

(UN-AUDITED)

FINANCIAL STATEMENTS

OF

BEACON PHARMACEUTICALS PLC

AS AT AND FOR THE PERIOD ENDED 31 March 2026


Beacon Pharmaceuticals PLC
Statement of financial position (Unaudited)
As at 31 March 2026

	Notes	Amount in BDT	
		31 March 2026	30 June 2025
Assets			
Non-current assets		6,565,076,685	6,535,809,800
Property, plant and equipment	4	5,188,085,019	5,295,634,773
Capital work in progress	5	1,230,761,410	1,093,644,548
Intangible assets	6	10,304,305	16,526,379
Right of use assets	7	135,925,951	130,004,100
Current assets		14,327,028,180	12,867,986,688
Inventories	9	4,237,496,802	3,323,236,482
Trade and other receivables	10	3,691,320,225	3,033,235,963
Short term investment and loans	11	2,482,130,187	2,119,186,773
Advance income tax	12	332,518,023	189,476,757
Advance, deposits and prepayments	13	3,171,810,733	3,959,240,991
Other financial assets	14	34,286,024	15,743,684
Cash and cash equivalents	15	377,466,186	227,866,038
Total assets		20,892,104,865	19,403,796,488
Equity & liabilities			
Shareholders' equity		7,749,790,737	6,667,081,042
Share capital	16	2,310,000,000	2,310,000,000
Capital reserve	17	590,314,423	719,128,532
Other reserve	18	(3,354,143)	(2,188,523)
Retained earnings		4,852,830,457	3,640,141,033
Non-current liabilities		4,257,146,620	4,390,337,379
Long term loans	19	2,996,753,245	3,193,098,790
Lease liabilities	20	97,984,432	110,588,537
Employee benefits	21	1,018,375,292	917,280,678
Deferred tax liabilities	8	144,033,651	169,369,374
Current liabilities		8,885,167,508	8,346,378,067
Trade and other payables	22	1,873,322,744	1,008,652,002
Long term loan-current portion	19.1	603,661,229	911,116,476
Lease liabilities-current portion	20	42,477,567	19,415,563
Short term loans	23	5,710,939,488	5,973,224,034
Income tax payable	24	597,199,383	383,148,842
Unclaimed dividend	25	57,567,097	50,821,150
Total equity & liabilities		20,892,104,865	19,403,796,488
Net asset value per share		33.55	28.86


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Beacon Pharmaceuticals PLC
Statement of profit or loss and other comprehensive income (Unaudited)
For the period from 01 July to 31 March 2026

Notes	Amount in BDT		
	01 July to 31 March (Nine months) 2025-2026	01 January to 31 March (Q3) 2026	01 January to 31 March (Q3) 2025
26	12,018,028,507	8,995,293,949	3,799,693,777
27	(5,793,571,248)	(4,403,453,569)	(1,811,708,765)
	6,224,457,259	4,591,840,380	1,987,985,012
	(3,586,805,345)	(2,737,348,233)	(1,179,326,546)
28	(601,866,470)	(539,521,956)	(204,998,630)
29	(2,984,938,875)	(2,197,826,276)	(1,144,930,359)
	2,637,651,914	1,854,492,147	638,056,023
30	234,413,342	264,919,542	59,954,995
	2,872,065,256	2,119,411,689	698,011,018
31	(1,006,486,242)	(1,007,272,807)	(313,957,014)
	1,865,579,014	1,112,138,882	384,054,004
32	(88,837,096)	(52,958,994)	(18,288,286)
	1,776,741,918	1,059,179,888	365,765,718
33	(426,480,017)	(257,752,934)	(90,580,052)
33.1	25,335,723	63,720,947	6,290,255
	1,375,597,624	865,147,901	281,475,921
34	23,784	247,798	126,607
	1,375,621,408	865,395,699	281,602,528
	231,000,000	231,000,000	231,000,000
	5.95	3.75	1.22
			0.28


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Beacon Pharmaceuticals PLC
Statement of changes in equity (Unaudited)
For the period from 01 July 2025 to 31 March 2026

	Share capital	Capital reserve	Other reserve	Retained earnings	Amount in BDI Total
Balance as at 01 July 2025	2,310,000,000	719,128,532	(2,188,523)	3,640,141,033	6,667,081,042
Total comprehensive income for the period					
Adjustment during the period	-	-	(1,189,404)	-	(1,189,404)
Profit/(loss) for the period	-	-	-	1,375,597,624	1,375,597,624
Other comprehensive income	-	-	23,784	-	23,784
Total comprehensive income for the period	-	-	(1,165,620)	1,375,597,624	1,374,432,004
Transactions with owners of the company					
Dividend paid for the FY 2024-25 during the period	-	-	-	(291,722,308)	(291,722,308)
Total contributions and distributions	-	-	-	(291,722,308)	(291,722,308)
Transfer of depreciation on revaluation surplus	-	(166,211,753)	-	166,211,753	-
Adjustment of deferred tax arising from revaluation	-	37,397,645	-	(37,397,645)	-
Total adjustment	-	(128,814,108)	-	128,814,108	-
Balance as at 31 March 2026	2,310,000,000	590,314,424	(3,354,143)	4,852,830,457	7,749,790,738
Balance as at 01 July 2024	2,310,000,000	890,880,677	(2,278,039)	2,891,792,511	6,090,395,149
Total comprehensive income for the period					
Prior year adjustment	-	-	-	(164,296,055)	(164,296,055)
Profit for the period	-	-	-	865,147,901	865,147,901
Other comprehensive income	-	-	247,798	-	247,798
Total comprehensive income for the period	-	-	247,798	700,851,846	701,099,644
Transactions with owners of the company					
Dividend paid for the FY 2023-24 during the period	-	-	-	(369,915,385)	(369,915,385)
Total contributions and distributions	-	-	-	(369,915,385)	(369,915,385)
Transfer of depreciation on revaluation surplus	-	(295,487,561)	-	295,487,561	-
Adjustment of deferred tax arising from revaluation	-	59,097,513	-	(59,097,513)	-
Total adjustment	-	(236,390,048)	-	236,390,048	-
Balance as at 31 March 2025	2,310,000,000	654,490,628	(2,030,241)	3,459,119,020	6,421,579,410


