

TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC.

Second Quarter

Financial Statements for the FY 2025-2026

(Un-audited)

Taufika Foods and Lovellio Ice-Cream PLC
Statement of Financial Position
As at 31 December 2025

PARTICULARS	NOTES	Amount in Tk.	
		31-Dec-25	30-Jun-25
ASSETS:			
A. Non-current Assets		1,856,758,557	1,810,818,878
Property, Plant & Equipments	4.00	1,654,699,861	1,600,709,095
ROU Assets	4.01	147,991,866	156,961,240
Intangible Assets	5.00	471,120	429,826
Capital Work-in-progress	6.00	40,575,750	38,385,000
Investment	7.00	13,019,960	14,333,717
B. Current Assets		2,330,234,410	2,079,526,065
Inventories	8.00	588,293,389	580,268,383
Trade & Other Receivables	9.00	619,214,378	579,285,799
Inter-company Receivables	10.00	169,739,619	8,728,165
Advance, Deposits & Prepayments	11.00	783,476,046	773,136,786
Cash and Cash Equivalents	12.00	169,510,978	138,106,932
TOTAL ASSETS (A+B)		4,186,992,967	3,890,344,943
EQUITIES & LIABILITIES:			
C. Shareholders' Equity		1,229,193,586	1,122,774,316
Share Capital	13.00	981,750,000	935,000,000
Retained Earnings	14.00	247,443,586	187,774,316
D. Non-current Liabilities		1,933,591,081	1,934,711,825
Deferred Tax Liability	15.00	51,274,285	53,401,975
Long-term Loan	16.00	1,601,864,783	1,616,205,634
Lease Liability	17.00	280,452,013	265,104,216
E. Current Liabilities		1,024,208,301	832,858,802
Current Portion of Long-term Loan	16.00	299,056,075	301,733,403
Current Portion of Lease Loan	17.00	102,786,847	97,161,814
Trade & Other Payables	18.00	298,491,031	229,602,462
Liabilities for Expenses	19.00	16,555,025	17,368,459
Provision for WPPF	20.00	24,689,303	12,899,971
Provision for Income Tax	21.00	208,118,347	156,173,340
Undisbursed Dividend	22.00	74,511,674	17,919,352
Total Equity & Liabilities:		4,186,992,967	3,890,344,943
Number of shares used to compute NAV		93,500,000	85,000,000
Number of shares used to compute Diluted NAV		98,175,000	93,500,000
Net Asset Value Per Share	30.00	13.15	13.21
Diluted Net Asset Value Per Share		12.52	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: January 17, 2026

Taufika Foods and Lovellio Ice-Cream PLC
Statement of Profit or Loss and other Comprehensive Income
For the Period ended 31 December 2025

PARTICULARS	NOTES	Amount in Taka		Amount in Taka	
		July - Dec 2025	July - Dec 2024	Oct - Dec 2025	Oct - Dec 2024
Sales	23.00	953,706,828	741,608,250	465,990,000	317,506,660
Less: Cost of Goods Sold	24.00	544,389,961	430,458,707	261,899,626	184,174,000
Gross Profit		409,316,868	311,149,543	204,090,374	133,332,660
Operating Expenses:		82,294,230	67,295,300	40,057,714	32,916,467
Administrative Expenses	25.00	8,186,684	7,911,960	3,721,159	3,613,458
Marketing & Selling Expenses	26.00	74,107,546	59,383,340	36,336,555	29,303,009
Operating income		327,022,637	243,854,243	164,032,660	100,416,193
Financial Expenses		72,267,929	83,043,408	33,320,738	36,805,388
Finance cost	27.00	72,267,929	83,043,408	33,320,738	36,805,388
Profit before other income		254,754,708	160,810,835	130,711,922	63,610,805
Other income	28.00	19,911,208	8,847,562	13,804,127	4,914,992
Net profit before WPPF		274,665,916	169,658,396	144,516,049	68,525,796
Provision for WPPF	20.00	13,079,329	8,078,971	6,881,717	3,263,133
Net Profit Before Tax		261,586,587	161,579,425	137,634,332	65,262,663
Income Tax Expense		52,317,317	32,319,885	23,502,866	13,057,638
Current Tax	21.00	54,445,007	35,786,302	29,483,330	14,692,847
Deferred Tax	15.00	(2,127,690)	(3,466,417)	(5,980,463)	(1,635,209)
Net Profit after Tax		209,269,269	129,259,540	114,131,466	52,205,025
Other Comprehensive Income					
Total Comprehensive Income		209,269,269	129,259,540	114,131,466	52,205,025
Earnings per Share (Per value Tk. 10)	29.00	2.24	1.52	1.22	0.61
Diluted Earnings per Share		2.13	1.38	1.16	0.56

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: January 17, 2026

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the period ended 31 December 2025

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2025	935,000,000		187,774,316	1,122,774,316
Bonus Share issued	46,750,000			46,750,000
Share Capital	-			-
Net Income for the year			209,269,269	209,269,269
Bonus Share Issue			(46,750,000)	(46,750,000)
Dividend for the Financial year 2024-25			(102,850,000)	(102,850,000)
Balance as on Dec 31, 2025	981,750,000	981,750,000	247,443,586	1,229,193,586

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the period ended 31 December 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
Bonus Share	85,000,000			85,000,000
Share Capital	-			-
Net Income for the Period			129,259,540	129,259,540
Bonus Share Issue			(85,000,000)	(85,000,000)
Dividend for the Financial year 2023-24			(85,000,000)	(85,000,000)
Balance as on Dec 31, 2024	935,000,000	935,000,000	245,683,217	1,180,683,217


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: January 17, 2026

Taufika Foods and Lovello Ice-Cream PLC

Statement of Cash Flows

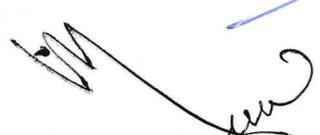
For the period ended 31 December 2025

PARTICULARS	Note	Amount in Taka	
		31-Dec-25	31-Dec-24
A. Cash Flows from Operating Activities :			
Cash Received from Customers		913,778,248	683,312,286
Cash Received from other Sources		19,911,208	8,847,562
Cash Paid to Suppliers and Creditors		(470,717,747)	(504,982,679)
Cash Paid for Operating Expenses		(22,404,377)	(19,598,964)
Cash paid for Income Taxes		(680,398)	(1,019,864)
Net cash inflow/(outflow) from operating activities		439,886,934	166,558,341
B. Cash flow from Investing Activities:			
Acquisition of Property, Plant & Equipment		(132,023,485)	(87,484,520)
Increase Investment		1,313,757	(497,610)
Capital Work in Progress		(2,190,750)	12,674,543
Net cash inflow/ (outflow) in Investing Activities		(132,900,478)	(75,307,587)
C. Cash flow from Financing Activities:			
Bank Loan		(17,018,180)	64,776,325
Lease Loan		20,972,830	12,351,342
Dividend Paid		(46,257,678)	(30,048)
Inter-company Receivables		(161,011,454)	(142,331,042)
Financial Expenses		(72,267,929)	(83,043,408)
Net cash inflow/(outflow) in financing activities		(275,582,411)	(148,276,832)
D. Increase(Decrease) in Cash and Cash Equivalent (A+B+C)		31,404,046	(57,026,078)
E. Opening of Cash and Cash Equivalent		138,106,932	159,579,630
F. Ending Cash and Cash Equivalent (D+E)		169,510,977	102,553,552
Net Operating Cash Flow Per Share (NOCFPS)	31.00	4.70	1.96
Net Operating Cash Flow Per Share (Diluted)		4.48	1.78


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: January 17, 2026