


**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH , 2026**

Particulars	Notes	Amount (Tk.) 31.03.2026	Amount (Tk.) 30.06.2025
<b>Property and Assets</b>			
<b>Non-Current Assets:</b>			
Property, Plant & Equipment	5.00		
	5.01	64,829,814	65,128,557
Right of Use Asset	5.02	41,210	132,110
Capital Stock	5.03	3,045,273	3,045,273
<b>Total Non-Current Assets</b>		<b>67,916,297</b>	<b>68,305,940</b>
<b>Current Assets:</b>			
	6.00		
Inventories	6.01	169,613,075	114,521,602
Advances, Deposits & Pre-Payments	6.02	4,847,000	347,000
Trade Receivables	6.03	61,265,981	28,566,658
Investment in Shares	6.04	5,994,020	-
Cash and Cash Equivalents	6.05	35,466,573	10,804,393
<b>Total Current Assets</b>		<b>277,186,649</b>	<b>154,239,653</b>
<b>Total Property and Assets</b>		<b>345,102,946</b>	<b>222,545,593</b>
<b>Shareholders' Equity and Liabilities</b>			
<b>Authorized Share Capital</b>	7.00	<b>1,000,000,000</b>	<b>1,000,000,000</b>
100,000,000 Ordinary Shares of Tk. 10/- each.			
<b>Shareholders' Equity:</b>			
	8.00		
Share Capital	8.01	139,739,180	139,739,180
Reserve for Bond	8.02	5,149,473	5,149,473
Retained Earnings	8.03	150,921,905	59,798,329
<b>Shareholders' Equity available to Owners of the Company</b>		<b>295,810,558</b>	<b>204,686,982</b>
<b>Non-Current Liabilities:</b>			
	9.00		
Deferred Tax Liability	9.01	210,048	210,048
<b>Total Non-Current Liabilities</b>		<b>210,048</b>	<b>210,048</b>
<b>Current Liabilities &amp; Provisions:</b>			
	10.00		
Liabilities for Expenses	10.01	643,403	756,158
Lease Liability right to Use assets	10.02	41,210	132,110
Workers Profit Participation Fund (WPPF)	10.03	10,392,934	3,402,664
Tax Payable (Deduction on Dividend)	10.04	-	-
Provision for Tax	10.05	35,888,882	11,737,645
Trade Payables	10.06	1,449,145	1,297,859
Dividend Payable / Unclaimed Dividend	10.07	666,766	322,127
Capital Market Stabilization Fund (CMSF)	10.07.1	0	-
<b>Total Current Liabilities &amp; Provisions</b>		<b>49,082,340</b>	<b>17,648,563</b>
<b>Total Liabilities &amp; Provisions</b>		<b>49,292,388</b>	<b>17,858,611</b>
<b>Total Shareholders' Equity &amp; Liabilities</b>		<b>345,102,946</b>	<b>222,545,593</b>
<b>Net Assets Value (NAV) per Share</b>	16.00	<b>21.17</b>	<b>14.58</b>

The annexed notes from 1 to 46 and Annexure-A form an integral part of these Financial Statements.

This is the Statement of Financial Position referred to in our separate report of even date annexed.

  
**Director**

  
**Managing Director**

  
**Chairperson**

  
**Company Secretary**

  
**Chief Financial Officer (CFO)**

**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**AS AT 31 MARCH, 2026**

Particulars	Note	Amount (Tk.) 01.07.2025 to 31.03.2026	Amount (Tk.) 01.07.2024 to 31.03.2025	Amount (Tk.) 01.01.2026 to 31.03.2026	Amount (Tk.) 01.01.2025 to 31.03.2025
<b>Revenue (Net)</b> (A)	11.00	135,394,042	98,640,940	42,522,317	41,350,324
<b>Less: Cost of Goods Sold</b> (B)	12.00	7,820,546	23,757,390	2,309,831	694,052
<b>Gross Profit/(Loss)</b> (A-B)= (C)		127,573,496	74,883,550	40,212,486	40,656,272
<b>Less: Operating Expenses:</b>					
Administrative Expenses,	13.00	3,994,304	3,569,681	1,135,793	721,238
Selling & Distribution Expenses		-	-	-	-
<b>Total Operating Expenses:</b> (D)		3,994,304	3,569,681	1,135,793	721,238
<b>Operating Profit/(Loss)</b> (C-D) = (E)		123,579,192	71,313,869	39,076,693	39,935,034
<b>Add: Non-Operating Income</b>					
Realized Gain		-	-	-	-
Other Income	14.00	16,244,385	2,544	9,016,074	-
<b>Total Non-Operating Income</b> (F)		16,244,385	2,544	9,016,074	-
<b>Less: Non-Operating Expenses</b>					
Financial Expenses	15.00	18,175	35,174	6,775	-
<b>Total Non-Operating Expenses</b> (G)		18,175	35,174	6,775	-
<b>Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)</b>		139,805,402	71,281,239	48,085,992	39,935,034
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	6,990,270	3,394,345	2,404,300	1,901,668
<b>Net Profit before Adjustment of Income Tax (H-I)= (J)</b>		132,815,132	67,886,894	45,681,692	38,033,366
Provision for Tax (SRO-157/Law/Income Tax/2022) (K)	10.04	24,151,237	10,183,034	9,086,143	5,705,005
Deferred Tax (L)	9.02	-	115,383	-	38,461
<b>Net Profit/(Loss) after Tax (J-K-L)=(M)</b>		108,663,896	57,588,477	36,595,549	32,289,900
Retained Earning brought forward		42,258,009	1,331,576	0	1,331,576
<b>Retained Earnings/(Loss) transferred to Financial Position</b>		150,921,905	58,920,053	36,595,549	33,621,476
<b>Basic Earning per Share</b>	17.00	7.78	4.12	2.62	2.31

The annexed notes from 1 to 46 and Annexure-A form an integral part of these Financial Statements.

This is the Statement of Profit or Loss and Other Comprehensive Income referred to in our separate report of even date annexed.