 Juddin
 Chief Financial Officer


 Nusrat Nohar Karim
 Managing Director


 Nusrat Nohar Karim
 Chairman


Beacon Pharmaceuticals PLC
Statement of cash flows (Unaudited)
For the period from 01 July 2025 to 31 March 2026

	Notes	Amount in BDT	
		July-March	
		FY 2025-26	FY 2024-25
A) Cash flows from operating activities			
Receipts from customers and others		11,606,535,755	9,475,506,496
Payments to suppliers, employees and others		(8,255,632,117)	(7,026,081,612)
Cash generated from operations		3,350,903,638	2,449,424,883
Interest paid		(811,459,778)	(998,387,883)
Income tax paid		(355,470,742)	(191,822,143)
Net cash generated from/(used in) operations		2,183,973,118	1,259,214,856
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(359,596,239)	(126,849,502)
Acquisition of intangible assets		(1,800,682)	-
Addition in capital work in progress		(190,286,943)	(215,333,606)
Received from/(payments to) the investments, loans advances		(362,919,630)	(479,006,916)
Receipts from sale of property, plant and equipment		753,061	165,612
Receipts/(payment) from investment in quoted share and other financial assets		(18,542,340)	(544,839)
Lease payment		(31,858,175)	-
Net cash from/(used in) investing activities		(964,250,948)	(821,569,251)
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(766,085,338)	(59,562,287)
Dividend paid		(291,722,308)	(369,915,385)
Net cash from/(used in) financing activities		(1,057,807,646)	(429,477,672)
D) Net increase/(decrease) in cash and cash equivalents (A+B+C)		161,914,524	8,167,933
E) Opening cash and cash equivalents		227,866,038	306,952,052
F) Effect of exchange rate fluctuations on cash and cash equivalents		(12,314,376)	(70,435,187)
G) Closing cash and cash equivalents (D+E+F)		377,466,186	244,684,798
Net operating cash flows per share		9.45	5.45


Company Secretary


Chief Financial Officer


Managing Director


Chairman

Beacon Pharmaceuticals PLC
Notes to the financial statements (Unaudited)
As at and for the period ended 31 March 2026

1.0 Background and activities of the company

1.1 Company profile

"Beacon Pharmaceuticals PLC ("the Company") was incorporated as a private limited company on September 12, 2001, under the Companies Act 1994 vide registration no. C-43991(531)/2001 dated September 12, 2001 and subsequently converted into a public limited company on February 25, 2008. The Company went for an Initial Public Offering (IPO) in 2010. The company is a publicly-traded company listed with Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited since the year 2010. The company has changed its name from Beacon Pharmaceuticals Limited to Beacon Pharmaceuticals PLC dated 22 February 2023.

The registered office of the company is located at its factory premises at Kathali, Bhaluka, Mymensingh and corporate office is located at 9/B/2, Toyenbee Circular Road, Motijheel C/A, Dhaka-1223."

1.2 Nature of business

The Company specializes in producing and promoting pharmaceutical finished formulations, life-saving intravenous (I.V) fluids, active pharmaceutical ingredients (APIs), as well as bio-tech and genetic engineering products. These products are distributed in both domestic and international markets, and the company additionally offers contract and toll manufacturing services.

1.3 Production facility

Production facility of the company is located at Kathali, Bhaluka, Mymensingh.

2 Basis of preparation and presentation of the financial statements

2.1 Statement of compliance

"The financial statements have been prepared in accordance with the international Financial Reporting Standards (IFRS) as adopted by the Financial Reporting Council (FRC), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations in Bangladesh. Cash Flows from operating activities are prepared under direct method prescribed by the Securities and Exchange Rules 2020.

The financial statements have been prepared on a historical cost basis, except for financial assets and contingent considerations that have been measured at fair value where applicable. The financial statements provide comparative information in respect of the previous period and have been prepared on a going concern basis."

2.2 Reporting period

The financial period of the company covers nine months from 1 July 2025 to 31 March 2026.

2.3 Comparative and reclassification

Comparative information has been disclosed for all numerical, narrative and descriptive information where it is relevant for understanding of the current year financial statements. Comparative figures have been rearranged or reclassified wherever considered necessary, to ensure better comparability with the current year financial statements and to comply with relevant IFRSs.

2.4 Functional and presentation currency

These financial statements have been presented in Bangladeshi Taka (Taka/TK/BDT) which is the Company's functional and presentation currency. All amounts have been rounded off to the nearest integer.

2.5 Use of estimates and judgements

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

2.6 Going concern

The company has adequate resources to continue in operation for foreseeable future and hence, these financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the company's ability to continue as a going concern.

2.7 Date of authorization

The financial statements were authorized for issue by the Board of Directors on 27 April 2026 for publication.

2.8 Standards, amendments and interpretations that are issued but not effective as at 31 March 2026

a) IFRS-18, Presentation and disclosure in financial statements

"The IASB has issued IFRS 18, the new standard on presentation and disclosure in financial statements, with a focus on updates to the statement of profit or loss. The key new concepts introduced in IFRS 18 relate to:

- The structure of the statement of profit or loss;
- Required disclosures in the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management-defined performance measures); and
- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general.

IFRS 18 will replace IAS 1; many of the other existing principles in IAS 1 are retained, with limited changes. IFRS 18 will not impact the recognition or measurement of items in the financial statements, but it might change what an entity reports as its 'operating profit or loss'.

