



DATA AGRO LIMITED

**Condensed Interim Financial Statements
For the Quarter & Nine Months Period Ended
March 31, 2026 (Un-Audited)
www.dataagrolimited.com**

Company Information



Chairman	Mr. Salim Husain	
Chief Executive	Mr. Faaiz Rahim Khan	
Board of Directors	Mr. Salim Husain Mr. Faaiz Rahim Khan Mr. Saad Rahim Khan Mr. Anwar Ul Haq Mrs. Saman Ghazi Khan Mr. Shahzad Ullah Khan Mr. Tariq Mahmood Hassan Butt	Non-Executive Director Executive Director Executive Director Executive Director Non-Executive Director Independent Director Independent Director
Chief Financial Officer	Mr. Muhammad Azam	
Company Secretary	Mr. Subail Mehmood	
Nomination Committee	Mrs. Saman Ghazi Khan Mr. Saad Rahim Khan Mr. Shahzad Ullah Khan	- - - Chairman Member Member
Audit Committee	Mr. Tariq Mahmood Hassan Butt- Mr. Salim Husain Mr. Saad Rahim Khan	- - - Chairman Member Member
HR & Remuneration Committee	Mr. Saad Rahim Khan Mr. Tariq Mahmood Hassan Butt- Mrs. Saman Ghazi Khan	- - - Chairman Member Member
Risk Management Committee	Mr. Saad Rahim Khan Mr. Salim Husain Mr. Shahzad Ullah Khan	- - - Chairman Member Member
Auditors	Kreston Hyder Bhimji & Co., Chartered Accountants Office No. 1, 2 nd Floor, Legacy Tower, Kohinoor City, Faisalabad	
Banker's	National Bank of Pakistan Habib Bank Limited Askari Bank Limited MCB Bank Limited	Dubai Islamic Bank of Pakistan Meezan Bank Limited The Bank of Punjab United Bank Limited
Legal Advisor	Ashtar Ali & Co. (Advocate and Corporate Consultants)	
Share Registrar	Hameed Majid Associates (Private) Limited H.M. House, 7-Bank Square, Lahore	
Registered Office	Suite 5, The Polo Residence, Opposite Allama Iqbal International Airport, Adjacent Sector-A, Phase-8, DHA, Lahore.	
Website	www.dataagro.limited.com	

DATA AGRO LIMITED

DIRECTORS' REPORT



Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the Directors' Report along with the unaudited condensed interim financial statements of Data Agro Limited for the third quarter period ended March 31, 2026.

Financial Performance

During the period under review, the Company faced significant challenges in maintaining revenue growth. The key financial highlights are as follows:

(Figures are in Rupees thousands.)

	Mar-2026	Mar-2025
Sales	283.090	261.,656
Gross Profit	31.103	16.879
Net Profit / (Loss)	(24.428)	(49.141)
Earnings / (Loss) Per Share (Rupees)	(6.11)	(12.29)

The results for the nine-month period reflect a net loss of Rs. 24.428 million compared to a loss of Rs. 49.141 million for the same period last year. Sales during the period stood at Rs. 283.090 million versus Rs. 261.565 million in March 2025.

Although we have recovered from the loss as compared to last year quarter, main reason for the loss primarily stems from widespread pressures across the agricultural sector. The farmers are facing problems due to un-favorable weather and uncertainty in the market prices and decline in prices of other crops like potato etc., these have adversely affected market sentiment and liquidity.

Despite the current challenges, the performance of our newly launched hybrids — **D-4147**, **4577** and **3377** have been very promising. These products are expected to compete strongly with other hybrids available in the market.

Additionally, higher financial charges have been incurred due to stock holdings; however, we are optimistic that the sale of this inventory in the coming months will have a positive impact on the company's financial results.

Challenges and Outlook

The Company continues to grapple with increased operational costs, inflationary pressures, and high financial charges, which have weighed on profitability. Nonetheless, management remains proactive, implementing cost-saving measures, enhancing operational efficiencies, and exploring new revenue streams.

