ORION INFUSION LIMITED

CONDENSED INTERIM FINANCIAL STATEMENTS (UNAUDITED)
AS AT AND FOR THE PERIOD ENDED MARCH 31, 2026
(THIRD QUARTER)

ORION INFUSION LIMITED
CONDENSED STATEMENT OF FINANCIAL POSITION (UNAUDITED)
AS AT MARCH 31, 2026

Particulars	Notes	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS			
Non-Current Assets:		**375,492,899**	**383,469,376**
Property, Plant & Equipment	05.00	337,007,714	345,772,078
Right-of-use Assets	06.00	15,125,590	14,043,374
Investments	07.00	23,359,595	23,653,924
Current Assets:		**450,321,806**	**463,764,503**
Inventories	08.00	113,714,577	129,033,862
Trade and other receivables	09.00	148,186,622	153,279,458
Advances, Deposits & Prepayments	10.00	174,900,420	169,037,412
Cash and Cash Equivalents	11.00	13,520,188	12,413,771
TOTAL ASSETS		**825,814,705**	**847,233,879**
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity:		**330,068,033**	**326,100,682**
Share Capital	12.00	203,597,600	203,597,600
Retained Earnings		(6,018,180)	(11,887,273)
Reserves	13.00	132,488,613	134,390,355
Non-Current Liabilities:		**31,420,440**	**29,413,026**
Lease obligation	14.00	11,038,071	9,160,926
Deferred Tax Liabilities	15.00	20,382,369	20,252,100
Current Liabilities:		**464,326,233**	**491,720,172**
Current portion of lease obligation	14.01	5,153,125	6,066,207
Short Term Loans	16.00	279,437,389	305,742,620
Trade and other payables	17.00	50,459,073	55,547,873
Accrued Expenses	18.00	101,824,423	98,900,905
Unclaimed/Unpaid Dividend		27,452,223	25,462,566
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		**825,814,705**	**847,233,879**
Net Asset Value (NAV) Per Share of Tk. 10 Each	27.00	**16.21**	**16.02**
Number of Shares used to compute NAV		**20,359,760**	**20,359,760**

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

ORION INFUSION LIMITED

CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026 (THIRD QUARTER)

Particulars	Note	Amount in Taka			
		July 2025 to March 2026	July 2024 to March 2025	January to March 2026	January to March 2025
Revenue	19	**477,813,856**	**495,180,323**	**83,608,693**	**101,490,544**
Cost of Goods Sold		(281,836,856)	(287,678,432)	(47,066,702)	(55,111,891)
Gross Profit		**195,977,000**	**207,501,891**	**36,541,991**	**46,378,653**
Operating Expenses		**(142,230,443)**	**(143,467,442)**	**(28,790,359)**	**(30,206,249)**
Administrative Expenses		(23,010,488)	(21,542,765)	(5,524,394)	(4,386,358)
Selling & Distribution Expenses		(119,219,956)	(121,924,677)	(23,265,965)	(25,819,891)
Profit from Operation		**53,746,557**	**64,034,449**	**7,751,632**	**16,172,404**
Financial Expenses	20	(21,726,484)	(27,215,229)	(200,777)	(6,824,055)
Non Operating Income / (Loss)	21	6,430,401	1,129,768	8,500	655,337
Net Profit from Operation		**38,450,475**	**37,948,988**	**7,559,354**	**10,003,686**
Workers' Profit Participation Fund		(1,830,975)	(1,807,095)	(359,969)	(476,366)
Net Profit Before Tax		**36,619,500**	**36,141,894**	**7,199,385**	**9,527,320**
Income Tax expense	22	**(7,675,789)**	**(7,686,535)**	**(1,666,227)**	**(2,039,707)**
Current Tax	22.1	(7,323,900)	(7,228,379)	(1,439,877)	(1,905,464)
Deferred Tax Income/(Expenses)		(351,889)	(458,156)	(226,350)	(134,243)
Net Profit After Tax		**28,943,711**	**28,455,358**	**5,533,158**	**7,487,613**
Add: Other Comprehensive Income		**(254,090)**	**1,443,452**	**806,264**	**665,538**
Fair Value Adjustment of Marketable Securities		(475,710)	1,210,168	732,391	587,776
Deferred Tax Income/(Expense) on Revaluation Surplus on PPE		221,620	233,285	73,873	77,762
Total Comprehensive Income		**28,689,621**	**29,898,810**	**6,339,423**	**8,153,151**
Earning Per Share	23	**1.42**	**1.40**	**0.27**	**0.37**

