Ambee Pharmaceuticals PLC

3rd Quarter Accounts (Un-Audited)

January to March-2026

Ambee Pharmaceuticals PLC

Statement of Financial Position (Un-audited)

As at 31st March 2026

Taka '000

Particulars	Notes	*31st March 2026*	*30 June.2025*
ASSETS			
Non-Current Assets:		**149,148**	**155,988**
Property, Plant & Equipment -Carrying Value	**3**	95,881	102,561
Right-of-Use Asset		663	823
Investment in Share		52,604	52,604
Current Assets:		**609,329**	**577,569**
Inventories	**4**	248,399	210,799
FDR Investment		63,060	100,000
Trade Receivable		221,352	194,838
Advance Income Tax	**5**	24,144	21,147
Advances, Deposits and Pre-payments	**6**	17,573	18,143
Cash and Cash Equivalents	**7**	34,801	32,642
Total Assets		**758,477**	**733,557**
EQUITY AND LIABILITIES			
Capital and Reserves:		**35,359**	**32,334**
Share Capital		24,000	24,000
Tax-Holiday Reserve		5,134	5,134
Retained Earnings- As per statement of changes in equity		6,225	3,200
Non-Current Liabilities:		**3,583**	**4,052**
Deferred Tax Liabilities	**21**	3,385	3,850
Lease Finance (Non-Current Portion)	**8 (A)**	198	202
Current Liabilities and Provisions:		**719,535**	**697,172**
Lease Finance (Current Portion)	**8(B)**	52	237
Laibilities for Goods and Others		4,487	6,126
Laibiliteis for expenses	**9**	6,975	7,543
Laibilities for Other Finance	**10**	682,773	661,122
Provission for Income Tax	**11**	20,838	18,407
Workers Profit Participation Fund	**12**	3,759	3,310
Unclaim Dividend		651	427
Total Equity And Liabilities		**758,477**	**733,557**
Net Asset Value per share (NAV)		**14.73**	**13.47**

Sd/-
(Kazi Tanzzina Ferdous)
Managing Director

Sd/-
(Nurjehan Hudda)
Director

Sd/-
(Sakina Miraly)
Director

Sd/-
(A.K.M. Khairul Aziz)
Chief Financial Officer

Sd/-
(Md. Nasim Uddin)
Company Secretary

Dhaka
April 29, 2026

Ambee Pharmaceuticals PLC

Statement of Comprehensive Income

For the 3rd Quarter ended 31st March 2026

(Unaudited)

Taka '000

	Note	*9 month ended July 25-March 26*	*9 month ended July 23-March 25*	*3rd Quarter Ended Jan-March. 26*	*3rd Quarter Ended Jan-March. 25*
Revenue (Turnover) from Net Sales		**105,347**	**178,286**	**28,304**	**54,262**
Cost of Goods Sold	**13**	(50,580)	(84,691)	(13,191)	(25,289)
Gross Profit		**54,767**	**93,595**	**15,113**	**28,973**
Operating Expenses :		**(50,020)**	**(85,343)**	**(12,173)**	**(24,774)**
Administrative Expenses	**14**	(9,131)	(12,594)	(1,229)	(2,088)
Marketing and Selling Expenses	**15**	(40,889)	(72,749)	(10,943)	(22,686)
Profit for Operation		**4,747**	**8,252**	**2,940**	**4,199**
Financial Expenses		(252)	(307)	(98)	(114)
Profit Before Contribution to WPPF		**4,495**	**7,945**	**2,842**	**4,085**
Contribution to WPPF		(225)	(397)	(142)	(204)
Net Profit before income-tax		**4,270**	**7,548**	**2,700**	**3,881**
Add: Bank Profit on FDR		3,600	-	-	-
		7,870	**7,548**	**2,700**	**3,881**
Provision for income -tax		(2,446)	(2,340)	(1,736)	(1,838)
Current Tax	**16**	(1,771)	(1,698)	(608)	(873)
Deferred Tax Income/ (Expenses)	**20**	(675)	(642)	(1,128)	(965)
Net Profit after income-tax		**5,425**	**5,207**	**964**	**2,043**
Number of Shares		**2,400**	**2,400**	**2,400**	**2,400**
Earnings Per Share (EPS)	**17**	**2.26**	**2.17**	**0.40**	**0.85**

