Eastern Housing Limited
Unaudited Statement of Financial Position
As at 31 March 2026

Particulars	Notes	Amount in BDT	
		31-Mar-26	30-Jun-25
ASSETS:			
Non-Current Assets		**4,889,790,615**	**4,950,377,223**
Property, plant & equipment	1	4,629,500,431	4,662,019,606
Right of use assets	2	15,458,931	21,887,036
Investment property	3	242,332,997	251,612,735
Investments		1,569,450	1,569,450
Deferred tax assets	4	928,806	13,288,396
Current Assets		**19,486,670,312**	**19,247,851,661**
Inventories	5	13,913,874,145	13,288,936,354
Advances, deposits and prepayments	6	1,172,406,483	785,095,018
Accounts & other receivables		77,993,420	136,124,710
Short term investments	7	3,776,653,892	4,551,261,220
Deposit with Bangladesh Bank		350,000,000	350,000,000
Cash and cash equivalents	8	195,742,372	136,434,359
Total Assets		**24,376,460,927**	**24,198,228,884**
EQUITY & LIABILITIES:			
Shareholder's Equity:		**8,788,322,109**	**8,400,491,466**
Share capital	9	933,451,530	933,451,530
General reserve		274,500,000	274,500,000
Dividend equalisation reserve		145,000,000	145,000,000
Revaluation reserve		3,873,931,511	3,873,931,511
Retained earnings		3,561,439,068	3,173,608,425
Non-current Liabilities		**95,476,272**	**127,419,133**
Retirement benefit obligations (Gratuity)		75,449,792	107,392,653
Lease liabilities-Non current portion		20,026,480	20,026,480
Current Liabilities		**15,492,662,546**	**15,670,318,285**
Lease liabilities-current portion		1,600,456	8,173,749
Advance received against allotment		13,957,178,364	14,214,098,227
Accounts payable	10	1,498,964,353	1,423,785,740
Unclaimed dividend	11	10,845,483	10,186,679
Provision for income tax	12	24,073,890	14,073,890
Total Liabilities		**15,588,138,818**	**15,797,737,418**
Total Shareholder's Equity & Liabilities:		**24,376,460,927**	**24,198,228,884**
Net Asset Value (NAV) per share		**94.15**	**89.99**

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

Dated, Dhaka
29 April 2026

Eastern Housing Limited

Unaudited Statement of Profit or Loss and Other Comprehensive Income
For the 09 months/3rd quarter ended 31 March 2026

Particulars	Notes	For the 09 months		For the 3rd quarter	
		2025-2026 BDT	2024-2025 BDT	2025-2026 BDT	2024-2025 BDT
Revenue	13	2,108,832,699	1,989,429,010	770,437,914	761,513,701
Cost of sales		(1,235,203,744)	(1,206,342,943)	(464,683,739)	(483,640,002)
Gross profit		**873,628,955**	**783,086,067**	**305,754,175**	**277,873,699**
Other operating income		10,860,132	11,324,712	5,226,146	4,318,630
Administrative and selling expenses		(333,906,581)	(315,547,225)	(128,319,136)	(103,620,809)
Operating profit		**550,582,506**	**478,863,554**	**182,661,185**	**178,571,520**
Finance income		346,578,098	338,922,788	116,357,167	128,294,683
		897,160,604	817,786,342	299,018,352	306,866,203
Contribution to worker's profit participation fund		(44,858,030)	(40,889,317)	(14,950,918)	(15,343,310)
Profit before tax		**852,302,574**	**776,897,025**	**284,067,434**	**291,522,893**
Income tax expenses					
Current tax	14.01	(218,749,458)	(214,309,788)	(101,982,935)	(115,835,105)
Deferred tax	14.02	(12,359,590)	(3,150,104)	(836,700)	(5,284,150)
		(231,109,048)	(217,459,892)	(102,819,635)	(121,119,255)
Profit for the period		**621,193,526**	**559,437,133**	**181,247,799**	**170,403,638**
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		**621,193,526**	**559,437,133**	**181,247,799**	**170,403,638**
Earnings Per Share (EPS)		**6.65**	**5.99**	**1.94**	**1.83**

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

Dated, Dhaka
29 April 2026

Eastern Housing Limited
Unaudited Statement of Changes in Equity
For the 09 months ended 31 March 2026

