AUDITOR'S REPORT

AND

AUDITED FINANCIAL STATEMENTS

OF

BEACON PHARMACEUTICALS PLC

FOR THE YEAR ENDED JUNE 30, 2025

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

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

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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 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2025 and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at 30 June 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), 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' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. 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.

The key audit matters are discussed below together with an explanation of how the risk and our audit response were tailored to address these specific areas.

Property, plant and equipment and capital work in progress	
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 amounting to Taka 5,295,634,773. 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.	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.

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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 Taka 640,639,965 has been transferred to property, plant and equipment from Capital work in progress during the year for the company.	• 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 order 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 the market practice. • We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the 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.

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<table>
<tr><th colspan="2">Revenue recognition</th></tr>
<tr><th>Key audit matter description</th><th>How the scope of our audit responded to the key audit matter</th></tr>
<tr><td>The accompanying financial statements of the Company reported revenue for the year ended 30 June 2025 amounting to Taka 12,542,717,214 which is 17% (Taka 1,841,028,635) 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 rebate, discounts and incentives.

With regard to the conformity of IFRS 15 "Revenue from Contract with Customers", the recognition and recording or 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.</td><td>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.</td></tr>
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Valuation of inventory	
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 3,323,236,482 which is 17% 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.

Measurement and recognition of deferred tax	
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 169,369,374 as on June 30, 2025. Deferred Tax is recognized on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Significant judgment is required in relation to deferred tax liability 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 difference as per IAS 12: Income Tax.	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 procedure: • 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.

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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: • 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.	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: • 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.

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Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

<table>
<tr><th colspan="2">Related party transactions</th></tr>
<tr><th>Key audit matter description</th><th>How the scope of our audit responded to the key audit matter</th></tr>
<tr><td>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.</td><td>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.</td></tr>
</table>

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 and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), 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.

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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 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 financial statements.

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.

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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. However, documentation process need be strengthened further.

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 auditors' 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.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules, 2020 and relevant notifications issued by 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 purpose of our audit and made due verification thereof;

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

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

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

Habib Sarwar Bhuiyan & Co.
Chartered Accountants
Registration no: CAF-001-010
Signed By:

S. alam mridha.
Md. Shah Alam Mridha FCA
Partner
Enrolment No. – 0733
FRC No. CA-001-014

October 23, 2025, Dhaka
DVC: 2510230733AS590123

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Beacon Pharmaceuticals PLC
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in BDT	
		30 June 2025	30 June 2024
Assets			
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	13	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**

The annexed notes 1 to 41 form an integral part of these financial statements.

Company Secretary **Chief Financial Officer** **Managing Director** Nurun Nahar Kai **Chairman**

Signed as per report of even date

Habib Sarwar Bhuiyan & Co.
Chartered Accountants
Registration on: CAF-001-010
Signed By:

Md. Shah Alam Mridha FCA
Partner
Enrolment No:- 0733
FRC No. CA-001-014

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Dhaka, October 23, 2025
DVC: 2510230733AS590123

Beacon Pharmaceuticals PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in BDT 2024-2025	Amount in BDT 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 fund		**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**

The annexed notes 1 to 41 form an integral part of these financial statements.

Company Secretary	Chief Financial Officer	Managing Director	Chairman

Signed as per report of even date

Habib Sarwar Bhuiyan & Co.
Chartered Accountants
Registration on: CAF-001-010
Signed By:

Md. Shah Alam Mridha FCA
Partner
Enrolment No:- 0733
FRC No. CA-001-014

Dhaka, October 23, 2025
DVC: 2510230733AS590123

Habib Sarwar Bhuiyan & Co. Chartered Accountants Dhaka

Beacon Pharmaceuticals PLC
Statement of Changes in Equity
For the year ended 30 June 2025

Amount in BDT

Particulars	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					
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	-	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**
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)
Total comprehensive income for the year	-	-	(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		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**

The annexed notes 1 to 41 form an integral part of these financial statements.

Company Secretary | **Chief Financial Officer** | **Managing Director** | Nurun Nahar Karim. **Chairman**

Signed as per report of even date

Habib Sarwar Bhuiyan & Co.
Chartered Accountants
Registration on: CAF-001-010
Signed By:

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Md. Shah Alam Mridha FCA
Partner
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Dhaka, October 23, 2025
DVC: 2510230733AS590123

Beacon Pharmaceuticals PLC
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Notes	Amount in BDT 2024-2025	Amount in BDT 2023-2024
A) Cash flows from operating activities			
Receipts from customers and others		12,840,766,511	10,175,819,174
Payments to suppliers, employees and others		(9,658,353,462)	(9,113,981,676)
Cash generated from 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 investing activities			
Acquisition of property, plant and equipment		(217,189,696)	(449,346,655)
Acquisition of intangible assets		(1,195,950)	(25,221,934)
Addition in capital work in progress		(604,342,024)	(645,685,286)
Received from/(payments to) the investments, loans advances		(193,699,874)	(1,282,165,095)
Receipts from sale of property, plant and equipment		237,070	30,148,200
Receipts/(payment) from investment 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 financing activities			
Net receipts/(payments) of loans		(241,795,309)	2,863,927,964
Dividend paid		(347,107,202)	(369,556,547)
Net cash from/(used in) financing activities		**(588,902,511)**	**2,494,371,417**
D) Net increase/(decrease) 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 equivalents		**(73,239,322)**	**(93,687,601)**
G) Closing cash and cash equivalents (D+E+F)	15	**227,866,038**	**306,952,051**
Net operating cash flows per share	37.6	**6.93**	**(0.78)**

The annexed notes 1 to 41 form an integral part of these financial statements.

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

Signed as per report of even date

Habib Sarwar Bhuiyan & Co.
Chartered Accountants
Registration on: CAF-001-010
Signed By:

Md. Shah Alam Mridha FCA
Partner
Enrolment No:- 0733
FRC No. CA-001-014

Dhaka, October 23, 2025
DVC: 2510230733AS590123

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

Beacon Pharmaceuticals PLC
Notes to the financial statements
As at and for the year ended 30 June 2025

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 22 February 2023.

The registered office of the Company is located at its factory premises at Kathali, Bhaluka, Mymensingh and 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

Production facility of the Company is located at Kathali, Bhaluka, Mymensingh.

2 Basis of preparation and presentation of the financial statements

2.1 Statement of compliance

The financial statements have been prepared in accordance with the international Financial Reporting Standards (IFRS) as adopted by the Financial Reporting Council (FRC), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations in Bangladesh. Cash Flows from operating activities are prepared under direct method prescribed by the Securities and Exchange Rules 2020.

