

**Mamun Agro Products Ltd.**

**Auditor's Report & Financial Statements.  
For the year ended June 30, 2025.**

Independent Auditor's Report  
To the Shareholders of  
Mamun Agro Products Ltd.  
Report on the Audit of the Financial Statements

**Qualified Opinion**

We have audited the financial statements of Mamun Agro Products Ltd. (the Company), which comprise the Statement of Financial Position as at 30 June 2025, and Statement of Profit or Loss & 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 a summary of significant accounting policies and other explanatory 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 present fairly, in all material respects, of the financial position of the company as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), The Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations.

**Basis for Qualified Opinion**

1. Refer to Note 4 # The Property Plant & Equipment of Mamun Agro Products Ltd. has not been revaluated it's inspection to reporting. So it is not understandable whether the Property Plant & Equipment are presented at fair value. As such, revaluation surplus / adjustment is not made in line with fair value method.
2. As per Section 234(b) of the Bangladesh Labour Act, 2006, the Company should transfer the amount to WPPF within nine months from the end of the respective year. But the Company has made a provision of Interest Payable in this financial statement for un-disbursed fund on the utilization of this fund.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are described in the Auditors' 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 (IESBA) Code of Ethics for Professional Accountants, together with the ethical requirements relevant to our audit in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with 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**

Without qualifying our opinion, we draw attention to the following matters:

1. Refer to note 9.00 # No provision has been maintained against receivables, as the Company expects full realization from the respective customers. Confirmation letters were sent to dealers, only a few confirmations were received but most of them confirm their balance over phone.
2. Refer to Note 8 Inventories # The Company has reported regarding the existence and condition of inventories held in depots at various locations like Dhamrai, Rajshahi, Rangpur, Mymensingh, Jhenaidha, Norshingdh, Fridpur and Barishal region and their enlisted dealers point. Consequently, we could not verify physically of these depot and dealers point inventories. In respect of Inventories the company provide us Photo and others relevant ledger or documents.

3. Refer to Note 10.00 # The Company reported (Note 10.02) represents advances to farmers and small suppliers. We could not verify some balances as confirmation from the respective farmers due to large volume of farmers's understand ability regarding confirmation process in written. Our opinion is not further qualified in respect of these matters

Our opinion is not further qualified in respect of these matters

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Risk	Our response to the risk
<p><b>Revenue Recognition</b></p> <p>At year end the reported total revenue of Tk. 573,506,697</p> <p>The company generates revenue from sale of goods to export customers. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations.</p> <p>There is also a risk that revenue may be overstated /understated due to the timing differences Between L/C opening and goods exported.</p> <p>We identified revenue recognition as key audit matter as it is one of the key performance indicators of the Company, which give rise to an inherent risk of the existence and the accuracy of the revenue.</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> <li>➤ Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized in the appropriate accounting period.</li> <li>➤ Segregation of duties in invoice creation and modification and timing of revenue recognition.</li> <li>➤ Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards.</li> <li>➤ Obtain supporting documentation for sale transaction recorded either side of year end to determine whether revenue was recognized in the current period.</li> <li>➤ Comparing a sample of revenue transactions recognized during the year with the sale invoices and other relevant underlying documentation.</li> <li>➤ Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</li> </ul>

See note no 21.00 to the statement of profit or loss & other comprehensive income.

## Valuation of inventory

The inventory of Tk. 248,172,300 as at 30 June, 2025 held in warehouses and across multiple product lines in factory.

Inventories are carried at the lower of cost and net realizable value. As a result, the Directors apply judgment in determining the appropriate values for slow-moving or obsolete items.

We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory provision by:

- Evaluating the design and implementation of key inventory controls operating across the factory and warehouse.
- Attending inventory counts and reconciling the count results to the inventory listing to test the completeness of data.
- Reviewing the historical accuracy of inventory provisioning and the level of inventory write-offs during the year; and challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow moving/obsolete stock are valid and complete.
- Comparing the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete.

See note no. 8.00 to the financial statements

Valuation of Property, Plant and Equipment

The carrying value of the PPE amounted to Tk. 363,349,885 as at 30 June, 2025. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.

Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.

Our audit included the following procedures:

- We assessed whether the accounting policies in relation to the capitalization of expenditures comply with IFRS and found them to be consistent.
- We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals.
- We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate.
- We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice.
- We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the reclassification from capital in progress to ready for use, with the date of the act of completion of the work.

See note no. 4.00 to the financial statements

## Short term loan

As at 30 June 2025, the reported amount of total Short term Tk. 169,594,637 respectively. The company borrowed fund from various Bank & Non-banking financial institutions for the purpose of acquisition of non-current assets and working capital as well.

The company may face difficulties due to unfavorable movement in interest rate, monetary policy and adverse variance between import & export that may result in short-term cash flow crisis.

We have tested the design and operating effectiveness of key controls focusing on the following:

- Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that the proper use of loan.
- We verified sanction letter, loan schedule and bank statements to confirm the loan outstanding and found that the balance had been reported in the financial statements accurately. We also submit the balance confirmation to the respective banks and financial institutions
- We also checked the financial expenses and classification of loan and repayment schedule as well.
- We had checked the recording date of transactions and found the recording date is in line with the loan disbursement date. We also confirmed that the company had paid its installments within due time.

See note no. 16.00 to the financial statements.

### Other Information

Management is responsible for the other information. The other information comprises all of the information in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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, 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 and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, The Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations 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. The Companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management functions of the company.

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 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.

### Auditor's 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 circumstances.
- 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 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 event in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements we are responsible for the direction, supervision and performance of the company audit. We solely responsible for our audit opinion.

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 communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the company so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position, Statement of Profit or Loss & Other Comprehensive Income and Statement of Changes in Equity and Statement of Cash Flows of the Company dealt with by the report are in agreement with the books of accounts and returns; and
- d) The expenditure incurred was for the purpose of the Company's business.

Place: Dhaka

Dated: October 30, 2025



Mohammad Ali, FCA  
Managing Partner  
Ali Zahir Ashraf & Co.  
Chartered Accountants  
DVC: 2510300906AS628333

MAMUN AGRO PRODUCTS LTD  
Statement of Financial Position  
As at 30 June, 2025

Particulars	Notes	Amount in Taka 30 June, 2025	Amount in Taka 30 June, 2024
<b>ASSETS:</b>			
<b>Non-Current Assets</b>		<b>383,602,486</b>	<b>378,340,026</b>
Property, Plant and Equipment	4.00	363,349,885	363,999,618
Intangible assets	5.00	42,930	57,240
Right of use Assets	6.00	188,944	1,471,168
Capital Work-in-Progress	7.00	20,020,727	12,812,000
<b>Current Assets</b>		<b>728,102,289</b>	<b>707,112,316</b>
Inventories	8.00	248,172,300	273,923,208
Trade Receivables	9.00	286,874,200	234,472,580
Advances, Deposits & Pre-payments	10.00	178,642,209	183,733,740
Cash and Cash Equivalents	11.00	14,413,580	14,982,788
<b>TOTAL ASSETS</b>		<b>1,111,704,775</b>	<b>1,085,452,342</b>
<b>SHARE HOLDERS' EQUITY AND LIABILITY:</b>			
<b>Shareholders' Equity</b>		<b>834,533,137</b>	<b>816,471,919</b>
Share Capital	12.00	500,000,000	500,000,000
Retained Earnings	13.00	334,533,137	316,471,919
<b>Non-Current Liabilities</b>		<b>21,419,286</b>	<b>22,396,947</b>
Lease Liability-Net off Current Portion	14.00	227,823	1,095,644
Deferred Tax Liabilities	15.00	21,191,463	21,301,303
<b>Current Liabilities</b>		<b>255,752,351</b>	<b>246,583,475</b>
Current Portion of Lease Liability	14.00	113,912	547,822
Short Term Borrowings	16.00	169,594,673	164,491,364
Trade & Other Payables	17.00	5,350,429	7,434,307
Liabilities for Expenses	18.00	27,773,283	31,396,321
Dividend Payable	19.00	-	4,960,985
Liability for WPPF	20.00	13,011,932	9,411,767
Liability for Current Tax	20.00	39,908,122	28,340,909
<b>TOTAL SHARE HOLDERS' EQUITY AND LIABILITY</b>		<b>1,111,704,775</b>	<b>1,085,452,342</b>
<b>Net Asset Value (NAV) per share</b>	31.00	<b>16.69</b>	<b>16.33</b>

The accounting policies and explanatory notes are an integral part of the Financial Statements.

  
Chairman

  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 30, 2025

Place: Dhaka

  
Mohammad Ali, FCA  
Managing Partner  
Ali Zahir Ashraf & Co.  
Chartered Accountants  
DVC: 2510300906AS628333

**MAMUN AGRO PRODUCTS LTD**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Period from 1st July, 2024 to 30th June, 2025**

Particulars	Notes	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	01 July 2024 to 30 June 2025	Seeds	Pesticide	01 July 2023 to 30 June 2024
Revenue	21.00	266,992,722	306,513,975	573,506,697	250,467,667	318,776,670	569,244,337
Cost of Goods Sold	22.00	(132,464,360)	(197,952,211)	(330,416,571)	(122,412,499)	(205,999,779)	(328,412,278)
<b>Gross Profit</b>		<b>134,528,362</b>	<b>108,561,764</b>	<b>243,090,126</b>	<b>128,055,168</b>	<b>112,776,891</b>	<b>240,832,059</b>
<b>Operating Expenses</b>		<b>(65,547,497)</b>	<b>(82,898,295)</b>	<b>(148,445,792)</b>	<b>(65,723,530)</b>	<b>(81,166,101)</b>	<b>(146,889,631)</b>
Administrative Expenses	23.00	(11,933,619)	(12,321,501)	(24,255,120)	(11,516,977)	(11,931,972)	(23,448,949)
Selling & Marketing Expenses	24.00	(53,613,878)	(70,576,794)	(124,190,672)	(54,206,553)	(69,234,129)	(123,440,682)
<b>Operating Profit</b>		<b>68,980,865</b>	<b>25,663,469</b>	<b>94,644,334</b>	<b>62,331,638</b>	<b>31,610,790</b>	<b>93,942,428</b>
<b>Non Operating Expenses</b>		<b>(11,990,857)</b>	<b>(8,321,247)</b>	<b>(20,312,104)</b>	<b>(6,295,545)</b>	<b>(14,575,373)</b>	<b>(20,870,918)</b>
Financial Expenses	25.00	(11,990,857)	(8,321,247)	(20,312,104)	(6,295,545)	(14,575,373)	(20,870,918)
<b>Non Operating Income</b>							
Other Income	26.00	381,983	889,263	1,271,245	503,252	1,103,412	1,606,664
<b>Profit before Income Tax</b>		<b>57,371,991</b>	<b>18,231,485</b>	<b>75,603,475</b>	<b>56,539,345</b>	<b>18,138,829</b>	<b>74,678,174</b>
WPPF Expenses	27.00	(2,732,000)	(868,166)	(3,600,165)	(2,692,350)	(863,754)	(3,556,104)
<b>Net Profit before Tax</b>		<b>54,639,991</b>	<b>17,363,319</b>	<b>72,003,310</b>	<b>53,846,995</b>	<b>17,275,075</b>	<b>71,122,070</b>
<b>Income Tax Expenses</b>		<b>(8,026,269)</b>	<b>(3,431,104)</b>	<b>(11,457,373)</b>	<b>(7,932,164)</b>	<b>(3,388,411)</b>	<b>(11,320,575)</b>
Current Tax	28.00	(8,052,987)	(3,514,226)	(11,567,213)	(7,974,980)	(3,521,617)	(11,496,597)
Deferred Tax	29.00	26,718	83,122	109,840	42,816	133,206	176,022
<b>Net Profit after Tax</b>		<b>46,613,722</b>	<b>13,932,215</b>	<b>60,545,937</b>	<b>45,914,831</b>	<b>13,886,664</b>	<b>59,801,495</b>
<b>Earnings per Share (EPS)</b>	30.00				<b>1.21</b>		<b>1.20</b>

The accounting policies and explanatory notes are an integral part of the Financial Statements.

  
Chairman

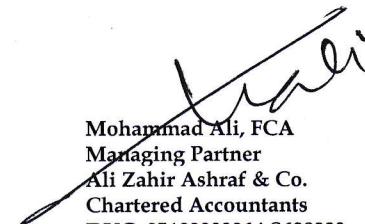
  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 30, 2025  
Place: Dhaka

  
Mohammad Ali, FCA  
Managing Partner  
Ali Zahir Ashraf & Co.  
Chartered Accountants  
DVC: 2510300906AS628333

**MAMUN AGRO PRODUCTS LTD**  
**Statement of Changes in Equity**  
**For the year ended 30 June, 2025**

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2024	500,000,000	316,471,919	816,471,919
Issuance of Shares	-		-
Cash Dividend Paid		(42,484,719)	(42,484,719)
Net Profit after Tax	-	60,545,937	60,545,937
<b>Balance as on June 30, 2025</b>	<b>500,000,000</b>	<b>334,533,137</b>	<b>834,533,137</b>

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2023	500,000,000	294,645,975	794,645,975
Issuance of Shares	-		-
Cash Dividend Paid		(37,975,551)	(37,975,551)
Net Profit after Tax	-	59,801,495	59,801,495
<b>Balance as on June 30, 2024</b>	<b>500,000,000</b>	<b>316,471,919</b>	<b>816,471,919</b>



Chairman



Managing Director



Chief Financial Officer



Company Secretary

Signed in terms of our separate report of even date annexed

**MAMUN AGRO PRODUCTS LTD**  
**Statement of Cash Flows**  
**For the Period from 1st July, 2024 to 30th June, 2025**

Particulars	Notes		
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
<b>A. Cash Flows from Operating Activities:</b>			
Receipts from customers	35.00	521,105,077	562,744,298
Payment to Suppliers	36.00	(267,996,475)	(338,530,788)
Payment to Employees	37.00	(61,134,580)	(62,331,214)
Payment for other expenses	38.00	(108,365,960)	(99,740,845)
<b>Cash generated from operating activities</b>		83,608,062	62,141,452
Other Income		1,271,245	1,606,664
Income Tax paid	39.00	(10,028,485)	(10,211,877)
<b>Net cash generated from operating activities</b>		<u>74,850,822</u>	<u>53,536,239</u>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment	40.00	(6,264,400)	-
Building Construction	41.00	(7,208,727)	(4,196,000)
<b>Net cash used in investing activities</b>		<u>(13,473,127)</u>	<u>(4,196,000)</u>
<b>C. Cash Flows from Financing Activities:</b>			
Short Term Borrowings-Net Received/(Payment)	42.00	5,103,309	2,773,400
Lease Finance-Net Received/(Payment)	43.00	-	-
Long Term Borrowings-Net Received/(Payment)	44.00	-	-
Lease Payment		(1,518,000)	(1,518,000)
Cash Dividend Paid		(42,484,719)	(37,975,551)
Financial Expenses Paid	45.00	(23,047,493)	(17,136,746)
Share Capital -Received/(Payment)		-	-
<b>Net cash provided from financing activities</b>		<u>(61,946,903)</u>	<u>(53,856,897)</u>
<b>D. Net Increase/(Decrease) in cash and cash equivalents (A+B+C)</b>		<u>(569,208)</u>	<u>(4,516,658)</u>
<b>E. Cash and cash equivalents at the beginning of the Year</b>		<u>14,982,788</u>	<u>19,499,446</u>
<b>F. Cash and cash equivalents at the end of the Year (D+E)</b>		<u>14,413,580</u>	<u>14,982,788</u>
Net Operating Cash Flows per Share (NOCFPS)	Note# 31.00	1.50	1.07

The accounting policies and explanatory notes are an integral part of the Financial Statements.

  
Chairman

  
Managing Director

  
Chief Financial Officer

  
Company Secretary

Signed in terms of our separate report of even date annexed

**MAMUN AGRO PRODUCTS LIMITED.**  
**Notes, Comprising of Significant Accounting Policy and Other Explanatory Information**  
**As at and for the year ended 30 June, 2025**

**1.00 REPORTING ENTITY**

**1.01 Background of the Company**

The company namely “**Mamun Agro Products Limited.**” was incorporated on 11<sup>th</sup> January, 2003 vide registration no. C-48102(86)/03 as a private limited company in Bangladesh under the Companies Act, 1994. Later on the company converted into public limited company on 3<sup>rd</sup> August 2019.

**1.02 Registered Office of the Company**

The registered office of the Company and the factory is located at Plot# B-04, B-03, S-7&8, A-08, A-07, B-13, BSCIC Industrial Area, Kalampur, Dhamrai, Dhaka.

**1.03 Nature of the business**

The principal activities of the company are manufacturing, importing and marketing of agro products in the categories of insecticide, Fungicides, Herbicides and Fertilizers (pesticide and seeds) which are sold in local market.

**2.00 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS**

**2.01 Statements of Compliance:**

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), the Securities and Exchange Rules, 1987, the Companies Act, 1994, Income Tax Ordinance, 1984, Income Tax Rules, 1984, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labor Act, 2006 (Amendment up to 2018) and other laws and regulations are applicable for the Company.

**2.02 Going Concern**

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

During the year the company has achieved of profit of Tk. 60,545,937/- which is a significant decrease 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.

**2.03 Accrual Basis**

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

## 2.04 Components of the Financial Statements

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

- a) Statement of financial position as at 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.

## 2.05 Use of Estimates and Judgments

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

### Changes in Accounting Policy and Estimate

#### IFRS 16 Leases

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

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

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

The entity has adopted IFRS 16 from 01 July, 2019 and has been reviewed office rent agreement in light of the new rules in IFRS 16. The presentation is being given following modified retrospective approach.

On adoption of IFRS 16 the entity recognizes a right-of-use asset and a lease liability. The lease liability is measured at the present value of the lease payments that are not paid at date of 01 July, 2019 discounted using the incremental borrowing rate. Subsequently, right-of-use asset is adjusted for depreciation and lease liability is adjusted for interest and lease payments. The lease payment are split into a principal and interest portion which are both presented in the statement of cash flows. Depreciation has been charged on right-of use assets on straight line basis during the lease period. Incremental borrowing rate is @ 12%. (See note 6 & 13).