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

ORION INFUSION LIMITED

CONDENSED STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

FOR THE PERIOD ENDED MARCH 31, 2026 (THIRD QUARTER)

Amount in Taka

Particulars	Ordinary Share Capital	Retained Earnings	Reserves	Total
Balance at July 01, 2025	**203,597,600**	**(11,887,273)**	**134,390,355**	**326,100,682**
Net Profit during the Period	-	28,943,711	-	**28,943,711**
Cash Dividend for the year 2024-2025		(24,182,720)		**(24,182,720)**
Fair value adjustment for sell of marketable securities	-	-	(539,550)	**(539,550)**
Transfer between Reserve & Retained earnings for depreciation on Revaluation surplus.	-	1,108,102	(1,108,102)	-
Fair Value Gain/(Loss) on Marketable Securities	-	-	(475,710)	**(475,710)**
Adjustment for deferred tax on Revaluation Surplus	-	-	221,620	**221,620**
Balance at March 31, 2026	**203,597,600**	**(6,018,180)**	**132,488,613**	**330,068,033**

FOR THE PERIOD ENDED MARCH 31, 2025 (THIRD QUARTER)

Amount in Taka

Particulars	Ordinary Share Capital	Retained Earnings	Reserves	Total
Balance at July 01, 2024	**203,597,600**	**(24,044,910)**	**135,070,969**	**314,623,660**
Net Profit during the Period	-	28,455,358	-	**28,455,358**
Cash Dividend for the year 2023-2024		(24,431,712)		**(24,431,712)**
Fair value adjustment for sell of marketable securities	-	-	(162,217)	**(162,217)**
Transfer between Reserve & Retained earnings for depreciation on Revaluation surplus.	-	1,166,423	(1,166,423)	-
Fair Value Gain/(Loss) on Marketable Securities	-	-	1,210,168	**1,210,168**
Adjustment for deferred tax on Revaluation Surplus	-	-	233,285	**233,285**
Balance at March 31, 2025	**203,597,600**	**(18,854,840)**	**135,185,781**	**319,928,541**

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

ORION INFUSION LIMITED
CONDENSED STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026 (THIRD QUARTER)

Particulars	Note	Amount in Taka	
		July 2025 to March 2026	July 2024 to March 2025
Cash Flows from Operating Activities :			
Receipts :			
Cash received from Customers		482,906,692	498,309,065
Other Income / (Loss)		6,430,401	1,129,768
		489,337,093	**499,438,833**
Payments :			
Cash paid to Suppliers		(263,728,451)	(293,663,743)
Cash paid for operating Expenses		(139,063,057)	(146,883,418)
Cash paid for Financial Expenses		(21,726,484)	(27,215,229)
Income Tax paid and Deducted at Source		(9,290,244)	(16,402,956)
		(433,808,236)	**(484,165,346)**
Net Cash Received / (Used) from Operating Activities		**55,528,858**	**15,273,487**
Cash Flows from Investing Activities :			
Acquisition of Property, Plant & Equipments		-	(5,058,957)
Received from / (Payment to) Securities & Others		(720,931)	(369,255)
Net Cash Received / (Used) from Investing Activities		**(720,931)**	**(5,428,212)**
Cash Flows from Financing Activities :			
Increase/ (Decrease) in Liabilities for Other Finance		(5,203,215)	(5,212,331)
Dividend Paid		(22,193,064)	(345,318)
Bank Loans Received / (Repaid)		(26,305,232)	(2,942,421)
Net Cash Received / (Used) from Financing Activities		**(53,701,509)**	**(8,500,071)**
Net Increase /(Decrease) in Cash & Cash Equivalents		**1,106,417**	**1,345,205**
Cash & Cash Equivalents at the beginning of the period		12,413,771	22,341,602
Cash & Cash Equivalents at the End of the Period		**13,520,188**	**23,686,806**
Net Operating Cash Flow Per Share	**26**	**2.73**	**0.75**
Number of Shares used to compute NOCFPS		**20,359,760**	**20,359,760**