Sd/-
(Kazi Tanzzina Ferdous)
Managing Director

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Director

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Director

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(A.K.M. Khairul Aziz)
Chief Financial Officer

Sd/-
(Md. Nasim Uddin)
Company Secretary

Dhaka
April 29, 2026

Ambee Pharmaceuticals PLC

Statement of Changes in Equity

For the 3rd quarter ended 31st March, 2026

(Unaudited)

As at 31st March, 2026 *Taka '000*

	Share Capital	Tax Holiday Reserve	Retained Earning	Total
At 1st July 2025	**24,000**	**5,134**	**3,200**	**32,334**
Dividend for the year 2024-2025	-	-	(2,400)	(2,400)
Net Profit after income-tax July 2025 to March 2026	-	-	5,425	5,425
At 31st March 2026	**24,000**	**5,134**	**6,225**	**35,359**
At 30th June 2025	**24,000**	**5,134**	**3,200**	**32,334**

As at 31st March, 2025 *Taka '000*

	Share Capital	Tax Holiday Reserve	Retained Earning	Total
At 1st July 2024	**24,000**	**5,134**	**291**	**29,425**
Dividend for the year 2023-2024			(2,400)	(2,400)
Net Profit after income-tax July 2024 to March 2025	-	-	5,207	5,207
At 31st March 2025	**24,000**	**5,134**	**3,098**	**32,232**
At 30th June 2024	**24,000**	**5,134**	**291**	**29,425**

Sd/-
(Kazi Tanzzina Ferdous)
Managing Director

Sd/-
(Nurjehan Hudda)
Director

Sd/-
(Sakina Miraly)
Director

Sd/-
(A.K.M. Khairul Aziz)
Chief Financial Officer

Sd/-
(Md. Nasim Uddin)
Company Secretary

Dhaka
April 29, 2026

Ambee Pharmaceuticals PLC

Statement of Cash Flows (Un-audited)

For the period from 01 July 2025 to 31st March 2026

(Unaudited)

Taka '000

		3rd Quarter Ended July-March. 25-26	*3rd Quarter Ended July-March. 24-25*
Cash Flows from Operating Activities :			
Collection from turnover		78,833	150,190
Payments for cost and expenses		(131,213)	(162,277)
Finance Expenses		(252)	(307)
Income-tax paid/deducted at source		(1,158)	(1,254)
Cash Generated from Operating Activities :		**(53,790)**	**(13,648)**
Cash Flows from Investing Activities :			
Acquisition of Fixed Assets		-	(23,795)
FDR Investment		36,940	(100,000)
Cash Generated From Investment Activities		**36,940**	**(123,795)**
Cash Flows from Financing Activities :			
Short Term Credit Facility		-	-
Other Finance		21,651	146,979
GSP Finance			(75)
Deferred Tax Liabilities		(465)	(965)
Dividend paid		(2,176)	(2,348)
Cash Generated From Financial Activities		**19,010**	**143,591**
Increase/(Decrease) in cash and cash equivalents		2,160	6,148
Opening cash and cash equivalents		32,642	32,742
Closing Cash and Bank balances		**34,801**	**38,889**
Net Operating cash flow per share	**18**	**(22.41)**	**(5.69)**
Components of Cash and Cash Equivalents			
Cash and Cash Equivalents		34,801	38,889
Total Cash and Cash Equivalents		**34,801**	**38,889**
		(0)	

Sd/-	**Sd/-**	**Sd/-**
(Kazi Tanzzina Ferdous)	(Nurjehan Hudda)	(Sakina Miraly)
Managing Director	Director	Director