#### IFRS 9 Financial Instruments

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

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

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

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

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

The company did not carry out an impairment review because in spite of COVID-19 pandemic the production facility was in operation and the management assumed financial instrument as good.

## **2.06 Responsibility for Preparation and Presentation of Financial Statements**

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

## **2.07 Statement of Cash Flows**

Statement of Cash Flows has been prepared in accordance with IAS 7 Statement of Cash Flows and the cash flows from the operating activities have been presented under direct method considering the provisions of Paragraph 19 of IAS 7 which provides that "Entities are encouraged to report cash flows from operating activities using the direct method" and as per requirement of the Securities and Exchange Rules, 1987.

As per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006/158 /208/Admin/81 dated 08 August 2018, Cash Flows from operating activities have been reconciled with net income using the indirect method.

## **2.08 Applicable accounting standards and financial reporting standard**

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

### **IASs:**

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

**IFRSs:**

IFRS 7	Financial Instruments: Disclosures;
IFRS 8	Operating Segments;
IFRS 9	Financial Instruments;
IFRS 13	Fair Value Measurement;
IFRS 15	Revenue from Contracts with Customers.
IFRS 16	Leases

**2.09 Property, Plant and Equipment (PPE)**

**a) Recognition and measurement**

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

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

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

**b) Subsequent cost**

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

**c) Depreciation**

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

Name of Assets	Rate	Rate
	2025	2024
Land & Land Development	0%	0%
Factory Building & Civil Construction	2.5%	2.5%
Plant & Machinery	5%	5%
Office Equipment & Decoration	10%	10%
Vehicles	10%	10%
Lease vehicles	10%	10%
Furniture and Fixture	10%	10%
Generator	10%	10%

**d) Capital work-in-progress**

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

**e) Capitalization of borrowing costs**

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

**f) Retirement and disposals:**

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

**2.10 Intangible Assets**

**a) Recognition and measurement**

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

**b) Subsequent cost**

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

**c) Derecognition**

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

**d) Amortization**

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

Rate of amortization on software is as under:

Items	30 June, 2025	30 June 2024
Software	10%	10%

## 2.11 Borrowing Costs

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

## 2.12 Revenue Recognition

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

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

## 2.13. Other Income:

Other income derived from sales of wastage and Interest from Bank accounts.

## 2.14 Inventories

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

## 2.15 Impairment

### a) Financial assets

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

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

### b) Non-financial assets

The carrying amounts of the company's non-financial assets (tangible and intangible) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated in order to determine the extent of impairment loss (if any).

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

## 2.16 Provisions, accruals and contingencies

### a) Provisions

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

### b) Accruals

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

### c) Contingencies

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

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

## 2.17 Employees benefit

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

### Short term employee benefits

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

### Workers Profit Participation Fund (WPPF)

The company has created a fund for workers "Workers Profit Participation Fund (WPPF)" as per Bangladesh Labour Act, 2006 (Amended up to 2018) by 5% of profit before tax but after charging such expenses.

Deed of Trust No. IV-17 Date: 23.06.2020 Name of the Office: Sub-Register, Mirpur, Dhaka.  
Bank Name: Bank Asia Ltd. A/C No. 06936000051.

**2.18 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.

**2.19 Leases**

**2.20 Segment Reporting**

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

**2.21 Functional and Presentational Currency.**

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

**2.22 Income Tax**

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

**Current Tax**

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or subsequently enacted after the reporting date and any adjustment to tax payable in respect of previous years. Provision for taxation is calculated on the basis of applicable current tax rate in compliance with Finance Act, 2023. For Seeds, current tax has been calculated as per SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

i) The slab rate -

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

ii) Current tax has been calculated on Pesticide @ 20% as per Finance Act, 2024.

**Deferred Tax**

Deferred tax is recognized in compliance with IAS 12 Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purpose and amounts used for taxation purpose. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or

substantively enacted by the date of statement of financial position. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

#### **2.22.01 VAT**

As per S.R.O No. 141-AIN/2022/138-VAT, Under VAT and Supplementary Act. 2012 dated 03 June, 2022 Under Table: 02 Heading No; 38.08 the Company is Exempted for VAT.

#### **2.23 Earnings per share**

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

##### **Basic Earnings per Share**

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

##### **Diluted Earnings per Share**

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

#### **2.24 Financial Instruments**

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

##### **Financial assets:**

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables. The company initially recognizes a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company 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 company initially recognizes a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

#### **2.25 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.

#### **2.26 Authorization date for issuing financial statements**

The Board of Directors authorized the financial statements on 27 October 2025.

**2.27 Comparative information**

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

**2.28 Related Party Disclosures**

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

**2.29 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 take into account during the preparation of financial reports. No event after the reporting period exists and management has prepared the financial reports in accordance.

**2.30 Measurement of Fair Values:**

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

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

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

**2.31 Risk Management**

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

**Credit risk:**

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

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

**Liquidity risk:**

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

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

**Market risk:**

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

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

**3.00 General**

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

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
4.00	<b>Property, Plant and Equipment</b> TK. 363,349,885		
	<b>A. Cost Value:</b>		
	Opening Balance	437,278,315	437,278,315
	Add: Addition during the Year		
	Purchased	6,264,400	-
	Transfer from WIP	-	-
	Transfer from Advance	-	-
		<b>443,542,715</b>	<b>437,278,315</b>
	<b>B. Accumulated Depreciation</b>		
	Opening Balance	73,278,697	65,999,016
	Add: Depreciation Charged for the year	6,914,133	7,279,681
		<b>80,192,830</b>	<b>73,278,697</b>
	Written Down Value (A-B)	<b>363,349,885</b>	<b>363,999,618</b>
	Details are shown in Annexure-A		
	(Items of property, plant and equipment are measured at cost less accumulated depreciation. All Property, Plant and Equipment are stated at cost less accumulated depreciation as per IAS 16 Property, Plant and Equipment)		
5.00	<b>Intangible Assets</b> TK. 42,930		
	<b>A. Cost Value:</b>		
	Opening Balance	143,100	143,100
	Add: Addition during the Year	-	-
		<b>143,100</b>	<b>143,100</b>
	<b>B. Accumulated Depreciation</b>		
	Opening Balance	85,860	71,550
	Add: Amortization Charged for the Year	14,310	14,310
		<b>100,170</b>	<b>85,860</b>
	Written Down Value (A-B)	<b>42,930</b>	<b>57,240</b>
	Details are shown in Annexure-A		
6.00	<b>Right of Use Assets</b> TK. 188,944		
	Opening Balance	1,471,168	1,004,899
	Add: Addition during the Year	-	1,748,493
	Less: Disposal during the Year		
	Less: Amortization Charged for the Year	1,282,224	1,282,224
	Closing Balance	<b>188,944</b>	<b>1,471,168</b>
	Details are shown in Annexure-B		
	IFRS 16 the entity recognizes a right-of-use asset and a lease liability.		
7.00	<b>Capital Work-in-Progress</b> TK. 20,020,727		
	<b>Factory Buildings and Civil Construction</b>		
	Opening Balance	12,812,000	8,616,000
	Add: Addition during the year	7,208,727	4,196,000
		<b>20,020,727</b>	<b>12,812,000</b>
	Less: Transfer to Property, Plant and Equipment (Annexure-A)		
	Closing Balance	<b>20,020,727</b>	<b>12,812,000</b>
	(Building and Civil Construction were under process at the end of 30 June, 2025)		
8.00	<b>Inventories</b> TK. 248,172,300		
	Finished Goods	Note#22.00	114,856,400
	Raw Materials	Note# 22.01	100,478,600
	Packing Materials	Note# 22.02.1	8,142,300
	Spare Parts	Note# 22.02.2	147,800
	Work-in-Process	Note#22.00	24,547,200
			<b>248,172,300</b>
	Details are shown in Annexure-(H-J)		

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024

Net realizable value (NRV) represents at avarage price in the Company . The company manaintain 8th depo in various place all over country.

9.00	Trade Receivables	TK. 286,874,200
	Trade Receivables	

286,874,200 234,472,580  
286,874,200 234,472,580

Details are shown in Annexure-K

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

**Ageing of Trade Receivables**

More than six months	286,874,200	234,472,580
Less than six months	286,874,200	234,472,580

i) Receivables considered good in respect of which the company is fully secured.	-	-
ii) Receivables considered good for which the company holds no security other than the debtor's personal security.	286,874,200	234,472,580
iii) Receivables considered doubtful or bad.	-	-
iv) Trade Receivable due by directors 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.	-	-
v) Receivables due by companies under the same management.	-	-
vi) The maximum amount due by any directors or other officers of the company.	-	-
<b>Total</b>	<b>286,874,200</b>	<b>234,472,580</b>

10.00	Advances, Deposits & Pre-payments	TK. 178,642,209
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Advance Income Tax	Note# 10.01	35,456,799	157,238,493
Suppliers & Others Advance	Note# 10.02	142,107,296	25,428,314
Deposits	Note# 10.03	828,142	828,142
Prepayments	Note# 10.04	249,972	238,791
		<b>178,642,209</b>	<b>183,733,740</b>

10.01	Advance Income Tax	TK. 35,456,799
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Opening Balance	25,428,314	15,216,437
Add: AIT Paid during the year	8,947,030	9,050,988
Add: AIT Paid during the year (Vehicle)	182,500	248,000
Add: AIT Paid during the year (Trade Licence)	3,000	-
Add : AIT deducted From Interest income	305	21,253
Add : Tax paid (Assessment year-2024-25)	895,650	891,636
	<b>35,456,799</b>	<b>25,428,314</b>

10.02	Suppliers & Others Advance	
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Advance to Employees	647,820	1,228,600
Advance to Suppliers	67,211,580	56,892,560
Advance to Farmer	67,925,896	58,152,000
Margin & Others	6,322,000	40,965,333
	<b>142,107,296</b>	<b>157,238,493</b>

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
10.03	<b>Deposits</b> TK. 828,142		
	Security against-Office Rent	740,000	740,000
	Security Deposit-Electricity (Dhaka Polli Biddut Somity-1)	88,142	88,142
		<b>828,142</b>	<b>828,142</b>

**10.04 Prepayments TK. 249,972**

<b>Prepaid Insurance</b>			
Opening Balance	238,791	195,538	
Add: Advance paid for the year	254,150	290,030	
Less: Charged during the year	242,969	246,777	
Closing Balance	<b>249,972</b>	<b>238,791</b>	

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

Advances, deposits & prepayments considered good and in respect of which the company is fully secured.	177,994,389	182,505,140
Advance, deposits & prepayments considered good for which the company holds no security.	-	-
Advances, deposits & prepayments considered doubtful or bad.	-	-
Advance, deposits & prepayments due by directors or other officers of the company or any of them either severally or jointly with any other person or Advances, deposits & prepayments due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
Advances, deposits & prepayments due by companies under the same management.	-	-
The maximum amount due by directors or other officers of the company.	647,820	1,228,600
	<b>178,642,209</b>	<b>183,733,740</b>

**11.00 Cash and Cash Equivalents TK.14,413,580**

Cash in Hand (Note-11.01)	6,596,042	8,220,220
Cash at Bank (Note-11.02)	7,817,538	6,762,568
	<b>14,413,580</b>	<b>14,982,788</b>

**11.01 Cash in Hand TK. 6,596,042**

Head Office	374,230	458,298
Rajshahi Depot	778,425	985,230
Rongpur Depot	642,200	764,660
Mymensingh Depot	813,247	839,607
Jhenaidha Depot	945,665	678,069
Faridpur Depot	342,570	746,879
Narshindhi Depot	448,625	509,847
Barisal Depot	972,580	1,026,700
Manikgonj Depot	857,200	956,141
Factory	421,300	1,254,789
	<b>6,596,042</b>	<b>8,220,220</b>

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
11.02	<b>Cash at Bank</b> TK. 7,817,538		
	Islami Bank Bangladesh Ltd. A/C No. # 86400	688,355	2,764,702
	Islami Bank Bangladesh Ltd. A/C No. # 44110	6,161,833	1,853,162
	Islami Bank Bangladesh Ltd. A/C No. # 6616	523,093	
	Islami Bank Bangladesh Ltd. A/C No. # 92108	10,252	11,229
	Islami Bank Bangladesh Ltd. A/C No. # 11117	60,000	1,191
	Social Islami Bank Ltd. A/C No. # 12363	13,680	4,370
	Social Islami Bank Ltd. A/C No. # 2821	30,227	21,837
	Al-Arafah Bank Ltd. A/C No. # 05103	3,119	3,654
	Al-Arafah Bank Ltd. A/C No. # 17308	67,757	40,812
	Janata Bank Ltd. A/C No. # 42261	-	-
	Mercentile Bank Ltd. A/C No. # 75616	11,085	13,270
	NRB Bank Ltd. A/C No. # 11450	-	33,355
	South Bangla Agriculture & Commerce Bank	-	11,267
	Mutual Trust Bank. A/C No. # 60550	12,751	13,441
	Brac Bank Limited. A/C No. # 23001	78,611	1,855,232
	One Bank Limited. A/C No. # 6286	82,064	83,944
	Shahjalal Islami Bank, A/C No. 14165	7,182	8,217
	Sonali Bank, A/C No # 0812	17,975	18,665
	Bank Asia, A/C # 1122	22,405	23,440
	National Bank Ltd. A/C No. # 744996	27,149	780
		<b>7,817,538</b>	<b>6,762,568</b>

All the above Bank Balance has been reconciled and agreed with the Bank Statement.

12.00 Share Capital: TK. 500,000,000

Authorized Capital :

10,00,00,000 ordinary shares of Tk. 10 each

**1,000,000,000**

**1,000,000,000**

Issued, Subscribed & Paid-up Capital :

50,000,000 ordinary shares of Tk. 10 each

**500,000,000**

**500,000,000**

**500,000,000**

**500,000,000**

Share holding position :

Name of Shareholders	Position	No. of Shares Holding	Percentage of Shares Holding	Amount in Taka	Amount in Taka
Md. Mamunur Rashid	Managing Director	6,884,356	13.77	68,843,560	68,843,560
Mrs. Nasrin Jahan Mamun	Chairman	5,783,252	11.57	57,832,520	57,832,520
Tasnim Tamanna	Director	1,216,882	2.43	12,168,820	12,168,820
Tabassum Jannat Nova	Director	1,146,071	2.29	11,460,710	11,460,710
Other Shareholders	Shareholders	34,969,439	69.94	349,694,390	349,694,390
<b>Total</b>		<b>50,000,000</b>	<b>100%</b>	<b>500,000,000</b>	<b>500,000,000</b>

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
13.00	<b>Retained Earnings</b> TK. 334,533,137		
	Opening Balance	316,471,919	294,645,975
	Add: Net Profit after Tax	60,545,937	59,801,495
		377,017,856	354,447,470
	Less: Cash Dividend Payment	42,484,719	37,975,551
	Less: Adjustment of Transition to IFRS Lease	-	-
	Closing Balance	<u>334,533,137</u>	<u>316,471,919</u>
14.00	<b>Lease Liabilities</b> TK.227,823		
	Opening Blance	1,643,466	1,303,205
	Add: Addition during the Year	-	1,748,493
	Add: Interest Expenses	216,269	109,768
	Less: Adjustment during the year	-	-
	Less: Lease Payment	1,518,000	1,518,000
	Closing balance	<u>341,735</u>	<u>1,643,466</u>
	Less: Current portion of lease liabilities	113,912	547,822
	Lease Liability Net off Current portion	<u>227,823</u>	<u>1,095,644</u>
15.00	<b>Deferred Tax Liabilities</b> TK.21,191,463		
	Opening Balance	21,301,303	21,477,325
	Add: Charged during the year	(109,840)	(176,022)
	Note# 29.00	<u>21,191,463</u>	<u>21,301,303</u>
16.00	<b>Short Term Borrowings</b> TK.169,594,673		
	Islami Bank Bangladesh Ltd- Stimulus Fund	-	-
	Bai Murabaha (Islami Bank Bangladesh Ltd.)	19,605,000	17,448,000
	MPI at Islami Bank Bangladesh Ltd	-	12,160,125
	TR at Islami Bank Bangladesh Ltd	149,989,673	134,883,239
	Net Amount	<u>169,594,673</u>	<u>164,491,364</u>

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
17.00	<b>Trade and Other Payables</b>	<b>TK. 5,350,429</b>	
	Annex International	19,220	30,000
	Fresh Packaging	299,875	468,080
	Bhuiyan Paper House	225,209	351,532
	S M Corporation	209,722	327,358
	Boss Plastic Industries	320,945	500,967
	Chemi Lab	366,759	572,480
	Dewan Traders	183,776	286,858
	Agri Source Ltd.	916,687	1,430,870
	Monir Hossain Crashing Mill	58,571	91,425
	Rashid Printers	63,245	98,720
	Ellora Corporation	184,267	287,625
	Padma Agro Spayers	222,790	347,756
	Insole Corporation		
	Rahman Pesticide & Chemical Company	376,318	587,400
	Minar Printing & Packaging Ltd		
	World Link Traders	154,477	241,125
	M N Enterprise	587,649	
	Aboroni Paper Products	423,670	661,313
	Janani Bottle Suppliers	178,213	278,175
	Ideal Package	415,130	648,000
	Sunshine Plastic Industries	62,463	97,500
	AR Khan & Co.	81,443	127,125
		<b>5,350,429</b>	<b>7,434,307</b>
	Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier.		
18.00	<b>Liabilities for expenses</b>	<b>Tk. 27,773,283</b>	
	Salary & Allowance	5,210,473	5,510,473
	Utility Bill	283,857	284,700
	Director Remuneration	200,000	200,000
	Telephone & Mobile bill	7,425	6,582
	Interest Payable (Bank & WPPF)	17,245,581	19,980,970
	Security Deposit by Distributor	667,251	667,251
	TDS payable on Dividend	3,986,196	4,573,845
	Audit Fees	172,500	172,500
		<b>27,773,283</b>	<b>31,396,321</b>
19.00	<b>Liability for W.P.P.F</b>	<b>TK. 13,011,932</b>	
	Opening Balance	9,411,767	5,855,663
	Add: During the year	Note# 27.00 3,600,165	3,556,104
		<b>13,011,932</b>	<b>9,411,767</b>
	Less: Payment		
		<b>13,011,932</b>	<b>9,411,767</b>
20.00	<b>Liability for Current Tax</b>	<b>TK. 39,885,269</b>	
	Opening Balance	28,340,909	16,844,312
	Short provision for the A/Y 2018-2019	-	
	Add: During the year	Note# 28.00 11,544,360	11,496,597
		<b>39,885,269</b>	<b>28,340,909</b>
	Less: Adjustment for the assessment year-2019-2020 & 2020-2021		
		<b>39,885,269</b>	<b>28,340,909</b>

