# BEACON® Pharmaceuticals PLC

Registered Office: Kathali, Bhaluka, Mymensingh (Factory premises)

### Statement of financial position As at 30 June 2025

Particulars	Notes	Amount in BDT			
Faiticulais	Notes	30 June 2025	30 June 2024		
Non-current assets		6,535,809,800	6,214,724,580		
Property, plant and equipment	4	5,295,634,773	5,056,802,410		
Capital work in progress	5	1,093,644,548	1,129,942,489		
Intangible assets	6	16,526,379	27,979,681		
Right of use assets	7	130,004,100	-		
Current assets		12,867,986,688	12,716,951,803		
Inventories	9	3,323,236,482	2,887,636,492		
Trade and other receivables	10	3,033,235,963	2,982,715,008		
Short term investment and loans	11	2,119,186,773	2,627,490,587		
Advance income tax	12	189,476,757	159,037,647		
Advance, deposits and prepayments		3,959,240,991	3,738,157,643		
Other financial assets	14	15,743,684	14,962,375		
Cash and cash equivalents	15	227,866,038	306,952,051		
Total assets		19,403,796,488	18,931,676,383		
Equity & liabilities					
Shareholders' equity		6,667,081,042	6,090,395,149		
Share capital	16	2,310,000,000	2,310,000,000		
Capital reserve	17	719,128,532	890,880,677		
Other reserve	18	(2,188,523)	(2,278,039)		
Retained earnings		3,640,141,033	2,891,792,511		
Non-current liabilities		4,390,337,379	3,579,241,053		
Long term loans	19	3,193,098,790	2,728,926,258		
Lease liabilities	20	110,588,537	-		
Employee benefits	21	917,280,678	673,741,681		
Deferred tax liabilities	8	169,369,374	176,573,114		
Current liabilities		8,346,378,067	9,262,040,181		
Trade and other payables	22	1,008,652,002	1,397,592,387		
Long term loan-current portion	19.1	911,116,476	891,429,545		
Lease liabilities-current portion	20	19,415,563			
Short term loans	23	5,973,224,034	6,698,878,806		
Income tax payable	24	383,148,842	246,126,476		
Unclaimed dividend	25	50,821,150	28,012,967		
Total equity & liabilities		19,403,796,488	18,931,676,383		
Net asset value per share	37.5	28.86	26.37		
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Company Secretary Chief Financial Office	cor	Managing Director	Numer Nelson Karring Chairman		

### Statement of profit or loss and other comprehensive income For the year ended 30 June 2025

Postinular.	Notes	Amount in BDT			
Particulars		2024-2025	2023-2024		
Revenue	26	12,542,717,214	10,701,688,579		
Cost of goods sold	27	(6,014,611,260)	(5,168,915,584)		
Gross profit		6,528,105,954	5,532,772,995		
Operating expenses		(4,128,889,053)	(3,670,616,567)		
Administrative expenses	28	(758,270,400)	(794,461,875)		
Marketing, selling & distribution expenses	29	(3,370,618,653)	(2,876,154,692)		
Operating profit		2,399,216,901	1,862,156,428		
Other income	30	275,322,855	141,530,602		
Profit before financing and income tax		2,674,539,756	2,003,687,030		
Finance expenses	31	(1,308,447,530)	(1,002,701,103)		
Profit before contribution to workers' profit participation f	und	1,366,092,226	1,000,985,927		
Contribution to workers' profit participation fund	32	(65,052,012)	(47,665,997)		
Net profit before tax		1,301,040,214	953,319,930		
Current income tax	33	(361,732,193)	(369,177,948)		
Deferred tax (expense)/income	33.1	7,203,740	(63,136,378)		
Net profit after tax for the year		946,511,761	521,005,604		
Other comprehensive income/(loss)	34	89,516	(661,860)		
Total comprehensive income for the year		946,601,277	520,343,744		
No. of shares	16	231,000,000	231,000,000		
Earnings per share	37.4	4.10	2.26		
Company Secretary Chief Financial Officer		Managing Director	Nume Notes Karcino Chairman		

# Statement of changes in equity For the year ended 30 June 2025

					Amount in BDT
	Share capital	Capital reserve	Other reserve	Retained earning	Total
Balance as at 01 July 2024 2	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/(loss) 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	on -	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

					Amount in BDT
	Share capital	Capital reserve	Other reserve	Retained earning	Total
Balance as at 01 July 2023	2,310,000,000	1,068,173,214	(1,616,179)	2,565,467,021	5,942,024,056
Total comprehensive income for the year					
Profit for the year				521,005,604	521,005,604
Other comprehensive income			(661,860)		(661,860)
Other comprehensive income	-	-	(661,860)	521,005,604	520,343,744
Transactions with owners of the company					
Dividend during the year				(371,972,651)	(371,972,651)
Total contributions and distributions		-	-	(371,972,651)	(371,972,651
Transfer of depreciation on revaluation surplus		(221,615,671)		221,615,671	-
Adjustment of deferred tax arising from revaluation	on	44,323,134		(44,323,134)	-
Total adjustment		(177,292,537)	-	177,292,537	-
Balance as at 30 June 2024	2,310,000,000	890,880,677	(2,278,039)	2,891,792,511	6,090,395,149

Company Secretary Chief Financial Officer Managing Director Chairman

#### Statement of cash flows For the year ended 30 June 2025

		N-4	Amou	Amount in BDT			
		Notes	2024-2025	2023-2024			
A) Cash flows from ope	erating activities						
Receipts from custom			12,840,766,511	10,175,819,174			
Payments to suppliers	s, employees and others		(9,658,353,462)	(9,113,981,676)			
Cash generated from	n operations	-	3,182,413,049	1,061,837,498			
Interest paid			(1,327,236,245)	(983,912,388)			
Income tax paid			(255,148,937)	(257,557,745)			
Net cash generated	from/(used in) operations	37.7	1,600,027,867	(179,632,635)			
B) Cash flows from inves	sting activities						
Acquisition of property	, plant and equipment		(217,189,696)	(449,346,655)			
Acquisition of intangib	le assets		(1,195,950)	(25,221,934)			
Addition in capital wor	k in progress		(604,342,024)	(645,685,286)			
Received from/(payme	nts to) the investments, loans adva	ances	(193,699,874)	(1,282,165,095)			
Receipts from sale of	property, plant and equipment		237,070	30,148,200			
Receipts/(payment) from inv	estment in quoted share and other financial	assets	(781,573)	5,983,162			
Net cash from/(used	in) investing activities		(1,016,972,047)	(2,366,287,609)			
C) Cash flows from fina	ancing activities						
Net receipts/(payment	ts) of loans		(241,795,309)	2,863,927,964			
Dividend paid			(347,107,202)	(369,556,547)			
Net cash from/(used i	n) financing activities	-	(588,902,511)	2,494,371,417			
D) Net increase/(decrease	e) in cash and cash equivalents (A+	B+C)	(5,846,691)	(51,548,827)			
E) Opening cash and cash equivalents			306,952,051	452,188,479			
F) Effect of exchange rate	fluctuations on cash and cash equiv	alents	(73,239,322)	(93,687,601)			
G) Closing cash and cas	h equivalents (D+E+F)	15	227,866,038	306,952,051			
Net operating cash f	lows per share	37.6	6.93	(0.78)			
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