

Taufika Foods and Lovello Ice-Cream PLC
 Statement of Financial Position
 As at 31 March 2024

PARTICULARS	NOTES	Amount in Euro	
		31-Mar-24	30-Jun-23
Intangible Assets		1,75,79,25,446	1,34,54,46,327
Property, Plant and Equipment	4.00	1,11,23,08,130	1,11,08,66,273
Investments	4.01	17,05,26,196	18,72,52,341
Financial Assets	5.00	3,35,500	3,41,805
Financial Liabilities	6.00		3,12,47,000
Other Assets	7.00	1,29,70,509	1,47,93,593
Total Assets		1,41,20,87,125	1,78,09,40,708
Share Capital	8.00	1,45,17,333	48,71,95,366
Reserves	9.00	43,04,21,368	42,50,27,628
Provisions	10.00	4,94,57,020	79,50,000
Financial Liabilities	11.00	27,81,08,714	21,58,79,342
Other Liabilities	12.00	18,47,45,050	14,50,90,668
Total Liabilities		1,41,00,48,581	1,62,83,80,631
Surplus		1,12,17,48,770	1,08,56,59,077
Share Premium	13.00	83,00,000	85,00,00,000
Reserves	14.00	1,09,08,25,447	95,16,25,546
Provisions	15.00	9,17,48,328	7,50,00,000
Financial Liabilities	16.00	74,30,46,190	63,00,00,000
Other Liabilities	17.00	26,52,02,997	22,00,00,000
Total Liabilities		27,81,08,714	21,58,79,342
Share Capital	18.00	43,04,21,368	42,50,27,628
Reserves	19.00	21,14,70,339	19,44,14,886
Provisions	20.00	3,52,02,769	3,50,00,000
Financial Liabilities	21.00	7,30,18,304	5,80,00,000
Other Liabilities	22.00	2,07,55,549	2,05,54,913
Share Premium	23.00	1,45,20,000	22,00,000
Reserves	24.00	11,05,34,685	9,10,14,000
Provisions	25.00	1,36,28,759	7,71,61,928
Total Liabilities		2,71,00,48,581	2,62,83,80,631

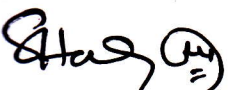
TAUFIKA FOODS AND LOVELLO ICE-CREAM PLC
 Third Quarter
 Financial Statements 2023-24
 (Un-audited)

[Faint signatures and names of company officers are visible at the bottom of the page, including Managing Director, Director, and Company Secretary.]

Taufika Foods and Lovello Ice-Cream PLC
Statement of Financial Position
As at 31 March 2024

PARTICULARS	NOTES	Amount in Taka	
		31-Mar-24	30-Jun-23
ASSETS:			
A. Non-current Assets		1,29,79,91,426	1,34,34,40,327
Property, Plant & Equipments	4.00	1,11,33,09,130	1,11,06,66,223
ROU Assets	4.01	17,05,26,186	18,72,57,301
Intangible Assets	5.00	3,55,503	4,51,805
Capital Work-in-progress	6.00	-	3,12,71,000
Investment	7.00	1,38,00,607	1,37,93,999
B. Current Assets		1,41,20,57,125	1,28,09,40,304
Inventories	8.00	50,49,17,333	48,23,97,366
Trade & Other Receivables	9.00	43,94,21,369	42,66,22,688
Inter-company Receivables	10.00	4,94,27,629	79,50,000
Advance, Deposits & Prepayments	11.00	23,81,05,714	21,88,79,582
Cash and Cash Equivalents	12.00	18,01,85,080	14,50,90,668
TOTAL ASSETS (A+B)		2,71,00,48,551	2,62,43,80,631
EQUITIES & LIABILITIES:			
C. Shareholders' Equity		1,12,31,49,770	1,09,96,53,012
Share Capital	13.00	85,00,00,000	85,00,00,000
Retained Earnings	14.00	27,31,49,770	24,96,53,012
D. Non-current Liabilities		1,06,04,25,448	98,19,48,546
Deferred Tax Liability	15.00	8,15,76,596	7,41,19,030
Long-term Loan	16.00	74,36,46,189	68,04,52,103
Lease Liability	17.00	23,52,02,664	22,73,77,414
E. Current Liabilities		52,64,73,333	54,27,79,073
Current Portion of Long-term Loan	16.00	21,24,70,339	19,44,14,886
Current Portion of Lease Loan	17.00	8,62,02,769	8,33,34,782
Short-Term Loan	18.00	-	1,39,01,325
Trade & Other Payables	19.00	6,81,16,308	5,80,47,293
Liabilities for Expenses	20.00	2,07,88,539	2,35,58,911
Provision for WPPF	21.00	1,45,20,934	77,39,887
Provision for Income Tax	22.00	11,06,84,685	9,10,18,062
Unclaimed Dividend	23.00	1,36,89,759	7,07,63,928
Total Equity & Liabilities:		2,71,00,48,551	2,62,43,80,631
Net Asset Value Per Share	31.00	13.21	12.94

The accompanying notes form an integral part of this financial statements are to be read in conjunction therewith.