IFRS 18 will apply for reporting periods beginning on or after 1 January 2027 and also applies to comparative information."

b) IFRS-S1, General requirements for the disclosure of sustainability-related financial information

IFRS S1 establishes general requirements with the objective of requiring an entity to disclose information about its sustainability-related risks and opportunities. IFRS S1 prescribes how an entity should prepare and present its sustainability-related financial information. It sets out general requirements for the content and presentation of these disclosures so that the information disclosed is useful to primary users of financial reporting in making decisions about the provision of resources to the entity.

c) IFRS-S2, climate-related disclosures

The objective of IFRS S2 is to require an entity to disclose information about its climate-related risks and opportunities that is useful to users of general purpose financial reports in making decisions relating to providing resources to the entity. These are climate-related risks and opportunities that could reasonably

be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

3 Significant accounting policies

Accounting policies set out below have been applied consistently to all years presented in these financial statements.

3.1 Current versus non-current classification

The Company presents assets and liabilities in the statement of financial position based on current/non-current classification.

An asset is current when it is:

- Expected to be realized or intended to be sold or consumed in the normal operating cycle, or
- Expected to be realized within twelve months after the reporting period, or
- Held primarily for the purpose of trading, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when it is:

- Expected to be settled in normal operating cycle, or
- Due to be settled within twelve months after the reporting period, or
- Held primarily for the purpose of trading, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

3.2 Property, plant and equipment

a) Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located.

b) Subsequent costs

Subsequent to initial recognition, cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. All other repair and maintenance expenses are charged in the statement of profit or loss and other comprehensive income as they are incurred.

c) Depreciation

All items of property, plant and equipment have been depreciated on straight line basis. Depreciation on additions are charged from the month of acquisition. On disposal of an asset, depreciation is charged up to the date of disposal. No depreciation is charged for land and assets under construction. The Company is following this policy consistently from past years. The estimated useful lives and the rates of residual value of property, plant and equipment for the current and comparative years are as follows:

Categories of property plant and equipment	Rate of depreciation (%)	
	FY 2025-2026	FY 2024-2025
Land & land development	0	0
Building	5	5
Vehicles	20	20
Utility equipment and Installation	5-25	5-25
Office equipment	10-25	10-25
Production machinery & equipment	5-25	5-25
Furniture & fixtures	10	10

d) Impairment

The carrying amount of the entity's non-financial assets, other than inventories and deferred tax assets (considered as disclosed separately under respective accounting standards), are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. However, no such conditions that might be suggestive of a heightened risk of impairment of assets existed at the reporting date.

e) Derecognition

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized in profit or loss.

f) Capital work in progress

Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that were not ready for use at the end of the year and these are stated at cost.

g) Capitalization of borrowing costs

As per the requirements of IAS 23 Borrowing Costs, directly attributable borrowing costs are capitalized during construction period for all qualifying assets. A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale. The borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are those borrowing costs that would have been avoided if the expenditure on the qualifying asset had not been made. All other borrowing costs are recognized in profit or loss in the period in which they are incurred.

3.3 Intangible assets

a) Recognition and measurement

Intangible assets that are acquired by the company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38 Intangible Assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

b) Subsequent costs

Subsequent costs are capitalized only when they increase the future economic benefits embodied in the specific asset to which they relate. All other costs are recognized in profit or loss as incurred.

c) Amortization

Amortization is recognized in profit or loss on a straight line basis over the estimated useful lives of intangible assets. The estimated useful lives are three years for the software.

d) Derecognition

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of intangible assets, measured as the difference between the net disposal proceeds and the carrying amount of the assets, are recognized in profit or loss.

3.4 Lease

The company assesses whether a contract is, or contains, a lease at its inception. That is, if the contract conveys the right to control the use of an identified asset for a period in exchange for consideration.

Company as a lease

The company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognizes lease liabilities to make lease payments and right-of use assets representing the right to use the underlying assets.

a) Right of use assets

The company recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized and lease payments made at or before the commencement date less any lease incentives received.

b) Lease liabilities

At the commencement date of the lease, the Company recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

c) Short-term leases and leases of low-value assets

The Company is not applying the recognition and measurement requirements of IFRS 16 to short-term leases (leases of less than 12 months maximum duration). It is also not applying the recognition and measurement requirements of IFRS 16 to leases for which the underlying asset is of low value. Lease payments for short-term leases and low-value assets are recognized as expenses on a straight-line basis over the lease term.

3.5 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Non-derivative financial instruments comprise deposits, trade and other receivables, cash and cash equivalents, trade and other payables, intercompany payables, share capital and interest-bearing borrowings.

a) Financial assets

The company initially recognizes receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the transaction. The company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. The company's financial assets comprise trade and other receivables, financial investment assets, deposits and cash and cash equivalents."

b) Financial liabilities

"The company initially recognizes financial liabilities in its statement of financial position when the Company becomes a party to the contractual provisions of the liability. The company recognizes such financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits. The company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expired."

c) Offsetting a financial asset and a financial liability

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the company has a legal right to offset the amounts and intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

3.6 Impairment

a) Recognition

Financial assets not carried at fair value through profit or loss and receivables are assessed at each reporting date to determine whether there is objective evidence that any particular asset is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. The carrying value of the non-financial assets, other than inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of the assets or its cash generating unit exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement of profit or loss and other comprehensive income.

b) Calculation of recoverable amount

The recoverable amount of asset is the greater of its net selling price or its value in use. The latter is determined by discounting the estimated future cash flows to a present value using a discount rate which reflects the current market assessment of the time value of money and risk specific to the asset. For an asset that does not generate significantly independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs.

3.7 Inventories

Inventories are carried at the lower of cost and net realizable value as prescribed by IAS 2: Inventories. Cost is determined on a weighted average basis. The cost of inventories comprises expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on the estimated selling price less any further costs expected to be incurred to make the sale.