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

ORION INFUSION LIMITED
Notes, comprising a summary of significant accounting policies and other explanatory information
As at and for the period ended March 31, 2026

01.00 Reporting Entity

01.01 Background of the Entity

Orion Infusion Limited is a public limited company incorporated in Bangladesh on 05 May 1983 and is now operating under the banner of Orion Group. The Company was converted into a public limited company on 05 October 1994. The registered office of the company "Orion House" is situated at 153-154 Tejgaon Industrial Area, Dhaka-1208, Bangladesh. Production plant of the company is situated at Maikuli, P.S.-Rupganj, and District- Naraynganj, Bangladesh.

The Company was listed with Dhaka Stock Exchange Limited (DSE) on 05 October 1994 and Chittagong Stock Exchange Limited (CSE) on 22 September 1996.

01.02 Nature of Business

Orion Infusion Limited is devoted in producing Large Volume Parenteral (LVP) & other lifesaving injectable products. The company has the manufacturing facilities for the production of I.V. Rehydration Solutions, Electrolyte Solutions, and Solution for Acidosis, Ranitidine I.V. infusion, Anti-Microbial products viz. Ciprofloxacin I.V., Metronidazole I.V. etc. To meet the tremendous increment of the demand of its products, Orion Infusion Ltd. is now set to expand its production capacity further by installing modern and sophisticated technologies which will certainly rich its core competence. The company is now producing pure steam generated fluids, required by GMP instead of Black steam generated fluids. Innovative product like Amino acids solution was introduced by Orion Infusion Ltd., which was the first ever manufactured in Bangladesh and this has given Orion Infusion Ltd. a competitive advantage over others. Orion Infusion Ltd. Quality Manual describes the quality policies & company wide control structure of the quality management system (QMS), which is leading towards achieving its corporate vision and mission.

02.00 Basis of Preparation and Presentation of Financial Statements

02.01 Statement of Compliance

The financial statements have been prepared in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, Securities and Exchange Rules 1987 and other relevant local laws as applicable.

02.02 Components of the Condensed Financial Statements

According to IAS-34 " Interim Financial Reporting,", these interim financial statements include the following components-

i. Condensed Statement of Financial Position
ii. Condensed Statement of Profit or Loss and other Comprehensive Income
iii. Condensed Statement of Changes in Equity
iv. Condensed Statement of Cash Flows
v. Selected Explanatory Notes to the Condensed Financial Statements

02.03 Basis of Measurement

The financial statements have been prepared on historical cost basis except for certain assets which are stated either at revalued amount or fair market value as explained in the accompanying notes.

02.04 Functional and Presentation Currency

The financial statements are prepared and presented in Bangladesh Taka/Tk./BDT, which is the company's functional currency. The Company earns its major revenues in BDT and all other incomes/expenses and transactions are in BDT.

02.05 Comparative Information

Comparative information has been disclosed in respect of the year or period for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Comparative figures have been re-arranged where considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.

02.06 Reporting Period

The Financial period of the company covers from July 01, 2025 to March 31, 2026.

02.07 Use of Estimates and Judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

02.08 Materiality, Aggregation and Off setting

Each material item as considered by management significant has been displayed separately in the financial statements. No amount has been set off unless the company has legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards. The values of any asset or liability as shown in the statement of financial position are not off-set by way of deduction from another liability or asset unless there exist a legal right therefore. No such incident existed during the year.

02.09 Going Concern Review

As per IAS-1, a company is required to make assessment at the end of each year to make assessment of its capability to continue as going concern. Management of the company makes such assessment each year. The company has adequate resources to continue its operation for the foreseeable future and has wide coverage of its liabilities. For this reason, the directors continue to adopt going concern assumption while preparing the financial statements.

02.10 Date of Authorization

The financial statements were authorized for issue by the Board of Directors in its meeting held on April 29, 2026 for publication.

03.00 Accounting Policies and Methods of Computations

IFRS-16: Leases

In January 2016, the International Accounting Standards Board (IASB) issued IFRS-16 which is effective from annual reporting period beginning on or after 1 January 2019. The company has applied IFRS-16 Leases for the first time with the date of initial application of 01 July 2019.

