Habib Sarwar Bhuiyan & Co.
Chartered Accountants

AUDITOR'S REPORT

AND

AUDITED FINANCIAL STATEMENTS

OF

BEACON PHARMACEUTICALS PLC

FOR THE YEAR ENDED JUNE 30, 2026

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

Beacon Pharmaceuticals PLC

Auditor's Report and Audited Financial Statements
For the year ended 30 June 2026

TABLE OF CONTENTS

Sl. No.	Particulars	Page No.
1	Independent Auditor's Report	1 – 9
2	Statement of Financial Position	10
3	Statement of Profit or Loss and Other Comprehensive Income	11
4	Statement of Changes in Equity	12
5	Statement of Cash Flows	13
6	Notes to the Financial Statements	14 – 49
7	Fixed Assets Schedule (Annexure-A)	50

Independent Auditor's Report
To the Shareholders of Beacon Pharmaceuticals PLC
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Beacon Pharmaceuticals PLC ("the Company"), which comprise the statement of financial position as at 30 June 2026, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended 30 June 2026, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB) and adopted by the Financial Reporting Council (FRC) of Bangladesh, the Companies Act, 1994, the Securities and Exchange Rules 2020, and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), as adopted by the Financial Reporting Council (FRC) as applicable to audits of financial statements of public interest entities, together with the ethical requirements of the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws that are relevant to audits of the financial statements of public interest entities in Bangladesh. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



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Property, plant and equipment and capital work in progress. (Notes: 4 & 5)	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
At the reporting date, the carrying value of the Company property, plant and equipment amounted to Taka 5,655,832,389. The valuation of property, plant and equipment was identified as a key audit matter due to the significance of this balance to the financial statements. Expenditures are capitalized if they create new or enhance the existing assets, and expenses if they relate to repairs or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience. The assets currently under construction or pending installation, not yet ready to use, are properly categorized as capital work in progress (CWIP). An effective system should be established to record all directly identifiable costs that can be capitalized, consolidating them into capital work-in-progress. Meanwhile, any expenses that do not meet the criteria for capitalization should be identified and expensed in the regular course of business. Moreover, a significant balance amounting to Taka 628,864,170 has been transferred to property, plant and equipment from Capital work in progress during the year for the company.	Our audit procedures to assess the carrying value of property, plant & equipment and capital work in progress included the following: • We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IAS 16 and found them to be consistent. • We evaluated the assumptions made by management in the determination of useful lives to ensure that these are consistent with the principles of IAS 16-Property, Plant and Equipment and compared each class of asset in the current year to the prior year to determine whether there are any significant changes in the useful life of assets, and considered the reasonableness of changes based on our knowledge of the business and the industry. • We obtained a list of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase orders that had been properly approved by the responsible individuals. • We verified a sample of invoices and LC documents to determine whether the classification between capital and operating expenditure was appropriate. • We evaluated whether the useful lives determined and applied by the management were in line with historical experience and market practice. • We checked whether the depreciation of PPE items was commenced timely, by comparing the date of acquisition and disposal. • Reclassification from capital in progress to ready for use, with the date of the act of completion of the work. Our procedures mentioned above did not identify any issues with regard to PPE, CWIP & Depreciation.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Revenue recognition. (Notes: 26)	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
The accompanying financial statements of the Company reported revenue for the year ended 30 June 2026 amounting to Taka 16,426,319,035, which is 31% (Taka 3,883,601,821) higher than prior year revenue). The principal activities of the Company is the manufacturing, marketing and distribution of General, Oncology, Biotech & Chronic Care products across a number of geographical areas in Bangladesh & abroad. The sales price is determined considering the effect of rebates, discounts and incentives. With regard to the conformity of IFRS 15 "Revenue from Contracts with Customers", the recognition and recording of revenue on the basis of assessing different types of contracts and the accuracy of the accounting policies in light of the industry-specific circumstances and understanding of the business.	Our audit procedures included the following to assess the identified risk: • We obtained an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue accounting policy as disclosed in Notes 3.12 and 26 of the financial statements and IFRS 15. • We assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards. • We tested the internal control over financial reporting; we also assessed the existence and accuracy of the sales recorded. • We tested a sample of individual sales transactions and traced to dispatch notes and subsequent cash receipt or other supporting documents. • We performed analytical reviews to identify any unusual or one-off material revenue transactions. • We verified management's conclusion from assessing different types of contracts and the accuracy of the accounting policies, considering the industry specific guidelines from NBR (VAT department). Our understanding of the price determination complying with direction from Directorate General of Drug Administration. • We tested the appropriateness of the accounting treatment and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards. Our procedures mentioned above did not identify any issues with regard to revenue recognition.

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Valuation of inventory. (Notes: 9)	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
The balance of inventory at the year-end was Taka 3,898,199,409 which is 19% of the total assets. Inventories are valued at lower of cost and net realizable value. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average method. Where necessary, allowance is provided for damage, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realizable value. Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.	Our procedures included the following to assess inventory Valuation: • Evaluating the design and implementation of key inventory controls operating across the Company in respect of inventory management. • To attend the physical inventory counts and reconciling the count results to the inventory listings to test the completeness of data. • To review the inventory costing procedures and methodology. • Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete. • Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year. • Verifying the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow-moving/obsolete stock are valid and complete; and • Finally assessed the appropriateness and presentation of disclosures as per IAS-2. Our procedures mentioned above did not identify any issues with regard to inventory.

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Measurement and recognition of deferred tax. (Notes: 8)	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
The balance of reported deferred tax liability of the Company was Taka 125,766,746 as on June 30, 2026. Deferred Tax is recognized on temporary differences arising between the tax bases and the carrying amounts of assets and liabilities in the financial statements. Significant judgment is required in relation to deferred tax liabilities, as their liability is dependent on forecasts of future profitability over a number of years. The risk for the financial statements is that where provisions are properly measured for all types of temporary differences as per IAS 12: Income Taxes.	We obtained an understanding of the Company's key controls over the recognition and measurement of deferred tax assets and liabilities and the assumptions used in estimating the future taxable expense of the Company. Our audit included the following procedures: • We evaluated the reasonableness of key assumptions, timing of reversal of temporary differences and expiration of tax loss carry forwards, recognition and measurement of deferred tax liability; • We assessed the adequacy of the Company's disclosures setting out the basis of deferred tax liability balances and the level of estimation involved; • Performed the mathematical accuracy of the deferred tax computation; • We also evaluated the potential tax implications as per ITA-2023, the reasonableness of estimates and calculations determined by management; and • Finally assessed the appropriateness and presentation of disclosures as per IAS-12: Income Taxes. Our procedures mentioned above did not identify any issues with regard to deferred tax.

ERP (SAP) system for financial reporting	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
The IT systems within the Company form a vital component of the financial reporting activities. Our audit procedures have been focused on IT systems ERP-SAP and controls due to the pervasive nature and complexity of the IT environment. We identified the IT systems as a key audit matter due to the following reasons:	Our IT audit scope is driven by the level of reliance placed on technology to obtain sufficient audit evidence within a business process. The technology deemed relevant to the audit is based on the financial data, system-configured automated controls, and/or key financial reports that reside within it. Testing over the technology deemed relevant to the audit included the following areas:

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• Pervasive reliance on complex technology that is integral to the operation of key business processes and financial reporting; Reliance on technology which continues to increase in line with the business strategy, such as the increase in the use of automation across the Company; • IT control is important for effective control environment. A key interdependency exists between the ability to rely on IT controls and the ability to rely on financial data, system configured automated controls and system reports; • Continued remediation of IT controls supporting the application systems relevant to the Company's financial reporting activities.	• General IT controls, including user access and change management controls; and • Key financial reports and system configured automated controls. Our procedures mentioned above did not identify any issues with regard to ERP (SAP) system.

Related party transactions. (Notes: 35.2)	
Key audit matter description	**How the scope of our audit responded to the key audit matter**
The Company has entered into transactions with related parties, as disclosed in Note No. 35 of the Financial Statements. We focused on the identification of related parties and the accuracy, completeness, and disclosure of related party transactions in accordance with applicable accounting standards.	Our audit procedures to address this key audit matter included, among others, the following: • Evaluated the design and tested the operating effectiveness of internal controls over the identification and disclosure of related party transactions. • Reviewed and tested transactions between related parties and verified the accuracy of material account balances affected by these transactions. • Assessed the adequacy and completeness of disclosures related to related party transactions in the financial statements, ensuring compliance with IAS 24 – Related Party Disclosures. Our procedures mentioned above did not identify any issues with regard to related party transactions.

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Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Directors' report and other information contained within the annual report, except for the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual Report after the date of our auditor's report. Management is responsible for the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified in the Annual Report as and when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Our opinion on the financial statements does not cover the other information, and we do not express any observation to that effect.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the IASB and adopted by FRC, the Companies Act, 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Financial Reporting Act 2015, the Securities and Exchange Rules, 2020 and, relevant notifications issued by the Bangladesh Securities and Exchange Commission, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of these books;

c) the statements of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns; and

d) the expenditure incurred was for the purposes of the Company's business;

e) the financial statements have been prepared in accordance with standards, framework, compliance and guidelines adopted and promulgated by the Financial Reporting Council.