Sd/-	**Sd/-**
(A.K.M. Khairul Aziz)	(Md. Nasim Uddin)
Chief Financial Officer	Company Secretary

Dhaka
April 29, 2026

Ambee Pharmaceuticals PLC

Selected Notes to the Financial Statement (Un-audited)

For the 3rd Quarter ended 31st March, 2026

1.00 About the Company

The Ambee Pharmaceuticals Limited (the "Company") was incorporated in Bangladesh as a Public Company on 4th February, 1976. It commenced commercial operation in 1978 and went for public issue of shares in 1986. The shares of the Company are listed in the Dhaka and Chittagong Stock Exchanges of Bangladesh.

The registered office of the Company is located at 184/1, Tejgaon I/A, Dhaka – 1208 and the manufacturing plant is located at same place at 184/1, Tejgaon I/A, Dhaka – 1208.

The principal activities of the Company were manufacturing of pharmaceuticals drugs and medicines and sales thereof.

The Company has 09 Sales depots in all over the Bangladesh in different distrcts to keep the Company's Slaes, marketing, distribution and financial activities vibrant and dynamic.

2.00 Basis of preparation of Financial Statements

These Fnancial Statements should be read in conjuction with the Annual Financial Statements as on 30 June 2025, as they provide an update of previously reported information .

The accounting policies and presentation used are consistent with those used in the Annual Financial Statements. The Financial Statements have been prepared in accourdance with the International Financial Reporting Stansards (IFRSs). Where necessary, the comparative figures have been reclssified or extended from the previously reported interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

The presentation 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 judjement at the date of 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 has no reportable operating segments as per IFRS-8. The company operates in a single product segment as such no segment reporting is felt necessary.

Figures have been rounded off to the nearest Taka.

AMBEE PHARMACEUTICALS PLC.

Schedule of Property, Plant & Equipment
For the year ended 31st March, 2026

NOTE-03.00 **Schedule-A**

Particulars	Cost				Depreciation					Written Down Value as on 31.03.2026
	Balance as on 01.07.2025	Addition during the	Adjustment the during	Balance as on 31.03.2026	Rate %	Balance as on 01.07.2025	Adjustment during the	Charged during the Year	Balance as on 31.03.2026	
Existing Units -1										
Land	49,033,738	-		49,033,738	-	-	-	-	-	49,033,738
Leasehold Land	1,215,803	-	-	1,215,803	-	-	-	-	-	1,215,803
Factory Building	26,326,964	-	-	26,326,964	10	17,926,213	-	630,056.35	18,556,269	7,770,695
Plant and Machinery	85,839,548	-	-	85,839,548	20	55,701,009	-	4,520,780.85	60,221,790	25,617,758
Deep Tube Well	1,368,000	-	-	1,368,000	10	1,248,942	-	8,929.35	1,257,871	110,129
Diesel Generating Set	446,500	-	-	446,500	15	409,507	-	4,161.66	413,669	32,831
Loose Tools	98,001	-	-	98,001	10	96,290	-	128.33	96,418	1,583
Laboratory Equipment	3,977,036	-	-	3,977,036	10	2,891,859	-	81,388.28	2,973,247	1,003,789
Electrical Installation	556,455	-	-	556,455	10	380,999	-	13,159.17	394,158	162,296
Laboratory Glassware	41,626	-	-	41,626	10	41,564	-	4.62	41,569	57
Production Equipment	1,220,541	-	-	1,220,541	10	999,474	-	16,580.03	1,016,054	204,487
Transport and Vehicles	12,530,135	-	-	12,530,135	20	11,648,840	-	132,194.25	11,781,034	749,101
Motor Cycle	38,662,774	-	-	38,662,774	20	33,994,604	-	700,225.57	34,694,830	3,967,945
Furniture and Fixtures	3,510,681	-	-	3,510,681	10	3,026,652	-	36,302.14	3,062,954	447,726
Office Equipment	14,927,886	-	-	14,927,886	10	11,573,958	-	251,544.60	11,825,503	3,102,383
Office By-cycles	15,962	-	-	15,962	20	15,886	-	11.40	15,897	65
Books	98,060	-	-	98,060	10	94,424	-	272.70	94,697	3,363
Sub Total	**239,869,709**	**-**	**-**	**239,869,709**		**140,050,224**	**-**	**6,395,740**	**146,445,962**	**93,423,748**
Injectable (Ampoule) Unit -2										
Factory Building	3,627,409	-	-	3,627,409	10	2,020,005	-	120,555.30	2,140,560	1,486,849
Plant and Machinery	9,221,953	-	-	9,221,953	20	8,192,078	-	154,481.18	8,346,559	875,393
Production Equipment	80,500	-	-	80,500	10	71,992	-	638.07	72,630	7,869
Transport and Vehicles	2,235,000	-	-	2,235,000	20	2,222,163	-	1,926	2,224,089	10,911
Furniture and Fixture	930,903	-	-	930,903	10	848,448	-	6,184.13	854,632	76,271
Sub Total	**16,095,764**	**-**	**-**	**16,095,764**		**13,354,685**	**-**	**283,784**	**13,638,470**	**2,457,294**
Balance on 31st March 2026	**255,965,473**	**-**	**-**	**255,965,473**		**153,404,907**	**-**	**6,679,524**	**160,084,432**	**95,881,042**
Balance on 30 June 2025	**232,170,727**	**23,794,746**	**-**	**255,965,473**		**148,337,004**	**-**	**5,067,903**	**153,404,907**	**102,560,566**

