

TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC

First Quarter

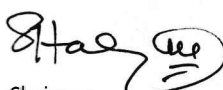
Financial Statements for the FY 2025-2026

(Un-audited)

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

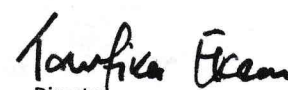
PARTICULARS	NOTES	Amount in Tk.	
		30-Sep-25	30-Jun-25
ASSETS:			
A. Non-current Assets		1,849,555,491	1,810,818,878
Property, Plant & Equipments	4.00	1,650,383,947	1,600,709,095
ROU Assets	4.01	152,476,553	156,961,240
Intangible Assets	5.00	488,598	429,826
Capital Work-in-progress	6.00	31,111,750	38,385,000
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


Chief Financial Officer


Director

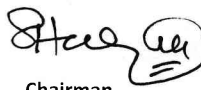

Company Secretary

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

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

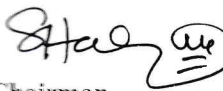
Amount in Taka

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


Director


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: October 11, 2025

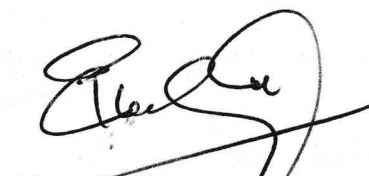
Taufika Foods and Lovello Ice-Cream PLC

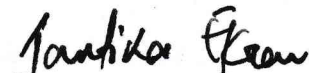
Statement of Cash Flows

For the period ended 30 September 2025

PARTICULARS	Note	Amount in Taka	
		30-Sep-25	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