
Liability for Current Tax	17.00	6,161,274	5,032,654
Other Payable	18.00	5,105,877	6,564,307
TOTAL LIABILITIES		210,891,247	186,827,096
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		584,412,277	542,315,408
Net Assets Value (NAV) Per Share	28.00	12.45	11.85

The annexed notes form an integral part of the financial statements.


Company Secretary

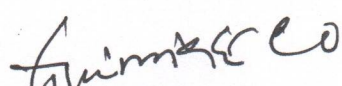

Director


Managing Director

Signed as per our separate report on same date.

Place: Dhaka, Bangladesh
Dated: 13/11/2025
Ref: GKC/25-26/A/184




Mohammad Showket Akber, FCA
Partner
G. KIBRIA & CO.
ICAB Enrol. No.970
Chartered Accountants

DVC: 2511200970AS501342

Enrollment no. CAF-001-030

KRISHIBID SEED LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2025

Particulars	Notes	Amount in Taka	
		30 June, 2025	30 June, 2024
Turnover	19.00	398,261,232	393,462,091
Cost of Goods Sold	20.00	(310,437,333)	(306,797,628)
Gross Profit		87,823,899	86,664,464
Operating Expenses		(35,114,540)	(54,397,249)
Administrative Expenses	21.00	(16,733,495)	(25,964,141)
Selling and Marketing Expenses	22.00	(18,381,045)	(28,433,108)
Operating Profit		52,709,359	32,267,215
Non Operating Expenses		(27,964,296)	(7,864,929)
Financial Expenses	23.00	(27,964,296)	(7,864,929)
Profit before Income Tax		24,745,063	24,402,286
WPPF Expenses	24.00	(1,178,336)	(1,162,014)
Net Profit before Tax		23,566,727	23,240,272
Income Tax Expenses		(3,315,008)	(3,190,138)
Current Tax	25.00	(2,825,036)	(1,958,999)
Deferred Tax	26.01	(489,972)	(1,231,139)
Net Profit after Tax		20,251,718	20,050,134
Total Comprehensive income		20,251,718	20,050,134
Basic Earnings Per Share (EPS)	27.00	0.68	0.67

The annexed notes form an integral part of the financial statements.

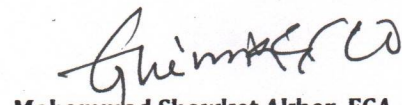

Company Secretary


Director


Managing Director

Signed as per our separate report on same date.

Place: Dhaka, Bangladesh
Dated: 13/11/2025
Ref: GKC/25-26/A/184


Mohammad Showket Akber, FCA
Partner
G. KIBRIA & CO.
ICAB Enrol. No.970
Chartered Accountants
DVC: 2511200970AS501342



Firm's FRP enrolment no: CAF-001-030

KRISHIBID SEED LIMITED
Statement of Changes in Equity
For the year ended 30 June, 2025

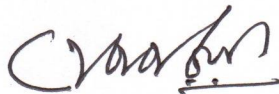
(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2024	300,000,000	55,488,312	355,488,312
Dividend for the year	-	(2,219,000)	(2,219,000)
Net Profit after Tax	-	20,251,718	20,251,718
Balance as on 30 June, 2025	300,000,000	73,521,030	373,521,030

Statement of Changes in Equity
For the year ended 30 June, 2024

(Amount in Taka)

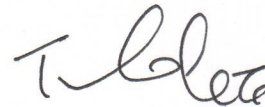
Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2023	300,000,000	47,073,832	347,073,832
Dividend	-	(10,254,440)	(10,254,440)
Prior year adjustment		(1,381,214)	(1,381,214)
Net Profit after Tax	-	20,050,134	20,050,134
Balance as on June 30, 2022	300,000,000	55,488,312	355,488,312



Company Secretary



Director



Managing Director

Place: Dhaka, Bangladesh

Dated: 13/11/2025

Ref: GKC/25-26/A/184



KRISHIBID SEED LIMITED
Statement of Cash Flow
For the year ended 30 June, 2025

Particulars	Notes	Amount in Taka	
		30 June, 2025	30 June, 2024
A. Cash Flows from Operating Activities:			
Cash Received from Customers		362,990,649	353,727,670
Payment to Suppliers & Others		(314,766,546)	(284,411,582)
Cash Payment to Operating Expenses		(35,506,905)	(54,685,961)
Cash Generated from Operation		12,717,197	14,630,127
Income Tax paid		(1,643,527)	(1,696,416)
Net Cash Generated from Operating Activities		11,073,670	12,933,711
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(1,574,800)	(9,000,000)
Advances Against Capital Expenditure		-	13,983,053
Net Cash Used in Investing Activities		(1,574,800)	4,983,053
C. Cash Flows from Financing Activities:			
Net Received /(Payment) Long Term Borrowings		4,881,977	3,592,815
Net Received /(Payment) Short Term Borrowings		18,177,682	8,979,733
Dividend Paid		(3,677,430)	(28,950,133)
Net Payment for Financial Expenses		(27,964,294)	(7,864,929)
Net Cash flows from Financing Activities		(8,582,065)	(24,242,514)
D. Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		916,806	(6,325,750)
E. Cash and Cash equivalents at the beginning of the year		3,572,408	9,898,159
F. Cash and Cash Equivalents at the End of the Year (D+E)		4,489,213	3,572,408
Net Operating Cash Flows Per Share (NOCFPS)	29.00	0.37	0.43


Company Secretary


Director


Managing Director

Place: Dhaka, Bangladesh
Dated: 13/11/2025
Ref: GKC/25-26/A/184



KRISHIBID SEED LIMITED
Notes, Comprising of Significant Accounting Policy and Other
Explanatory Information
For the year ended 30 June, 2025

1.0 REPORTING ENTITY

1.01 Background of the Company

The company namely "KRISHIBID SEED LIMITED" was incorporated on 28 September, 2016 vide registration no. C-133217/2016 as a public limited company in Bangladesh under the Companies Act 1994.

1.02 Registered Office of the Company

The registered office of the Company is located at 801, Rokeya Sharani, Kazi Para, Mirpur, Dhaka, Bangladesh.

1.03 Nature of the business

The principal activity and the nature of the business of the Company is to producing and importing of different kinds of quality seeds like Vegetables, Maize, Rice, Wheat, Oil, Pulse, Grass, Potato etc. which are sold in local market.

1.04 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

2.00 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 Securities and Exchange Rules, 2020, the Companies Act, 1994, Income Tax Law 2023, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labor Act, 2006 (Amendment 2013) and other laws and regulations are applicable for the Company.

1.05 Going Concern

Management have assessed the going concern assumptions during the preparation of the financial statements of the company, Management believe that no events or conditions give rise to doubt about the ability of the company to continue in operation in the foreseeable future. This conclusion is drawn based on knowledge of the company, the estimated economic outlook and related identified risks and uncertainties. It has been concluded that it is reasonable to apply the going concern concept as the underlying assumption for the financial statements.

During the year the company has achieved of profit of Tk. 20,251,718.00 which is a significant increase in comparison with the previous periods and which is considered as sufficient by the management of the company to meet its current liability and pay debts when they fall due.

1.06 Accrual Basis

The financial statements have been prepared, except cash flows information, using the accrual basis of accounting.

1.07 Components of the Financial Statements

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



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

1.08 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.

1.09 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 as per the Conceptual Framework for Financial Reporting.

1.10 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, 2020.

As per Bangladesh Securities and BSEC/CMRRCD/2006158/208/Admin/81 dated 08 August 2018, Cash Flows from operating Exchange Commission Notification No. activities has been reconciled with net income using the direct method.

1.11 Applicable accounting standards

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

IASs & FRSS:

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,
AS 12	Income Taxes;
IAS 16	Property, Plant and Equipment;
IAS 19	Employee Benefits
IAS 23	Borrowing Costs;
IAS 24	Related Party Disclosures;
IAS 32	Financial Instruments: Presentation;
IAS 33	Earnings per Share;
IAS 36	Impairment of Assets;
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;
IFRS 16	Leases;

2.01 Property, Plant and Equipment (PPE)

All Property, Plant and Equipment are stated at cost less accumulated depreciation as per 1AS 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.