The financial statements have been prepared on a historical cost basis, except for financial assets and contingent considerations that have been measured at fair value where applicable. The financial statements provide comparative information in respect of the previous period and have been prepared on a going concern basis.

2.2 Reporting period

The financial period of the Company covers one year from 1 July to 30 June and is followed consistently.

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. Revision to estimates are recognized prospectively.

Habib Sarwar Bhuiyan & Co. Dhaka Chartered Accountants

2.6 Going concern

The Company has adequate resources to continue in operation for foreseeable future and hence, these financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

2.7 Date of authorization

The financial statements were authorized for issue by the Board of Directors on 22 October 2025 for publication.

2.8 Standards, amendments and interpretations that are issued but not effective as at 30 June 2025

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.

b)IFRS-S1,General requirements for the disclosure of sustainability-related financial information

IFRS S1 establishes general requirements with the objective of requiring an entity to disclose information about its sustainability-related risks and opportunities. IFRS S1 prescribes how an entity should prepare and present its sustainability-related financial information. It sets out general requirements for the content and presentation of these disclosures so that the information disclosed is useful to primary users of financial reporting in making decisions about the provision of resources to the entity.

C) IFRS-S2, climate-related disclosures

The objective of IFRS S2 is to require an entity to disclose information about its climate-related risks and opportunities that is useful to users of general purpose financial reports in making decisions relating to providing resources to the entity. These are climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

3 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

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 equivalent 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 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.

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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. Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and the costs of dismantling and removing the items and restoring the site on which they are located.

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 2024-2025	FY 2023-2024
Land & land development	0	0
Building	5	5
Vehicles	20	20
Utility equipment and Installation	5-25	10
Office equipment	10-25	10
Production machinery & equipment	5-25	15
Furniture & fixtures	10	10

d) Impairment

The carrying amount of the Company'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.

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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.

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 leasee

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.

For its head office rental, the Company has recognized a right-of-use asset as of 30 June 2025. Depreciation of the ROU asset is scheduled to commence from 1 July 2025.

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 on short-term leases and leases of low-value assets are recognized as expense on a straight-line basis over the lease term.

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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 receivables and deposits on the date that they are originated. All other financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the transaction. The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. The Company's financial assets comprise trade and other receivables, financial investment assets, deposits and cash and cash equivalents.

b) Financial liabilities

The Company initially recognizes financial liabilities in its statement of financial position when the Company becomes a party to the contractual provisions of the liability. The Company recognizes such financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expired.

c) Offsetting a financial asset and a financial liability

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle them 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.

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.

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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 the benefits depending on the length of services and last drawn basic salary.

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 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 has also a group insurance scheme for its permanent employees, premium for which is being charged to income statement annually as per the insurance policy.

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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 liability in the financial statements. A provision is recognized in the period in which the recognition criteria of provision is met.

• 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. 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 2024 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.

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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 steps 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 that 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.

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 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 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 Dividend

Final dividend distribution to the shareholders are 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 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 separately both assets and liabilities 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.

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Notes	Particulars		Amount in BDT 2024-2025	Amount in BDT 2023-2024
4	**Property, plant and equipment**			
	A) Cost			
	Balance as on 01 July		**7,616,489,186**	**5,755,028,265**
	Addition during the year		857,829,662	1,899,346,709
	Adjustment during the year		(18,845,463)	(37,885,788)
	Balance as on 30 June		**8,455,473,385**	**7,616,489,186**
	B) Accumulated depreciation			
	Balance as on 01 July		**2,559,686,776**	**2,063,726,721**
	Charged during the year		618,752,154	519,752,431
	Disposal/adjustment during the year		(18,600,318)	(23,792,376)
	Balance as on 30 June		**3,159,838,612**	**2,559,686,776**
	Detailed schedule of fixed assets are given in **Annexure-A**.		**5,295,634,773**	**5,056,802,410**
5	**Capital work in progress**			
	Balance as on 01 July		**1,129,942,489**	**1,956,813,116**
	Addition during the year		604,342,024	645,685,286
			1,734,284,513	**2,602,498,402**
	Capitalized as property plant & equipment	5.1	(640,639,965)	(1,472,555,913)
	Balance as on 30 June		**1,093,644,548**	**1,129,942,489**
5.1	**Breakdown of capitalized property, plant and equipment**			
	Building		440,924,401	1,124,615,441
	Pant & machinery		77,160,838	106,635,876
	Utility equipment & installation		121,345,905	128,465,775
	Furniture & fixtures		12,871	112,838,821
	Intangible assets		1,195,950	-
	Total		**640,639,965**	**1,472,555,913**
6	**Intangible assets**			
	A) Cost			
	Balance as on 01 July		**41,409,909**	**16,187,975**
	Addition during the year		1,195,950	25,221,934
	Balance as on 30 June		**42,605,859**	**41,409,909**
	B) Accumulated amortization			
	Balance as on 01 July		**13,430,228**	**5,401,324**
	Charged during the year		12,649,252	8,028,904
	Balance as on 30 June		**26,079,480**	**13,430,228**
	Carrying amounts		**16,526,379**	**27,979,681**
7	**Right-of-use assets**			
	Cost			
	Balance as on 01 July		-	-
	Addition during the year		130,004,100	-
	Disposal/adjustment during the year		-	-
	Balance as on 30 June		**130,004,100**	-
	Accumulated depreciation			
	Balance as on 01 July		-	-
	Charged during the year		-	-
	Disposal/adjustment during the year		-	-
	Balance as on 30 June		-	-
	Carrying amounts		**130,004,100**	-

* IFRS 16, Lease has been implemented as of 30 June 2025 and depreciation will commence from 1 July 2025.

