TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC

Third Quarter

Financial Statements for the FY 2025-2026

(Un-audited)

Taufika Foods and Lovello Ice-Cream PLC
Statement of Financial Position
As at 31 March 2026

PARTICULARS	NOTES	Amount in Tk.	
		31-Mar-26	30-Jun-25
ASSETS:			
A. Non-current Assets		**1,865,669,364**	**1,810,818,878**
Property, Plant & Equipments	**4.00**	1,672,093,071	1,600,709,095
ROU Assets	**4.01**	143,507,179	156,961,240
Intangible Assets	**5.00**	406,766	429,826
Capital Work-in-progress	**6.00**	36,642,387	38,385,000
Investment	**7.00**	13,019,960	14,333,717
B. Current Assets		**2,356,279,272**	**2,079,526,065**
Inventories	**8.00**	650,494,936	580,268,383
Trade & Other Receivables	**9.00**	648,093,901	579,285,799
Inter-company Receivables	**10.00**	147,874,237	8,728,165
Advance, Deposits & Prepayments	**11.00**	783,281,026	773,136,786
Cash and Cash Equivalents	**12.00**	126,535,171	138,106,932
TOTAL ASSETS (A+B)		**4,221,948,636**	**3,890,344,943**
EQUITIES & LIABILITIES:			
C. Shareholders' Equity		**1,320,525,390**	**1,122,774,316**
Share Capital	**13.00**	981,750,000	935,000,000
Retained Earnings	**14.00**	338,775,390	187,774,316
D. Non-current Liabilities		**1,835,037,942**	**1,934,711,825**
Deferred Tax Liability	**15.00**	50,587,369	53,401,975
Long-term Loan	**16.00**	1,501,499,411	1,616,205,634
Lease Liability	**17.00**	282,951,162	265,104,216
E. Current Liabilities		**1,066,385,305**	**832,858,802**
Current Portion of Long-term Loan	**16.00**	280,318,616	301,733,403
Current Portion of Lease Loan	**17.00**	103,702,795	97,161,814
Trade & Other Payables	**18.00**	380,166,358	229,602,462
Liabilities for Expenses	**19.00**	17,123,813	17,368,459
Provision for WPPF	**20.00**	30,397,541	12,899,971
Provision for Income Tax	**21.00**	231,638,214	156,173,340
Undisbursed Dividend	**22.00**	23,037,967	17,919,352
Total Equity & Liabilities:		**4,221,948,636**	**3,890,344,943**
Net Asset Value Per Share	**30.00**	**13.45**	**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: April 30, 2026

Taufika Foods and Lovello Ice-Cream PLC

Statement of Profit or Loss and other Comprehensive Income

For the Period ended on 31 March 2026

PARTICULARS	NOTES	Amount in Taka		Amount in Taka	
		July 2025 - March 2026	July 2024 - March 2025	Jan - March 2026	Jan - March 2025
Sales	23.00	1,422,542,749	995,695,726	468,835,920	254,087,475
Less: Cost of Goods Sold	24.00	815,714,704	572,297,006	271,324,743	140,738,301
Gross Profit		**606,828,045**	**423,398,720**	**197,511,177**	**113,349,174**
Operating Expenses:		**133,190,440**	**129,844,517**	**50,896,209**	**62,549,215**
Administrative Expenses	25.00	12,759,662	12,422,239	4,572,978	4,510,279
Marketing & Selling Expenses	26.00	120,430,778	117,422,278	46,323,231	58,038,936
Operating income		**473,637,605**	**293,554,203**	**146,614,968**	**50,799,959**
Financial Expenses		**118,534,645**	**120,131,821**	**46,266,716**	**37,088,413**
Finance cost	27.00	118,534,645	120,131,821	46,266,716	37,088,413
Profit before other income		**355,102,960**	**173,422,382**	**100,348,252**	**13,711,546**
Other Income	28.00	39,435,948	21,372,302	19,524,741	12,524,741
Net profit before WPPF		**394,538,909**	**194,794,684**	**119,872,993**	**26,236,287**
Provision for WPPF	20.00	18,787,567	9,275,937	5,708,238	1,249,347
Net Profit Before Tax		**375,751,342**	**185,518,746**	**114,164,755**	**24,986,940**
Income Tax Expense		**75,150,268**	**37,103,749**	**22,832,951**	**4,783,864**
Current Tax	21.00	77,964,874	36,473,140	23,519,867	2,322,046
Deferred Tax	15.00	(2,814,605)	630,610	(686,916)	2,461,818
Net Profit after Tax		**300,601,073**	**148,414,997**	**91,331,804**	**20,203,076**
Other Comprehensive Income					
Total Comprehensive Income		**300,601,073**	**148,414,997**	**91,331,804**	**20,203,076**
Earnings per Share	*29.00*	*3.06*	*1.59*	*0.93*	*0.22*

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: April 30, 2026

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the period ended on 31 March 2026

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
Net Income for the Period			300,601,073	300,601,073
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 March 31, 2026	**981,750,000**	**981,750,000**	**338,775,390**	**1,320,525,390**

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

Amount in Taka

Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2024	850,000,000		203,797,768	1,053,797,768
Bonus Share issued	85,000,000		-	85,000,000
Net Income for the Period			148,414,997	148,414,997
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 March 31, 2025	**935,000,000**	**935,000,000**	**182,212,765**	**1,117,212,765**

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

Chief Financial Officer **Company Secretary**

Place: Dhaka
Dated: April 30, 2026

Taufika Foods and Lovello Ice-Cream PLC

Statement of Cash Flows

For the period ended on 31 March 2026

PARTICULARS	Note	Amount in Taka	
		31-Mar-26	31-Mar-25
A. Cash Flows from Operating Activities :			
Cash Received from Customers		1,353,734,646	863,736,237
Cash Received from other Sources		39,435,948	21,372,302
Cash Paid to Suppliers and Creditors		(709,409,291)	(584,231,558)
Cash Paid for Operating Expenses		(39,443,896)	(36,150,389)
Cash paid for Income Taxes		(922,898)	(1,203,257)
Net cash inflow/(outflow) from operating activities		**643,394,510**	**263,523,334**
B. Cash flow from Investing Activities:			
Acquisition of Property, Plant & Equipment		(190,877,455)	(182,664,520)
Increase/Decrease Investment		1,313,757	(533,110)
Increase/Decrease Capital Work in Progress		1,742,613	1,229,281
Net cash inflow/ (outflow) in Investing Activities		**(187,821,085)**	**(181,968,349)**
C. Cash flow from Financing Activities:			
Bank Loan		(136,121,010)	138,330,049
Lease Loan		24,387,927	23,868,590
Dividend Paid		(97,731,385)	(80,673,950)
Inter-company Receivables		(139,146,072)	(96,935,880)
Financial Expenses		(118,534,645)	(120,131,821)
Net cash inflow/(outflow) in financing activities		**(467,145,186)**	**(135,543,013)**
D. Increase(Decrease) in Cash and Cash Equivalent (A+B+C)		(11,571,761)	(53,988,028)
E. Opening of Cash and Cash Equivalent		138,106,932	159,579,630
F. Ending Cash and Cash Equivalent (D+E)		**126,535,171**	**105,591,603**
Net Operating Cash Flow Per Share (NOCFPS)	**31.00**	**6.55**	**2.82**

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

Chief Financial Officer **Company Secretary**

Place: Dhaka
Dated: April 30, 2026