

BEACON[®] Pharmaceuticals PLC
Registered Office: Kathali, Bhaluka, Mymensingh (Factory premises)

**Statement of financial position (Unaudited)
As at 31 March 2025**

Particulars	Notes	Amount in BDT	
		31 March 2025	30 June 2024
Assets:			
Non-current assets		6,064,440,292	6,214,724,580
Property, plant and equipment	4	4,725,929,152	5,056,802,410
Capital work in progress	5	1,320,570,064	1,129,942,489
Intangible assets	6	17,941,076	27,979,681
Current assets		13,643,947,064	12,716,951,802
Inventories	8	3,358,017,674	2,887,636,492
Trade and other receivables	9	2,837,894,695	2,982,715,008
Short term investment and loans	10	2,942,439,515	2,627,490,587
Advance income tax	11	126,149,961	159,037,647
Advance, deposits and prepayments	12	4,119,243,472	3,738,157,643
Other financial assets	13	15,516,950	14,962,374
Cash and cash equivalents	14	244,684,797	306,952,051
Total assets		19,708,387,356	18,931,676,382
Equity & liabilities			
Shareholders' equity		6,421,579,408	6,090,395,148
Share capital	15	2,310,000,000	2,310,000,000
Capital reserve	16	654,490,627	890,880,676
Other reserve	17	(2,030,241)	(2,278,039)
Retained earnings		3,459,119,022	2,891,792,511
Non-current liabilities		4,025,961,622	3,579,241,053
Long term loans	18	3,133,456,481	2,728,926,258
Employee benefits	19	779,652,974	673,741,681
Deferred tax liabilities	7	112,852,167	176,573,114
Current liabilities		9,260,846,326	9,262,040,181
Trade and other payables	20	1,827,447,937	1,397,592,387
Long term loan-current portion	18.1	943,415,679	891,429,545
Short term loans	21	6,182,800,160	6,698,878,806
Income tax payable	22	279,169,583	246,126,476
Unclaimed dividend	23	28,012,967	28,012,967
Total equity & liabilities		19,708,387,356	18,931,676,382
Net asset value per share		27.80	26.37


Company Secretary


Chief Financial Officer


Managing Director


Chairman


Company Secretary


Chief Financial Officer


Managing Director


Chairman

**Statement of profit or loss and other comprehensive income (Unaudited)
For the period from 01 July 2024 to 31 March 2025**

Particulars	Notes	Amount in BDT			
		01 July to 31 March (Nine months)		01 January to 31 March (Q3)	
		2024-2025	2023-2024	2025	2024
Revenue	24	8,995,293,949	7,737,399,717	3,018,879,027	2,638,051,221
Cost of goods sold	25	(4,403,453,569)	(3,923,418,189)	(1,559,628,304)	(1,473,630,755)
Gross profit		4,591,840,380	3,813,981,528	1,459,250,723	1,164,420,466
Operating expenses		(2,737,348,233)	(2,469,905,113)	(1,179,326,546)	(1,104,470,811)
Administrative expenses	26	(539,521,956)	(588,039,006)	(201,984,935)	(278,418,464)
Marketing, selling & distribution expenses	27	(2,197,826,277)	(1,881,866,107)	(977,341,611)	(826,052,347)
Operating profit		1,854,492,147	1,344,076,415	279,924,177	59,949,655
Other income/(loss)	28	264,919,542	46,611,289	128,251,305	(28,381,535)
Profit before financing and income tax		2,119,411,689	1,390,687,704	408,175,482	31,568,120
Finance expenses	29	(1,007,272,806)	(704,698,347)	(333,256,581)	(244,878,528)
Profit before contribution to workers' profit participation fund		1,112,138,883	685,989,357	74,918,901	(213,310,408)
Contribution to workers' profit participation fund	30	(52,958,994)	(32,666,160)	(3,567,567)	-
Net profit before tax		1,059,179,889	653,323,197	71,351,334	(213,310,408)
Current income tax	31	(257,752,934)	(130,664,639)	(12,821,749)	(15,828,307)
Deferred tax (expense)/income	7	63,720,947	26,663,832	6,109,921	8,887,944
Net profit after tax for the year		865,147,902	549,322,390	64,639,506	(220,250,771)
Other comprehensive income/(loss)	32	247,798	(543,464)	(73,060)	959,523
Total comprehensive income for the year		865,395,700	548,778,926	64,566,446	(219,291,248)
No. of shares		231,000,000	231,000,000	231,000,000	231,000,000
Earnings per share		3.75	2.38	0.28	(0.95)