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Notes	Particulars		Amount in BDT 2024-2025	Amount in BDT 2023-2024
8	**Deferred tax assets/liabilities**			

Particulars	Carrying amount	Tax base	Taxable/(deductible) temporary differences
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**
As at 30 June 2024			
Property, plant and equipment	4,392,996,608	3,503,690,567	889,306,041
Intangible assets	27,979,681	34,420,151	(6,440,470)
Net taxable temporary differences	**4,420,976,289**	**3,538,110,718**	**882,865,571**
Net deferred tax (assets)/liabilities @ 20% tax rate			**176,573,114**

Notes	Particulars		2024-2025	2023-2024
9	**Inventories**			
	Finished goods		801,995,868	664,559,161
	Work in process		191,926,680	321,059,959
	Raw materials		1,426,146,383	1,264,817,451
	Packing materials		296,075,194	268,260,764
	Material in transit		340,444,967	205,111,028
	Spares and other supplies		266,647,390	163,828,129
	Total		**3,323,236,482**	**2,887,636,492**
10	**Trade and other receivables**			
	Trade receivables		2,487,797,841	2,757,923,483
	Other receivables	10.1	545,438,122	224,791,525
	Total		**3,033,235,963**	**2,982,715,008 **

* Ageing of trade receivables is given in note no. 40.1

Notes	Particulars		2024-2025	2023-2024
10.1	**Other receivables**			
	Interest receivables		545,438,122	224,791,525
	Total		**545,438,122**	**224,791,525**
11	**Short term investment and loans**			
	Investment in quoted shares	11.1	491,336	401,556
	Loan to related parties		2,118,695,437	2,627,089,031
	Total		**2,119,186,773**	**2,627,490,587**
11.1	**Investment in quoted shares**			
	Market value			
	Balance as on 01 July		**401,556**	**1,061,246**
	Add: Purchased during the year		264	2,170
	Add/(Less): Unrealized gain/(loss)		89,516	(661,860)
	Balance as on 30 June		**491,336**	**401,556**

*Investment in shares have been recorded on the basis of market value.

Notes	Particulars		2024-2025	2023-2024
12	**Advance income tax**			
	Balance as on 01 July		**159,037,647**	**104,073,822**
	Addition during the year:			
	AIT on import		102,034,620	120,950,515
	AIT on sales		58,311,962	21,709,682
	AIT on export sales		814,299	-
	AIT on vehicle		6,611,000	5,478,000
	AIT on bank interest		1,704,876	899,450
	Advance tax paid		20,000,000	10,000,000
	Adjustment during the year		(159,037,647)	(104,073,822)
	Balance as on 30 June		**189,476,757**	**159,037,647**

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Notes	Particulars		Amount in BDT	
			2024-2025	2023-2024
13	**Advances, deposits and prepayments**			
	Advance for VAT		126,881,630	152,087,146
	Advance to employees		220,301,881	198,071,802
	Advance on import and L/C margin		354,382,050	348,044,411
	Advance to suppliers		1,191,111,377	1,082,972,905
	Advance to others		1,896,852,808	1,837,032,091
	Security deposit and earnest money		169,711,245	119,949,288
	Total		**3,959,240,991**	**3,738,157,643**
14	**Other financial assets**			
	ICB Islami Bank		6,916,505	6,728,452
	Rupali Bank		7,425,794	6,919,119
	First Security Islami Bank		1,401,385	1,314,804
	Total		**15,743,684**	**14,962,375**
	*Other financial assets include investment in FDR.			
15	**Cash and cash equivalents**			
	Cash in hand	15.1	12,935,424	23,008,310
	Cash at bank	15.2	166,133,851	245,257,422
	Cash in transit		48,796,763	38,686,319
	Total		**227,866,038**	**306,952,051**
15.1	**Cash in hand**			
	Head office		3,061,477	4,843,410
	Factory office		958,708	2,318,539
	Sales office/Depots		8,915,239	15,846,361
	Total		**12,935,424**	**23,008,310**
15.2	**Cash at bank**			
	First Security Islami Bank		367,895	378,060
	Janata Bank		16,772,520	50,943,733
	Shahjalal Islami Bank		3,781,814	3,995,533
	ICB Islami Bank		473,043	747,193
	Dutch Bangla Bank		50,393,554	148,066,840
	Rupali Bank		6,017	162,582
	Sonali Bank		917,149	970,712
	Eastern Bank		19,909,288	5,224,996
	Commercial Bank of Ceylon		27,735,984	711,657
	Shimanto Bank		3,127,720	1,255,791
	United Commercial Bank		992,029	6,322,680
	One Bank		-	1,348,466
	Prime Bank		3,000	1,806,801
	Standard Chartered Bank		349,033	-
	Standard Bank		2,529,818	2,580,738
	Mutual Trust Bank		33,530,368	2,866,541
	Dhaka Bank		449,775	413,610
	Jamuna Bank		1,159,262	3,910,692
	Premier Bank		3,446,138	3,497,000
	Bank Asia		19,483	-
	POS collection		41,601	10,053,797
	BO A/C		128,360	-
	Total		**166,133,851**	**245,257,422**
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

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Notes	Particulars	Amount in BDT	
		2024-2025	2023-2024
	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**

16.1

Category of shareholders	Percentage of shareholdings		Number of shares	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
Sponsors/Directors	39.86%	39.86%	92,084,615	92,084,615
Institutions	38.90%	39.07%	89,868,240	90,251,700
Public	21.23%	21.07%	49,047,145	48,663,685
Total	**100.00%**	**100%**	**231,000,000**	**231,000,000**

16.2 Classification of shareholders by holding

Range of holdings	30-Jun-25			30-Jun-24		
	Number of shareholders	Number of shares	% of shareholdings	Number of shareholders	Number of shares	% of shareholdings
Less than 501 shares	5316	908,572	0.39%	5606	955,759	0.41%
501 to 5000 shares	3902	4,583,140	1.99%	4229	5,139,299	2.22%
5001 to 10000 shares	279	2,087,129	0.90%	322	2,401,654	1.04%
10,001 to 20,000 shares	179	2,516,231	1.09%	194	2,754,644	1.19%
20,001 to 30,000 shares	70	1,745,450	0.76%	74	1,829,703	0.79%
30,000 to 40,000 shares	25	881,485	0.38%	34	1,237,028	0.54%
40,001 to 50,000 shares	27	1,227,380	0.53%	24	1,079,127	0.47%
50,001 to 100,000 shares	66	4,548,394	1.97%	60	4,258,180	1.84%
100,001 to 1000,000 shares	69	26,160,409	11.32%	68	24,044,142	10.41%
Above 1000,000 shares	40	186,341,810	80.67%	34	187,300,464	81.08%
Total	**9,973**	**231,000,000**	**100.00%**	**10,645**	**231,000,000**	**100.00%**

17 Capital reserve

	2024-2025	2023-2024
Revaluation reserve	719,128,532	890,880,677
Total	**719,128,532**	**890,880,677**

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
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**

FY	Particulars	Opening balance	Depreciation adjustment	Deferred tax on depreciation	Closing balance
2023-2024	Land	168,084,972	-	-	168,084,972
	Building	8,436,877	1,072,484	214,497	7,578,890
	Machineries	891,651,364	220,543,187	44,108,637	715,216,814
	Total	**1,068,173,213**	**221,615,671**	**44,323,134**	**890,880,676**

