GOLDEN HARVEST

Ref: GHAIL/BOARD/BSEC/2025 /145 **October 27, 2025**

The Chairman
Bangladesh Securities and Exchange Commission (BSEC)
Securities Commission Bhaban, E-6/C, Agargaon
Sher-e-Bangla Nagar Administrative Area
Dhaka-1207

Managing Director
Chittagong Stock Exchange PLC.(CSE)
CSE Building, 1080, Sk. Mujib Road Agrabad
Chittagong.

The Managing Director
Dhaka Stock Exchange PLC. (DSE)
DSE Tower, Plot # 46, Road # 21, Nikunja-2
Dhaka – 1229

Subject: PSI – Adoption of Audited Financial Statements for the year ended on June 30, 2025, and Revisions and extension of time for the utilization of the Unused RI proceeds, A/C: (GHAIL)

Dear Sir,

We are pleased to inform you that the Board of Directors of Golden Harvest Agro Industries Limited (GHAIL), in its 179th meeting held on 27th October 2025 at the Company's Head Office at 5.00 pm ended at 7.30 pm, has adopted the following decisions based on its Audited Financial Statements for the year ended 30th June 2025 and declared the following Price Sensitive Information (PSI).

Recommended Dividend	**1% cash dividend to the general shareholders other than Sponsors and Directors. The sponsors and Directors hold 65,667,346 shares. The general shareholders will get cash dividend of BDT 15,017,027.5**
Date and Time of 21st AGM	29th December 2025 (Monday) at 9:00 a.m.
Venue of 21st AGM	Hybrid System (in physical presence at Factory Premises, Bokran, Monipur, Bhabanipur, Gazipur Sadar, Gazipur).
Record Date of 21st AGM	23rd November 2025 (Sunday).

Comparative financial information of the company for the year ended June 30, 2025

Particulars	2024-2025 (Consolidated)	2023-2024 (Consolidated)
Net Assets Value (NAV) Per Share in BDT	12.33	12.49
Earnings Per Share (EPS) in BDT	(0.24)	(0.92)
Net Operating Cash Flow Per Share (NOCFPS)	1.07	1.21

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Reason for the significant deviation of EPS: The loss per share decreased by around 74% due to a decline in operating expenses and recognition of deferred tax income during the period of FY 2024-2025 compared to the previous financial year.

Revised Utilization and Time Extension for the Unutilized Right Share Proceeds

The date for receiving the Right Share proceeds was December 30, 2019. As per the ROD, the full utilization of the fund was to be completed within two (2) years of receiving the proceeds. During that period, the COVID-19 pandemic broke out across the country, causing significant delays in project execution. Machines were not supplied on time, and foreign experts were unable to arrive. Despite these challenges, BDT 701,017,889 was utilized out of the total proceeds of BDT 899,323,420, and the remaining unutilized balance stands at BDT 198,305,530. The Board of Directors of the Company, in its meeting held on Monday, October 27, 2025, recommended the following revised utilization based on the current business plan and an extension of time for utilizing the unutilized Right Issue proceeds within one year from the date of approval by the Bangladesh Securities and Exchange Commission (BSEC).

Revised Purpose	To be Utilized (BDT)
Civil and Construction	30,000,000
Capital Machinery and others: Freezers, Rooti Machine, Momo Machine, Filling Machine, Sealing Machine, Conveyor belt, Trolley, Mixer Machine, and Software.	168,305,530
Total	198,305,530

Sincerely Yours

Md. Ibrahim Hossain, ACS
Company Secretary
Golden Harvest Agro Industries Limited

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