Reckitt Benckiser (Bangladesh) PLC

Interim Condensed Financial Statements
as at and for the period ended 30 June 2026

Reckitt Benckiser (Bangladesh) PLC
The Glass House, 9th & 10th Floors, Plot-2, Block-SE (B), 38 Gulshan Avenue, Dhaka-1212
T +88-02-222290770, 71 & 72, Fax +88-02-222290769, www.reckitt.com

Registered Office : Reckitt Benckiser (Bangladesh) PLC, 58/59 Nasirabad Industrial Area, Chattogram-4209

Reckitt Benckiser (Bangladesh) PLC
Condensed Statement of Financial Position
As at 30 June 2026

	Note	30 June 2026 (Unaudited)	31 December 2025 (Audited)
		BDT'000	BDT'000
Assets			
Non-current assets			
Property, plant and equipment		565,787	597,529
Right-of-use assets (ROU)		130,904	151,449
Advances, deposits and prepayments		27,236	23,903
Deferred tax assets		46,980	42,877
Total non-current assets		**770,906**	**815,758**
Current assets			
Inventories		724,342	828,804
Trade and other receivables		121,535	140,087
Advances, deposits and prepayments		26,922	33,397
Cash and cash equivalents		1,882,388	1,197,659
Total current assets		**2,755,187**	**2,199,947**
Total assets		**3,526,093**	**3,015,705**
Equity and liabilities			
Shareholders' equity			
Share capital	9	47,250	47,250
Retained earnings		326,469	839,087
Total equity		**373,719**	**886,337**
Non-current liabilities			
Employee benefits		12,388	-
Lease liabilities		113,891	143,817
Total non-current liabilities		**126,279**	**143,817**
Current liabilities			
Trade and other payables		2,029,680	1,788,962
Employee benefits		1,456	11
Lease liabilities		38,096	38,938
Current tax liabilities		133,891	150,314
Dividend Payable		817,425	-
Unclaimed dividend	10	5,546	7,326
Total current liabilities		**3,026,095**	**1,985,551**
Total liabilities		**3,152,374**	**2,129,368**
Total equity and liabilities		**3,526,093**	**3,015,705**

Jamal Yusuff Zuberi	**Vishal Gupta**	**Md. Nazmul Arefin**
Director &	Managing Director	Company Secretary
Chief Financial Officer		

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Reckitt Benckiser (Bangladesh) PLC

Condensed Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
for the period ended 30 June 2026

	Note	1 January to 30 June 2026	1 January to 30 June 2025	1 April to 30 June 2026	1 April to 30 June 2025
		BDT'000	BDT'000	BDT'000	BDT'000
Revenue	5	2,750,589	2,808,550	1,424,523	1,335,172
Cost of sales	6	(1,462,518)	(1,497,018)	(748,559)	(714,004)
Gross profit		**1,288,070**	**1,311,531**	**675,963**	**621,167**
Other income/ (expenses)		4,536	3,764	2,616	1,798
Net operating expenses	7	(872,354)	(890,760)	(419,000)	(416,205)
Impairment (loss)/ reversal on trade receivables		339	78	320	(23)
		(867,480)	**(886,919)**	**(416,065)**	**(414,431)**
Profit from operation		**420,591**	**424,613**	**259,899**	**206,737**
Finance income		30,032	18,377	16,552	4,638
Finance cost		(10,730)	(25,570)	(4,374)	(14,358)
Profit before Contribution to WPPF		**439,893**	**417,420**	**272,077**	**197,017**
Contribution to WPPF		(20,947)	(19,877)	(12,956)	(9,382)
Profit before tax		**418,946**	**397,543**	**259,121**	**187,635**
Income tax expense	8	(114,963)	(103,821)	(65,056)	(47,259)
Profit after tax		**303,983**	**293,722**	**194,065**	**140,376**
Other comprehensive income		824	-	824	-
Total comprehensive income		**304,807**	**293,722**	**194,889**	**140,376**
Earnings per share					
Basic earnings per share (Taka)		**64.34**	**62.16**	**41.07**	**29.71**

Jamal Yusuff Zuberi
Director &
Chief Financial Officer

Vishal Gupta
Managing Director

Md. Nazmul Arefin
Company Secretary

Reckitt Benckiser (Bangladesh) PLC

Condensed Statement of changes in equity (Un-audited)
for the period ended 30 June 2026

