FINANCIAL STATEMENTS

OF

BEACON PHARMACEUTICALS PLC

AS AT AND FOR THE PERIOD ENDED 30 SEPTEMBER 2026

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

	Notes	Amount in BDT 30 September 2026	 30 June 2026
Assets			
Non-current assets		**6,454,567,829**	**6,478,437,661**
Property, plant and equipment	4	5,545,054,580	5,655,832,389
Capital work in progress	5	782,843,436	685,771,621
Intangible assets	6	6,091,670	8,343,796
Right of use assets	7	120,578,143	128,489,855
Current assets		**15,255,821,258**	**14,187,042,013**
Inventories	9	3,861,238,751	3,898,199,409
Trade and other receivables	10	4,226,060,487	3,860,194,644
Short term investment and loans	11	2,682,144,011	2,644,552,265
Advance income tax	12	348,355,517	236,491,157
Advance, deposits and prepayments	13	3,442,128,468	3,200,391,187
Other financial assets	14	250,787,328	94,764,972
Cash and cash equivalents	15	445,106,696	252,448,379
Total assets		**21,710,389,087**	**20,665,479,674**
Equity & liabilities			
Shareholders' equity		**9,058,536,199**	**8,276,336,644**
Share capital	16	2,310,000,000	2,310,000,000
Capital reserve	17	504,438,350	547,376,387
Other reserve	18	(43,457,617)	(43,383,322)
Retained earnings		6,287,555,466	5,462,343,579
Non-current liabilities		**3,960,165,554**	**4,065,481,786**
Long term loans	19	2,644,953,057	2,832,728,896
Lease liabilities	20	77,655,597	88,265,812
Employee benefits	21	1,089,988,787	1,018,720,332
Deferred tax liabilities		147,568,113	125,766,746
Current liabilities		**8,691,687,334**	**8,323,661,244**
Trade and other payables	22	1,432,310,982	1,156,633,280
Long term loan-current portion	19.1	642,428,662	597,083,001
Lease liabilities-current portion	20	48,272,299	45,053,953
Short term loans	23	5,721,138,390	5,910,796,121
Income tax payable	24	789,001,973	555,560,781
Unclaimed dividend	25	58,535,028	58,534,108
Total equity & liabilities		**21,710,389,087**	**20,665,479,674**
Net asset value per share		**39.21**	**35.83**

Company Secretary | Chief Financial Officer | Director | Managing Director

Nurun Nahar Karim
Chairman

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

	Notes	Amount in BDT	
		2026 (July-September)	2025 (July-September)
Revenue	26	4,632,084,080	4,092,714,182
Cost of goods sold	27	(2,053,741,189)	(2,048,360,997)
Gross profit		**2,578,342,891**	**2,044,353,185**
Operating expenses		**(1,278,243,528)**	**(1,073,346,603)**
Administrative expenses	28	(198,240,669)	(187,110,211)
Marketing, selling & distribution	29	(1,080,002,859)	(886,236,392)
Operating profit		**1,300,099,363**	**971,006,582**
Other income	30	106,815,810	77,284,213
Profit before financing and income tax		**1,406,915,173**	**1,048,290,795**
Finance expenses	31	(317,522,944)	(339,085,727)
Profit before contribution to WPPF		**1,089,392,229**	**709,205,068**
Contribution to workers' profit participation fund	32	(51,875,820)	(33,771,670)
Net profit before tax		**1,037,516,409**	**675,433,398**
Current income tax	33	(233,441,192)	(162,693,587)
Deferred tax (expense)/income	33.1	(21,801,367)	9,715,572
Net profit after tax for the period		**782,273,850**	**522,455,383**
Other comprehensive income	34	(74,295)	37,569
Total comprehensive income for the period		**782,199,555**	**522,492,952**
Number of shares		**231,000,000**	**231,000,000**
Earnings per share		**3.39**	**2.26**

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

Chairman

Beacon Pharmaceuticals PLC
Statement of changes in equity
For the period ended 30 September 2026