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Notes	Particulars		Amount in BDT	
			2024-2025	2023-2024
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**

Notes	Particulars	Note	2024-2025	2023-2024
18	**Other reserve**			
	Balance as on 01 July		**(2,278,039)**	**(1,616,179)**
	Unrealized gain/(loss) on investment in shares during the period		89,516	(661,860)
	Balance as on 30 June		**(2,188,523)**	**(2,278,039)**
19	**Long term loans**			
	Rupali Bank PLC		232,320,558	321,914,510
	Prime Bank PLC		354,458,262	461,540,882
	Shimanto Bank PLC		31,230,018	37,595,805
	Syndication loan		3,486,206,428	2,799,304,606
			4,104,215,266	**3,620,355,803**
	Less: Current portion	19.1	911,116,476	891,429,545
	Total		**3,193,098,790**	**2,728,926,258**

**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. 41.

Notes	Particulars	2024-2025	2023-2024
19.1	**Long term loan-current**		
	Rupali Bank	232,320,558	232,000,000
	Prime Bank	175,022,848	156,927,600
	Shiman	6,511,860	10,599,300
	Syndication	497,261,210	491,902,645
	Total	**911,116,476**	**891,429,545**
20	**Lease liabilities**		
	Opening balance		
	Non-current	-	-
	Current	-	-
		-	-
	Net change during the year		
	Addition/adjustment	130,004,100	-
	Interest accrued	-	-
	Repayment	-	-
		130,004,100	-
	Closing balance		
	Non-current	110,588,537	-
	Current	19,415,563	-
	Total	**130,004,100**	-

* IFRS 16, Lease has been implemented as of 30 June 2025, and depreciation will commence from 1 July 2025.

Notes	Particulars	2024-2025	2023-2024
21	**Employee benefits**		
	Defined benefit plan-gratuity	393,221,547	318,196,955
	Defined contribution plan-provident fund	313,942,341	246,095,239
	Provision for workers' profit participation fund	75,333,243	47,665,997
	Provision for leave encashment	85,446,593	31,047,466
	Provision for employees medical support	49,336,954	30,736,024
	Total	**917,280,678**	**673,741,681**

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Notes	Particulars		Amount in BDT 2024-2025	Amount in BDT 2023-2024
22	**Trade and other payables**			
	Trade payables	22.1	610,952,965	905,699,687
	Other payables	22.2	397,699,037	491,892,700
	Total		**1,008,652,002**	**1,397,592,387**
22.1	**Trade payables**			
	Local		610,952,965	660,154,078
	Foreign		-	245,545,609
	Total		**610,952,965**	**905,699,687**
22.2	**Other payables**			
	VAT payable		123,094,384	78,705,644
	Interest payable		-	18,788,715
	Provision for expenses		194,485,861	212,696,950
	Sundry payables		65,646,799	119,982,465
	Provisional liability(goods & services)		14,471,993	61,718,926
	Total		**397,699,037**	**491,892,700**
23	**Short term loans**			
	Janata Bank PLC		1,394,252,767	1,475,579,423
	United Commercial Bank PLC		-	213,710,444
	Standard Chartered Bank		35,341,250	19,122,934
	Eastern Bank PLC		593,238,703	739,693,841
	Commercial Bank of Ceylon PLC		479,720,994	386,610,183
	Shahjalal Islami Bank PLC		2,487,277,879	3,036,779,799
	Mutual Trust Bank PLC		398,585,056	149,670,779
	Prime Bank PLC		381,657,385	359,899,820
	Jamuna Bank PLC		-	214,754,916
	Shimanto Bank PLC		203,150,000	103,056,667
	Total		**5,973,224,034**	**6,698,878,806**
24	**Income tax payable**			
	Balance as on 01 July		**246,126,476**	**79,542,448**
	Addition during the year		361,732,193	369,177,948
	Payment during the year		(224,709,827)	(202,593,920)
	Balance as on 30 June		**383,148,842**	**246,126,476**
25	**Unclaimed dividend**			
	Balance as on 01 July		**28,012,967**	**25,596,863**
	Addition during the year		369,915,385	2,416,104
	Payment during the year		(347,107,202)	-
	Balance as on 30 June		**50,821,150**	**28,012,967**

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Notes	Particulars		Amount in BDT	
			2024-2025	2023-2024
26	**Revenue**			
	Local		12,347,189,124	10,701,688,579
	Export		195,528,090	-
	Net revenue		**12,542,717,214**	**10,701,688,579**
27	**Cost of sales**			
	Opening stock		1,428,645,580	845,230,477
	Purchased during the year		4,204,816,063	3,858,937,897
	Materials available for use		**5,633,461,644**	**4,704,168,374**
	Closing stock		(1,722,221,577)	(1,428,645,580)
	Materials consumption		**3,911,240,067**	**3,275,522,794**
	Factory overheads	27.1	1,581,254,950	1,505,818,759
	Total manufacturing cost		**5,492,495,017**	**4,781,341,553**
	Opening work in process		321,059,959	295,890,973
	Closing work in process		(191,926,680)	(321,059,959)
	Total cost of goods manufactured		**5,621,628,295**	**4,756,172,567**
	Opening finished goods		664,559,161	617,992,247
	Finished goods purchased during the year		530,419,672	459,309,931
	Finished goods available for sale		**6,816,607,128**	**5,833,474,745**
	Closing finished goods		(801,995,868)	(664,559,161)
	Cost of goods sold		**6,014,611,260**	**5,168,915,584**
27.1	**Factory overheads**			
	Salaries and allowances		442,527,633	371,524,433
	Company contribution to provident fund		10,095,214	9,112,872
	Gratuity		17,727,067	41,879,694
	Employee welfare and recreation		9,616,465	6,791,665
	Entertainment		2,592,068	4,212,269
	Employee fooding		60,634,572	57,299,361
	Local travel and conveyance		289,207	518,373
	Foreign traveling expenses		3,195,444	2,644,551
	Employee medical expense		2,016,562	592,261
	Training expenses		1,277,798	2,623,405
	Supplies and consumables		-	5,306,889
	Research and development expense		36,498,284	69,647,770
	Repair and maintenance		85,551,782	80,743,566
	Transportation		22,464,038	23,209,367
	Telephone, fax, courier and internet		3,788,066	5,145,668
	Utilities		369,897,628	369,504,146
	Fees and renewals		6,125,608	3,021,702
	Books, newspaper and periodicals		-	356,216
	Uniform, laundry and cleaning		36,700	1,900,921
	Printing and stationery		20,160,336	28,957,758
	Legal and consultancy fees		793,922	4,320,007
	Insurance premium		8,815,593	5,350,659
	Freight and carriage		2,852,746	1,260,484
	Advertisement and publicity		-	146,353
	Corporate social responsibility (CSR)		678,000	1,252,444
	Depreciation and amortization		471,005,785	403,794,300
	Other expenses		2,614,432	4,701,625
	Total		**1,581,254,950**	**1,505,818,759**