Chairman

Chief Financial Officer


Managing Director

Company Secretary

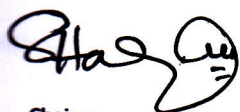

Director


Place: Dhaka
Dated: April 15, 2024


Taufika Foods and Lovello Ice-Cream PLC
Statement of Profit or Loss and other Comprehensive Income
For the period ended 31 March 2024

PARTICULARS	NOTES	Amount in Taka		Amount in Taka	
		July 2023 - March 2024	July 2022 - March 2023	Jan-Mar 2024	Jan-Mar 2023
Sales	24.00	82,29,80,704	74,64,60,653	39,73,50,007	24,09,50,260
Less: Cost of Goods Sold	25.00	47,83,10,507	43,29,38,805	23,26,99,620	14,05,07,452
Gross Profit		34,46,70,197	31,35,21,848	16,46,50,387	10,04,42,808
Operating Expenses:		11,06,04,709	10,65,87,975	4,39,13,202	4,04,55,996
Administrative Expenses	26.00	1,25,44,753	1,23,60,041	45,95,481	41,33,295
Marketing & Selling Expenses	27.00	9,80,59,956	9,42,27,934	3,93,17,722	3,63,22,701
Operating income		23,40,65,488	20,69,33,873	12,07,37,185	5,99,86,812
Financial Expenses		10,16,46,973	8,59,96,848	4,41,83,124	2,98,05,814
Finance cost	28.00	10,16,46,973	8,59,96,848	4,41,83,124	2,98,05,814
Profit before other income		13,24,18,515	12,09,37,025	7,65,54,061	3,01,80,999
Other Income	29.00	99,83,480	57,73,191	16,20,390	10,70,967
Net profit before WPPF		14,24,01,995	12,67,10,216	7,81,74,451	3,12,51,966
Provision for WPPF	21.00	67,81,047	60,33,820	37,22,593	14,88,189
Net Profit Before Tax		13,56,20,948	12,06,76,396	7,44,51,858	2,97,63,777
Income Tax Expense		2,71,24,190	2,41,35,279	1,43,07,712	(49,76,013)
Current Tax	22.00	1,96,66,624	1,59,17,134	1,17,45,506	(77,29,774)
Deferred Tax	15.00	74,57,566	82,18,145	25,62,206	27,53,761
Net Profit after Tax		10,84,96,758	9,65,41,117	6,01,44,146	3,47,39,790
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		10,84,96,758	9,65,41,117	6,01,44,146	3,47,39,790
per Share (Per value Tk. 10)	30.00	1.28	1.14	0.71	0.41


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

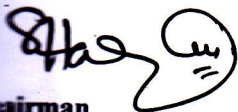
Dated, Dhaka
Dated: April 15, 2024

Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the Period ended 31 March - 2024


Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2023	85,00,00,000		24,96,53,012	1,09,96,53,012
Share Capital	-	-	-	-
Share Money Deposit	-	-	-	-
Net Income for the period	-	-	10,84,96,758	10,84,96,758
Dividend for the Financial year 2022-23			(8,50,00,000)	(8,50,00,000)
Balance as on March 31, 2024	85,00,00,000	-	27,31,49,770	1,12,31,49,770


Taufika Foods and Lovello Ice-Cream PLC
Statement of Changes in Equity
For the Period ended 31 March - 2023


Particulars	Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2022	85,00,00,000		24,63,89,086	1,09,63,89,086
Share Capital	-	-	-	-
Share Money Deposit	-	-	-	-
Net Income for the period	-	-	9,65,41,117	9,65,41,117
Dividend for the Financial year 2021-22			(10,20,00,000)	(10,20,00,000)
Balance as on March 31, 2023	85,00,00,000	-	24,09,30,203	1,09,09,30,203


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka

Dated: April 15, 2024

Taufika Foods and Lovello Ice-Cream PLC
Statement of Cash Flows
For the period ended 31 March 2024

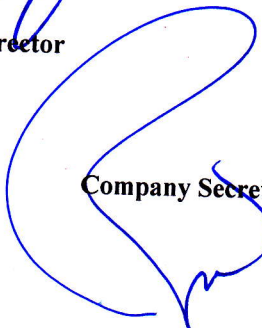
PARTICULARS	Note	Amount in Taka	
		31-Mar-24	31-Mar-23
A. Cash Flows from Operating Activities :			
Cash Received from Customers		81,01,82,024	69,28,78,102
Cash Received from other Sources		99,83,480	57,73,191
Cash Paid to Suppliers and Creditors		(48,11,89,601)	(47,69,67,093)
Cash Paid for Operating Expenses		(3,86,59,624)	(3,32,12,062)
Cash paid for Income Taxes		(25,46,613)	(78,77,856)
Net cash inflow/(outflow) from operating activities		29,77,69,665	18,05,94,282
B. Cash flow from Investing Activities:			
Acquisition of Property, Plant & Equipment		(8,67,82,325)	(5,32,20,470)
Increase Investment		(6,608)	(2,90,758)
Capital Work in Progress		3,12,71,000	-
Net cash inflow/ (outflow) in Investing Activities		(5,55,17,933)	(5,35,11,228)
C. Cash flow from Financing Activities:			
Bank Loan		6,73,48,214	(16,54,595)
Lease Loan		1,06,93,237	(90,13,362)
Dividend Paid		(14,20,74,170)	(24,23,236)
Inter-company Receivables		(4,14,77,629)	(8,18,82,241)
Financial Expenses		(10,16,46,973)	(8,59,96,848)
Net cash inflow/(outflow) in financing activities		(20,71,57,320)	(18,09,70,282)
D. Increase(Decrease) in Cash and Cash Equivalent (A+B+C)		3,50,94,412	(5,38,87,227)
E. Opening of Cash and Cash Equivalent		14,50,90,668	12,53,65,626
F. Ending Cash and Cash Equivalent (D+E)		18,01,85,080	7,14,78,399
Net Operating Cash Flow Per Share (NOCFPS)	32.00	3.50	2.12


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: April 15, 2024