The cost of replacing part 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 part will flow to the Company and its costs can be measured reliably. The cost of the day to day maintaining cost on PPE is recognized in the Statements of Profit or Loss and other Comprehensive Income as incurred.

a. Depreciation

Depreciation on Property, Plant and Equipment other than Land and Land development 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	
	2025	2024
Land & Land Developments	0%	0%
Storage Building & Construction	3%	5%
Factory Furniture & Fixtures	10%	10%
Electrical Equipment & Installation	10%	10%
Office Furniture	10%	10%
Office Equipment & Decoration	10%	10%

De-Humidifier	10%	10%
Seed Cylinder	10%	10%
Grader Machine	10%	10%

b. Capitalization of Borrowing Costs

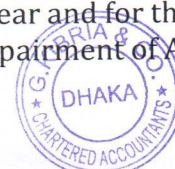
Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset included in the cost of those assets in compliance with IAS 23 Borrowing Costs. In this year no borrowing costs have been capitalized.

c. 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.

d. 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.



e. Leases

Krishibid Seed Ltd has applied the exemption for short-term leases and booked its rental payments as expenses in profit or loss given that the enforceable period of all its current contracts is cancellable in the short-term and has no purchase option.

f. 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.

g. Revenue Recognition

In compliance with the requirements of IFRS 15 Revenue from Contracts with Customers, are recognized under the following steps:

- a) Identify the contracts with customer,
- b) Identify the performance obligations in the contracts;
- c) Determine the transaction price;
- d) Allocate the transaction price to the performance obligation in the contracts;
- e) Recognize revenue when (or as) a performance obligation is satisfied.

We followed all the above five steps and recognize revenue when a performance obligation is satisfied.

2.11 Valuation of Current Assets

Accounts Receivable

Accounts receivable are created at original invoice amount, there is no evidence of a risk of non-payment, the full amount of accounts receivable is considered collectable.

Inventories

Inventories are carried at the lower of cost and net realizable value whichever is lower as prescribed by IAS 2 Inventories. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale.

2.12 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.

2.13 Employees' Benefit

The company maintains Short Term Employee Benefits as per IAS 19 Employee Benefits.

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 provision had been made for Workers Profit Participation fund at a rate of 5% on the profit of the company.



2.10 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.

2.11 Segment Reporting

An operating segment is a component of the company that engages in business activities from which it may earn revenues and incurred expenses. All operating segments are regularly reviewed by chief operating decision maker of the company, to make decisions about resources to be allocated to the segment and to assess its performance to the extent discrete financial information is available. The company is performing on the basis of one items and management has identified one operating segment such as Seeds operating segments as per IFRS 8.

2.12 Functional and Presentational Currency.

The financial statements are prepared in Bangladeshi Taka which is the Company's functional and presentational currency. The amounts in these financial statements have been rounded off to the nearest Taka.

2.13 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 is the expected tax payable on the taxable income for the financial year, 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, 2019. For Seeds, current tax has been calculated as per third schedule of Income Tax Law 2023. The slab rate:

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

2.14 Earnings per share

The company calculates Earnings per Share (EPS) in accordance with IAS 33 Earnings per Share which has been shown on the face of the Profit or Loss and Other Comprehensive Income.

Basic Earnings:

This represents profit or loss at the end of the year attributed to ordinary shareholders of the entity.

Basic Earnings per Share

This has been calculated by dividing profit or loss attributed to ordinary shareholders of the entity by the weighted average number of ordinary shares outstanding during the year.

2.15 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 and other 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 derecognizes 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 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.

2.16 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.

2.17 Authorization date for issuing Financial Statements

The financial statements were authorized by the Board of Directors on November 13, 2025.

2.18 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 statement

2.19 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, significant related party transactions are disclosed in notes to the Financial Statements.

2.20 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.

None 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 be taken into account during the preparation of financial reports. No event after the reporting period exists and management has prepared the financial reports in accordance

2.21 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 at different levels of the fair value hierarchy, then the fair value measurement is categorized in



as 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

2.22 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 pleas 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.

- a) Credit risk
- b) Liquidity risk
- c) Market risk

a) Credit risk

Credit risk is the risk of a financial loss to the Company if a customer to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables.

Management perception

To mitigate the credit risk, the management of the company follows robust credit control and collection policies. The company has dedicated credit collection team who are responsible for any dues and they have been demonstrating remarkable performance in collecting receivables as per company's credit and collection policy.

b) Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations on time.

Management perception

The Company's approach to manage liquidity is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or risking damage to the Company's reputation. The Company has sufficient current assets and cash & cash equivalent to meet expected operational expenses including financial obligations.

c) Market risk

Market Risk is the risk that the fair value or cash flows of a financial instrument will fluctuate dueto changes in market prices. It reflects interest rate risk, currency risk and other price risks.

Management perception

Management is fully aware of the market risk, and act accordingly. Market of agro products in Bangladesh is growing rapidly. Moreover, the objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.



3.00 General

- i. The figure has been rounded off to the nearest taka.
- ii. The financial Statements have been prepared covering one year from 01 July 2024 to 30 June 2025.



SL.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
4.00	Property, Plant and Equipment		
	A. Cost Value		
	Opening Balance	318,281,590	309,281,590
	Add: Addition during the year	1,574,800	9,000,000
	Total Assets Value at Cost	319,856,390	318,281,590
	B. Accumulated Depreciation		
	Opening Balance	16,934,631	11,618,057
	Add: Depreciation Charged during the year	3,156,282	5,316,574
	Total Charge	20,090,913	16,934,631
	Written Down Value (A-B)	299,765,477	301,346,959
	Details are shown in Annexure-A		
4.01	Modern Research & development:		
	Opening Balance	4,098,774	4,554,193
	Add: Addition during the year	-	-
	Less: Amortization during the year	(409,877)	(455,419)
	Total	3,688,896	4,098,774
5.00	Inventories		
	Finished Goods	4,021,457	5,236,256
	Raw Materials	44,416,978	32,145,654
	Packing Materials	725,432	925,362
	Spare Parts	26,357	31,256
	Work-in-Process	625,897	825,632
	Total	49,816,121	39,164,160
	Details are shown in Annexure-B		
6.00	Trade Receivables		
	Trade Receivable	184,840,679	149,570,096
		184,840,679	149,570,096

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.	184,840,679	149,570,096
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.	-	-
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	184,840,679	149,570,096

Details are shown in Annexure-C

Sl.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
7.00	Advance Against Works:		
	Opening Balance	33,785,673	47,768,726
	Add: Addition during the year	-	-
	Less: Adjustment during the year		(13,983,053)
	Total	33,785,673	33,785,673
8.00	Advances, Deposits & Pre-payments		
	Advance against Employees	3,307,466	522,050
	Advance against LC Margin	2,813,014	7,992,336
	Advance against Motor Cycle	741,678	1,046,003
	Advance Income Tax (Note: 8.01)	1,164,060	1,216,949
	Total	8,026,218	10,777,338
8.01	Advance Income Tax		
	Opening Balance	1,216,949	3,683,717
	Add: AIT during the year	1,643,527	1,696,416
		2,860,476	5,380,133
	Less: Adjustment for last year	-	1,780,749
	Less: Adjustment during this year	1,696,416	2,382,435
	Total	1,164,060	1,216,949

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.	4,718,752	10,255,288
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.	-	-
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 separately 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.	3,307,466	522,050
Total	8,026,218	10,777,338



Sl.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
9.00	Cash & Cash Equivalents		
	Cash in Hand (Note : 9.01)	559,118	1,061,902
	Cash at Bank (Note : 9.02)	3,930,095	2,510,506
	Total	4,489,213	3,572,408
9.01	Cash in Hand		
	Cash in Hand	559,118	1,061,902
	Total	559,118	1,061,902
9.02	Cash at Bank		
	Sonali Bank Ltd. Ac No: 721	404,085	54,939
	Islami Bank Bangladesh Ltd. Ac No: 6618	2,229,200	1,900,293
	Pubali Bank Ltd. Ac No: 24789	909,192	214,824
	Agrani Bank Ltd, Ac No. 132130	327,652	261,039
	Bank Asia ltd, Ac No: 1075	6,110	37,145
	Bank Asia ltd, Ac No: 6000046	26,478	12,565
	The Premier Bank Ltd. Ac No: 8110	23,474	24,163
	NRB Bank Ltd. Ac No: 1211030020717	3,904	5,538
	Total	3,930,095	2,510,506
All the above Bank Balance has been reconciled to confirm the balance with the Bank Statement.			
10.00	Share Capital		
	Authorized Capital :		
	40,000,000 ordinary shares of Tk. 10 each	400,000,000	400,000,000
	Issued, Subscribed & Paid-up Capital :		
	3,00,00,000 ordinary shares of Tk. 10 each	300,000,000	300,000,000
		300,000,000	300,000,000
11.00	Retained Earnings		
	Opening Balance	55,488,312	47,073,832
	Add: Net Profit for the year	20,251,718	20,050,134
	Add: Prior year adjustment	-	(1,381,214)
	Less: Dividend Expense	(2,219,000)	(10,254,440)
	Total	73,521,030	55,488,312
12.00	Long Term Borrowings		
	Revolving Term Loan at NRB Bank Ltd.	39,303,822	34,421,845
		39,303,822	34,421,845
13.00	Deferred Tax Liabilities		
	Charged during the year (Note : 26.00)	3,954,135	3,464,163
	Total	3,954,135	3,464,163
14.00	Short Term Borrowings		
	Revolving LTR (Inner of LC) at NRB Bank Ltd.	33,638,145	29,377,260
	SDB Time loan stimulus package	82,357,781	71,919,819
	Bank Overdraft- NRB Bank Ltd.	27,426,194	23,947,359
	Total	143,422,120	125,244,438
15.00	Trade Payables		
	Trade Payables	741,000	738,600
		741,000	738,600
	Trade Payables:		
	Tipu Shipping Lines Ltd.	661,000	661,000
	Hossain Enterprise C.C Ltd.	80,000	77,600
	Total	741,000	738,600



