TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC

First Quarter

Financial Statements for the FY 2025-2026

(Un-audited)

Taufika Foods and Lovello Ice-Cream PLC
Statement of Financial Position
As at 30 September 2025

PARTICULARS	NOTES	Amount in Tk. 30-Sep-25	Amount in Tk. 30-Jun-25
ASSETS:			
A. Non-current Assets		**1,849,555,491**	**1,810,818,878**
Property, Plant & Equipments	**4.00**	1,650,383,947	1,600,709,095
ROU Assets	**4.01**	152,476,553	156,961,240
Intangible Assets	**5.00**	488,598	429,826
Capital Work-in-progress	**6.00**	31,111,750	38,385,000
Investment	**7.00**	15,094,643	14,333,717
B. Current Assets		**2,261,370,119**	**2,079,526,065**
Inventories	**8.00**	594,235,747	580,268,383
Trade & Other Receivables	**9.00**	596,664,373	579,285,799
Inter-company Receivables	**10.00**	154,836,346	8,728,165
Advance, Deposits & Prepayments	**11.00**	782,130,222	773,136,786
Cash and Cash Equivalents	**12.00**	133,503,433	138,106,932
TOTAL ASSETS (A+B)		**4,110,925,611**	**3,890,344,943**
EQUITIES & LIABILITIES:			
C. Shareholders' Equity		**1,217,912,120**	**1,122,774,316**
Share Capital	**13.00**	935,000,000	935,000,000
Retained Earnings	**14.00**	282,912,120	187,774,316
D. Non-current Liabilities		**1,841,001,364**	**1,934,711,824**
Deferred Tax Liability	**15.00**	57,254,748	53,401,974
Long-term Loan	**16.00**	1,509,489,280	1,616,205,634
Lease Liability	**17.00**	274,257,336	265,104,216
E. Current Liabilities		**1,052,012,128**	**832,858,802**
Current Portion of Long-term Loan	**16.00**	431,282,650	301,733,403
Current Portion of Lease Loan	**17.00**	100,516,471	97,161,814
Trade & Other Payables	**18.00**	283,933,588	229,602,462
Liabilities for Expenses	**19.00**	18,198,440	17,368,459
Provision for WPPF	**20.00**	19,097,584	12,899,972
Provision for Income Tax	**21.00**	181,135,018	156,173,340
Undisbursed Dividend	**22.00**	17,848,377	17,919,352
Total Equity & Liabilities:		**4,110,925,611**	**3,890,344,943**
Net Asset Value Per Share	**30.00**	**13.03**	**12.01**

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Place: Dhaka
Dated: October 11, 2025

Taufika Foods and Lovello Ice-Cream PLC

Statement of Profit or Loss and other Comprehensive Income

For the Period ended 30 September 2025

PARTICULARS	NOTES	Amount in Taka	
		30/Sep/25	**30/Sep/24**
Sales	**23.00**	487,716,828	424,101,590
Less: Cost of Goods Sold	**24.00**	282,490,335	246,284,708
Gross Profit		**205,226,493**	**177,816,882**
Operating Expenses:		**42,236,516**	**34,405,635**
Administrative Expenses	**25.00**	4,465,525	4,325,504
Marketing & Selling Expenses	**26.00**	37,770,991	30,080,131
Operating income		**162,989,977**	**143,411,246**
Financial Expenses		**38,947,191**	**46,238,020**
Finance cost	**27.00**	38,947,191	46,238,020
Profit before other income		**124,042,787**	**97,173,227**
Other Income	**28.00**	6,107,081	3,932,570
Net profit before WPPF		**130,149,867**	**101,105,797**
Provision for WPPF	**20.00**	6,197,613	4,814,562
Net Profit Before Tax		**123,952,255**	**96,291,235**
Income Tax Expense		**28,814,451**	**19,262,247**
Current Tax	**21.00**	24,961,678	21,093,455
Deferred Tax	**15.00**	3,852,773	(1,831,208)
Net Profit after Tax		**95,137,804**	**77,028,988**
Other Comprehensive Income			
Total Comprehensive Income		**95,137,804**	**77,028,988**
Earnings per Share (Per value Tk. 10)	29.00	1.02	0.91

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Chairman **Managing Director** **Director**

Chief Financial Officer **Company Secretary**

Place, Dhaka
Dated: October 11, 2025

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the period ended 30 September 2025

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2025	850,000,000		187,774,316	1,037,774,316
Bonus Share issued	85,000,000			85,000,000
Share Capital	-			-
Net Income for the year			95,137,804	95,137,804
Dividend for the Financial year 2023-24				-
Balance as on Sep 30, 2025	**935,000,000**		**282,912,120**	**1,217,912,120**

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the period ended 30 September 2024

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2024	850,000,000		286,423,677	1,136,423,677
Share Capital	-	-	-	-
Dividend for the Financial year 2022-23		-	77,028,988	77,028,988
Balance as on Sep 30, 2024	**850,000,000**	**850,000,000**	**363,452,665**	**363,452,665**

Chairman

Managing Director

Taufika Ekram
Director

Chief Financial Officer

Company Secretary

Place: Dhaka
Dated: October 11, 2025

Taufika Foods and Lovello Ice-Cream PLC
Statement of Cash Flows
For the period ended 30 September 2025

PARTICULARS	Note	Amount in Taka 30-Sep-25	Amount in Taka 30-Sep-24
A. Cash Flows from Operating Activities :			
Cash Received from Customers		470,338,254	414,041,951
Cash Received from other Sources		6,107,081	3,932,570
Cash Paid to Suppliers and Creditors		(239,613,814)	(267,512,955)
Cash Paid for Operating Expenses		(9,326,269)	(7,602,012)
Cash paid for Income Taxes		(330,398)	(229,565)
Net cash inflow/(outflow) from operating activities		**227,174,855**	**142,629,989**
B. Cash flow from Investing Activities:			
Acquisition of Property, Plant & Equipment		(88,505,000)	(45,664,740)
Increase Investment		(760,926)	(564,692)
Capital Work in Progress		7,273,250	(30,000,000)
Net cash inflow/ (outflow) in Investing Activities		**(81,992,676)**	**(76,229,432)**
C. Cash flow from Financing Activities:			
Bank Loan		22,832,893	36,466,334
Lease Loan		12,507,777	830,018
Dividend Paid		(70,975)	(29,148)
Inter-company Receivables		(146,108,181)	(100,365,318)
Financial Expenses		(38,947,191)	(46,238,020)
Net cash inflow/(outflow) in financing activities		**(149,785,677)**	**(109,336,135)**
D. Increase(Decrease) in Cash and Cash Equivalent (A+B+C)		(4,603,498)	(42,935,577)
E. Opening of Cash and Cash Equivalent		138,106,932	159,579,630
F. Ending Cash and Cash Equivalent (D+E)		**133,503,433**	**116,644,053**
Net Operating Cash Flow Per Share (NOCFPS)	**31.00**	**2.43**	**1.68**

Chairman | **Managing Director** | **Director**

Chief Financial Officer | **Company Secretary**

Place: Dhaka
Dated: October 11, 2025