

CENTRAL PHARMACEUTICALS LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 March 2026

Particulars	Note	Amount in Taka 31-03-2026	Amount in Taka 30-06-2025
ASSETS			
Non-Current Assets		1,035,172,945	1,049,752,306
Property, Plant & Equipment	3.00	1,035,095,944	1,049,669,062
Intangible Assets	4.00	77,001	83,244
Current Assets		373,907,340	379,202,149
Inventories	5.00	5,411,780	10,327,489
Spare Parts & Supplies	6.00	10,833,566	11,675,560
Advances, Deposits & Pre-payments	7.00	287,060,405	287,060,405
Accounts Receivable	8.00	69,358,671	68,904,410
Cash & Cash Equivalents	9.00	1,242,918	1,234,285
Total Assets		<u>1,409,080,285</u>	<u>1,428,954,455</u>
EQUITY & LIABILITY			
Shareholders' Equity		816,857,919	845,297,863
Share Capital	10.00	1,198,008,440	1,198,008,440
Revaluation Reserve	11.00	732,690,537	732,690,537
Retained Earnings	12.00	(1,113,841,058)	(1,085,401,114)
Non-Current Liabilities		261,368,727	261,368,727
Long Term Loan	13.00	231,977,819	231,977,819
Deferred Tax Liabilities	14.00	29,390,908	29,390,908
Current Liabilities		352,527,042	344,269,585
Current Portion of Long Term Loan	15.00	36,496,932	36,496,932
Sundry Creditors	16.00	27,771,629	19,249,508
Liabilities for Expenses	17.00	698,648	1,125,764
Cash Dividend payables	17.01	859,383	859,383
Others Payable	18.00	5,962,694	5,962,694
Provision for Tax Liabilities	19.00	280,737,756	280,575,304
		-	605,638,312
Total Equity & Liabilities		<u>1,409,080,285</u>	<u>1,428,954,455</u>
Net Asset Value per Share	29.00	6.64	6.82

The accompanying notes 1 to 48 form an integral part of these financial Statements

Chairman

Director

Managing Director

Chief Financial Officer

Company Secretary

Dated: Dhaka
29 April 2026

CENTRAL PHARMACEUTICALS LIMITED
STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOM
FOR THE PERIOD ENDED 31 March 2026

Particulars	Note	Amount in Taka		Amount in Taka	
		01-07-2025 to 31-03-2026 (9Months)	01-07-2024 to 31-03-2025 (9Months)	01-01-2026 to 31-03-2026 (3Months)	01-01-2025 to 31-03-2025 (3 Months)
Turnover	20.00	27,075,328	24,037,868	9,093,008	7,451,376
Cost of Goods Sold	21.00	48,212,726	44,676,261	16,520,932	15,384,083
Gross Profit/(Loss)		(17,121,674)	(19,108,570)	(5,924,627)	(8,100,091)
Operating Expenses		(5,912,387)	(5,834,947)	(2,050,995)	(1,590,160)
Administrative Expenses	22.00	5,438,051	5,722,563	1,865,213	1,477,776
Selling & Distribution Expenses	23.00	474,336	112,384	185,782	112,384
Operating Income		(27,049,785)	(26,473,340)	(9,478,919)	(9,522,867)
		(4,880)	(5,256)	-	(5,256)
Other Income	24.00	-	-	-	-
Financial Expenses	25.00	4,880	5,256	-	5,256
Net Profit/(Loss) before Tax		(27,054,665)	(26,475,363)	(9,478,919)	(9,524,890)
Contribution to Workers' Profit Participation Fu	26.00	-	-	-	-
Net Profit/(Loss) before Tax		(27,054,665)	(26,475,363)	(9,478,919)	(9,524,890)
Income Tax Expenses	27.00	(1,076,963)	(1,964,581)	(950,869)	(1,865,062)
Current Tax		(162,452)	(144,227)	(36,358)	(44,708)
Deferred Tax		(914,511)	(1,820,354)	(914,511)	(1,820,354)
Net Profit/(Loss) after Tax		(28,131,628)	(28,439,944)	(10,429,788)	(11,389,952)
Earnings per Share	28.00	0.23	(0.24)	0.09	(0.10)

The accompanying notes 1 to 48 form an integral part of these financial Statements

Chairman

Director

Managing Director

Chief Financial Officer

Company Secretary

Dated: Dhaka
29 April 2026

CENTRAL PHARMACEUTICALS LIMITED**STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 March 2026**

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2025	1,198,008,440	732,690,537	(1,107,382,834)	823,316,144
Addition during the Period	-	-	(28,131,628)	(28,131,628)
Net profit (after tax) transferred from statement of profit or (loss) & other comprehensive income	-	-	-	-
Balance as on 31-03-2026	1,198,008,440	732,690,537	(1,135,514,462)	795,184,516

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as on 01-07-2024	1,198,008,440	732,690,537	(1,085,401,114)	845,297,863
Net profit (after tax) transferred from statement of profit or (loss) & other comprehensive income	-	-	(28,439,944)	(28,439,944)
	-	-	-	-
Balance as on 31-03-2025	1,198,008,440	732,690,537	(1,113,841,058)	816,857,919

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Company Secretary

CENTRAL PHARMACEUTICALS LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 March 2026

Particulars	Note	01-07-2025 to 31-03-2026 (09 Months)	01-07-2024 to 31-03-2025 (09 Months)
Cash Flows from Operating Activities			
Collection from Customers		26,473,584	22,688,298
Payment to Supplier & Employees		-	(23,173,781)
Income Tax Paid		(26,464,951)	-
Net Cash Generated from Operating Activities		8,633	(485,483)
Cash Flows from Investing Activities			
Acquisition of Property Plant & Equipment		-	-
Net Cash used in Investing Activities		-	-
Cash Flows from Financing Activities			
Long Term Loan from/ (Repayment)		-	-
Short Term Loan From/ (Repayment)		-	-
Financial Expenses		-	(5,044)
Net Cash Generated from Financing Activities		-	(5,044)
Net Cash Increase in Cash & Cash Equivalents		8,633	-
Cash & Cash Equivalents at the Beginning of the year		1,234,285	1,763,101
Cash & Cash Equivalents at the End of the year		1,242,918	1,763,101
Net Operating Cash Flows per Share	30.00	0.01	(0.00)

Chairman

Director

Managing Director

Chief Financial Officer

Company Secretary

Central Pharmaceuticals Ltd.
Notes, Comprising a Summary of Significant Accounting Policies and Other
Explanatory Information
for the period ended 31 March 2026

1.00 The Company & It's Operations:

1.01 Legal form of the Company:

The Company was incorporated in 13 November, 1980 as a 'Private' Company limited by shares and registered with the Registrar of Joint Stock Companies & Firms of Bangladesh under the Companies Act, 1913 vide Registration No. C-8514(353). On 20 December, 2010 the Company registered itself as a Public Limited Company under the Companies Act, 1994.

The Company is listed with both Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) at 22 July, 2013 and 15 July, 2013 respectively and trading of the share of the Company has been started from 14 August, 2013.