Md. Habibullah FCA
Managing Partner, Enrolment No. : 0411
Habib Sarwar Bhuiyan & Co.
Chartered Accountants
FRC Registration No: CAF-001-010
DVC: 2610170411AS917160

Dated: October 17, 2026
Dhaka

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Beacon Pharmaceuticals PLC
Statement of financial position
As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30 June 2026	30 June 2025
Assets			
Non-current assets		**6,478,437,661**	**6,535,809,800**
Property, plant and equipment	4	5,655,832,389	5,295,634,773
Capital work in progress	5	685,771,621	1,093,644,548
Intangible assets	6	8,343,796	16,526,379
Right of use assets	7	128,489,855	130,004,100
Current assets		**14,187,042,013**	**12,867,986,688**
Inventories	9	3,898,199,409	3,323,236,482
Trade and other receivables	10	3,860,194,644	3,033,235,963
Short term investment and loans	11	2,644,552,265	2,119,186,773
Advance income tax	12	236,491,157	189,476,757
Advance, deposits and prepayments	13	3,200,391,187	3,959,240,991
Other financial assets	14	94,764,972	15,743,684
Cash and cash equivalents	15	252,448,379	227,866,038
Total assets		**20,665,479,674**	**19,403,796,488**
Equity & liabilities			
Shareholders' equity		**8,276,336,644**	**6,667,081,042**
Share capital	16	2,310,000,000	2,310,000,000
Capital reserve	17	547,376,387	719,128,532
Other reserve	18	(43,383,322)	(2,188,523)
Retained earnings		5,462,343,579	3,640,141,033
Non-current liabilities		**4,065,481,786**	**4,390,337,379**
Long term loans	19	2,832,728,896	3,193,098,790
Lease liabilities	20	88,265,812	110,588,537
Employee benefits	21	1,018,720,332	917,280,678
Deferred tax liabilities	8	125,766,746	169,369,374
Current liabilities		**8,323,661,244**	**8,346,378,067**
Trade and other payables	22	1,156,633,280	1,008,652,002
Long term loan-current portion	19.1	597,083,001	911,116,476
Lease liabilities-current portion	20	45,053,953	19,415,563
Short term loans	23	5,910,796,121	5,973,224,034
Income tax payable	24	555,560,781	383,148,842
Unclaimed dividend	25	58,534,108	50,821,150
Total equity & liabilities		**20,665,479,674**	**19,403,796,488**
Net asset value per share		**35.83**	**28.86**

The annexed notes 1 to 40 form an integral part of these financial statements.

Company Secretary | **Chief Financial Officer** | **Managing Director** | **Chairman**

Signed as per report of even date

Place : Dhaka
Dated: October 17, 2026

Md. Habibullah FCA
Managing Partner, Enrolment No. : 0411
Habib Sarwar Bhuiyan & Co.
Chartered Accountants
FRC Registration No: CAF-001-010
DVC: 2610170411AS917160

Beacon Pharmaceuticals PLC
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		2025-2026	2024-2025
Revenue	26	16,426,319,035	12,542,717,214
Cost of goods sold	27	(7,587,320,536)	(6,014,611,260)
Gross profit		**8,838,998,499**	**6,528,105,954**
Operating expenses		**(5,259,522,379)**	**(4,128,889,053)**
Administrative expenses	28	(927,992,597)	(758,270,400)
Marketing, selling & distribution expenses	29	(4,331,529,782)	(3,370,618,653)
Operating profit		**3,579,476,120**	**2,399,216,901**
Other income	30	364,326,816	275,322,855
Profit before financing and income tax		**3,943,802,936**	**2,674,539,756**
Finance expenses	31	(1,334,422,913)	(1,308,447,530)
Profit before contribution to workers' profit participation fund		**2,609,380,023**	**1,366,092,226**
Contribution to workers' profit participation fund	32	(124,256,192)	(65,052,012)
Net profit before tax		**2,485,123,831**	**1,301,040,214**
Current income tax	33	(574,887,469)	(361,732,193)
Deferred tax (expense)/income	33.1	31,936,347	7,203,740
Net profit after tax for the year		**1,942,172,709**	**946,511,761**
Other comprehensive income			
Item that will not be reclassified subsequently to profit or loss:			
Unrealized gain/(loss) on quoted shares	11.1	178,464	89,516
Remeasurement of defined benefit plan	21.1	(51,850,141)	-
Related taxes on remeasurement of defined benefit plan	33.1	11,666,282	-
		(40,005,395)	**89,516**
Total comprehensive income for the year		**1,902,167,314**	**946,601,277**
Number of shares		**231,000,000**	**231,000,000**
Earnings per share		**8.41**	**4.10**

The annexed notes 1 to 40 form an integral part of these financial statements.

Company Secretary | **Chief Financial Officer** | **Managing Director** | **Chairman**

Signed as per report of even date

Place : Dhaka
Dated: October 17, 2026

Md. Habibullah FCA
Managing Partner, Enrolment No. : 0411
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Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Beacon Pharmaceuticals PLC
Statement of changes in equity
For the year ended 30 June 2026

Amount in BDT

Particulars	Share capital	Capital reserve	Other reserve	Retained earnings	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 year					
Adjustment during the year	-	-	(1,189,404)	-	(1,189,404)
Profit/(loss) for the year	-	-	-	1,942,172,709	1,942,172,709
Other comprehensive income (net of deferred tax)	-	-	(40,005,395)	-	(40,005,395)
Total comprehensive income for the year	-	-	**(41,194,799)**	**1,942,172,709**	**1,900,977,910**
Transactions with owners of the company					
Dividend during the year	-	-	-	(291,722,308)	(291,722,308)
Total contributions and distributions	-	-	-	**(291,722,308)**	**(291,722,308)**
Transfer of depreciation on revaluation surplus	-	(221,615,671)	-	221,615,671	-
Adjustment of deferred tax arising from revaluation	-	49,863,526	-	(49,863,526)	-
Total adjustment	-	**(171,752,145)**	-	**171,752,145**	-
Balance as at 30 June 2026	**2,310,000,000**	**547,376,387**	**(43,383,322)**	**5,462,343,579**	**8,276,336,644**
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 year					
Profit for the year	-	-	-	946,511,761	946,511,761
Other comprehensive income	-	-	89,516	-	89,516
Total comprehensive income for the year	-	-	**89,516**	**946,511,761**	**946,601,277**
Transactions with owners of the company	-	-	-	-	-
Dividend during the year	-	-	-	(369,915,385)	(369,915,385)
Total contributions and distributions	-	-	-	**(369,915,385)**	**(369,915,385)**
Transfer of depreciation on revaluation surplus	-	(221,615,671)	-	221,615,671	-
Adjustment of deferred tax arising from revaluation	-	49,863,526	-	(49,863,526)	-
Total adjustment	-	**(171,752,145)**	-	**171,752,145**	-
Balance as at 30 June 2025	**2,310,000,000**	**719,128,532**	**(2,188,523)**	**3,640,141,033**	**6,667,081,042**

The annexed notes 1 to 40 form an integral part of these financial statements.

Company Secretary | **Chief Financial Officer** | **Managing Director** | **Chairman**

Signed as per report of even date

Place : Dhaka
Dated: October 17, 2026

Md. Habibullah FCA
Managing Partner, Enrolment No. : 0411
Habib Sarwar Bhuiyan & Co.
Chartered Accountants
FRC Registration No: CAF-001-010
DVC: 2610170411AS917160

Beacon Pharmaceuticals PLC
Statement of cash flows
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		2025-2026	2024-2025
A) Cash flows from operating activities			
Receipts from customers and others		15,988,195,171	12,840,766,511
Payments to suppliers, employees and others		(11,974,051,428)	(9,658,353,462)
Cash generated from operations		**4,014,143,743**	**3,182,413,049**
Interest paid		(1,328,439,136)	(1,327,236,245)
Income tax paid		(449,489,930)	(255,148,937)
Net cash generated from/(used in) operations	**35.7**	**2,236,214,677**	**1,600,027,867**
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(286,439,758)	(217,189,696)
Acquisition of intangible assets		(2,176,643)	(1,195,950)
Addition in capital work in progress		(220,991,243)	(604,342,024)
Received from/(payments to) the investments, loans & advances		(525,187,028)	(193,699,874)
Receipts from sale of property, plant and equipment		765,959	237,070
Receipts/(payment) from investment in quoted share and other financial assets		(80,210,692)	(781,573)
Net cash from/(used in) investing activities		**(1,114,239,405)**	**(1,016,972,047)**
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(736,831,282)	(241,795,309)
Lease payment		(43,753,532)	-
Dividend paid		(292,266,768)	(347,107,202)
Net cash from/(used in) financing activities		**(1,072,851,582)**	**(588,902,511)**
D) Net increase/(decrease) in cash and cash equivalents (A+B+C)		**49,123,690**	**(5,846,691)**
E) Opening cash and cash equivalents		227,866,038	306,952,051
F) Effect of exchange rate fluctuations on cash and cash equivalents		(24,541,349)	(73,239,322)
G) Closing cash and cash equivalents (D+E+F)	**15**	**252,448,379**	**227,866,038**
Net operating cash flows per share	**35.6**	**9.68**	**6.93**

The annexed notes 1 to 40 form an integral part of these financial statements.

Company Secretary | **Chief Financial Officer** | **Managing Director** | **Chairman**

Signed as per report of even date

Place : Dhaka
Dated: October 17, 2026

Md. Habibullah FCA
Managing Partner, Enrolment No. : 0411
Habib Sarwar Bhuiyan & Co.
Chartered Accountants
FRC Registration No: CAF-001-010
DVC: 2610170411AS917160

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Beacon Pharmaceuticals PLC
Notes to the financial statements
As at and for the year ended 30 June 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 on 22 February 2023.
The registered office of the company is located at its factory premises at Kathali, Bhaluka, Mymensingh, and the 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

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

2.0 Basis of preparation and presentation of the financial statements

2.1 Statement of compliance

The financial statements of Beacon Pharmaceuticals PLC have been prepared and the related disclosures made in line with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Financial Reporting Council (FRC) in Bangladesh, alongside the requirements of the Companies Act 1994 (amended up to 2020), the Securities and Exchange Ordinance 1969, the Securities and Exchange Rules 2020, the listing regulations of the Dhaka Stock Exchange Limited and Chittagong Stock Exchange PLC, the Financial Reporting Act 2015, and other relevant local statutes.
The statement of financial position and the statement of profit or loss and other comprehensive income were compiled on an accrual basis, consistent with IAS 1 "Presentation of Financial Statements," under the going concern assumption and in line with accounting practices generally accepted in Bangladesh. The company's cash flow statement was prepared applying the direct method, in keeping with IAS 7 "Statement of Cash Flows" and as required under the Securities and Exchange Rules 2020.

