

# Bhutan Board Products Limited



Statement of Comprehensive Income for the year ended 31<sup>st</sup> December 2025

Particulars	Note	31/12/2025 (Nu.)	31/12/2024 (Nu.)
Revenue	17	158,363,702.41	270,770,731.69
Cost of Sales	18	<u>205,978,545.45</u>	<u>231,593,258.19</u>
<b>Gross Profit/(Loss)</b>		<b>(47,614,843.04)</b>	<b>39,177,473.50</b>
Other Incomes	19	10,534,979.36	1,826,537.19
Selling & Distribution Expenses	20	(10,787,251.90)	(14,587,352.37)
Administrative Expenses	21	(11,181,043.54)	(10,253,470.35)
Other Expenses	22	<u>(18,670,077.09)</u>	<u>(149,531.24)</u>
<b>Results from Operating Activities</b>		<b>(77,718,236.21)</b>	<b>16,013,656.73</b>
Finance Cost	23	<u>(14,479,740.31)</u>	<u>(12,698,201.24)</u>
Profit Before Tax		(92,197,976.52)	3,315,455.49
Tax Expenses			
Current Tax		-	(994,636.65)
Deferred Tax	5	<u>(598,274.00)</u>	<u>2,561,505.00</u>
<b>Profit/(Loss) For the Year</b>		<b><u>(92,796,250.52)</u></b>	<b><u>4,882,323.85</u></b>
<b>Other Comprehensive Income</b>	24		
- Gain or Loss on Revaluation of Biological Assets	1.19	(59,990,000.00)	239,613,766.96
- Loss on Re-measurement of Defined Benefit plan	26	2,808,826.00	(7,931,639.00)
- Tax on Other Comprehensive Income (30% of DBA)	-	_____	<u>2,379,491.70</u>
<b>Net Other Comprehensive Income</b>		<b><u>(57,181,174.00)</u></b>	<b><u>234,061,619.66</u></b>
<b>Total Comprehensive Income for the Year</b>		<b><u>(149,977,424.52)</u></b>	<b><u>238,943,943.51</u></b>
<b>Earnings per Share:</b>	25		
Basic Earnings per Share		(0.44)	0.35
Diluted Earnings per Share		(0.44)	0.35

Management