3.8 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effects. Paid up capital represents total amount contributed by the shareholders and bonus shares, if any, issued by the company to the ordinary shareholders. Holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to vote at shareholders' meetings. In the event of a winding up of the company, ordinary shareholders rank after all other shareholders and creditors and are fully entitled to any residual proceeds of liquidation.

3.9 Employee benefits

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective trust deeds and rules. Both of the plans are funded and are recognized/approved by NBR.

a) Short-term benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related services are provided. A liability is recognized for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

b) Defined benefits plans (gratuity scheme)

The company operates a funded gratuity scheme for its permanent employees, under which an employee is entitled to the benefits depending on the length of services and last drawn basic salary.

c) Defined contribution plan (provident fund)

Defined contribution plan is a post employment benefit plan under which the company provides benefits for all of its permanent employees. The recognized Employees' Provident Fund is being considered as defined contribution plan as it meets the recognition criteria specified for this purpose. All permanent employees contribute 10% of their basic salary to the provident fund and the company also makes equal contribution. This fund is recognized by the National Board of Revenue (NBR), under the Income Tax Act 2023. The company recognizes contribution to defined contribution plan as an expense when an employee has rendered required services. The legal and constructive obligation is limited to the amount it agrees to contribute to the fund. Obligations are created when they are due.

d) Worker's Profit Participation Fund (WPPF)

The company provides 5% of its net profit as a contribution to Workers' Profit Participation Fund before tax and charges such expense in accordance with The Bangladesh Labor Act 2006 (as amended in 2018).

e) Leave encashment

The company operates unfunded leave encashment scheme, i.e. if its employees do not avail leave during his/her service, s/he will be entitled to encash privilege leave at the time of separation from the company at the rate of one month's basic pay for 30 days of privilege leave.

f) Group insurance

The company has also a group insurance scheme for its permanent employees, premium for which is being charged to income statement annually as per the insurance policy.

3.10 Accruals, provisions and contingencies

a) Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

b) Provisions

"Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is probable that an outflow of resources embodying economic benefits are required to settle the obligation, the provisions are reversed."

c) Contingencies

▪ Contingent liability

Contingent liability is a possible obligation that arises from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. The Company discloses contingent liability in the financial statements. A provision is recognized in the period in which the recognition criteria of provision is met.

▪ Contingent asset

Contingent asset is a possible asset that arises from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset must not be recognized. Only when the realization of the related economic benefits is virtually certain should recognition take place provided that it can be measured reliably because, at that point, the asset is no longer contingent.

3.11 Income tax

The income tax expense comprises both current and deferred tax. Current tax and deferred tax are recognized in profit or loss except to the extent that it relates to the items recognized directly in equity or in other comprehensive income.

a) Current tax

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. Provision for corporate income tax is made following the rate applicable for companies as per Finance Act 2025 i.e. 22.5%.

b) Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is

measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously. A deferred tax asset is recognized for unused tax losses, tax credits and deductible temporary differences, to the extent that it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

3.12 Revenue from contracts with customers

"Revenue from contracts with customers is recognized when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods. To achieve that core principle, IFRS 15 establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the company recognizes revenue when (or as) the company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer obtains control of that goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates and Value Added Tax (VAT)."

3.13 Finance expenses

Finance costs comprise interest expense on overdraft, borrowings from bank and lease interest. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss.

3.14 Other income

Other income includes interest on FDR and other bank accounts, gain on disposal of fixed assets, interest income on loan to related parties, dividend income, gain on foreign currency fluctuation and other miscellaneous income. Other income is recognized on an accrual basis and shown under statement of profit or loss and other comprehensive income.

3.15 Foreign currency transactions

"Transactions in foreign currencies are translated to Bangladesh Taka at the exchange rate prevailing on the date of transactions. All monetary assets and liabilities denominated in foreign currencies are translated to the functional currency at the exchange rate prevailing at the date of statement of financial position. Foreign currency differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in the statement of profit or loss and other comprehensive income as per IAS 21: The Effects of Changes in Foreign Exchange Rates. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of transactions."

3.16 Dividends

Final dividend distribution to the shareholders are recognized as a liability in the financial statements in the period in which the dividends are approved by the shareholders at the Annual General Meeting.

3.17 Statement of cash flows

Statement of Cash Flows is prepared under direct method in accordance with IAS 7 Statement of Cash Flows as required by the Bangladesh Securities and Exchange Rules 2020.

3.18 Offsetting

The company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

	Notes	Amount in BDT	
		As at 31 March 2026	As at 30 June 2025
4 Property, plant, and equipment			
A) Cost:			
Opening balance		8,455,473,385	7,616,489,186
Addition during the year		306,426,158	857,829,662
Adjustment during the year		(25,437,025)	(18,845,463)
		8,736,462,518	8,455,473,385
B) Accumulated depreciation:			
Opening balance		3,159,838,612	2,559,686,776
Charged during the year		413,359,059	618,752,154
Disposal/Adjustment during the year		(24,820,172)	(18,600,318)
		3,548,377,499	3,159,838,612
		5,188,085,019	5,295,634,773
Details of fixed assets schedule are given in Annexure-A			
5 Capital work in progress			
Opening balance		1,093,644,548	1,129,942,489
Addition during the year		190,286,943	604,342,024
		1,283,931,491	1,734,284,513
Capitalized as property plant & equipment	5.1	(53,170,081)	(640,639,965)
		1,230,761,410	1,093,644,548
5.1 Breakdown of capitalized property, plant and equipment			
Building		-	440,924,401
Plant & machinery		53,049,081	77,160,838
Utility equipment & installation		121,000	121,345,905
Furniture & Fixtures		-	12,871
Intangible assets		-	1,195,950
		53,170,081	640,639,965
6 Intangible assets			
A) Cost:			
Opening balance		42,605,859	41,409,909
Addition during the year		1,800,682	1,195,950
		44,406,541	42,605,859
B) Accumulated amortization:			
Opening balance		26,079,480	13,430,228
Charged during the year		8,022,756	12,649,252
		34,102,236	26,079,480
Carrying amounts		10,304,305	16,526,379
7 Right-of-use assets			
Cost			
Opening balance		130,004,100	-
Addition during the year		28,000,000	130,004,100
Disposal/adjustment during the year		-	-
Closing balance		158,004,100	130,004,100
Accumulated depreciation			
Opening balance		-	-
Charged during the year		(22,078,149)	-
Disposal/adjustment during the year		-	-
Closing balance		(22,078,149)	-
Carrying amounts		135,925,951	130,004,100
8 Deferred tax assets/liabilities			
		Carrying amount	Taxable/(deductible) temporary differences
As at 31 March 2026			
Property, plant and equipment		4,500,863,196	3,835,165,857
Right-of-use assets		135,925,951	-
Intangible assets		10,304,305	31,316,035
Lease liabilities		(140,461,999)	-
Net taxable temporary differences		4,506,631,453	3,866,481,892
Net deferred tax (assets)/liabilities @ 22.50% tax rate			144,033,651