Company Secretary


Chief Financial Officer


Managing Director


Chairman


Company Secretary


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Chairman

**Statement of changes in equity (Unaudited)
For the period from 01 July 2024 to 31 March 2025**

	Amount in BDT				
	Share capital	Capital reserve	Other reserve	Retained earning	Total
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	-	-	-	(164,296,055)	(164,296,055)
Prior year adjustment	-	-	-	865,147,902	865,147,902
Profit for the year	-	-	247,798	-	247,798
Total comprehensive income for the year	-	-	247,798	700,851,847	701,099,645
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	-	(295,487,562)	-	295,487,562	-
Adjustment of deferred tax arising from revaluation	-	59,097,513	-	(59,097,513)	-
Total adjustment	-	(236,390,049)	-	236,390,049	-
Balance as at 31 March 2025	2,310,000,000	654,490,628	(2,030,241)	3,459,119,022	6,421,579,408

	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)	2,565,467,022	5,942,024,057
Total comprehensive income for the year	-	-	-	549,322,389	549,322,389
Profit for the year	-	-	(543,464)	-	(543,464)
Total comprehensive income for the year	-	-	(543,464)	549,322,389	548,778,925
Transactions with owners of the company	-	-	-	-	-
Dividend during the year	-	-	-	(369,600,000)	(369,600,000)
Total contributions and distributions	-	-	-	(369,600,000)	(369,600,000)
Transfer of depreciation on revaluation surplus	-	(158,335,211)	-	158,335,211	-
Adjustment of deferred tax arising from revaluation	-	31,667,042	-	(31,667,042)	-
Total adjustment	-	(126,668,169)	-	126,668,169	-
Balance as at 31 March 2024	2,310,000,000	941,505,045	(2,159,643)	2,871,857,580	6,121,202,982

**Statement of cash flows (Unaudited)
For the period from 01 July 2024 to 31 March 2025**

	Notes	Amount in BDT	
		FY 2024-25(July-March)	FY 2023-24(July-March)
A) Cash flows from operating activities			
Receipts from customers and others		9,475,506,496	6,878,368,251
Payments to suppliers, employees and others		(7,026,081,612)	(7,865,283,246)
Cash generated from operations		2,449,424,884	(986,914,995)
Interest paid		(998,387,883)	(718,616,870)
Income tax paid		(191,822,145)	-
Net cash generated from/(used in) operations		1,259,214,856	(1,705,531,865)
B) Cash flows from investing activities			
Acquisition of property, plant and equipment		(126,849,502)	(392,848,966)
Payments for capital work in progress		(215,333,606)	(175,760,273)
Received from/(payments to) the investments, loans advances		(479,006,916)	(154,099,539)
Receipts from sale of property, plant and equipment		165,615	-
Receipts/(payment) from investment in quoted share and other financial assets		(544,839)	3,358,307
Interest and other received		-	(55,471,998)
Net cash from/(used in) investing activities		(821,569,248)	(774,822,469)
C) Cash flows from financing activities			
Net receipts/(payments) of loans		(59,562,289)	2,667,749,108
Dividend paid		(369,915,386)	(359,864,666)
Net cash from/(used in) financing activities		(429,477,675)	2,307,884,442
D) Net increase/(decrease) in cash and cash equivalents (A+B+C)		8,167,933	(172,469,892)
E) Opening cash and cash equivalents		306,952,051	452,188,479
F) Effect of exchange rate fluctuations on cash and cash equivalents		(70,435,187)	-
G) Closing cash and cash equivalents (D+E+F)		246,684,797	279,718,587
Net operating cash flows per share		5.45	(7.38)

4 Colum x 9 Inch