SLNo	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
16.00	Liabilities for expenses		
	Salary and Wages	3,328,602	4,180,193
	Utility Bill	92,081	106,080
	Director Remuneration	65,000	65,000
	Telephone & Mobile Bill	19,020	35,595
	Liabilities for WPPF (Note : 16.01)	8,546,065	6,821,971
	Audit Fees	152,250	152,250
	Total	12,203,019	11,361,089
16.01	Liabilities for WPPF		
	Opening WPPF	6,821,971	5,355,613
	Add: Addition during this peri (Note : 24.00)	1,178,336	1,162,014
	Less: Adjustment for the year	-	(177,661)
	Inerest on WPPF (undistributed amount for the FY 2024-25)	545,758	482,005
	Total	8,546,065	6,821,971
17.00	Liability for Current Tax		
	Opening Balance	5,032,654	7,236,839
	Add: Charged during the year (Note : 25.00)	2,825,036	1,958,999
		7,857,690	9,195,838
	Less: Adjustment for last year	-	1,780,749
	Less: Adjustment during this year	1,696,416	2,382,435
	Total	6,161,274	5,032,654
18.00	Other Payable:		
	Dividend Payable:		
	Opening Balance	6,564,307	23,878,786
	Add: Addition during the year	2,219,000	10,254,440
	Less: Adjustment during the year	(3,677,430)	(27,568,919)
		5,105,877	6,564,307
19.00	Turnover		
	Revenue	398,261,232	393,462,091
	Total	398,261,232	393,462,091
	Details are shown in Annexure-D		
20.00	Cost of Goods Sold		
	Raw Materials Consumed (Note : 20.01)	292,891,482	284,025,862
	Manufacturing Overhead (Note : 20.02)	16,131,317	23,238,437
		309,022,799	307,264,300
	Opening Work in process	825,632	1,025,466
	Closing Work in process	(625,897)	(825,632)
	Cost of Goods manufactured	309,222,534	307,464,134
	Opening stock of finished Goods	5,236,256	4,895,412
	Cost of Goods Available for Sale	314,458,790	312,359,546
	Closing stock of finished Goods	(4,021,457)	(5,236,256)
	Sample Distribution	-	(325,662)
	Cost of Goods Sold	310,437,333	306,797,628



SL.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
20.01	Raw Materials Consumed		
	Opening Stock of Raw Materials	32,145,654	51,582,736
	Add: Raw Materials Purchased	305,162,806	264,588,780
	Raw Materials available for Consumption	337,308,460	316,171,516
	Less: Closing Stock of Raw Materials	44,416,978	32,145,654
	Raw Material Consumption	292,891,482	284,025,862
20.02	Manufacturing Overhead		
	Wages, Salary and Allowances	8,868,152	7,718,187
	Packaging Materials (Note : 20.03)	795,554	726,606
	Utility Bill	783,521	971,502
	Transport Expenses	257,762	422,066
	Seed for Production & Research	1,178,342	1,461,611
	Power & Fuel	370,251	345,214
	Plant Quarantine	-	550,265
	Fertilizer & Pesticide	327,456	321,589
	Seed & Seedling	268,582	265,470
	Spare Parts and Store Items (Note : 20.04)	30,309	38,849
	Travelling and Allowance	119,983	94,162
	Maintenance of storage	25,635	182,563
	Labour Bill	180,015	145,255
	C&F Charge	32,568	52,365
	Entertainment	10,254	2,256
	Cleaning & Washing	21,457	29,658
	Printing & Stationary	8,254	7,715
	Internet Bill	5,500	4,562
	Mobile & Telephone Bill	6,789	6,547
	Seed Production & Others	51,320	4,983,053
	Repair & Maintenance	9,426	10,250
	Depreciation (Annexure-A)	2,780,187	4,898,692
	Total	16,131,317	23,238,437
20.03	Packaging Materials		
	Opening Balance	925,362	1,125,644
	Add: Purchase during the year	595,624	526,324
		1,520,986	1,651,968
	Less: Closing Balance	725,432	925,362
	Consumption during the year	795,554	726,606
20.04	Spare Parts and Store Item		
	Opening Balance	31,256	29,854
	Add: Purchase during the year	25,410	40,251
		56,666	70,105
	Less: Closing Balance	26,357	31,256
	Consumption during the year	30,309	38,849



SLNo	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
21.00	Administrative Expenses		
	Salary and Remuneration	14,679,415	22,506,247
	Entertainment	129,911	51,245
	Legal Expenses	20,145	25,232
	Newspaper & Magazine	5,362	5,826
	Postage & Courier	210	1,467
	Printing & Stationery	104,217	140,316
	Audit fees(Including VAT)	152,250	152,250
	Rent	60,000	60,000
	Director Remuneration	-	780,000
	Annual fees	75,230	72,365
	Board Meeting fees	40,000	263,416
	Utility Bill	321,456	301,452
	Registration & Renewal & Other Fees	15,515	12,456
	Repair & Maintenance	43,421	83,172
	Telephone & Mobile	221,456	420,595
	Internet Bill	59,028	45,236
	Depreciation (Annexure-A)	785,972	873,302
	Miscellaneous Expense	19,907	169,564
	Total	16,733,495	25,964,141
22.00	Selling and Marketing Expenses		
	Salary and Allowance	16,395,654	19,937,879
	TA/ DA Field Staff	799,742	3,556,210
	Distribution Cost	675,622	1,023,547
	Farmer Compensation	205,010	2,854,123
	Advertisement	11,245	10,112
	Sales Commission, Product Bonus	110,258	125,124
	Marketing Promotion	-	782,942
	Sample Distribution	183,514	143,171
	Total	18,381,045	28,433,108
23.00	Financial Expense		
	Bank Charges & Commission	143,515	180,464
	Interest on Loan (Note: 23.01)	27,275,023	7,202,460
	Interest on WPPF (undistributed amount for the FY 2024-25)	545,758	482,005
	Total	27,964,296	7,864,929
23.01	Interest On Loan		
	Interest on Short & Long Term Loan	27,275,023	7,202,460
	Total	27,275,023	7,202,460
24.00	WPPF Expenses		
	Profit before Tax	24,745,063	24,402,286
	Profit before Tax (2,47,45,063/105*5)	1,178,336	1,162,014
	As per Bangladesh Labour Act, 2006 (Amendment 2013) the amount is computed @ 5% net profit before tax but after charges the amount.		
25.00	Current Tax Expenses :		
	Current Tax (Note : 25.03)	2,825,036	1,958,999



Sl.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
	Total tax on income	2,825,036	1,958,999
25.01	Calculation of Current Tax		
	Profit before tax as per accounts	23,566,727	23,240,272
	Add: Accounting Depreciation	3,566,159	5,771,994
	Less: Tax Base Depreciation	6,832,645	14,485,605
	Taxable Income	20,300,241	14,526,661
25.02	Current Tax on Business Income		
	Current Tax on others Income	2,825,036	1,958,999
	Total Current Tax	2,825,036	1,958,999
25.03	1) Current Tax on Business Income		
	Total Income	20,300,241	2,825,036
	First 10 Lac 3%	1,000,000	30,000
	Next 20 Lac 10%	2,000,000	200,000
	On Rest Amount 15%	17,300,241	2,595,036
		2,825,036	1,958,999
	Or,		
	2) Minimum Tax Calculation		
	Gross Receipts :		
	Sales Revenue	398,261,232	393,462,091
	Total Receipts	398,261,232	393,462,091
	Minimum Tax @ 1%		
	On the 1st 10,00,000 of Sales revenue tax @ 3%	1,333	900
	On the next 20,00,000 of Sales revenue tax @ 10%	8,889	6,000
	On the remaining balance of Sales revenue tax @ 15%	2,635,075	1,757,079
	Total Minimum Tax	2,645,297	1,763,979
	Whichever is higher	2,825,036	1,958,999
26.00	Deferred Tax Expenses		
	Written down value as (Accounting Base)	303,454,372	305,445,731
		303,454,372	305,445,731
	Written Down value as (Tax Base)	275,626,803	280,884,646
		275,626,803	280,884,646
	Temporary Difference	27,827,569	24,561,085
	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%	3,724,135	3,234,163
	Deferred Tax Expenses for the year	3,954,135	3,464,163
26.01	Deferred Tax Expenses/(Income)		
	Deferred Tax Liability as on 30 June, 2025	3,954,135	3,464,163
	Less: Opening Deferred Tax Liability	3,464,163	2,233,024
	Deferred Tax Expenses/(Income) during this period	489,972	1,231,139
27.00	Basic Earnings per share		
	a) Net Profit After Tax	20,251,718	20,050,134
	b) No. of ordinary Shares	30,000,000	30,000,000
	Basic Earnings Per Share (EPS) (a/b)	0.68	0.67
28.00	Net Asset Value per Share (NAV)		
	Total Assets	584,412,277	542,315,407
	Less: Total Liability	210,891,247	186,827,095