	Notes	Amount in BDT	
		As at 31 March 2026	As at 30 June 2025
As at 30 June 2025			
Property, plant and equipment	4,631,828,971	3,863,548,085	768,280,886
Right-of-use assets	130,004,100	-	130,004,100
Intangible assets	16,526,380	32,054,491	(15,528,111)
Lease liabilities	(130,004,100)	-	(130,004,100)
Net taxable temporary differences	4,648,355,351	3,895,602,576	752,752,775
Net deferred tax (assets)/liabilities @ 22.50% tax rate			169,369,374
9 Inventories			
Finished goods		969,641,300	801,995,868
Work in process		323,856,561	191,926,680
Raw materials		1,598,542,113	1,426,146,383
Packing materials		360,614,016	296,075,194
Material in transit		494,526,026	340,444,967
Spares and other supplies		490,316,786	266,647,390
		4,237,496,802	3,323,236,482
10 Trade and other receivables			
Trade receivables		2,927,400,761	2,487,797,841
Other receivables	10.1	763,919,464	545,438,122
		3,691,320,225	3,033,235,963
10.1 Other receivables			
Interest receivables		763,919,464	545,438,122
		763,919,464	545,438,122
11 Short term investment and loans			
Investment in quoted shares	11.1	515,120	491,336
Loan to related parties		2,481,615,067	2,118,695,437
		2,482,130,187	2,119,186,773
11.1 Investment in quoted shares			
Market Value			
Opening balance		491,336	401,556
Add: Purchased during the year		-	264
Add/(Less): Unrealized gain/(loss)		23,784	89,516
Closing balance		515,120	491,336
*Investment in shares have been recorded on the basis of market value			
12 Advance income tax			
Opening balance		189,476,757	159,037,647
Addition during the year:			
AIT on Import		91,964,934	102,034,620
AIT on Sales		38,148,594	58,311,962
AIT on export sales		7,441,311	814,299
AIT on vehicle		4,505,086	6,611,000
AIT on bank interest		981,341	1,704,876
Advance tax paid		-	20,000,000
Adjustment during the year		-	(159,037,647)
		332,518,023	189,476,757
13 Advances, deposits and prepayments			
Advance for VAT		-	126,881,630
Advance to employees		204,014,622	220,301,881
Advance on import and L/C margin		366,259,894	354,382,050
Advance to suppliers		1,412,556,811	1,191,111,377
Advance to others		1,054,428,100	1,896,852,808
Security deposit and earnest money		134,551,306	169,711,245
		3,171,810,733	3,959,240,991
14 Other financial assets			
ICB Islami Bank		7,230,390	6,916,505
Rupali Bank		7,855,049	7,425,794
First Security Islami Bank		1,400,585	1,401,385
Madhumoti Bank		15,000,000	-
IPDC		2,800,000	-
*Other financial assets include investment in FDR		34,286,024	15,743,684

	Notes	Amount in BDT	
		As at 31 March 2026	As at 30 June 2025
15 Cash and cash equivalents			
Cash in hand	15.1	22,116,693	12,935,424
Cash at bank	15.2	298,981,251	166,133,852
Cash in transit		56,368,242	48,796,762
		377,466,186	227,866,038
15.1 Cash in hand			
Head office		1,179,694	3,061,477
Factory office		1,378,847	958,708
Sales office/Depots		19,558,152	8,915,239
		22,116,693	12,935,424
15.2 Cash at bank			
First Security Islami Bank		367,377	367,895
Janata Bank		27,129,101	16,772,520
Shahjalal Islami Bank		11,555,494	3,781,814
ICB Islami Bank		464,205	473,043
Dutch Bangla Bank		151,628,275	50,393,554
Rupali Bank		2,107	6,017
Sonali Bank		916,073	917,149
Eastern Bank		11,594	19,909,288
Commercial Bank of Ceylon		26,033,534	27,735,984
Shimanto Bank		1,205,154	3,127,720
United Commercial Bank		6,180,041	992,029
Prime Bank		18,189	3,000
Standard Chartered Bank		25,039,908	349,033
Standard Bank		2,526,243	2,529,818
Mutual Trust Bank		26,049,152	33,530,368
Dhaka Bank		448,360	449,775
Jamuna Bank		475,995	1,159,262
Premier Bank		43,020	3,446,138
Bank Asia		100,065	19,483
Midland Bank		3,871,545	-
City Bank		14,549,099	-
POS collection		238,510	41,601
BO A/C		128,210	128,360
		298,981,251	166,133,852
16 Share capital			
Authorized capital			
300,000,000 ordinary shares of BDT 10 each		3,000,000,000	3,000,000,000
Issued, subscribed and paid-up Capital			
231,000,000 ordinary shares of BDT 10 each fully paid up		2,310,000,000	2,310,000,000
Breakdown as follows :			
Wholly paid in cash 176,000,000 shares @BDT 10		1,760,000,000	1,760,000,000
Other than cash 55,000,000 shares @ BDT 10		550,000,000	550,000,000
		2,310,000,000	2,310,000,000
17 Capital reserve			
Revaluation reserve		590,314,423	719,128,532
		590,314,423	719,128,532

17.1 The production machinery & equipment of the company were revalued during the FY 2019-20 by independent professional valuer G.K. Adjusters Ltd.