*S. Haider*  
**Director**

*MSRANZG*  
**Managing Director**

*Altoano*  
**Chairperson**

*MSRANZG*  
**Company Secretary**

*Solo*  
**Chief Financial Officer (CFO)**

**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF CHANGES IN EQUITY**  
**AS AT 31 MARCH, 2026**


Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2025	139,739,180	5,149,473	13,173,422	158,062,075
Net Profit /(Loss) for the year	-	-	108,663,896	108,663,896
Less: Dividend	-	-	17,540,320	17,540,320
<b>Balance as on 31 MARCH 2026</b>	<b>139,739,180</b>	<b>5,149,473</b>	<b>104,296,998</b>	<b>249,185,651</b>

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2024	139,739,180	5,149,473	13,173,422	158,062,075
Net Profit /(Loss) for the year	-	-	58,466,753	58,466,753
Less: Dividend	-	-	11,841,846	11,841,846
<b>Balance as on 30th June, 2025</b>	<b>139,739,180</b>	<b>5,149,473</b>	<b>59,798,329</b>	<b>204,686,982</b>

The annexed notes from 1 to 46 and Annexure-A form an integral part of these Financial Statements.

This is the Statement of Changes in Equity referred to in our separate report of even date annexed.

  
**Director**

  
**Manging Director**

  
**Chairperson**

  
**Company Secretary**

  
**Chief Financial Officer (CFO)**

**FINE FOODS LIMITED**  
**NEW MARKET CITY COMPLEX, (LEVEL-6 ), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205**  
**STATEMENT OF CASH FLOWS**  
**AS AT 31 MARCH, 2026**

Particulars	Notes	Amount (Tk.)	Amount (Tk.)
		31.03.2026	30.06.2025
<b>Cash Flows from Operating Activities:</b>			
Cash Receipts from Customers		102,694,719	99,400,029
Cash Receipts of Other Income		16,244,385	8,584
Cash Paid to Suppliers		(62,586,101)	(66,921,049)
Workers Profit Participation Fund(WPPF)			(2,126,033)
Cash Paid to Employees and Others		(4,001,122)	(4,450,012)
Income Tax Paid		0	(2,635,727)
<b>Net Cash Generated from Operating Activities</b>		<b>52,351,881</b>	<b>23,275,792</b>
<b>Cash Flows from Investing Activities:</b>			
Fixt Assets Addition		-	-
Investment in Shares		(5,994,020)	-
Withdrawn from Investment in share Profit			-
Advance for feed and Fingerling		(4,500,000)	-
<b>Net Cash used in Investing Activities</b>		<b>(10,494,020)</b>	<b>-</b>
<b>Cash Flows from Financing Activities:</b>			
Dividend Paid		(14,681,432)	(9,889,222)
Dividend Tax Payment		(2,514,249)	(1,743,534)
Capital Market Stabilization Fund ( CMSF)		-	(1,595,124)
<b>Net Cash Provided in Financing Activities</b>		<b>(17,195,681)</b>	<b>(13,227,880)</b>
<b>Net Changes in Cash and Cash Equivalents</b>		<b>24,662,180</b>	<b>10,047,912</b>
Cash and Cash Equivalents at the Beginning of Year		10,804,393	756,481
<b>Cash and Cash Equivalents at the End of Year</b>		<b>35,466,573</b>	<b>10,804,393</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	18.00	<b>3.75</b>	<b>1.67</b>

The annexed notes from 1 to 46 and Annexure-A form an integral part of these Financial Statements.

This is the Statement of Cash Flows referred to in our separate report of even date annexed.

  
**Director**

  
**Managing Director**

  
**Chairperson**

  
**Company Secretary**

  
**Chief Financial Officer (CFO)**

	Amount (Tk.) 31.03.2026	Amount (Tk.) 30.06.2025
<b>5.00 Non-Current Assets</b>	<b>67,916,297</b>	<b>68,305,940</b>
This is made up as follows:		
5.01 Property, Plant & Equipment	64,829,814	65,128,557
5.02 Right of Use Asset	41,210	132,110
5.03 Capital Stock	3,045,273	3,045,273
	<u>67,916,297</u>	<u>68,305,940</u>
<b>5.01 Property, Plant &amp; Equipment</b>	<b>64,829,814</b>	<b>65,128,557</b>
This is made up as follows:		
<b>Unit-1, Kishoregonj:</b>		
Land and Land Development	9,113,573	9,113,573
Road & Construction	3,062,540	3,062,540
Pond Excavation	26,898,649	26,898,649
Boundary, Dam, Dyke, Approach Road etc.	5,324,480	5,405,563
Civil Construction	2,016,569	2,095,137
Machinery	127,226	137,542
Office Decoration	41,027	44,354
Other Assets	16,509	17,848
Sub Total (A)	<u>46,600,574</u>	<u>46,775,205</u>
<b>Unit-2, Mymensingh:</b>		
Land and Land Development	13,200,000	13,200,000
Pond Excavation	3,413,210	3,413,210
Civil Construction	164,228	170,626
Machinery	118,248	127,836
Other Assets	21,524	23,270
Fishery Hatchery	1,312,030	1,418,411
Sub Total (B)	<u>18,229,240</u>	<u>18,353,352</u>
Grand Total	<u>64,829,814</u>	<u>65,128,557</u>
The details of which has been shown in <b>Annexure-A</b>		
<b>5.02 Right of Use Assets</b>	<b>41,210</b>	<b>132,110</b>
This is made up as follows:		
<b>At Cost</b>		
Opening Balance	132,110	253,312
Addition during the year	-	-
Disposal / Adjustment during the year	-	-
	<u>132,110</u>	<u>253,312</u>
<b>Less: Accumulated Depreciation</b>		
Opening Balance	-	-
Add: Charged during the year	90,900	121,202
Disposal / Adjustment during the year	-	-
	<u>90,900</u>	<u>121,202</u>
Written Down Value (WDV)	<u>41,210</u>	<u>132,110</u>
The details of the above have been shown in Schedule A-2.		
<b>5.03 Capital Stock</b>	<b>3,045,273</b>	<b>3,045,273</b>
This is made up as follows:		
5.03.1 Cattle	0	0
5.03.2 Plantation	3,045,273	3,045,273
	<u>3,045,273</u>	<u>3,045,273</u>
<b>5.03.1 Cattle</b>	<b>-</b>	<b>-</b>
The fleet of cattle consist of 52 nos. cows, oxen, bulls, coilers etc. of different size. The above represents the cost of cattle and made up as under:		
Opening Balance	-	-
Add: During the year	-	-
	<u>-</u>	<u>-</u>
Less: Impairment	-	-
Less: Disposal	-	-
	<u>-</u>	<u>-</u>
Cattle Sales 52. Nos.	-	-
Cattle Purchase	-	-
Realized Gain	-	-
	<u>-</u>	<u>-</u>
<b>5.03.2 Plantation</b>	<b>3,045,273</b>	<b>3,045,273</b>
It represents the Historical Cost of Plantation of different trees which were planted in the year 1997 in the Project site and the break up of the same as under:		
Mehagani Tree (1652 Pcs.)	2,158,960	2,158,960
Other Trees	886,313	886,313
	<u>3,045,273</u>	<u>3,045,273</u>