1.02 Address of the Registered & Corporate Office:

The registered, corporate office and its factory is situated in its own premises at 2A/1, South-West Darus Salam Road, Mirpur-1, Dhaka-1216.

1.03 Nature of Business Activities:

The principal activities of the Company throughout the period continued to be manufacturing and marketing of quality medicine.

2.00 Summary of Significant Accounting & Valuation Principles:

2.01 Basis of Preparation & Presentation of the Financial Statements:

The financial statements have been prepared and the disclosures of information were made in accordance with the requirements of the Companies Act, 1994, IAS and IFRS. The Statement of Financial Position and Statement of Comprehensive Income have been prepared according to IAS-1 "Presentation of Financial Statements" based on accrual basis of accounting following going concern assumption under generally accepted accounting principles and practices in Bangladesh and Statement of Cash Flows according to IAS-7 "Statement Cash Flows".

2.02 Accounting Convention & Assumption:

The financial statements are prepared under the historical cost convention.

2.03 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the Framework for preparation and presentation of the financial statements. Financial statements have been prepared and presented in compliance with IAS-1 "Presentation of Financial Statements". The previous year's figures were formulated according to the same accounting principles. Compared to the previous year, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per IAS-1.

2.03.1 Legal Compliance:

The financial statements have been prepared and the disclosures of information were made in accordance with the requirements of the Companies Act, 1994, Securities and Exchange Rules 1987, Listing Regulations of Dhaka Stock Exchange Limited (DSE) and Chittagong

Stock Exchange Limited (CSE) and IASs. On the basis of these regulations, International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS) were applied with the applicable standards at the Statement of Financial Position date.

2.03.2 Critical Accounting Estimates, Assumptions & Judgments:

The preparation of the financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

2.04 Going Concern:

The Company has adequate resources to continue in operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and resources of the Company provide sufficient funds to meet the present requirements of existing business.

2.05 Off Setting:

"In compliance to IAS-1 and IAS-32, offsetting is done for a particular vendor or customer when the following conditions are met:

- Each of the two parties owes the other determinable amounts;
- The entity has the right to set off against the amount owed by other party;
- The entity intends to offset;
- The right of setoff is legally enforceable."

2.06 Components of the Financial Statements:

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components":

- Statement of Financial Position as at 31 March 2026;
- Statement of Profit or Loss and Other Comprehensive Income for the period ended 31 March 2026;
- Statement of Changes in Equity for the period ended 31 March 2026;
- Statement of Cash Flows for the period ended 31 March 2026 &
- Accounting Policies and Explanatory Notes.

2.07 Application of Standards:

The following IASs are applicable for the financial statements for the year under review:

- IAS-1 Presentation of Financial Statements;
- IAS-2 Inventories;
- IAS-7 Cash Flow Statements;
- IAS-8 Accounting Policies, Changes in Accounting Estimates and Errors;
- IAS-10 Events after the Balance Sheet Date;
- IAS-12 Income Taxes;
- IAS-16 Property, Plant & Equipment;
- IAS-18 Revenue;
- IAS-23 Borrowing Costs;
- IAS-24 Related Parties Disclosure;
- IAS-33 Earnings per Share;
- IAS-34 Interim Financial Reporting;
- IAS-36 Impairment of Assets;
- IAS-37 Provisions, Contingent Liabilities and Contingent Assets;
- IAS-38 Intangible Assets;
- IFRS-7 Financial Instruments: Disclosures;
- IFRS-9 Financial Instrument;
- IFRS-15 Revenue from Contracts with Customers.

2.08 Property, Plant & Equipment:

a. Recognition and Measurement:

In compliance with IAS-16 (Property, Plant & Equipment) items of Property, Plant & Equipment (PPE), excluding land are initially measured at cost less accumulated

depreciation and accumulated impairment losses, if any. Land is measured at cost. The cost of an item of PPE comprises its purchase price, import duties and non-refundable taxes after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

b. Capitalization of Borrowing Cost:

Finance costs that are directly attributable to the construction of plants are included in the cost of those plants in compliance with IAS-23: Borrowing Cost, allowed alternative treatment.

c. Subsequent Costs:

The 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. The cost of the day to day maintaining cost on PPE are recognized in the Statement of Comprehensive Income as incurred.

d. Depreciation:

No depreciation is charged on land and land development.

Consistently, depreciation is provided on diminishing balance method based on written down value at which the asset is carried in the books of account. Depreciation continues to be provided until such time as the written down value is reduced to Taka one.

Each item of PPE are depreciated when the assets become ready for use or capitalized. In case of disposals, no depreciation is charged in the month of disposal.

The depreciation/amortization rate(s) are as follows:

Category of Fixed Assets	Rate %
Land & Land Development	-
Factory Buildings	10
Plant & Machinery	10
Generator	10
Office Decoration	10
Office Equipment	10
Furniture & Fixtures	10
Motor Vehicle	10
Books	-
Laboratory Test Equipment	15

e. Retirements and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain and loss from disposal of asset under other income in the Statement of Comprehensive Income.

2.09 Intangible Assets:

Intangible assets includes IT software which is used to maintain Company's accounts. It also includes Share Management Software and Website.

a. Recognition and Measurement:

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any. It is recognized if it is probable that future economic benefits that are attributable to the asset will flow to the enterprise and cost of the assets can be measured reliably as required by IAS-38: Intangible assets. The cost of the Intangible assets comprises its purchase price and any costs directly attributable to the assets.

b. Subsequent Costs:

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditures are recognized in the Statement of Comprehensive Income when incurred.

c. Amortization:

Amortization is recognized in the Statement of Comprehensive Income on diminishing balance method based on written down value at which the asset is carried in the books of account. Amortization continues to be provided until such time as the written down value is reduced to Taka one.

2.10 Impairment of Assets:

All assets have been reviewed according to IAS-36 and it was confirmed that no such assets have been impaired during the period and for this reason no provision has been made for impairment of assets.

2.11 Inventories:

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost or net realizable value in compliance to the requirements of Para 21 and 25 of IAS-2. Costs including an appropriate portion of fixed and variable overhead expenses are assigned inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Item wise valuation is as follows:

Category of Inventories	Basis of Valuation
Raw & Packing Materials	At Weighted Average Cost
Work-in-Progress	At Standard Cost
Finished Goods	At Standard Cost

Standard cost comprises value of materials, standard activity cost and overheads.

2.12 Cash & Cash Equivalents:

Cash & cash equivalents include cash in hand, cash at banks, term deposits which are available for use by the Company without any restrictions. There is an insignificant risk of change in value of the same.

2.13 Accounts Receivable:

Receivables are carried at original invoice amount. This is considered good for collection and therefore, no amount was written off as bad debt and no debt was considered doubtful to provide for.

2.14 Creditors & Accrued Expenses:

2.14.1 Trade & Other Payables:

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by the Company.