Particulars	Amount in BDT					
	Share capital	General reserve	Dividend equalisation reserve	Revaluation reserve	Retained earnings	Total
2025-2026						
At 1st July 2025	**933,451,530**	**274,500,000**	**145,000,000**	**3,873,931,511**	**3,173,608,425**	**8,400,491,466**
Profit for the period	-	-	-	-	621,193,526	621,193,526
Dividend declared	-	-	-	-	(233,362,883)	(233,362,883)
At 31 March 2026	**933,451,530**	**274,500,000**	**145,000,000**	**3,873,931,511**	**3,561,439,068**	**8,788,322,109**
2024-2025						
At 1st July 2024	**933,451,530**	**274,500,000**	**145,000,000**	**3,873,931,511**	**2,578,714,413**	**7,805,597,454**
Profit for the period	-	-	-	-	559,437,133	559,437,133
Dividend declared	-	-	-	-	(177,355,791)	(177,355,791)
At 31 March 2025	**933,451,530**	**274,500,000**	**145,000,000**	**3,873,931,511**	**2,960,795,755**	**8,187,678,796**

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

Dated, Dhaka
29 April 2026

Eastern Housing Limited
Unaudited Statement of Cash Flows
For the 09 months ended 31 March 2026

Particulars	Amount in BDT	
	For the 09 months	
	2025-2026	2024-2025
A. Cash Flows From Operating Activities:		
Cash received from customers and others	1,863,516,533	2,119,719,360
Cash paid to employees/suppliers	(2,529,956,242)	(1,767,331,610)
Income tax paid	(208,749,458)	(209,309,788)
Net Cash (Used In)/Generated By Operating Activities	**(875,189,167)**	**143,077,962**
B. Cash Flows From Investing Activities		
Acquisition of property, plant and equipment	(4,139,795)	(38,033,881)
Short term investments	774,607,328	(304,451,278)
Insurance claim received	-	1,700,000
Interest received	402,709,225	354,352,122
Dividend received	1,256,598	1,142,362
Net Cash (Used In)/Generated By Investing Activities	**1,174,433,356**	**14,709,325**
C. Cash Flows From Financing Activities		
Increase/(decrease) in lease finance	(6,573,293)	(8,294,832)
Dividend paid	(233,362,883)	(177,355,791)
Net Cash (Used In)/Generated By Financing Activities	**(239,936,176)**	**(185,650,623)**
D. Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	**59,308,013**	**(27,863,336)**
Cash and Cash Equivalents at 01 July	136,434,359	146,832,862
Cash & Cash Equivalents at 31 March	**195,742,372**	**118,969,526**
E. Net Operating Cash Flow Per Share (NOCFPS)	**(9.38)**	**1.53**

Company Secretary Chief Financial Officer Managing Director Director Chairman

Dated, Dhaka
29 April 2026

Eastern Housing Limited

Notes to the unaudited financial statements
As at and for the 09 months ended

	31-Mar-26 BDT	30-Jun-25 BDT
1. Property, plant and equipment		
Cost/Revaluation		
Opening balance	5,150,775,587	5,111,465,091
Addition during the period	4,139,795	39,476,681
Transfer from RoUA	-	5,359,999
Disposal/adjustment during the period	(20,543,984)	(5,526,184)
Closing balance (a)	**5,134,371,398**	**5,150,775,587**
Depreciation		
Opening balance	488,755,981	442,809,107
Charged during the period	33,918,200	46,176,464
Disposal/adjustment during the period	(17,803,214)	(229,590)
Closing balance (b)	**504,870,967**	**488,755,981**
Net book value (a-b)	**4,629,500,431**	**4,662,019,606**
2. Right of use assets		
Cost/revaluation		
Opening balance	63,147,772	63,765,172
Addition during the period	-	4,742,599
Disposal/adjustment during the period	-	(5,359,999)
Closing balance (a)	**63,147,772**	**63,147,772**
Depreciation		
Opening balance	41,260,736	33,698,309
Charged during the period	6,428,105	10,967,137
Disposal/adjustment during the period	-	(3,404,710)
Closing balance (b)	**47,688,841**	**41,260,736**
Net book value (a-b)	**15,458,931**	**21,887,036**
3. Investment property		
A. Cost		
Opening balance	263,438,574	-
Addition during the period	-	263,438,574
Disposal/adjustment during the period	-	-
Total	**263,438,574**	**263,438,574**
B. Depreciation		
Opening balance	11,825,839	-
Charged during the period	9,279,738	11,825,839
Disposal/adjustment during the period	-	-
Total	**21,105,577**	**11,825,839**
Net book value (A-B)	**242,332,997**	**251,612,735**