5.3.2.1	<b>Mehagani Tree :</b>	<b>2,158,960</b>	<b>2,158,960</b>
	This is made up as follows:		
	Opening Balance	2,158,960	2,158,960
	Add: During the year	-	-
		<u>2,158,960</u>	<u>2,158,960</u>
	Less: Damage by Natural Climate/ Death	-	-
	Less: Disposal	-	-
		<u>2,158,960</u>	<u>2,158,960</u>
	Mehagani trees Sales ... Nos.	-	-
	Mehagani trees Purchase	-	-
	Realized Gain	-	-
5.3.2.2	<b>Other Tree :</b>	<b>886,313</b>	<b>886,313</b>
	This is made up as follows:		
	Opening Balance	886,313	886,313
	Add: During the year	-	-
		<u>886,313</u>	<u>886,313</u>
	Less: Damage by Natural Climate/ Death	-	-
	Less: Disposal	-	-
		<u>886,313</u>	<u>886,313</u>
	Other trees Sales ... Nos.	-	-
	Other trees Purchase	-	-
	Realized Gain	-	-
6.00	<b>Current Assets</b>	<b>271,192,629</b>	<b>154,239,653</b>
	This is made up as follows:		
	6.01 Inventories	169,613,075	114,521,602
	6.02 Advance, Deposits & Prepayments	4,847,000	347,000
	6.03 Trade Receivables	61,265,981	28,566,658
	6.04 Cash & Cash Equivalents	35,466,573	10,804,393
		<u>271,192,629</u>	<u>154,239,653</u>

6.01	<b>Inventories</b>	<b>169,613,075</b>	<b>114,521,602</b>
	This is made up as follows:		
	Unit-1, Kishoregonj	118,001,308	81,682,212
	Unit-2, Mymensing	51,611,767	32,839,390
		<u>169,613,075</u>	<u>114,521,602</u>

**Unit-1, Kishoregonj:**

Particulars	Qty. (Kg.)/(Pcs)	Rate (Kg.) / (Pcs)	Amount (Tk.)	Amount (Tk.)
Telapia	54,654	116.35	6,358,950	7,985,632
Rui	21,194	135.25	2,866,545	3,465,250
Katla	17,387	145.26	2,525,605	2,856,320
Mregal	18,634	115.36	2,149,668	2,564,320
Common Carp	24,444	120.36	2,942,135	3,458,650
Pangas	72,019	115.65	8,328,955	8,986,540
Ohers	18,477	125.26	2,314,400	2,653,320
Fingerling	72,824,500	1.20	87,389,400	46,376,940
Total Fish			<u>114,875,658</u>	<u>78,346,972</u>
Closing Raw Materials			<u>3,125,650</u>	<u>3,335,240</u>
Total			<u>118,001,308</u>	<u>81,682,212</u>

<b>Amount (Tk.)</b>	<b>Amount (Tk.)</b>
<b>31.03.2026</b>	<b>30.06.2025</b>

**Unit-2, Mymensing:**

Particulars	Qty. (Kg.)/(Pcs)	Rate (Kg.) / (Pcs)	Amount (Tk.)	Amount (Tk.)
Telapia	20,854	115.36	2,405,805	2,756,430
Rui	4,250	133.65	568,142	785,690
Katla	3,974	142.36	565,760	746,320
Mregal	5,537	112.35	622,106	785,630
Common Carp	4,821	114.25	550,828	712,352
Pangas	7,142	110.36	788,280	1,145,230
Ohers	4,031	123.25	496,896	632,520
Fingerling	36,546,100	1.20	43,855,320	23,709,328
Total Fish			<u>49,853,137</u>	<u>31,273,500</u>
Closing Raw Materials			<u>1,758,630</u>	<u>1,565,890</u>
Total			<u>51,611,767</u>	<u>32,839,390</u>

6.02	<b>Advance, Deposits &amp; Prepayments</b>	<b>4,847,000</b>	<b>347,000</b>
	This is made up as follows:		
	Advance against Office Rent	120,000	120,000
	Security Deposit to Pally Bidyut	27,000	27,000
	Security Deposit to BRTA	0	-
	Security Deposit to CDBL	200,000	200,000
	Advance for Feed and Fingerling Purchase	4,500,000	-
		<u>4,847,000</u>	<u>347,000</u>

6.03 **Trade Receivables** 61,265,981 28,566,658

The above amount represents the receivable against credit sales to the following parties as on 31.03.2026.

**Unit-1, Kishoregonj:**

Particulars	Ageing	Amount (Tk.)	Amount (Tk.)
Amdadul Hak	With in 30 Days	15,595,850	7,196,515
Alamgir Kobir	With in 30 Days	14,586,520	6,886,520
M/s Alimuddin Traders.	Within 45 to 60 days	2,358,600	818,365
M/s Islam Traders.	Within 40 days	2,656,350	795,947
M/s Kamrul Traders.	Above 60 days	2,552,360	964,436
M/s Hoque Traders	Below 30 days	2,656,920	787,259
M/s Rafik Traders	Within 40 to 60 days	2,858,620	885,364
M/s Habib Traders	Below 60 days	2,658,400	628,828
M/s Kaium Traders	Above 40 days	2,536,580	983,459
M/s Joshim Traders	Within 30 to 50 days	1,558,925	707,243
		<u>50,019,125</u>	<u>20,653,936</u>

**Unit-2, Mymensingh:**

Particulars	Ageing	Amount (Tk.)	Amount (Tk.)
M/s Alimuddin Traders.	Within 45 to 60 days	1,256,850	1,003,378
M/s Sharna Traders	Below 60 days	1,469,530	912,710
M/s Haseem Traders	Within 30 to 50 days	1,378,562	920,853
M/s Good Luck Traders	Above 40 days	1,365,860	938,601
M/s Harez Traders	Within 50 days	1,374,560	967,764
M/s Hablu Traders	Below 60 days	1,356,932	1,037,342
M/S Ali Traders	Above 40 days	1,485,930	1,059,868
M/S Rahman Traders	Below 60 days	1,558,632	1,072,206
		<u>11,246,856</u>	<u>7,912,722</u>
Receivable are considered goods and subsequently realized.		<u>61,265,981</u>	<u>28,566,658</u>

6.04 **Investment in Shares**

The break-up is as below:

UCB Stock Brokerage Ltd.