2.14.2 Provision:

The preparation of financial statements are in conformity with Bangladesh Accounting Standards, IAS-37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

2.15 Employees' Benefit:

Employees of the Company are entitled to get the following benefits from the Company:

a. Festival Bonus:

The Company gives 02 festival bonuses to its permanent employees in a year.

b. Workers' Profit Participation Fund:

This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour Act (Amendments), 2013 and is payable to the workers as define in the said Law.

2.16 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on 28April, 2022 for issue after completion of review.

2.17 Income Tax:

2.17.1 Current Tax:

Provision for taxation has been made as per rates prescribed in the Finance Act and the Income Tax Ordinance, 1984 on profit made by the company. As per IAS-12 Income Tax provision has been made during the year as the company earned taxable income.

2.17.2 Deferred Tax:

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Statement of Financial Position as liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. CPL recognized deferred tax liabilities for all taxable temporary differences.

2.18 Contingent Liabilities & Assets:

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the Company. In accordance with IAS-37 Provision, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

2.19 Revenue Recognition:

Moment of recognition, amount to be recognized and disclosures requirements of revenue has been made as per IAS-18 "Revenue Recognition".

- The company recognized sales when products are invoiced and dispatched to the buyers;
- Interest income on bank deposit and short-term investments is recognized on receipts or due basis;
- Other income is recognized on receipt or due basis.

Revenue from sales is exclusive of VAT.

2.20 Borrowing Costs:

In compliance with the requirements of IAS-23 "Borrowing Costs", borrowing costs of operational period on long term loan and short term loan facilities from commercial banks was charged off as revenue expenditure as they incurred.

2.21 Foreign Currency Translation:

Transactions in foreign currencies are translated to Bangladesh Taka at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities are converted at the rates prevailing at the Statement of Financial Position date. Non-monetary assets and liabilities denominated in foreign currencies, stated at historical cost are translated into Bangladesh Taka at the exchange rate ruling at the date of transaction.

2.22 Statements of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7: Cash Flow Statements and the cash flows from operating activities have been presented under direct method.

2.23 Statement of Changes in Equity:

The Statement of Changes in Equity reflects information about the increase or decrease in net assets or wealth.

2.24 Earnings per Share:

The Company calculates Earnings per Share (EPS) in accordance with IAS-33: "Earning per Share", which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income, and the computation of EPS is stated in the note.

2.24.1 Basic Earnings:

This represents earnings for the year attributable to the ordinary shareholders. As there was no preference dividend, minority interest or extra ordinary items, the net profit after tax for the period has been considered as fully attributable to ordinary shareholders.

2.24.2 Basic Earnings per Share:

This has been calculated by dividing the basic earnings by weighted average number of ordinary shares outstanding during the period.

2.24.3 Diluted Earnings per Share:

No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the period under review.

2.25 Comparative:

Financial statements are presented as IAS-1 "Presentation of Financial Statements" and previous year's figures have been restated due to changes in some accounting policies as per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors".

2.26 Reporting Period:

The financial statements cover three quarter from 01 July, 2025 to 31 March 2026.

2.27 Segment Reporting:

No segmental reporting is applicable for the company as required by IAS-14: "Segment Reporting" as the company operates in a single industry segment and within a single geographical territory.

2.28 Basis of Preparation of the interim Financial Statements:

These interim financial statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2021.

(hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

The accounting policies used are consistent with those used in the Annual Financial Statements. The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs). The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates

and assumptions will be modified as appropriate in the period in which the circumstances change.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

Income Tax expense is recognized based upon the best estimate of the weighted average income tax expected for the reporting period.

The company has no reportable operating segments as per IFRS-8.

There is no significant event after the end of the interim period that has to be reflected in the financial statements for the interim period.

2.29 Related Party Transactions:

The objective of IAS-24 'Related Party Disclosures' is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions.

A party is related to an entity if: [IAS-24] directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, the entity has an interest in the entity that gives it significant influence over the entity, has joint control over the entity, the party is a member of the key management personnel of the entity or its parent, the party is a close member of the family of any individual, the party is an entity that is controlled, jointly controlled or significantly influenced by or for which significant voting power in such entity resides with, directly or indirectly, any individual and the party is a post-employment benefit plan for the benefit of employees of the entity.

The Company transacts with related parties and recognize as per IAS-24 'Related Party Disclosures'. Related party transactions have been disclosed under Note -37.

2.30 Interest paid and other Expenses:

Interest paid and other expenses are recognized on accrual basis. But, the bank charged no interest during the period for rescheduling process.

2.31 Repair upkeep and Maintenance Charges:

There are usually absorbed as revenue charges as and when incurred.

2.32 General:

Wherever considered necessary, previous period's figures have been rearranged for the purpose of comparison;

Figures appearing in the financial statements have been rounded off to the nearest Taka.

Notes	Particulars	Amount (TK) 31-03-2026	Amount (TK) 30-06-2025
3.00	Property, Plant & Equipment:		
A.	Cost:		
	Opening Balance	638,579,552	1,690,440,278
	Add: Addition during the year	-	-
		638,579,552	1,690,440,278
B.	Revaluation:		
	Opening Balance	217,842,448	-
	Add: Charge during the year	-	-
		217,842,448	-
C.	Depreciation & Others:		
	Opening Balance	640,771,216	619,157,500
	Add: Charge during the Period	14,573,118	21,613,716
		655,344,334	640,771,216
D.	Impairment Loss:		
	Opening Balance		
	Add: Charge during the year		
	Written down value A+B-C-D	1,035,095,944	1,049,669,062
	Details are given in Annexure-A with the report.		
4.00	Intangible Assets:		
A.	Cost:		
	Opening Balance	327,500	327,500
	Add: Addition during the year	-	-
		327,500	327,500
B.	Depreciation:		
	Opening Balance	244,256	235,006
	Add: Charge during the year	6,243	9,250
		250,499	244,256
	Written down value (A-B)	77,001	83,244
	Details are given in Annexure-B with the report.		
5.00	Inventories:		
	Finished Goods	1,133,792	2,283,105
	Raw Materials	1,312,586	1,977,880
	Packing Materials	1,974,330	3,382,894
	Work-in-Process	991,072	2,683,610
		5,411,780	10,327,489
	At the end of the year physical verification of Inventories was carried out by the Company management. The basis of valuation is stated in Note-2.11.		
6.00	Spare Parts & Supplies:		
	Spare Parts	10,833,566	11,675,560
	Promotional & Literature Items	-	-
		10,833,566	11,675,560

Notes	Particulars	Amount (TK) 31-03-2026	Amount (TK) 30-06-2025
7.00	Advances, Deposits & Pre-payments:		
	Advance to Others		
	Advance Income Tax- Note: 7.01	286,623,405	286,623,405
	Deposits:		
	Security Deposit-Electricity	382,000	382,000
	Security Deposit-WASA (Deep Tube well)	55,000	55,000
		287,060,405	287,060,405
7.01	Advance Income Tax		
	Opening Balance	286,623,405	286,621,459
	Add: Addition During the year		1,946
		286,623,405	286,623,405
	Less: Adjustment		
		286,623,405	286,623,405

Advance: These advances are un-secured but good and subsequently realized and/or adjusted.