Notes	Particulars	Seeds	Pesticide	Amount in Taka		Seeds	Pesticide	Amount in Taka	
				30 June 2025	30 June 2024				
21.00	Revenue	TK. 573,506,697		266,992,722	306,513,975	573,506,697	250,467,667	318,776,670	569,244,337
				266,992,722	306,513,975	573,506,697	250,467,667	318,776,670	569,244,337
Details are shown in Annexure-G									
22.00	Cost of Goods Sold	TK. 330,416,571							
	Raw Materials Consumed	Note# 22.01	125,995,151	177,356,703	303,351,854	116,357,617	182,877,148	299,234,765	
	Manufacturing Overhead	Note# 22.02	17,442,039	26,193,428	43,635,467	18,056,829	26,269,384	44,326,213	
	143,437,190	203,550,131	346,987,321	134,414,446	209,146,532	343,560,978			
	Add: Opening Work-in-Process	18,832,652	4,652,948	23,485,600	4,680,400	8,576,460	13,256,860		
	Less: Closing Work-in-Process	(6,132,652)	(18,414,548)	(24,547,200)	(18,832,652)	(4,652,948)	(23,485,600)		
	Cost of Goods manufactured	156,137,190	189,788,531	345,925,721	120,262,194	213,070,044	333,332,238		
	Add: Opening stock of finished Goods	40,078,270	62,680,260	102,758,530	43,556,400	57,886,430	101,442,830		
	Cost of Goods Available for Sale	196,215,460	252,468,791	448,684,251	163,818,594	270,956,474	434,775,068		
	Less: Closing stock of finished Goods	(62,472,500)	(52,383,900)	(114,856,400)	(40,078,270)	(62,680,260)	(102,758,530)		
	Less: Sample and development expenses	(1,278,600)	(2,132,680)	(3,411,280)	(1,327,825)	(2,276,435)	(3,604,260)		
	Cost of Goods Sold	132,464,360	197,952,211	330,416,571	122,412,499	205,999,779	328,412,278		
22.01	Raw Materials Consumed	TK. 303,351,854							
	Opening Stock of Raw Materials	66,024,540	66,454,060	132,478,600	50,237,197	68,311,441	118,548,638		
	Add: Raw Materials Purchased	97,195,151	174,156,703	271,351,854	132,144,960	181,019,767	313,164,727		
	Raw Materials available for Consumption	163,219,691	240,610,763	403,830,454	182,382,157	249,331,208	431,713,365		
	Less: Closing Stock of Raw Materials	37,224,540	63,254,060	100,478,600	66,024,540	66,454,060	132,478,600		
	Raw Material Consumption	125,995,151	177,356,703	303,351,854	116,357,617	182,877,148	299,234,765		
22.02	Manufacturing Overhead	TK. 43,635,467							
	Salary, Wages and Allowances	6,638,285	8,113,459	14,751,744	7,888,633	6,454,336	14,342,969		
	Overtime	875,258	716,120	1,591,378	851,004	696,276	1,547,280		
	Packaging Materials Consumed	22.02.1	4,845,200	8,983,300	13,828,500	3,845,200	9,874,730	13,719,930	
	Spare Parts Consumed	22.02.2	-	2,193,038	2,193,038	-	3,006,407	3,006,407	
	Travelling and Allowance	343,242	419,518	762,760	223,174	272,769	495,943		
	Maintenance at Factory	86,745	106,022	192,767	84,341	103,084	187,425		
	Labor Bill	233,524	433,688	667,212	227,053	421,670	648,723		
	Utility Bill	782,032	955,816	1,737,848	1,196,710	979,126	2,175,836		
	Insurance Expenses	109,336	133,633	242,969	111,050	135,727	246,777		
	Power & Fuel	275,976	225,799	501,775	268,329	219,541	487,870		
	Entertainment	59,166	72,313	131,479	44,742	83,093	127,835		
	Laboratory Expenses	26,141	31,949	58,090	19,768	36,712	56,480		
	Cleaning & Washing	34,827	42,566	77,393	26,337	48,911	75,248		
	Printing & Stationary	136,254	111,481	247,735	132,479	108,391	240,870		
	Internet bill	10,500	19,500	30,000	10,500	19,500	30,000		
	Mobile & Telephone bill	23,399	43,454	66,853	22,750	42,250	65,000		
	Factory Maintenance	70,880	57,992	128,872	68,915	56,385	125,300		
	Depreciation (Annexure-A)	2,891,274	3,533,780	6,425,054	3,035,844	3,710,476	6,746,320		
		17,442,039	26,193,428	43,635,467	18,056,829	26,269,384	44,326,213		
21.02.1	Packaging Materials Consumed	TK. 13,828,500							
	Opening Stock of Packaging Materials	9,592,624	5,554,576	15,147,200	9,592,624	11,848,676	21,441,300		
	Add: Purchase during the year	2,145,200	4,678,400	6,823,600	3,845,200	3,580,630	7,425,830		
	Less: Closing Stock of Packaging Materials	6,892,624	1,249,676	8,142,300	9,592,624	5,554,576	15,147,200		
	Packaging Materials Consumed	4,845,200	8,983,300	13,828,500	3,845,200	9,874,730	13,719,930		
21.02.2	Spare Parts Consumed	TK. 2,193,038							
	Opening Stock of Spare Parts	-	53,278	53,278	-	533,200	533,200		
	Add: Purchase during the year	-	2,287,560	2,287,560	-	2,526,485	2,526,485		
	Less: Closing Stock of Spare Parts	-	147,800	147,800	-	53,278	53,278		
	Spare Parts Consumed	-	2,193,038	2,193,038	-	3,006,407	3,006,407		

Notes	Particulars	Seeds	Pesticide	Amount in Taka		Seeds	Pesticide	Amount in Taka	
				30 June 2025	30 June 2024			30 June 2025	30 June 2024
23.00	<b>Administrative Expenses TK. 24,255,120</b>								
	Salary & Allowances	8,839,876	8,839,876	17,679,752	8,510,077	8,510,078		17,020,155	
	Director Remuneration	1,200,000	1,200,000	2,400,000	1,200,000	1,200,000		2,400,000	
	Board Meeting fees Note# 23.01	138,000	138,000	276,000	129,375	129,375		258,750	
	Cleaning & Sanitation	83,967	45,213	129,180	81,640	43,960		125,600	
	Electricity Bill	85,279	104,230	189,509	82,916	101,341		184,257	
	Entertainment	150,603	184,071	334,674	146,430	178,970		325,400	
	Legal, License & Renewals	114,554	171,832	286,386	111,380	167,070		278,450	
	Service Charges	65,516	65,515	131,031	63,700	63,700		127,400	
	QIO Expenses	-	-	-	-	-		-	
	Product Registration & Renewal Expenses	134,312	402,936	537,248	130,590	391,770		522,360	
	Miscellaneous Expense	31,704	31,704	63,408	30,825	30,825		61,650	
	Newspaper & Magazine	2,983	2,983	5,966	2,900	2,900		5,800	
	Postage & Courier	15,350	10,234	25,584	14,925	9,950		24,875	
	Printing & Stationery	100,917	100,916	201,833	98,120	98,120		196,240	
	Maintenance	58,252	58,252	116,504	56,638	56,637		113,275	
	Fuel & Gas	65,043	65,042	130,085	63,240	63,240		126,480	
	Telephone & Mobile	135,037	135,037	270,074	131,295	131,295		262,590	
	Internet bill	27,150	27,150	54,300	27,150	27,150		54,300	
	Audit fees( Including VAT)	86,250	86,250	172,500	86,250	86,250		172,500	
	Depreciation Charge for the Right-of-Use Asset	262,273	320,555	582,828	262,273	320,555		582,828	
	Interest Expense on the Lease Liability	107,165	57,704	164,869	37,939	20,429		58,368	
	Depreciation (Annexure-A)	220,086	268,993	489,079	240,012	293,349		533,361	
	Amortization (Annexure-A)	9,302	5,008	14,310	9,302	5,008		14,310	
		<b>11,933,619</b>	<b>12,321,501</b>	<b>24,255,120</b>	<b>11,516,977</b>	<b>11,931,972</b>		<b>23,448,949</b>	
23.01	<b>Board Meeting fees :</b>								
	<b>Name of the Director</b>	<b>No. of Meeting Held</b>	<b>Board Meeting Attend</b>	<b>Fee Per Meeting</b>	<b>Amount in Tk. 30.06.2025</b>	<b>Board Meeting Attend</b>	<b>Fee Per Meeting</b>	<b>Amount in Tk. 30.06.2024</b>	
	Md. Mamunur Rashid	10	10	5,750	57,500	10	5,750	57,500	
	Mrs. Nasrin Jahan Mamun		10	5,750	57,500	10	5,750	57,500	
	Tasnim Tamanna		10	5,750	57,500	9	5,750	51,750	
	Tabassum Jannat Nova		8	5,750	46,000	6	5,750	34,500	
	Mohammad Amzad Hossain			5,750	-		5,750	-	
	A K M Shamsul Haque		10	5,750	57,500	10	5,750	57,500	
	<b>Total</b>				<b>276,000</b>				<b>258,750</b>
24.00	<b>Selling &amp; Marketing Expenses TK. 124,190,672</b>								
	Salary & Allowance	16,065,716	8,650,770	24,716,486	18,051,366	9,719,967		27,771,333	
	Travelling & Conveyance	505,603	272,248	777,851	491,592	264,704		756,296	
	TA/ DA Field Staff	5,010,916	2,698,185	7,709,101	4,872,062	2,623,417		7,495,479	
	Advertisement	24,241	13,053	37,294	23,569	12,691		36,260	
	Promotional expenses & Cash Discount	2,721,329	5,053,898	7,775,227	2,508,137	4,657,970		7,166,107	
	Voucher	3,130,381	5,813,566	8,943,947	3,043,637	5,652,470		8,696,107	
	Farmer Meeting	5,212,020	9,679,466	14,891,486	4,848,202	9,003,805		13,852,007	
	Dealer Meeting	5,264,831	12,284,604	17,549,435	4,950,721	11,551,682		16,502,403	
	Tree plantation	3,462,693	6,430,715	9,893,408	3,366,741	6,252,518		9,619,259	
	Dealer Point Festooned	3,160,208	5,868,959	9,029,167	3,151,227	5,852,280		9,003,507	
	Dealer Point Singboard	3,458,475	6,422,881	9,881,356	3,362,639	6,244,902		9,607,541	
	Distribution Cost	3,970,727	4,853,111	8,823,838	3,860,697	4,718,629		8,579,326	
	Sample and development expenses	1,278,600	2,132,680	3,411,280	1,327,825	2,276,435		3,604,260	
	Depreciation Charge for the Right-of-Use Asset	314,728	384,668	699,396	314,728	384,668		699,396	
	Interest Expense on the Lease Liability	33,410	17,990	51,400	33,410	17,990		51,400	
		<b>53,613,878</b>	<b>70,576,794</b>	<b>124,190,672</b>	<b>54,206,553</b>	<b>69,234,129</b>		<b>123,440,682</b>	
25.00	<b>Financial Expenses TK. 20,312,104</b>								
	Bank and Other Charges	274,967	510,653	785,620	239,890	445,510		685,400	
	Interest on Loan Note# 25.01	11,235,974	8,290,510	19,526,484	6,055,655	14,129,863		20,185,518	
		<b>11,510,941</b>	<b>8,801,163</b>	<b>20,312,104</b>	<b>6,295,545</b>	<b>14,575,373</b>		<b>20,870,918</b>	
25.01	<b>Interest Expenses On Loan TK. 19,526,484</b>								
	Interest on long term Loan	719,874	479,916	1,199,790	-	-		-	
	Interest on short term loan Note# 25.03	10,516,100	7,810,594	18,326,694	6,055,655	14,129,863		20,185,518	
		<b>11,235,974</b>	<b>8,290,510</b>	<b>19,526,484</b>	<b>6,055,655</b>	<b>14,129,863</b>		<b>20,185,518</b>	
25.02	<b>Interest Expenses On Long Term Loan :</b>								
	Interest on WPPF	719,874	479,916	1,199,790	-	-		-	
	United Finance Ltd	-	-	-	-	-		-	
		<b>719,874</b>	<b>479,916</b>	<b>1,199,790</b>					
25.03	<b>Interest Expenses On Short Term Loan :</b>								
	Bank Overdraft- NRB Bank	-	-	-	-	-		-	
	Islamic Bank Bangladesh Ltd	11,715,890	7,810,594	19,526,484	6,055,655	14,129,863		20,185,518	
		<b>11,715,890</b>	<b>7,810,594</b>	<b>19,526,484</b>	<b>6,055,655</b>	<b>14,129,863</b>		<b>20,185,518</b>	
26.00	<b>Non- Operating Income TK. 1,271,245</b>								
	Rent Received	216,000	504,000	720,000	216,000	504,000		720,000	
	Interest From Brack Bank	1,523	1,523	3,045	53,132	53,132		106,264	
	Wastage sale	164,460	383,740	548,200	234,120	546,280		780,400	
		<b>381,983</b>	<b>889,263</b>	<b>1,271,245</b>	<b>503,252</b>	<b>1,103,412</b>		<b>1,606,664</b>	

Notes	Particulars	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	30 June, 2025	Seeds	Pesticide	30 June, 2024
27.00	<b>W.P.P.F. Expenses TK. 3,600,165</b>						
	Profit before Tax	57,371,991	18,231,485	75,603,475	56,539,345	18,138,829	74,678,174
	W.P.P.F. Expenses	<u>2,732,000</u>	<u>868,166</u>	<u>3,600,165</u>	<u>2,692,350</u>	<u>863,754</u>	<u>3,556,104</u>
	As per Bangladesh Labour Act, 2006 (Amendment 2018) the amount is computed @ 5% net profit before tax but after charges the amount.						
28.00	<b>Current Tax TK. 11,567,213</b>						
	Profit before tax as per accounts	54,639,991	17,363,319	72,003,310	53,846,995	17,275,075	71,122,070
	Less: Other Income	381,983	889,263	1,271,245	503,252	1,103,412	1,606,664
	Add: Depreciation Charge for the Year	4,494,186	2,419,947	6,914,133	4,731,793	2,547,888	7,279,681
	Add: Amortization Charge for the Year	9,302	5,008	14,310	9,302	5,008	14,310
	Less: Tax Base Depreciation	4,117,562	2,217,148	6,334,710	4,122,638	2,219,882	6,342,520
	Total Business Income	<u>54,643,934</u>	<u>16,681,863</u>	<u>71,325,798</u>	<u>53,962,200</u>	<u>16,504,677</u>	<u>70,466,877</u>
	Total Tax Expense	Notes# 28.01	<u>8,052,987</u>	<u>3,514,226</u>	<u>11,567,213</u>	<u>7,974,980</u>	<u>3,521,617</u>
28.01	<b>1) Calculation of Taxes:</b>						
	<i>Seeds:</i>						
Particulars	Rate	30-Jun-25		Rate	30-Jun-24		
		Taxable Amount	Tax Amount		Taxable Amount	Tax Amount	
First 10 lac	3%	1,000,000	30,000	3%	1,000,000	30,000	
Next 20 lac	10%	2,000,000	200,000	10%	2,000,000	200,000	
Rest Amount	15%	51,643,934	7,746,590	15%	50,962,200	7,644,330	
Current Tax on Business Income (A):		<u>54,643,934</u>	<u>7,976,590</u>		<u>53,962,200</u>	<u>7,874,330</u>	
Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount	
Other Income	20%	381,983	76,397	20%	503,252	100,650	
Current Tax on Other Income (B):		<u>381,983</u>	<u>76,397</u>		<u>503,252</u>	<u>100,650</u>	
<b>TOTAL (A+B)</b>		<b>55,025,917</b>	<b>8,052,987</b>		<b>54,465,452</b>	<b>7,974,980</b>	
	<i>Pesticide:</i>						
Particulars	Rate	30-Jun-25		Rate	30-Jun-24		
		Taxable Amount	Tax Amount		Taxable Amount	Tax Amount	
Business Operation Income	20%	16,681,863	3,336,373	20%	16,504,677	3,300,935	
Current Tax on Business Income (A):		<u>16,681,863</u>	<u>3,336,373</u>		<u>16,504,677</u>	<u>3,300,935</u>	
Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount	
Other Income	20%	889,263	177,853	20%	1,103,412	220,682	
Current Tax on Other Income (B):		<u>889,263</u>	<u>177,853</u>		<u>1,103,412</u>	<u>220,682</u>	
<b>TOTAL (A+B)</b>		<b>17,571,126</b>	<b>3,514,226</b>		<b>17,608,089</b>	<b>3,521,617</b>	
Or,							
2) Minimum Tax Calculation							
Gross Receipts :		Seeds	Pesticide	Total	Seeds	Pesticide	Total
Sales Revenue		266,992,722	306,513,975	573,506,697	250,467,667	318,776,670	569,244,337
Other Income		381,983	889,263	1,271,245	503,252	1,103,412	1,606,664
<b>Total Receipts</b>		<b>267,374,705</b>	<b>307,403,238</b>	<b>574,777,942</b>	<b>250,970,919</b>	<b>319,880,082</b>	<b>570,851,001</b>
Rate		0.60%	0.60%		0.60%	0.60%	
Minimum Tax @ 0.6%		<u>1,604,248</u>	<u>1,844,419</u>	<u>3,448,667</u>	<u>1,505,826</u>	<u>1,919,280</u>	<u>3,425,106</u>
3) Advance Income TAX During the Period				<u>9,129,835</u>			<u>9,320,241</u>
*Whichever is higher		<u>8,052,987</u>	<u>3,514,226</u>	<u>11,567,213</u>	<u>7,974,980</u>	<u>3,521,617</u>	<u>11,496,597</u>