Looking ahead, our strategic priorities include:

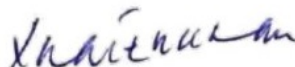
- Strengthening our market presence through innovation and product diversification.
- Optimizing production processes to enhance margins.
- Managing financial costs effectively through restructuring and exploring alternative financing options.


Dividend

In light of the loss incurred during the period, the Board of Directors has decided not to declare any dividend for the third quarter and the period ended March 31, 2026.

Acknowledgment The Board expresses its sincere appreciation for the unwavering trust and support of our valued shareholders, employees, customers, and business partners. We remain committed to steering through current challenges and achieving sustainable growth.

On behalf of the Board of Directors,


Faaiz Rahim Khan
Chief Executive


Saad Rahim Khan
Director

March 29, 2026

ڈائریکٹرز رپورٹ

محترم شیئر ہولڈرز،

بورڈ آف ڈائریکٹرز کی جانب سے، مجھے یہ رپورٹ اور 31 مارچ 2026 کو ختم ہونے والی تیسری سہ ماہی کے لیے غیر آڈٹ شدہ عبوری مالیاتی گوشوارے پیش کرتے ہوئے خوشی ہو رہی ہے۔

مالیاتی کارکردگی

زیر جائزہ مدت کے دوران، کمپنی کو اپنی آمدنی میں استحکام برقرار رکھنے میں مشکلات کا سامنا رہا۔ مالیاتی کارکردگی کے کلیدی نکات درج ذیل ہیں

تفصیلات	مارچ 2026	مارچ 2025
	RS in Millon	RS in Millon
سیلز	283.090	261.656
مجموعی منافع	31.103	16.879
خالص نقصان	(24.428)	(49.141)
فی شیئر نقصان	(6.11)	(12.29)

نوماء کی مدت کے نتائج 24.428 ملین روپے کے خالص نقصان کی عکاسی کرتے ہیں۔ گزشتہ سال کی اسی مدت میں 49.141 ملین خالص نقصان تھا اس مدت کے دوران فروخت 283.090 ملین روپے تھی۔ جبکہ مارچ 2025 میں فروخت 261.565 ملین تھی۔

اگرچہ ہم گزشتہ سال کی سہ ماہی کے مقابلے میں نقصان کم ہوا ہے۔ لیکن نقصان کی بنیادی وجہ بنیادی طور پر زرعی شعبے میں بڑے پیمانے پر دباؤ ہے۔ غیر سازگار موسم اور بازار کی قیمتوں میں غیر یقینی صورتحال اور دیگر فصلوں جیسے آلو وغیرہ کی قیمتوں میں کمی کی وجہ سے کسانوں کو مسائل کا سامنا کرنا پڑ رہا ہے، جس نے مارکیٹ اور لیکویڈیٹی کو بری طرح متاثر کیا ہے۔ موجودہ چیلنجوں کے باوجود، ہمارے نئے شروع کیے گئے ہابز ڈز D-4147، D-4577 اور D-3377 کی کارکردگی بہت امید افزا رہی ہے۔ ان مصنوعات سے توقع کی جاتی ہے کہ وہ مارکیٹ میں دستیاب دیگر ہابز کے ساتھ سخت مقابلہ کریں گے۔

چیلنجز اور مستقبل کی حکمت عملی

ہمیں اپنے مالی اخراجات کا انتظام کرنے اور اخراجات کو سخت کنٹرول میں رکھنے کی ضرورت ہے کیونکہ ملکی کے بیجوں کی کم قیمتوں نے کمپنی کو لیکویڈیٹی دباؤ میں ڈال دیا ہے۔ ہم مویشیوں اور گائے کے گوشت کی صنعت کے ساتھ اپنے عمودی انضمام کو بہتر بنانے کے لیے سائیکل کے میدان میں مزید تنوع کا ہدف رکھتے ہیں۔ آگے دیکھ رہے ہیں، ہمارا مقصد ہے۔ جدت اور مصنوعات کے تنوع کے ذریعے اپنی مارکیٹ کی موجودگی کو مضبوط بنائیں۔