Deposits: These balances represent security deposits made by the Company for electric connection, WASA, Office & Deport. rent etc.

In the opinion of the Directors, all current assets, investments, loans and advances are on realization in the ordinary course of business, a value at least equal to the amounts at which they are stated in the Statement of Financial Position.

There is no claim against the Company, which can be acknowledged as debt.

No amount was due by the Directors (including Managing Director) and managing agents of the Company and any of them severally or jointly with any other person.

8.00 Accounts Receivable:

Opening Balance	68,904,410	73,253,141
Add: Sales made during the period	27,075,328	33,058,631
	95,979,738	106,311,772
Less: Received during the period	(26,473,584)	(32,756,042)
Less: Bad Debts/Write off Receivables	(147,483)	(4,651,320)
Closing Balance	69,358,671	68,904,410
Receivables against sales comprises followings:		
Dhaka Sales Center	69,358,671	68,904,410
	69,358,671	68,904,410

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The above amounts are unsecured but good and have been subsequently realized. No provision was made for bad debt during the year under review.

No amount was due by the Directors (including Managing Director) or any other official of the Company.

Aging of the above receivables is given below:

Particulars	up to 1 month	1-3 months	3 to above	Total
Accounts Receivable	-	-	-	69,358,671
Total	-	-	-	69,358,671

9.00 Cash & Bank Balances:

Cash in Hand	11,348	2,082
Cash at Bank:		
Janata Bank Ltd., Local Office Br., Dhaka A/C No.-C.D 0100001407729	507,265	507,265
Janata Bank Ltd., Local Office Br., Dhaka A/C No.-STD 0100001434599	14,611	14,313
Janata Bank Ltd., Local Office Br., Dhaka A/C No.-STD 0100001435081 (IPO)	148,560	149,491
Janata Bank Ltd., Local Office Br., Dhaka A/C No.-USD 0100198764242 (IPO)	547,353	547,353
Janata Bank Ltd., Local Office Br., Dhaka A/C No.-BP 0100198746171 (IPO)	10,013	10,013
Prime Bank Ltd. Motijheel Br. Dhaka A/C No. C.D 10411090062596	-	-
Islami Bank Bangladesh Limited; A/C-20502090100378300; Shyamoly Br.	3,768	3,768
Social Islami Bank Ltd., Principal Br. A/C No. 0021330449918	-	-
	1,242,918	1,234,285

The bank balances have been confirmed and reconciled with respective bank statements.

Cash in hand has been verified by the Management at the close of the year and a cash custody certificate was furnished to the Auditors.

Notes	Particulars	Amount (TK)	Amount (TK)
		31-03-2026	30-06-2025

10.00 Share Capital:

Authorized Capital:

300,000,000 Ordinary Shares of Tk. 10.00 each

3,000,000,000

3,000,000,000

Issued, Subscribed and Paid-up:

119,800,844 Ordinary Shares of Tk. 10.00 each fully paid-up

1,198,008,440

1,198,008,440

Split of Face Value of Share:

A special resolution is passed and duly certified from RJSC dated 24 December, 2009 to adopt a new Articles of Association. By the said special resolution, the Company's face value of share is reduced from Tk. 100 to Tk. 10.

Shareholding Position is as follows:

Sl. No.	Name of shareholders	Percentage of		Number of Shares	
		31-03-2026	30-06-2025	31-03-2026	30-06-2025
1	Directors/Sponsors	7.67	7.67	9,189,634	9,189,634
2	Financial Institutions	9.05	7.29	10,843,049	8,734,346
3	General Public	83.28	85.04	99,768,161	101,876,864
Total		100.00	100.00	119,800,844	119,800,844

Details of the Shareholding is given below:

The distribution schedule showing the number of Shareholders and their shareholding in percentage has been disclosed below as the requirement of the "Listing Regulation" of Dhaka and Chittagong Stock Exchange Limited.

Range of holdings in number of Shares	No. of Shareholders		Holding %	
	31-03-2026	30-06-2025	31-03-2026	30-06-2025
Less than 500	1,022	1,519	0.26	0.38
500 to 5,000	8,454	9,336	15.16	16.74
5001 to 10,000	2,356	2,233	10.35	9.81
10,001 to 20,000	611	543	14.90	13.24
20,001 to 30,000	156	167	8.72	9.33
30,001 to 40,000	154	146	10.72	10.61
40,001 to 50,000	121	131	6.23	6.75
50,001 to 100,000	93	86	9.08	9.14
100,001 to 1,000,000	58	56	16.91	16.33
1,000,001 to 10,000,000	2	2	7.67	7.67
10,000,000 to above	-	-	-	-
Total	13,027	14,219	100.00	100.00

Option on Un-Issued Shares:

There is no option regarding the authorized capital not yet issued but can be used to increase the paid-up capital through the issuance of new shares against cash contribution and bonus.

Market Price:

The shares of the Company are listed with both the Dhaka and Chittagong Stock Exchange and quoted at Tk. 9.31 per share and Tk. 9.20 per share in the Dhaka and Chittagong Stock Exchange respectively on 31 March 2026.

Notes	Particulars	Amount (TK)	Amount (TK)
		31-03-2026	30-06-2025

11.00 Revaluation Reserve:

The Company revalued its land and land development on 31 March, 2014 by Malek Siddik Wali & Co., Chartered Accountants for 1st time subsequently the company revalued all fixed assets 27 March 2024 by Rahman Mostafa Alam & Co. to reflect the up to date value of land and land development in the financial statements as at 30 June, 2023. Details of the revaluation of land and land development is given below:

Particulars	Cost Value	Revalued Amount in Taka	Value increase due to Revaluation
Land & Land Development	123,731,463	856,422,000	732,690,537
Total	123,731,463	856,422,000	732,690,537

12.00 Retained Earnings:

Opening Balance	(1,085,401,115)	(1,042,979,910)
Add: Profit during the Period		(42,421,205)
Less: Cash dividend paid		
Add: Prior year adjustment		
Add: Interest weaver on Bank Loan for re-schedule		
	(1,085,401,115)	(1,085,401,115)

13.00 Long Term Loan:

Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100206078124	3,766,293	3,766,293
Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100195236873	129,869,524	129,869,524
Less: Current Portion	(17,905,932)	(17,905,932)
Janata Bank Ltd; Local Office Br; Dhaka A/C No. 0100206092194	134,838,934	134,838,934
Less: Current Portion	(18,591,000)	(18,591,000)
Total	231,977,819	231,977,819

The details of the loan is as under:

Nature: Long Term Project Loan (BMRE)

Sanction Limit: 159,688,000

Expiry Date: 30-09-2032

Interest Rate: 9.00%

Security: 34.30 katha land at 2-A/1, South-West Darus Salam Road, Mirpur-1, Dhaka-1216.

The grace period of this re-scheduled loan is of 12 months and first installment will be started from 31 December, 2021. The term loan facility shall be repaid in equal 36 quarterly installments on repayment dates commencing from the immediate quarter-end upon the expiry of the grace period.