Carrying value of revalued assets					
FY	Particulars	Opening balance	Depreciation adjustment	Deferred tax on Depreciation	Closing balance
2025-2026	Land	168,084,972	-	-	168,084,972
	Building	6,747,715	804,363	180,982	6,124,334
	Machinaries	544,295,844	165,407,390	37,216,663	416,105,117
	Total	719,128,532	166,211,753	37,397,645	590,314,423
2024-25	Land	168,084,972	-	-	168,084,972
	Building	7,578,890	1,072,484	241,309	6,747,715
	Machinaries	715,216,814	220,543,187	49,622,217	544,295,844
	Total	890,880,676	221,615,671	49,863,526	719,128,532

	Notes	Amount in BDT	
		As at 31 March 2026	As at 30 June 2025
17.2 Revaluation reserve adjustment			
		Revaluation Surplus	Useful Life (in year)
		Depreciation on Revaluation Surplus	
Land		168,084,972	-
Building		21,449,683	20
Machineries		1,470,287,911	7
Total		1,659,822,566	
18 Other reserve			
Opening balance		(2,188,523)	(2,278,039)
Unrealized gain/(loss) on investment in shares during the period		23,784	89,516
Prior year adjustment		(1,189,404)	-
		(3,354,143)	(2,188,523)
19 Long term loans			
Rupali Bank PLC		84,107,163	232,320,558
Prime Bank PLC		262,436,830	354,458,262
Shimanto Bank PLC		25,516,283	31,230,018
Syndication loan		3,228,354,198	3,486,206,428
		3,600,414,474	4,104,215,266
Less: Current portion	19.1	603,661,229	911,116,476
		2,996,753,245	3,193,098,790
*Significant portion of loans were taken from different banks for financing BMRE projects. Loans are classified under long term loans and short term loans on the basis of duration of payments. Amount of loans which will be paid within next twelve months are classified under short term loans. All loans were taken against securities given by the Beacon Pharmaceuticals PLC.			
19.1 Long term loan-current			
Rupali Bank PLC		87,452,131	232,320,558
Prime Bank PLC		176,295,949	175,022,848
Shimanto Bank		6,688,204	6,511,860
Syndication loan		333,224,945	497,261,210
		603,661,229	911,116,476
20 Lease liabilities			
Opening balance			
Non-current		110,588,537	-
Current		19,415,563	-
		130,004,100	-
Net change during the year			
Addition/Adjustment		28,000,000	130,004,100
Interest accrued		14,316,074	-
Repayment/Adjustment		(31,858,175)	-
		10,457,899	130,004,100
Closing balance			
Non-current		97,984,432	110,588,537
Current		42,477,567	19,415,563
		140,461,999	130,004,100
21 Employee benefits			
Defined benefit plan-gratuity		443,590,794	393,221,547
Defined contribution plan-provident fund		270,449,173	313,942,341
Provision for workers' profit participation fund		107,074,837	75,333,243
Provision for leave encashment		130,857,903	85,446,593
Provision for employees medical support		66,402,585	49,336,954
		1,018,375,292	917,280,678
22 Trade and other payables			
Trade payables	22.1	856,819,070	610,952,965
Other payables	22.2	1,016,503,674	397,699,037
		1,873,322,744	1,008,652,002

Notes	Amount in BDT	
	As at 31 March 2026	As at 30 June 2025
22.1 Trade payables		
Local	831,232,021	610,952,965
Foreign	25,587,049	-
	856,819,070	610,952,965
22.2 Other payables		
VAT payable	122,059,066	123,094,384
Interest payable	209,342,538	-
Provision for expenses	333,164,014	194,485,861
Sundry payables	50,462,620	65,646,799
Provisional liability(goods & services)	301,475,436	14,471,993
	1,016,503,674	397,699,037
23 Short term loans		
Janata Bank PLC	1,393,967,090	1,394,252,767
Standard Chartered Bank	-	35,341,250
Eastern Bank PLC	738,926,117	593,238,703
Commercial Bank of Ceylon PLC	510,933,674	479,720,994
Shahjalal Islami Bank PLC	2,036,500,000	2,487,277,879
Mutual Trust Bank PLC	359,301,870	398,585,056
Prime Bank PLC	471,310,737	381,657,385
Shimanto Bank PLC	200,000,000	203,150,000
	5,710,939,488	5,973,224,034
24 Income tax payable		
Opening balance	383,148,842	246,126,476
Addition during the year	426,480,017	361,732,193
Payment during the year	(212,429,476)	(224,709,827)
Closing balance	597,199,383	383,148,842
25 Unclaimed dividend		
Opening balance	50,821,150	28,012,967
Addition during the year	298,756,604	369,915,385
Payment during the year	(292,010,657)	(347,107,202)
Closing balance	57,567,097	50,821,150