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Notes	Particulars	Amount in BDT	
		2024-2025	2023-2024
28	**Administrative expenses**		
	Salaries and allowances	331,715,584	317,371,467
	Company contribution to provident fund	7,911,430	7,784,590
	Gratuity	10,298,007	35,775,359
	Employee welfare and recreation	8,356,854	10,446,379
	Entertainment	7,689,867	7,872,192
	Employee fooding	34,171,661	39,847,000
	Local travel and conveyance	7,665,565	7,102,748
	Foreign traveling expenses	32,029,308	30,861,619
	Employee medical expense	1,113,644	6,972,469
	Training expenses	3,069,113	774,237
	Repair and maintenance	31,730,387	28,095,403
	Utilities	3,905,976	9,104,100
	Office rent	22,552,580	24,908,012
	Transportation	34,913,053	37,210,910
	Telephone, fax, courier and internet	5,171,145	7,145,188
	Fees and renewals	59,066,068	52,531,265
	Books, newspaper and periodicals	94,712	103,174
	Uniform, laundry and cleaning	362,278	1,232,864
	Printing and stationery	17,219,486	17,400,794
	Audit fees	812,378	569,600
	Legal and consultancy fees	2,697,370	800,383
	Insurance premium	2,118,559	5,255,360
	Depreciation and amortization	72,178,029	55,794,166
	Advertisement and publicity	4,941,764	1,360,384
	Bank charge and commission	13,398,529	38,150,638
	Regulatory fees and meeting expense	6,401,026	4,882,945
	SAP Implementation expenses	-	15,502,977
	Corporate social responsibility (CSR)	14,115,777	9,533,621
	Other expenses	22,570,250	20,072,030
	Total	**758,270,400**	**794,461,875**
29	**Marketing, selling, & distribution expenses**		
	Salaries and allowances	1,444,593,590	1,231,508,901
	Company contribution to provident fund	39,463,432	30,206,850
	Gratuity	72,107,297	138,820,521
	Employee welfare and recreation	22,498,536	17,178,957
	Entertainment	15,019,706	11,538,657
	Employee fooding	69,975,937	70,420,648
	Local travel and conveyance	150,785,376	104,252,764
	Foreign traveling expenses	26,640,491	19,361,215
	Training expenses	39,406,631	35,025,697
	Repair and maintenance	25,543,272	17,906,834
	Office rent	42,161,179	36,259,636
	Fuel for vehicles	56,179,544	19,030,550
	Transportation	6,060,821	5,292,580
	Telephone, fax, courier and internet	34,481,229	30,829,086
	Utilities	9,943,898	7,986,011
	Fees and renewals	7,197,367	5,295,224
	Books, newspaper and periodicals	103,047	890,973
	Uniform, laundry and cleaning	607,546	407,546
	Printing and stationery	34,060,021	32,898,393
	Legal and consultancy fees	9,182,049	6,236,440
	Insurance premium	14,986,386	10,543,641
	Depreciation and amortization	88,217,592	68,192,869
	Advertisement and publicity	13,809,675	16,894,506
	Field force expenses (TA/DA)	376,945,132	329,328,761
	Sales incentive	122,860,661	98,335,809
	Market research and planning	7,886,790	1,223,080

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Notes	Particulars	Amount in BDT 2024-2025	Amount in BDT 2023-2024
	Sample expenses	59,954,188	-
	Conference, fair and product launching	245,644,478	248,870,286
	Promotional expenses	65,222,130	54,150,544
	Distribution and collection expenses	233,217,245	201,070,110
	Bad debts	391,990	737,715
	Corporate social responsibility (CSR)	6,203,301	3,383,011
	Other expenses	29,268,117	22,076,877
	Total	**3,370,618,653**	**2,876,154,692**
30	**Other income**		
	Interest on FDR	1,238,560	1,650,794
	Interest on STD and SND	9,196,718	2,855,365
	Gain/(loss) on disposal of fixed assets	(8,075)	(6,501,072)
	Income/(loss) from foreign currency fluctuation	(73,239,322)	(93,687,601)
	Interest income from loan to related parties	320,340,452	223,357,137
	Dividend income	2,551	1,505
	Miscellaneous income	17,791,971	13,854,474
	Total	**275,322,855**	**141,530,602**
31	**Finance expenses**		
	Interest on short term loan	829,631,263	785,731,274
	Interest on long term loan	533,848,636	216,969,829
		1,363,479,899	**1,002,701,103**
	Less: Transfer to CWIP as borrowing cost	(55,032,369)	-
	Total	**1,308,447,530**	**1,002,701,103**
32	**Contribution to workers profit participation Fund**		
	Profit before contribution to WPPF	1,366,092,225	1,000,985,927
	Applicable rate of contribution	5%	5%
	Total	**65,052,012**	**47,665,997**

32.1 As per provision of section 234(1)(b) of the Bangladesh Labor Act 2006 (as amended up to 2018), 5% of net profit before tax is contributed to the above fund in the following proportions:

Particulars	Proportion	30 June 2025	30 June 2024
Contribution to participatory fund	80%	52,041,610	38,132,797
Contribution to welfare fund	10%	6,505,201	4,766,600
Contribution to WWF	10%	6,505,201	4,766,600
Total	**100%**	**65,052,012**	**47,665,997**

The amount is being transferred to the participation fund, two-third has to be distributed in equal proportions to all the members (beneficiary) of the fund and one-third has to be invested in accordance with the manner as stated in section 242 of Labor Act 2006(as amended up to 2018).