The details of the loan is as under:

Nature: CC Hypo (Working Capital)

Sanction Limit: 100,000,000

Expiry Date: 30-09-2031

Interest Rate: 9.00% (Variable)

Renewal Status: Renewed

Security: 34.30 katha land at 2A/1, South-West Darus Salam Road, Mirpur-1, Dhaka-1216 and personal guarantee of every Director.

Notes	Particulars	Amount (TK)	Amount (TK)
		31-03-2026	30-06-2025
14.00	Deferred Tax Liabilities:		
	Balance as on 01 July	30,305,419	30,305,419
	Add: (Reduction)/addition during the year	(914,511)	(914,511)
		29,390,908	29,390,908

15.00 Current Portion of Long Term Loan:

Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100195236873	17,905,932	17,905,932
Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100206092194	18,591,000	18,591,000
	36,496,932	36,496,932

The amount represents current maturity of Project Loan obtained from Janata Bank Ltd., Local Office Br., Dhaka which are payable within next 12 (twelve) months from the date of Statement of Financial Position.

16.00 Sundry Creditors:

Bright International	208,669	208,669
Brothers Trading	603,068	603,068
Exotic Foils	90,427	90,427
Nazmul & Brothers	1,976,780	2,076,780
Prime Chemicals	127,555	127,555
Refat Aluminum	76,517	76,517
Roto Smart	266,755	276,755
Alok Trading	-	5,639,247
Blusky Ltd.	-	310,762
Bagdad Plastic	368,842	339,960
Chem Fine	269,960	-
Dhaka Foil Corp.	2,432,780	2,456,770
Global Business Cor.	3,038,392	-
ACI Ltd.	5,636,000	100,000
Impex Corporation	1,251,792	-
Spectrum Commi	1,984,180	13,849
Padma Cap Manu.	354,790	-
Mohammadia Trading	1,231,354	-
Nice Pack Ltd.	511,380	-
Novo Healthcare	-	-
Rasayan Ghar	-	-
Metro Foils Ltd.	-	-
Sarkar Drugs	-	-
Sobij Traders	-	-
Relaiable Printers	7,342,388	-
Dhaka Advertising	-	-
New Star	-	-
Zhaofing Ltd.	-	-
M & S International	-	-
PharmaPack BD	-	-
Pharma Associates	-	6,929,149
MM Karigor Karkhana	-	-
	27,771,629	19,249,508

This represents amount payable to suppliers of raw materials, packing materials etc. All suppliers were paid on a regular basis.

Notes	Particulars	Amount (TK)	Amount (TK)
		31-03-2026	30-06-2025
17.00	Liabilities for Expenses:		
	Gas Bill-Factory	40,675	30,642
	Electricity-Factory	564,180	788,026
	Internet Bill	23,600	33,350
	WASA Bill-Factory	70,193	43,746
	Telephone-Factory	-	-
	Audit Fees	-	230,000
		698,648	1,125,764

Most of the outstanding liabilities have subsequently been paid;

No liabilities in the Statement of Financial Position are at a value less than the amount at which it is repayable at the date of the Statement of Financial Position.

17.01	Cash Dividend payable	859,383	859,383
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Cash Dividend payable represents unclaimed Cash Dividend payable Tk 859,383 & Tk 859,808 for 583 & 584 shareholders respectively.

18.00	Others Payable:		
	Payable for IPO Proceeds	5,962,694	5,962,694
		5,962,694	5,962,694

Payable for IPO proceeds consists of subscription money of 1,198 applicants.

19.00	Provision for Tax Liabilities:		
	Balance	280,575,304	280,376,952
	Add: Addition during the year	162,452	198,352
		280,737,756	280,575,304
	Less: Adjustment		
		280,737,756	280,575,304

Notes	Particulars	Amount (Tk)	Amount (Tk)	Amount (Tk)	Amount (Tk)
		01-07-2025 to 31-03-2026 (9Months)	01-07-2024 to 31-03-2025 (9Months)	01-01-2026 to 31-03-2026 (3Months)	01-01-2025 to 31-03-2025 (3 Months)
20.00 Turnover:					
	Local Sales (Net)	27,075,328	24,037,868	9,093,008	7,451,376
		27,075,328	24,037,868	9,093,008	7,451,376
	Sales has been increased than last year				
21.00 Cost of Goods Sold:					
	Opening Work-in-Process	2,683,610	2,513,190	1,611,673	1,822,461
	Add: Raw Material Consumed (Note-21.01)	17,121,674	17,145,106	5,924,627	6,136,627
	Add: Packing Material Consumed (Note-21.02)	4,242,145	2,578,881	2,108,265	673,641
	Add: Direct Expenses (Note-21.03)	2,972,653	5,321,078	1,012,430	2,211,730
	Add: Manufacturing Overhead (Note-21.04)	19,052,257	20,510,537	6,168,020	6,616,434
		46,072,339	48,068,792	16,825,015	17,460,893
	Less: Closing Work-in-Process	991,072	(1,964,781)	(991,072)	(1,964,781)
		47,063,411	46,104,011	15,833,943	15,496,112
	Add: Opening Finished Goods	2,283,105	(173,370)	1,820,781	1,142,351
	Finished Goods available for Sale	49,346,516	45,930,641	17,654,724	16,638,463
	Less: Closing Finished Goods	(1,133,790)	(1,254,380)	(1,133,792)	(1,254,380)
		48,212,726	44,676,261	16,520,932	15,384,083
21.01 Raw Material Consumed:					
	Opening Stock of Raw Materials	1,977,880	693,117	1,612,354	963,452
	Add: Purchase of Raw Materials	16,456,380	17,433,721	5,624,859	6,154,907
		18,434,260	18,126,838	7,237,213	7,118,359
	Less: Closing Stock of Raw Materials	(1,312,586)	981,732	(1,312,586)	981,732
		17,121,674	19,108,570	5,924,627	8,100,091
21.02 Packing Materials Consumed:					
	Opening Stock of Packing Materials	3,382,894	1,613,741	2,903,594	1,121,221
	Add: Purchase of Packing Materials	2,833,581	2,208,560	1,179,001	795,840
		6,216,475	3,822,301	4,082,595	1,917,061
	Less: Closing Stock of Packing Materials	(1,974,330)	(1,243,420)	(1,974,330)	(1,243,420)
		4,242,145	2,578,881	2,108,265	673,641
21.03 Direct Expenses:					
	Wages & Salary	2,611,583	5,321,078	878,889	2,111,730
	Bonus	361,070	-	133,541	-
		2,972,653	5,321,078	1,012,430	2,111,730
21.04 Manufacturing Overhead:					
	WASA Bill	188,886	207,274	70,193	67,841
	Gas Bill	114,560	79,465	40,675	21,758
	Electricity Bill	2,751,371	2,530,072	564,180	747,095
	Telephone	-	-	-	-
	Factory Miantenance	811,663	1,052,292	322,132	331,292
	Machinery Maintenance	358,136	98,354	146,752	98,354
	Insurance Premium	-	-	-	-
	Spare Parts Consumption	841,994	1,740,780	351,214	411,780
	Carriage Inward	133,968	87,800	55,648	33,480
	Depreciation	13,851,679	14,714,500	4,617,226	4,904,834
		19,052,257	20,510,537	6,168,020	6,616,434