The company's compliance with other governing laws and regulatory requirements is outlined below:

i. Income Tax Act 2023 and its associated rules, together with the Finance Act 2026;
ii. Value Added Tax and Supplementary Duty Act 2012, along with the related Rules of 2016;
iii. Customs Act 2023; and
iv. Bangladesh Labor Act 2006, inclusive of its 2023 Amendment.
v. Other relevant laws and regulations.

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Furthermore, the Company prepares its financial statements in accordance with all applicable International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) relevant to its operations and financial reporting. Management has assessed the applicability of the relevant standards and amendments to the Company's activities and has ensured compliance with the applicable requirements. During the reporting period, there were no identified instances where the Company failed to comply with an applicable IFRS or IAS relevant to its operations.

2.2 Reporting period

The financial period of the company covers one year from 1 July 2025 to 30 June 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.

a) Judgements

Information about judgements made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements is included in the following notes:

Note-7 : Right-of-use assets
Note-20: Lease liabilities

b) Assumptions and estimation uncertainties

Information about assumptions and estimation uncertainties at the reporting date that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities in the next financial year is included in the following notes:

Note-4 : Property, plant and equipment
Note-6 : Intangible assets
Note-8 : Deferred tax liabilities
Note-9 : Inventories
Note-10 : Trade and other receivables
Note-21.1: Defined benefit obligations
Note-22.2: Provision for expenses
Note-24 : Current tax
Note-35.2: Contingent liabilities

2.6 Going concern

The Company's financial statements have been prepared on a going concern basis, assuming that the Company will continue its operations and meet its obligations in the normal course of business for the foreseeable future. Management has assessed the Company's financial position, operating performance, cash flows, available financial resources, and future business plans.

Based on this assessment, management believes that the Company has adequate resources to continue its operations for the foreseeable future. Management has also considered relevant business, economic and operational risks and concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

2.7 Date of authorization

The financial statements were authorized for issue by the Board of Directors on 15 October 2026 for publication.

3.0 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
3.2 Property, plant and equipment
3.3 Intangible assets
3.4 Lease
3.5 Financial instruments
3.6 Impairment
3.7 Inventories
3.8 Share capital
3.9 Employee benefits
3.10 Accruals, provisions and contingencies
3.11 Income tax
3.12 Revenue from contracts with customers
3.13 Finance expenses
3.14 Other income
3.15 Foreign currency transactions
3.16 Dividends
3.17 Statement of cash flows
3.18 Offsetting
3.19 Events after reporting period
3.20 Segment information
3.21 Earnings per share (EPS)
3.22 Materiality and aggregation
3.23 Changes in accounting policies and accounting estimates

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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 equivalents 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 the 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, except for land, buildings and production machinery & equipment, which are carried at revalued amounts: fair value at the revaluation date less subsequent accumulated depreciation and impairment losses. Cost or revalued amount includes expenditure directly attributable to acquiring the asset and bringing it to working condition for its intended use. It also includes the costs of dismantling and removing the item and restoring its site.

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

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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.



e) Impairment

Intangible assets are reviewed at each reporting date to determine whether there is any indication of impairment. Where such indication exists, the carrying amount of the asset is compared with its recoverable amount in accordance with IAS 36 Impairment of Assets. An impairment loss is recognized in profit or loss when the carrying amount exceeds the recoverable amount.

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 lessee

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 financial assets when it becomes a party to the contractual provisions of the instrument. Trade receivables and certain deposits are initially recognized when originated. Financial assets are initially measured at fair value, plus transaction costs that are directly attributable to their acquisition or issuance, except for financial assets measured at fair value through profit or loss.

Financial assets are subsequently classified and measured based on the Company's business model for managing the financial assets and the contractual cash flow characteristics of the instruments. The Company's financial assets principally comprise trade and other receivables, deposits, financial investments and cash and cash equivalents.

Financial assets measured at amortized cost are subsequently measured using the effective interest method, net of any impairment loss. The Company recognizes expected credit losses (ECLs) on financial assets measured at amortized cost in accordance with IFRS 9 Financial Instruments. For trade receivables, the Company applies the simplified approach and recognizes lifetime expected credit losses based on historical credit loss experience, adjusted for relevant forward-looking information.

A financial asset is derecognized when the contractual rights to the cash flows from the asset expire, or when the Company transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership are transferred. Where the Company neither transfers nor retains all the risks and rewards of ownership substantially and retains no control over the transferred asset, the asset is also derecognized.

b) Financial liabilities

The Company initially recognizes financial liabilities when it becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value, net of transaction costs that are directly attributable to their issuance, except for financial liabilities measured at fair value through profit or loss.

A financial liability is derecognized when the contractual obligation is discharged, cancelled or expires. Any difference between the carrying amount of a financial liability derecognized and the consideration paid is recognized in profit or loss.

c) Offsetting financial assets and financial liabilities

Financial assets and financial liabilities are offset and the net amount is presented in the statement of financial position only when the Company has a legally enforceable right to offset the recognized amounts and intends either to settle 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.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

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 benefits based on the length of service and last drawn basic salary, subject to the terms and conditions of the gratuity scheme. The obligation in respect of the defined benefit plan is determined based on the present value of the estimated future benefits that employees have earned in return for their service in the current and prior periods. The cost of providing gratuity benefits is recognized in profit or loss over the period during which employees render service to the Company. Actuarial gains and losses arising from changes in actuarial assumptions or experience adjustments are recognized in other comprehensive income in accordance with the requirements of IAS 19, Employee Benefits.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

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 an 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 also has a group insurance scheme for its permanent employees, premium for which is being charged to the 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 liabilities in the financial statements. A provision is recognized in the period in which the recognition criteria of a provision are met.

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• 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 2026 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-step 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 those 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.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

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 the 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 the 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 is 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 the 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 both assets and liabilities separately, 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.

3.19 Events after reporting period

The Board of Directors of the company recommended BDT 1.10 per share as final cash dividend for the year ended 30 June 2026 at the board meeting held on 15 October 2026. The dividend is subject to final approval by the shareholders at the forthcoming annual general meeting of the company. The financial statements for the year ended 30 June 2026 do not include the effect of the cash dividend which will be accounted for in the period when shareholders' right to receive payment is established. There are no other events identified after the date of the statement of financial position which require adjustment or disclosure in the accompanying financial statements.

3.20 Segment information

The Company's business activities are primarily classified into two operating segments based on the geographical market in which revenue is generated, namely local sales and export sales. These segments are separately monitored by management for the purpose of assessing performance and allocating resources. The operating results of each segment are reviewed by management in making decisions about resource allocation and performance evaluation. Accordingly, the Company presents segment information separately for its local and export operations in accordance with the requirements of IFRS 8, Operating Segments.



3.21 Earnings per share (EPS)

The Company presents basic and diluted earnings per share (EPS) for its ordinary shares in accordance with IAS 33, Earnings per Share. Basic EPS is calculated by dividing the profit or loss attributable to ordinary equity holders of the Company by the weighted average number of ordinary shares outstanding during the reporting period.

Diluted EPS is calculated by adjusting the profit or loss attributable to ordinary equity holders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, where applicable.

As at the reporting date, the Company had no potential ordinary shares that would have a dilutive effect on earnings per share. Accordingly, diluted EPS is the same as basic EPS for the reporting period.

3.22 Materiality and aggregation

The Company presents each material class of similar items separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial. Items that are individually immaterial are aggregated with other items of a similar nature or function to ensure that the financial statements provide relevant, reliable and understandable information to users.

3.23 Changes in accounting policies and accounting estimates

The Company applies changes in accounting policies only when the change is required by an IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the Company's financial position, financial performance or cash flows.

Changes in accounting policies arising from the adoption of a new or amended IFRS are accounted for in accordance with the specific transitional provisions of that standard. Where no specific transitional provisions apply, changes in accounting policies are applied retrospectively, unless it is impracticable to determine the period-specific effects.

Changes in accounting estimates arise from new information or new developments and, accordingly, are recognized prospectively in profit or loss in the period of the change and, where applicable, in future periods. The Company does not retrospectively adjust amounts previously recognized as a result of changes in accounting estimates.

3.24 Standards, amendments and interpretations that are issued but not effective as at 30 June 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."

Based on the assessment performed to date, the adoption of this standard is not expected to have any impact on the financial statements for the year ended 30 June 2026, as it is not effective for the current reporting period. Management will continue to assess the potential implications of these requirements prior to their effective date.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars		Amount in BDT	
			30 June 2026	30 June 2025
4	**Property, plant and equipment**			
	A) Cost			
	Balance as at 01 July		**8,455,473,385**	**7,616,489,186**
	Addition during the year		915,303,928	857,829,662
	Adjustment during the year		(43,933,127)	(18,845,463)
	Balance as at 30 June		**9,326,844,186**	**8,455,473,385**
	B) Accumulated depreciation			
	Balance as at 01 July		**3,159,838,612**	**2,559,686,776**
	Charged during the year		554,373,701	618,752,154
	Disposal/adjustment during the year		(43,200,516)	(18,600,318)
	Balance as at 30 June		**3,671,011,797**	**3,159,838,612**
	WDV Balance as at 30 June		**5,655,832,389**	**5,295,634,773**
	Details of fixed assets schedule are given in **Annexure-A**			
5	**Capital work in progress**			
	Balance as at 01 July		**1,093,644,548**	**1,129,942,489**
	Addition during the year		220,991,243	604,342,024
			1,314,635,791	**1,734,284,513**
	Capitalized as property plant & equipment	5.1	(628,864,170)	(640,639,965)
	Balance as at 30 June		**685,771,621**	**1,093,644,548**
5.1	**Breakdown of capitalized property, plant and equipment**			
	Building		-	440,924,401
	Plant & machinery		551,689,084	77,160,838
	Utility equipment & installation		73,740,951	121,345,905
	Furniture & fixtures		-	12,871
	Intangible assets		-	1,195,950
	Land and land development expenses		2,438,381	-
	Office equipment		995,754	-
	Total		**628,864,170**	**640,639,965**
6	**Intangible assets**			
	A) Cost			
	Balance as at 01 July		**42,605,859**	**41,409,909**
	Addition during the year		2,176,643	1,195,950
	Balance as at 30 June		**44,782,502**	**42,605,859**
	B) Accumulated amortization			
	Balance as at 01 July		**26,079,480**	**13,430,228**
	Charged during the year		10,359,226	12,649,252
	Balance as at 30 June		**36,438,706**	**26,079,480**
	Carrying amounts		**8,343,796**	**16,526,379**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		30 June 2026	30 June 2025