	31-Mar-26 BDT	30-Jun-25 BDT
4. Deferred tax assets/(liabilities)		
Carrying amount at reporting date:		
Property, plant and equipment	(4,629,500,431)	(4,662,019,606)
Retirement benefit obligations (Gratuity)	75,449,792	107,392,653
Provision for leave pay	2,298,370	4,174,867
Warranty provision	5,478,868	35,039,559
Total	**(4,546,273,401)**	**(4,515,412,527)**
Tax base at reporting date:		
Property, plant and equipment	4,550,401,429	4,574,472,066
Total	**4,550,401,429**	**4,574,472,066**
Temporary difference	**4,128,028**	**59,059,539**
Applicable tax rate	22.5%	22.5%
Deferred tax assets	**928,806**	**13,288,396**
5. Inventories		
Undeveloped land	2,614,281,013	2,471,602,448
Work in progress	5,758,333,616	5,089,161,761
Finished goods	5,474,995,305	5,611,752,711
Construction materials	66,264,211	116,419,434
Total	**13,913,874,145**	**13,288,936,354**
6. Advances, deposits and prepayments		
Advance against:		
- Land purchase	603,139,859	408,617,238
- Supply/material purchase	157,023,563	62,942,055
- Income tax	197,802,756	197,802,756
- Work done	197,952,206	95,697,657
- Salary and wages	4,439,159	5,511,372
- Utility services	12,048,940	14,523,940
Total	**1,172,406,483**	**785,095,018**
7. Short term investments		
FDR - Brac Bank PLC.	1,086,169,129	1,686,696,085
MTDR - City Bank PLC.	334,814,989	1,552,486,095
FDR - Southest Bank PLC.	-	775,726,400
FDR - Eastern Bank PLC.	299,788,629	436,352,640
FDR - Shahjalal Islami Bank PLC.	-	100,000,000
FDR - Prime Bank PLC	700,000,000	-
FDR - Mutual Trust Bank PLC	500,000,000	-
FDR - IDLC Finance PLC	400,000,000	-
FDR - Bank Asia PLC	100,000,000	-
FDR - IPDC Finance PLC	100,000,000	-
Treasury Bond	255,881,145	-
Total	**3,776,653,892**	**4,551,261,220**
8. Cash and cash equivalent		
Cash in hand	8,527,381	4,683,757
Cash at bank	187,214,991	131,750,602
Total	**195,742,372**	**136,434,359**

Eastern Housing Limited

Notes to the unaudited financial statements
As at and for the 09 months ended

	31-Mar-26 BDT	30-Jun-25 BDT
9. Share capital		
Authorised:		
200,000,000 ordinary shares of BDT 10 each	**2,000,000,000**	**2,000,000,000**
Issued, subscribed and paid up:		
60,000,000 ordinary shares of BDT 10 each fully paid up	600,000,000	600,000,000
Conversion of debenture into 2,056,800 ordinary shares of BDT 10 each	20,568,000	20,568,000
Bonus shares issued at 31,288,353 ordinary shares of BDT 10 each	312,883,530	312,883,530
	933,451,530	**933,451,530**
10. Accounts payable		
Payable against:		
- Expense	113,391,653	120,019,143
- Supply/material purchase	39,806,791	42,932,481
- Land purchase	785,455,301	836,027,992
- Construction work done	18,524,145	45,189,692
- Other liabilities	541,786,463	379,616,432
Total	**1,498,964,353**	**1,423,785,740**
11. Unclaimed dividend		
Opening balance	10,186,679	12,409,370
Dividend declared and warrant issued (net of tax)	192,044,538	146,369,325
Warrant encashment/adjustment during the period	(188,329,192)	(145,388,732)
Payment to capital market stabilization fund	(3,056,542)	(3,203,284)
Total	**10,845,483**	**10,186,679**
12. Provision for income tax		
Opening balance	14,073,890	6,627,050
Provision during the period	10,000,000	7,446,840
Total	**24,073,890**	**14,073,890**