Notes	Amount in BDT			
	01 July to 31 March (Nine Months)		01 January to 31 March (Q3)	
	2025-2026	2024-2025	2026	2025
26 Revenue				
Local	10,754,300,081	8,995,293,949	3,239,854,812	3,018,879,027
Export	1,263,728,426	-	559,838,965	-
Net revenue	12,018,028,507	8,995,293,949	3,799,693,777	3,018,879,027
27 Cost of sales				
Opening stock	1,722,221,577	1,428,645,580	1,956,512,477	1,501,192,376
Purchased during the period	4,480,497,918	4,038,222,540	1,296,124,504	1,780,349,027
Materials available for use	6,202,719,495	5,466,868,120	3,252,636,981	3,281,541,403
Closing stock	(1,959,156,129)	(2,259,490,911)	(1,959,156,129)	(2,259,490,911)
Materials consumption	4,243,563,366	3,207,377,209	1,293,480,852	1,022,050,493
Factory overheads	1,134,110,713	1,018,916,748	388,112,190	397,156,794
Total manufacturing cost	5,377,674,079	4,226,293,958	1,681,593,042	1,419,207,286
Opening work in process	191,926,680	321,059,959	178,962,412	196,580,317
Closing work in process	(323,856,561)	(217,887,638)	(323,856,561)	(217,887,638)
Total cost of goods manufactured	5,245,744,198	4,329,466,278	1,536,698,893	1,397,899,965
Opening finished goods	801,995,868	664,559,161	1,026,986,489	907,880,318
Finished goods purchased during the year	715,472,482	290,067,255	217,664,683	134,487,147
Finished goods available for sale	6,763,212,548	5,284,092,694	2,781,350,065	2,440,267,429
Closing finished goods	(969,641,300)	(880,639,125)	(969,641,300)	(880,639,125)
Cost of goods sold	5,793,571,248	4,403,453,569	1,811,708,765	1,559,628,304
27.1 Factory overheads				
Salaries and allowances	320,949,173	294,954,071	125,650,277	105,218,817
Overtime	75,838,197	-	20,477,300	-
Company contribution to provident fund	7,442,560	5,214,603	1,413,292	1,038,768
Gratuity	17,535,935	7,222,002	11,355,931	3,771,386
Employee welfare and recreation	14,034,675	14,788,442	13,406,884	11,595,307
Entertainment	1,371,046	2,214,140	231,479	913,259
Employee fooding	56,942,974	51,266,503	23,376,378	20,700,507
Local travel and conveyance	222,466	246,392	60,966	74,309
Foreign traveling expenses	1,506,243	1,239,356	-	748,393
Employee medical expense	1,864,942	1,460,170	675,633	525,789
Training expenses	1,313,635	1,898,580	1,194,844	876,500
Research and development expense	59,107,227	16,483,876	10,003,044	3,055,261
Repair and maintenance	55,636,312	31,177,218	27,518,405	19,901,575
Transportation	17,083,754	16,899,268	5,941,673	5,721,965
Telephone, fax, courier and internet	3,428,805	2,897,221	1,151,571	1,264,152
Utilities	185,887,432	157,781,079	44,143,170	59,076,096
Fees and renewals	2,187,205	1,395,606	1,007,100	399,170
Uniform, laundry and cleaning	712,597	13,104	39,150	3,780
Printing and stationery	7,027,290	23,351,299	2,810,658	19,118,702
Legal and consultancy fees	8,915,127	5,723,922	467,000	5,683,922
Insurance premium	7,438,266	6,686,955	2,522,040	3,212,026
Freight and carriage	406,806	2,005,320	34,392	883,060
Corporate social responsibility (CSR)	109,074	80,000	62,500	42,000
Depreciation and amortization	286,155,039	372,185,976	94,349,169	132,586,937
Other expenses	993,933	1,731,645	219,334	745,112
	1,134,110,713	1,018,916,748	388,112,190	397,156,794
28 Administrative expenses				
Salaries and allowances	209,024,368	174,535,286	77,458,393	64,790,083
Company contribution to provident fund	5,130,384	4,345,448	2,134,678	1,815,587
Gratuity	5,308,043	5,995,405	3,121,871	2,023,177
Employee welfare and recreation	17,971,477	14,699,423	13,615,643	11,295,722
Entertainment	8,042,291	5,138,734	2,628,153	2,203,261
Employee fooding	18,848,363	23,093,050	6,210,371	6,861,280
Local travel and conveyance	7,607,184	5,266,102	1,989,487	2,146,425
Foreign traveling expenses	24,369,659	27,449,657	7,683,409	10,568,466
Employee medical expense	986,602	811,341	372,942	288,360
Training expenses	1,168,120	3,069,113	1,095,120	1,036,000
Repair and maintenance	44,588,969	30,774,807	18,331,093	16,158,104
Utilities	2,631,891	3,088,700	795,377	811,751
Office rent	5,104,225	16,061,812	1,722,557	5,119,570
Transportation	27,576,419	26,152,244	7,088,606	8,721,405
Telephone, fax, courier and internet	5,971,740	3,855,501	1,709,409	1,482,890
Fees and renewals	100,343,027	40,361,263	12,394,251	23,027,893
Books, newspaper and periodicals	64,683	84,300	16,737	28,478
Uniform, laundry and cleaning	243,323	309,380	78,311	80,424
Printing and stationery	2,354,832	3,014,195	608,140	1,274,541
Audit fees	-	427,778	-	127,778
Legal and consultancy fees	869,450	6,602,661	33,500	3,322,000
Insurance premium	2,496,399	2,078,242	390,994	879,935
Depreciation and amortization	70,787,216	54,035,235	24,405,841	17,840,656
Advertisement and publicity	2,374,159	3,766,653	1,466,901	2,407,239
Bank charge and commission	12,181,230	9,837,949	5,535,988	2,405,457
Regulatory fees and meeting expense	2,877,400	5,781,467	1,971,098	5,312,600
Corporate social responsibility (CSR)	13,350,126	11,945,960	5,623,752	3,337,937
Other expenses	9,594,890	56,940,250	6,516,008	6,617,916
	601,866,470	539,521,956	204,998,630	201,984,935