7 Right-of-use assets

Cost		
Balance as at 01 July	**130,004,100**	-
Addition during the year	28,000,000	130,004,100
Disposal/adjustment during the year	-	-
Balance as at 30 June	**158,004,100**	**130,004,100**
Accumulated depreciation		
Balance as at 01 July	-	-
Charged during the year	29,514,245	-
Disposal/adjustment during the year	-	-
Balance as at 30 June	**29,514,245**	-
Carrying amounts	**128,489,855**	**130,004,100**

8 Deferred tax assets/liabilities

Particulars	Carrying amount	Tax base	Taxable/ (deductible) temporary differences
Balance as at 30 June 2026			
Property, plant and equipment	4,966,172,185	4,235,834,544	730,337,641
Right-of-use assets	128,489,855	-	128,489,855
Intangible assets	8,343,796	30,808,021	(22,464,225)
Gain/ (loss) on remeasurement (OCI)	(51,850,141)	-	(51,850,141)
Provision for doubtful trade receivable	(86,246,273)	-	(86,246,273)
Interest payable	(5,983,777)	-	(5,983,777)
Lease liabilities	(133,319,765)	-	(133,319,765)
Net taxable temporary differences	**4,825,605,880**	**4,266,642,565**	**558,963,315**
Net deferred tax (assets)/liabilities @ 22.50% tax rate			**125,766,746**
Balance 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	969,157,406	801,995,868
Work in process	212,786,874	191,926,680
Raw materials	1,728,522,756	1,426,146,383
Packing materials	366,094,068	296,075,194
Material in transit	200,197,116	340,444,967
Spares and other supplies	421,441,189	266,647,390
Total	**3,898,199,409**	**3,323,236,482**

10 Trade and other receivables

Trade receivables		2,975,554,397	2,487,797,841
Other receivables	10.1	884,640,247	545,438,122
Total		**3,860,194,644**	**3,033,235,963**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars		Amount in BDT	
			30 June 2026	30 June 2025
10.1	**Other receivables**			
	Interest receivables		884,640,247	545,438,122
	Total		**884,640,247**	**545,438,122**
11	**Short term investment and loans**			
	Investment in quoted shares	11.1	669,800	491,336
	Loan to related parties		2,643,882,465	2,118,695,437
	Total		**2,644,552,265**	**2,119,186,773**
11.1	**Investment in quoted shares**			
	Market value			
	Balance as at 01 July		**491,336**	**401,556**
	Add: Purchased during the year		-	264
	Add/(Less): Unrealized gain/(loss)		178,464	89,516
	Balance as at 30 June		**669,800**	**491,336**
	*Investment in shares have been recorded on the basis of market value			
12	**Advance income tax**			
	Balance as at 01 July		**189,476,757**	**159,037,647**
	Addition during the year:			
	AIT on import		132,498,427	102,034,620
	AIT on sales		51,828,837	58,311,962
	AIT on export sales		13,818,944	814,299
	AIT on vehicle		6,017,086	6,611,000
	AIT on bank interest		2,236,811	1,704,876
	AIT on dividend from Share		47	-
	Advance tax paid		30,091,005	20,000,000
	Adjustment during the year		(189,476,757)	(159,037,647)
	Balance as at 30 June		**236,491,157**	**189,476,757**
13	**Advances, deposits and prepayments**			
	Advance for VAT		228,285,902	126,881,630
	Advance to employees		209,214,386	220,301,881
	Advance on import and L/C margin		405,423,920	354,382,050
	Advance to suppliers		1,288,031,681	1,191,111,377
	Advance to others		929,928,425	1,896,852,808
	Security deposit and earnest money		139,506,873	169,711,245
	Total		**3,200,391,187**	**3,959,240,991**
14	**Other financial assets**			
	ICB Islami Bank		7,230,390	6,916,505
	Rupali Bank		8,000,858	7,425,794
	First Security Islami Bank		1,493,724	1,401,385
	Madhumuti Bank		75,240,000	-
	IPDC		2,800,000	-
	Total		**94,764,972**	**15,743,684**
	*Other financial assets include investment in FDR			

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars		Amount in BDT	
			30 June 2026	30 June 2025
15	**Cash and cash equivalents**			
	Cash in hand	15.1	16,557,303	12,935,424
	Cash at bank	15.2	190,137,010	166,133,851
	Cash in transit		45,754,066	48,796,763
	Total		**252,448,379**	**227,866,038**
15.1	**Cash in hand**			
	Head office		2,935,996	3,061,477
	Factory office		2,543,073	958,708
	Sales office/depots		11,078,234	8,915,239
	Total		**16,557,303**	**12,935,424**
15.2	**Cash at bank**			
	First Security Islami Bank		367,032	367,895
	Janata Bank		29,796,040	16,772,520
	Shahjalal Islami Bank		6,711,564	3,781,814
	ICB Islami Bank		462,365	473,043
	Dutch Bangla Bank		14,767,150	50,393,554
	Rupali Bank		430,430	6,017
	Sonali Bank		915,612	917,149
	Eastern Bank		7,581,598	19,909,288
	Commercial Bank of Ceylon		46,516,381	27,735,984
	Shimanto Bank		1,383,248	3,127,720
	United Commercial Bank		31,892,675	992,029
	Prime Bank		235,867	3,000
	Standard Chartered Bank		1,780,542	349,033
	Standard Bank		2,525,898	2,529,818
	Mutual Trust Bank		28,646,938	33,530,368
	Dhaka Bank		447,670	449,775
	Jamuna Bank		475,305	1,159,262
	Premier Bank		42,675	3,446,138
	Bank Asia		99,548	19,483
	Madhumuti Bank		382,428	-
	City Bank		14,547,834	-
	POS collection		-	41,601
	BO A/C		128,210	128,360
	Total		**190,137,010**	**166,133,851**
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
	Total		**2,310,000,000**	**2,310,000,000**

Notes	Particulars	Amount in BDT	
		30 June 2026	30 June 2025

16.1 Composition of shareholdings

Category of shareholders	Percentage of shareholdings		Number of shares	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
Sponsors/directors	39.86%	39.86%	92,084,615	92,084,615
Institutions	38.15%	38.90%	88,123,506	89,868,240
Public	21.99%	21.23%	50,791,879	49,047,145
Total	**100.00%**	**100.00%**	**231,000,000**	**231,000,000**

16.2 Classification of shareholders by holding

Range of holdings	30-Jun-26			30-Jun-25		
	Number of shareholders	Number of shares	% of shareholdings	Number of shareholders	Number of shares	% of shareholdings
Less than 501 shares	6,363	1,139,741	0.49%	5,316	908,572	0.39%
501 to 5000 shares	5,005	6,962,981	3.01%	3,902	4,583,140	1.99%
5001 to 10000 shares	393	2,954,148	1.28%	279	2,087,129	0.90%
10,001 to 20,000 shares	244	3,479,311	1.51%	179	2,516,231	1.09%
20,001 to 30,000 shares	69	1,731,832	0.75%	70	1,745,450	0.76%
30,001 to 40,000 shares	31	1,102,913	0.48%	25	881,485	0.38%
40,001 to 50,000 shares	21	958,769	0.42%	27	1,227,380	0.53%
50,001 to 100,000 shares	69	4,911,427	2.13%	66	4,548,394	1.97%
100,001 to 1000,000 shares	56	24,074,221	10.42%	69	26,160,409	11.32%
Above 1000,000 shares	39	183,684,657	79.52%	40	186,341,810	80.67%
Total	**12,290**	**231,000,000**	**100.00%**	**9,973**	**231,000,000**	**100.00%**

17 Capital reserve

Revaluation reserve	17.1	547,376,387	719,128,532
Total		**547,376,387**	**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	1,072,484	241,309	5,916,540
	Machineries	544,295,844	220,543,187	49,622,217	373,374,875
	Total	**719,128,532**	**221,615,671**	**49,863,526**	**547,376,387**
2024-2025	Land	168,084,972	-	-	168,084,972
	Building	7,578,890	1,072,484	241,309	6,747,715
	Machineries	715,216,814	220,543,187	49,622,217	544,295,844
	Total	**890,880,676**	**221,615,671**	**49,863,526**	**719,128,531**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		30 June 2026	30 June 2025

17.2 Revaluation reserve adjustment

Particulars	Revaluation surplus	Useful life (in year)	Depreciation on revaluation surplus
Land	168,084,972	-	-
Building	21,449,683	20	1,072,484
Machineries	1,470,287,911	7	220,543,187
Total	**1,659,822,566**	-	**221,615,671**

18	**Other reserve**		
	Balance as at 01 July	**(2,188,523)**	**(2,278,039)**
	Prior year adjustment	(1,189,404)	-
	Unrealized gain/(loss) on investment in shares during the year	178,464	89,516
	Remeasurement of defined benefit plan (net of tax)	(40,183,859)	-
	Balance as at 30 June	**(43,383,322)**	**(2,188,523)**
19	**Long term loans**		
	Rupali Bank PLC	-	232,320,558
	Prime Bank PLC	229,973,078	354,458,262
	Shimanto Bank PLC	23,883,738	31,230,018
	Syndication loan	3,175,955,081	3,486,206,428
		3,429,811,897	**4,104,215,266**
	Less: Current portion 19.1	597,083,001	911,116,476
	Total	**2,832,728,896**	**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. Details of loan arrangements with banks is given in note no. 40.