Note : Depreciation Charged to :	**31-12-2025**
(a) Cost of Goods Sold **(Note-23.00)**	5,558,972
(b) Administrative Expenses **(Note-24.00)**	1,120,551
	6,679,524

Tk' 000

		As at March. 31, 2026	As at June 30, 2025
4.00	**Inventories**		
	Raw & Packing materials (including Work in Process,Promotional Materials & Materials in Transit)	89,654	92,890
	Finished goods	158,745	117,909
		248,399	**210,799**
5.00	**Advance Income Tax:**		
	Opening Balance	21,146	21,297
	Add: Addition during the year	2,998	3,609
		24,144	24,906
	Less: Adjustment during the year	-	(3,759)
		24,144	**21,146**
6.00	**Advances, Deposits and Pre-payments**		
	a) Advances	17,528	18,098
	b) Deposit and Prepayments	45	46
		17,573	**18,143**
	a) Advances		
	Advances to staff	3,125	3,885
	Advance Rent	180	180
	Against purchases and expenses	14,125	13,935
	Ambee Flims Ltd.	98	98
	Sub total	**17,528**	**18,098**
	b) Deposit and Prepayments		
	L/C Margin	-	-
	Guarantee Margin	20	21
	Pre-payments	25	25
	Sub total	**45**	**46**
7.00	**Cash & Cash Equivalents**		
	In hand	**16,154**	**30,004**
	At banks:	**18,647**	**2,638**
	In current account	18,590	2,581
	In in-operative account	57	57
		34,801	**32,642**
8.00	**Lease Finance**		
	A. Non-Current Portion	198	202
		198	**202**
	B. Current Position	52	237
		52	**237**
08.01	**Lease (Right of Use Asset (ROU), Net**		
	Balance as at 1st July, 2025	439	841
	Add: Addition During the Year	-	-
	Add: Interest Accrued	57	89
	Less: Fully Depreciation Charged During the Period	(246)	(491)
	Written Down Value as at 31st March, 2026	**250**	**439**
	Lease Liabilities Recognized in Statement of Financial Position		
	Lease Liability - Net off Current Maturity	198	202
	Lease Liability - Current Maturity	52	237
		250	**439**
09.00	**Liabilities for Expenses**		
	Details of above balance are given below:		
	Accrued Expenses	6,587	7,140
	Audit Fees	388	403
		6,975	**7,543**
10.00	**Liabilities for other Finance**		
	Details of above balance are given below:		
	Employees Income Tax	701	701
	Provident Fund Payable	1,916	1,916
	Loan from Mr. Aziz Mohammad Bhai	193,095	193,095
	Loan from Ambee Ltd.	329,800	308,149
	Loan from Bengal Steel Works Ltd.	137,260	137,260
	Interest Payable	20,001	20,001
		682,773	**661,122**
11.00	**Provision for Income Tax**		
	Opening Balance	18,407	25,164
	Provision for the Period	2,446	2,653
	Adjustment for the year	(15)	9,410
		20,838	**18,407**
12.00	**Workers Profit Participation Fund (WPPF)**		
	Opening Balance	3,311	13,121
	Provision for the Period	225	384
	Interest during the Period	223	302
	Less: Adjustment/ payment during the Period	-	(10,496)
		3,759	**3,311**