Add : Realized Gain

Less : Withdrawn

Total

25,000,000	-
10,994,020	
30,000,000	
<u>5,994,020</u>	<u>-</u>

6.05 **Cash & Cash Equivalents**

35,466,573 10,804,393

This is made up as follows:

Cash in hand - Head Office and Factory

1,715,037	643,900
1,715,037	643,900

#REF!

**Cash at Bank**

Eastern Bank Ltd., CA A/c. No. 01021060008420

Premier Bank Ltd., CA A/c. No. 016011100000118

Premier Bank Ltd., SD A/c. No. 016013100000022

Southwest Bank Ltd., CA A/c. No. 001211100015892

Islamic Bank

মুতাল ট্রাস্ট ব্যাংক

Mutual Trust Bank Ltd.,A/c. No. 1301000354274

5,680	5,680
24,464	24,309
704,604	346,030
23,005,394	9,769,005
9,999,500	-
11,894	15,469
<u>33,751,536</u>	<u>10,160,493</u>
<u>35,466,573</u>	<u>10,804,393</u>

Amount (Tk.)	Amount (Tk.)
<u>31.03.2026</u>	<u>30.06.2025</u>

7.00 **Authorized Share Capital**

1,000,000,000 1,000,000,000

100,000,000 Ordinary Shares of Tk. 10/- each.

8.00 **Shareholders' Equity**

295,810,558 204,686,982

This is made up as follows:

8.01 Share Capital

8.02 Reserve for Bond

8.03 Retained Earnings

139,739,180	139,739,180
5,149,473	5,149,473
150,921,905	59,798,329
<u>295,810,558</u>	<u>204,686,982</u>

8.01 **Share Capital**

139,739,180 139,739,180

**Issued, Subscribed and Paid up Capital**

139,739,180 139,739,180

13,973,918 Ordinary Shares of Tk. 10/- each. Fully paid up

Summarized list of shareholders as on 31.03.2026on the basis of share holdings:

Shareholding Range	No. of Shareholders-31.06.2026	Number of Shareholders-30.06.2025	No. of Shares-31.03.2026	Number of Shares-30.06.2025
001-500	1,280	1,392	176,635	205,340
501-5000	729	785	1,323,881	1,455,167
5001-10000	126	124	879,482	911,429
10001-25000	99	101	1,530,922	1,584,884
25001-50000	31	41	1,088,703	1,413,463
50001-999999	43	48	8,974,295	8,403,635
	<u>2,308</u>	<u>2,491</u>	<u>13,973,918</u>	<u>13,973,918</u>

On the basis of Shareholders:

Shareholding Range	Holding-31.03.2026 (%)	Holding -30.06.2025(%)	No. of Shares/31.03.2026	No. of Shares/30.06.2025
General Public	62.92	59.67	8,790,743	8,337,394
Institute	23.16	25.08	3,236,359	3,504,658
Sponsor's (Domestic)	13.92	15.25	1,946,816	2,131,866
	<b>100.00</b>	<b>100.00</b>	<b>13,973,918</b>	<b>13,973,918</b>

8.02 **Reserve for Bond** 5,149,473 5,149,473

This is made up as follows:

Opening Balance	5,149,473	5,149,473
Add: During the year	-	-
	<u>5,149,473</u>	<u>5,149,473</u>

8.03 **Retained Earnings** 150,921,905 59,798,329

This is made up as follows:

Opening Balance	59,798,329	13,173,422
Less: Dividend for the year 2024-2025	17,540,320	11,841,846
	42,258,009	1,331,576
Add: During the year	108,663,896	58,466,753
Transferred to Balance Sheet	<u>150,921,905</u>	<u>59,798,329</u>

9.00 **Non-Current Liabilities** 210,048 210,048

This is made up as follows:

9.01 Lease Liability Right to Use Asset	210,048	-
9.02 Deferred Tax Liability	0	210,048
	<u>210,048</u>	<u>210,048</u>

9.01 **Deferred Tax Liability** 210,048 210,048

This is made up as follows:

	Amount (Tk.) 31.03.2026	Amount (Tk.) 30.06.2025
<b>At Cost</b>		
Opening Balance	210,048	1,349,765
Addition during the year		
Interest for the year	0	-
Payment during the year	0	0
Disposal/Adjustment during the year		(1,139,717)
Total	<u>210,048</u>	<u>210,048</u>

Book value of depreciable Assets (Cost)	65,128,557
Less : Tax base value of depreciable Assets	<u>63,728,236</u>
Taxable Temporary Difference	1,400,321
Tax Rate	15%
	<u>210,048</u>

10.00 **Current Liabilities & Provisions** 49,082,340 17,648,563

This is made up as follows:

10.01 Liabilities for Expenses	643,403	756,158
10.02 Lease Liabilities Right to use Assets	41,210	132,110
10.03 Workers' Profit Participation Fund (WPPF)	10,392,934	3,402,664
10.04 Tax Payable (Deduction on Dividend)	-	-
10.05 Provision for Tax	35,888,882	11,737,645
10.06 Trade Payable	1,449,145	1,297,859
10.07 Dividend Payable/Unclaimed Dividend	666,766	322,127
10.07.1 Capital Market Stabilization Fund (CMSF)	-	-
	<u>49,082,340</u>	<u>17,648,563</u>

10.01 **Liabilities for Expenses** 643,403 756,158

This is made up as follows:

Salary & Wages	324,000	324,000
Listing Fee	52,403	76,158
CDBL	42,000	56,000
BAPLC	37,500	50,000
Professional Fees	187,500	250,000
	<u>643,403</u>	<u>756,158</u>