SL.No	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
	a) Net Asset Value (NAV)	373,521,030	355,488,312
	b) Number of ordinary shares	30,000,000	30,000,000
	Net Asset Value per Share (NAV) (a/b)	12.45	11.85

29.00 Net Operating Cash Flows per share (NOCFPS)

a) Net Operating Cash Flows	11,073,671	12,933,710
b) Number of shares	30,000,000	30,000,000
Net Operating Cash Flows per Share (NOCFPS) (a/b)	0.37	0.43

30.00 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.)
	30th June 2025	30th June 2024
Net Profit before Tax	24,745,063	24,402,286
Adjustments to reconcile net income to net cash		
Depreciation on Fixed Assets	3,566,159	5,771,994
Financial Expense	27,964,296	7,864,929
Increase/(Decrease) in Inventory	(10,651,961)	19,494,952
Increase/(Decrease) in Accounts Receivable	(35,270,583)	(39,734,421)
Increase/(Decrease) in Accounts Payable	2,400	(968,057)
Increase/(Decrease) in Liabilities	(336,407)	1,900,353
Increase/(Decrease) in Advance & Prepayment	2,698,231	(4,101,910)
	12,717,198	14,630,126
Payment of Income Tax	(1,643,527)	(1,696,416)
Net Cash Generated from Operating Activities	11,073,671	12,933,710

31.00 The requirement of schedule XI part-II, Para 4 of the companies Act, 1994:

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.

(a) Short-term employee benefits

Name	Designation	Particulars	Addition During the year	Adjustment This year	Closing Balance as on 30.06.2025
Krishibid multipurpose Co- Operative ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	Remuneration	780,000	715,000	65,000
		Board Meeting fee	5,714	5,714	-
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Chairman	Remuneration	-	-	-
		Board Meeting fee	5,714	5,714	-
Taslina Yesmin	Director	Remuneration	-	-	-
		Board Meeting fee	5,714	5,714	-
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	Remuneration	-	-	-
		Board Meeting fee	5,714	5,714	-
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	Remuneration	-	-	-
		Board Meeting fee	5,714	5,714	-
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	Remuneration	-	-	-
		Board Meeting fee	5,715	5,715	-
Krishibid Printing & Publication Ltd., Represented By: Md. Ibrahim Khalil	Director	Remuneration		-	-
		Board Meeting fee	5,715	5,715	-
Total			820,000	755,000	65,000



Board of Directors of Krishibid Seed Ltd. till now have taken any board meeting attendance fees.

During the period from 01-07-2024 to 30-06-2025, there were 04 (Four) Board Meetings held. The attendance status of all the meetings is as follows:

Name of Directors	Designation	Meetin g Hold	Attenda nce	Fees Per Meeting	Amount in (Tk.)
					30 June, 2025
Krishibid multipurpose Co- Operative Ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	4	4	1,429	5,714
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Chairman	4	4		5,714
Taslina Yesmin	Director	4	4		5,714
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	4	4		5,714
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	4	4		5,714
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	4	4		5,715
Krishibid Printing & Publication Ltd., Represented By: Md. Ibrahim Khalil	Director	4	4		5,715
Total					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	820,000
b) The amount of outstanding balance, including commitments	-
i) Their terms & condition, including whether they are secured,	Remuneration
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of	Nil
d) The expenses recognized during the period in respect of bad or	Nil



KRISHIBID SEED LIMITED
Schedule of Property, Plant and Equipment
For the year ended 30 June 2025

Annexure-A							
(Amount in Taka)							
Particulars	Cost			Rate (%)	Depreciation		Written down value as at 30th June, 2025
	Balance as at 01 July 2024	Addition during the year	Balance as at 30 June, 2025		Balance as at 01 July 2024	Charged during the year	
Land & Land Developments	215,176,963		215,176,963	0%	-	-	215,176,963
Storage Building & Construction	82,409,993	-	82,409,993	3%	9,600,428	1,820,239	70,989,326
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	994,759	198,460	1,786,144
Electrical Equipment and Installations	6,221,650	-	6,221,650	10%	2,267,981	395,367	3,558,303
Office Furniture	3,966,694	-	3,966,694	10%	975,609	299,109	2,691,977
Office Equipment and Decoration	1,428,860	-	1,428,860	10%	658,999	76,986	692,875
De- Humidifier	210,000	-	210,000	10%	81,031	12,897	116,072
Vehicle	-	1,574,800	1,574,800	10%	-	-	1,574,800
Seed Cylinder	2,918,754	-	2,918,754	10%	1,189,524	172,923	1,556,307
Grader Machine	2,969,313	-	2,969,313	10%	1,166,302	180,301	1,622,710
Balance as at 30th June, 2025	318,281,590	1,574,800	319,856,390		16,934,631	3,156,282	299,765,475
Balance as at June 30, 2024	309,281,590	9,000,000	318,281,590		11,618,057	5,316,574	301,346,959

Allocation of Depreciation:	Amount
Administrative cost	785,972
Factory cost	2,780,187
Total	3,566,159

Amortization Schedule
For the year ended 30 June 2025

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2025
	Balance as at 01 July 2024	Addition during the year	Balance as at 30 June, 2025		Balance as at 01 July 2024	Charged during the year	Balance as at 30th June, 2025	
Modern Research & Development	5,060,214	-	5,060,214	10%	961,440	409,877	1,371,317	3,688,897
Balance as at 30th June, 2025	5,060,214	-	5,060,214			409,877	1,371,317	3,688,897
Balance as at 30th June, 2024	5,060,214	-	5,060,214			455,419	961,440	4,098,774

Place: Dhaka, Bangladesh

Dated: 13/11/2025

Ref: GKC/25-26/A/184





KRISHIBID SEED LIMITED
Schedule of Fixed Assets (as per 3rd Schedule)
For the year ended 30 June 2025

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2025
	Balance as at 01 July 2024	Addition during the year	Balance as at 30th June, 2025		Balance as at 01 July 2024	Charged during the year	Balance as at 30th June, 2025	
Land & Land developments	215,176,963	-	215,176,963	0%	-	-	-	215,176,963
Storage Building	82,409,993	-	82,409,993	10%	32,855,671	4,955,432	37,811,103	44,598,890
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	1,143,099	183,626	1,326,725	1,652,638
Electrical Equipment & Installation	6,221,650	-	6,221,650	10%	2,373,381	384,827	2,758,208	3,463,442
Office Furniture	3,966,694	-	3,966,694	10%	997,809	296,889	1,294,698	2,671,997
Office Equipment and Decoration	1,428,860	-	1,428,860	10%	658,999	76,986	735,985	692,875
De- Humidifier	210,000	-	210,000	10%	122,047	8,795	130,842	79,158
Vehicle	-	1,574,800	1,574,800	10%	-	157,480	157,480	1,417,320
Seed Cylinder	2,918,754	-	2,918,754	15%	1,880,526	155,734	2,036,260	882,494
Grader Machine	2,969,313	-	2,969,313	15%	1,919,603	157,457	2,077,060	892,254
Balance as at June 30, 2025	318,281,590	1,574,800	319,856,390		41,951,135	6,377,226	48,328,361	271,528,029

Amortization Schedule
For the year ended 30 June 2025

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2025
	Balance as at 01 July 2024	Addition during the year	Balance as at 30 June, 2025		Balance as at 01 July 2024	Charged during the year	Balance as at 30th June, 2025	
Modern Reserch & Development	5,060,214	0	5,060,214	10%	506,021	455,419	961,440	4,098,774
Balance as at June 30, 2025	5,060,214	-	5,060,214			455,419	961,440	4,098,774

KRISHIBID SEED LIMITED
Details of Raw Material Inventory
For the year ended 30 June, 2025

PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2025	
			Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
Vegetable Seeds	Hybrid Bitter Gourd (Green bangla)-Korolla	82	1,734	142,188	15,236	1,249,352	10,254	840,828	6,716	550,712
		148	521	77,108	26,532	3,926,736	23,265	3,443,220	3,788	560,624
	Hybrid Bitter Gourd (Lucky-7)-Korolla	68	613	41,684	9,025	613,700	8,526	579,768	1,112	75,616
		120	454	54,480	15,241	1,828,920	11,214	1,345,680	4,481	537,720
	Hybrid Bottle Gourd (Baul)-Lau	38	403	15,314	20,214	768,132	15,623	593,674	4,994	189,772
		68	867	58,956	35,624	2,422,432	30,214	2,054,552	6,277	426,836
	Hybrid Bottle Gourd (Gohona)-Lau	36	247	8,892	30,214	1,087,704	25,632	922,752	4,829	173,844
		64	1,906	121,984	26,531	1,697,984	21,256	1,360,384	7,181	459,584
	Hybrid Bottle Gourd (Ador)-Lau	36	434	15,624	28,989	1,043,604	23,565	848,340	5,858	210,888
		64	1,018	65,152	20,123	1,287,872	14,565	932,160	6,576	420,864
	Hybrid Sweet Gourd (laboni)-Misti Kumra	44	1,127	49,588	11,256	495,264	4,569	201,036	7,814	343,816
		80	276	22,080	30,256	2,420,480	26,354	2,108,320	4,178	334,240
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	52	1,011	52,572	31,245	1,624,740	29,563	1,537,276	2,693	140,036
		96	1,556	149,376	22,321	2,142,816	18,999	1,823,904	4,878	468,288
	Hybrid Sweet Gourd (Sweet dragon)-Misti Kumra	54	3,838	207,252	42,156	2,276,424	41,256	2,227,824	4,738	255,852
		100	3,211	321,100	32,546	3,254,600	35,263	3,526,300	494	49,400
	Hybrid Sweet Gourd (Sonla)-Misti Kumra	52	7,421	385,892	42,546	2,212,392	48,562	2,525,224	1,405	73,060
		96	3,434	329,664	51,212	4,916,352	51,263	4,921,248	3,383	324,768
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	60	2,239	134,340	37,854	2,271,240	38,652	2,319,120	1,441	86,460
		112	483	54,096	33,210	3,719,520	32,356	3,623,872	1,337	149,744
	Hybrid Sweet Gourd (Bangla Sweet)-Misti Kumra	56	2,219	124,264	26,545	1,486,520	28,652	1,604,512	112	6,272
		104	832	86,528	20,325	2,113,800	18,524	1,926,496	2,633	273,832
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	52	283	14,716	35,624	1,852,448	34,256	1,781,312	1,651	85,852
		96	2,078	199,488	47,451	4,555,296	45,625	4,380,000	3,904	374,784
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	52	1,916	99,632	12,302	639,704	12,456	647,712	1,762	91,624
		96	1,430	137,280	9,025	866,400	5,623	539,808	4,832	463,872
	Hybrid Ridge Gourd (Jharna)-Zinga	44	2,082	91,608	45,632	2,007,808	45,263	1,991,572	2,451	107,844
		72	462	33,264	41,252	2,970,144	38,985	2,806,920	2,729	196,488
	Hybrid Ridge Gourd (Suborna)-Zinga	84	1,586	133,224	39,898	3,351,432	40,124	3,370,416	1,360	114,240
		46	1,982	91,172	44,565	2,049,990	45,212	2,079,752	1,335	61,410
	Hybrid Ash Gourd (Green spot)-Chal kumra	64	566	36,224	43,125	2,760,000	42,598	2,726,272	1,093	69,952
		116	4,800	556,800	40,132	4,655,312	42,555	4,936,380	2,377	275,732
	Hybrid Ash Gourd (Green king)-Chal kumra	62	2,488	154,256	51,230	3,176,260	51,242	3,177,004	2,476	153,512
		112	5,467	612,304	47,895	5,364,240	50,624	5,669,888	2,738	306,656
	Hybrid Cucumber (Sukasami)-Sosa	112	1,225	137,200	48,787	5,464,144	46,529	5,211,248	3,483	390,096
		212	2,432	515,584	50,246	10,652,152	50,252	10,653,424	2,426	514,312
	Hybrid Cucumber (Rozy)-Sosa	108	4,215	455,220	22,321	2,410,668	25,362	2,739,096	1,174	126,792
		204	1,869	381,276	24,515	5,001,060	25,645	5,231,580	739	150,756
	Hybrid Cucumber (Sompod)-Sosa	106	4,331	459,086	29,548	3,132,088	30,152	3,196,112	3,727	395,062
		200	2,636	527,200	31,254	6,250,800	33,214	6,642,800	676	135,200
	Hybrid Cucumber (Moharani)-Sosa	106	2,928	310,368	30,265	3,208,090	32,654	3,461,324	539	57,134
		200	1,557	311,400	49,696	9,939,200	50,121	10,024,200	1,132	226,400
	OP Cucumber (Baromasi)-Sosa	12	17	204	37,452	449,424	35,878	430,536	1,591	19,092
		19	1,149	21,831	33,124	629,356	33,102	628,938	1,171	22,249
	Hybrid Brinjal (King ball)-Begun	27	4,321	116,667	29,754	803,358	31,987	863,649	2,088	56,376
		60	381	22,860	11,542	692,520	10,421	625,260	1,502	90,120
	Hybrid Brinjal (Black queen)-Begun	27	2,651	71,577	16,325	440,775	17,898	483,246	1,078	29,106
		60	1,271	76,260	39,565	2,373,900	37,852	2,271,120	2,984	179,040
	Hybrid Brinjal (Green star)-Begun	27	970	26,190	46,565	1,257,255	45,219	1,220,913	2,316	62,532
		60	967	58,020	41,221	2,473,260	38,546	2,312,760	3,642	218,520
	Hybrid Brinjal (Purple queen)-Begun	27	591	15,957	40,265	1,087,155	40,231	1,086,237	625	16,875
		60	2,635	158,100	35,624	2,137,440	35,621	2,137,260	2,638	158,280
	Hybrid Chili (Jhilik)	34	451	15,334	44,524	1,513,816	43,256	1,470,704	1,719	58,446
		160	2,166	346,560	40,215	6,434,400	40,125	6,420,000	2,256	360,960
	Hybrid Chili (Agni) Morich	32	804	25,728	36,251	1,160,032	34,242	1,095,744	2,813	90,016
		152	869	132,088	37,898	5,760,496	37,545	5,706,840	1,222	185,744



PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Closing Balance as on 30.06.2025	
			Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
			Carton, Bags		Carton, Bags		Carton, Bags		Carton, Bags	
	Hybrid Chilli (Bindu bilash) Morich	34	1,344	45,696	34,565	1,175,210	35,689	1,213,426	220	7,480
		160	2,678	428,480	32,456	5,192,960	34,256	5,480,960	878	140,480
	Hybrid Chilli (KS 1106) Morich	34	2,096	71,264	32,145	1,092,930	31,256	1,062,704	2,985	101,490
		160	1,588	254,080	29,898	4,783,680	31,212	4,993,920	274	43,840
	Hybrid Chilli (KS 1701) Morich	34	2,015	68,510	49,878	1,695,852	50,129	1,704,386	1,764	59,976
		160	1,425	228,000	51,662	8,265,920	51,445	8,231,200	1,642	262,720
	Hybrid Chilli (Hot queen) Morich	32	104	3,328	56,324	1,802,368	55,646	1,780,672	782	25,024
		152	3,845	584,440	55,425	8,424,600	55,252	8,398,304	4,018	610,736
	Hybrid Tomato (Renesa)	131	1,949	255,319	48,989	6,417,559	50,139	6,568,209	799	104,669
		320	716	229,120	43,256	13,841,920	42,551	13,616,320	1,421	454,720
	Hybrid Tomato (Red ball)	99	1,295	128,205	40,152	3,975,048	40,958	4,054,842	489	48,411
		240	157	37,680	45,454	10,908,960	42,365	10,167,600	3,246	779,040
	Hybrid Tomato (Rublya)	102	854	87,108	35,654	3,636,708	35,246	3,595,092	1,262	128,724
		248	683	169,384	31,452	7,800,096	30,121	7,470,008	2,014	499,472
	Hybrid Tomato (Agur)	83	2,658	220,614	30,951	2,568,933	33,232	2,758,256	377	31,291
		200	2,640	528,000	22,356	4,471,200	18,659	3,731,800	6,337	1,267,400
	Hybrid Tomato (Rani)	83	1,679	139,357	11,256	934,248	8,252	684,916	4,683	388,689
		200	2,092	418,400	20,125	4,025,000	16,254	3,250,800	5,963	1,192,600
	Hybrid Tomato (Ratno)	99	2,980	295,020	13,546	1,341,054	15,248	1,509,552	1,278	126,522
		240	812	194,880	14,542	3,490,080	9,562	2,294,880	5,792	1,390,080
	Hybrid Tomato (Mohara)	99	1,998	197,802	20,125	1,992,375	18,659	1,847,241	3,464	342,936
		240	493	118,320	10,263	2,463,120	7,523	1,805,520	3,233	775,920
	Hybrid Tomato (Summer magic)	115	1,216	139,840	15,425	1,773,875	11,256	1,294,440	5,385	619,275
		280	585	163,800	47,706	13,357,784	15,185	4,251,741	33,107	9,269,842
	Hybrid Cabbage (Beauty queen) Badhacopl	68	2,768	188,224	9,525	647,700	5,236	356,048	7,057	479,876
		120	369	44,280	4,658	558,960	4,521	542,520	506	60,720
	Hybrid Cabbage (Sundori) Badhacopl	68	990	67,320	9,563	650,284	9,532	648,176	1,021	69,428
		120	178	21,360	7,452	894,240	6,532	783,840	1,098	131,760
	Hybrid Cauliflower (White monster)	228	1,740	396,720	9,696	2,210,688	9,956	2,269,968	1,480	337,440
		440	432	190,080	2,531	1,113,640	2,525	1,111,000	438	192,720
	Hybrid Cauliflower (White love) Fulcopl	188	502	94,376	1,024	192,512	1,045	196,460	481	90,428
		360	2,284	822,240	2,315	833,400	4,256	1,532,160	343	123,480
	Hybrid Okra (Sultan) Dheros	96	2,185	209,760	954	91,584	2,145	205,920	994	95,424
		176	1,334	234,784	854	150,304	1,265	222,640	923	162,448
	Hybrid Okra (Ladies finger) Dheros	136	1,546	210,256	354	48,144	1,479	201,144	421	57,256
		256	339	86,784	345	88,320	326	83,456	358	91,648
	Hybrid Okra (Jadu)	168	673	113,064	950	159,600	652	109,536	971	163,128
		320	864	276,480	3,254	1,041,280	3,321	1,062,720	797	255,040
	Hybrid Okra (Mukta supper) Dheros	136	1,110	150,960	3,111	423,096	2,032	276,352	2,189	297,704
		256	1,118	286,208	2,047	524,032	2,415	618,240	750	192,000
	Hybrid Okra (Bumper) Dheros	168	1,416	237,888	2,154	361,872	2,561	430,248	1,009	169,512
		320	50	16,000	2,653	848,960	1,789	572,480	914	292,480
	Corlander (Morocco) Dhoulia	77	1,292	99,484	2,525	194,425	2,987	229,999	830	63,910
		176	806	141,856	2,401	422,576	2,013	354,288	1,194	210,144
	Radish (Early-30)	82	640	52,480	689	56,498	985	80,770	344	28,208
		156	2,959	461,604	985	153,660	2,637	411,372	1,307	203,892
	Radish (Mino early)	48	721	34,608	875	42,000	1,123	53,904	473	22,704
		36	596	21,456	954	34,344	982	35,352	568	20,448
		160	122	19,520	3,522	563,520	2,312	369,920	1,332	213,120

Radish (Himachal)	200	1,334	266,800	3,214	642,800	3,591	718,200	957	191,400
Hybrid Sponge Gourd (Monalisa)-Dhundol	28	3,746	104,888	1,215	34,020	2,795	78,260	2,166	60,648
	48	3,652	175,296	1,421	68,208	3,912	187,776	1,161	55,728
Hybrid Sponge Gourd (Monalisa)-Dhundol	28	1,145	32,060	1,515	42,420	1,199	33,572	1,461	40,908
	48	807	38,736	2,021	97,008	1,530	73,440	1,298	62,304
Hybrid Water Melon (Dorbash)	840	503	422,520	2,323	1,951,320	1,879	1,578,360	947	795,480
	1,600	1,095	1,752,000	2,365	3,784,000	2,652	4,243,200	808	1,292,800
Hybrid Water Melon (Amruta)	432	205	88,560	3,214	1,388,448	1,249	539,568	2,170	937,440
	800	213	170,400	1,546	1,236,800	984	787,200	775	620,000
Hybrid Water Melon (Dragon)	800	2,626	2,100,800	987	789,600	2,778	2,222,400	835	668,000



PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2025	
			Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
	(King)	1,520	119	180,880	787	1,196,240	754	1,146,080	152	231,040
	Yeard Long bean (supper long) Borboti	40	1,639	65,560	852	34,080	1,469	58,760	1,022	40,880
		68	600	40,800	369	25,092	621	42,228	348	23,664
	Yeard Long bean (supper long cane) Borboti	80	924	73,920	1,325	106,000	1,599	127,920	650	52,000
Paddy Seeds	BR 16	112	1,682	188,384	856	95,872	1,474	165,088	1,064	119,168
	BRRi dhan 28	112	682	76,384	3,564	399,168	2,512	281,344	1,734	194,208
		544	3,323	1,807,712	2,784	1,514,496	8,956	4,872,064	(2,849)	(1,549,856)
	BRRi dhan 29	112	1,466	164,192	1,269	142,128	1,919	214,928	816	91,392
		544	510	277,440	3,578	1,946,432	3,214	1,748,416	874	475,456
	BRRi dhan 33	112	464	51,968	4,569	511,728	4,653	521,136	380	42,560
		544	917	498,848	1,235	671,840	1,259	684,896	893	485,792
	BRRi dhan 48	112	490	54,880	2,323	260,176	1,325	148,400	1,488	166,656
		544	834	453,696	2,543	1,383,392	2,589	1,408,416	788	428,672
	BRRi dhan 50	128	658	84,224	1,455	186,240	1,421	181,888	692	88,576
		624	925	577,200	1,023	638,352	1,023	638,352	925	577,200
	BRRi dhan 58	112	2,082	233,184	3,256	364,672	4,117	461,104	1,221	136,752
		544	55	29,920	1,787	972,128	932	507,008	910	495,040
	BINA DHAN-7	100	224	22,400	5,654	565,400	4,219	421,900	1,659	165,900
		440	513	225,720	2,596	1,142,240	2,315	1,018,600	794	349,360
Hybrid Paddy	Zirashali	136	2,924	397,664	2,124	288,864	2,698	366,928	2,350	319,600
	Krishibid hybrid dhan-1	248	2,115	524,520	957	237,336	2,012	498,976	1,060	262,880
	Mahyco-1	280	2,189	612,920	789	220,920	1,987	556,360	991	277,480
	Krishibid hybrid dhan-2	272	1,316	357,952	1,256	341,632	963	261,936	1,609	437,648
Hybrid Maize	Hybrid maize (Emperor 77)	336	421	141,506	545	183,120	478	160,608	488	164,018
	Hybrid maize (Emperor 55)	320	2,052	656,640	785	251,200	1,232	394,240	1,605	513,600
	Hybrid maize (Sonam 234)	280	1,185	331,800	956	267,680	1,998	559,440	143	40,040
	Hybrid maize (Sonam 1818)	296	1,179	349,078	2,255	667,480	2,356	697,376	1,078	319,182
Potato	Potato (Aesterix) grade A	30	1,293	38,804	1,219	36,570	1,789	53,670	723	21,704
	Potato (Aesterix) grade B	34	572	19,461	652	22,168	1,023	34,782	201	6,847
	Potato (Diamont) grade A	30	898	26,950	3,277	98,310	3,995	119,850	180	5,410
	Potato (Diamont) grade B	34	1,135	38,590	2,451	83,334	2,635	89,590	951	32,334
	Potato (Cardinal) grade A	30	713	21,384	2,326	69,780	2,789	83,670	250	7,494
	Potato (Cardinal) grade B	34	640	21,762	2,529	85,986	2,698	91,732	471	16,016
Total Value			218,423	32,145,654	2,797,052	305,162,806	2,700,857	292,891,481	304,341	44,416,978



KRISHIBID SEED LIMITED
Details of Finished Goods
For the year ended 30 June, 2025