Tk' 000

	3rd Quarter ended March. 31, 2026	3rd Quarter ended March. 31, 2025
13.00 Cost of Goods Sold		
Materials	34,766	63,662
Factory Overhead	10,254	15,087
Depreciation	5,560	5,942
	50,580	**84,691**
14.00 ADMINISTRATIVE EXPENSES		
Salary and allowances	4,966	7,101
Travelling & Conveyance	228	427
Electricity, Gas and Water	1,154	1,583
Repairs and maintenance	327	450
AGM expenses	348	428
Depreciation	1,121	1,363
Other Expenses	987	1,242
	9,131	**12,594**
15.00 SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Salary and allowances	24,284	47,218
Rent, rates and taxes	2,174	3,224
Conveyance	1,825	2,650
Repairs and maintenance	985	1,247
Electricity, Gas and Water	1,715	2,643
Delivery expenses	7,174	11,247
Free Sample	1,474	2,670
Other Expenses	1,258	1,850
	40,889	**72,749**
16.00 Current Tax		
Tax on Profit	608	873
	608	**873**
17.00 EARNING PER SHARE (EPS)		
This is made up as follows:		
Earning attributable to the Ordinary Shareholders (Net profit after tax)	5,425	5,207
Weighted average number of Ordinary shares outstanding during the period	2,400	2,400
	2.26	**2.17**

Earning Per Share (EPS) increase due to sales increase against previous year sales by 19.68%

18.00 NET OPERATING CASH FLOW PER SHARE (NOCFPS).		
Cash flows from net operating activities as per Statement of Cash flows	(53,790)	(13,648)
Weighted average number of Ordinary shares outstanding during the period	2,400	2,400
	(22.41)	**(5.69)**

Net Operating Cash Flow Per Share (NOCFPS) decrease form previous year due to decrease of payments for cost and expenses for the 3rd quarter ended 31st March 2025 by 9.94%.

19.00 Key Management Personnel Compensation.

During the Period , the amount of compensation paid to Key Management Personnel including Board of Directors is as under (As Para 17 of IAS 24 Related Party Disclosures):

Short Term Employee Benefits	-	-
Post- Employment Benefits	-	-
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Others	-	-
	-	**-**

There is no other benefits provided by the company to it's employees other than a contributory Provident Fund Scheme.

20.00 Related Party Transactions - Disclosure under IAS 24 "Related Party Disclosure"

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures". The Company opines that terms of related party transactions do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties as at 31st March 2026 were as follows:

Name of the Party	Relationship	Nature of Transaction	Opening Balance	Addition during the Period	Adjustment during the Period	Closing Balance
Aziz Mohammad Bhai	Chairman	Inter company Loan/ Receivable	193,094	-	-	193,094
Ambee Limited	Group Concern	Inter company Loan/ Receivable	308,149	21,651	-	329,800
Bengal Steel Works Limited	Group Concern	Inter company Loan/ Receivable	137,260	-	-	137,260
Ambee Films Limited	Group Concern	Inter company Loan/ Receivable	98	-	-	98
Total			**638,601**	**21,651**	-	**660,252**