10.02	Lease Liability Right to use Asset		
	This is made up as follows:		
	At Cost		
	Opening Balance	132,110	253,313
	Add: During the year		-
	Interest for the year	17,100	22,797
	Payment during the year	108,000	144,000
	Disposal/Adjustment during the year		-
	Total	<u>41,210</u>	<u>132,110</u>

10.03	<b>Workers' Profit Participation Fund (WPPF)</b>	<b>10,392,934</b>	<b>3,402,664</b>
	This is made up as follows:		
	Opening Balance	3,402,664	2,126,033
	Add: During the year (5% of Net Profit after charging such charge)	6,990,270	3,402,664
	Less : Transfer WBF	-	(2,126,033)
	Less : AIT	-	-
	Less : Payment	-	-
		<u>10,392,934</u>	<u>3,402,664</u>

10.04	<b>Tax Payable (Deduction on Dividend)</b>	-	-
	It represents the amount of deduction as advance tax on dividend.		
	This is made up as follows:		
	Opening Balance		
	Add: During the year	2,514,249	1,743,534
	Total	2,514,249	1,743,534
	Less: Payment during the year	<u>2,514,249</u>	<u>1,743,534</u>
		-	-

10.05	<b>Provision for Tax</b>	<b>35,888,882</b>	<b>11,737,645</b>
	This is made up as follows:		
	Opening Balance	11,737,645	3,647,125
	Add: Current Tax -Note 10.04.1	24,151,237	10,726,247
		35,888,882	14,373,372
	Less: Paid during the year	-	2,635,727
		<u>35,888,882</u>	<u>11,737,645</u>

Amount (Tk.)	Amount (Tk.)
31.03.2026	30.06.2025

10.05.1 **Current Tax for the year**  
This is made up as follows:

Particulars	AY 25-26 With 3rd Schedule	AY 25-26 With 3rd Schedule
PROVISION FOR TAX:		
<b>Statement of Profit u/s - 180:</b>		
Net Profit as per Audit Report (Other than U/S 163)	132,815,132	68,053,283
Total	132,815,132	68,053,283
Add: Depreciation as per FS	298,744	426,153
Add: Salary & bonus cash	3,054,000	3,253,300
Add: W & S of Indirect Labour Cash	473,790	368,100
Add: Entertainment as per FS	34,520	44,756
	136,676,186	72,145,592
Less: Depreciation as per Schedule - At Tax rate (enclosed)	-	605,399
Total	136,676,186	71,540,193
Less: Entertainment as per Tax Sec 55 (Actual)	34,520	44,756
<b>Taxable Income</b>	<u>136,641,666</u>	<u>71,495,437</u>
<b>Tax @ 15%% of Taxable Income</b>	<u>20,496,250</u>	<u>10,724,315</u>
<b>Other Income</b>	16,244,385	8,584
<b>Tax @ 22.5% of Taxable Income</b>	3,654,987	1,931
<b>Income Tax</b>	<b>24,151,237</b>	<b>10,726,247</b>
<b>Minimum Tax</b>		
<b>AIT</b>		
<b>Tax on Gross Receipts on Sales 1 %</b>	1,353,940	1,188,990

**Year wise tax assessment position**

<b>Tax Assessment Year</b>	<b>Status</b>	<b>Remarks</b>
2017-2018	Assessment Complete	Appeal
2018-2019	Assessment Complete	
2019-2020	Assessment Complete	Appeal
2020-2021	Assessment Complete	Appeal
2021-2022	Assessment Complete	
2022-2023	Assessment Complete	Appeal
2023-2024	Return submitted	Assessment not complete

10.06	<b>Trade Payable</b>	<b>1,449,145</b>	<b>1,297,859</b>
	This is made up as follows:		
	M/s Trirotno Motso Arot	-	155,675
	M/s Monoj Motso Arot	-	285,780
	M/S Ashik & Rakib Enterprise	593,225	93,225
	M/S Al-Amin Traders	855,920	55,920
	M/s Saha Motso Arot	-	707,259
		<u>1,449,145</u>	<u>1,297,859</u>
10.07	<b>Dividend Payable/Unclaimed Dividend</b>	<b>666,766</b>	<b>322,127</b>
	This is made up as follows:		
	Opening Balance	322,127	808,389
	Add: During the year	<u>17,540,320</u>	<u>11,841,846</u>
		17,862,447	12,650,235
	Less: Dividend Tax	<u>2,514,249</u>	<u>1,743,534</u>
	Net Payable	15,348,198	10,906,701
	Less: Payment during the year	<u>14,681,432</u>	<u>9,889,222</u>
		666,766	1,017,479
	Transferred to CMSF Note No. 10.06.1	-	<u>695,352</u>
		<u>666,766</u>	<u>322,127</u>
	Details of Unclaimed Dividend are included below:		
	For the year ended 30th June, 2021	-	-
	For the year ended 30th June, 2022	57,929	57,929
	For the year ended 30th June, 2023	55,108	55,108
	For the year ended 30th June, 2024	209,090	209,090
	For the year ended 30th June, 2025	<u>344,639</u>	<u>0</u>
	Total Unpaid Dividend	<u>666,766</u>	<u>322,127</u>
10.07.1	<b>Capital Market Stabilization Fund (CMSF)</b>	<b>-</b>	<b>-</b>
	This is made up as follows:		
	Opening Balance	-	899,772
	Add: During the year	-	<u>695,352</u>
	Total	-	1,595,124
	Less : Adjusted	-	<u>1,595,124</u>
		<u>-</u>	<u>-</u>