Or,

**2) Minimum Tax Calculation**

Gross Receipts :

	Seeds	Pesticide	Total	Seeds	Pesticide	Total
Sales Revenue	266,992,722	306,513,975	573,506,697	250,467,667	318,776,670	569,244,337
Other Income	381,983	889,263	1,271,245	503,252	1,103,412	1,606,664
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Minimum Tax @ 0.6%	<u>1,604,248</u>	<u>1,844,419</u>	<u>3,448,667</u>	<u>1,505,826</u>	<u>1,919,280</u>	<u>3,425,106</u>

**3) Advance Income TAX During the Period**

9,129,835

9,320,241

\*Whichever is higher

8,052,987      3,514,226      11,567,213      7,974,980      3,521,617      11,496,597

Notes	Particulars	Amount in Taka			Amount in Taka																																																					
		Seeds	Pesticide	30 June, 2025	Seeds	Pesticide	30 June, 2024																																																			
29.00	<b>Deferred Tax Expenses TK. -109,840</b>																																																									
	Written down value as (Accounting Base)	109,017,845	254,374,971	363,392,815	109,217,057	254,839,801	364,056,858																																																			
	Written Down value as (Tax Base)	74,653,310	174,191,057	248,844,367	74,674,403	174,240,274	248,914,677																																																			
	<b>Temporary Difference</b>	<b>34,364,534</b>	<b>80,183,914</b>	<b>114,548,448</b>	<b>34,542,654</b>	<b>80,599,527</b>	<b>115,142,181</b>																																																			
	Effective Tax Rate	15%	20.00%	-	15%	20.00%	-																																																			
	Deferred Tax Liability	5,154,680	16,036,783	21,191,463	5,181,398	16,119,905	21,301,303																																																			
	Less: Opening Deferred Tax Liability	5,181,398	16,119,905	21,301,303	5,224,214	16,253,111	21,477,325																																																			
	<b>Deferred Tax Expenses for the Period</b>	<b>(26,718)</b>	<b>(83,122)</b>	<b>(109,840)</b>	<b>(42,816)</b>	<b>(133,206)</b>	<b>(176,022)</b>																																																			
	Details are shown in Annexure-D																																																									
30.00	<b>Earnings per Share (Basic)</b>																																																									
	a) Net Profit After Tax			60,545,937			59,801,495																																																			
	b) Total number of ordinary share			Note# 30.02	50,000,000	Note# 30.02	50,000,000																																																			
	<b>Earnings Per Share (EPS) (a/b)</b>				<b>1.21</b>		<b>1.20</b>																																																			
	Since there is no outstanding number of share for the year 2022-2023 so the dilution method isn't applicable for this year. This has been calculated in compliance with the requirements of IAS-33: Earnings per Share. EPS is the basic earnings dividing by the weighted average number of ordinary shares outstanding the end of the year 2021-2022.																																																									
30.01	<b>Earnings Per Share (Diluted)</b>																																																									
	a) Net Profit After Tax			60,545,937			59,801,495																																																			
	b) Weighted average number of ordinary share			Note# 30.02	50,000,000	Note# 30.02	50,000,000																																																			
	<b>Earnings Per Share (EPS) (a/b)</b>				<b>1.21</b>		<b>1.20</b>																																																			
30.02	<b>Calculation of Weighted Average Number of Shares :</b>																																																									
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Number of Share</th> <th>Weight</th> <th>Weighted average no. of Shares 30 June 2025</th> <th>Number of Share</th> <th>Weight</th> <th>Weighted average no. of Shares 30 June 2024</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td>50,000,000</td> <td></td> <td>50,000,000</td> <td>50,000,000</td> <td></td> <td>50,000,000</td> </tr> <tr> <td>Issued from collection during the year (10,000,000/365*136)</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> </tr> <tr> <td>Issued Stock Dividend</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>50,000,000</b></td> <td></td> <td><b>50,000,000</b></td> <td><b>50,000,000</b></td> <td></td> <td><b>50,000,000</b></td> </tr> </tbody> </table>	Particulars	Number of Share	Weight	Weighted average no. of Shares 30 June 2025	Number of Share	Weight	Weighted average no. of Shares 30 June 2024	Opening Balance	50,000,000		50,000,000	50,000,000		50,000,000	Issued from collection during the year (10,000,000/365*136)			-			-	Issued Stock Dividend							<b>TOTAL</b>	<b>50,000,000</b>		<b>50,000,000</b>	<b>50,000,000</b>		<b>50,000,000</b>																						
Particulars	Number of Share	Weight	Weighted average no. of Shares 30 June 2025	Number of Share	Weight	Weighted average no. of Shares 30 June 2024																																																				
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<b>TOTAL</b>	<b>50,000,000</b>		<b>50,000,000</b>	<b>50,000,000</b>		<b>50,000,000</b>																																																				
31.00	<b>Net Asset Value (NAV) per share</b>				<b>30 June 2025</b>		<b>30 June 2024</b>																																																			
	Total Assets			1,111,704,775		1,085,452,342																																																				
	Less: Non-Current Liabilities			21,419,286		22,396,947																																																				
	Less: Current Liabilities			255,752,351		246,583,475																																																				
	a) Net Asset Value (NAV)			834,533,138		816,471,920																																																				
	b) Number of ordinary share outstanding			50,000,000		50,000,000																																																				
	<b>Net Asset Value per Share (NAV) (a/b)</b>				<b>16.69</b>		<b>16.33</b>																																																			
32.00	<b>Net Operating Cash Flows per share (NOCFPS)</b>				<b>30 June 2025</b>		<b>30 June 2024</b>																																																			
	a) Net Operating Cash Flows			74,850,822		53,536,239																																																				
	b) Weighted average number of ordinary shares			Note# 30.02	50,000,000	Note# 33.01	50,000,000																																																			
	<b>Net Operating Cash Flows per Share (NOCFPS) (a/b)</b>				<b>1.50</b>		<b>1.07</b>																																																			
32.01	<b>Reconciliation of Net Profit with Cash Flows from Operating Activities.( Notification Date: 20 June 2018, BSEC/CMRRC/2006-158/208/Admin/81.)</b>																																																									
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**33.00 Disclosures as per IAS 24 Related Party Disclosures:**

**Disclosure of key management personnel as per paragraph 17:**

(a) Short-term employee benefits, i)

Name	Designation	Particulars	Transaction during the year	Outstanding as on 30.06.2025
Mrs. Nasrin Jahan Mamun	Chairman	Remuneration	-	-
		Board Meeting Fee	57,500	
Md. Mamunur Rashid	Managing Director	Remuneration	2,400,000	200,000
		Board Meeting Fee	57,500	-
Tasnim Tamanna	Director	Remuneration	-	-
		Board Meeting Fee	57,500	-
Tabassum Jannat Nova	Director	Remuneration	-	-
		Board Meeting Fee	46,000	-
A K M Shamsul Haque	Independent Director	Remuneration	-	-
		Board Meeting Fee	57,500	-
<b>Total:</b>			<b>2,676,000</b>	<b>200,000</b>

(b) Post-employee benefits - Nil  
 (c) Other long term benefits - Nil  
 (d) Termination benefits - Nil  
 (e) Share-based payment - Nil

**Disclosure of transaction between Related Parties as per paragraph 18**

a) The amount of transaction incurred during the year Tk.

b) The amount of outstanding balances: Nil

i) Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; Terms and conditions set by the relevant laws of the deed/agreement signed between the parties.

ii) Details of any guarantees given or received; There is no guarantee given or received.

c) There is no provisions for doubtful debts.

d) The expense recognized during the period in respect of bad or doubtful debts due from related parties: No expenses recognized during the year in respect of bad or doubtful debts.

**34.00 Schedule XI PART-II of the Companies Act-1994**

**Para 3 (a) : Turnover**

Particulars	30 June 2025
Turnover in BDT.	573,506,697
Turnover in Quantity (MT/ KL. etc.)	4,201

**Para 3 (d) (i) : Raw Materials Consumed**

Particulars	30 June 2025
Raw Material (Value in BDT.)	303,351,854
Raw Material Quantities (MT/ KL. etc.)	906

**Para 3 (d) (ii) : Finished goods**

Particulars	30 June 2025
Opening Quantity (MT/ KL. etc.)	587
Production Quantity (MT/ KL. etc.)	4,376
Closing Quantity (MT/ KL. etc.)	587

**Note 5 of Para 3 :**

**Employees**

Employee position of the company as at June 30, 2025:

Salary (Monthly)	Officer & Staff			Worker	Total Employees
	Selling & Marketing	Head Office	Factory		
Number of employees whose salary below Tk. 3,000 per month	-	-		-	-
Number of employees whose salary above Tk. 3,000 per month	155	35	12	86	288
<b>Total:</b>	<b>155</b>	<b>35</b>	<b>12</b>	<b>86</b>	<b>288</b>

**Para 4 :**

**Payments to Managing Director and Director by the company during the year**

SL No.	Particulars	30 June 2025
(a)	Managerial remuneration paid or payable during the financial year to the directors, including managing director, a managing agent or manager;	2,400,000
(b)	Expenses reimbursed to the managing agent;	Nil
(c)	Commission or other remuneration payable separately to a managing agent or his associate;	Nil
(d)	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company;	Nil
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year;	Nil
(f)	Any other perquisites or benefits in cash or in kind;	Nil
(g)	Other allowances and commission including guarantee commission.	Nil
(h)	Pensions etc.-	Nil
(i)	Pensions	Nil
(ii)	Gratuities	Nil
(iii)	Payments from a provident funds, in excess of own subscription and interest thereon	Nil
(iv)	Compensation for loss of office	Nil
(v)	Consideration in connection with retirement from office.	Nil

**Para 6 :**

(a) as auditor; Amount paid to the auditor as fees for service rendered- for the Year ended June 30, 2025;

(b) as advisor, or in any other capacity, in respect of-

(i) taxation matters; Nil

(ii) company law matters; Nil

(iii) management services; Nil and

(c) in any other manner Nil.

\* Audit fees charges for service rendered- for the year ended June 30, 2025 Tk. 172,500.00 which is payable.

**Para 7 : Capacity Utilization**

**SEEDS:**

The Company purchase of different seeds of paddy, Vegetables and Maize seeds from domestic market and sell it to companies enlisted distributor. Repacking capacity of seeds depend on demand of enlisted distributors.

**Pesticides :**

Mamun Agro Products Ltd is the first growing agrochemicals Company who are importing different items of Agro Chemicals - Carbofuran - 98% Technical, Cypermethrin -Technical, Naphthalene acetic acid, Technical and its formulation for manufacturing of Agro Chemical Products. The Company is importing verities Agro Chemical Raw Products like Herbicides, Insecticides, Fungicides, Micronetrains Fertilizer and its repacking in own factory. The company also purchase carrier materials & others chemical from domestic market. The Company has repacking capacity of 5000 MT / KL.

Formulation Capacity of Carbofuran - 98% Technical, Cypermethrin -Technical, PGR Technical is as-

SL. No.	Formulation Plant/ Machine	Group Name	Brand Name	Unit	Installed Capacity Yearly (MT/KL)	Actual Production	Percentage of Capacity Utilization
1	Carbofuran Formulation Plant	Carbofuran 98%	M Furan-5G M Furan-3G	MT	1,000	154.57	15.46%
2	Cypermethrin Formulation Plant	Cypermethrin 10% EC	Agcyper 10 EC	KL	100	98.00	98.00%
3	Agro Grow Formulation Machine	Naphthalene acetic acid	Agro Grow (G)	MT	800	386.65	48.33%

**Para 8 :**

(a) Value of imports calculated on C.I.F basis by the company during the financial period ended 30 June, 2025 in respect of raw materials, components and spare parts and capital goods were as follows:

S.L	Particulars	Import
		Amount in BDT
i	Raw Materials	174,156,703
ii	Packing Materials	-
iii	Components of Spare parts	-
iii	Components of Spare parts	-

(c) Value of all imported raw materials, spare parts and components consumed during the financial year and the value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption:

Particulars	Total Consumption	Imported Taka	(%)	Local Taka	(%)
Raw Materials	303,351,854	174,156,703	57.41%	97,195,151	32.04%
Packing Materials	13,828,500	-	0%	13,828,500	100%
Store Items	2,193,038	-	0%	2,193,038	100%
<b>Total</b>	<b>319,373,392</b>	<b>174,156,703</b>		<b>113,216,689</b>	

(d) No amount has been remitted during the year in foreign currencies on account of dividends.

(e) Earnings in foreign exchange classified under the following heads, namely:

- (i) No export made during the year.
- (ii) No royalty, know-how, professional and consultation fees were received;
- (iii) No interest and dividend received;
- (iv) No other income earned.

Notes	Particulars	Amount in Taka	Amount in Taka
		30 June 2025	30 June 2024
35.00	<b>Receipts from customers TK. 521,105,077</b>		
	Sales	573,506,697	569,244,337
	Opening receivable	234,472,580	227,972,541
	Closing receivable	(286,874,200)	(234,472,580)
		<b>521,105,077</b>	<b>562,744,298</b>
36.00	<b>Payment to Suppliers TK. -267,996,475</b>		
	Raw material purchase	(271,351,854)	(313,164,727)
	Spare Parts item purchase	(2,287,560)	(2,526,485)
	Packing material purchase	(6,823,600)	(7,425,830)
	Opening Trade payable b/d	(7,434,307)	(4,978,050)
	Closing Trade payable c/d	5,350,429	7,434,307
	Opening Advance against Suppliers	56,892,560	49,664,600
	Opening Advance against Farmer	58,152,000	49,826,590
	Opening Advance L/C Margin against Raw Materials	40,965,333	38,648,700
	Closing Advance against Suppliers	(67,211,580)	(56,892,560)
	Closing Advance against Farmer	(67,925,896)	(58,152,000)
	Closing Advance L/C Margin against Raw Materials	(6,322,000)	(40,965,333)
		<b>(267,996,475)</b>	<b>(338,530,788)</b>
37.00	<b>Payment to Employees TK. -61,134,580</b>		
	Opening Advance to Employee	1,228,600	1,887,600
	Closing Advance to Employee	(647,820)	(1,228,600)
	Opening Provision against Salary & Wages	(5,510,473)	(5,160,200)
	Closing Provision against Salary & Wages	5,210,473	5,510,473
	Opening Accruals & Provision Director Remuneration	200,000	(200,000)
	Closing Accruals & Provision Director Remuneration	(200,000)	200,000
	Manufacturing Overhead salary during the year	(14,751,744)	(14,342,969)
	Administrative Expenses salary during the Year	(17,679,752)	(17,020,155)
	Selling & Marketing Expenses salary during the Year	(24,716,486)	(27,771,333)
	Director Remuneration	(2,400,000)	(2,400,000)
	Board Meeting fee	(276,000)	(258,750)
	Overtime during the year	(1,591,378)	(1,547,280)
		<b>(61,134,580)</b>	<b>(62,331,214)</b>

Notes	Particulars	Amount in Taka	Amount in Taka
		30 June 2025	30 June 2024
38.00	Payment for other expenses TK. -108,365,960		
	Opening Deposits	88,142	828,142
	Opening Prepayments	238,791	195,538
	Closing Deposits	(88,142)	(828,142)
	Closing Prepayments	(249,972)	(238,791)
	Opening Advance against Expenses	-	-
	Closing Advance against Expenses	-	-
	Total Opening Accruals & Provision	(31,396,321)	(27,616,707)
	Opening Accruals & Provision Salary & Allowance	5,510,473	5,160,200
	Opening Accruals & Provision Director Remuneration	200,000	200,000
	Opening Accruals & Provision Interest Payable	19,980,970	16,246,798
	Opening Accruals & Provision Other Charges Payable	-	-
	Opening Dividend Payable	(4,960,985)	(5,494,969)
	Total Closing Accruals & Provision	27,773,283	31,396,321
	Closing Accruals & Provision Salary & Allowance	(5,210,473)	(5,510,473)
	Closing Accruals & Provision Director Remuneration	(200,000)	(200,000)
	Closing Dividend Payable	-	4,960,985
	Closing Accruals & Provision Interest Payable	(17,245,581)	(19,980,970)
	Closing Accruals & Provision Others Payable	-	-
	Payment to WPPF	-	-
	Total Manufacturing Expenses	(43,635,467)	(44,326,213)
	Wages and Salary	14,751,744	14,342,969
	Overtime	1,591,378	1,547,280
	Packaging Materials Consumed	13,828,500	13,719,930
	Spare Parts Consumed	2,193,038	3,006,407
	Depreciation	6,425,054	6,746,320
	Total administrative Expenses	(24,255,120)	(23,448,949)
	Salary & Allowance	17,679,752	17,020,155
	Director Remuneration	2,400,000	2,400,000
	Board Meeting fees	276,000	258,750
	Depreciation	503,389	547,671
	Adjustment for Depreciation Charge for Right Use of Assets	582,828	582,828
	Adjustment for Interest Expense on the Lease Liability	164,869	58,368
	Total Selling Expenses	(124,190,672)	(123,440,682)
	Salary & Allowance	24,716,486	27,771,333
	Adjustment for Depreciation Charge for Right Use of Assets	699,396	699,396
	Adjustment for Interest Expense on the Lease Liability	51,400	51,400
	Sample and development expenses	3,411,280	3,604,260
		(108,365,960)	(99,740,845)
39.00	Advance Income Tax paid TK. -10,028,485		
	Opening Provision b/d	(28,340,909)	(16,844,312)
	Closing Provision c/d	39,908,122	28,340,909
	Tax Charged during year	(11,567,213)	(11,496,597)
	Opening Advance Tax b/d	25,428,314	15,216,437
	Short Provision paid for the A/Y 2018-2019	-	-
	Closing Advance Tax c/d	(35,456,799)	(25,428,314)
		(10,028,485)	(10,211,877)