IFRS 16 introduces new or amended requirements with respect to lease accounting. It introduces significant changes to lessee accounting by removing the distinction between operating and finance lease and requiring the recognition of a right-of-use asset and a lease liability at commencement for all leases. The Company has applied IFRS 16 using the modified retrospective approach and therefore the comparative information has not been restated.

04.00 Subsequent Events

No material events occurred after the reporting date, non-disclosure of which could affect the ability of the users of the financial statements to make proper evaluation and decision.

Note	Particulars		Amount in Taka	
			31-Mar-26	30-Jun-25
05.00	**Property, Plant and Equipment**			
	A) At Historical Cost			
	Opening Balance (At Cost)		665,351,425	659,561,953
	Add: Addition during the Period		-	5,789,472
	Less : Disposal during the Period		-	-
			665,351,425	**665,351,425**
	Opening Balance of Depreciation		467,150,686	456,303,041
	Charged during the Period		7,656,262	10,847,645
	Less : Disposal during the Period		-	
	Accumulated depreciation		**474,806,948**	**467,150,686**
	Written down value		**190,544,477**	**198,200,740**
	B) At Revaluation			
	Opening Balance		166,981,322	166,981,322
	Add: Addition during the Period		-	-
			166,981,322	**166,981,322**
	Less: Depreciation			
	Opening Balance of Depreciation		19,409,984	17,854,753
	Charged during the Period		1,108,102	1,555,231
	Accumulated depreciation		**20,518,086**	**19,409,984**
	Written down value		**146,463,236**	**147,571,338**
	Total Carrying Value (A+B)		**337,007,714**	**345,772,078**
06.00	**Right-of-use Assets**			
	A) At Historical Cost			
	Opening Balance (At Cost)		66,297,800	57,195,190
	Add: Addition during the Period		6,167,278	9,102,610
			72,465,078	**66,297,800**
	Less: Disposal/ Adjustment		-	-
			72,465,078	**66,297,800**
	Opening Balance of Depreciation		52,254,426	45,431,018
	Charged during the Period		5,085,062	6,823,408
	Accumulated depreciation		**57,339,488**	**52,254,426**
	Written down value		**15,125,590**	**14,043,374**
07.00	**Investments**			
	Investment in Non-quoted Shares	**Note - 07.01**	16,825,396	16,825,396
	Investment in Marketable Securities	**Note - 07.02**	6,126,995	6,439,895
	Fixed Deposit (FDR), Agrani Bank, WASA Branch		407,205	388,633
			23,359,595	**23,653,924**

Note	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
07.01	**Investment in Non-quoted Shares**		
	ICB Islamic Bank Ltd.	16,825,396	16,825,396
		16,825,396	**16,825,396**

07.02	Investment in Marketable Securities	31-Mar-26		30-Jun-25	
	A. Southeast Bank Capital Services Ltd.	**Market Price**	**Cost Price**	**Market Price**	**Cost Price**
	Sandhani Life Ins. Company Ltd.	995,000	1,757,680	545,950	1,297,726
	Aftab Automobiles Ltd.	-	-	1,480,000	1,853,810
	Monno Ceramic Industries Ltd.	-	-	2,970,000	3,031,839
	Associated Oxygen Limited	-	-	87,600	234,217
	Sea Pearl Beach Resort & Spa Limited	3,703,830	5,362,273	-	-
		4,698,830	**7,119,953**	**5,083,550**	**6,417,593**
	B. Bank Asia Securities Ltd.				
	Premier Leasing & Finance	72,765	387,419	63,945	387,419
	Eastern Housing Limited	1,355,400	2,263,745	1,292,400	2,263,745
		1,428,165	**2,651,163**	**1,356,345**	**2,651,163**
		6,126,995	**9,771,116**	**6,439,895**	**9,068,756**

08.00	**Inventories**	
	Raw Materials	41,628,207	45,603,008
	Packing Materials	37,592,824	44,179,219
	Work - in - process	3,422,480	6,958,902
	Finished Goods	13,219,382	13,986,143
	Promotional Materials	4,238,571	4,315,761
	Printing & Stationeries	4,486,002	4,176,748
	Goods in Transit	9,127,111	9,814,081
		113,714,577	**129,033,862**

09.00	**Trade and other receivables**		
	Accounts Receivables	148,186,622	153,279,458
		148,186,622	**153,279,458**