	Share Capital	Retained Earnings	Total
	BDT'000	BDT'000	BDT'000
Balance as at 1 January 2025	**47,250**	**1,609,526**	**1,656,776**
Total comprehensive income for period ended 30 June 2025			
Profit for the period	-	293,722	293,722
Other comprehensive income	-	-	-
Final dividend for the year 2024	-	(1,573,425)	(1,573,425)
Balance as at 30 June 2025	**47,250**	**329,823**	**377,073**
Balance as at 1 January 2026	**47,250**	**839,087**	**886,337**
Total comprehensive income for period ended 30 June 2026			
Profit for the period	-	303,983	303,983
Other comprehensive income	-	824	824
Final dividend for the year 2025	-	(817,425)	(817,425)
Balance as at 30 June 2026	**47,250**	**326,469**	**373,719**

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Reckitt Benckiser (Bangladesh) PLC

Condensed Statement of cash flows (Un-audited)
for the period ended 30 June 2026

	1 January to 30 June 2026	1 January to 30 June 2025
	BDT'000	BDT'000
Cash Flows from operating activities		
Receipts from customers	3,389,962	3,551,684
Payment to suppliers, employees and others	(2,529,116)	(2,936,636)
Cash generated from operating activities	**860,847**	**615,048**
Income taxes paid	(135,489)	(151,362)
Net cash from operating activities	**725,358**	**463,686**
Cash flows from investing activities		
Acquisition of property, plant and equipment	(45,069)	(74,374)
Income from investment during the period	32,171	23,973
Net cash used in investing activities	**(12,898)**	**(50,401)**
Cash flows from financing activities		
Dividend paid	(1,780)	(1,573,425)
Payment of lease liabilities	(25,951)	(17,070)
Net (payment)/Increase in loans and borrowings	-	(69,327)
Finance cost paid	-	(11,679)
Net cash used in financing activities	**(27,731)**	**(1,671,501)**
Net (decrease)/increase in cash and cash equivalents	**684,729**	**(1,258,216)**
Cash and cash equivalents as at 1 January	1,197,659	2,202,589
Effect of exchange rate changes in cash and cash equivalents	-	-
Cash and cash equivalents as at 30 June	**1,882,388**	**944,373**

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Reckitt Benckiser (Bangladesh) PLC
Notes to the interim condensed financial statements
as at and for the period ended 30 June 2026

1. Reporting entity

Reckitt Benckiser (Bangladesh) PLC ("the Company") was incorporated on 15 April 1961 in erstwhile East Pakistan (became independent in 1971 as Bangladesh) under the Companies Act 1913 (as amended in 1994) as "Robinson's Foods (Pakistan) Limited". The name of the Company was changed to "Robinson's Foods (Bangladesh) Limited" under a special resolution on 24 August 1972. In 20 March 1986 in an extra-ordinary general meeting the name of the Company was again changed to Reckitt & Colman Bangladesh Limited. Finally, after the merger with Benckiser, in accordance with parent company, the name of the Company was again changed to Reckitt Benckiser (Bangladesh) Limited, under an extra-ordinary general meeting held on 9 November 2000. The name of the company was further changed to Reckitt Benckiser (Bangladesh) PLC as per requirement of the Companies Act 1994 as amended in 2020 which had been granted by RJSC based on the application submitted on 29th September 2021. It is a public limited company and its shares are listed on Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC.

The address of the Company's registered office is 58/59 Nasirabad Industrial Area, Chittagong and the corporate office is The Glass House, 9th & 10th floor, Plot # 02, Block # SE (B), 38, Gulshan Avenue, Dhaka-1212.

The Company is engaged in manufacturing and marketing of household, toiletries and pharmaceuticals products.

2. Basis of preparation

These condensed interim financial statements have been prepared in accordance with International Accounting Standard (IAS) 34: Interim Financial Reporting, the Companies Act 1994, the Securities and Exchange Rules 1987, relevant guidelines issued by the Bangladesh Securities and Exchange Commission and other applicable laws in Bangladesh.

These financial statements are authorised for issue by the Company's board of directors on 29th July 2026.

3. Functional and presentational currency

These condensed interim financial statements are presented in Taka/Tk./BDT, which is the Company's functional currency. The amounts in these condensed interim financial statements have been rounded off to the nearest BDT in thousand (BDT'000) except otherwise indicated.

4. Significant accounting policies

The same accounting policies and methods of computation have been followed in these condensed interim financial information as were applied/ applying in the preparation of the financial statements of Reckitt Benckiser (Bangladesh) PLC as at and for the year ended 31 December 2025.