Notes	Particulars	Amount in Taka	Amount in Taka
		30 June 2025	30 June 2024
40.00	<b>Acquisition of Property, Plant and Equipment</b> TK. -6,264,400 From assets schedule	(6,264,400)	-
		<u>(6,264,400)</u>	<u>-</u>
41.00	<b>Building Construction</b> TK. -7,208,727 Opening Addition of Factory Buildings and Civil Construction Closing Addition of Factory Buildings and Civil Construction	12,812,000 (20,020,727) <u>(7,208,727)</u>	8,616,000 (12,812,000) <u>(4,196,000)</u>
42.00	<b>Short Term Borrowings-Received/(Payment)</b> TK. 5,103,309 Opening Short Term Borrowings Closing Short Term Borrowings	(164,491,364) 169,594,673 <u>5,103,309</u>	(161,717,964) 164,491,364 <u>2,773,400</u>
43.00	<b>Lease Finance-Received/(Payment)</b> TK. 0		
44.00	<b>Long Term Borrowings-Received/(Payment)</b> TK. 0		
45.00	<b>Financial Expenses Paid</b> TK. -23,047,493 Total finance cost charged during the year Total Bank Charge (Opening) Total Bank Charge (Closing) Total interest accrued-opening Total interest accrued-closing	(20,312,104) - - (19,980,970) 17,245,581 <u>(23,047,493)</u>	(20,870,918) - - (16,246,798) 19,980,970 <u>(17,136,746)</u>

**Mamun Agro Products Ltd.**  
Summary of Land  
As at 30 June, 2025

Deed No.	Date of Deeds	Mutation Date	Plot/R.S./B.S. Dag No.	Deed Value In Tk.	Other Cost	Total Value	Area of Land (Decimal)
8313	07/09/2008	-	Plot-No. B-04	774,487	75,513	850,000	630 (Sft) or 1.45 (Dec.)
7563	23/06/2014	-	Plot- No. S-07 & 08	1,100,000	129,630	1,229,630	6000 (Sft) or 13.77 (Dec.)
24982	12/10/2016	-	Plot-No. B-03	1,620,000	468,440	2,088,440	4500 (Sft) or 10.33 (Dec.)
2745	08/03/2015	-	Plot-No. A-08	1,500,000	165,000	1,665,000	6000 (Sft) or 13.77 (Dec.)
15879	16/10/2019	-	Plot-No. A-07	27,540,000	2,893,380	30,433,380	6000 (Sft) or 13.77 (Dec.)
15880	16/10/2019	-	Plot-No. B-13	20,660,000	2,170,620	22,830,620	4455 (Sft) or 10.22 (Dec.)
15871	17/11/2019	19/01/2020	S.A -606, 607 R. S 726,727	56,000,000	5,884,928	61,884,928	97,574 (Sft) or 224 (Dec.)
10809	21/12/2020	10/02/2021	S.A -472 R. S-176	65,000,000	5,850,000	70,850,000	3,597.70 (Sft) or 8.25 (Dec.)
<b>Total</b>				<b>174,194,487</b>	<b>17,637,511</b>	<b>191,831,998</b>	

**Mamun Agro Products Ltd.**  
Schedule of Property, Plant and Equipment  
As at 30 June, 2025

Annexure-A  
(Amount in Taka)

Particulars	Cost			Rate (%)	Dep.	Balance as at 01 July 2024	Charged during the Year	Depreciation		Written down value as at 30 June, 2025	Written down value as at 30 June, 2024
	Balance as at 01 July 2024	Addition during the Year	Balance as at 30 June, 2025					Balance as at 30 June, 2025	Charged during the Year		
Land & Land Development	191,831,998		191,831,998	0%		20,635,749		2,594,494		191,831,998	191,831,998
Factory Building and Civil Construction	124,415,516		124,415,516	2.5%		29,585,409		2,567,581		101,185,273	103,779,767
Plant & Machineries	80,543,235	4,725,700	85,268,935	5%		16,823,464		1,035,242		53,115,945	50,957,826
Vehicles	27,175,880		27,175,880	10%		2,012,014		290,883		9,317,174	10,352,416
Office Equipment & Decoration	4,902,000		5,580,300	10%		1,416,434		198,196		3,277,403	2,889,986
Furniture & Fixtures	3,326,689	860,400	4,187,089	10%		403,757		33,624		2,572,459	1,910,255
Generator	740,000		740,000	10%		2,401,870		194,113		302,619	336,243
Lease Vehicles	4,342,997		4,342,997	10%							1,941,127
<b>Balance as at June 30, 2025</b>	<b>437,278,315</b>	<b>6,264,400</b>	<b>443,542,715</b>			<b>73,278,697</b>		<b>6,914,133</b>		<b>80,192,830</b>	<b>363,349,895</b>

Allocation of Depreciation:	Amount	
	June 30, 2025	June 30, 2024
Administrative cost	489,079	533,361
Factory cost	6,425,054	6,746,320
<b>Total</b>	<b>6,914,133</b>	<b>7,279,681</b>

**SCHEDULE OF INTANGIBLE ASSETS**  
As at 30 June, 2025

Particulars	Cost			Rate (%)	Dep.	Balance as at 01 July 2024	Charged during the Year	Amortization		Written down value as at 30 June, 2025	Written down value as at 30 June, 2024
	Balance as at 01 July 2024	Addition during the Year	Balance as at 30 June, 2025					Balance as at 30 June, 2025	Charged during the Year		
Software	143,100	-	143,100	10%		85,860		14,310		100,170	42,930
<b>Balance as at June 30, 2025</b>	<b>143,100</b>	<b>-</b>	<b>143,100</b>			<b>85,860</b>		<b>14,310</b>		<b>100,170</b>	<b>42,930</b>

Depreciation has been charged on straight line basis.

**Mamun Agro Products Ltd.**  
Schedule of Right of use Assets  
As at 30 June, 2025

Particulars	Cost			Rate (%)	Balance as at 01 July 2024	Charged during the Year	Depreciation	Written down value as at 30 June, 2025
	Balance as at 01 July 2024	Addition during the Year	Disposal during the Year					
Right of use Assets (Office Space)	7,992,222	-	-	7,992,222	6,521,054	1,282,224	7,803,278	188,944
<b>Balance as at June 30, 2025</b>	<b>7,992,222</b>	<b>-</b>	<b>-</b>	<b>7,992,222</b>	<b>6,521,054</b>	<b>1,282,224</b>	<b>7,803,278</b>	<b>188,944</b>

Allocation of Depreciation:	30 June, 2025	30 June, 2024
Administrative cost	582,828	582,828
Selling & Marketing Expenses	699,396	699,396
<b>Total</b>	<b>1,282,224</b>	<b>1,282,224</b>

Schedule of Right of use Assets  
As at 30 June, 2024

Particulars	Cost			Rate (%)	Balance as at 01 July 2023	Charged during the Year	Depreciation	Written down value as at 30 June, 2023
	Balance as at 01 July 2023	Addition during the Year	Disposal during the Year					
Right of use Assets (Office Space)	6,243,729	1,748,493	-	7,992,222	5,238,830	1,282,224	6,521,054	1,471,168
<b>Balance as at June 30, 2024</b>	<b>6,243,729</b>	<b>1,748,493</b>	<b>-</b>	<b>7,992,222</b>	<b>5,238,830</b>	<b>1,282,224</b>	<b>6,521,054</b>	<b>1,471,168</b>

Allocation of Depreciation:	30 June, 2024	30 June, 2023
Administrative cost	582,828	582,828
Selling & Marketing Expenses	699,396	699,396
<b>Total</b>	<b>1,282,224</b>	<b>1,282,224</b>

**Mamun Agro Products Ltd.**  
Schedule of Property, Plant and Equipment  
As at 30 June, 2024

Annexure-A  
(Amount in Taka)

Particulars	Cost			Rate (%)	Dep.	Balance as at 01 July 2023	Charged during the Year	Depreciation	Balance as at 30 June, 2024	Written down value as at 30 June, 2024	Written down value as at 30 June, 2023
	Balance as at 01 July 2023	Addition during the Year	Balance as at 30 June, 2024								
Land & Land Development	191,831,998		191,831,998	0%		191,831,998			191,831,998	191,831,998	
Factory Building and Civil Construction	124,415,516	-	124,415,516	2.5%		124,415,516	17,974,729	2,661,020	20,635,749	103,779,767	106,440,787
Plant & Machineries	80,543,235	-	80,543,235	5%		80,543,235	26,903,418	2,681,991	29,583,409	50,957,826	53,639,817
Vehicles	27,175,880	-	27,175,880	10%		27,175,880	15,673,196	1,150,268	16,823,464	10,352,416	11,502,684
Office Equipment & Decoration	4,902,000	-	4,902,000	10%		4,902,000	1,690,904	321,110	2,012,014	2,889,986	3,211,096
Furniture & Fixtures	3,326,689	-	3,326,689	10%		3,326,689	1,204,183	212,251	1,416,434	1,910,255	2,122,506
Generator	740,000	-	740,000	10%		740,000	366,397	37,360	403,757	336,243	373,603
Lease Vehicles	4,342,997	-	4,342,997	10%		4,342,997	2,186,189	215,681	2,401,870	1,941,127	2,156,808
<b>Balance as at June 30, 2024</b>	<b>437,278,315</b>	-	<b>437,278,315</b>			<b>65,999,016</b>	<b>7,279,681</b>	<b>73,278,697</b>	<b>363,999,618</b>	<b>371,279,299</b>	

Allocation of Depreciation:	Amount	
	June 30, 2024	June 30, 2023
Administrative cost	533,361	592,622
Factory cost	6,746,320	7,111,631
<b>Total</b>	<b>7,279,681</b>	<b>7,704,253</b>

**SCHEDULE OF INTANGIBLE ASSETS**  
As at 30 June, 2024

Particulars	Cost			Rate (%)	Dep.	Balance as at 01 July 2023	Charged during the Year	Amortization	Balance as at 30 June, 2024	Written down value as at 30 June, 2024	Written down value as at 30 June, 2023
	Balance as at 01 July 2023	Addition during the Year	Balance as at 30 June, 2024								
Software	143,100	-	143,100	10%		143,100	71,550	14,310	85,860	57,240	71,550
<b>Balance as at June 30, 2024</b>	<b>143,100</b>	-	<b>143,100</b>			<b>71,550</b>	<b>14,310</b>	<b>85,860</b>	<b>57,240</b>	<b>71,550</b>	

Depreciation has been charged on straight line basis.

Mamun Agro Products Ltd.  
Schedule of Fixed Assets (as per 3rd Schedule)  
As on 30 June, 2025

Particulars	Cost		Rate of Dep.	Balance as at 01 July, 2024	Charged during the year	Depreciation	Balance as at 30 June, 2025	Written down value as on 30 June, 2025	
	Balance as at 01 July, 2024	Addition during the Year						Charged during the year	Depreciation
Land & Land Development	191,831,998	-	191,831,998	0%	-	-	-	-	191,831,998
Factory Building	124,415,516	-	124,415,516	10%	91,682,839	3,273,268	94,956,107	29,459,409	29,459,409
Plant & Machineries	80,543,235	4,725,700	85,268,935	10%	66,286,309	1,898,263	68,184,572	17,084,363	17,084,363
Vehicles	27,175,880	-	27,175,880	10%	23,144,265	403,162	23,547,427	3,628,453	3,628,453
Office Equipment & Decoration	4,902,000	678,300	5,580,300	10%	2,116,235	346,407	2,462,642	3,117,658	3,117,658
Furniture & Fixtures	3,326,689	860,400	4,187,089	10%	1,474,171	271,292	1,745,463	2441,626	2441,626
Generator	740,000	-	740,000	10%	582,872	15,713	598,585	141,415	141,415
Lease Vehicles	4,342,997	-	4,342,997	10%	3,152,057	119,094	3,271,151	1,071,846	1,071,846
Software	143,100	-	143,100	10%	67,990	7,511	75,501	67,599	67,599
Balance as at June 30, 2025	437,421,415	6,264,400	443,665,815	-	188,506,738	6,334,710	194,841,448	248,844,367	248,844,367
Balance as at June 30, 2024	437,421,415	-	437,421,415	-	182,164,218	6,342,520	188,506,738	248,914,677	248,914,677
Particulars	Cost		Rate of Dep.	Balance as at 01 July, 2023	Charged during the year	Depreciation	Balance as at 30 June, 2024	Written down value as on 30 June, 2024	
	Balance as at 01 July, 2023	Addition during the Year	Charged during the year					Depreciation	
Land & Land Development	191,831,998	-	191,831,998	0%	-	-	-	-	191,831,998
Factory Building	124,415,516	-	124,415,516	10%	88,045,875	3,636,964	91,682,839	32,732,677	32,732,677
Plant & Machineries	80,543,235	-	80,543,235	10%	64,702,206	1,584,103	66,286,309	14,256,926	14,256,926
Vehicles	27,175,880	-	27,175,880	10%	22,696,308	447,957	23,144,265	4,031,615	4,031,615
Office Equipment & Decoration	4,902,000	-	4,902,000	10%	1,806,706	309,529	2,116,235	2,785,765	2,785,765
Furniture & Fixtures	3,326,689	-	3,326,689	10%	1,268,336	205,835	1,474,171	1,852,518	1,852,518
Generator	740,000	-	740,000	10%	565,413	17,459	582,872	157,128	157,128
Lease Vehicles	4,342,997	-	4,342,997	10%	3,019,730	132,327	3,152,057	1,190,940	1,190,940
Software	143,100	-	143,100	10%	59,644	8,346	67,990	75,110	75,110
Balance as at June 30, 2024	437,421,415	-	437,421,415	-	182,164,218	6,342,520	188,506,738	248,914,677	248,914,677
Balance as at June 30, 2023	437,421,415	-	437,421,415	-	175,116,973	7,047,245	182,164,218	255,257,197	255,257,197

**MAMUN AGRO PRODUCTS LTD**  
**Deferred Tax Calculation**  
**As at 30 June, 2025**

**Annexure-F**

Deferred tax (assets)/liability recognized in accordance with the provision of IAS's-12, is arrived as follows:

Particulars	Seeds	Pesticide	Amount in BDT	
			30 June 2025	30 June 2024
Opening Balance	5,181,398	16,119,905	21,301,303	21,477,325
Deferred Tax Liability/(Assets) as on 30 June, 2024	5,154,680	16,036,783	21,191,463	21,301,303
Deferred Tax Expenses	(26,718)	(83,122)	(109,840)	(176,022)

Particulars	Seeds	Pesticide	Amount
Written down value of Assets (Accounting)	109,017,845	254,374,971	363,392,815
Written down value of Assets (Tax Base)	74,653,310	174,191,057	248,844,367
Temporary Differences	34,364,534	80,183,914	114,548,448
Applicable Tax rate	0.15	0.20	-
Deferred Tax Liability	5,154,680	16,036,783	21,191,463

## Mamun Agro Product Ltd

### Details of Sales

For the year ended June 30, 2025

Annexure-G

PRESTICIDE		Pack Size	Quantity & Value				
PG	PRODUCT NAME		30.06.2024			Total Value	
			Carton	Weight	Value as per Pack Size		
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	8,658	10,390	5,844,150	38,021,126	
		100ml X24 Bot	8,947	21,472	11,093,784		
		400ml X6 bot	7,542	18,101	8,673,392		
		1Lt X9 Bot	3,102	27,922	12,409,800		
	Top Crop / (4.CPA)	50 ml X 24Bot	289	346	277,056	4,159,326	
		100ml X24Bot	241	577	323,232		
		250ml X24Bot	353	2,118	1,084,582		
		400ml X9Bot	313	1,126	562,770		
		1Lt X9Bot	462	4,156	1,911,686		
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	33,862	338,624	30,476,160	39,920,595	
		500gmx10 Pc	17,989	89,947	9,444,435		
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	366	7,311	530,062	530,062	
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	539	5,387	1,346,800	1,346,800	
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	570	5,695	1,252,909	1,252,909	
	Vita Zinc Gold / Chelated Zn	20gmx50 pc	654	654	850,408	2,253,004	
		50gmx48 pc	519	1,247	1,402,596		
	Vita Boron / Boric Acid	500gm x20 pc	500	5,002	1,275,612	1,275,612	
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	462	1,385	738,816	2,698,410	
		500gm x20 pc	404	4,040	1,959,594		
	Jibonto / (GA-3)	1gm x1000 pc	250	250	7,503,600	7,503,600	
		(1tab x 10)x10 pc	462	46	4,617,600	4,617,600	
	M -Zoate-5SG / Emamectin Benzoate 5% SG	10gm x 25 pac	260	65	3,896,100	3,896,100	
		25 ml x 40 (Goal)	35,151	35,151	27,593,912	70,086,654	
		50 ml x 24 bot	12,732	15,278	11,076,901		
		100 ml x 24 Bot.	17,316	41,558	28,051,920		
		400 ml x 6 Bot.	2,170	5,209	3,363,922		
	Agphos 20EC / Chlorpyriphos20% EC	50 ml x 24 Bot.	620	745	589,466	2,438,814	
		100mlx24bot	596	1,431	1,073,592		
		400 ml x 6 Bot.	462	1,108	775,757		
	Agphos 48EC / Chlorpyriphos 48% EC	50 gm x 24 Bot.	553	664	763,347	3,060,699	
		100 gm x 24 Bot.	521	1,251	1,355,650		
		400 gm x 6 Bot.	375	900	941,702		
	Moontap 50SP	50 gm x 48 pc	594	1,425	1,723,681	4,810,760	
		100 gm x 24 pc	597	1,434	1,677,557		
		200 gm x 12 pc	529	1,270	1,409,522		
	Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	664	797	1,109,840	4,410,270	
		50 ml x 24 Bot	409	491	652,116		
		100 ml x 24 Bot.	462	1,108	1,389,898		
		400 ml x 6 Bot.	438	1,051	1,258,416		
	M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	633	6,330	632,996	632,996	
	M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	596	5,964	894,660	894,660	
	Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	630	756	1,001,875	3,958,149	
		100 ml x 24 Bot.	462	1,108	1,385,280		
		400 ml x 6 Bot.	548	1,316	1,570,994		

PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2024			
			Carton	Weight	Value as per Pack Size	Total Value
Insecticide	Agro Gold 50 SP	50 ml x 24 Bot.	548	658	987,012	2,833,090
		100 ml x 24 Bot.	308	739	1,031,264	
		400 ml x 6 Bot.	269	646	814,814	
	Sahee 505EC / Chlorpyriphos 50% + Cypermethrin 5% EC	50 ml x 24 Bot	399	479	638,768	2,848,680
		100ml x 24 Bot.	428	1,027	1,305,675	
		400ml x 6 Bot.	315	755	904,237	
	M-Thrin Plus 3 WDG / Abamectin 1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	289	577	3,463,200	6,746,025
		35gm X 15 Pkt x 4	313	657	3,282,825	
	Macet 75SP / Acephate 75% SP	50 gm x 48 Pkt	332	797	1,410,533	3,411,493
		100gm X 30 Pkt	385	1,154	2,000,960	
Moncut 70 WDG / Imidacloprid 70%WDG	2gmx1000pcs	356	712	4,449,250	4,449,250	
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	333	399	931,986	4,445,873
		50ml x 24 Bot.	269	323	707,070	
		100ml x 24 Bot.	296	711	1,422,221	
		400ml x 6 Bot.	314	753	1,384,597	
	Zabat 25WG / Thiamethoxam25% WG	16X20X5g	269	431	2,154,880	2,154,880
	Phostab57% / Aluminium phosphide57%	1 Kg x 20 Bot.	308	6,157	4,925,440	4,925,440
	Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	236	236	530,303	1,796,295
		50gm X 48 Pkt	269	646	1,265,992	
		100gm X 30 Pkt	-	-	-	
Herbicides	Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	342	512	785,473	4,630,154
		100ml x 30 Bot.	404	1,212	1,777,776	
		400ml x 9 Bot.	426	1,918	2,066,905	
	Tartar 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	471	566	589,225	2,915,110
		100ml x 24 Bot.	534	1,281	1,281,384	
		400ml x 6 Bot.	450	1,081	1,044,501	
	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	452	543	366,233	2,137,420
		100ml x 24 Bot.	418	1,004	606,782	
		400ml x 6 Bot.	856	2,055	1,164,405	
	Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	645	1,547	1,192,399	2,893,215
		100gm X 30 Pkt	654	1,962	1,700,816	
M-Fosate 41SL / Glyphosate 41% SL	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	500	1,201	756,363	8,249,333
		100ml x 24Bot	353	847	533,818	
		400ml x 6 Bot(Glus).	380	912	569,985	
		400ml x 6 Bot(Plastic)	521	1,251	782,106	
		1 L x 9 Bot.	322	2,900	1,769,262	
		5 L x 2 Bot.	120	1,203	721,500	
		20 L x 1 Jar.	260	5,195	3,116,880	
		100ml x 24 Bot.	410	984	635,209	7,270,604
		400ml x 6 Bot(Glus).	700	1,681	1,050,504	
		1 L x 9 Bot.	351	3,160	1,825,876	
		5 L x 2 Bot.	342	3,415	2,219,815	
M-Quate 20 SL / Paraquat 20% SL	M-Quate 20 SL / Paraquat 20% SL	20 L x 1 Jar.	192	3,848	1,539,200	7,270,604
		200 L	48	10	2,886,000	
		100ml x 24 Bot.	462	1,108	1,823,952	
		50ml x 24 Bot.	222	267	155,555	
		100ml x 24 Bot.	284	681	340,548	
Paraquat-20 SL -RM	Paraquat-20 SL -RM	50ml x 24 Bot.	503	604	528,282	2,352,427
		100ml x 24 Bot.	618	1,482	1,173,448	
Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	50ml x 24 Bot.	222	267	155,555	496,103
		100ml x 24 Bot.	284	681	340,548	
M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	503	604	528,282	496,103
		100ml x 24 Bot.	618	1,482	1,173,448	
Weedguard 500 EC / Pretilachlor 50% EC	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	222	267	155,555	496,103
		100ml x 24 Bot.	284	681	340,548	

PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2024			
			Carton	Weight	Value as per Pack Size	Total Value
Fungicides	M-Zeb 80wp / Mancozeb 80% WP	400ml x 6 Bot.	366	877	650,697	
		1kg x10 pc	279	2,790	1,576,237	4,188,259
		500 gm x 20 pc	308	3,078	1,831,648	
		100 gm x 30 pc	375	1,126	780,374	
MZ-45 / Mancozeb 80%	MZ-45 / Mancozeb 80%	100 gm x 30 pc	409	1,227	889,249	3,054,037
		500 gm x 10 pc	250	1,251	762,866	
		1kg x10 pc	238	2,376	1,401,923	
		10gm X 25 Pkt x 8	202	404	3,030,300	
Fixer 75 WP / Tebuconazole 50% + Triflooxystrobin 25% WP	Fixer 75 WP / Tebuconazole 50% + Triflooxystrobin 25% WP	40gm X 15 Pkt x 4	149	358	2,505,048	7,555,548
		100 gm x 20 pc	162	323	2,020,200	
		50 gm x48ps.	331	794	667,151	
		100 gm x 30 pc	348	1,045	783,549	
Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	500 gm x 10 pc	394	1,972	1,321,307	
		50 gm x 48 pc	756	1,815	1,742,128	2,772,007
		100 gm x 30 pc	515	1,544	1,351,009	
		500 gm x 10 pc	375	1,876	1,500,720	
Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP	50 ml x 24 Bot.	438	525	415,825	1,542,598
		100mlx24bot	353	847	614,220	
		400 ml x 6 Bot.	320	769	512,554	
		50 ml x 24 Bot.	246	296	640,307	
Tall 25EC / Propiconazole25% EC	Tall 25EC / Propiconazole25% EC	100mlx24bot	276	663	1,380,470	4,566,114
		400 ml x 6 Bot.	237	568	1,131,197	
		20 L x 1 Can.	34	1	1,414,140	
		100 gm x 50pc	480	2,400	600,000	
Mycosul 80WDG / Sulphur80%	Mycosul 80WDG / Sulphur80%	500 gm x 20 pc	498	4,980	896,400	2,336,400
		1 kg x 10 pc	525	5,250	840,000	
		25g x 50 pc	230	287	367,869	
		50g x 48 pc	126	302	350,845	
M-Hitter 50WP (Carbendazim 50% WP)	M-Hitter 50WP (Carbendazim 50% WP)	100g x 30 pc	222	666	699,300	2,931,364
		500 gm x 10 pc	342	1,710	1,513,350	
		20gm X 50 Pkt	110	110	526,406	
		50gm X 48 Pkt	217	522	2,108,896	
M-Core 75WP / Trycyclazole 75% WP	M-Core 75WP / Trycyclazole 75% WP	50gm X 48 Pkt	350	840	1,365,000	2,635,303
		100gm X 30 Pkt	237	710	1,048,368	
		Total		778,795	305,622,926	305,622,345

SEEDS

Hybrid Tomato (Ridoy-1)	05 gm	16,765	33,529	5,867,617	19,441,448
	10 gm	19,391	77,565	13,573,831	
Hybrid Tomato (Ridoy-2)	05 gm	23,052	46,104	5,993,456	16,141,557
	10 gm	20,296	81,185	10,148,101	
Hybrid Cucumber (Malavi)--Sosa	05 gm	36,708	73,416	3,303,719	5,946,393
	10 gm	15,545	62,181	2,642,674	
Hybrid Cucumber (Queen)-Sosa	05 gm	15,901	31,802	1,987,647	5,519,442
	10 gm	14,716	58,863	3,531,795	
Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	25,811	51,621	2,322,945	5,254,808
	10 gm	16,288	65,153	2,931,863	

PG	PRODUCT NAME	Pack Size	Quantity & Value				
			30.06.2024				
			Carton	Weight	Value as per Pack Size	Total Value	
Vegetable Seeds	Hybrid Bottle Gourd (Nice)-Lau	05 gm	46,704	93,407	1,634,628	3,764,983	
		10 gm	42,607	170,428	2,130,355		
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	58,380	116,761	2,043,313	3,237,868	
		10 gm	19,909	79,637	1,194,555		
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	49,885	99,769	1,496,536	2,631,322	
		10 gm	22,696	90,783	1,134,786		
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	22,816	45,632	1,254,889	3,576,300	
		10 gm	25,793	103,174	2,321,410		
	Hybrid Egg Plant (Kakoli)	05 gm	23,822	47,645	2,382,245	5,844,837	
		10 gm	19,237	76,946	3,462,592		
	Hybrid Egg Plant (Kajol)	05 gm	32,945	65,890	2,965,058	5,467,972	
		10 gm	15,643	62,573	2,502,914		
	Hybrid Cauliflower (Snow King)	05 gm	14,455	28,909	3,469,116	12,330,199	
		10 gm	18,461	73,842	8,861,083		
	Hybrid Cabbage (Green Ball)	05 gm	55,647	111,294	6,121,192	9,248,768	
		10 gm	15,638	62,552	3,127,577		
	Hybrid Water Melon (Bangla Link)	50 gm	13,660	16,393	17,417,131	51,661,643	
		100 gm	13,698	32,875	34,244,511		
	Hybrid Water Melon (Kalo Manik)	50 gm	11,787	14,144	5,893,254	19,401,314	
		100 gm	13,508	32,419	13,508,061		
Paddy Seeds	BR-28	2 kg	16,069	32,137	1,767,539	13,860,515	
		10 kg	26,873	268,733	12,092,976		
	BR-29	2 kg	14,693	29,387	1,616,277	10,317,847	
		10 kg	19,337	193,368	8,701,570		
BR-50	BR-50	2 kg	15,388	30,777	1,769,671	13,033,047	
		10 kg	24,485	244,855	11,263,376		
	BR-34	2 kg	13,933	27,867	1,560,539	12,073,338	
		10 kg	23,105	231,051	10,512,798		
Maize Seeds	BINA DHAN-17	2 kg	14,706	29,412	1,838,277	15,223,218	
		10 kg	24,336	243,363	13,384,940		
	Hybrid Maize (MK-404)	1 Kg	13,839	13,839	4,497,517	14,483,696	
		2 Kg	15,851	31,702	9,986,179		
	Hybrid Maize (MK-777)	1 Kg	10,687	10,687	4,862,806	18,532,208	
		2 Kg	14,092	28,184	13,669,402		
				3,421,854	266,992,722	266,992,722	
Grand Total				4,200,649		572,615,067	

**Mamun Agro Products Limited**  
Details of Raw Material Inventory  
For the year ended June 30, 2025

Annexure-H

**PRESTICIDE**

PG	PRODUCT NAME	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Closing Balance as on 30.06.2025	
		Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount
Fertilizer	IAA	2,393	168,928	65,059	7,313,301	56,463	6,347,022	10,989	1,135,207
	4.CPA	3,303	401,443	12,199	1,476,090	10,271	1,242,800	5,231	634,733
	Naphthalic Acitic Acid	5,112	876,175	16,266	2,830,284	16,062	2,794,788	5,316	911,671
	Dolomite	3,844	1,844,294	60,993	21,257,173	49,317	17,187,874	15,520	5,913,593
	Magnesium Sulphate(MgSO4)	1,468	1,000,130	4,881	2,785,674	4,137	2,361,060	2,212	1,424,744
	Zinc Sulphate (ZnSO4)Mono	541	210,589	1,627	645,189	1,546	613,069	622	242,710
	Zinc Sulphate(ZnSO4)Hepta	1,961	552,905	12,199	3,440,249	9,960	2,808,827	4,200	1,184,326
	Chelated Zn	4,926	933,652	16,266	3,123,072	15,319	2,941,248	5,873	1,115,476
	Boric Acid	4,282	1,552,095	16,266	5,906,230	15,861	5,759,173	4,687	1,699,151
	Solubor (Boron)	503	164,643	7,353	2,911,567	5,001	1,980,246	2,855	1,095,964
Insecticide	Jibonto / (GA-3)	1,797	506,768	14,640	4,128,626	12,264	3,458,571	4,173	1,176,824
	Emamectin Benzoate 5% SG	1,812	645,193	3,797	1,351,732	2,424	862,944	3,185	1,133,982
	Cypermethrin 10% EC	2,768	1,600,987	9,761	5,645,335	10,010	5,789,346	2,519	1,456,976
	Chlorpyriphos 20% EC	7,633	220,043	6,508	195,240	10,986	329,580	3,155	85,703
	Chlorpyriphos 48% EC	296	31,881	1,627	260,320	1,322	211,520	601	80,681
	Moontap 50SP	1,707	319,331	2,820	532,980	2,198	415,422	2,329	436,889
	Fenvalerate 20% EC	857	894	4,339	50,766	1,388	16,240	3,808	35,421
	Carbofuran 98%Technical	2,614	342,382	24,398	3,196,138	20,259	2,653,929	6,753	884,591
	2-2-4 Sylhet Sands	444	302	32,530	22,120	23,128	15,727	9,846	6,695
	Malathion 57% EC	1,144	50,314	5,281	232,363	4,265	187,660	2,160	95,017
Herbicides	Agro Gold 50 SP	1,447	1,374,932	1,627	1,545,650	1,375	1,306,250	1,699	1,614,332
	Chlorpyriphos 50%	588	137,271	6,508	3,058,760	5,186	2,437,420	1,910	758,611
	Abamectin 1%	2,281	1,123,085	5,288	2,702,168	5,434	2,776,774	2,135	1,048,479
	Acephate 75% SP	281	396,778	816	1,305,600	836	1,337,600	261	364,778
	Imidacloprid 70%WDG	1,950	1,253,110	1,791	1,208,925	2,501	1,688,175	1,240	773,860
	Imidacloprid 20% SL	2,848	234,964	3,254	260,320	3,742	299,360	2,360	195,924
	Thiamethoxam 25% WG	5,777	1,589,315	8,134	2,236,850	10,239	2,815,725	3,672	1,010,440
	Aluminium phosphide 57%	4,203	3,649,388	3,254	2,847,250	6,463	5,655,125	994	841,513
	Acetamiprid 20% SP	3,604	2,049,304	4,339	2,711,875	5,713	3,570,651	2,230	1,190,528
	Lufenuron 5%EC	1,318	2,618,654	3,254	7,158,800	2,967	6,527,400	1,605	3,250,054
Fungicides	Abamectin 1.8%EC	1,524	3,503,777	2,713	6,348,420	2,416	5,653,682	1,821	4,198,515
	2,4-D amine Salt 48% SL	2,037	3,667,283	3,661	6,589,800	3,981	7,165,800	1,717	3,091,283
	Bensulfuran Methyl 4%	1,846	2,368,596	10,150	16,980,950	8,642	14,458,066	3,354	4,891,480
	Glyphosate 41% SL	3,422	2,354,560	12,199	8,539,300	12,314	8,619,800	3,307	2,274,060
	Paraquat 20% SL	3,730	6,060,842	8,134	13,217,750	9,434	15,330,250	2,430	3,948,342
	Paraquat-20 SL -RM	3,898	1,169,480	8,134	2,440,258	9,225	2,767,500	2,807	842,238
	Fenoxaprop-p-ethyl 9%EC	1,775	376,251	4,881	1,034,772	5,081	1,077,172	1,575	333,851
	Quizalofop-p-ethyl 5%EC	3,555	1,137,648	2,170	694,400	4,920	1,574,400	805	257,648
	Pretilachlor 50% EC	2,673	510,734	6,525	1,327,809	8,180	1,664,595	1,018	173,949
	Mancozeb 80% WP	2,683	536,537	4,132	826,400	5,509	1,101,800	1,306	261,136
	Tebuconazole 50%	2,496	435,961	3,145	896,325	3,145	896,325	2,496	435,961
	Mancozeb 63%	2,378	7,490,828	3,204	10,092,600	4,330	13,639,500	1,252	3,943,928
	Metalaxy 18%	3,097	501,388	5,660	916,920	7,181	1,163,322	1,576	254,986
	Hexaconazole 5%EC	1,241	3,919,654	1,384	4,428,800	1,440	4,608,000	1,185	3,740,454
	Propiconazole 25% EC	3,475	1,339,199	4,339	1,675,722	6,856	2,647,787	958	367,134
	Sulphur 80%	2,335	1,050,850	4,819	2,168,550	6,142	2,763,900	1,012	455,500
	Carbendazim 50% WP	3,183	2,753,631	1,617	1,398,705	4,102	3,548,230	698	604,106
	Trycyclazole 75% WP	1,046	1,022,432	1,083	1,058,091	1,204	1,176,308	925	904,215
	Copper Oxychloride 50% WP	187	404,657	543	1,180,482	510	1,108,740	220	476,399
	Total	120,285	66,454,060	445,568	174,156,703	421,249	177,356,703	144,604	63,254,060