مارجن کو بہتر بنانے کے لیے پیداواری عمل کو بہتر بنائیں۔

تنظیم نو کے ذریعے مالیاتی اخراجات کا مؤثر طریقے سے انتظام کریں اور مالی امداد کے متبادل اختیارات تلاش کریں۔

ڈیولپمنٹ

اس مدت کے دوران ہونے والے نقصانات کے پیش نظر، بورڈ آف ڈائریکٹرز نے 31 مارچ 2026 کو ختم ہونے والی دوسری سہ ماہی اور مدت کے لیے کسی بھی منافع کا اعلان نہ کرنے کا فیصلہ کیا ہے۔

اعتراف

بورڈ ہمارے قابل قدر شیئر ہولڈرز، ملازمین، صارفین اور کاروباری شراکت داروں کے مسلسل اعتماد اور تعاون کی تعریف کرتا ہے۔ ہم چیلنجوں کو نیوگیٹ کرنے اور پائیدار ترقی کی سمت کام کرنے کے لیے پرعزم ہیں۔

منجانب بورڈ آف ڈائریکٹرز

SMADKHAN

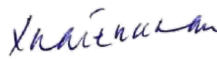
صدر جم خان (ڈائریکٹر)


Khairul Khan

فائزر جم خان (چیف ایگزیکٹو)

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

	Un-audited March 31, 2026 Rupees	Audited June 30, 2025 Rupees
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	198,310,612	210,746,826
Long term deposits	705,850	705,850
	199,016,462	211,452,676
CURRENT ASSETS		
Stores and spares	14,259,780	9,857,739
Stock in trade	178,565,509	206,708,106
Trade debts	183,675,611	140,771,992
Loan and advances	39,534,723	27,898,192
Prepayment and deposit	80,000	254,271
Cash and bank balances	7,488,918	7,751,052
	423,604,541	393,241,352
TOTAL ASSETS	622,621,004	604,694,028
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 5,000,000 ordinary shares of Rs. 10 each	50,000,000	50,000,000
Issued, subscribed and paid up share capital	40,000,000	40,000,000
Unappropriated profit	55,068,394	72,538,516
Loan from chief executive officer	24,378,943	24,378,943
Surplus on revaluation of property, plant and equipment	136,337,304	143,295,531
	255,784,641	280,212,990
NON CURRENT LIABILITIES		
Deferred liabilities	43,536,818	49,645,393
CURRENT LIABILITIES		
Trade and other payables	20,972,281	16,365,966
Accrued markup	11,160,472	12,191,358
Short term borrowings	287,805,150	242,239,682
Provision for taxation	3,361,641	4,038,639
	323,299,544	274,835,645
CONTINGENCIES AND COMMITMENTS		
	-	-
TOTAL EQUITY AND LIABILITIES	622,621,004	604,694,028


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Quarter Ended		Nine Months Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Revenue - net	82,319,273	75,203,560	283,090,766	261,656,625
Cost of sales	(71,152,843)	(85,718,273)	(251,986,780)	(244,776,708)
Gross profit	11,166,430	(10,514,713)	31,103,986	16,879,918
Operating expenses				
Distribution cost	(3,120,308)	(3,119,700)	(11,198,626)	(10,283,309)
Administrative expenses	(5,635,118)	(7,073,338)	(18,528,507)	(23,002,443)
Other operating expenses	-	-	(52,055)	(222,259)
	(8,755,426)	(10,193,038)	(29,779,188)	(33,508,011)
(Loss)/profit from operations	2,411,004	(20,707,751)	1,324,798	(16,628,094)
Finance cost	(11,180,067)	(8,038,107)	(27,625,821)	(33,202,416)
Other income	-	2,076,278	-	2,076,278
Loss before levy and income tax	(8,769,063)	(26,669,580)	(26,301,023)	(47,754,232)
Levy	(1,028,991)	(940,045)	(3,538,635)	(3,270,708)
Loss before income tax	(9,798,054)	(27,609,625)	(29,839,658)	(51,024,940)
Income tax	1,189,861	1,104,087	5,411,309	1,883,076
Loss for the period	(8,608,193)	(26,505,538)	(24,428,349)	(49,141,864)
Loss per share - basic and diluted	(2.15)	(6.63)	(6.11)	(12.29)