PG	PRODUCT NAME	Rate	Annexure-B			
			01.07.2024		30 June, 2025	
			Quantity		Quantity	
			Carton, Bags	Value	Carton, Bags	Value
				Total Value		Total Value
Vegetable Seeds	Hybrid Bitter Gourd (Green bangla)-Korolla	82	112	9,154	100	8,173
		147	131	19,230	102	14,973
	Hybrid Bitter Gourd (Lucky-7)-Korolla	67	120	8,040	110	7,370
		119	250	29,750	240	28,560
	Hybrid Bottle Gourd (Baul)-Lau	38	202	7,676	200	7,600
		67	201	13,467	198	13,266
	Hybrid Bottle Gourd (Gohona)-Lau	35	233	8,155	220	7,700
		63	241	15,183	210	13,230
	Hybrid Bottle Gourd (Ador)-Lau	35	263	9,205	230	8,050
		63	274	17,262	250	15,750
	Hybrid Sweet Gourd (laboul)- Misti Kumra	43	200	8,600	200	8,600
		79	215	16,985	210	16,590
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	51	265	13,515	255	13,005
		95	214	20,330	2,105	199,975
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	53	198	10,494	200	10,600
		99	2,016	199,584	2,000	198,000
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	51	251	12,801	245	12,495
		95	269	25,555	256	24,320
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	59	256	15,104	250	14,750
		111	201	22,311	200	22,200
	Hybrid Sweet Gourd (Bangla Sweet)-Misti Kumra	55	265	14,575	220	12,100
		103	201	20,703	190	19,570
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	51	124	6,324	100	5,100
		95	122	11,590	102	9,690
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	51	121	6,171	115	5,865
		95	91	8,645	90	8,550
	Hybrid Ridge Gourd (Jharna)-Zinga	43	96	4,128	80	3,440
		71	102	7,242	110	7,810
	Hybrid Ridge Gourd (Suborna)-Zinga	83	130	10,790	100	8,300
		46	126	5,796	105	4,830
	Hybrid Ash Gourd (Green spot)-Chal kumra	63	125	7,875	102	6,426
		115	127	14,605	110	12,650
	Hybrid Ash Gourd (Green king)-Chal kumra	61	126	7,686	115	7,015
		111	137	15,207	120	13,320
	Hybrid Cucumber (Sukasami)-Sosa	111	120	13,320	105	11,655
		210	125	26,250	100	21,000
	Hybrid Cucumber (Rozy)-Sosa	107	132	14,124	120	12,840
		202	124	25,048	115	23,230
	Hybrid Cucumber (Sompod)-Sosa	105	110	11,550	100	10,500
		198	114	22,572	105	20,790
	Hybrid Cucumber (Moharani)-Sosa	104	123	12,792	100	10,400
		198	114	22,572	110	21,780
	OP Cucumber (Baromast)-Sosa	11	116	1,276	105	1,155
		19	120	2,280	102	1,938
	Hybrid Brinjal (King ball)-Begun	27	120	3,237	100	2,698
		59	100	5,900	90	5,310
	Hybrid Brinjal (Black queen)-Begun	26	105	2,730	95	2,470
		59	120	7,080	110	6,490
	Hybrid Brinjal (Green star)-Begun	27	121	3,267	120	3,240
		59	100	5,900	95	5,605
	Hybrid Brinjal (Purple queen)-Begun	26	129	3,354	100	2,600
		59	121	7,139	105	6,195
	Hybrid Chili (Jhlik)	33	100	3,300	90	2,970
		158	115	18,170	105	16,590
	Hybrid Chili (Agni) Morich	31	126	3,906	100	3,100
		150	95	14,250	90	13,500
	Hybrid Chili (Bindu blash) Morich	33	121	3,993	115	3,795
		158	98	15,484	90	14,220

PG	PRODUCT NAME	Rate	01.07.2024			30 June, 2025		
			Quantity Carton, Bags	Value	Total Value	Quantity Carton, Bags	Value	Total Value
	Hybrid Chilli (KS 1106) Morich	33	263	8,679	41,859	255	8,415	40,015
		158	210	33,180		200	31,600	
	Hybrid Chilli (KS 1701) Morich	33	205	6,765	49,583	200	6,600	46,100
		158	271	42,818		250	39,500	
	Hybrid Chilli (Hot queen) Morich	31	210	6,510	36,510	200	6,200	34,700
		150	200	30,000		190	28,500	
	Hybrid Tomato (Renesa)	130	190	24,700	87,466	180	23,400	83,630
		317	198	62,766		190	60,230	
	Hybrid Tomato (Red ball)	98	241	23,618	79,786	230	22,540	74,900
		238	236	56,168		220	52,360	
	Hybrid Tomato (Rublya)	101	251	25,351	74,351	240	24,240	70,790
		245	200	49,000		190	46,550	
	Hybrid Tomato (Agur)	82	205	16,810	60,370	195	15,990	55,590
		198	220	43,560		200	39,600	
	Hybrid Tomato (Rani)	82	240	19,680	71,754	220	18,040	65,560
		198	263	52,074		240	47,520	
	Hybrid Tomato (Ratno)	98	195	19,110	81,228	185	18,130	77,630
		238	261	62,118		250	59,500	
	Hybrid Tomato (Mohara)	98	115	11,270	36,260	100	9,800	31,220
		238	105	24,990		90	21,420	
	Hybrid Tomato (Summer magic)	114	200	22,800	82,078	190	21,660	77,060
		277	214	59,278		200	55,400	
	Hybrid Cabbage (Beauty queen) Badhacopl	67	109	7,303	19,203	80	5,360	16,070
		119	100	11,900		90	10,710	
	Hybrid Cabbage (Sundori) Badhacopl	67	220	14,740	37,945	210	14,070	36,680
		119	195	23,205		190	22,610	
	Hybrid Cauliflower (White monster)	226	251	56,726	157,442	250	56,500	161,576
		436	231	100,716		241	105,076	
	Hybrid Cauliflower (White love) Fulcopl	187	231	43,197	122,808	222	41,514	123,624
		357	223	79,611		230	82,110	
	Hybrid Okra (Sultan) Dheros	95	245	23,275	59,815	205	19,475	54,275
		174	210	36,540		200	34,800	
	Hybrid Okra (Ladies finger) Dheros	134	236	31,624	82,730	225	30,150	80,750
		253	202	51,106		200	50,600	
	Hybrid Okra (Jadu)	166	200	33,200	109,597	190	31,540	102,865
		317	241	76,397		225	71,325	
	Hybrid Okra (Mukta supper) Dheros	134	250	33,500	84,284	245	32,830	81,075
		254	200	50,784		190	48,245	
	Hybrid Okra (Bumper) Dheros	166	192	31,872	96,857	185	30,710	90,940
		317	205	64,985		190	60,230	
	Coriander (Morocco) Dhonia	76	240	18,282	60,354	220	16,759	56,910
		175	241	42,071		230	40,151	
	Radish (Early-30)	81	231	18,711	68,191	200	16,200	60,890
		154	245	37,730		220	33,880	
	Radish (Mino early)	47	250	11,750	40,491	230	10,810	38,411
		36	249	8,891		235	8,391	
	Radish (Himachal)	158	200	31,600	42,570	190	30,020	35,640
		198	215	42,570		180	35,640	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	200	5,400	15,881	200	5,400	15,505
		47	223	10,481		215	10,105	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	241	6,507	15,907	190	5,130	13,590
		47	200	9,400		180	8,460	
	Hybrid Water Melon (Dorbash)	833	245	204,128	505,658	50	41,659	136,879
		1,587	190	301,530		60	95,220	
	Hybrid Water Melon (Amruta)	428	195	83,460	242,853	50	21,400	72,945
		793	201	159,393		65	51,545	
	Hybrid Water Melon (Dragon King)	793	235	186,355	551,049	220	174,460	528,605
		1,507	242	364,694		235	354,145	
	Yeard Long bean (supper long) Borboti	39	240	9,360	24,770	230	8,970	24,045
		67	230	15,410		225	15,075	
	Yeard Long bean (supper long cane) Borboti	79	190	15,010	15,010	200	15,800	15,800
		111	200	22,200		190	21,090	
	BR 16	112	216	24,192	131,992	50	5,600	37,940
		539	200	107,800		60	32,340	



PG	PRODUCT NAME	Rate	Quantity	01.07.2024		Quantity	30 June,2025	
			Carton, Bags	Value	Total Value	Carton, Bags	Value	Total Value
Paddy Seeds	BRRI dhan 29	111	206	22,866	153,843	45	4,995	31,945
		539	243	130,977		50	26,950	
	BRRI dhan 33	111	215	23,865	148,374	50	5,550	37,890
		539	231	124,509		60	32,340	
	BRRI dhan 48	111	200	22,200	92,809	180	19,980	87,355
		539	131	70,609		125	67,375	
	BRRI dhan 50	126	125	15,750	99,798	120	15,120	111,626
		618	136	84,048		156	96,506	
	BRRI dhan 58	111	127	14,097	94,947	120	13,320	88,780
		539	150	80,850		140	75,460	
	BINA DHAN-7	99	100	9,900	56,116	90	8,910	50,330
		436	106	46,216		95	41,420	
	Zirashali	134	201	26,934	26,934	90	12,060	12,060
HYBRID Paddy	Krishibid hybrid dhan-1	245	261	63,945	63,945	80	19,600	19,600
	Mahyco-1	277	204	56,508	56,508	70	19,390	19,390
	Krishibid hybrid dhan-2	269	215	57,835	57,835	50	13,450	13,450
	Hybrid maize (Emperor 77)	333	230	76,590	76,590	40	13,320	13,320
	Hybrid maize (Emperor 55)	317	200	63,400	63,400	90	28,530	28,530
	Hybrid maize (Sonam 234)	277	195	54,015	54,015	60	16,620	16,620
	Hybrid maize (Sonam 1818)	293	220	64,460	64,460	70	20,510	20,510
HYBRID Maize	Potato (Aesterix) grade A	29	235	6,815	6,815	80	2,320	2,320
	Potato (Aesterix) grade B	33	224	7,392	7,392	75	2,475	2,475
	Potato (Diamont) grade A	29	234	6,786	6,786	60	1,740	1,740
	Potato (Diamont) grade B	33	250	8,250	8,250	50	1,650	1,650
	Potato (Cardinal) grade A	29	224	6,496	6,496	80	2,320	2,320
	Potato (Cardinal) grade B	33	269	8,859	8,858	70	2,302	2,302
Total Value			29,659		5,236,255	26,211		4,021,457