	Amount (Tk.) 01.07.2025 to 31.03.2026	Amount (Tk.) 01.07.2024 to 31.03.2025	Amount (Tk.) 01.01.2026 to 31.03.2026	Amount (Tk.) 01.01.2025 to 31.03.2025
<b>11.00 Revenue (Turn Over)</b>	<b>135,394,042</b>	<b>98,640,940</b>	<b>42,522,317</b>	<b>41,350,324</b>
This is made up as follows:				
Unit-1, Kishoregonj	86,060,079	59,523,980	24,383,276	29,500,176
Unit-2, Mymensingh	49,333,964	39,116,960	18,139,041	11,850,148
	<u>135,394,042</u>	<u>98,640,940</u>	<u>42,522,317</u>	<u>41,350,324</u>
<b>11.10 Kishoregonj Fish</b>	<b>16,243,179</b>	<b>16,370,580</b>	<b>7,462,576</b>	<b>8,572,126</b>
Mymensingh Fish	14,519,573	9,190,640	6,025,765	3,280,178
Total	<u>30,762,751</u>	<u>25,561,220</u>	<u>13,488,341</u>	<u>11,852,304</u>
Kishoregonj Fingerling	69,816,900	43,153,400	16,920,700	20,928,050
Mymensingh Fingerling	34,814,391	29,926,320	12,113,276	8,569,970
Total	<u>104,631,291</u>	<u>73,079,720</u>	<u>29,033,976</u>	<u>29,498,020</u>

**Unit-1, Kishoregonj:**

Particulars	Qty. (Kg.)	Rate (kg)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Telapia	30,654	126.35	3,873,133	4,205,230	1,673,762	1,668,704
Rui	10,458	145.25	1,519,025	1,825,630	584,991	969,282
Katla	13,520	155.36	2,100,467	2,042,350	1,022,792	1,086,025
Mregal	14,568	125.36	1,826,244	1,854,350	935,722	1,095,894
Common Carp	17,458	130.36	2,275,825	2,152,360	1,113,362	1,466,428
Pangas	25,630	125.65	3,220,410	3,165,230	1,374,258	1,618,995
Others	10,558	135.26	1,428,075	1,125,430	757,690	666,798
Fingerling	23,272,300	3.00	69,816,900	43,153,400	16,920,700	20,928,050
Total			<u>86,060,079</u>	<u>59,523,980</u>	<u>24,383,276</u>	<u>29,500,176</u>

**Unit-2, Mymensingh:**

Particulars	Qty. (Kg.)	Rate (kg)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Telapia	30,568	125.36	3,832,004	2,425,360	1,764,495	862,112
Rui	10,452	143.65	1,501,430	1,232,560	555,651	475,708
Katla	10,254	152.36	1,562,299	1,145,320	656,366	446,777
Mregal	10,584	122.35	1,294,952	1,025,620	628,464	339,686
Common Carp	11,450	124.25	1,422,663	890,530	645,349	303,578
Pangas	30,185	120.36	3,633,067	1,925,630	1,306,845	669,280
Others	9,554	133.25	1,273,158	545,620	468,594	183,037
Fingerling	11,604,797	3.00	34,814,391	29,926,320	12,113,276	8,569,970
Total			<u>49,333,964</u>	<u>39,116,960</u>	<u>18,139,041</u>	<u>11,850,148</u>

<b>12.00 Cost of Goods Sold</b>	<b>7,820,546</b>	<b>23,757,390</b>	<b>2,309,831</b>	<b>15,473,189</b>
This is made up as follows:				
Unit-1, Kishoregonj	4,547,391	12,553,928	994,628	11,600,120
Unit-2, Mymensingh	3,273,155	11,203,462	1,315,204	3,873,069
	<u>7,820,546</u>	<u>23,757,390</u>	<u>2,309,831</u>	<u>15,473,189</u>

**Unit-1, Kishoregonj:**

**Unit-1, Kishoregonj (Fish)**

	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Raw Materials (Fish Portion)	7,533,045	13,245,000	2,500,090	5,271,900
Salary & Wages	981,000	712,800	327,000	237,600
W & S of Indirect Labour	318,525	168,000	106,175	51,100
Medicine and Pesticide	124,875	71,520	67,021	19,158
Fertilizer	125,635	70,125	60,310	20,473
Carriage Inward	81,485	74,850	27,861	22,485
Fuel & Lubricants	165,835	122,350	69,975	38,700
Depreciation (Annexure-1)	174,632	182,086	58,211	60,695
<b>Cost of Production</b>	<b>9,505,032</b>	<b>14,646,731</b>	<b>3,216,643</b>	<b>5,722,111</b>
Add: Opening Stock Fish	31,970,032	26,987,938	0	0
	41,475,064	41,634,669	3,216,643	5,722,111
Less: Closing Stock Fish	27,486,258	32,670,054	(2,129,245)	6,299,978
<b>Cost of Goods Sold : Fish (Unit-1)</b>	<b>13,988,806</b>	<b>8,964,615</b>	<b>5,345,888</b>	<b>(577,867)</b>

	Amount (Tk.) 01.07.2025 to 31.03.2026	Amount (Tk.) 01.07.2024 to 31.03.2025	Amount (Tk.) 01.01.2026 to 31.03.2026	Amount (Tk.) 01.01.2025 to 31.03.2025
<b>Unit-1, Kishoregonj (Fingerling)</b>				
Raw Materials (Fingerling Portion)	7,533,045	8,830,000	2,500,090	3,514,600
Cost of Fingerling Purchased	24,038,000	9,575,000	8,012,650	1,022,700
<b>Cost of Production</b>	<b>31,571,045</b>	<b>18,405,000</b>	10,512,740	<b>4,537,300</b>
Add: Opening Stock Fingerling	46,376,940	27,332,100	0	0
	77,947,985	45,737,100	10,512,740	4,537,300
Less: Closing Stock Fingerling	87,389,400	42,147,788	14,864,000	7,640,687
<b>Cost of Goods Sold : Fingerling (Unit-1)</b>	<b>(9,441,415)</b>	<b>3,589,313</b>	<b>(4,351,260)</b>	<b>12,177,987</b>
<b>Cost of Raw Materials (Unit-1)</b>				
Opening Stock	3,335,240	5,535,240	0	0
Purchase of Raw Materials	14,856,500	21,875,000	5,000,180	8,186,500
	18,191,740	27,410,240	5,000,180	8,186,500
Less: Closing Stock	3,125,650	5,335,240	0	600,000
<b>Cost of Raw Materials (Unit-1)</b>	<b>15,066,090</b>	<b>22,075,000</b>	<b>5,000,180</b>	<b>8,786,500</b>
Raw Materials Allocation (Unit-1)				
Raw Materials - Fish	7,533,045	13,245,000	2,500,090	5,271,900
Raw Materials - Fingerling	7,533,045	8,830,000	2,500,090	3,514,600
<b>Total Raw Materials Allocation (Unit-1)</b>	<b>15,066,090</b>	<b>22,075,000</b>	<b>5,000,180</b>	<b>8,786,500</b>

Cost of Raw Materials purchase is allocated between fish and fingerling based on percentage of sales.