Notes	Particulars		2024-2025	2023-2024
33	**Current income tax**			
	Provision made during the period		334,272,900	222,699,832
	Under/(over) provision in prior year		27,459,293	146,478,116
	Total		**361,732,193**	**369,177,948**
33.1	**Net deferred expense/(income)**			
	Deferred tax liability/(asset) at the opening of the period		176,573,114	113,436,736
	Deferred tax liability/(asset) at the closing of the period	8	169,369,374	176,573,114
	Deferred tax expense/(income)		**(7,203,740)**	**63,136,378**

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Notes	Particulars	Amount in BDT	
		2024-2025	2023-2024

33.2 Reconciliation of effective tax rate

Particulars	2024-2025		2023-2024	
	Percentage	BDT	Percentage	BDT
Profit before tax		**1,301,040,214**		953,319,930
Tax using the company's tax rate	22.50%	292,734,048	20.00%	190,663,986
Provision for non-deductible expenses	3.19%	41,538,853	3.36%	32,035,845
Over/(under) provision during the year	2.11%	27,459,293	15.37%	146,478,116
Adjustment/provision released during the year	0.00%	-	0.00%	-
Deferred tax expense/(income) during the year	-0.55%	(7,203,740)	6.62%	63,136,378
Total	**27.25%**	**354,528,454**	**45.35%**	**432,314,326**

34 Other comprehensive income

	2024-2025	2023-2024
Unrealized gain/(loss) on quoted shares	89,516	(661,860)
Total	**89,516**	**(661,860)**

35 Related party disclosures

35.1 Transactions with key management personnel

Key management personnel compensations are comprised the followings:

	2024-2025	2023-2024
Meeting attendance fees	780,000	645,000
Remuneration and bonus	8,600,000	8,600,000
Medical and welfare	7,200,000	7,200,000
Others	9,600,000	9,600,000
Total	**26,180,000**	**26,045,000**

35.2 Transactions with other related parties

Name of the related parties	Nature of relationship	Nature of transaction	30 June 2025	30 June 2024
Beacon Medicare Ltd.	Sister concern	Sale/loan and advances	2,464,226,709	3,557,673,669
Ereba Capsule Ltd.	Sister concern	Purchase/loan and advances	363,701,594	99,754,707
Beacon Business Solution Ltd.	Sister concern	Purchase/loan and advances	(31,617,528)	(30,265,051)
Beacon Nutraceuticals Ltd.	Sister concern	Loan and advances	43,749,090	43,691,449
MEK Pharmatech Ltd.	Sister concern	Loan and advances	69,616,958	22,613,490
MEK Auto Bricks Ltd.	Sister concern	Loan and advances	5,366,735	7,623,040
Beacon Cephalosporin Ltd.	Sister concern	Purchase/loan and advances	467,799,874	294,295,725
Beacon Oncology Ltd.	Sister concern	Loan and advances	53,544,296	53,582,661
Beacon Development Ltd	Sister concern	Service received/loan and advances	794,105,824	713,720,216
Beacon Power Systems Ltd.	Sister concern	Loan and advances	70,000	70,000
UB Nutraceuticals Ltd.	Sister concern	Loan and advances	139,477,191	-
Total			**4,370,040,744**	**4,762,759,906**

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

36 Other disclosures

36.1 Events after reporting period

The Board of Directors has recommended BDT 2.1 cash dividend per share to General Shareholders (excluding Sponsors and Directors) for the year ended 30 June 2025. 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 2025 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.

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Notes	Particulars	Amount in BDT	
		2024-2025	2023-2024

36.2 Segment information

The Company essentially provides similar products to customers across the country. Business activities in which it engages and the economic environments in which it operates are of similar nature. Its business is not segmented by products or geographical areas and its operating result is viewed as a whole by its management. Hence, segment information is not relevant for the Company.

36.3 Comparatives and rearrangement

Comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current financial statements. To facilitate comparison, certain relevant balances pertaining to the previous year have been rearranged and reclassified whenever considered necessary to conform to current year's presentation.

37 Disclosures as per Securities and Exchange Rules

37.1 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 2025		30 June 2024	
		Actual production	Percentage of utilization	Actual production	Percentage of utilization
Tablet	831.17	640.5	77.06%	495.71	59.64%
Capsule	664.34	95.17	14.33%	75.06	11.30%
Powder for suspension (PFS)	7.43	0.21	2.83%	0.31	4.17%
Syrup & suspension	30.98	11.76	37.96%	10.01	32.31%
Pediatrics drops	19.82	0.47	2.37%	0.47	2.37%
Injection	13.97	6.21	44.45%	5.73	41.02%
Infusion	1.7	1	58.82%	1.46	85.88%
Cream & ointment	9.91	1.45	14.63%	0.32	3.23%
Total	**1,579.32**	**756.77**	**47.92%**	**589.07**	**37.30%**

37.2 Contingencies

Contingent liabilities of the Company that relate to bank guarantee to third parties and letter of credit as listed below:

Particulars	Amount in BDT	
	30 June 2025	30 June 2024
Bank guarantee		
Commercial Bank of Ceylon	9,041,924	8,929,100
Shahjalal Islami Bank PLC	18,086,347	18,086,347
ICB Islamic Bank	4,269,510	-
	31,397,781	**27,015,447**
Letter of credit		
Commercial Bank of Ceylon	94,880,341	11,481,870
Janata Bank PLC	148,400,000	487,000,000
Eastern Bank PLC	-	31,422,973
Mutual Trust Bank PLC	5,137,952	12,284,540
Prime Bank PLC	112,616,188	-
	361,034,481	**542,189,383**
Total	**392,432,262**	**569,204,830**

37.3 Particulars of disposal of property, plant and equipment

The following assets were disposed off during the year: Amount in BDT

Class of assets	Cost	Accumulated depreciation	Written down value	Sales price	Gain/loss
Vehicles	2,764,463	2,519,318	245,145	237,070	(8,075)
Office equipment	16,081,000	16,081,000	-	-	-
Total	**18,845,463**	**18,600,318**	**245,145**	**237,070**	**(8,075)**

37.4 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:	30 June 2025	30 June 2024
Total profit attributable to shareholders	946,511,761	521,005,604
Weighted average number of shares outstanding	231,000,000	231,000,000
Earnings per share	**4.10**	**2.26**