Notes	Particulars	Amount (TK)	Amount (TK)	Amount (TK)	Amount (TK)
		01-07-2025 to 31-03-2026 (9Months)	01-07-2024 to 31-03-2025 (09 Months)	01-01-2026 to 31-03-2026 (3Months)	01-01-2025 to 31-03-2025 (03 Months)
22.00	Administrative Expenses:				
	Salary & Allowances	2,926,384	1,341,570	1,005,352	411,320
	Bonus	187,003		113,223	
	Traveling & Conveyance	143,511	10,661	25,130	3,011
	Stationery	54,733	12,743	15,281	4,132
	Mobile Bill	45,892	8,320	17,782	
	Internet Bill	53,100	65,761	17,700	27,450
	Renewal & Registration	48,368		14,588	
	Postage & Telegram	20,563	2,304	7,723	
	Stamp & Taxes	4,330	56,494	1,550	1,120
	Car Fuel	53,654	3,854	16,862	24,480
	Newspaper	4,800	58,320	2,100	1,500
	Office Maintenance	44,377	230,305	15,626	36,000
	Entertainment	53,981	26,201	20,259	182,000
	Repairs & Maintenance	87,261	287,480	87,261	
	AGM Expenses	527,253	200,000	231,542	
	Audit Fees	230,000	72,640	-	54,320
	Miscellaneous Expenses	54,322	12,985	14,611	10,300
	Bad Debt.	147,483	2,632,781	16,063	488,249
	Legal Expenses	23,354		-	
	Depreciation	721,439	692,436	240,479	230,812
	Amortization of Intangible Assets	6,243	7,708	2,081	3,082
		5,438,051	5,722,563	1,865,213	1,477,776
23.00	Selling & Distribution Expenses:				
	Salary & Allowances	-	-	-	-
	Sales Promotion & Business Development	-	-	-	-
	Bonus	-	-	-	-
	Carriage Outward	474,336	112,384	185,782	112,384
	Mobile Bill	-	-	-	-
	Postage	-	-	-	-
	TA/DA	-	-	-	-
	Utility	-	-	-	-
		474,336	112,384	185,782	112,384
24.00	Other Income:				
	Interest received		-		-
			-		-
25.00	Financial Expenses:				
	Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100195236873				
	Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100206092194				
	Janata Bank Ltd., Local Office Br., Dhaka A/C No. 0100206078124				
	Bank Charges & Commission	4,880	5,256	-	5,256
		4,880	5,256	-	5,256
26.00	Contribution to Workers' Profit Participation Fund:				
	This represents 5% of the net profit after charging such contribution but before tax contribution by the Company as per provisions of Bangladesh Labour Act (Amendments), 2013.				

27.00 Income Tax Expenses:

Current Tax (Note-27.01)	(162,452)	(144,227)	(36,358)	(44,708)
Deferred Tax (Note-27.02)	(914,511)	(1,820,354)	(914,511)	(1,820,354)
	(1,076,963)	(1,964,581)	(950,869)	(1,865,062)

27.01 Current Tax:

Corporate Tax on 22.50% and/or 25% Turnover Tax is 0.60%	(162,452)	(144,227)	(36,358)	(44,708)
Current Tax is Higher on the above, so current tax is	(162,452)	(144,227)	(36,358)	(44,708)

27.02 Deferred Tax:

Closing Deferred Tax Liabilities	29,390,908	(1,820,354)	-	(1,820,354)
Opening Deferred Tax Liabilities	30,305,419		914,511	
Current year Deferred Tax	(914,511)	(1,820,354)	(914,511)	(1,820,354)

28.00 Earnings per Share (EPS):

Earning attributable to the Shareholders (net profit after tax)	28,131,628	(28,439,944)	10,429,788	(11,389,952)
Number of Shares outstanding during the year	119,800,844	119,800,844	119,800,844	119,800,844
Earnings per Share (EPS)	0.23	(0.24)	0.09	(0.10)

EPS has been decreased due to loss made as per normal course of business & wastage of Raw Materials.

29.00 Net Asset Value (NAV) per Share:

Net Assets	795,184,515	816,857,919
Number of Shares outstanding during the year	119,800,844	119,800,844
Net Asset Value per Share (NAV)	6.64	6.82

NAV has been decreased due to incurred loss during the year.

30.00 Net Operating Cash Flows per Share (NOCFPS):

Net Cash Generated from Operating Activities	1,277,618	9,125
Weighted average number of Shares	119,800,844	119,800,844
Net Operating Cash Flows per Share (NOCFPS)	0.01	(0.00)

The NOCFPS has been decreased due to not collection of receivables.

31.00 Reconciliation of Net Profit with Cash Flows from Operating Activities:

This is made up as follows:

Net Profit/(Loss) after Tax	-	(37,479,007)
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(As per Statement of Profit or Loss and Other Comprehensive Income)

Add/(Less) Adjustments:

Depreciation		
Change in Inventories		
Change in Spare Parts & Supplies		
Change in Advances, Deposits & Pre-payments		
Change in Accounts Receivable		
Change in Deferred Tax Liabilities		
Change in Sundry Creditors		
Change in Liabilities for Expenses		
Change in Dividend payable		
Change in Others Payable		
Change Provision for Tax Liabilities		
Workers' Profit Participation Fund		
Financial Expenses		

Cash Flows from Operating Activities

(As per Statement of Cash Flows)

32.00 Commission, Brokerage or Discount:

No brokerage and discount against sales was paid during the year.

33.00 Payment made in Foreign Currency:

No expenses including Royalty, Technical Experts & Professional Advisory Fees and Interest etc. were incurred or paid in foreign currencies during the financial year.

34.00 Finance Lease Commitment:

As at 31-03-2026, there was no lease commitment under finance lease.

35.00 Claim not Acknowledged as debt:

There was no claim against the company acknowledged as debt as on 31 March, 2026

36.00 Related Party Transactions:

The Company has no related party transactions as per IAS-24 'Related Party Disclosures' for the year ended 31 March, 2026.

Name of the Directors	Designation	Basic Salary	Others	Total
Mr. Munsur Ahamed	Managing Director	-	-	-
Total		-	-	-

Compensation package of key management personnel:

Particulars	Amount
Short-term employee benefit	-
Post employee benefit	-
Other long-term benefit	-
Termination benefit	-
Share-based payment	-
Total	-

Details break-down of related party transaction:

a) The amount of Transactions:

Name of party	Relation/Basis of Control	Purpose	Amount
Munsur Ahamed	Managing Director of the Company	Executive Compensation	Nil

b) The amount of outstanding Balance:

Name of party	Outstanding Balance	Terms & Condition	Detail of Guarantee
Mr. Munsur Ahamed	Nil	Nil	Nil

c) Provision for doubtful debts related to the amount of outstanding Balance:

Name of party	Outstanding Balance	Provision for Doubtful Debts
Mr. Munsur Ahamed	Nil	Nil

d) The expense recognized as bad or doubtful debts:

Name of party	Outstanding Balance	Bad or Doubtful Debts
Mr. Munsur Ahamed	Nil	Nil

(a) no compensation was made to the Managing Director of the company except as stated above

(b) no amount was spent by the company for compensating any member of the Board of Directors except as stated in above.