**SEEDS:**

Sl. No.	Items Name	Opening Balance as on 01.07.2024		Purchased		Consumed/Used		Closing Balance as on 30.06.2025		
		Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount	
<i>Vegetable Seeds</i>										
1	Hybrid Tomato (Ridoy-2)	11,173	2,932,876	11,493	3,016,913	16,887	4,432,838	5,779	1,516,951	
		7,704	4,044,570	4,602	2,416,050	11,855	6,223,875	451	236,745	
2	Hybrid Tomato (Ridoy-2)	10,926	2,130,478	13,332	2,599,740	13,150	2,564,250	11,108	2,165,968	
		7,948	2,980,505	7,356	2,758,500	12,853	4,819,875	2,451	919,130	
3	Hybrid Cucumber (Malavi)-Sosa	8,829	595,990	10,114	682,695	18,500	1,248,750	443	29,935	
		10,451	1,332,460	6,436	820,590	5,458	695,895	11,429	1,457,155	
4	Hybrid Cucumber (Queen)-Sosa		1,175,876	18,388	1,723,875	18,653	1,748,719	(265)	(24,844)	
		9,914	1,784,469	7,356	1,324,080	11,364	2,045,520	5,906	1,063,029	
5	Hybrid Bitter Gourd (Masranga)-Korolla	7,167	483,797	7,356	496,530	7,190	485,325	7,333	495,002	
		8,711	1,175,987	6,436	868,860	14,952	2,018,520	195	26,327	
6	Hybrid Bottle Gourd (Nice)-Lau	4,976	130,626	5,977	156,896	6,055	158,944	4,898	128,578	
		4,622	173,323	5,517	206,888	5,486	205,725	4,653	174,485	
7	Hybrid Ridge Gourd (Rubol)-Zinga	4,453	116,890	6,436	168,945	6,754	177,293	4,135	108,542	
		4,749	213,711	5,057	227,565	4,841	217,845	4,965	223,431	
8	Hybrid Sponge Gourd (Tula)-Dhundol	4,897	110,173	5,517	124,133	5,320	119,700	5,094	114,606	
		4,531	169,918	5,609	210,338	5,655	212,063	4,485	168,193	
9	Hybrid Snake Gourd (Megna)-Chichinga	5,121	211,251	5,517	227,576	5,256	216,810	5,382	222,017	
		5,976	403,394	6,436	434,430	6,161	415,868	6,251	421,956	
10	Hybrid Egg Plant (Kakoli)	5,811	435,794	5,140	385,500	4,621	346,575	6,330	474,719	
		11,581	1,563,455	15,630	2,110,050	19,921	2,689,335	7,290	984,170	
11	Hybrid Egg Plant (Kajol)	1,010	68,204	4,597	310,298	4,800	324,000	807	54,501	
		23,044	2,765,286	12,504	1,500,480	24,898	2,987,760	10,650	1,278,006	
12	Hybrid Cauliflower (Snow King)	4,024	724,242	3,678	662,040	6,200	1,116,000	1,502	270,282	
		4,888	1,759,561	6,436	2,316,960	8,762	3,154,320	2,562	922,201	
13	Hybrid Cabbage (Green Ball)	36,497	3,011,068	15,446	1,274,295	36,164	2,983,530	15,779	1,301,786	
		28,794	4,319,145	17,469	2,620,350	8,202	1,230,300	38,061	5,709,195	
14	Hybrid Water Melon (Bangla Link)	1,586	1,516,173	3,210	3,068,760	3,930	3,757,080	866	827,853	
		1,893	3,550,104	9,194	17,238,750	10,500	19,687,500	587	1,101,354	
15	Hybrid Water Melon (Kalo Manik)	5,537	2,076,554	8,275	3,103,125	8,731	3,274,125	5,081	1,905,554	
		4,507	3,379,942	8,275	6,206,250	12,435	9,326,250	347	259,942	
<i>Paddy Seeds</i>										
16	BR-28	15,957	1,316,753	4,372	360,777	6,096	503,042	14,233	1,174,489	
		3,448	1,163,740	6,613	2,231,844	8,400	2,835,000	1,661	560,627	
17	BR-29	8,020	661,678	5,315	438,488	12,533	1,033,973	802	66,193	
		9,298	3,138,186	8,061	2,720,588	12,881	4,347,169	4,478	1,511,642	
18	BR-50	9,535	822,351	7,657	660,416	12,600	1,086,750	4,592	396,017	
		8,418	2,904,377	6,407	2,210,415	11,460	3,953,700	3,365	1,161,092	
19	BR-34	17,874	1,501,416	5,939	498,876	8,276	695,184	15,537	1,305,108	
		9,670	3,299,826	6,576	2,244,060	13,169	4,493,921	3,077	1,049,965	
20	BINA DHAN-17	8,458	792,891	8,639	809,906	12,044	1,129,125	5,053	473,672	
		4,370	1,802,662	24,669	10,175,963	25,480	10,510,500	3,559	1,468,125	
<i>Maize Seeds</i>										
21	Hybrid Maize (MK-404)	2,010	489,938	7,356	1,793,025	8,568	2,088,450	798	194,513	
		432	204,003	5,648	2,668,698	5,680	2,683,800	400	188,874	
22	Hybrid Maize (MK-777)	1,875	639,742	12,203	4,164,278	11,280	3,849,301	2,798	954,716	
		2,682	1,951,155	9,562	6,956,355	10,860	7,900,649	1,384	1,006,860	
Total Taka		353,367	66,024,540		97,195,151	484,881	125,995,151	236,292	36,048,664	
Grand Total		473,651	132,478,600	445,568	271,351,854	906,130	303,351,854	380,895	99,302,724	

**Mamun Agro Products Ltd**

Details of Work-in-Process

For the year ended June 30, 2025

**Annexure-I**

PG	PRODUCT NAME	Pack Size	Quantity	Closing Balance as on 30.06.2024		Quantity	Value	Total Value
				Carton	Value			
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	105	48,333		147,752	137	62,833
		100ml X24 Bot	81	68,299			324	273,197
		400ml X6 bot	24	19,003			97	76,010
		1Lt X9 Bot	4	12,118			18	48,470
	Top Crop / (4.CPA)	50 ml X 24Bot	13	8,460		62,038	52	33,841
		100ml X24Bot	6	5,922			26	23,689
		250ml X24Bot	8	16,921			32	67,682
		400ml X9Bot	6	7,932			26	31,726
		1Lt X9Bot	8	22,803			32	91,212
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	105	64,444		96,251	421	257,774
		500gmx10 Pc	89	31,809			356	127,235
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	-	-			-	-
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	-	-			-	-
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	12	18,176	18,176	49	72,706	72,706
	Vita Zinc Gold / Chelated Zn	20gmx50 pc	10	8,592		23,464	39	34,370
		50gmx48 pc	8	14,872			32	59,486
	Vita Boron / Boric Acid	500gm x20 pc	-	-			-	-
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	-	-		-	-	-
		500gm x20 pc	-	-			-	-
	Jibonto(GA-3)	1000gm x1 pc	9	181,764	181,764	36	727,056	727,056
		(1tab x 10)x10 pc	24	165,240	165,240	97	660,960	660,960
	M -Zoate-5SG	10gm x 25 pac	24	247,860	247,860	97	991,440	991,440
	Agcyper 10EC / Cypermethrin 10% EC 10EC	25 ml x 40 (Goal)	8	4,324		25,458	32	17,295
		50 ml x 24 bot	17	10,063			68	40,252
		100 ml x 24 Bot.	5	5,949			22	23,795
	Agphos 20 EC / Chlорpyriphos20% EC	400 ml x 6 Bot.	5	5,122			19	20,490
		50 ml x 24 Bot.	10	6,538		41,378	40	26,153
		100ml×24bot	6	7,079			23	28,316
	Agphos 48EC / Chlорpyriphos 48% EC	400 ml x 6 Bot.	24	27,760			97	111,041
		50 gm x 24 Bot.	16	15,118		52,046	64	60,474
		100 gm x 24 Bot.	10	17,185			39	68,740
	Moontap 50SP	400 gm x 6 Bot.	12	19,742			46	78,969
		50 gm x 48 pc	17	33,854		94,438	69	135,416
		100 gm x 24 pc	9	16,565			35	66,258
		200 gm x 12 pc	24	44,020			97	176,080
		25 ml x 48 Bot	24	27,628		91,543	97	110,513
	Agrofen 20EC / Fenvalerate 20% EC	50 ml x 24 Bot	10	10,542			39	42,169
		100 ml x 24 Bot.	12	24,869			49	99,474
		400 ml x 6 Bot.	15	28,504			58	114,016
		M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	7	5,056	5,056	30	20,225
	M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	15	14,958	14,958	59	59,833	59,833

PG	PRODUCT NAME	Pack Size	Quantity		Closing Balance as on 30.06.2024		Quantity		Closing Balance as on 30.06.2025	
			Carton	Value	Value	Carton	Value	Total Value		
Insecticide	Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	24	26,273	75,216	97	105,093	300,866		
		100 ml x 24 Bot.	16	32,445		64	129,779			
		400 ml x 6 Bot.	8	16,498		34	65,994			
	Agro Gold 50 SP	50 ml x 24 Bot.	3	3,287	85,728	11	13,146	342,914		
		100 ml x 24 Bot.	14	32,457		57	129,827			
		400 ml x 6 Bot.	24	49,985		97	199,940			
	Sahee 505 EC / Chlorpyriphos 50% + Cypermethrin 5% EC	50 ml x 24 Bot	-	-	39,162	-	-	156,648		
		100ml x 24 Bot.	10	20,159		39	80,637			
		400ml x 6 Bot.	10	19,003		39	76,010			
	M-Thrin Plus 3 WDG / Abamectin1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	24	198,288	285,039	97	793,152	1,140,156		
		35gm X 15 Pkt x 4	12	86,751		49	347,004			
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	19	56,182	81,959	78	224,726	327,836		
		100gm X 30 Pkt	7	25,777		29	103,110			
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm×1000pcs	10	82,620	82,620	39	330,480	330,480		
Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	-	-	-	134,629	-	-	538,517		
	50ml x 24 Bot.	19	34,700	-		78	138,802			
	100ml x 24 Bot.	19	63,452	-		78	253,809			
	400ml x 6 Bot.	12	36,477	-		49	145,907			
Zabat 25WG / Thiamethoxam25% WG	16X20X5g	-	-	-	-	-	-	-		
	1Kgx 20 Bot.	-	-	-	-	-	-	-		
Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	10	14,872	165,901	39	59,486	663,604			
	50gm X 48 Pkt	24	77,663		97	310,651				
	100gm X 30 Pkt	19	73,367		78	293,466				
Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	24	38,005	147,229	97	152,021	588,915			
	100ml x 30 Bot.	10	29,082		39	116,329				
	400ml x 9 Bot.	24	80,141		97	320,566				
Tartar 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	12	10,328	60,825	49	41,310	243,299			
	100ml x 24 Bot.	12	19,829		49	79,315				
	400ml x 6 Bot.	19	30,669		78	122,674				
Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	10	5,354	39,806	39	21,415	159,225			
	100ml x 24 Bot.	12	11,980		49	47,920				
	400ml x 6 Bot.	24	22,473		97	89,891				
Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	8	10,190	24,511	32	40,759	98,042			
	100gm X 30 Pkt	8	14,321		32	57,283				
Herbicides	100ml x 24 Bot.	-	-	133,983	-	-	535,933			
	100ml x 24Bot	17	17,489		68	69,956				
	400ml x 6 Bot(Glus).	17	17,350		68	69,401				
	400ml x 6 Bot(Plastic)	-	-		-	-				
	1 L x 9 Bot.	-	-		-	-				
	5 L x 2 Bot.	-	-		-	-				
	20 L x 1 Jar.	12	99,144		49	396,576				
M-Quate 20 SL / Paraquat 20% SL	100ml x 24 Bot.	15	15,367	146,243	58	61,469	584,956			
	400ml x 6 Bot(Glus).	15	14,872		58	59,492				
	1 L x 9 Bot.	15	51,555		58	206,220				
	5 L x 2 Bot.	15	64,444		58	257,774				
	20 L x 1 Jar.	-	-		-	-				
Paraquat-20 SL -RM		200 L	-	-	-	-	-	-		
Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC		100ml x 24 Bot.	19	52,059	52,059	78	208,706	208,706		

PG	PRODUCT NAME	Pack Size	Closing Balance as on 30.06.2024			Quantity	Closing Balance as on 30.06.2025		
			Carton	Value	Value		Carton	Value	Total Value
Fungicides	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	8	3,856	11,787	32	15,422	47,150	
		100ml x 24 Bot.	10	7,932		39	31,728		
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	24	17,350	29,908	97	69,401	119,634	
		100ml x 24 Bot.	10	12,558		39	50,233		
		400ml x 6 Bot.	-	-		-	-		
	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	19	74,688	180,839	78	298,754	723,355	
		500 gm x 20 pc	19	78,654		78	314,617		
		100 gm x 30 pc	19	27,496		78	109,984		
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	10	14,376	74,113	39	57,504	296,450	
		500 gm x 10 pc	10	20,740		40	82,960		
		1kg x10 pc	10	38,997		39	155,987		
	Fixer 75 WP / Tebuconazole 50% + Triflioxystro	10gm X 25 Pkt x 8	19	193,800	525,602	76	775,200	2,102,408	
		40gm X 15 Pkt x 4	15	166,562		58	666,248		
		100 gm x 20 pc	19	165,240		78	660,960		
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmx48ps.	14	19,329	82,286	56	77,318	329,143	
		100 gm x 30 pc	19	29,743		78	118,973		
		500 gm x 10 pc	15	33,213		58	132,853		
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP 72WP	50 gm x 48 pc	15	23,689	116,244	60	94,755	464,974	
		100 gm x 30 pc	14	24,990		56	99,960		
		500 gm x 10 pc	25	67,565		99	270,259		
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	15	9,690	43,264	60	38,760	173,055	
		100mlx24bot	6	7,576		26	30,304		
		400 ml x 6 Bot.	24	25,998		96	103,991		
	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	17	30,074	202,739	68	120,295	810,957	
		100mlx24bot	19	66,096		78	264,384		
		400 ml x 6 Bot.	24	78,010		96	312,038		
		200 L X 1 Can	1	28,560		4	114,240		
		20 L x 1 Can.	-	-		-	-		
	Mycosul 80WDG / Sulphur 80% 80WDG	100 gm x 50pc	19	23,256	49,368	76	93,024	198,560	
		500 gm x 20 pc	8	8,704		32	34,816		
		1 kg x 10 pc	16	17,408		65	70,720		
	M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	38	71,939	220,451	151	285,861	869,199	
		50g x 48 pc	24	51,408		91	194,922		
		100g x 30 pc	16	48,144		64	192,576		
		500 gm x 10 pc	15	48,960		60	195,840		
	M-Core 75WP / Trycyclazole 75% WP	20gm X 50 Pkt	17	112,132	122,740	70	461,720	501,290	
		50gm X 48 Pkt	4	10,608		15	39,780		
	M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	22	66,273	171,273	87	262,079	619,079	
		100gm X 30 Pkt	25	105,000		85	357,000		
		Total Value			4,652,948				18,414,548

SEEDS:

PG	PRODUCT NAME	Pack Size	Quantity 30.06.2024			Quantity	Closing Balance as on 30.06.2025		
			Carton	Value	Total Value		Carton	Value	Total Value
Hybrid Tomato (Ridoy-1)	05 gm	651	170,888	854,438	212	55,648	278,238		
	10 gm	1,302	683,550		424	222,591			
Hybrid Tomato (Ridoy-2)	05 gm	484	94,302	443,052	157	30,708	144,275		
	10 gm	930	348,750		303	113,567			
Hybrid Cucumber (Malavi)--Sosa	05 gm	167	11,300	51,615	55	3,680	16,808		
	10 gm	316	40,316		103	13,128			

PG	PRODUCT NAME	Pack Size	Closing Balance as on 30.06.2024		Quantity	Closing Balance as on 30.06.2025	
			Carton	Value		Carton	Total Value
Vegetable Seeds	Hybrid Cucumber (Queen)-Sosa	05 gm	233	21,797	102,149	76	7,098
		10 gm	446	80,352		145	26,166
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	167	11,300	56,498	55	3,680
		10 gm	335	45,198		109	14,718
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	545	14,306	39,731	177	4,659
		10 gm	678	25,425		221	8,279
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	785	20,606	25,628	256	6,710
		10 gm	112	5,022		36	1,665
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	1,056	23,760	27,248	344	7,737
		10 gm	93	3,488		30	1,136
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	102	4,220	15,519	33	1,374
		10 gm	167	11,300		55	3,680
	Hybrid Egg Plant (Kakoli)	05 gm	186	13,950	59,148	61	4,543
		10 gm	335	45,198		109	14,718
	Hybrid Egg Plant (Kajol)	05 gm	167	11,300	47,012	55	3,680
		10 gm	298	35,712		97	11,629
	Hybrid Cauliflower (Snow King)	05 gm	446	80,352	401,760	145	26,166
		10 gm	893	321,408		291	104,663
	Hybrid Cabbage (Green Ball)	05 gm	205	16,880	72,690	67	5,497
		10 gm	372	55,800		121	18,171
	Hybrid Water Melon (Bangla Link)	50 gm	2,372	2,267,747	10,986,497	772	738,468
		100 gm	4,650	8,718,750		1,514	2,839,168
	Hybrid Water Melon (Kalo Manik)	50 gm	930	348,750	1,743,750	303	113,567
		100 gm	1,860	1,395,000		606	454,267
Paddy Seeds	BR-28	2 kg	205	16,880	299,367	67	5,497
		10 kg	837	282,488		273	91,989
	BR-29	2 kg	205	16,880	299,367	67	5,497
		10 kg	837	282,488		273	91,989
	BR-50	2 kg	1,214	104,699	399,881	395	34,094
		10 kg	856	295,182		279	96,123
Maize Seeds	BR-34	2 kg	420	35,280	323,978	137	11,489
		10 kg	846	288,698		275	94,011
	BINA DHAN-17	2 kg	1,096	102,750	944,270	357	33,459
		10 kg	2,040	841,500		664	274,025
	Hybrid Maize (MK-404)	1 Kg	605	147,347	619,847	197	47,982
		2 Kg	1,000	472,500		326	153,845
	Hybrid Maize (MK-777)	1 Kg	846	288,800	1,019,210	276	94,045
		2 Kg	1,004	730,410		327	237,850
Total Value					18,832,652		6,132,652

Grand Total	23,485,600	24,547,200
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## Mamun Agro Products Ltd