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Notes	Particulars	Amount in BDT	
		2024-2025	2023-2024
	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 yea		
37.5	**Calculation of Net Asset Value(NAV) per share**		
	Net asset value	6,667,081,042	6,090,395,149
	Weighted average number of shares outstanding	231,000,000	231,000,000
	NAV per share	**28.86**	**26.37**
37.6	**Calculation of Net Operating Cash Flows per share(NOCFPS)**		
	Net cash flow from operating activities	1,600,027,867	(179,632,635)
	Weighted average number of shares outstanding	231,000,000	231,000,000
	NOCF per share	**6.93**	**(0.78)**
37.7	**Reconciliation of net profit with cashflows from operating activities**		
	Net profit	946,511,761	521,005,604
	Add/(deduct) for noncash items		
	Depreciation and amortization	631,401,406	527,781,335
	Finance expense	1,308,447,530	1,002,701,103
	Current income tax	361,732,193	369,177,948
	Deferred tax expense/(income)	(7,203,740)	63,136,378
	(Gain)/loss on sale of assets	8,075	6,501,072
	(Gain)/loss on foreign currency	73,239,322	93,687,601
		3,314,136,547	**2,583,991,041**
	(Increase)/decrease of current assets		
	Inventories	(435,599,990)	(895,973,919)
	Trade and other receivables	(50,520,955)	(767,588,680)
	Prepayments and deposits	347,172,026	(889,259,188)
		(138,948,919)	**(2,552,821,787)**
	Increase/(decrease) of current liabilities		
	Trade and other payables	(236,313,576)	680,873,076
	Employee benefits	243,538,997	349,795,169
		7,225,421	**1,030,668,245**
	Cash generated from operation	**3,182,413,049**	**1,061,837,499**
	Finance expenses paid	(1,327,236,245)	(983,912,388)
	Income tax paid	(255,148,937)	(257,557,745)
	Net cash generated from/(used) in operations	**1,600,027,867**	**(179,632,635)**
38	**Disclosures as per Schedule-11, Company Act-1994**		
38.1	**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	**4,771**	**4,162**
	Total 823 employees out of 4,771 are yet to be confirmed as of 30 June 2025.		
38.2	**Value of imports on Cost, Insurance and Freight (CIF) basis**		
	Raw and packing materials	2,115,637,928	2,592,635,730
	Spares and others	40,295,343	7,169,656
	Capital goods	522,924,035	467,386,896
	Total	**2,678,857,306**	**3,067,192,282**

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39 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).

30 June 2025

Particulars	Notes	Carrying amount								Fair value			
		Investment valued at cost	Fair value hedging instruments	Held for trading	At amortized cost	Loan and receivables	FVOCI-equity instruments	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
Financial assets measured at fair value													
Investment valued at fair value	11.1	-	-	-	-		491,336	-	491,336	491,336	-	-	491,336
Trade and other receivables	.10	-	-	-	-	3,033,235,963	-	-	3,033,235,963	-	-	-	-
		-	-	-	-	**3,033,235,963**	**491,336**	-	**3,033,727,299**	**491,336**	-	-	**491,336**
Financial assets not measured at fair value													
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	-	-	-	-
		-	-	-	**2,532,507,740**		-	-	**2,532,507,740**	-	-	-	-
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**	-	-	-	-

Particulars	Notes	Carrying amount								Fair value			
		Investment valued at cost	Fair value hedging instruments	Held for trading	At amortized cost	Loan and receivables	FVOCI-equity instruments	Other financial liabilities	Total	Level 1	Level 2	Level 3	Total
30 June 2024													
Financial assets measured at fair value													
Investment valued at fair value		-	-	-	-	-	401,556	-	401,556	401,556	-	-	401,556
Trade and other receivables	10	-	-	-	-	2,982,715,008	-	-	2,982,715,008	-	-	-	-
		-	-	-	-	**2,982,715,008**	**401,556**	-	**2,983,116,564**	**401,556**	-	-	401,556
Financial assets not measured at fair value													
Short term investment and loans	11	-	-	-	2,627,490,587		-	-	2,627,490,587	-	-	-	-
Security deposit and earnest money	13	-	-	-	119,949,288		-	-	119,949,288	-	-	-	-
Other financial assets	14	-	-	-	14,962,375		-	-	14,962,375	-	-	-	-
Cash and cash equivalents	15	-	-	-	306,952,051		-	-	306,952,051	-	-	-	-
		-	-	-	**3,069,354,301**		-	-	**3,069,354,301**	-	-	-	-
Financial liabilities measured at fair value		-	-	-	-		-	-	-	-	-	-	-
Financial liabilities not measured at fair value													
Long term loans	19	-	-	-	-		-	3,620,355,803	3,620,355,803	-	-	-	-
Short term loans	23	-	-	-	-		-	6,698,878,806	6,698,878,806	-	-	-	-
Trade payables	22.1	-	-	-	-		-	905,699,687	905,699,687	-	-	-	-
Other payables	22.2	-	-	-	-		-	491,892,699	491,892,699	-	-	-	-
Unclaimed dividend	25	-	-	-	-		-	28,012,967	28,012,967	-	-	-	-
Lease liabilities	20	-	-	-	-			-	-	-	-	-	-
		-	-	-	-		-	**11,744,839,962**	**11,744,839,962**	-	-	-	-

40 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.

40.1 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	30 June 2025	30 June 2024
Trade receivables	2,487,797,841	2,757,923,483
Other financial assets	15,743,684	14,962,375
Total	**2,503,541,525**	**2,772,885,858**

Ageing of trade receivables

At 30 June the ageing of trade receivables were as follows:		
Past due 30 days or below	520,643,694	402,453,771
Past due 31-90 days	191,873,781	192,657,646
Past due 91-180 days	42,420,117	2,049,830,944
Past due over 180 days	1,732,860,249	112,981,123
Total	**2,487,797,841**	**2,757,923,483**

A major portion of the Company's trade receivables as at 30 June 2025 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.

40.2 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.

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Exposure to liquidity risk

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

Particulars	Notes	30 June 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	-
Unclamied dividend	25	50,821,150	50,821,150	-
Total		**11,266,916,552**	**7,963,229,225**	**3,303,687,327**
Derivative financial liabilities		-	-	-

Particulars	Notes	30 June 2024 Contractual cash flows		
		Carrying amount	Less than 1 Year	More than 1 Year
Non-derivative financial liabilities				
Long term loans	19	3,620,355,803	891,429,545	2,728,926,258
Short terms loans	23	6,698,878,806	6,698,878,806	-
Lease liabilities	20	-	-	-
Trade and others payable	22	1,397,592,387	1,397,592,387	-
Unclamied dividend	25	28,012,967	28,012,967	-
Total		**11,744,839,963**	**9,015,913,705**	**2,728,926,258**
Derivative financial liabilities		-	-	-

40.3 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	30 June 2025	30 June 2024
Financial Assets			
Other financial assets	14	15,743,684	14,962,375
Other receivable	10.1	545,438,122	224,791,525
Total		**561,181,806**	**239,753,900**
Financial liabilities			
Long term loans	19	4,104,215,266	3,620,355,803
Short term loans	23	5,973,224,034	6,698,878,806
Lease liabilities	20	130,004,100	-
Total		**10,207,443,400**	**10,319,234,609**