This is unsecured, considered good and is falling due within one year. Classification schedule as required by schedule XI of Companies Act 1994 are as follows:

Aging of the above balance is as follows:		
Below 180 days	148,186,622	153,279,458
Above 180 days	-	-
	148,186,622	**153,279,458**

Note	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25
	I. Accounts Receivable considered good in respect of which the company is fully secured	148,186,622	153,279,458
	II. Accounts Receivable considered good in respect of which the company holds no security other than the debtor personal security	-	-
	III. Accounts Receivable considered doubtful or bad	-	-
	IV. Accounts Receivable due by any director or other officer of the company	-	-
	V. Accounts Receivable due by Common Management	-	-
	VI. The maximum amount of receivable due by any director or other officer of the company	-	-
	Total	**148,186,622**	**153,279,458**

As at March 31, 2026 the company did not make any provision against trade receivables as there as no indication of impairment.

10.00 Advances, Deposits & Prepayments

Advances			
Advance Income Tax	**Note - 10.01**	149,078,555	139,788,311
Travel and Other Advances		431,340	400,263
Advance paid to Suppliers		555,690	245,272
Advance for Office Rent		1,352,214	956,304
Motor Cycle & Car Advance		29,317	78,023
Advance against C&F		10,347,581	14,616,589
Advance Against Cash Purchase		9,000	38,000
		161,803,697	**156,122,763**
Deposits			
Security Deposit		6,393,328	6,393,328
Bank Guarantee		3,376,793	3,376,793
Earnest Money		654,840	654,840
Collection & Other Advance		1,604,081	2,061,289
L/C Margin & Balance		1,067,680	428,400
		13,096,722	**12,914,650**
		174,900,420	**169,037,412**

10.01 Advance Income Tax

Opening Balance	139,788,311	119,891,670
Income tax paid during the period	9,290,244	19,896,641
	149,078,555	**139,788,311**

11.00 Cash and Cash Equivalents

Cash in Hand	**860,941**	**1,377,744**
(a) Cash in Hand/Imprest Cash	799,090	1,189,501
(b) Balance at Brokerage House	61,851	188,243
(c) Cash at Bank	**12,659,248**	**11,036,028**
Current Account (Main)	6,787,213	7,764,716
Current Account (Collection)	1,685,909	1,089,471
Short Term Deposit Account	4,186,125	2,181,841
Total	**13,520,188**	**12,413,771**

Note	Particulars	Amount in Taka	
		31-Mar-26	30-Jun-25

12.00 Share Capital

a) Authorized Capital

100,000,000 Ordinary Shares of Taka 10/- each	**1,000,000,000**	**1,000,000,000**

b) Issued, Subscribed and Paid-up Capital

20,359,760 Ordinary Shares of Taka 10/- each	**203,597,600**	**203,597,600**

c) Distribution Schedule

The detailed schedule showing the number of shareholders and their shareholding in percentage has been disclosed below as a requirement of the Regulation 37(3) of Dhaka Stock Exchange and Chittagong Stock Exchange.

Range of holding in number of shares	No. of Shareholders	Number of Shares held	Percentage of Shareholding as on March 31, 2026	Percentage of Shareholding as on June 30, 2025
Up to 500 shares	6,634	1,086,123	5.33%	4.48%
501 to 5,000 shares	2,465	3,639,225	17.87%	14.34%
5,001 to 10,000 shares	169	1,252,414	6.15%	4.96%
10,001 to 20,000 shares	82	1,182,524	5.81%	6.01%
20,001 to above	94	13,199,474	64.83%	70.21%
Total	**9,444**	**20,359,760**	**100%**	**100%**

d) Shareholding Position as on March 31, 2026 is as follows:

Composition of Shareholding	No. of Shareholders	Number of Shares held	Percentage of Shareholding as on March 31, 2026	Percentage of Shareholding as on June 30, 2025
Sponsors	4	8,268,400	40.61%	40.61%
Foreign Investors	27	10,039	0.05%	0.06%
Institutional	272	3,307,377	16.24%	13.09%
General Public	9,141	8,773,944	43.09%	46.24%
Total	**9,444**	**20,359,760**	**100%**	**100%**