Notes	Amount in BDT			
	01 July to 31 March (Nine Months)		01 January to 31 March (Q3)	
	2025-2026	2024-2025	2026	2025
33.1 Net deferred expense/(income)				
Deferred tax liability/(asset) at the opening of the period	169,369,374	176,573,114	150,323,907	118,962,088
Deferred tax liability/(asset) at the closing of the period	144,033,651	112,852,167	144,033,651	112,852,167
Deferred tax expense/(income)	(25,335,723)	(63,720,947)	(6,290,255)	(6,109,921)
34 Other comprehensive income				
Unrealized gain/(loss) on quoted shares	23,784	247,798	126,607	(73,060)
	23,784	247,798	126,607	(73,060)
35 Other disclosures				
35.1 Segment information				
The company essentially provides similar products to customers across the country. Business activities in which it engages and the economic environments in which it operates are of similar nature. Its business is not segmented by products or geographical areas and its operating result is viewed as a whole by its management. Hence, segment information is not relevant for the company.				
35.2 Comparatives and rearrangement				
Comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current financial statements. To facilitate comparison, certain relevant balances pertaining to the previous year have been rearranged and reclassified whenever considered necessary to conform to current year's presentation.				
36 Disclosures as per BSEC notification no. BSEC/CMRRCD/2001-80/18/Admin/115 dated 31 December 2020				
36.1 Earnings per share				
a) Basic earnings per share				
Basic Earnings Per Share (EPS) is calculated in accordance with the International Accounting Standard (IAS) 33: Earnings Per Share.				
The composition of EPS is given below:				
Total profit attributable to shareholders	1,375,597,624	865,147,901	281,475,922	64,639,505
Weighted average number of shares outstanding	231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share	5.95	3.75	1.22	0.28
b) Diluted earnings per share				
No diluted earnings per share is required to be calculated for the year as there was no scope for dilution during the year.				
36.2 Calculation of Net Asset Value (NAV) per share				
Net asset value	7,749,790,737	6,421,579,409	7,749,790,737	6,421,579,409
Weighted average number of shares outstanding	231,000,000	231,000,000	231,000,000	231,000,000
NAV per share	33.55	27.80	33.55	27.80
36.3 Calculation of Net Operating Cash Flows per share (NOCFPS)				
Net cash flow from operating activities	2,183,973,118	1,259,214,856		
Weighted average number of shares outstanding	231,000,000	231,000,000		
	9.45	5.45		
Revenue growth in the prior year was constrained due to socio-political factors, which also impacted operating cash flows. However, in the current year's third quarter, the company has recovered and achieved strong revenue growth. As a result, improved cash collections have led to a notable increase in NOCFPS, reflecting better operational performance and liquidity compared to the same period last year.				
36.4 Reconciliation of net profit with cashflows from operating activities				
Net profit	1,375,597,624	865,147,901		
Add/(deduct) for noncash items				
Depreciation and amortization	443,459,963	492,264,277		
Finance expense	1,006,486,242	1,007,272,807		
Current income tax	426,480,017	257,752,934		
Deferred tax expense/income	(25,335,723)	(63,720,947)		
(Gain)/loss on sale of assets	(136,208)	37,505		
Effect of exchange rate fluctuations on cash held	12,314,376	70,435,187		
	3,238,866,291	2,629,189,663		
(Increase)/decrease of current assets				
Inventories	(914,260,320)	(470,381,182)		
Trade and other receivables	(658,084,262)	144,820,313		
Prepayments and deposits	787,430,258	(381,085,831)		
	2,453,951,967	1,922,542,964		
Increase/(decrease) of current liabilities				
Trade and other payables	864,670,742	420,970,626		
Employee benefits	32,280,929	105,911,293		
	3,350,903,638	2,449,424,883		
Cash generated from operation	3,350,903,638	2,449,424,883		
Interest paid	(811,459,778)	(998,387,883)		
Income tax paid	(355,470,742)	(191,822,143)		
Net cash generated from/(used) in operations	2,183,973,118	1,259,214,857		

Beacon Pharmaceuticals PLC
Fixed assets schedule
For the period from 01 July 2025 to 31 March 2026

Asset class	Cost						Depreciation		WDV as at 31 March 2026
	As at 01 July 2025			As at 31 March 2026			As at 31 March 2026		
	As at 01 July 2025	Addition	Adjustment/ disposal	As at 31 March 2026	Adjustment/ disposal	As at 01 July 2025	Addition	Adjustment/ disposal	
Land and land development	663,805,802	23,416,021	-	687,221,823	-	-	-	-	687,221,823
Factory building	2,588,647,790	-	-	2,588,647,790	-	649,720,290	97,198,161	-	1,841,729,339
Corporate head office building	60,456,584	-	-	60,456,584	-	24,198,587	2,269,749	-	33,988,248
Production Machinery	2,263,355,689	57,033,849	-	2,320,389,538	-	1,092,081,116	96,221,945	-	1,132,086,477
Furniture and fixtures	446,245,296	21,592,005	-	467,837,301	-	234,540,257	32,931,008	-	200,366,036
Office equipment	276,510,645	30,388,340	948,985	305,950,000	948,985	161,316,085	25,245,097	849,927	120,238,745
Vehicles	838,030,377	166,064,095	24,488,040	979,606,432	24,488,040	489,199,160	96,962,929	23,970,245	417,414,588
Utility equipment and Installation	1,318,421,203	7,931,848	-	1,326,353,051	-	508,783,118	62,530,170	-	755,039,763
As at 31 March 2026	8,455,473,386	306,426,158	25,437,025	8,736,462,519	25,437,025	3,159,838,612	413,359,059	24,820,172	5,188,085,020
As at 30 June 2025	7,616,489,186	857,829,662	18,845,463	8,455,473,385	18,845,463	2,559,686,776	618,752,154	18,600,318	5,295,634,773
Intangible assets as at 31 March 2026	42,605,859	1,800,682	-	44,406,541	-	26,079,480	8,022,756	-	10,304,305
Intangible assets as at 30 June 2025	41,409,909	1,195,950	-	42,605,859	-	13,430,227	12,649,252	-	16,526,380