KRISHIBID SEED LIMITED
Details of Packing Materials
For the year ended 30 June, 2025

PRODUCT NAME	Rate	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2025	
		Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
10 GM Foil Packet (Two Layer)	400	199	79,480	30	12,000	25	10,000	204	81,480
10 gm Foil Pouch	650	525	341,231	26	16,901	250	162,506	301	195,625
10 Kg Jute Bag(Common) White	43	245	10,611	35	1,516	30	1,299	250	10,828
100 GM Tin	14	122	1,706	40	559	102	1,426	60	839
Bag Closer	8,500	-	-	10	85,000	5	42,500	5	42,500
BINA dhan7 Pouch	400	6	2,200	52	20,800	50	20,000	8	3,000
BR-11 Pouch	400	92	36,720	30	12,000	30	12,000	92	36,720
BRRI dhan 26 Pouch	350	14	5,005	28	9,800	20	7,000	22	7,805
BRRI dhan 50 Pouch	549	57	31,511	30	16,484	35	19,231	52	28,764
Brri dhan 51 Pouch	400	32	12,800	60	24,000	55	22,000	37	14,800
BRRI dhan 52 Pouch	400	12	4,720	105	42,000	100	40,000	17	6,720
BRRI dhan 74 Pouch	398	173	68,941	50	19,891	150	59,672	73	29,159
Brri dhan 75 Pouch	400	12	4,960	52	20,800	50	20,000	14	5,760
Brri dhan Common Pouch	400	28	11,040	40	16,000	40	16,000	28	11,040
BRRI Dhan28-2kg(Old,Red) Pouch	395	5	1,973	36	14,204	30	11,837	11	4,340
BRRI Dhan29-2kg(Pink,New) Pouch	395	219	86,396	112	44,245	200	79,008	131	51,632
BRRI Dhan48-2kg(Pink,New) Pouch	350	42	14,701	30	10,488	50	17,480	22	7,709
BRRI Dhan49-2kg(Pink,New) Pouch	400	5	1,960.00	25	10,000	20	8,000	10	3,960
BRRI Dhan58-2kg(Pink,New) Pouch	348	7	2,296	20	6,958	25	8,697	2	557
BRRI dhan-81 Pouch	350	37	12,950	35	12,250	40	14,000	32	11,200
Carton 15*10*16	48	199	9,599	40	1,929	50	2,412	189	9,116
Carton 15*10*8	34	34	1,158	42	1,431	45	1,533	31	1,056
Cauliflower White Monster Foil	450	94	42,300	30	13,500	35	15,750	89	40,050
Continue Sealer	16,000	-	-	-	-	-	-	-	-
Cylinder 2 kg BR-26	13,488	2	26,976	-	-	2	26,976	-	-
Cylinder 2 kg BRRI-74	13,488	-	-	-	-	-	-	-	-
Cylinder 2 kg BRRI-81	13,488	-	-	-	-	-	-	-	-
Cylinder Sudan Plus Hybrid,1kg	17,748	-	-	-	-	-	-	-	-
Cylinder Sudan Super Hybrid,1kg	17,748	-	-	-	-	-	-	-	-
Danesh	1,600	26	41,600	20	32,000	15	24,000	31	49,600
DISCO AG Pink L-263	2,450	2	4,900	22	53,900	16	39,200	8	19,600
Grain Moisture Meter	25,000	-	-	-	-	-	-	-	-
Jute Bag (10 kg BRRI dhan)	58	5	290	25	1,450	20	1,160	10	580
Jute Bag 10Kg Common	55	63	3,467	37	2,036	25	1,376	75	4,128
Jute Bag(40KG) Potato	59	13	776	40	2,342	30	1,756	23	1,361
Jute Bag27x44	58	316	18,221	20	1,153	200	11,532	136	7,842
Krishibid Hybrid Dhan 2 pouch	400	2	800	34	13,600	30	12,000	6	2,400
Krishibid Hybrid Paddy -1kg pouch	400	40	16,158	33	13,200	32	12,800	41	16,558
Krishibid hybrid seed pouch 1 kg	400	2	637	20	8,000	20	8,000	2	637
Krishibid Seed (Transparent Bag)26"x48"	37	60	2,229	28	1,040	25	929	63	2,340
Mahyco-1,1kg pouch	400	-	-	30	12,000	20	8,000	10	4,000
Money Receipt	40	31	1,240	25	1,000	30	1,200	26	1,040
Morocco Pouch	503	43	21,648	19	9,521	52	26,315	10	4,854
Portibeshok Book (14x9.5)	90	8	720	26	2,340	20	1,800	14	1,260
Pouch Maize Emperor-55	350	1	350	32	11,200	30	10,500	3	1,050
Pouch Maize Emperor-77	352	1	352	22	7,736	20	7,033	3	1,055
Pouch Maize SONAM1818	345	2	743	30	10,350	25	8,625	7	2,468
Total Value			925,362		595,624		795,554		725,432



KRISHIBID SEED LIMITED
Details of Trade Receivable
For the year ended 30 June, 2025

			Annexure-C
Details of Trade Receivables as required by the XI of the Companies Act, 1994 are given below:			
SL. No	Party Name	Amount in BDT	
		30 June, 2025	30 June, 2024
01	Md. Abdul Mannan (Mymensing)	951,448	951,448
02	Md. Kabir ahmad (Comilla)	7,542,256	7,553,721
03	Mr. Razibul Islam (Manikgonj)	3,060,203	2,694,234
04	Md. Rasedul Haque Rony (Jamalpur)	5,990,348	6,888,686
05	Md. Waliar (Gaibanda)	5,743,769	6,227,523
06	Mr. Sadiqul (Rajshahi)	13,721,488	12,487,528
07	Thakurgaon Teritory	6,570,469	5,540,858
08	Kurigram	6,761,959	-
09	Ruhul Amin (Khulna Teritory)	10,195,177	8,518,086
10	Md. Samsul Alam (Bogra)	18,046,730	17,574,585
11	Mymensing	8,599,453	-
12	A S M Ferdous khan	911,068	-
13	Md. Zulhash Uddin	1,051,432	-
14	Abu Sufian	1,184,977	-
15	Mr. Subol Kumar (Sirajgonj)	5,608,175	4,578,597
16	Mr. Saidur Rahman (Faridpur Zone)	3,631,376	4,410,784
17	Md. Azad ali (Rangpur)		6,755,556
18	Mr. kabir Hossain (Jessore)	2,617,173	3,765,563
19	Mr. Sazzad Isalm (Dinazpur)	7,104,278	6,837,108
20	Mr. Ruton Kumar (Kisorgonj)	9,540,150	7,056,653
21	Institutional Sales	-	1,851,514
22	Md. Jasim Uddin (Habiganj)	17,770,666	14,810,685
23	Narsingdi	3,532,959	-
24	Chattogram	9,400,709	-
25	Sherpur	3,244,505	-
26	Mr. Arifur Rahman (Barisal)	4,930,874	7,824,112
27	Mr. Razib Khan (Meherpur)	8,451,007	8,281,887
28	Hasan Iqbal (Potato seed)	1,036,231	-
29	Md. Rokonzaman (DRM, Feed)	1,882,220	-
30	Dipok Kumer	641,289	-
31	Mr. Ariful Islam (Noakhali)	4,214,597	2,709,901
32	Apple Agro (Contract grower)	464,128	-
33	Cox's Bazar Territory	5,504,486	7,873,754
34	Jhenaidah	4,520,795	4,157,489
35	Harun ur Rashid (Chuadanga)	414,284	219,824
	Total	184,840,679	149,570,096



KRISHIBID SEED LIMITED
Details of Sales
For the year ended 30 June, 2025

Annexure-D
Amount in Taka

Month	Sales
Jul-24	30,000,000.00
Aug-24	30,120,000.00
Sep-24	29,260,000.00
Oct-24	29,170,000.00
Nov-24	29,440,000.00
Dec-24	28,334,000.00
Jan-25	29,591,000.00
Feb-25	28,940,000.00
Mar-25	29,519,000.00
Apr-25	39,556,000.00
May-25	39,480,000.00
Jun-25	54,851,232.00
Total	398,261,232.00