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR



DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Quarter Ended		Nine Months Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Loss for the period	(8,608,193)	(26,505,538)	(24,428,349)	(49,141,864)
Other comprehensive income/(loss):				
Items that will not be reclassified subsequently to statement of profit or loss:				
Remeasurement of employees retirement benefit	-	(2,827,012)	-	(2,827,012)
Related deferred tax	-	819,833	-	819,833
	-	(2,007,179)	-	(2,007,179)
Surplus arise on revaluation of property, plant and equipment	-	105,540,693	-	105,540,693
Related deferred tax	-	(23,243,991)	-	(23,243,991)
	-	82,296,702	-	82,296,702
Total comprehensive income/(loss) for the period	(8,608,193)	53,783,985	(24,428,349)	31,147,659


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Note	Nine Months Ended	
		March 31, 2026	March 31, 2025
		Rupees	Rupees
a) CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before levy and income tax		(26,301,023)	(21,084,652)
Adjustments for non cash and other items:			
Depreciation on operating fixed asset		12,709,013	7,798,085
Finance cost		27,625,821	33,202,416
Balance written off		-	201,649
Staff retirement gratuity		2,277,837	3,364,303
Operating cash flows before working capital changes		16,311,648	21,405,523
Changes in working capital			
(Increase)/decrease in current assets			
Stores and spares		(4,402,041)	(1,458,406)
Stock in trade		28,142,597	79,620,567
Trade debts		(42,903,619)	(43,329,537)
Loan and advances		(11,636,531)	(30,020,444)
Prepayment and deposit		174,271	-
Increase/(decrease) in current liabilities			
Trade and other payables		4,606,315	8,052,712
		(26,019,008)	12,864,892
Cash generated from/(used in) operations		(9,707,360)	34,270,415
Finance cost paid		(28,656,707)	(30,583,190)
Staff retirement gratuity paid		(2,975,103)	-
Income tax and levy paid		(4,215,633)	(2,730,342)
Net cash used in operating activities		(45,554,803)	956,883
b) CASH FLOWS FROM INVESTING ACTIVITIES			
Addition in property, plant and equipment		(272,799)	(2,445,745)
Net cash used in investing activities		(272,799)	(2,445,745)
c) CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings		45,565,468	44,239,002
Net cash generated from financing activities		45,565,468	44,239,002
Net increase in cash and cash equivalents	(a+b+c)	(262,134)	42,750,140
Cash and cash equivalents at the beginning of the period		7,751,052	9,050,343
Cash and cash equivalents at the end of the period		7,488,918	51,800,483