13.00 Reserves

Revaluation surplus on PPE	**Note: 13.01**	136,132,734	137,019,216
Fair value changes in investment	**Note: 13.02**	(3,644,121)	(2,628,861)
		132,488,613	**134,390,355**

13.01 Revaluation surplus on Property, plant and equipment

Opening Balance	137,019,216	138,263,400
Depreciation on revalued asset	(1,108,102)	(1,555,231)
Adjustment for deferred tax on Revaluation Surplus	221,620	311,047
	136,132,734	**137,019,216**

Note	Particulars		Amount in Taka	
			31-Mar-26	30-Jun-25
13.02	**Fair value changes in investment**			
	Opening Balance		(2,628,861)	(3,192,431)
	Fair Value adjustment for sale of Securities		(539,550)	(148,695)
	Fair Value Gain/(Loss) on Marketable Securities		(475,710)	712,265
			(3,644,121)	**(2,628,861)**
14.00	**Lease Obligation**			
	Lease Obligation (Office Rent)		16,191,196	15,227,133
			16,191,196	**15,227,133**
	Current portion of lease obligation	**Note: 14.01**	(5,153,125)	(6,066,207)
			11,038,071	**9,160,926**
14.01	**Current portion of lease obligation**			
	Lease Obligation (Office Rent)		5,153,125	6,066,207
			5,153,125	**6,066,207**
15.00	**Deferred Tax Liabilities**			
	Opening Balance		20,252,100	19,585,767
	Addition/Adjustment D/Y charged to Income tax expenses		351,889	977,379
	Adjustment with revaluation Surplus on PPE		(221,620)	(311,047)
			20,382,369	**20,252,100**

Deferred Tax (Income)/ Expense:

Particulars	Accounting Base	Tax Base	Deferred Tax (Assets)/ Liabilities as on March 31, 2026	Deferred Tax (Assets)/ Liabilities as on June 30, 2025
Historical Cost				
Written Down Value on PPE	194,192,021	121,995,692	14,439,266	13,775,766
Unrealized gain/(loss) on Mkt.	(475,710)	-	(47,571)	71,226
Lease Liabilities	(16,191,196)	-	(3,238,239)	(3,045,427)
Total	**177,525,115**	**121,995,692**	**11,153,455**	**10,801,566**

Closing Deferred Tax (Asset)/ Liability	11,153,455	10,801,566
Opening Deferred Tax (Asset)/ Liability	10,801,566	9,824,187
Deferred Tax (Income)/ Expense:	**351,889**	**977,379**

Revaluation

Land & Land Development	118,021,954	-	3,540,659	3,540,659
Building	28,441,282	-	5,688,256	5,909,877
Total	**146,463,236**	**-**	**9,228,915**	**9,450,535**

Closing Deferred Tax (Asset)/ Liability	9,228,915	9,450,535
Opening Deferred Tax (Asset)/ Liability	9,450,535	9,761,582
Deferred Tax (Income)/ Expense:	**(221,620)**	**(311,047)**

Note	Particulars		Amount in Taka	
			31-Mar-26	30-Jun-25
16.00	**Short Term Loans**			
	Agrani Bank C.C. (Hypothecation) - 54566, WASA Branch		213,437,898	206,647,053
	Agrani Bank (LTR), WASA Branch- 4786		65,999,491	99,095,567
			279,437,389	**305,742,620**
17.00	**Trade and other payables**			
	Trade Payables		50,459,073	55,547,873
			50,459,073	**55,547,873**
18.00	**Accrued Expenses**			
	Utilities		1,655,468	1,663,783
	Salary and Wages		11,629,798	14,696,311
	Employee Benefit Payable		6,630,803	7,449,787
	Audit Fee		-	383,333
	Corporate Governance Audit Fee		-	69,000
	Provision for Income Tax	**Note: 18.01**	79,865,239	72,541,339
	Others payable		2,043,115	2,097,351
			101,824,423	**98,900,905**
18.01	**Provision for current tax**			
	Opening Balance		72,541,339	64,485,260
	Add: Provision made during the period		7,323,900	8,056,079
			79,865,239	**72,541,339**