	30 June 2026	30 June 2025
5 Revenue		
In Taka ('000)		
Revenue including VAT	3,244,911	3,313,447
VAT	(494,323)	(504,897)
	2,750,589	**2,808,550**
6 Cost of sales		
Consumption- Manufacturing and Trading unit	1,115,202	1,210,009
Manufacturing overhead	347,316	287,010
	1,462,518	**1,497,018**
7 Net operating expenses		
Administrative expenses	164,255	181,826
Marketing expenses	292,925	303,462
Selling & distribution expenses	263,324	249,758
Royalty	151,850	155,714
	872,354	**890,760**
8 Income tax expense		
A. Amounts recognised in profit or loss		
Current tax expense		
Current period	119,066	93,472
	119,066	**93,472**
Deferred tax (income)/expense		
Origination/(reversal) of temporary differences	(4,103)	10,348
	(4,103)	**10,348**
Tax expense on continuing operations	**114,963**	**103,821**

B. Reconciliation of effective tax rate	30 June 2026		30 June 2025	
In Taka ('000)				
Profit before tax		**418,946**		**397,543**
Tax using the Company's tax rate	**20.00%**	83,789	**20.00%**	79,509
Factors affecting the tax charge for current period:				
Excess/(deficit) of accounting depreciation over fiscal depreciation	1.40%	5,855	1.86%	7,412
Excess/(deficit) of rental payment over expenses under IFRS-16	0.09%	368	0.39%	1,539
Provision for stock obsolescence and Impairment (loss)/gain reversal on trade receivables and PPE	0.01%	51	-0.15%	(584)
Inadmissible expenses as per income tax act 2023	1.76%	7,381	0.17%	677
Excess of gratuity provision over payment of gratuity	0.70%	2,920	-3.60%	(14,296)
Excess of royalty payment	4.46%	18,703	4.83%	19,216
Movement of temporary differences: as above	-0.98%	(4,103)	2.60%	10,348
	27.44%	**114,963**	**26.12%**	**103,821**

9 Share capital

	As at 30 June 2026	As at 31 December 2025
	BDT'000	BDT'000
130,000 ordinary shares of Taka 10 each fully paid up in cash	1,300	1,300
20,000 ordinary shares of Taka 10 each fully paid up in other than cash	200	200
4,575,000 ordinary shares of Taka 10 each fully paid bonus share	45,750	45,750
	47,250	**47,250**
Authorised		
25,000,000 ordinary shares of Taka 10 each	**250,000**	**250,000**

i. Position of shareholding

	At 30 June 2026			At 31 December 2025	
Name of the shareholders	Number of shares Unit	Face value Taka	Percentage of holding %	Face value Taka	Percentage of holding %
		BDT'000		BDT'000	
Parent company					
Reckitt Benckiser Limited, UK	3,919,918	39,199	82.96	39,199	82.96
Other shareholders:					
ICB Unit Fund	3,700	37	0.08	37	0.08
Investment Corporation of Bangladesh (ICB)	18,504	185	0.39	185	0.39
ICB Mutual Funds	50	0.50	0.00	0.50	0.00
Individuals	303,334	3,033	6.42	3,048	6.45
Government of Bangladesh	178,339	1,783	3.77	1,783	3.77
Sadharan Bima Corporation (SBC)	79,059	791	1.67	791	1.67
Other institutions	222,096	2,221	4.70	2,206	4.67
	4,725,000	**47,250**	**100.00**	**47,250**	**100.00**

ii. Classification of shareholders by holdings

	At 30 June 2026		At 31 December 2025	
Holdings	Number of holders	Percentage of holdings	Number of holders	Percentage of holdings
Less than 500 shares	3,466	2.96	3,364	**3.11**
500 to 5,000 shares	90	2.31	97	**2.48**
5,001 to 10,000 shares	8	1.30	7	**1.23**
10,001 to 20,000 shares	7	2.14	6	**1.89**
20,001 to 30,000 shares	1	0.56	1	**0.56**
30,001 to 40,000 shares	-		-	-
40,001 to 50,000 shares	1	0.99	1	**1**
50,001 to 100,000 shares	2	3.00	2	**3.00**
100,001 to 1,000,000 shares	1	3.77	1	**3.77**
Over 1,000,000 shares	1	82.96	1	**82.96**
	3577	**100.00**	**3,480**	**100.00**

10 Unclaim Dividend Account

In Taka ('000)	As at 30 June 2026	As at 31 December 2025
	BDT'000	BDT'000
Final 2024	4,715	4,909
Final 2023	832	920
Final 2022	-	1,498
	5,546	7,326

11 Related parties

A. Parent and ultimate controlling party

Reckitt Benckiser Limited, UK has 82.96% shareholding of the Company. As a result, the parent and ultimate controlling party of the Company is Reckitt Benckiser Limited, UK.