19.1	**Long term loan-current**		
	Rupali Bank PLC	-	232,320,558
	Prime Bank PLC	141,227,180	175,022,848
	Shimanto Bank PLC	10,443,120	6,511,860
	Syndication loan	445,412,701	497,261,210
	Total	**597,083,001**	**911,116,476**
20	**Lease liabilities**		
	Balance as at 01 July		
	Non-current	110,588,537	-
	Current	19,415,563	-
	Total	**130,004,100**	-
	Net change during the year		
	Addition/adjustment	28,000,000	130,004,100
	Interest accrued	19,069,197	-
	Repayment/adjustment	(43,753,532)	-
	Balance as at 30 June	**3,315,665**	**130,004,100**
	Non-current	88,265,812	110,588,537
	Current	45,053,953	19,415,563
	Total	**133,319,765**	**130,004,100**

Notes	Particulars		Amount in BDT	
			30 June 2026	30 June 2025
21	**Employee benefits**			
	Defined benefit plan-gratuity (net)	21.1	449,757,143	393,221,547
	Defined contribution plan-provident fund		270,038,901	313,942,341
	Provision for workers' profit participation fund		124,256,192	75,333,243
	Provision for leave encashment		101,974,302	85,446,593
	Provision for employees medical support		72,693,794	49,336,954
	Total		**1,018,720,332**	**917,280,678**

21.1 Defined benefit plan-gratuity (net)

Particulars	PV of defined benefit	FV of plan assets
Balance as at 01 July 2025	(393,221,547)	-
Retirement benefits paid out	37,113,251	-
Contributions paid into plan	-	34,737,063
Interest on plan assets	-	-
Interest cost on obligation	-	-
Current service cost*	(76,535,769)	-
Gain/loss on remeasurement (OCI)	(51,850,141)	-
Balance as at 30 June 2026 (advised by actuary)	**(484,494,206)**	**34,737,063**

*The Current Service Cost under the Projected Unit Credit Method as defined in IAS19 is the increase in the present value of the Defined Benefit Obligation (that is the gratuities payable) resulting from the employees' service during the period of one year ending on the date of valuation.

Beacon pharmaceuticals PLC has conducted actuarial valuation for the gratuity fund for the first time during the FY 2025-26. The valuation has been conducted by a qualified actuary firm "Finctuary Consulting".

Significant characteristics of plan

Plan sponsor	: Beacon Pharmaceuticals PLC
Nature of benefits	: Final salary defined benefit plan
Risks associated with the plan	: Plan sponsor bears all the risks associated with the plan
Vesting criteria	: 5 years of continuous service
Applicable salary	: Last drawn monthly basic salary
Maximum limit of benefit paid	: No upper limit on benefit
Basis of gratuity	: Accrued benefit
Normal retirement age	: 60 years
Benefit calculation	: Less than 5 years: Nill, 5 years and above, but up to 10 years of service: One month's last basic salary for each year, More than 10 years: One and a half months' last basic salary for each year of service.

22	**Trade and other payables**			
	Trade payables	22.1	728,632,528	610,952,965
	Other payables	22.2	428,000,752	397,699,037
	Total		**1,156,633,280**	**1,008,652,002**
22.1	**Trade payables**			
	Local		726,323,057	610,952,965
	Foreign		2,309,471	-
	Total		**728,632,528**	**610,952,965**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
22.2	**Other payables**		
	VAT payable	80,684,879	123,094,384
	Interest payable	5,983,777	-
	Provision for expenses	179,173,282	194,485,861
	Sundry payables	115,273,558	65,646,799
	Provisional liability (goods & services)	46,885,256	14,471,993
	Total	**428,000,752**	**397,699,037**
23	**Short term loans**		
	Janata Bank PLC	1,398,290,914	1,394,252,767
	United Commercial Bank PLC	56,571,341	-
	Standard Chartered Bank	-	35,341,250
	Eastern Bank PLC	605,482,202	593,238,703
	Commercial Bank of Ceylon PLC	342,811,392	479,720,994
	Shahjalal Islami Bank PLC	2,052,845,805	2,487,277,879
	Mutual Trust Bank PLC	607,664,637	398,585,056
	Prime Bank PLC	554,422,367	381,657,385
	Madhumuti Bank	92,708,757	-
	Shimanto Bank PLC	199,998,706	203,150,000
	Total	**5,910,796,121**	**5,973,224,034**
24	**Income tax payable**		
	Balance as at 01 July	**383,148,842**	**246,126,476**
	Addition during the year	574,887,469	361,732,193
	Payment during the year	(402,475,530)	(224,709,827)
	Balance as at 30 June	**555,560,781**	**383,148,842**
25	**Unclaimed dividend**		
	Balance as at 01 July	**50,821,150**	**28,012,967**
	Addition during the year	299,979,726	369,915,385
	Payment during the year	(292,266,768)	(347,107,202)
	Balance as at 30 June	**58,534,108**	**50,821,150**



Notes	Particulars		Amount in BDT	
			2025-2026	2024-2025
26	**Revenue**			
	Local		14,679,403,574	12,347,189,124
	Export		1,746,915,461	195,528,090
	Net revenue		**16,426,319,035**	**12,542,717,214**
27	**Cost of sales**			
	Opening stock		1,722,221,577	1,428,645,580
	Purchased during the period		5,690,240,180	4,204,816,063
	Materials available for use		**7,412,461,757**	**5,633,461,644**
	Closing stock		(2,094,616,824)	(1,722,221,577)
	Materials consumption		**5,317,844,933**	**3,911,240,067**
	Factory overheads	27.1	1,723,485,014	1,581,254,950
	Total manufacturing cost		**7,041,329,947**	**5,492,495,017**
	Opening work in process		191,926,680	321,059,959
	Closing work in process		(212,786,874)	(191,926,680)
	Total cost of goods manufactured		**7,020,469,753**	**5,621,628,295**
	Opening finished goods		801,995,868	664,559,161
	Finished goods purchased during the year		734,012,321	530,419,672
	Finished goods available for sale		**8,556,477,942**	**6,816,607,128**
	Closing finished goods		(969,157,406)	(801,995,868)
	Cost of goods sold		**7,587,320,536**	**6,014,611,260**
27.1	**Factory overheads**			
	Salaries and allowances		519,802,942	383,674,622
	Overtime		102,382,184	58,853,011
	Company contribution to provident fund		12,971,884	10,095,214
	Gratuity		17,883,326	17,727,067
	Employee welfare and recreation		14,034,675	9,616,465
	Entertainment		1,555,274	2,592,068
	Employee fooding		64,419,596	60,634,572
	Local travel and conveyance		273,066	289,207
	Foreign traveling expenses		1,957,623	3,195,444
	Employee medical expense		2,570,435	2,016,562
	Training expenses		1,479,589	1,277,798
	Research and development expense		59,107,227	36,498,284
	Repair and maintenance		102,751,865	85,551,782
	Transportation		22,633,159	22,464,038
	Telephone, fax, courier and internet		4,471,548	3,788,066
	Utilities		364,999,760	369,897,628
	Fees and renewals		2,195,605	6,125,608
	Uniform, laundry and cleaning		1,067,274	36,700
	Printing and stationery		23,012,764	20,160,336
	Legal and consultancy fees		8,929,572	793,922
	Insurance premium		11,168,873	8,815,593
	Freight and carriage		438,164	2,852,746
	Corporate social responsibility (CSR)		139,074	678,000
	Depreciation and amortization		381,018,301	471,005,785
	Other expenses		2,221,234	2,614,432
	Total		**1,723,485,014**	**1,581,254,950**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025
28	**Administrative expenses**		
	Salaries and allowances	344,318,153	331,715,584
	Company contribution to provident fund	8,134,762	7,911,430
	Gratuity	5,488,805	10,298,007
	Employee welfare and recreation	17,971,477	8,356,854
	Entertainment	10,339,624	7,689,867
	Employee fooding	35,761,695	34,171,661
	Local travel and conveyance	9,892,865	7,665,565
	Foreign traveling expenses	29,591,687	32,029,308
	Employee medical expense	1,330,008	1,113,644
	Training expenses	3,243,088	3,069,113
	Repair and maintenance	54,026,649	31,730,387
	Utilities	3,457,324	3,905,976
	Office rent	6,669,981	22,552,580
	Transportation	44,063,819	34,913,053
	Telephone, fax, courier and internet	7,423,075	5,171,145
	Fees and renewals	155,163,941	59,066,068
	Books, newspaper and periodicals	77,747	94,712
	Uniform, laundry and cleaning	307,147	362,278
	Printing and stationery	21,716,142	17,219,486
	Audit fees	994,074	812,378
	Legal and consultancy fees	946,450	2,697,370
	Insurance premium	3,821,141	2,118,559
	Depreciation and amortization	95,952,992	72,178,029
	Advertisement and publicity	5,549,654	4,941,764
	Bank charge and commission	14,719,071	13,398,529
	Regulatory fees and meeting expense	6,674,900	6,401,026
	Corporate social responsibility (CSR)	18,623,276	14,115,777
	Other expenses	21,733,050	22,570,250
	Total	**927,992,597**	**758,270,400**