Amount in BDT

	Share capital	Capital reserve	Other reserve	Retained earnings	Total
Balance as at 01 July 2026	**2,310,000,000**	**547,376,387**	**(43,383,322)**	**5,462,343,579**	**8,276,336,644**
Total comprehensive income for the period					
Profit/(loss) for the period	-	-	-	782,273,850	782,273,850
Other comprehensive income	-	-	(74,295)	-	(74,295)
Total comprehensive income for the period	**-**	**-**	**(74,295)**	**782,273,850**	**782,199,555**
Transactions with owners of the company					
Dividend during the period	-	-	-	-	-
Total contributions and distributions	**-**	**-**	**-**	**-**	**-**
Transfer of depreciation on revaluation surplus	-	(55,403,918)	-	55,403,918	-
Adjustment of deferred tax arising from revaluation	-	12,465,881	-	(12,465,881)	-
Total adjustment	**-**	**(42,938,037)**	**-**	**42,938,037**	**-**
Balance as at 30 September 2026	**2,310,000,000**	**504,438,350**	**(43,457,617)**	**6,287,555,466**	**9,058,536,199**
Balance as at 01 July 2025	**2,310,000,000**	**719,128,532**	**(2,188,523)**	**3,640,141,033**	**6,667,081,042**
Total comprehensive income for the period					
Adjustment in prior year	-	-	(1,189,404)		(1,189,404)
Profit/(loss) for the period	-	-	-	522,455,383	522,455,383
Other comprehensive income	-	-	37,569	-	37,569
Total comprehensive income for the period	**-**	**-**	**(1,151,835)**	**522,455,383**	**521,303,548**
Transactions with owners of the company					
Dividend during the period	-	-	-	-	-
Total contributions and distributions	**-**	**-**	**-**	**-**	**-**
Transfer of depreciation on revaluation surplus	-	(55,403,918)	-	55,403,918	-
Adjustment of deferred tax arising from revaluation	-	12,465,881	-	(12,465,881)	-
Total adjustment	**-**	**(42,938,037)**	**-**	**42,938,037**	**-**
Balance as at 30 September 2025	**2,310,000,000**	**676,190,495**	**(3,340,358)**	**4,205,534,453**	**7,188,384,590**

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

Beacon Pharmaceuticals PLC
Statement of cash flows
For the period ended 30 September 2026

	Notes	Amount in BDT	
		2026 (July-September)	2025 (July-September)
A) Cash flows from operating activities			
Receipts from customers and others		4,374,328,094	3,710,788,919
Payments to suppliers, employees and others		(3,079,514,078)	(3,074,275,084)
Cash generated from operations		**1,294,814,016**	**636,513,835**
Interest paid		(320,530,803)	(281,551,222)
Income tax paid		(111,864,360)	(42,609,164)
Net cash generated from/(used in) operations		**862,418,853**	**312,353,449**
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(37,055,651)	(63,930,663)
Acquisition of intangible assets		(126,000)	-
Addition in capital work in progress		(98,517,650)	(120,163,140)
Received from/(payments to) the investments, loans & advances		(37,666,041)	136,787,382
Receipts from sale of property, plant and equipment		10,400	85,325
Receipts/(payment) from investment in quoted share and other financial assets		(156,022,356)	(142,018)
Net cash from/(used in) investing activities		**(329,377,298)**	**(47,363,114)**
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(332,086,989)	(285,575,060)
Net lease payment		(7,391,869)	-
Net cash from/(used in) financing activities		**(339,478,858)**	**(285,575,060)**
D) Net increase/(decrease) in cash and cash equivalents (A+B+C)		**193,562,697**	**(20,584,724)**
E) Opening cash and cash equivalents		252,448,379	227,866,038
F) Effect of exchange rate fluctuations on cash and cash equivalents		(904,380)	(3,962,524)
G) Closing cash and cash equivalents (D+E+F)		**445,106,696**	**203,318,790**
Net operating cash flows per share		**3.73**	**1.35**

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