	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
<b>Unit-2, Mymensingh (Fish):</b>				
Raw Materials (Fish Portion)	5,931,920	8,497,410	2,096,530	
Salary & Wages	693,000	580,500	231,000	193,500
W & S of Indirect Labour	155,265	98,650	52,735	33,330
Medicine and Pesticide	83,655	72,650	28,793	37,025
Fertilizer	92,560	78,560	32,235	37,040
Carriage Inward	126,585	118,235	43,335	61,915
Fuel & Lubricants	148,775	115,640	50,925	64,395
Depreciation (Annexure-1)	124,112	137,528	41,371	45,842
<b>Cost of Production</b>	<b>7,355,872</b>	<b>9,699,173</b>	2,576,924	<b>473,047</b>
Add: Opening Stock Fish	7,564,172	6,607,873	0	0
	14,920,044	16,307,046	2,576,924	473,047
Less: Closing Stock Fish	5,997,817	9,964,194	0	3,400,022
<b>Cost of Goods Sold : Fish (Unit-1)</b>	<b>8,922,227</b>	<b>6,342,852</b>	<b>2,576,924</b>	<b>3,873,069</b>

	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
<b>Unit-2, Mymensingh (Fingerling)</b>				
Raw Materials (Fingerling Portion)	5,931,920	5,664,940	2,096,530	1,054,812
Cost of Fingerling Purchased	8,565,000	10,235,600	3,001,750	2,182,970
<b>Cost of Production</b>	<b>14,496,920</b>	<b>15,900,540</b>	5,098,280	<b>3,237,782</b>
Add: Opening Stock Fingerling	23,709,328	17,899,520	0	0
	38,206,248	33,800,060	5,098,280	3,237,782
Less: Closing Stock Fingerling	43,855,320	28,939,450	6,360,000	1,039,930
<b>Cost of Goods Sold : Fingerling (Unit-1)</b>	<b>(5,649,072)</b>	<b>4,860,610</b>	<b>(1,261,720)</b>	<b>2,197,852</b>
<b>Cost of Raw Materials (Unit-2)</b>				
Opening Stock	1,565,890	5,065,890	0	0
Purchase of Raw Materials	12,056,580	13,562,350	4,193,060	4,237,030
	13,622,470	18,628,240	4,193,060	4,237,030
Less: Closing Stock	1,758,630	4,465,890	0	0
<b>Cost of Raw Materials (Unit-2)</b>	<b>11,863,840</b>	<b>14,162,350</b>	<b>4,193,060</b>	<b>4,237,030</b>
Raw Materials Allocation (Unit-1)				
Raw Materials - Fish	5,931,920	8,497,410	2,096,530	2,542,218
Raw Materials - Fingerling	5,931,920	5,664,940	2,096,530	1,694,812
<b>Total Raw Materials Allocation (Unit-2)</b>	<b>11,863,840</b>	<b>14,162,350</b>	<b>4,193,060</b>	<b>4,237,030</b>

	Amount (Tk.) 01.07.2025 to 31.03.2026	Amount (Tk.) 01.07.2024 to 31.03.2025	Amount (Tk.) 01.01.2026 to 31.03.2026	Amount (Tk.) 01.01.2025 to 31.03.2025
<b>13.00 Administrative, Selling and Distribution Expenses</b>	<b>3,994,304</b>	<b>3,569,681</b>	<b>1,135,793</b>	<b>1,021,238</b>
This is made up as follows:				
Salary & Benefits	1,242,000	765,000	414,000	255,000
Bonus	138,000	85,000	138,000	0
Depreciation Expenses-Right to Use Assets	90,900	83,396	30,300	27,799
Printing & Stationery	99,568	67,520	34,243	2,285
Board Meeting Expenses	55,000	50,000	36,000	20,000
Advertisement	82,500	82,500	27,500	27,500
Conveyance	37,456	35,620	5,806	7,060
Entertainment	34,520	32,560	7,990	12,402
Repairs & Maintenance	58,963	58,600	16,313	22,080
Medical Expenses	36,524	36,520	7,869	13,980
Car Maintenance	0	47,580	0	11,960
BAPLC	37,500	37,500	12,500	12,500
Paper & Periodicals	3,925	3,850	1,075	1,310
Miscellaneous Expenses	73,655	46,530	18,975	10,007
Telephone & Mobile Bill	32,000	30,795	7,000	9,795
Cost of Packing Materials	725,640	845,630	213,905	422,070
Carriage Outward	514,250	433,260	158,000	70,730
AGM Expenses	450,000	543,560	0	0
CDBL	42,000	42,000	(73,650)	14,000
Listing Fees	52,403	54,760	17,467	18,260
Professional & Other Fees	187,500	187,500	62,500	62,500
Total	3,994,304	3,569,681	1,135,793	1,021,238
<b>14.00 Others Income</b>	<b>16,244,385</b>	<b>2,544</b>	<b>3,991,359</b>	<b>0</b>
This is made up as follows:				
Share Realized Gain	10,994,020	-	3,991,359	-
Bank Interest	-	2,544	-	-
Vegetable & Other	5,250,365	-	5,024,715	-

	16,244,385	2,544	3,991,359	0.00
15.00 <b>Financial Expenses</b>	<b>18,175</b>	<b>35,174</b>		<b>0</b>

This is made up as follows:

Financial Expenses-Right to Use Assets	17,100	24,605	5,700	0.00
Bank Charge and Commission	1,075	10,569	0	0.00
	<b>18,175</b>	<b>35,174</b>	<b>5,700</b>	<b>0.00</b>

(a) The number of employees employed in the administration department throughout the year who received aggregate remuneration less than Tk. 36,000

(b) The number of employees employed in the administration department for a part of the year who receive aggregate remuneration less than Tk. 3,000 per month.

16.00 <b>Net Assets Value Per Share (NAVPS)</b>	<b>21.17</b>	<b>14.58</b>	<b>2.62</b>	<b>2.31</b>
---	--------------	--------------	-------------	-------------

The computation of Net Assets Value per Share (NAVPS) is given below:

	Total Asset-Total Liabilities Number of Ordinary Shares	Total Asset-Total Liabilities Number of Ordinary Shares		
Net Assets -Equity to the Ordinary Shareholders	295,810,558	203,808,706	36,595,548	32,311,094
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918	13,973,918	13,973,918
Net Assets Value per Share (NAVPS)	<b>21.17</b>	<b>14.58</b>	<b>2.62</b>	<b>2.31</b>

17.00 <b>Basic Earning Per Share (EPS)</b>	<b>7.78</b>	<b>4.12</b>	<b>2.62</b>	<b>2.31</b>
--	-------------	-------------	-------------	-------------

The computation of Basic Earning per Share (EPS) is given below:

	Profit Attributable to Shareholders Number of Ordinary Shares			
Profit Attributable to Ordinary Shareholders	108,663,896	57,588,477	36,595,548	32,311,094
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918	13,973,918	13,973,918
Basic Earning Per Share	<b>7.78</b>	<b>4.12</b>	<b>2.62</b>	<b>2.31</b>

The total sales revenue of the Company has been increase due to which EPS has been increased .

Amount (Tk.) 01.07.2025 to 31.03.2026	Amount (Tk.) 01.07.2024 to 31.03.2025	Amount (Tk.) 01.01.2026 to 31.03.2026	Amount (Tk.) 01.01.2025 to 31.03.2025
---	---	---	---

18.00 <b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>3.75</b>	<b>1.59</b>	<b>2.13</b>	<b>0.93</b>
--	-------------	-------------	-------------	-------------

The computation of Net Operating Cash Flows per Share(NOCFPS) is given below:

	Net Operating Cash Flows Number of Ordinary Shares			
Net Operating Cash Flows	52,351,881	22,272,335	29,753,635	12,944,192
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918	13,973,918	13,973,918
Net Operating Cash Flows Per Share	<b>3.75</b>	<b>1.59</b>	<b>2.13</b>	<b>0.93</b>

Significant difference in NOCFPS in between current year's and last year's is due to decrease in payment production materials.

19.00 **Clause No. 5(2) (e) of Notification BSEC/CMRRCD/2006-158/208/Admin/81, dated: 20.06.2018:**

**Reconciliation of Net Operating Cash Flow under Indirect Method:**

This is made up as follows:

	132,815,132	68,053,283
<b>Net Profit/(Loss) before tax</b>	132,815,132	68,053,283
Less: Tax Paid in the year	0	-
Add: Depreciation Charged during the year	298,744	426,153
Adjustment for Provision for WPPF	6,990,270	3,402,664
Depreciation and Financial Expenses ROU Assets	90,900	121,202
Rent Payment ROU Liability	(108,000)	(144,000)
Finance expense on lease liability	17,100	22,798
(Increase)/Decrease in Inventory	(55,091,473)	(25,093,041)
Change in Advance & Prepayments	0	-
Change in Accounts Receivables	(32,699,323)	(19,498,961)
Increase/(Decrease) for WPPF	0	-
Increase/(Decrease) for Unclaimed Dividend	0	-
Increase/(Decrease) for Deferred Tax	0	-
Increase/(Decrease) in Trade Payable	151,286	637,810
WPPF Payment	0	(2,126,033)
Tax Payment	0	(2,635,727)
Increase/(Decrease) in Liabilities for Expenses	(112,755)	109,644
Net Cash Flow from Operating Activities	<b>52,351,881</b>	<b>23,275,792</b>
Net Operating Cash Flow per Share	<b>3.75</b>	<b>1.67</b>

**FINE FOODS LIMITED**  
**SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 31 MARCH, 2026**

**Unit-1, Kishoregonj:**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.03.2026
	Opening Balance 01.07.2025	Addition during the year	Total as on 31.03.2026		Opening Balance 01.07.2025	Charged during the year	Disposal	
Land and Land Development	9,113,573	-	9,113,573	0%	-	-	-	9,113,573
Road and Construction	3,062,540	-	3,062,540	0%	-	-	-	3,062,540
Pond Excavation	26,898,649	-	26,898,649	0%	-	-	-	26,898,649
Dam, Dyke, Appr. Road	15,259,931	-	15,259,931	2%	9,854,368	81,083	-	5,324,480
Civil Construction	8,526,185	-	8,526,185	5%	6,431,048	78,568	-	2,016,569
Machinery	3,393,950	-	3,393,950	10%	3,256,408	10,316	-	127,226
Office Decoration/Equipment	941,500	-	941,500	10%	897,146	3,327	-	41,027
Van (Microbus)/Pick-up Van	915,000	-	915,000	10%	915,000	-	-	-
Other Assets	693,698	-	693,698	10%	675,850	1,339	-	16,509
<b>Sub Total (A)</b>	<b>68,805,026</b>	<b>-</b>	<b>68,805,026</b>		<b>22,029,820</b>	<b>174,632</b>		<b>46,600,574</b>

**Unit-2, Mymensingh:**

Particulars	Cost			Rate of Dep.	Depreciation			Written Down Value as on 31.03.2026
	Opening Balance 01.07.2025	Addition during the year	Total as on 31.03.2026		Opening Balance 01.07.2025	Charged during the year	Disposal	
Land and Land Development	13,200,000	-	13,200,000	0%	-	-	-	13,200,000
Pond Excavation	3,413,210	-	3,413,210	0%	-	-	-	3,413,210
Civil Construction	875,350	-	875,350	5%	704,724	6,398	-	164,228
Machinery	3,845,600	-	3,845,600	10%	3,717,764	9,588	-	118,248
Other Assets	700,000	-	700,000	10%	676,731	1,745	-	21,524
Fishery Hatchery	4,958,765	-	4,958,765	10%	3,540,354	106,381	-	1,312,030
<b>Sub Total (B)</b>	<b>26,992,925</b>	<b>-</b>	<b>26,992,925</b>		<b>8,639,573</b>	<b>124,112</b>	<b>-</b>	<b>18,229,240</b>

<b>Grand Total (A+B)</b>	<b>95,797,951</b>	<b>-</b>	<b>95,797,951</b>		<b>30,669,393</b>	<b>298,744</b>	<b>-</b>	<b>30,968,138</b>	<b>64,829,814</b>
--------------------------	-------------------	----------	-------------------	--	-------------------	----------------	----------	-------------------	-------------------