Habib Sarwar Bhuiyan & Co. Chartered Accountants Dhaka

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025
29	**Marketing, selling, & distribution expenses**		
	Salaries and allowances	1,809,526,742	1,444,593,590
	Company contribution to provident fund	45,931,159	39,463,432
	Gratuity	53,163,638	72,107,297
	Employee welfare and recreation	51,157,836	22,498,536
	Entertainment	20,655,686	15,019,706
	Employee fooding	73,866,172	69,975,937
	Local travel and conveyance	171,684,731	150,785,376
	Foreign traveling expenses	44,647,921	26,640,491
	Training expenses	41,552,956	39,406,631
	Repair and maintenance	32,442,520	25,543,272
	Office rent	51,680,761	42,161,179
	Fuel for vehicles	87,839,279	56,179,544
	Transportation	8,284,753	6,060,821
	Telephone, fax, courier and internet	49,735,018	34,481,229
	Utilities	11,996,188	9,943,898
	Fees and renewals	8,431,565	7,197,367
	Books, newspaper and periodicals	57,162	103,047
	Printing and stationery	34,538,494	34,060,021
	Legal and consultancy fees	9,228,000	9,182,049
	Uniform, laundry and cleaning	601,200	607,546
	Insurance premium	17,296,559	14,986,386
	Depreciation and amortization	117,275,879	88,217,592
	Advertisement and publicity	15,052,546	13,809,675
	Field force expenses (TA/DA)	421,181,415	376,945,132
	Sales incentive	160,755,683	122,860,661
	Market research and planning	15,382,971	7,886,790
	Sample expenses	71,945,026	59,954,188
	Conference, fair and product launching	272,489,571	245,644,478
	Promotional expenses	168,369,832	65,222,130
	Distribution and collection expenses	263,182,419	233,217,245
	Expiry goods	87,864,631	-
	Bad debts	1,882,729	391,990
	ECL expense	86,246,273	-
	Corporate social responsibility (CSR)	9,787,651	6,203,301
	Other expenses	15,794,816	29,268,117
	Total	**4,331,529,782**	**3,370,618,653**
30	**Other income**		
	Interest on FDR	2,338,493	1,238,560
	Interest on SND	13,052,547	9,196,718
	Gain/(loss) on disposal of fixed assets	33,348	(8,075)
	Income/(loss) from foreign currency fluctuation	(24,541,349)	(73,239,322)
	Interest income from loan to related parties	338,216,810	320,340,452
	Dividend income	235	2,551
	Miscellaneous income	35,226,732	17,791,971
	Total	**364,326,816**	**275,322,855**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025

31 Finance expenses

Interest on short term loan	806,428,776	829,631,263
Interest on long term loan	527,994,137	533,848,636
	1,334,422,913	**1,363,479,899**
Less: Transfer to CWIP as borrowing cost	-	(55,032,369)
Total	**1,334,422,913**	**1,308,447,530**

32 Contribution to Workers Profit Participation Fund

Profit before contribution to WPPF	2,609,380,024	1,366,092,225
Applicable rate of contribution	5%	5%
Total	**124,256,192**	**65,052,012**

32.1 As per provision of section 234(1)(b) of the Bangladesh Labor Act 2006 (as amended up to 2026), 5% of net profit before tax is contributed to the above fund in the following proportions:

Particulars	Proportion	2025-2026	2024-2025
Contribution to participatory fund	80%	99,404,953	52,041,609
Contribution to welfare fund	10%	12,425,619	6,505,201
Contribution to WWF	10%	12,425,619	6,505,201
Total	**100%**	**124,256,192**	**65,052,012**

33 Current income tax

Provision made during the year	576,817,582	334,272,900
Under/(over) provision in prior year	(1,930,113)	27,459,293
Total	**574,887,469**	**361,732,193**

33.1 Net deferred expense/(income)

Deferred tax liability/(asset) at the opening of the year		169,369,374	176,573,114
Deferred tax liability/(asset) at the closing of the year	8	125,766,746	169,369,374
Deferred tax expense/(income)		**(43,602,628)**	**(7,203,740)**
OCI		(11,666,282)	-
Profit or loss item		(31,936,347)	(7,203,740)
Total		**(43,602,628)**	**(7,203,740)**

33.2 Reconciliation of effective tax rate

Particulars	2025-2026		2024-2025	
	Percentage	BDT	Percentage	BDT
Profit before tax		2,485,123,832		1,301,040,214
Tax using the company's tax rate	21.53%	534,945,905	22.50%	292,734,048
Provision for non-deductible expenses	1.68%	41,871,677	3.19%	41,538,853
Over/(under) provision during the year	-0.08%	(1,930,113)	2.11%	27,459,293
Adjustment/provision released during the year	0.00%	-	0.00%	-
Deferred tax expense/(income)	-1.29%	(31,936,347)	-0.55%	(7,203,740)
Total	**21.85%**	**542,951,122**	**27.25%**	**354,528,454**

34 Related party disclosures

34.1 Transactions with key management personnel

Key management personnel compensations are comprised the followings:

Meeting attendance fees	1,320,000	780,000
Remuneration and bonus	8,645,000	8,600,000
Other allowances	11,300,000	16,800,000
Total	**21,265,000**	**26,180,000**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025

34.2 Transactions with other related parties

Name of the related parties	Nature of relationship	Nature of transaction	Transaction during the year (net)	As at 30 June 2026	As at 30 June 2025
Beacon Medicare Ltd.	Sister concern	Loan	(175,705,278)	818,274,190	993,979,468
		Receivable	(10,870,378)	1,459,376,864	1,470,247,241
Ereba Capsule Ltd.	Sister concern	Loan	515,246,297	515,246,297	-
		Advance	135,916,208	499,617,802	363,701,594
Beacon Business Solutions Ltd.	Sister concern	Payable	4,375,139	(27,242,389)	(31,617,528)
Beacon Nutraceuticals Ltd.	Sister concern	Loan	289,090	44,038,180	43,749,090
MEK Pharmatech Ltd.	Sister concern	Loan	61,049,163	130,666,121	69,616,958
		Advance	20,904,560	20,904,560	-
MEK Auto Bricks Ltd.	Sister concern	Loan	243,770	5,610,505	5,366,735
Beacon Cephalosporin Ltd.	Sister concern	Advance	(191,469,626)	276,330,248	467,799,874
Beacon Oncology Ltd.	Sister concern	Loan	124,495	53,668,791	53,544,296
Beacon Developments Ltd.	Sister concern	Loan	(14,546,895)	798,344,803	812,891,698
		Payable	18,785,874	-	(18,785,874)
Beacon Power Systems Ltd.	Sister concern	Loan	-	70,000	70,000
UB Nutraceuticals Ltd.	Sister concern	Loan	138,276,387	277,753,578	139,477,191
UB Imports Limited	Sister concern	Loan	210,000	210,000	-
Total			**502,828,807**	**4,872,869,550**	**4,370,040,744**

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions.

35 Disclosures as per Securities and Exchange Rules

35.1 Capacity utilization

Actual production and utilization for major products groups are as follows: Capacity and utilization in million (Pcs)

Major product/Unit	Capacity	30 June 2026		30 June 2025	
		Actual production	Percentage of utilization	Actual production	Percentage of utilization
Tablet	865.10	790.62	91.39%	640.42	74.03%
Capsule	683.22	112.62	16.48%	95.17	13.93%
Powder for suspension (PFS)	7.43	0.28	3.71%	0.21	2.82%
Syrup & suspension	30.98	15.45	49.87%	11.76	37.96%
Pediatrics drops	19.82	0.73	3.67%	0.47	2.37%
Injection	41.91	8.22	19.61%	6.21	14.82%
Infusion	5.09	1.04	20.49%	1	19.65%
Cream & ointment	29.74	2.66	8.95%	1.45	4.88%
Total	**1,683.29**	**931.62**	**55.34%**	**756.69**	**44.95%**

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025

35.2 Contingencies

The Company has certain commitments and potential obligations arising in the ordinary course of its business, primarily in respect of bank guarantees and letters of credit issued through its banking arrangements. These arrangements are generally provided in connection with the Company's business operations, including procurement, import of materials, and other contractual and commercial requirements.

Based on management's assessment of the underlying circumstances, the Company does not consider that an outflow of economic resources in respect of these matters is probable at the reporting date. Accordingly, no provision has been recognized in the financial statements in respect of these items. Where applicable, the related amounts have been disclosed as contingent liabilities in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

The details of bank guarantees and letters of credit outstanding as at the 30 June are as follows:

Particulars	Amount in BDT	
	30 June 2026	30 June 2025
Bank guarantee		
Commercial Bank of Ceylon	8,929,100	9,041,924
Shahjalal Islami Bank PLC	18,086,347	18,086,347
ICB Islamic Bank	4,269,510	4,269,510
Modhumoti Bank PLC	103,059	-
	31,388,016	**31,397,781**
Letter of credit		
Commercial Bank of Ceylon	-	94,880,341
Janata Bank PLC	129,500,000	148,400,000
Eastern Bank PLC	50,625,862	-
Mutual Trust Bank PLC	59,331,791	5,137,952
Prime Bank PLC	54,323,656	112,616,188
Shahjalal Islami Bank PLC	105,916,700	-
United Commercial Bank PLC	13,673,205	-
Modhumoti Bank PLC	89,524,000	-
	502,895,213	**361,034,481**
Total	**534,283,229**	**392,432,262**

35.3 Particulars of disposal of property, plant and equipment

The following assets were disposed off during the year:

Class of assets	Cost	Accumulated depreciation	Written down value	Sales price	Gain/(loss)
Vehicles	38,795,440	38,205,875	589,565	648,787	59,222
Office equipment	5,137,687	4,994,641	143,046	117,173	(25,873)
Total	**43,933,127**	**43,200,515**	**732,612**	**765,960**	**33,348**

35.4 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	1,942,172,709	946,511,761
Weighted average number of shares outstanding	231,000,000	231,000,000
Earnings per share	**8.41**	**4.10**

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.