37.00 Attendance Status of Board Meeting of Directors

During the year Period ended 30 June 2025 there were eight Board Meetings were held. The attendance status of all the meetings is as follows:

Name of the Directors	Designation	Meeting held	Attendance
Mrs. Morsheda Ahmed	Chairman	08	08
Mr. Munsur Ahamed	Managing Director	08	08
Mrs. Arjuman Naziz	Independent Director	08	06
Mr. Md. Abdur Rahman (Rakib)	Independent Director	08	07
Mr. Abdul Motalab	Independent Director	08	08

38.00 Payment/Perquisites to Directors:

During the year no other compensation was allowed by the company to the Directors except executive compensation received by Chairman as Director (Admin.) and Managing Director.

No amount of money was expended by the company for compensating any member of the board special services rendered other than the above.

No board meeting attendance fees was paid to the Directors of the Company.

39.00 Audit Fees:

Auditors remuneration comprises annual audit fees only.

40.00 Un-availed Credit Facilities:

There are no credit facilities available to the Company under any contract (other than credit available in ordinary course of business) at the Statement of Financial Position date .

41.00 No board meeting attendance fees has been given to the Board of Directors.

42.00 Contingent Liabilities:

The company has a contingent liability aggregating Taka 7,382,136 claimed by VAT Authority on differential amount of sales against production during the year May, 2005 to June, 2008. The Company has made deposition several times to concern VAT Authority with proper grounds protesting the claim. As such the Company has filed petition to the High Court which is Subjudice.

Commissioner, Customs Excise & VAT, Dhaka-West Dhaka issued a show cause notice demanding VAT on dispute matters like value addition and legal point. Therefore, the company has submitted a writ petition before the Supreme Court of Bangladesh in High Court Division. Honorable High Court heard on the matter about show cause notice and issued a rule and stay order on the above mentioned show cause notice. Government submitted a writ petition before the Supreme Court for stay order allow on the rule. The Supreme Court also directed the Honorable High Court Division for hearing on the matter as early as possible. Now it is under High Court Division for hearing. There is no updated status till March 31, 2026

43.00 Internal Control:

The following steps have been taken for implementation of an effective internal control procedure of the company:

- A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control;
- Regular review of internal audit reports with a view to implement the suggestion of internal auditors in respect of internal control technique;
- To establish an effective management system that includes planning, organizing and supervising culture in the factory as well as at head office.

44.00 Segment Reporting:

As there is single business and geographic segment within the company operates as such no segment reporting is felt

45.00 General:

All the figures in the financial statements represent Bangladeshi taka currency (BDT) rounded off to the nearest figure. The comparative information has been disclosed for all numerical information in the financial statements and also the narrative and descriptive information as found relevant for understanding of the current years financial statements.

To facilitate comparison, certain relevance balances pertaining to the previous year have been rearranged or reclassified whenever considered necessary to conform to current year presentation.

46.00 Events after reporting period:

The is no significant events after reporting period.

47.00 Financial Risk Measurement:

The management of Company has overall responsibility for the establishment and oversight of the Company's risk

- Credit risk;
- Liquidity risk;
- Market risk;
- Currency risk.

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 and arises principally from the Company's receivables. Management has a credit policy in place and exposure to credit risk is monitored on an ongoing basis. Risk exposures from other financial assets, i.e. cash at bank and other external receivables are nominal.

Liquidity risk:

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (cash and cash equivalents) is to ensure as far as possible, that it will always have sufficient cash and cash equivalent to meet expected operational expenses including financial obligations through preparation of the cash flow forecast with due consideration of time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.

Market risk:

Market 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 holdings financial instruments. The objective of the market risk management is to manage and control market risk exposures within acceptable parameters.

Currency risk:

The Company is exposed to currency risk on certain revenues and purchases such as revenue from foreign customers and import of raw materials, machineries and equipment. Majority of the Company's foreign currency transactions are denominated in USD and relate to procurement of raw materials, machineries and equipment from abroad.

48.00 Disclosure as per requirement of Schedule XI, Part II of the Companies Act, 1994:**A. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:**

Employee position of the company as at 30 June, 2025:

Salary (Monthly)	Officer & Staff		Worker	Total Employees
	Factory	Head Office		
Below Tk. 8,000/-	34	17	-	51
Above Tk. 8,000/-	23	1	-	24
for the period ended 31-03-2026	57	18	-	75
for the year ended 31-03-2025	17	45	60	122

B. Disclosure as per requirement of Schedule XI, Part II, Para 4:

Name of Directors	Designation	Basic Salary	Others	Total payment on 31-03-2026	Total payment on 31-03-2025
Mrs. Morsheda Ahmed	Chairman	-	-	-	-
Mr. Munsur Ahamed	Managing Director	-	-	-	-
Mr. Abdul Motalab	Independent Director	-	-	-	-
Mr. Nazrul Islam	Independent Director	-	-	-	-
Mr. Shafiqul Islam	Independent Director	-	-	-	-
Total		-	-	-	-

Period of payment to Directors is from 01 July 2025 to 31 March 2026.

The above Directors of the company did not take any benefit from the Company and the follows:

- Expenses reimbursed to the managing agent- Nil
 - Commission or other remuneration payable separately to a managing agent or his associate- Nil
 - Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into such concerns with the company- Nil
 - The money value of the contracts for the sale or purchase of goods and materials or supply of services, enter into by the company with the managing agent or his associate during the financial year- Nil
 - Any other perquisites or benefits in cash or in kind stating- Nil
 - Other allowances and commission including guarantee commission- Nil
- Pensions, etc.-
- 1) Pensions- Nil
 - 2) Gratuities- Nil
 - 3) Payment from Provident Fund- Nil
 - 4) Compensation for loss of office- Nil
 - 5) Consideration in connection with retirement from office- Nil

C. Disclosure as per requirement of Schedule XI, Part II, Para 7:

Details of production capacity utilization:

Item	Unit	Production Capacity	Actual Production	Capacity Utilization
Tablet & Capsule	Million Pcs	259.71	4.25	1.63%
Liquid & Ointment	Million Pcs	4.41	0.43	9.75%

D. Disclosure as per requirement of Schedule XI, Part II, Para 8:

Raw materials, spare parts, packing materials and capital machinery:

Items	Total Purchase (BDT)	Consumption (BDT)	% of consumption of
Raw Materials	16,456,380	17,121,674	104.04%
Spare Parts	-	841,994	0.00%
Packing Materials	2,833,581	4,242,145	149.71%
Total	19,289,961	22,205,813	

- i) The company has not incurred any expenditure in foreign currencies for the period from 01 July, 2025 to 31 March 2026 on account of royalty, know-how, professional fees, consultancy fees and interest;
- ii) The company has not earned any foreign exchanges for royalty, know-how, professional fees, consultancy fees and interest;
- iii) No export has been made during the period from 01 July 2024 to 31 March 2026.