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41. Beacon Pharmaceuticals PLC has following arrangements with banks as at 30 June 2025:

SL No.	Bank Name	Loan Type	Details Type of Loan	Facility Limit	Outstanding as at 30 June 2025	Outstanding as at 30 June 2024
1	Rupali Bank PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE)	700,000,000	232,320,558	296,304,908
			Interest During Construction Period (IDCP)	138,300,000	-	25,609,602
		Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	472,839,286	397,530,195
				1,315,400,000	**705,159,844**	**719,444,705**
2	Bank Asia PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	572,500,000	592,208,198	606,175,542
				572,500,000	**592,208,198**	**606,175,542**
3	One Bank PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	286,200,000	266,046,801	77,758,875
				286,200,000	**266,046,801**	**77,758,875**
4	Commercial Bank of Ceylon	Non-Funded	Letter of Credit	450,000,000	94,880,341	-
			Bank Guarantee(BG)		9,041,924	
			Accepted Bill/Usance Payable at Sight			53,857,637
		Funded	Loan Against Trust Receipt (LATR)		229,546,311	94,389,580
			Overdraft	100,000,000	100,174,683	88,362,966
			Revolving Short Term Loan (RSTL)	150,000,000	150,000,000	150,000,000
				700,000,000	**583,643,259**	**386,610,183**
5	Janata Bank PLC	Non-Funded	Letter of Credit	600,000,000	148,400,000	
		Non-Funded	Accepted Bill/Usance Payable at Sight			31,003,811
		Funded	Cash Credit (Hypo)	1,400,000,000	1,394,252,767	1,444,575,611
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	715,500,000	547,331,341	542,808,795
				3,135,500,000	**2,089,984,108**	**2,018,388,217**
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	-	19,122,934
				400,000,000	**35,341,250**	**19,122,934**
7	United Commercial Bank	Funded	Overdraft	50,000,000		51,378,002
			Time Loan	300,000,000		162,332,442
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	450,365,984	224,580,889
				1,227,100,000	**450,365,984**	**438,291,333**
8	Eastern Bank PLC	Funded	Accepted Bill/Usance Payable at Sight	450,000,000	4,300,000	117,178,585
			Loan Against Trust Receipt (LATR)		134,499,906	
			Overdraft	200,000,000	204,343,311	212,111,850
			Demand Loan	200,000,000	250,095,486	410,261,182
			Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	763,300,000	686,458,102	580,754,825
			Credit card Balance		-	103,787
				2,463,300,000	**1,279,696,805**	**1,320,410,229**
9	Shahjalal Islami Bank PLC	Non-Funded	Accepted Bill/Usance Payable at Sight			101,738,500
			Bank Guarantee(BG)		18,086,347	
		Funded	Bai-Muazzal Time Loan Revolving	1,000,000,000	2,487,277,879	2,935,079,738
			Loan Against Trust Receipt (LATR)	1,600,000,000		
				2,600,000,000	**2,505,364,226**	**3,036,818,238**
10	Prime Bank PLC	Non-Funded	Accepted Bill/Usance Payable at Sight	400,000,000	112,616,188	
		Funded	Loan Against Trust Receipt (LATR)		38,560,938	-
			Time Loan	150,000,000	153,521,250	153,842,931
			Overdraft	20,000,000	189,575,197	206,056,890
			Term loan	448,000,000	354,458,262	461,540,882
				1,018,000,000	**848,731,836**	**821,440,703**
11	Mutual Trust Bank PLC	Non-Funded	Accepted Bill/Usance Payable at Sight	500,000,000	5,137,952	13,116,723
		Funded	Loan Against Trust Receipt (LATR)		36,382,545	23,357,252
			Time Loan	250,000,000	207,073,449	649,660
			Secured Overdraft	150,000,000	155,129,062	112,547,144
				900,000,000	**403,723,008**	**149,670,779**
12	Shimanto Bank PLC	Funded	Revolving Term Loan	200,000,000	203,150,000	103,056,667
			Term Loan for Vehicle	50,000,000	31,230,018	37,595,805
				250,000,000	**234,380,018**	**140,652,472**
13	Jamuna Bank PLC	Funded	Term Loan-Balancing, Modernization, Rehabilitation and Expansion (BMRE-II)	477,100,000	470,956,714	369,695,485
				977,100,000	**470,956,714**	**584,450,401**
14	ICB Islami Bank PLC	Non-Funded	Bank Guarantee(BG)	4,269,510	4,269,510	-
				4,269,510	**4,269,510**	
Total				**15,849,369,510**	**10,469,871,562**	**10,319,234,609**

Beacon Pharmaceuticals PLC
Schedule of Fixed assets
As at 30 June 2025

Annexure-A

Amount in BDT

Asset class	Cost				Depreciation				WDV as at 30 June 2025
	As at 01 July 2024	Addition	Adjustment/ disposal	As at 30 June 2025	As at 01 July 2024	Addition	Adjustment	As at 30 June 2025	
Land and land development	663,805,802	-	-	663,805,802	-	-	-	-	663,805,802
Factory building	2,147,691,799	440,955,991	-	2,588,647,790	542,227,289	107,493,001	-	649,720,290	1,938,927,500
Corporate head office building	60,456,584	-	-	60,456,584	21,175,016	3,023,571	-	24,198,587	36,257,997
Production machinery	2,170,591,029	92,764,660	-	2,263,355,689	880,889,442	211,191,674	-	1,092,081,116	1,171,274,573
Furniture and fixtures	426,383,594	19,861,702	-	446,245,296	192,724,042	41,816,215	-	234,540,257	211,705,039
Office equipment	251,533,898	27,741,210	2,764,463	276,510,645	134,037,113	29,798,290	2,519,318	161,316,085	115,194,560
Vehicles	711,800,858	142,310,519	16,081,000	838,030,377	392,282,787	112,997,373	16,081,000	489,199,160	348,831,217
Utility equipment and installation	1,184,225,623	134,195,580	-	1,318,421,203	396,351,088	112,432,030	-	508,783,118	809,638,085
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**
As at 30 June 2024	**5,755,028,265**	**1,899,346,709**	**37,885,788**	**7,616,489,186**	**2,063,726,721**	**519,752,431**	**23,792,376**	**2,559,686,776**	**5,056,802,410**

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**
Intangible assets as at 30 June 2024	**16,187,975**	**25,221,934**	-	**41,409,909**	**5,401,324**	**8,028,904**	-	**13,430,228**	**27,979,681**

Habib Sarwar Bhuiyan & Co. ★ Chartered Accountants ★ Dhaka