The annexed notes 1 to 15 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR



DATA AGRO LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Share capital	Loan from chief executive officer	Unappropriated profit	Surplus on revaluation of property, plant and equipment	Total
	[R u p e e s]				
Balance as at July 01, 2024	40,000,000	24,378,943	89,750,797	67,923,678	222,053,418
Loss for the period	-	-	(49,141,864)	-	(49,141,864)
Other comprehensive income for the year	-	-	(2,007,179)	-	(2,007,179)
Total comprehensive loss for the period	-	-	(51,149,043)	-	(51,149,043)
Surplus arise on revaluation of property, plant and equipment	-	-	-	105,540,693	105,540,693
Related deferred tax	-	-	-	(23,243,991)	(23,243,991)
	-	-	-	82,296,702	82,296,702
Incremental depreciation on revalued property, plant and equipment	-	-	4,438,429	(4,438,429)	-
Related deferred tax on incremental depreciation	-	-	(1,228,916)	1,228,916	-
	-	-	3,209,513	(3,209,513)	-
Balance as at March 31, 2025	<u>40,000,000</u>	<u>24,378,943</u>	<u>41,811,268</u>	<u>147,010,867</u>	<u>253,201,078</u>
Balance as at July 1, 2025	40,000,000	24,378,943	72,538,516	143,295,531	280,212,990
Loss for the period	-	-	(24,428,349)	-	(24,428,349)
Other comprehensive loss for the period	-	-	-	-	-
Total comprehensive loss for the period	-	-	(24,428,349)	-	(24,428,349)
Surplus arise on revaluation of property, plant and equipment	-	-	-	-	-
Related deferred tax	-	-	-	-	-
	-	-	-	-	-
Incremental depreciation on revalued property, plant and equipment	-	-	9,718,307	(9,718,307)	-
Related deferred tax on incremental depreciation	-	-	(2,760,080)	2,760,080	-
	-	-	6,958,227	(6,958,227)	-
Balance as at March 31, 2026	<u>40,000,000</u>	<u>24,378,943</u>	<u>55,068,394</u>	<u>136,337,304</u>	<u>255,784,641</u>

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

DATA AGRO LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

1. LEGAL STATUS AND OPERATIONS

Data Agro Limited ("the Company") was initially incorporated as a private limited company in Pakistan under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017) on November 10, 1992. The Company was converted into public limited company on March 06, 1994 and is listed on Pakistan Stock Exchange limited. The principal business activity of the Company is to carry on business of production, processing, ginning, harvesting, threshing, hybridization, activation, germination, delinting, fumigation, pest protection, coating, sorting or grading of all varieties of seeds, grains, dried leguminous and all agricultural crops. The registered office of the Company is Situated at The Polo Residence, opposite Allama Iqbal International Airport, adjacent sector A, phase 8, DHA, Lahore and principal place of business is Situated at 8-Km Khanewal road, Kabirwala.

2. STATEMENT OF COMPLIANCE

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

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

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

These condensed interim financial statements do not include all the information as required for full financial statements and should therefore be read in conjunction with the financial statements for the year ended June 30, 2025.

3. Changes In Accounting Standards, Interpretations And Pronouncements

(a) Standards, interpretation and amendments to published approved accounting standards that are effective but not relevant

The other new standards, amendments and interpretations that are mandatory for accounting periods beginning on or after January 1, 2021 are considered no to be relevant for the Company's financial statements and hence have been detailed here.

	31-Mar-2026	30-Jun-2025
4 Stock in Trade		
Raw Material	129,582,126	132,269,723
Finish Goods	48,983,383	74,438,383
	<u>178,565,509</u>	<u>206,708,106</u>
5 Trade Debtors		
Considered good:		
Local - unsecured	184,140,920	141,237,301
Provision for expected credit losses	(465,309)	(465,309)
	<u>183,675,611</u>	<u>140,771,992</u>

5.1 Provision for expected credit losses

Opening balance	465,309	255,510
For the period provision	-	377,739
Balances Written Off during the period	-	(167,940)
Closing balance	<u>465,309</u>	<u>465,309</u>

6 Cash and Bank Balances

Cash in hand	1,103,715	1,089,485
Cash at banks		
- In current accounts	6,385,203	6,661,567
	<u>7,488,918</u>	<u>7,751,052</u>

7 Issued, Subscribed and paid up Capital

4,000,000 ordinary shares of Rs. 10/- each fully paid	<u>40,000,000</u>	<u>40,000,000</u>
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8 Date of authorization for issue

These financial statements were authorised for issue on April 29, 2026 by the Board of Directors.

9. General

Figures have been rounded off to the nearest rupee unless otherwise stated.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR