FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER , 2026

Particulars	Notes	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Assets			
Non-Current Assets:	5.00		
Property, Plant & Equipment	5.01	64,605,964	65,028,977
Right of Use Asset	5.02	99,080	101,810
Capital Stock	5.03	12,025,273	3,045,273
Total Non-Current Assets		**76,730,317**	**68,176,060**
Current Assets:	6.00		
Inventories	6.01	221,565,607	130,518,320
Advances, Deposits & Pre-Payments	6.02	347,000	4,847,000
Trade Receivables	6.03	139,728,855	35,465,981
Investment in Share	6.04	24,224,324	20,000,000
Cash and Cash Equivalents	6.05	35,866,577	8,867,805
Total Current Assets		**421,732,363**	**199,699,106**
Total Assets		**498,462,680**	**267,875,166**
Shareholders' Equity and Liabilities			
Authorized Share Capital	7.00	**1,000,000,000**	**1,000,000,000**
100,000,000 Ordinary Shares of Tk. 10/- each.			
Shareholders' Equity:	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	270,267,173	95,742,939
Shareholders' Equity		**415,155,826**	**240,631,592**
Non-Current Liabilities:	9.00		
Deferred Tax Liability	9.02	350,958	210,048
Total Non-Current Liabilities		**350,958**	**210,048**
Current Liabilities & Provisions:	10.00		
Liabilities for Expenses	10.01	912,973	825,468
Lease Liability Right to Use Asset	10.02	99,082	101,810
Workers Profit Participation Fund (WPPF)	10.03	14,651,167	6,305,002
Tax Payable (Deduction on Dividend)	10.04	-	-
Provision for Tax	10.05	66,137,195	18,819,068
Trade and other payables	10.06	683,902	660,049
Dividend Payable / Unclaimed Dividend	10.07	471,577	322,127
Capital Market Stabilization Fund (CMSF)	10.07.1	0	-
Total Current Liabilities & Provisions		**82,955,896**	**27,033,524**
Total Liabilities & Provisions		**83,306,854**	**27,243,572**
Total Shareholders' Equity & Liabilities		**498,462,680**	**267,875,166**
Net Assets Value (NAV) per Share	16.00	**29.71**	**17.22**

The annexed notes from 1 to 19 and Annexure-A form an integral part of these Financial Statements.

The financial statements were approved by the Board of Directors on the 12 November, 2026 and were signed on its behalf by:

S. Haider
Director

Director

Managing Director

Company Secretary

Chief Financial Officer

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

FOR THE YEAR ENDED 30 SEPTEMBER, 2026

Particulars	Note	Poultry	Fish	Fingerling	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Revenue (Net) (A)	11.00	**30,597,460**	**16,715,754**	**42,600,501**	**89,913,714**	**49,021,134**
Less: Cost of Goods Sold (B)	12.00	**7,679,220**	**7,244,778**	**4,531,339**	**19,455,337**	**4,515,094**
Gross Profit/(Loss) (A-B)= (C)		**22,918,240**	**9,470,976**	**38,069,161**	**70,458,377**	**44,506,040**
Less: Operating Expenses:						
Administrative Expenses,	13.00	**548,601**	**299,707**	**763,811**	**1,612,120**	**1,185,691**
Selling & Distribution Expenses		-	-	-	-	-
Total Operating Expenses: (D)		**548,601**	**299,707**	**763,811**	**1,612,120**	**1,185,691**
Operating Profit/(Loss) (C-D) = (E)		**22,369,637**	**9,171,268**	**37,305,350**	**68,846,257**	**43,320,349**
Add: Non-Operating Income						
Realized Gain					-	-
Other Income	14.00	5,590,192	3,053,988	7,783,162	16,427,342	1,975,913
Total Non-Operating Income (F)		**5,590,192**	**3,053,988**	**7,783,162**	**16,427,342**	**1,975,913**
Less: Non-Operating Expenses						
Financial Expenses	15.00	1,129	617	1,572	3,317	5,700
Total Non-Operating Expenses (G)		**1,129**	**617**	**1,572**	**3,317**	**5,700**
Net Profit/(Loss) before Adjustment of WPPF (E+F-G) = (H)		**27,958,701**	**12,224,639**	**45,086,940**	**85,270,282**	**45,290,562**
Provision for WPPF (5% of Net Profit before Tax) (I)	10.02	1,381,777	754,881	1,923,832	4,060,490	2,264,528
Net Profit before Adjustment of Income Tax (H-I)= (J)		**26,576,924**	**11,469,758**	**43,163,108**	**81,209,793**	**43,026,034**
Provision for Current Tax (K)	10.04				18,175,840	7,081,423
Deferred Tax Expense (L)	9.02				-	-
Net Profit/(Loss) after Tax (J-K-L)=(M)					**63,033,953**	**35,944,611**
Add :Other comprehensive income					-	-
Total comprehensive income					**63,033,953**	**35,944,611**
Basic Earning per Share	17.00				**4.51**	**2.57**

The annexed notes from 1 to 19 and Annexure-A form an integral part of these Financial Statements.

The financial statements were approved by the Board of Directors on the 12 November, 2026 and were signed on its behalf by:

S. Haider
Director

Director

Managing Director

Company Secretary

Chief Financial Officer

FINE FOODS LIMITED

NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET, DHAKA-1205

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 SEPTEMBER, 2026

Particulars	Share Capital	Reserved for Investment of Govt. Bond	Retained Earnings	Total
Balance at 1st July, 2026	139,739,180	5,149,473	207,233,220	352,121,873
Net Profit /(Loss) for the year	-	-	63,033,953	63,033,953
Less: Dividend	-	-	-	-
Balance as on 30 September 2026	**139,739,180**	**5,149,473**	**270,267,173**	**415,155,826**

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	-	-	35,944,611	35,944,611
Less: Dividend	-	-	-	-
Balance as on 30 September, 2025	**139,739,180**	**5,149,473**	**49,118,033**	**194,006,686**

The annexed notes from 1 to 19 and Annexure-A form an integral part of these Financial Statements.

The financial statements were approved by the Board of Directors on the 12 November, 2026 and were signed on its behalf by:

S. Haider
Director

Director

Managing Director

Company Secretary

Chief Financial Officer

FINE FOODS LIMITED
NEW MARKET CITY COMPLEX, (LEVEL-6), 44/1, RAHIM SQUARE, NEW MARKET,
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER, 2026

Particulars	Notes	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Cash Flows from Operating Activities:			
Cash Receipts from Customers		50,001,451	42,121,811
Cash Receipts of Other Income		12,565,050	1,975,913
Cash Paid to Suppliers		(44,524,276)	(20,453,602)
Workers Profit Participation Fund (WPPF)		0	-
Cash Paid to Employees and Others		(1,565,650)	(1,080,710)
Income Tax Paid		0	-
Net Cash Generated from Operating Activities		**16,476,575**	**22,563,412**
Cash Flows from Investing Activities:			
Fixed Assets Addition		-	-
Realized gain during the year		3,862,292	-
Cost of Investment in Share		-	(20,000,000)
Purchase of Cattle		-	(4,500,000)
Advance for feed and Fingerling		-	-
Net Cash used in Investing Activities		**3,862,292**	**(24,500,000)**
Cash Flows from Financing Activities:			
Dividend Paid		0	-
Dividend Tax Payment		0	-
Capital Market Stabilization Fund (CMSF)		0	-
Net Cash Provided in Financing Activities		**0**	**-**
Net Changes in Cash and Cash Equivalents		**20,338,867**	**(1,936,588)**
Cash and Cash Equivalents at the Beginning of Year		15,527,710	10,804,393
Cash and Cash Equivalents at the End of Year		**35,866,577**	**8,867,805**
Net Operating Cash Flows Per Share (NOCFPS)	18.00	**1.18**	**1.61**

The annexed notes from 1 to 19 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.

The financial statements were approved by the Board of Directors on the 12 November, 2026 and were signed on its behalf by:

S. Haider
Director

Director

Managing Director

Company Secretary

Chief Financial Officer

	Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
5.00	**Non-Current Assets**	**76,730,317**	**68,176,060**
	This is made up as follows:		
	5.01 Property, Plant & Equipment	64,605,964	65,028,977
	5.02 Right of Use Asset	99,080	101,810
	5.03 Capital Stock	12,025,273	3,045,273
		76,730,317	68,176,060
5.01	**Property, Plant & Equipment**	**64,605,964**	**65,028,977**
	This is made up as follows:		
	Unit-1, Kishoregonj:		
	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.	5,262,136	5,378,535
	Civil Construction	1,957,207	2,068,948
	Machinery	119,662	134,103
	Office Decoration	38,588	43,245
	Other Assets	15,528	17,402
	Sub Total (A)	46,467,882	46,716,995
	Unit-2, Mymensingh:		
	Land and Land Development	13,200,000	13,200,000
	Pond Excavation	3,413,210	3,413,210
	Civil Construction	159,393	168,493
	Machinery	111,217	124,640
	Other Assets	20,244	22,687
	Fishery Hatchery	1,234,018	1,382,951
	Sub Total (B)	18,138,082	18,311,981
	Grand Total	**64,605,964**	**65,028,977**
	The details of which has been shown in **Annexure-A**		
5.02	**Right of Use Assets**	**99,080**	**101,810**
	This is made up as follows:		
	At Cost		
	Opening Balance	99,080	132,110
	Addition during the year	-	
	Disposal / Adjustment during the year	-	-
		99,080	132,110
	Less: Accumulated Depreciation		
	Opening Balance		
	Add: Charged during the year	0	30,300
	Disposal / Adjustment during the year	-	
		0	30,300
	Written Down Value (WDV)	99,080	101,810
	The rental agreement expired on 30 september, 2026 and was subsequently renewed on 01 October , 2026.		
5.03	**Capital Stock**	**12,025,273**	**3,045,273**
	This is made up as follows:		
	5.03.1 Plantation	3,045,273	3,045,273
	5.03.2 Cattle	8,980,000	0
		12,025,273	3,045,273
5.03.1	**Plantation**	**3,045,273**	**3,045,273**
	5.03.1.1 Mehagani Tree (1652 Pcs.)	2,158,960	2,158,960
	5.03.1.2 Other Trees	886,313	886,313
		3,045,273	3,045,273

Particulars		Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
5.03.1.1	**Mehagani Tree :**	**2,158,960**	**2,158,960**
	This is made up as follows:		
	Opening Balance	2,158,960	2,158,960
	Add: During the year	-	-
		2,158,960	2,158,960
	Less: Damage by Natural Climate/ Death	-	-
	Less: Disposal	-	-
		2,158,960	**2,158,960**
	Mehagani trees Sales ... Nos.	-	-
	Mehagani trees Purchase	-	-
	Realized Gain	-	-
5.03.1.2	**Other Tree :**	**886,313**	**886,313**
	This is made up as follows:		
	Opening Balance	886,313	886,313
	Add: During the year	-	-
		886,313	886,313
	Less: Damage by Natural Climate/ Death	-	-
	Less: Disposal	-	-
		886,313	886,313
	Other trees Sales ... Nos.	-	-
	Other trees Purchase	-	-
	Realized Gain	-	-
5.03.2	**Cattle**		
	This is made up as follows:		
	Opening Balance	8,980,000	-
	Add: During the year	0	-
		8,980,000	-
	Less: Damage by Natural Climate/ Death	-	-
		8,980,000	0
6.00	**Current Assets**	**421,732,363**	**179,699,106**
	This is made up as follows:		
	6.01 Inventories	221,565,607	130,518,320
	6.02 Advance, Deposits & Prepayments	347,000	4,847,000
	6.03 Trade Receivables	139,728,855	35,465,981
	6.04 Investment in Share	24,224,324	0
	6.05 Cash & Cash Equivalents	35,866,577	8,867,805
		421,732,363	**179,699,106**
6.01	**Inventories**	**221,565,607**	**130,518,320**
	This is made up as follows:		
	Unit-1, Kishoregonj	147,490,919	95,266,553
	Unit-2, Mymensing	41,339,526	35,251,767
	Unit-3, Poultry	32,735,162	0
		221,565,607	**130,518,320**

Unit-1, Kishoregonj:

Particulars	Qty. (Kg.)/ (Pcs)	Rate (Kg.) / (Pcs)	Amount (Tk.)	Amount (Tk.)
Telapia	135,749	133.92	18,179,156	7,393,097
Rui	47,736	125.49	5,990,476	3,196,720
Katla	42,092	126.64	5,330,491	2,557,535
Mregal	44,268	125.90	5,573,354	2,288,480
Common Carp	60,452	123.19	7,447,178	3,164,064
Pangas	149,236	132.20	19,729,155	8,528,180
Others	84,837	120.53	10,225,530	2,487,427
Fingerling	56,871,273	1.25	71,089,091	62,525,400
Total Fish			143,564,431	92,140,903
Closing Raw Materials			3,926,488	3,125,650
Total			147,490,919	95,266,553

Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025

Unit-2, Mymensing:

Particulars	Qty. (Kg.)/ (Pcs)	Rate (Kg.) / (Pcs)	Amount (Tk.)	Amount (Tk.)
Telapia	33,686	126.15	4,249,435	2,405,805
Rui	12,104	142.71	1,727,411	568,142
Katla	10,948	145.41	1,591,951	565,760
Mregal	14,552	137.93	2,007,094	622,106
Common Carp	12,852	140.83	1,809,986	550,828
Pangas	22,940	129.63	2,973,664	788,280
Others	11,767	142.60	1,677,945	496,896
Fingerling	18,034,727	1.25	22,543,409	27,495,320
Total Fish			38,580,896	33,493,137
Closing Raw Materials			2,758,630	1,758,630
Total			**41,339,526**	**35,251,767**
Poultry	132,000	229.06	30,236,000	-
Closing Raw Materials			2,499,162	-
			32,735,162	-

6.02	**Advance, Deposits & Prepayments**		**347,000**	**4,847,000**
	This is made up as follows:			
	Advance against Office Rent		120,000	120,000
	Security Deposit to Pally Bidyut		27,000	27,000
	Advance Income Tax	(Note - 6.02.01)	0	-
	Advance for Feed and Fingerling Purchase		-	4,500,000
	Security Deposit to CDBL		200,000	200,000
			347,000	**4,847,000**
6.02.01	**Advance Income Tax**			
	Opening Balance		0	-
	Add: Addition during the year		0	-
	Less: Adjustment during the year		0	-
	Closing Balance		**0**	**0**
6.03	**Trade Receivables**		**139,728,855**	**35,465,981**

The above amount represents the receivable against credit sales to the following parties as on 30.09.2026.

Unit-1, Kishoregonj:

Particulars	Ageing	Amount (Tk.)	Amount (Tk.)
Amdadul Hak	With in 30 Days	15,384,398	9,295,850
Alamgir Kobir	With in 30 Days	10,842,162	9,986,520
M/s Alimuddin Traders.	Within 45 to 60 days	5,016,180	1,958,600
M/s Islam Traders.	Within 40 days	4,879,355	856,350
M/s Kamrul Traders.	Above 60 days	5,008,068	1,052,360
M/s Hoque Traders	Below 30 days	3,973,996	856,920
M/s Rafik Traders	Within 40 to 60 days	5,016,206	958,620
M/s Habib Traders	Below 60 days	4,690,920	758,400
M/s Kaium Traders	Above 40 days	4,597,554	1,936,580
M/s Joshim Traders	Within 30 to 50 days	4,813,757	658,925
		64,222,596	**28,319,125**

Unit-2, Mymensingh:

Particulars	Ageing	Amount (Tk.)	Amount (Tk.)
M/s Alimuddin Traders.	Within 45 to 60 days	3,181,748	956,850
M/s Sharna Traders	Below 60 days	3,063,866	869,530
M/s Hasem Traders	Within 30 to 50 days	3,346,059	978,562
M/s Good Luck Traders	Above 40 days	3,058,911	965,860
M/s Harez Traders	Within 50 days	3,205,656	874,560
M/s Hablu Traders	Below 60 days	3,046,858	856,932
M/S Ali Traders	Above 40 days	3,626,006	685,930
M/S Rahman Traders	Below 60 days	3,454,153	958,632
		25,983,256	7,146,856

Particulars		Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Sumon Munshi Mymensingh		8,553,188	-
Sumon Dada Mymensingh		7,544,144	-
Uzzal , Sumvoganj		9,547,891	-
Akram Hossain ,		7,094,490	-
Sohel, Mymensingh		7,413,819	-
Atic, Mymensingh		9,369,474	-
		49,523,004	0
Receivable are considered goods and subsequently realized.		**139,728,855**	**35,465,981**
6.04 Investment in Shares			
The break-up is as below:			
UCB Stock Brokerage Ltd.	(6.04.01)	13,502,708	20,000,000
MTB Securities PLC	(6.04.02)	10,721,616	0
Grand Total (A+B)		**24,224,324**	**20,000,000**
6.04.01 UCB Stock Brokerage Ltd.			
Investment at Cost		13,502,708	20,000,000
Unrealized gain/ (loss)		1,361,606	0
Fair Value of investment		**14,864,314**	**20,000,000**
6.04.02 MTB Securities PLC			
Investment at Cost		10,721,616	0
Unrealized gain/ (loss)		2,500,686	0
Fair Value of investment		**13,222,302**	**0**
6.05 **Cash & Cash Equivalents**		**35,866,577**	**8,867,805**
This is made up as follows:			
Cash in hand - Head Office and Factory		1,519,691	1,968,312
		1,519,691	1,968,312
Cash at Bank			
Eastern Bank Ltd., CA A/c. No. 01021060008420		5,680	5,680
Premier Bank Ltd., CA A/c. No. 016011100000118		24,119	24,309
Premier Bank Ltd., SD A/c. No. 016013100000022		527,611	346,030
Southest Bank Ltd., CA A/c. No. 001211100015892		27,556,315	6,508,005
Islami Bank Bangladesh Limited CA A/c. No.20503430100218816		98,954	0
Mutual Trust Bank Ltd.,A/c. No. 1301000354274		11,319	15,469
UCB Stock Brokerage Ltd. (Ledger Balance)		5,444,543	0
MTB Securities PLC (Ledger Balance)		678,345	0
		34,346,886	6,899,493
		35,866,577	**8,867,805**

The above cash at bank balances represents the balance as per cash book which are in agreement with that of bank statement as on 30th September, 2026.Eastern Bank Ltd., CA A/c. No. 01021060008420 This Bank Status Dorment

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**	**415,155,826**	**240,631,592**
	This is made up as follows:		
	8.01 Share Capital	139,739,180	139,739,180
	8.02 Reserve for Bond	5,149,473	5,149,473
	8.03 Retained Earnings	270,267,173	95,742,939
		415,155,826	**240,631,592**
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 30.09.2026on the basis of share holdings:

Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025

Shareholding Range	Number of Shareholders-2026	Number of Shareholders-2025	Number of Shares-2026	Number of Shares-2025
001-500	1,231	1,392	170,293	205,340
501-5000	736	785	1,353,026	1,455,167
5001-10000	117	124	805,480	911,429
10001-25000	97	101	1,492,478	1,584,884
25001-50000	21	41	732,670	1,413,463
50001-9999999	35	48	9,419,971	8,403,635
	2,237	**2,491**	**13,973,918**	**13,973,918**

On the basis of Shareholders:

Shareholding Range	Holding-2026 (%)	Holding -2025(%)	No. of Shares/2026	No. of Shares/2025
General Public	67.39	59.67	9,415,377	8,337,394
Institute	18.69	25.08	2,611,725	3,504,658
Director	13.92	15.25	1,946,816	2,131,866
	100.00	**100.00**	**13,973,918**	**13,973,918**

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	-	-
		5,149,473	5,149,473
8.03	**Retained Earnings**	**270,267,173**	**95,742,939**
	This is made up as follows:		
	Opening Balance	207,233,220	59,798,328
	Less: Dividend for the year 2024-2025	0	-
		207,233,220	59,798,328
	Add: During the year	63,033,953	35,944,611
	Transferred to Balance Sheet	**270,267,173**	**95,742,939**
9.00	**Non-Current Liabilities**	**350,958**	**210,048**
	This is made up as follows:		
	9.01 Deferred Tax Liability	350,958	210,048
		350,958	**210,048**
9.01	**Deferred Tax Liability**	**322,998**	**210,048**
	This is made up as follows:		
	Opening Balance	350,958	210,048
	Add: During the year	0	-
		322,998	210,048
	Book value of Depreciable Asset (Cost)	64,605,964	0
	Less: Tax base value of depreciable Assets	63,170,418	0
	Taxable Temporary Difference	1,435,546	0
	Tax Rate	22.50%	0.00%
		322,998	0
10.00	**Current Liabilities & Provisions**	**82,955,895**	**27,033,524**
	This is made up as follows:		
	10.01 Liabilities for Expenses	912,973	825,468
	10.02 Lease Liability Right to Use Asset	99,082	101,810
	10.03 Workers' Profit Participation Fund (WPPF)	14,651,167	6,305,002
	10.04 Tax Payable (Deduction on Dividend)	-	-
	10.05 Provision for Tax	66,137,195	18,819,068
	10.06 Trade Payable	683,902	660,049
	10.07 Dividend Payable/Unclaimed Dividend	471,577	322,127
	10.07.1 Capital Market Stabilization Fund (CMSF)	-	-
		82,955,895	**27,033,524**

Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
10.01 **Liabilities for Expenses**	**912,973**	**825,468**
This is made up as follows:		
Salary & Wages	324,000	324,000
Listing Fee	0	17,468
CDBL	56,000	84,000
BAPLC	50,000	62,500
Professional Fees	482,973	337,500
	912,973	**825,468**
		-
10.02 **Lease Liability Right to Use Asset**	**99,082**	**101,810**
This is made up as follows:		
At Cost		
Opening Balance	132,110	132,110
Addition during the year		-
Interest for the year	2,972	5,700
Payment during the year	36,000	36,000
Disposal/Adjustment during the year		
Total	**99,082**	**101,810**
10.03 **Workers' Profit Participation Fund (WPPF)**	**14,651,167**	**6,305,002**
This is made up as follows:		
Opening Balance	10,590,677	4,040,474
Add: During the year (5% of Net Profit after charging such charge)	4,060,490	2,264,528
Less : Transfer to WPPF	0	-
	14,651,167	**6,305,002**
10.04 **Tax Payable (Deduction on Dividend)**	-	-
It represents the amount of deduction as advance tax on dividend.		
This is made up as follows:		
Opening Balance		
Add: During the year	0	-
Total	0	-
Less: Payment during the year	0	-
	-	-
10.05 **Provision for Tax**	**66,137,195**	**18,819,068**
This is made up as follows:		
Opening Balance	47,961,355	11,737,645
Add: Current Tax -Note 10.05.1	18,175,840	7,081,423
	66,137,195	18,819,068
Less: Adjustment during the year	0	-
Less: Paid during the year	0	-
	66,137,195	**18,819,068**

10.05.1 **Current Tax for the year**

Statement of Profit u/s - 180:

	Net Profit as per Audit Report (Other than U/S 163)	81,209,793	43,026,034
		81,209,793	**43,026,034**
Less:	**Income to be considered separately**		
Less:	Dividend income	0	0
Less:	Realized capital gain	3,862,292	0
		77,347,501	**43,026,034**
Add:	**Expenses to be considered separately**		
Add:	Financial Expenses-Right to Use Assets	2,972	**0**
Add:	Depreciation and Financial Expenses ROU Assets	33,028	0
		77,383,501	**43,026,034**
Less:	**Exempted income**		
Less:	Unrealized capital gain	0	0
		77,383,501	**43,026,034**
Add:	**Inaddmissable Expense**		

Particulars		Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Add:	Depreciation as per FS	124,269	99,581
Add:	Salary & bonus cash	1,158,150	972,000
Add:	W & S of Indirect Labour Cash	275,574	148,000
Add:	Entertainment as per FS	14,686	12,563
		78,956,179	**44,258,178**
Less:	**Addmissable Expense**		
Less:	Rental Payment	144,000	0
Less:	Depreciation as per Schedule - At Tax rate (enclosed)	557,818	0
		78,221,333	**44,258,178**
Less:	Entertainment as per Tax Sec 55 (Actual)	14,686	12,563
	Income From Business	**78,206,648**	**44,245,615**
	A) Tax @ 22.5% of Taxable Income	17,596,496	6,636,842
	Other Income		1,975,943
	Income From Dividend	**0**	**0**
	B) Tax @ 22.5% of Taxable Income	0	444,580
	Realized capital gain	**3,862,292**	**0**
	C) Tax @ 22.5% of Taxable Income	579,344	0
	(D= A+B+C) Total Income Tax	**18,175,840**	**7,081,422**
	Turnover Tax		
	Tax on Gross Recipts	**899,137**	**490,211**
	Total income tax Expense	**18,175,840**	**490,211**

Year wise tax assessment position

Tax Assessment Year	Status	Remarks
2020-2021	Assesment Complete	Appeal
2021-2022	Assesment Complete	Appeal
2022-2023	Assesment Complete	Appeal
2023-2024	Assesment Complete	
2024-2025	Assesment Complete	

10.06	**Trade and other Payable**	**683,902**	**660,049**
	This is made up as follows:		
	M/S Trirotno Motso Arot	0	203510
	M/S Monoj Motso Arot	0	311219
	M/S Saha Motso Arot	0	145320
	Chashi Motsha Arot	234,244	0
	Mayer Dua Motsha Arot	126,789	0
	M/s Ashik & Rakib Enterprise	153,225	0
	M/s Al-Amin Traders	78,967	0
	Akondo Matsha Arot	90,677	0
	Trade payable	683,902	660,049
	Withholding tax payable	0	0
	Other payable	0	0
		683,902	660,049
10.07	**Dividend Payable/Unclaimed Dividend**	**471,577**	**322,127**
	This is made up as follows:		
	Opening Balance	471,577	322,127
	Add: During the year	0	-
		471,577	322,127
	Less: Dividend Tax	0	-
	Net Payable	471,577	322,127
	Less: Payment during the year	0	-
		471,577	322,127
	Transferred to CMSF Note No. 10.07.1	0	-
		471,577	**322,127**
	Details of Unclaimed Dividend are included below:		
	For the year ended 30th June, 2021	-	
	For the year ended 30th June, 2022	0	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	207,379	-
	Total Unpaid Dividend	471,577	322,127

Particulars		Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
10.07.1	**Capital Market Stabilization Fund (CMSF)**	-	-
	This is made up as follows:		
	Opening Balance	-	0
	Add: During the year	-	-
	Total	-	-
	Less : Adjusted	-	-
		-	-
11.00	**Revenue (Turn Over)**	**89,913,714**	**49,021,134**
	This is made up as follows:		
	Unit-1, Kishoregonj	45,488,308	34,819,529
	Unit-2, Mymensing	13,827,947	14,201,605
	Unit-3, Poultry	30,597,460	-
		89,913,714	**49,021,134**

Due to the company's remote location and the nature of its business operations, it has had to conduct transactions in cash. However, the company is gradually taking steps to maximize the use of banking channels for its transactions.

11.10	Kishoregonj Fish	13,500,229	2,454,529
	Mymensingh Fish	3,215,525	1,566,355
	Total	16,715,754	4,020,884
	Kishoregonj Fingerling	31,988,079	32,365,000
	Mymensingh Fingerling	10,612,422	12,635,250
	Total	42,600,501	45,000,250

Unit-1, Kishoregonj:

Particulars	Qty. (Kg.)	Rate (kg)	Amount (Tk.)	Amount (Tk.)
Telapia	24,457	134.65	3,293,152	692,535
Rui	8,609	154.13	1,326,904	268,530
Katla	7,582	156.76	1,188,528	298,785
Mregal	7,970	115.36	919,437	275,840
Common Carp	10,889	120.36	1,310,640	294,586
Pangas	26,884	129.53	3,482,265	458,360
Others	15,281	129.53	1,979,303	165,893
Fingerling	9,139,451	3.50	31,988,079	32,365,000
Total			**45,488,308**	**34,819,529**

Unit-2, Mymensingh:

Particulars	Qty. (Kg.)	Rate (kg)	Amount (Tk.)	Amount (Tk.)
Telapia	9,361	134.64	1,260,396	350,625
Rui	2,180	154.14	336,033	217,548
Katla	1,964	156.78	307,922	180,560
Mregal	2,620	115.35	302,204	163,524
Common Carp	2,314	120.38	278,553	161,524
Pangas	3,520	129.52	455,911	356,950
Ohers	2,119	129.55	274,506	135,624
Fingerling	3,032,121	3.50	10,612,422	12,635,250
Total			**13,827,947**	**14,201,605**

Unit-3, Poultry Mymensingh:

Chiken	130,424	234.60	30,597,460	71,318,400

12.00	**Cost of Goods Sold**	**19,455,337**	**4,515,095**
	This is made up as follows:		
	Unit-1, Kishoregonj	9,010,392	1,954,663
	Unit-2, Mymensing	2,765,725	2,560,432
	Unit-3, Poutry	7,679,220	-
		19,455,337	**4,515,095**

12.10 **Unit-1, Kishoregonj:**

Unit-1, Kishoregonj (Fish)	Amount (Tk.)	Amount (Tk.)
Raw Materials (Fish Portion)	14,258,410	2,536,775
Salary & Wages	327,000	327,000
Bonus	54,500	0
W & S of Indirect Labour	111,729	102,500
Medicine and Pesticide	44,062	28,565
Fertilizer	43,972	32,658
Carriage Inward	28,547	26,856

Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Fuel & Lubricants	54,215	46,954
Depreciation (Annexure-1)	74,482	58,211
Cost of Production	**14,996,917**	**3,159,519**
Add: Opening Stock Fish	62,250,309	31,970,032
	77,247,226	35,129,551
Less: Closing Stock Fish	72,475,339	29,615,503
Cost of Goods Sold : Fish (Unit-1)	**4,771,886**	**5,514,048**
Unit-1, Kishoregonj (Finglerling)		
Raw Materials (Fingerling Portion)	2,516,190	2,536,775
Cost of Fingerling Purchased	2,730,415	8,052,300
Cost of Production	**5,246,605**	**10,589,075**
Add: Opening Stock Fingerling	70,080,992	46,376,940
	75,327,597	56,966,015
Less: Closing Stock Fingerling	71,089,091	60,525,400
Cost of Goods Sold : Fingerling (Unit-1)	**4,238,506**	**(3,559,385)**
Cost of Raw Materials (Unit-1)		
Opening Stock	3,926,488	3,335,240
Purchase of Raw Materials	16,774,600	4,863,960
	20,701,088	8,199,200
Less: Closing Stock	3,926,488	3,125,650
Cost of Raw Materials (Unit-1)	**16,774,600**	**5,073,550**
Raw Materials Allocation (Unit-1)		
Raw Materials - Fish	14,258,410	4,312,518
Raw Materials - Fingerling	2,516,190	761,033
Total Raw Materials Allocation (Unit-1)	**16,774,600**	**5,073,550**
Cost of Raw Materials purchase is allocated between fish and fingerling based on percentage of sales.		
Unit-2, Mymensingh (Fish):		
Raw Materials (Fish Portion)	3,401,005	1,831,913
Salary & Wages	231,000	231,000
Bonus	38,500	0.00
W & S of Indirect Labour	51,345	45,500
Medicine and Pesticide	29,571	26,585
Fertilizer	32,721	28,458
Carriage Inward	44,515	41,265
Fuel & Lubricants	52,401	48,565
Depreciation (Annexure-1)	49,787	41,371
Cost of Production	**3,930,844**	**2,294,657**
Add: Opening Stock Fish	14,579,534	7,564,172
	18,510,378	9,858,829
Less: Closing Stock Fish	16,037,487	5,997,817
Cost of Goods Sold : Fish (Unit-1)	**2,472,891**	**3,861,011**
Unit-2, Mymensingh (Fingerling)		
Raw Materials (Fingerling Portion)	600,177	1,831,913
Cost of Fingerling Purchased	1,742,057	2,653,500
Cost of Production	**2,342,234**	**4,485,413**
Add: Opening Stock Fingerling	20,494,008	23,709,328
	22,836,242	28,194,741
Less: Closing Stock Fingerling	22,543,409	29,495,320
Cost of Goods Sold : Fingerling (Unit-1)	**292,834**	**(1,300,579)**
Cost of Raw Materials (Unit-2)		
Opening Stock	2,758,630	1,565,890
Purchase of Raw Materials	4,001,182	3,856,565
	6,759,812	5,422,455
Less: Closing Stock	2,758,630	1,758,630
Cost of Raw Materials (Unit-2)	**4,001,182**	**3,663,825**
Raw Materials Allocation (Unit-1)		
Raw Materials - Fish	3,401,005	3,114,251
Raw Materials - Fingerling	600,177	549,574
Total Raw Materials Allocation (Unit-2)	**4,001,182**	**3,663,825**

Particulars		Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025
Unit-3, Poultry Mymensingh			
Raw Materials		13,962,716	-
Day old chicks	120,000*25	3,000,000	-
W & S of Indirect Labour		112,500	-
Medicine and Pesticide		65,625	-
Electricity		28,875	-
Carriage Inward		19,912	-
Fuel & Lubricants		14,785	-
Rent of Shed		112,500	-
Cost of Production		17,316,913	0
Add: Opening Stock		20,598,307	-
Less: Closing Stock Fish		30,236,000	0
Cost of Goods Sold :		**7,679,220**	**0**
Cost of Raw Materials (Unit-3)			
Opening Stock		2,499,162	-
Purchase of Raw Materials		13,962,716	0
Less: Closing Stock		2,499,162	0
Raw Materials Uses		**13,962,716**	**0**
13.00 **Administrative, Selling and Distribution Expenses**		**1,612,120**	**1,185,691**
This is made up as follows:			
Salary & Benefits		434,700	414,000
Bonus		72,450	0
Depreciation Expenses-Right to Use Assets		31,816	30,300
Printing & Stationery		28,389	26,535
Board Meeting Expenses		23,100	9,500
Advertisement		41,003	27,500
Conveyance		15,935	14,560
Entertainment		14,686	12,563
Repairs & Maintenance		25,820	20,544
Medical Allowance		15,658	13,526
BAPLC		13,125	12,500
Paper & Periodicals		1,718	1,425
Miscellaneous Expenses		57,167	26,565
Telephone & Mobile Bill		11,813	12,500
Cost of Packing Materials		303,724	254,865
Carriage Outward		341,206	175,840
AGM Expenses		0	0
CDBL		14,700	28,000
Listing Fees		38,332	17,468
Professional & Other Fees		126,780	87,500
		1,612,120	**1,185,691**
14.00 **Others Income**		**16,427,342**	**1,975,913**
This is made up as follows:			
Share Realized Gain		3,862,292	1,805,913
Share Unrealized Gain		0	-
Bank Interest		0	0
Dividend income		0	0
Agricultural produce and others		12,565,050	170,000
		16,427,342	**1,975,913**
15.00 **Financial Expenses**		**3,317**	**5,700**
This is made up as follows:			
Financial Expenses-Right to Use Assets		2,972	5,700
Bank Charge and Commission		345	0
		3,317	**5,700**

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

Particulars	Amount (Tk.) 30.09.2026	Amount (Tk.) 30.09.2025

(b) The number of employees employed in the administration department for a part of the year who receive aggregate remuneration less than

16.00 **Net Assets Value Per Share (NAVPS)** **29.71** **17.22**

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

	Total Asset-Total Liabilities	Total Asset-Total Liabilities
	Number of Ordinary Shares	Number of Ordinary Shares
Net Assets -Equity to the Ordinary Shareholders	415,155,826	240,631,592
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Net Assets Value per Share (NAVPS)	**29.71**	**17.22**

Increase in Net Assets Value is due to decrease in Current Liabilities.

17.00 **Basic Earning Per Share (EPS)** **4.51** **2.57**

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

	Profit Attributable to Shareholders	
	Number of Ordinary Shares	
Profit Attributable to Ordinary Shareholders	63,033,953	35,944,611
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Basic Earning Per Share	**4.51**	**2.57**

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

18.00 **Net Operating Cash Flows Per Share (NOCFPS)** **1.18** **1.61**

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	16,476,575	22,563,412
Weighted Average Number of Ordinary Shares Outstanding during the year	13,973,918	13,973,918
Net Operating Cash Flows Per Share	**1.18**	**1.61**

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:

Net Profit/(Loss) before tax	81,209,793	43,026,034
Less: Tax Paid in the year	0	-
Less: Gain on investment in share	(3,862,292)	-
Add: Depreciation Charged during the year	124,269	99,581
Adjustment for Provision for WPPF	4,060,490	2,264,528
Less: Realized Gain on Sale of Capital Stock	0	-
Depreciation and Financial Expenses ROU Assets	33,028	30,300
Rent Payment ROU Liability	(36,000)	(36,000)
Finance expense on lease liability	2,972	5,700
(Increase)/Decrease in Inventory	(24,378,178)	(15,996,718)
Change in Advance & Prepayments	0	-
Change in Accounts Receivables	(39,912,263)	(6,899,323)
Increase/(Decrease) for Unclaimed Dividend	0	-
Increase/(Decrease) for Deferred Tax	0	-
Increase/(Decrease) for Investment in share	0	-
Increase/(Decrease) in Trade Payable	(765,243)	-
WPPF Payment	0	-
Tax Payment	0	-
Increase/(Decrease) in Liabilities for Expenses	0	-
Net Cash Flow from Operating Activities	**16,476,575**	**22,494,102**
Net Operating Cash Flow per Share	**1.18**	**1.61**

Annexure-A

FINE FOODS LIMITED

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS ON 30 September , 2026

Unit-1, Kishoregonj:

Particulars	Cost			Rate of Dep.	Depreciation				Written Down Value as on 30.09.2026
	Opening Balance 01.07.2026	Addition during the year	Total as on 30.09.2026		Opening Balance 01.07.2026	Charged during the year	Disposal	Total as on 30.09.2026	
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%	9,962,479	35,316	-	9,997,795	5,262,136
Civil Construction	8,526,185	-	8,526,185	5%	6,535,805	33,173	-	6,568,978	1,957,207
Machinery	3,393,950	-	3,393,950	10%	3,270,162	4,126	-	3,274,288	119,662
Office Decoration/Equipment	941,500	-	941,500	10%	901,581	1,331	-	902,912	38,588
Van (Microbus)/Pick-up Van	915,000	-	915,000	10%	915,000	-	-	915,000	-
Other Assets	693,698	-	693,698	10%	677,635	535	-	678,170	15,528
Sub Total (A)	**68,805,026**	**-**	**68,805,026**		**22,262,663**	**74,482**		**22,337,144**	**46,467,882**

Unit-2, Mymensingh:

Particulars	Cost			Rate of Dep.	Depreciation				Written Down Value as on 30.09.2026
	Opening Balance 01.07.2026	Addition during the year	Total as on 30.09.2026		Opening Balance 01.07.2026	Charged during the year	Disposal	Total as on 30.09.2026	
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%	713,255	2,702	-	715,957	159,393
Machinery	3,845,600	-	3,845,600	10%	3,730,548	3,835	-	3,734,383	111,217
Other Assets	700,000	-	700,000	10%	679,058	698	-	679,756	20,244
Fishery Hatchery	4,958,765	-	4,958,765	10%	3,682,195	42,552	-	3,724,747	1,234,018
Sub Total (B)	**26,992,925**	**-**	**26,992,925**		**8,805,057**	**49,787**	**-**	**8,854,844**	**18,138,082**

Grand Total (A+B)	**95,797,951**	**-**	**95,797,951**		**31,067,720**	**124,269**	**-**	**31,191,988**	**64,605,964**