Beacon Pharmaceuticals PLC.

9/B/2, Toyenbee Circular Road, Motijheel C/A, Dhaka-1223.

Statement of Financial Position

As at 30 September 2026 (Provisional & Un-audited)

Assets	Amount in BDT 30 September 2026	30 June 2026
Non-current assets	**6,454,567,829**	**6,478,437,661**
Property, plant and equipment	5,545,054,580	5,655,832,389
Capital work in progress	782,843,436	685,771,621
Intangible assets	6,091,670	8,343,796
Right of use assets	120,578,143	128,489,855
Current assets	**15,255,821,258**	**14,187,042,013**
Inventories	3,861,238,751	3,898,199,409
Trade and other receivables	4,226,060,487	3,860,194,644
Short term investment and loans	2,682,144,011	2,644,552,265
Advance income tax	348,355,517	236,491,157
Advance, deposits and prepayments	3,442,128,468	3,200,391,187
Other financial assets	250,787,328	94,764,972
Cash and cash equivalents	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	2,310,000,000	2,310,000,000
Capital reserve	504,438,350	547,376,387
Other reserve	(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	2,644,953,057	2,832,728,896
Lease liabilities	77,655,597	88,265,812
Employee benefits	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	1,432,310,982	1,156,633,280
Long term loan-current portion	642,428,662	597,083,001
Lease liabilities-current portion	48,272,299	45,053,953
Short term loans	5,721,138,390	5,910,796,121
Income tax payable	789,001,973	555,560,781
Unclaimed dividend	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**

Statement of profit or loss and other comprehensive income

For the 1st Quarter ended 30 September 2026

Provisional & Un-audited

Amount in BDT

	2026 (July-September)	2025 (July-September)
Revenue	4,632,084,080	4,092,714,182
Cost of goods sold	(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	(198,240,669)	(187,110,211)
Marketing, selling & distribution	(1,080,002,859)	(886,236,392)
Operating profit	**1,300,099,363**	**971,006,582**
Other income	106,815,810	77,284,213
Profit before financing and income tax	**1,406,915,173**	**1,048,290,795**
Finance expenses	(317,522,944)	(339,085,727)
Profit before contribution to WPPF	**1,089,392,229**	**709,205,068**
	(51,875,820)	(33,771,670)
Net profit before tax	**1,037,516,409**	**675,433,398**
Current income tax	(233,441,192)	(162,693,587)
Deferred tax (expense)/income	(21,801,367)	9,715,572
Net profit after tax for the period	**782,273,850**	**522,455,383**
Other comprehensive income	(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**

Statement of Changes in Equity

For the 1st Quarter ended 30 September 2026

Provisional & Un-audited

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**

Statement of Cash Flows

For the 1st Quarter ended 30 September 2026

Provisional & Un-audited

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**

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

Place: Dhaka
Date: November 12, 2026

"The details of the first quarterly financial statements are available in the website of the company, The address of the website is www.beaconpharma.com.bd"