B. Transactions with key management personnel

Key management personnel compensation

Key management personnel compensation comprised the following.

	30 June 2026		30 June 2025	
In Taka	BDT'000	BDT'000	BDT'000	BDT'000
Remuneration, bonus and other benefits	45,768	29,137	39,483	47,447
Housing rental	2,676	-	2,503	2,151
Leave passage	-	-	-	-
Medical	-	276	-	-
Short-term employee benefits	**48,444**	**29,412**	**41,987**	**49,598**
Gratuity provision	-	2,360	-	886
Provident fund	-	1,416	-	985
Post-employment benefits	**-**	**3,776**	**-**	**1,872**
	48,444	**33,189**	**41,987**	**51,469**
Number	**1**	**4**	**1**	**4**

Compensation for Reckitt's key management personnel includes salaries, non-cash benefits and contributions to a post-employment defined benefit plan and provident fund. These expenses are included in operating expenses.

Managing director and certain managers are provided with Company's car, subject to certain limit.

C. Other related party transactions

In Taka ('000)

		Transaction values for the period ended		Balance outstanding	
Parent of the Company	***Nature of Relationship***	**30 June 2026**	**30 June 2025**	**30 June 2026**	**31 December 2025**
Dividend payable					
Reckitt Benckiser Limited, UK	Reckitt Benckiser Parent Company	-	1,305,333	-	-
Fellow subsidiaries of the Company					
Import of finished goods					
Reckitt Benckiser (India) private Ltd.	Reckitt Benckiser Group Company	52,098	34,822	20,398	8,055
Royalties					
Reckitt Benckiser Health Limited, UK	Reckitt Benckiser Group Company	93,985	101,080	295,339	201,355
Reckitt Benckiser (ENA) B.V., Netherlands	Reckitt Benckiser Group Company	57,865	54,634	170,398	112,533

D. Significant contract where the Company is party and wherein Directors have interest

No such transactions/contact has occured during the period.

12 Net asset value per share

	As at 30 June 2026	As at 31 December 2025
Net Asset (BDT)	373,719,363	886,336,842
Weighted average number of ordinary shares outstanding during the period	4,725,000	4,725,000
Net asset value per share (per value BDT 10 each) (BDT)	**79.09**	**187.58**

13 Earnings per share

A. Basic earnings per share

	1 January to 30 June 2026	1 January to 30 June 2025
Profit attributable to ordinary shareholders (BDT)	303,982,897	293,722,236
Weighted-average number of ordinary shares outstanding	4,725,000	4,725,000
Basic earnings per share (par value BDT 10 each) (BDT)	**64.34**	**62.16**

B. Diluted earnings per share

No diluted earnings per share is required to be calculated for the period as there was no scope for dilution during the period.

14 Net operating cash flow per share

	1 January to 30 June 2026	1 January to 30 June 2025
Net operating cash flow (BDT)	725,357,889	463,685,695
Weighted average number of ordinary shares outstanding during the period	4,725,000	4,725,000
Net operating cash flow per share (par value BDT 10 each) (BDT)	**153.51**	**98.13**

15 Reconciliation of net operating cash flow:

	1 January to 30 June 2026 BDT'000	1 January to 30 June 2025 BDT'000
Profit after tax	303,983	293,722
Income tax expense	114,963	103,821
Profit before tax	**418,946**	**397,543**
Adjustment for:		
Depreciation	86,459	86,577
(Gain)/Loss on sale of property, plant and equipment	-	333
Impairment (loss)/gain reversal on trade receivables	(339)	(78)
Finance Cost	7,245	17,913
Finance Income	(30,032)	(18,377)
	482,279	**483,911**
Changes in:		
Inventories	104,462	65,798
Trade and other receivables	16,413	(16,902)
Advances, deposits and prepayments	3,142	(5,026)
Trade and other payables	240,718	158,693
Employee benefits	13,833	(71,426)
Cash generated from operating activities	**860,847**	**615,049**
Income tax paid	(135,489)	(151,362)
Net cash generated by operating activities	**725,358**	**463,686**