21.00 Computation of Deferred Tax

Particulars	As at March 31, 2026	As at June 30, 2025
Carraying value of depreciable fixed assets	45,631	52,311
Tax base Value	(30,694)	(35,586)
Net taxable temporary difference- Liabilities	14,937	16,725
Temporary difference for IFRS 16: Lease	106	384
	15,043	17,109
Tax Rate	22.5%	22.5%
Deferred Tax Liability - Closing	3,385	3,850
Deferred Tax Liability- Opening	4,513	4,513
Deferred Tax Assets for the Period	**(1,128)**	**(663)**

22.00 Reconciliation of Cash Flows from Operating Activities (Indirect Method):

PARTICULARS	AMOUNT(Tk.)
CASH FLOW FROM OPERATING ACTIVITES:	
Net profit / (loss) before income tax during the period	5,425
Depreciation on Property, Plan & Equipment	6,680
Depreciation on Right of Use Asset	(246)
Deffered Tax	(465)
	11,393
CHANGE IN WORKING CAPITAL:	**(65,184)**
(Increase) / Decrese Advance, deosit & prepayments	570
(Increase) / Decrese Advance Income Tax	(2,997)
(Increase) / Decrese Trade Receivable & Others	(25,830)
(Increase) / Decrese Inventories	(37,600)
(Increase)/ Decrese Creditors and other payables	(1,639)
(Increase) / Decrese in Accrued Expenses	(568)
(Increase) / Decrese in Provission for Income Tax	2,431
(Increase) / Decrese in Wrokers Profit Participation Fund	449
Net cash flows from operating activities	**(53,790)**
Net oerating cash flows per share	**(22.41)**

Sd/-
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Managing Director

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Director

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Chief Financial Officer

Sd/-
(Md. Nasim Uddin)
Company Secretary

Dhaka
April 29, 2026

AMBEE PHARMACEUTICALS PLC
Property, Plant & Equipment
Depreciation Schedule as per Income Tax
For the year ended March 31, 2026

Schedule-B

Particulars	WDV As on 01.07.2025	Addition during year	Adjustment during year	As on 31.03.2026	Rate %	Depreciation	WDV As on 31.03.2026
Existing Units -1							
Land	-	-	-	-	-	-	-
Leasehold Land	-	-	-	-	-	-	-
Factory Building	762,320	-	-	762,320	10	57,174	705,146
Plant and Machinery	24,266,063	-	-	24,266,063	20	3,639,909	20,626,154
Loose Tools	332	-	-	332	10	25	307
Laboratory Equipment	1,252,724		-	1,252,724	10	93,954	1,158,770
Electrical Installation	46,206		-	46,206	10	3,465	42,741
Laboratory Glass Ware	260	-	-	260	10	20	241
Production Equipment	36,903	-	-	36,903	10	2,768	34,135
Transport and Vehicles	750,911	-	-	750,911	20	112,637	638,274
Motorcycle	4,558,384	-	-	4,558,384	20	683,758	3,874,626
Furniture and Fixtures	413,904	-	-	413,904	10	31,043	382,861
Office Equipment	3,358,371	-	-	3,358,371	10	251,878	3,106,493
Office By-cycles	22	-	-	22	20	3	19
Books	1,025	-	-	1,025	10	77	948
	-	-					
Sub Total	**35,447,425**	**-**	**-**	**35,447,425**		**4,876,710**	**30,570,715**
Injectable (Ampoule) Unit -2							
Factory Building	20,668	-		20,668	10	1,550	19,118
Plant and Machinery	44,738	-	-	44,738	20	6,711	38,027
Production Equipment	921	-	-	921	10	69	852
Transport and Vehicles	5,148	-	-	5,148	20	772	4,376
Furniture and Fixture	66,752	-	-	66,752	10	5,006	61,746
Sub Total	**138,227**	**-**		**138,227**		**14,108**	**124,119**
Grand Total	**35,585,652**	**-**	**-**	**35,585,652**	**-**	**4,890,819**	**30,694,833**