	For the 09 months		For the 3rd quarter	
	2025-2026 BDT	**2024-2025** BDT	**2025-2026** BDT	**2024-2025** BDT
13. Revenue				
Land	1,625,333,179	1,751,384,119	436,719,184	683,471,778
Apartment	483,499,520	238,044,891	333,718,730	78,041,923
Total	**2,108,832,699**	**1,989,429,010**	**770,437,914**	**761,513,701**

		For the 09 months	
		2025-2026	**2024-2025**
		BDT	BDT
14. Income tax expenses			
Current tax	14.01	218,749,458	214,309,788
Deferred tax (income)/expenses	14.02	12,359,590	3,150,104
Total		**231,109,048**	**217,459,892**
14.01 Current Tax			
Income tax paid at the time of registration		126,065,460	130,423,497
Income tax deduction at source		82,683,998	73,886,291
Provision for income tax made during the period		10,000,000	10,000,000
Total		**218,749,458**	**214,309,788**
14.02 Deferred tax (income)/expenses			
Deferred tax assets /(liabilities) at the beginning of the period		13,288,396	10,773,265
Less: Deferred tax assets /(liabilities) at the end of the period		928,806	7,623,161
Total		**12,359,590**	**3,150,104**

	31-Mar-26	**30-Jun-25**
	BDT	BDT
15. Key investor ratios:		
a) Net Asset Value (NAV) per share		
Net assets (Total assets- Total liabilities)	8,788,322,109	8,400,491,466
Number of ordinary shares outstanding	93,345,153	93,345,153
Net Asset Value (NAV) per share	**94.15**	**89.99**

	For the 09 months	
	2025-2026	**2024-2025**
	BDT	BDT
b) Earnings Per Share (EPS)		
Profit for the period	621,193,526	559,437,133
Number of ordinary shares outstanding	93,345,153	93,345,153
Earnings Per Share (EPS)	**6.65**	**5.99**
c) Net Operating Cash Flow Per Share (NOCFPS)		
Net operating cash flows	(875,189,167)	143,077,962
Number of ordinary shares outstanding	93,345,153	93,345,153
Net Operating Cash Flows Per Share (NOCFPS)	**(9.38)**	**1.53**

16. Related party transactions		
Islam Brothers Properties Limited : Office Rent	3,278,070	3,411,450
LafargeHolcim Bangladesh Limited : Procurement of Cement	1,850,888	598,230
	5,128,958	**4,009,680**

17. Reasons for significant deviation of NOCFPS:

Payment for investment in land inventory has significantly increased and consequently net operating cash flow has decreased.

Reconciliation of net profit with cash flows from operating activities

Reconciliation of net income or net profit with cash flows from operating activities making adjustment for non-cash items, for non-operating items and for the net changes in operating accruals has been disclosed as per BSEC notification BSEC/CMRRCD/2006-158/208/Admin/81 dated 20 June 2018.

	For the 09 Months	
	2025-2026	**2024-2025**
Cash flow from operating activities		
Net profit before interest and tax	505,724,476	437,974,237
Adjustment		
Depreciation expense	49,626,043	51,275,336
(Gain)/loss on sale of fixed assets	2,740,770	191,884
	558,091,289	**489,441,457**
(Increase)/decrease of current assets		
(Increase)/decrease in inventory	(624,937,791)	7,405,410
(Increase)/decrease in advances deposits and prepayments	(387,311,465)	(181,501,445)
(Increase)/decrease in accounts & other receivables	743,565	1,132,500
Increase/ (decrease) of current liabilites		
Increase/(decrease) in advance received against allotment	(256,919,863)	117,833,138
Increase/(decrease) in accounts payable	75,178,613	(52,584,967)
Increase/(decrease) in unclaimed dividend	658,804	(2,192,838)
Increase/(decrease) in retirement benefit obligation	(31,942,861)	(27,145,505)
Tax paid during the period	(208,749,458)	(209,309,788)
Net cash flow from operating activities	**(875,189,167)**	**143,077,962**
Total cash flow from operating activities- Indirect Method*	(875,189,167)	143,077,962
Total cash flow from operating activities- Direct Method*	(875,189,167)	143,077,962
Difference	-	-

**Details in the statement of cash flows*