		Amount in Taka	
		31-Mar-26	31-Mar-25
19.00	**Revenue**		
	Local Sales	477,813,856	495,180,323
		477,813,856	**495,180,323**
20.00	**Financial Expenses**		
	Interest on C.C. (Hypo), Agrani Bank Ltd.	14,113,342	16,919,681
	Interest on LTR Loan Agrani Bank Ltd.	6,406,622	9,347,177
	Finance Cost (Lease Obligation-Office Rent)	1,206,519	948,371
		21,726,484	**27,215,229**
21.00	**Non Operating Income**		
	Other Income	5,641,413	759,315
	Bank Interest	24,442	22,976
	Interest on FDR	21,848	14,412
	Capital Gain/(Loss) on Marketable Securities	539,550	162,217
	Dividend Income	203,148	170,848
		6,430,401	**1,129,768**

Note	Particulars		Amount in Taka	
			31-Mar-26	31-Mar-25
22.00	**Income Tax Expense**			
	Current Tax on profit for the Period	**Note - 22.01**	7,323,900	7,228,379
	Deferred tax expense/(income)		351,889	458,156
			7,675,789	**7,686,535**

Particulars	Taxable Income	Taxable Amount	
		31-Mar-26	31-Mar-25
Tax on taxable profit	36,416,352	7,283,270	7,194,209
Tax on dividend income	203,148	40,630	34,170
Total	**36,619,500**	**7,323,900**	**7,228,379**

Minimum Tax

Calculation of gross receipt

Revenue:

Sales	477,813,856	495,180,323
Other Income	5,641,413	953,139
Bank Interest	24,442	22,976
Interest on FDR	21,848	14,412
Capital Gain/(Loss) on Marketable Securities	539,550	162,217
Dividend Income	203,148	170,848
Total Gross Receipts	**484,244,257**	**496,503,915**
Minimum Tax (.60% On Total Gross Receipts)	**2,905,466**	**2,979,023**

Disclosures as per BSEC NOTIFICATION No. BSEC/CMRRCD/2006-158/208/ADMIN/81 Dated 20 June, 2018

23.00 Earning Per Share (EPS)

The computation is given below

Net Profit After Tax	28,943,711	28,455,358
Ordinary shares outstanding during the Period	20,359,760	20,359,760
	1.42	**1.40**

24.00 Acquisition of Property Plant & Equipments during the period

SL. NO.	Particulars	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
1	Plant & Machinery	-	2,568,426
2	Office Equipment	-	2,490,531
Total		**-**	**5,058,957**

Note	Particulars	Amount in Taka	
		July 01, 2025 to March 31, 2026	July 01, 2024 to March 31, 2025
25.00	**Reconciliation of net profit with cash flows from operating activities**		
	Net Profit before tax	**36,619,500**	**36,141,894**
	Interest & other income	(6,430,401)	(1,129,768)
	Financial Expenses	21,726,484	27,215,229
	(Increase) /Decrease in accounts receivables	5,092,836	3,128,742
	Increase in Inventory	15,319,285	(19,026,140)
	Increase /(Decrease) in trade payable	(5,088,800)	3,024,290
	Increase /(Decrease) in accrued expenses	(4,400,381)	(3,858,116)
	Depreciation	13,849,426	16,116,827
	Increase in Advance, Deposit & Prepayments	3,427,237	(3,851,054)
	Cash generated from operating activities	**80,115,183**	**57,761,903**
	Investment Income	6,430,401	1,129,768
	Finance Cost paid	(21,726,484)	(27,215,229)
	Income taxes paid	(9,290,244)	(16,402,956)
	Net cash flows from operating activities	**55,528,858**	**15,273,487**
26.00	**Calculation of Net operating cash flow per share (NOCFPS)**		
	Net Cash flow from operating activities	55,528,858	15,273,487
	No. of Shares	20,359,760	20,359,760
	Net operating cash flow per share (NOCFPS)	**2.73**	**0.75**

NOCFPS increased to 2.73 from 0.75 of the previous corresponding period. During the period an amount has been received from wastage sales and also measure portion of financial expenses have been reduced and all other relevant operating cost have been reduced through proper cash management.

27.00	**Calculation of Net Asset Value Per Share**	825,814,705	847,233,879
	Total Assets	495,746,672	521,133,198
	Total Liabilities	**330,068,033**	**326,100,682**
	Net Assets	20,359,760	20,359,760
	No. of Share	**16.21**	**16.02**
	Net Asset Value (NAV) Per Share		

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