Notes	Particulars	Amount in BDT	
		2025-2026	2024-2025
35.5	**Calculation of Net Asset Value (NAV) per share**		
	Net asset value	8,276,336,644	6,667,081,042
	Weighted average number of shares outstanding	231,000,000	231,000,000
	NAV per share	**35.83**	**28.86**
35.6	**Calculation of Net Operating Cash Flows per share (NOCFPS)**		
	Net cash flow from operating activities	2,236,214,677	1,600,027,867
	Weighted average number of shares outstanding	231,000,000	231,000,000
	NOCF per share	**9.68**	**6.93**
35.7	**Reconciliation of net profit with cashflows from operating activities**		
	Net profit	1,942,172,709	946,511,761
	Add/(deduct) for noncash items		
	Depreciation and amortization	566,247,172	631,401,406
	Finance expense	1,334,422,913	1,308,447,530
	Current income tax	574,887,469	361,732,193
	Deferred tax expense/(income)	(31,936,347)	(7,203,740)
	(Gain)/loss on sale of assets	(33,348)	8,075
	(Gain)/loss on foreign currency	24,541,349	73,239,322
		4,410,301,917	**3,314,136,547**
	(Increase)/decrease of current assets		
	Inventories	(574,962,927)	(435,599,990)
	Trade and other receivables	(826,958,680)	(50,520,955)
	Prepayments and deposits	756,342,501	347,172,026
		(645,579,106)	**(138,948,919)**
	Increase/(decrease) of current liabilities		
	Trade and other payables	147,981,278	(236,313,576)
	Employee benefits	101,439,654	243,538,997
		249,420,932	**7,225,421**
	Cash generated from operation	**4,014,143,743**	**3,182,413,049**
	Finance expenses paid	(1,328,439,136)	(1,327,236,245)
	Income tax paid	(449,489,930)	(255,148,937)
	Net cash generated from/(used) in operations	**2,236,214,677**	**1,600,027,867**

36 Disclosures as per Schedule-11, The Companies Act, 1994

36.1 Number of employees

The number of employees engaged for the whole year or part thereof who received a total salary of TK 36,000 p.a. or above at reporting date was as follows:

Number of employees	**5,726**	**4,771**

As at 30 June, the Company's total workforce stood at 5,726 employees, comprising 4,622 confirmed employees, 1,098 employees pending confirmation, and 6 contractual employees.

36.2	**Value of imports on Cost, Insurance and Freight (CIF) basis**		
	Raw and packing materials	2,746,984,944	2,115,637,928
	Spares and others	74,599,312	40,295,343
	Capital goods	143,344,678	522,924,035
	Total	**2,964,928,934**	**2,678,857,306**

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

37 Operating segment

In accordance with IFRS 8 Operating Segments, the Company identifies its operating segments based on the internal financial and operational information regularly reviewed by the Chief Operating Decision Maker (CODM) for the purpose of allocating resources and assessing the performance of the business. The Company's operations are managed and reported primarily based on geographical markets, comprising Local Sales and Export Sales. The Local Sales segment represents revenue generated from the sale of pharmaceutical products to customers within Bangladesh, while the Export Sales segment represents revenue generated from the sale of pharmaceutical products to customers outside Bangladesh.

The Company's principal products comprise pharmaceutical products, including general, Chronic care, Oncology, Biotech and Palliative care medicine. The CODM reviews the performance of these geographical segments through revenue, profitability and other relevant financial and operational information to support business and resource allocation decisions.

The Company does not have any other separately identifiable reportable operating segments apart from Local Sales and Export Sales. Accordingly, these two geographical segments constitute the Company's reportable segments for the purpose of IFRS 8. The accounting policies applied in preparing segment information are consistent with those used in the preparation of the Company's financial statements.

Particulars	Reportable segment (year ended 30 June 2026)		
	Country of domicile (Local)	Foreign countries (Export)	Total
Net revenue from external customers	14,679,403,574	1,746,915,461	16,426,319,035
Inter-segment revenue	-	-	-
Total segment revenue	**14,679,403,574**	**1,746,915,461**	**16,426,319,035**
Net profit	1,735,625,428	206,547,281	1,942,172,709
Non current assets	5,789,465,111	688,972,550	6,478,437,661
Current assets	12,678,270,450	1,508,771,563	14,187,042,013
Total assets	**18,467,735,561**	**2,197,744,113**	**20,665,479,674**
Shareholders' equity and reserve	7,396,160,117	880,176,527	8,276,336,644
Non-current liabilities	3,633,123,631	432,358,155	4,065,481,786
Current liabilities	7,438,451,813	885,209,431	8,323,661,244
Total equity & liabilities	**18,467,735,561**	**2,197,744,113**	**20,665,479,674**

38 Financial instruments - Fair values and risk management

Accounting classifications and fair values

The following table shows the carrying amounts and fair values, where applicable, of financial assets and financial liabilities. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

When measuring the fair value of an asset or a liability, the Company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Particulars	Notes	Carrying amount							Fair value			
		Investment valued at cost	Fair value hedging instruments	Held for trading	At amortized cost	FVOCI- equity instruments	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
30 June 2026												
Financial assets measured at fair value												
Investment valued at fair value	11.1	-	-	-	-	669,800	-	669,800	669,800	-	-	669,800
Financial assets not measured at fair value												
Trade and other receivables	10	-	-	-	3,860,194,644	-	-	3,860,194,644	-	-	-	-
Short term investment and loans	11	-	-	-	2,644,552,265	-	-	2,644,552,265	-	-	-	-
Security deposit and earnest money	13	-	-	-	139,506,873	-	-	139,506,873	-	-	-	-
Other financial assets	14	-	-	-	94,764,972	-	-	94,764,972	-	-	-	-
Cash and cash equivalents	15	-	-	-	252,448,379	-	-	252,448,379	-	-	-	-
		-	-	-	**6,991,467,133**	-	-	**6,991,467,133**	-	-	-	-
Financial liabilities measured at fair value		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities not measured at fair value												
Long term loans	19	-	-	-	-	-	3,429,811,897	3,429,811,897	-	-	-	-
Short term loans	23	-	-	-	-	-	5,910,796,121	5,910,796,121	-	-	-	-
Trade payables	22.1	-	-	-	-	-	728,632,528	728,632,528	-	-	-	-
Other payables	22.2	-	-	-	-	-	428,000,752	428,000,752	-	-	-	-
Unclaimed dividend	25	-	-	-	-	-	58,534,108	58,534,108	-	-	-	-
Lease liabilities	20	-	-	-	-		133,319,765	133,319,765	-	-	-	-
		-	-	-	-	-	**10,689,095,171**	**10,689,095,171**	-	-	-	-

Particulars	Notes	Carrying amount							Fair value			
		Investment valued at cost	Fair value hedging instruments	Held for trading	At amortized cost	FVOCI- equity instruments	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
30 June 2025												
Financial assets measured at fair value												
Investment valued at fair value		-	-	-	-	491,336	-	491,336	491,336	-	-	491,336
Financial assets not measured at fair value												
Trade and other receivables	10	-	-	-	3,033,235,963	-	-	3,033,235,963	-	-	-	-
Short term investment and loans	11	-	-	-	2,119,186,773	-	-	2,119,186,773	-	-	-	-
Security deposit and earnest money	13	-	-	-	169,711,245	-	-	169,711,245	-	-	-	-
Other financial assets	14	-	-	-	15,743,684	-	-	15,743,684	-	-	-	-
Cash and cash equivalents	15	-	-	-	227,866,038	-	-	227,866,038	-	-	-	-
		-	-	-	**5,565,743,703**	-	-	**5,565,743,703**	-	-	-	-
Financial liabilities measured at fair value		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities not measured at fair value												
Long term loans	19	-	-	-	-	-	4,104,215,266	4,104,215,266	-	-	-	-
Short term loans	23	-	-	-	-	-	5,973,224,034	5,973,224,034	-	-	-	-
Trade payables	22.1	-	-	-	-	-	610,952,965	610,952,965	-	-	-	-
Other payables	22.2	-	-	-	-	-	397,699,037	397,699,037	-	-	-	-
Unclaimed dividend	25	-	-	-	-	-	50,821,150	50,821,150	-	-	-	-
Lease liabilities	20	-	-	-	-		130,004,100	130,004,100	-	-	-	-
		-	-	-	-	-	**11,266,916,552**	**11,266,916,552**	-	-	-	-

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

39 Financial risk management

The Company has exposure to the following risks arising from financial instruments:

- Credit risk
- Liquidity risk
- Market risk

Risk management framework

The company management has overall responsibility for the establishment and oversight of the company risk management framework. The company risk management policies are established to identify and analyze these risks faced by the company, to set appropriate risk limits and controls and to monitor risks and adhere to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the companies activities. The company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

39.1 Credit risk

Credit risk is the risk of a financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The Company's exposure to credit risk is primarily influenced by the individual characteristics of each customer. However, management also takes into account factors that may affect the overall credit risk of its customer base, including the default risk associated with the industry and country in which the customers operate. The maximum exposure to credit risk is represented by the carrying amount of each financial asset as reported in the statement of financial position.

Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

Particulars	2025-2026	2024-2025
Trade receivables	2,975,554,397	2,487,797,841
Other financial assets	94,764,972	15,743,684
Total	**3,070,319,369**	**2,503,541,525**

Ageing of trade receivables

At 30 June 2026, the ageing of trade receivables were as follows:

Past due 30 days or below	676,212,610	520,643,694
Past due 31-90 days	514,247,291	191,873,781
Past due 91-180 days	185,575,941	42,420,117
Past due over 180 days	1,599,518,555	1,732,860,249
Total	**2,975,554,397**	**2,487,797,841**

A major portion of the Company's trade receivables as at 30 June 2026 relates to intercompany balances, which carry minimal credit risk. Other than trade receivables and other financial assets are not subject to credit risk. Any exposure that does exist is considered negligible and does not require separate disclosure.

39.2 Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it maintains sufficient liquidity to meet its liabilities as they fall due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company aims to maintain its cash and cash equivalents, along with other investments, at levels exceeding the anticipated cash outflows on financial liabilities. It also closely monitors expected cash inflows from trade and other receivables, alongside expected cash outflows for trade and other payables.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date.