### Details of Finished Goods

For the year ended June 30, 2025

Annexure-J

PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2024		Quantity	Closing Balance as on 30.06.2025	
			Carton	Value	Total Value	Carton	Value	Total Value
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	227	153,090	1,458,101	190	127,942	1,218,579
		100ml X24 Bot	213	263,655		178	220,344	
		400ml X6 bot	152	174,656		127	145,965	
		1Lt X9 Bot	217	866,700		181	724,327	
	Top Crop / (4.CPA)	50 ml X 24Bot	158	151,632	1,974,594	132	126,723	1,650,227
		100ml X24Bot	196	263,995		164	220,629	
		250ml X24Bot	213	653,184		178	545,885	
		400ml X9Bot	154	277,020		129	231,514	
		1Lt X9Bot	152	628,763		127	525,476	
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	203	182,250	344,908	169	152,312	288,250
		500gmx10 Pc	310	162,658		259	135,938	
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	144	208,474	208,474	120	174,228	174,228
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	241	602,438	602,438	201	503,475	503,475
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	166	365,310	365,310	139	305,301	305,301
	Vita Zinc Gold / Chelated Zn	20gmx50 pc	223	289,575	737,910	186	242,007	616,694
		50gmx48 pc	166	448,335		139	374,687	
	Vita Boron / Boric Acid	500gm x20 pc	113	289,170	289,170	95	241,668	241,668
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	188	301,320	1,293,266	157	251,822	1,080,821
		500gm x20 pc	205	991,946		171	828,999	
	Jibonto(GA-3)	1000gm x1 pc	28	850,500	850,500	24	710,788	710,788
		(1tab x 10)x10 pc	152	1,518,750	1,518,750	127	1,269,265	1,269,265
	M -Zoate-5SG	10gm x 25 pac	91	1,366,875	1,366,875	76	1,142,338	1,142,338
		25 ml x 40 (Goal)	205	160,552		171	134,178	
		50 ml x 24 bot	113	98,658		95	82,451	
		100 ml x 24 Bot.	152	246,038		127	205,621	
		400 ml x 6 Bot.	136	210,296		113	175,751	
	Agphos 20 EC / Chlorpyriphos20% EC	50 ml x 24 Bot.	188	178,909	787,624	157	149,519	658,241
		100ml×24bot	196	353,565		164	295,485	
		400 ml x 6 Bot.	152	255,150		127	213,237	
	Agphos 48EC / Chlorpyriphos 48% EC	50 gm x 24 Bot.	158	217,971	989,314	132	182,165	826,799
		100 gm x 24 Bot.	99	257,985		83	215,606	
		400 gm x 6 Bot.	205	513,358		171	429,028	
	Moontap 50SP	50 gm x 48 pc	188	546,896	1,127,617	157	457,057	942,384
		100 gm x 24 pc	99	278,624		83	232,854	
		200 gm x 12 pc	113	302,098		95	252,472	
	Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	235	392,753	1,337,000	196	328,235	1,117,371
		50 ml x 24 Bot	75	119,505		63	99,874	
		100 ml x 24 Bot.	158	475,430		132	397,331	
		400 ml x 6 Bot.	122	349,313		102	291,931	
	M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	91	91,125	91,125	76	76,156	76,156
	M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	152	227,813	227,813	127	190,390	190,390

PG	PRODUCT NAME	Pack Size	Opening Balance as on 01.07.2024		Quantity	Closing Balance as on 30.06.2025	
			Quantity	Total Value		Carton	Total Value
Insecticide	Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	91	144,889	1,382,032	76	121,088
		100 ml x 24 Bot.	182	546,750		152	456,935
		400 ml x 6 Bot.	241	690,393		201	576,982
	Agro Gold 50 SP	50 ml x 24 Bot.	122	218,700	837,236	102	182,774
		100 ml x 24 Bot.	75	250,999		63	209,767
		400 ml x 6 Bot.	122	367,538		102	307,162
	Sahee 505 EC / Chlorpyriphos 50% + Cypermethrin 5% EC	50 ml x 24 Bot	182	291,600	1,678,523	152	243,699
		100ml x 24 Bot.	340	1,037,610		284	867,162
		400ml x 6 Bot.	122	349,313		102	291,931
	M-Thrin Plus 3 WDG / Abamectin 1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	166	1,992,600	3,098,250	139	1,665,276
		35gm X 15 Pkt x 4	105	1,105,650		88	924,025
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	105	447,525	1,468,935	88	374,010
		100gm X 30 Pkt	196	1,021,410		164	853,623
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm×1000pcs	136	1,695,938	1,695,938	113	1,417,346
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	174	487,620	1,904,290	146	407,519
		50ml x 24 Bot.	105	276,413		88	231,006
		100ml x 24 Bot.	152	729,000		127	609,247
		400ml x 6 Bot.	93	411,257		78	343,700
	Zabat 25WG / Thiamethoxam25% WG	16X20X5g	196	1,571,400	1,571,400	164	1,313,266
	Phostab57% / Aluminium phosphide57%	1 Kgx 20 Bot.	146	2,332,800	2,332,800	122	1,949,591
	Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	128	287,044	2,929,770	107	239,891
		50gm X 48 Pkt	196	923,198		164	771,544
		100gm X 30 Pkt	310	1,719,529		259	1,437,062
	Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	158	363,285	1,095,626	132	-
		100ml x 30 Bot.	75	329,670		63	275,515
		400ml x 9 Bot.	83	402,671		69	336,524
	Tartar 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	166	207,563	813,929	139	173,466
		100ml x 24 Bot.	122	291,600		102	243,699
		400ml x 6 Bot.	136	314,766		113	263,059
Herbicides	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	196	159,104	554,829	164	132,968
		100ml x 24 Bot.	174	252,518		146	211,036
		400ml x 6 Bot.	105	143,208		88	119,683
	Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	61	112,388	349,313	51	93,926
		100gm X 30 Pkt	91	236,925		76	198,005
	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	174	263,315	3,729,175	146	220,060
		100ml x 24Bot	158	238,820		132	199,589
		400ml x 6 Bot(Glus)	113	170,100		95	142,158
		400ml x 6 Bot(Plastic)	92	137,417		77	114,843
		1 L x 9 Bot.	174	956,084		146	799,028
		5 L x 2 Bot.	227	1,360,800		190	1,137,261
		20 L x 1 Jar.	50	602,640		42	503,644
	M-Quate 20 SL / Paraquat 20% SL	100ml x 24 Bot.	75	116,134	3,315,836	63	97,056
		400ml x 6 Bot(Glus)	196	294,638		164	246,237
		1 L x 9 Bot.	188	979,290		157	818,422
		5 L x 2 Bot.	174	1,131,975		146	946,025
		20 L x 1 Jar.	99	793,800		83	663,402
	Paraquat-20 SL -RM	200 L	-	-	-	-	-

PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2024		Quantity	Closing Balance as on 30.06.2025	
			Carton	Value	Total Value	Carton	Value	Total Value
Fungicides	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	174	687,893	687,893	146	574,892	574,892
	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	174	121,905	311,445	146	101,880	260,284
		100ml x 24 Bot.	158	189,540		132	158,404	
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	267	280,665	857,385	223	234,560	716,542
		100ml x 24 Bot.	180	342,428		151	286,177	
		400ml x 6 Bot.	132	234,293		110	195,805	
	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	136	766,564	2,085,446	113	640,640	1,742,870
		500 gm x 20 pc	158	939,803		132	785,421	
		100 gm x 30 pc	182	379,080		152	316,809	
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	122	264,263	1,215,709	102	220,852	1,016,004
		500 gm x 10 pc	136	413,809		113	345,832	
		1kg x10 pc	91	537,638		76	449,320	
Insecticides	Fixer 75 WP / Tebuconazole 50% + Triflioxystrobin 25% WP	10gm X 25 Pkt x 8	91	1,366,875	4,315,275	76	1,142,338	3,606,405
		40gm X 15 Pkt x 4	91	1,530,900		76	1,279,419	
		100 gm x 20 pc	113	1,417,500		95	1,184,647	
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmx48ps.	91	183,708	973,661	76	153,530	813,717
		100 gm x 30 pc	182	410,063		152	342,702	
		500 gm x 10 pc	113	379,890		95	317,485	
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP 72WP	50 gm x 48 pc	113	261,274	1,021,492	95	218,354	853,692
		100 gm x 30 pc	158	414,619		132	346,509	
		500 gm x 10 pc	86	345,600		72	288,828	
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	113	107,730	560,885	95	90,033	468,748
		100ml×24bot	136	236,075		113	197,295	
		400 ml x 6 Bot.	136	217,080		113	181,420	
Herbicides	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	75	194,805	1,145,091	63	162,804	956,987
		100ml×24bot	91	455,625		76	380,779	
		400 ml x 6 Bot.	45	216,821		38	181,204	
		200 L X 1 Can	3	136,080		3	113,726	
		20 L x 1 Can.	113	141,760		95	118,473	
	Mycosul 80WDG / Sulphur 80% 80WDG	100 gm x 50pc	184	330,480	788,616	153	276,192	659,070
		500 gm x 20 pc	151	241,056		126	201,458	
		1 kg x 10 pc	136	217,080		113	181,420	
	M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	91	253,737	1,458,426	76	212,056	1,218,976
		50g x 48 pc	113	354,999		94	296,682	
		100g x 30 pc	76	334,530		63	279,577	
		500 gm x 10 pc	107	515,160		90	430,535	
Pesticides	M-Core 75WP / Trycyclazole 75% WP	20gm X 50 Pkt	94	911,800	1,085,545	79	762,019	907,223
		50gm X 48 Pkt	45	173,745		37	145,204	
	M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	106	469,580	1,129,180	89	392,442	943,690
		100gm X 30 Pkt	97	659,600		81	551,248	
	Total Value		18,382		62,680,260	15,362		52,080,292

PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2024		Quantity	Closing Balance as on 30.06.2025			
			Carton	Value	Total Value	Carton	Value	Total Value		
<b>SEEDS:</b>										
PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2024	Quantity	Closing Balance as on 30.06.2025				
			Carton	Value	Total Value	Carton	Value	Total Value		
Vegetable Seeds	Hybrid Tomato (Ridoy-1)	05 gm	11,551	3,032,033		18,005	4,726,211			
		10 gm	4,345	2,281,209	5,313,242	6,773	3,555,857	8,282,068		
	Hybrid Tomato (Ridoy-2)	05 gm	5,925	1,155,336		2,254,556	9,235	1,800,892		
		10 gm	2,931	1,099,220			4,569	1,713,420	3,514,311	
	Hybrid Cucumber (Malavi)--Sosa	05 gm	806	54,400		866,554	1,256	84,796		
		10 gm	6,370	812,154			9,929	1,265,954	1,350,749	
	Hybrid Cucumber (Queen)-Sosa	05 gm	5,050	473,432		1,638,531	7,872	737,967		
		10 gm	6,473	1,165,099			10,090	1,816,110	2,554,077	
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	3,941	266,019		1,741,032	6,143	414,659		
		10 gm	10,926	1,475,013			17,031	2,299,191	2,713,850	
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	5,088	133,561		188,614	7,931	208,189		
		10 gm	1,468	55,053			2,288	85,814	294,003	
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	2,504	65,736		212,201	3,904	102,467		
		10 gm	3,255	146,465			5,073	228,303	330,770	
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	6,661	149,884		242,986	10,384	233,633		
		10 gm	2,483	93,103			3,870	145,125	378,757	
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	3,299	136,079		200,929	5,142	212,114		
		10 gm	961	64,850			1,498	101,086	313,201	
	Hybrid Egg Plant (Kakoli)	05 gm	6,424	481,782		680,635	10,013	750,982		
		10 gm	1,473	198,853			2,296	309,964	1,060,946	
	Hybrid Egg Plant (Kajol)	05 gm	4,723	318,792		518,784	7,362	496,920		
		10 gm	1,667	199,992			2,598	311,739	808,660	
	Hybrid Cauliflower (Snow King)	05 gm	3,826	688,648		2,530,924	5,964	1,073,437		
		10 gm	5,117	1,842,277			7,977	2,871,668	3,945,106	
	Hybrid Cabbage (Green Ball)	05 gm	3,886	320,602		970,575	6,057	499,741		
		10 gm	4,333	649,973			6,754	1,013,152	1,512,893	
	Hybrid Water Melon (Bangla Link)	50 gm	607	580,213		2,151,463	946	904,412		
		100 gm	838	1,571,250			1,306	2,449,202	3,353,614	
	Hybrid Water Melon (Kalo Manik)	50 gm	5,728	2,147,890		3,515,140	8,928	3,348,045		
		100 gm	1,823	1,367,250			2,842	2,131,215	5,479,260	
Paddy Seeds	BR-28	2 kg	5,193	428,457		2,533,647	8,095	667,861		
		10 kg	6,238	2,105,190			9,723	3,281,486	3,949,347	
	BR-29	2 kg	2,835	233,888		2,003,737	4,419	364,409		
		10 kg	5,244	1,769,850			8,174	2,758,771	3,123,181	
	BR-50	2 kg	5,825	502,258		2,501,878	9,080	783,131		
		10 kg	5,796	1,999,620			9,035	3,116,928	3,900,058	
Maize Seeds	BR-34	2 kg	7,728	649,152		1,790,975	12,046	1,011,872		
		10 kg	3,346	1,141,823			5,216	1,779,827	2,791,699	
	BINA DHAN-17	2 kg	4,576	429,000		1,529,550	7,133	668,708		
		10 kg	2,668	1,100,550			4,159	1,715,493	2,384,201	
	Hybrid Maize (MK-404)	1 Kg	7,176	1,749,150		3,534,255	11,186	2,726,505		
		2 Kg	3,778	1,785,105			5,889	2,782,550	5,509,057	
	Hybrid Maize (MK-777)	1 Kg	5,018	1,712,393		3,158,081	7,822	2,669,209		
		2 Kg	1,987	1,445,688			3,098	2,253,481	4,922,690	
Total Value			191,889			40,078,285	299,108		62,472,500	
<b>Grand Total</b>			<b>210,270</b>			<b>102,758,545</b>	<b>314,471</b>		<b>114,552,792</b>	

**Mamun Agro Products Limited**

Details of Accounts Receivable

For the year ended June 30, 2025

**Annexure-K**

Sl	Name of Territory	Balance as at 30 June, 2024	Balance as at 30 June, 2025
1	Chuadanga	2,711,093	3,316,988
2	Jessore	3,988,982	4,880,468
3	Jessore	5,716,870	6,994,517
5	Koatchandpur	461,395	564,511
6	Kustia	6,573,685	8,042,819
7	Magura	3,362,930	4,114,502
8	Meherpur	3,473,723	4,250,056
9	Satmile	912,326	1,116,219
A.	<b>TOTAL JHENNAIDAH REGION</b>	<b>27,201,004</b>	<b>33,280,080</b>
10	Chandina	4,563,962	5,583,949
11	Chittagong	6,708,139	8,207,322
12	Chocoria	593,239	725,820
13	Cumilla	1,532,795	1,875,355
14	Dohazari	2,904,073	3,553,096
15	Noakhali	2,032,712	2,486,997
B.	<b>TOTAL COMILLA REGION</b>	<b>18,334,920</b>	<b>22,432,540</b>
16	Amtoli	5,308,937	6,495,416
17	Barishal	2,166,727	2,650,963
18	Chorfassion	1,510,370	1,847,918
19	Damudda	3,073,138	3,759,945
20	Faridpur	3,999,307	4,893,101
21	Goplagonj	3,898,515	4,769,783
22	Noria	2,806,685	3,433,943
23	Shibchor	2,047,160	2,504,674
24	Vanga	1,552,758	1,899,780
C.	<b>TOTAL BARISHAL REGION</b>	<b>26,363,597</b>	<b>32,255,523</b>
25	Bazitpur	2,777	3,398
26	Boxmigonj	1,636,282	2,001,970
27	Fulpur	2,787,605	3,410,599
28	Gouripur	1,315,000	1,608,886
29	Jamalpur	3,308,566	4,047,988
30	Kishorgonj	4,780,449	5,848,818
31	Madhupur	2,048,490	2,506,301
32	Manikgonj	3,278,272	4,010,924
33	Muktagasa	1,955,208	2,392,172
34	Nandail	1,055,145	1,290,956
35	Nandina	627,211	767,385
36	Narshingdi	6,575,848	8,045,466
37	Sherpur	3,712,139	4,541,755
38	Shokhipur	1,432,337	1,752,446
D.	<b>TOTAL MYMENSINGH REGION</b>	<b>34,515,329</b>	<b>42,229,063</b>
39	Banessor	2,948,738	3,607,743
40	Bonpara	1,707,250	2,088,799
41	Chatmohor	14,690,328	17,973,428
42	Godagari	2,544,819	3,113,553

Sl	Name of Territory	Balance as at 30 June, 2024	Balance as at 30 June, 2025
43	Mokamtola	5,084,235	6,220,496
44	Nachol	3,029,679	3,706,773
45	Naogoan	5,286,365	6,467,800
46	Natore	1,320,910	1,616,116
47	Nuzipur	2,098,505	2,567,494
48	Pabna	4,137,878	5,062,641
49	Rajshahi	3,342,973	4,090,085
50	Shajahanpur	5,571,609	6,816,792
51	Sibgonj	9,717,854	11,889,670
52	Sirajgonj	4,841,136	5,923,068
53	Tanor	4,799,567	5,872,209
54	Vobanigonj	3,561,490	4,357,437
<b>E.</b>	<b>TOTAL RAJSHAHI REGION</b>	<b>74,683,336</b>	<b>91,374,106</b>
55	Birampur	1,750,888	2,142,189
56	Birgonj	6,111,347	7,477,155
57	Dinajpur	3,849,945	4,710,358
58	Domer	4,605,499	5,634,769
59	Gaibandha	4,737,715	5,796,534
60	Kawnia	2,463,158	3,013,642
61	Kurigram	5,115,965	6,259,318
62	Lalmonirhat	8,784,773	10,748,057
63	Nilphamary	5,044,925	6,172,401
64	Panchgor	1,909,420	2,336,151
65	Rangpur	6,173,094	7,552,701
66	Thakurgaon	2,827,665	3,459,612
<b>F.</b>	<b>TOTAL RANGPUR REGION</b>	<b>53,374,394</b>	<b>65,302,888</b>
	<b>Grand Total (A+B+C+D+E+F)</b>	<b>234,472,580</b>	<b>286,874,200</b>