E. Disclosure as per requirement of Schedule XI, Part II, Para 3:

Requirements under Condition No.	Compliance status of disclosure of Schedule XI, Part II, Para 3
3(i)(a) The turnover.	Complied
3 (i)(b) Commission paid to the selling agent.	Not Applicable
3(i)(c) Brokerage and discount on sales, other than the usual trade discount	Not Applicable
3(i)(d)(i) The value of the raw materials consumed, giving item wise as possible.	Complied
3(i)(d)(ii) The opening and closing stocks of goods produced.	Complied
3(i)(e) In the case of trading companies, the purchase made and the opening and closing stocks.	Complied
3(i)(f) In the case of companies rendering or supplying services, the gross income derived from services rendered or supplied.	Not Applicable
3(i)(g) Opening and closing stocks, purchases and sales and consumption of raw materials with value and quantity break-up for the company, which falls under one or more categories i.e. manufacturing and/or trading.	Complied
3(i)(h) In the case of other companies, the gross income derived under different heads	Not Applicable
3(i)(i) Work-in-progress, which have been completed at the commencement and at the end of the accounting period.	Complied
3(i)(j) Provision for depreciation, renewals or diminution in value of fixed assets.	Complied
3(i)(k) Interest on the debenture paid or payable to the Managing Director, Managing Agent and Manager.	Not Applicable
3(i)(l) Charge of income tax and other taxation on profits.	Complied
3(i)(m) Revised for repayment of share capital and repayment of loans.	Complied
3(i)(n)(i) Amount set aside or proposed to be set aside, to reserve, but not including provisions made to meet any specific liability, contingency or commitment, know to exist at the date as at which the balance sheet is made up.	Not Applicable
3(i)(n)(ii) Amount withdrawn from above mentioned reserve	
3(i)(o)(i) Amount set aside to provisions made for meeting specific liabilities, contingencies of commitments.	Not Applicable
3(i)(o)(ii) Amount withdrawn from above mentioned provisions, as no longer required.	Not Applicable
3(i)(p) Expenditure incurred on each of the following items, separately for each item: (i) Consumption of stores and spare parts (ii) Power and Fuel (iii) Rent (iv) Repairs of Buildings (v) Repairs of Machinery (vi) (1) Salaries, wages and bonous (2) Contribution to provident and other funds (3) Worksmen and staff welfare expenses to the extent not adjusted from any previous provision or reserve.	Complied

F. Disclosure of Advances, Deposits and Pre-payments of Schedule XI of the Companies Act, 1994:

The details break-up of Advances, Deposits and Pre-payments as per requirement of Schedule XI of the Companies Act, 1994 as stated below:

Particulars	31-03-2026	30-06-2025
Advances, Deposits and Pre-payments exceeding 6 months	287,060,405	287,060,405
Advances, Deposits and Pre-payments not exceeding 6 months	-	
Other Advances, Deposits & Pre-payments less provision	Nil	Nil
Advances, Deposits and Pre-payments considered good and secured	Nil	Nil
Advances, Deposits and Pre-payments considered goods without security	Nil	Nil
Advances, Deposits and Pre-payments considered doubtful or bad	Nil	Nil
Advances, Deposits and Pre-payments due by Directors	Nil	Nil
Advances, Deposits and Pre-payments due by other officers (against salary)	-	-
Advances, Deposits and Pre-payments due from companies under same management	-	-
Maximum Advances, Deposits & Pre-payments due by Directors	Nil	Nil
Maximum Advances, Deposits & Pre-payments due by Officers at any time	Nil	Nil

These financial statements should be read in conjunction with the annexed notes and were approved by the Board of Directors on 29 April 2026 and were signed on its behalf by :

CENTRAL PHARMACEUTICALS LIMITED

Schedule of Property, Plant & Equipment

For the period ended 31 March 2026

Annexure-A

Particulars	Cost			Rate %	Depreciation			Written down value as at 31 March 2026
	Balance as at 01 July, 2025	Addition during the year	Balance as at 31 March 2026		Balance as at 01 July, 2025	Charged during the Period	Balance as at 31 March 2026	
Land & Land Development	638,579,552	217,842,448	856,422,000	0%	-	-	-	856,422,000
Factory Building	188,011,368	-	188,011,368	10%	138,241,817	3,732,716	141,974,533	46,036,835
Plant & Machinery	573,454,000	-	573,454,000	10%	446,089,640	9,552,327	455,641,967	117,812,033
Electric Equipment	8,641,920	-	8,641,920	10%	4,745,493	292,232	5,037,725	3,604,195
Office Decoration	17,682,707	-	17,682,707	10%	13,029,631	348,981	13,378,612	4,304,095
Office Equipment	9,381,223	-	9,381,223	10%	8,121,571	94,474	8,216,045	1,165,178
Furniture & Fixture	13,086,326	-	13,086,326	10%	9,548,287	265,353	9,813,640	3,272,686
Motor Vehicle	4,537,506	-	4,537,506	10%	4,369,096	12,631	4,381,727	155,779
Books	158,399	-	158,399	0%	-	-	-	158,399
Laboratory Test Equipment	19,064,829	-	19,064,829	15%	16,625,681	274,404	16,900,085	2,164,744
As at 30-06-2026	1,472,597,830	217,842,448	1,690,440,278		640,771,216	14,573,118	655,344,334	1,035,095,944
As at 30-06-2025	1,472,597,830	217,842,448	1,690,440,278		619,157,500	21,613,716	640,771,216	1,047,229,914

Allocation of Depreciation:	Amount (Tk)	Amount (Tk)
	01-07-2025 to 31-03-2026	01-07-2024 to 31-03-2025
Impairment Loss		
Manufacturing A/c	13,851,679	2,054,492
Profit & Loss A/c	721,439	1,068,796
Total	14,573,118	3,123,288

CENTRAL PHARMACEUTICALS LIMITED

Schedule of Intangible Assets

For the period ended 31 March 2026

Annexure-B

Particulars	Cost			Rate %	Depreciation			Written down value as at 31 March 2026
	Balance as at 01 July, 2025	Addition during the year	Balance as at 31 March 2026		Balance as at 01 July, 2025	Charged during the Period	Balance as at 31 March 2026	
IT Software-Accounting Software	75,000	0	75,000	10%	55,937	1,430	57,367	17,633
Share Management Software	200,000	0	200,000	10%	149,163	3,813	152,976	47,024
Website Development	52,500	0	52,500	10%	39,156	1,000	40,156	12,344
As at 30-06-2026	327,500	-	327,500		244,256	6,243	250,499	77,001
As at 30-06-2025	327,500	-	327,500		235,006	9,250	244,256	83,244