Particulars	Notes	2025-2026		
		Contractual cash flows		
		Carrying amount	Less than 1 Year	More than 1 Year
Non-derivative financial liabilities				
Long term loans	19	3,429,811,897	597,083,001	2,832,728,896
Short terms loans	23	5,910,796,121	5,910,796,121	-
Lease liabilities	20	133,319,765	45,053,953	88,265,812
Trade and others payable	22	1,156,633,280	1,156,633,280	-
Unclaimed dividend	25	58,534,108	58,534,108	-
Total		**10,689,095,171**	**7,768,100,463**	**2,920,994,708**
Derivative financial liabilities		-	-	-

Particulars	Notes	2024-2025		
		Contractual cash flows		
		Carrying amount	Less than 1 Year	More than 1 Year
Non-derivative financial liabilities				
Long term loans	19	4,104,215,266	911,116,476	3,193,098,790
Short terms loans	23	5,973,224,034	5,973,224,034	-
Lease liabilities	20	130,004,100	19,415,563	110,588,537
Trade and others payable	22	1,008,652,002	1,008,652,002	-
Unclaimed dividend	25	50,821,150	50,821,150	-
Total		**11,266,916,552**	**7,963,229,225**	**3,303,687,327**
Derivative financial liabilities		-	-	-

39.3 Market risk

Market risk is the risk that any change in market prices such as foreign exchange rates and interest, will affect the company's income or the value of its financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

a) Currency risk

The company is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the United States Dollar (USD), Euro (EUR) and Great Britain Pound (GBP). Foreign exchange risk arises from future commercial transactions of recognized assets and liabilities. Management complies with the treasury policy to manage foreign exchange risk against their functional currency.

b) Interest rate risk

Interest rate risk is the risk arising from changes in interest rates on borrowings. Currently, the Company has no borrowings exposed to significant interest rate risk, and the exposure remains minimal.

Exposure to interest rate risk

The interest rate profile of the Company's interest-bearing financial instruments as at the statement of financial position date is presented below:

Particulars	Notes	2025-2026	2024-2025
Financial assets			
Other financial assets	14	94,764,972	15,743,684
Other receivable	10.1	884,640,247	545,438,122
Total		**979,405,219**	**561,181,806**
Financial liabilities			
Long term loans	19	3,429,811,897	4,104,215,266
Short term loans	23	5,910,796,121	5,973,224,034
Lease liabilities	20	133,319,765	-
Total		**9,473,927,783**	**10,077,439,300**

40 Beacon Pharmaceuticals PLC has following arrangements with banks as at 30 June 2026

SL No.	Bank name	Loan type	Details type of loan	Facility limit	As at 30 June	
					2026	2025
1	Rupali Bank PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE)	700,000,000	-	232,320,558
		Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	414,858,688	472,839,286
				1,177,100,000	**414,858,688**	**705,159,844**
2	Bank Asia PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	572,500,000	537,017,269	592,208,198
				572,500,000	**537,017,269**	**592,208,198**
3	One Bank PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	286,200,000	243,691,890	266,046,801
				286,200,000	**243,691,890**	**266,046,801**
4	Commercial Bank of Ceylon	Non-Funded	Letter of Credit	4,500,000,000	-	94,880,341
			Bank Guarantee(BG)		8,929,100	9,041,924
		Funded	Accepted Bill/Usance Payable at Sight		76,284,642	-
			Loan Against Trust Receipt (LATR)		20,448,663	229,546,311
			Overdraft	1,000,000,000	96,078,086	100,174,683
			Revolving Short Term Loan (RSTL)	1,500,000,000	150,000,000	150,000,000
				7,000,000,000	**351,740,491**	**583,643,259**
5	Janata Bank PLC	Non-Funded	Letter of Credit	600,000,000	129,500,000	148,400,000
			Accepted Bill/Usance Payable at Sight		-	-
		Funded	Cash Credit (Hypo)	1,400,000,000	1,398,290,914	1,394,252,767
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	715,500,000	500,165,491	547,331,341
				2,715,500,000	**2,027,956,405**	**2,089,984,108**
6	Standard Chartered Bank	Non-Funded	Accepted Bill/Usance Payable at Sight	380,000,000	-	-
		Funded	STL		-	35,341,250
		Funded	Overdraft	20,000,000	-	-
				400,000,000	-	**35,341,250**
7	United Commercial Bank	Non-Funded	Letter of Credit	400,000,000	13,673,205	-
			Accepted Bill/Usance Payable at Sight		-	-
		Funded	Loan Against Trust Receipt (LATR)		8,222,285	-
			Overdraft	50,000,000	48,349,056	-
			Time Loan	300,000,000	-	-
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	411,313,379	450,365,984
				1,227,100,000	**481,557,925**	**450,365,984**

SL No.	Bank name	Loan type	Details type of loan	Facility limit	As at 30 June	
					2026	2025
8	Eastern Bank PLC		Letter of Credit (RM+CAPEX:5cr)	450,000,000	50,625,862	-
		Funded	Accepted Bill/Usance Payable at Sight		91,881,648	4,300,000
			Loan Against Trust Receipt (LATR)		124,004,106	134,499,906
			Overdraft	200,000,000	196,533,258	204,343,311
			Demand Loan	200,000,000	193,071,035	250,095,486
			Credit card	-	(7,845)	-
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	763,300,000	638,330,848	686,458,102
				1,613,300,000	**1,294,438,912**	**1,279,696,805**
9	Shahjalal Islami Bank PLC	Non-Funded	Accepted Bill/Usance Payable at Sight	936,800,000	105,916,700	-
			Bank Guarantee(BG)	18,086,347	18,086,347	18,086,347
		Funded	Bai-Muazzal Time Loan Revolving	1,200,000,000	1,021,531,694	2,487,277,879
			Loan Against Trust Receipt (LATR)	1,000,000,000	1,031,314,111	
				3,154,886,347	**2,176,848,852**	**2,505,364,226**
10	Prime Bank PLC	Non-Funded	Letter of credit	400,000,000	54,323,656	112,616,188
		Funded	Accepted Bill/Usance Payable at Sight		70,732,140	-
			Loan Against Trust Receipt (LATR)		103,898,150	38,560,938
			Time Loan	150,000,000	174,523,062	153,521,250
			Overdraft	200,000,000	205,269,015	189,575,197
			Term loan	235,137,829	229,973,078	354,458,262
				985,137,829	**838,719,101**	**848,731,836**
11	Mutual Trust Bank PLC	Non-Funded	Letter of Credit	500,000,000	59,331,791	5,137,952
		Funded	Accepted Bill/Usance Payable at Sight		57,231,539	
			Loan Against Trust Receipt (LATR)		142,644,317	36,382,545
			Time Loan (15 crore and 10 crore)	250,000,000	263,712,976	207,073,449
			Secured Overdraft	150,000,000	144,075,805	155,129,062
				900,000,000	**666,996,428**	**403,723,008**
12	Shimanto Bank PLC	Funded	Revolving Term Loan	200,000,000	199,998,706	203,150,000
			Term Loan for Vehicle	50,000,000	23,883,738	31,230,018
				250,000,000	**223,882,445**	**234,380,018**



SL No.	Bank name	Loan type	Details type of loan	Facility limit	As at 30 June	
					2026	2025
13	Jamuna Bank PLC	Non-Funded	Letter of Credit	-	-	
		Funded	Time Loan	-	-	
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	430,577,514	470,956,714
				477,100,000	**430,577,514**	**470,956,714**
14	ICB Islami Bank PLC	Non-Funded	Bank Guarantee(BG)	4,269,510	4,269,510	4,269,510
				4,269,510	**4,269,510**	**4,269,510**
15	IPDC	Lease	Lease Finance for Vehicle	30,000,000	22,746,766	-
				30,000,000	**22,746,766**	-
16	Madhumuti Bank	Non-Funded	Revolving Bank Guarantee(BG)	350,000,000	103,059	-
			Letter of Credit-LC/Bill/UPAS		89,524,000	-
		Funded	Loan Against Trust Receipt (LATR)	50,000,000	92,708,757	-
			CC-Hypo	50,000,000		-
			Revolving STL for custom duty, VAT	50,000,000		-
				500,000,000	**182,335,816**	-
Total				**21,293,093,686**	**9,897,638,013**	**10,469,871,561**

Beacon Pharmaceuticals PLC
Fixed assets schedule
As at 30 June 2026

Annexure-A
Amount in BDT

Asset class	Cost				Depreciation				WDV as at 30 June 2026
	As at 01 July 2025	Addition	Adjustment/ disposal	As at 30 June 2026	As at 01 July 2025	Addition	Adjustment	As at 30 June 2026	
Land and land development	663,805,802	25,854,402	-	689,660,204	-	-	-	-	689,660,204
Factory building	2,588,647,790	-	-	2,588,647,790	649,720,290	129,479,302	-	779,199,592	1,809,448,198
Corporate head office building	60,456,584	-	-	60,456,584	24,198,587	3,023,571	-	27,222,158	33,234,426
Production machinery	2,263,355,689	561,088,678	-	2,824,444,367	1,092,081,116	128,084,921	-	1,220,166,037	1,604,278,330
Furniture and fixtures	446,245,296	29,170,300	-	475,415,596	234,540,257	44,208,087	-	278,748,344	196,667,252
Office equipment	276,510,645	43,899,635	5,137,687	315,272,593	161,316,085	32,773,438	4,994,641	189,094,882	126,177,711
Vehicles	838,030,377	170,033,191	38,795,440	969,268,128	489,199,160	133,870,363	38,205,875	584,863,648	384,404,480
Utility equipment and installation	1,318,421,203	85,257,722	-	1,403,678,925	508,783,118	82,934,019	-	591,717,137	811,961,788
As at 30 June 2026	**8,455,473,385**	**915,303,928**	**43,933,127**	**9,326,844,186**	**3,159,838,612**	**554,373,701**	**43,200,516**	**3,671,011,797**	**5,655,832,389**
As at 30 June 2025	**7,616,489,186**	**857,829,662**	**18,845,463**	**8,455,473,385**	**2,559,686,776**	**618,752,154**	**18,600,318**	**3,159,838,612**	**5,295,634,773**
Intangible assets as at 30 June 2026	**42,605,859**	**2,176,643**	**-**	**44,782,502**	**26,079,480**	**10,359,226**	**-**	**36,438,706**	**8,343,796**
Intangible assets as at 30 June 2025	**41,409,909**	**1,195,950**	**-**	**42,605,859**	**13,430,228**	**12,649,252**	**-**	**26,079,480**	**16,526,379**

Habib Sarwar Bhuiyan & Co. Chartered Accountants Dhaka