Shinepukur Ceramics PLC.

Statement of Financial Position (Un-audied)
As at March 31, 2026

ASSETS	Notes	March '2026	June '2025
Non-Current Assets		**4,748,534,792**	**4,820,487,335**
Fixed Assets - Property, Plant & Equipment	**3.00**	4,433,235,061	4,505,187,607
Long Term Investment	**4.00**	315,299,730	315,299,728
Current Assets		**1,291,244,296**	**1,139,886,185**
Inventories	**5.00**	723,516,285	717,930,012
Accounts & Other Receivables	**6.00**	193,126,712	160,511,450
Advances and Deposits	**7.00**	353,767,286	247,180,381
Cash and Cash Equivalents	**8.00**	20,834,011	14,264,341
TOTAL ASSETS		**6,039,779,089**	**5,960,373,520**
EQUITY AND LIABILITIES			
Shareholders' Equity		**4,443,624,006**	**4,400,892,025**
Issued Share Capital		1,469,660,550	1,469,660,550
Retained Earnings		(143,055,674)	(185,787,655)
Revaluation Surplus on Property,Plant and Equipment		2,966,690,015	2,966,690,015
Fair value loss on Investment in Shares		150,329,115	150,329,115
Non-Current Liabilities		**474,601,533**	**502,836,895**
Long Term Loans-Net Off Current Matuirity	**13.00**	188,585,214	224,252,771
Gratuity Payable	**15.00**	204,544,242	197,112,047
Deferred Tax Liability	**11.00**	81,472,077	81,472,077
Current Liabilities and Provisions		**1,121,553,549**	**1,056,644,600**
Short term locan	**12.00**	396,608,028	526,821,316
Creditors,Accruals and Other Payables	**14.00**	480,938,708	369,237,357
Long term - Current Matuirity	**10.00**	91,313,190	31,829,676
Loan from Sister Concern		135,692,895	111,416,998
Un-Claimed Dividend		17,000,728	17,339,253
TOTAL EQUITY AND LIABILITIES		**6,039,779,089**	**5,960,373,520**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
Statement of Profit or Loss and Comprehensive Income(Un-audited)
For the period July 25 - Mar 26

	Notes	Jul 25 - Mar 26	Jul 24 - Mar 25	Jan 26 - Mar 26	Jan 25 - Mar 25
Net Sales Revenue	**16.00**	1,127,910,020	1,191,812,260	351,913,126	344,207,646
Cost of Goods Sold	**17.00**	(1,003,838,507)	(1,271,507,546)	(336,106,801)	(331,018,092)
Gross Profit		**124,071,513**	**(79,695,286)**	**15,806,325**	**13,189,554**
Other Income	**18.00**	36,585,040	2,540,233	22,014,962	829,407
GP(%)		**11.00**	**(6.69)**	**4.49**	**3.83**
Operating Expenses		**(64,122,830)**	**(65,682,065)**	**(20,771,999)**	**(24,840,277)**
Administrative Expenses	**19.00**	(34,557,768)	(32,527,815)	(10,263,822)	(11,383,278)
Selling & Distribution Expense	**20.00**	(29,565,063)	(33,154,250)	(10,508,177)	(13,456,999)
Profit from Operations		**96,533,723**	**(142,837,118)**	**17,049,288**	**(10,821,316)**
Financial Cost	**21.00**	(34,646,345)	(44,997,047)	(634,488)	(391,476)
Profit Before contribution to WPPF & Welfare Funds		**61,887,378**	**(187,834,165)**	**16,414,800**	**(11,212,792)**
Contribution to WPPF/Welfare Funds		(2,947,018)		(781,657)	
Profit Before Tax		**58,940,360**	**(187,834,165)**	**15,633,143**	**(11,212,792)**
Income Tax Expenses					
Current Tax		(16,208,599)	(23,389,369)	(4,299,114)	(1,201,540)
Deferred Tax Income/(Expenses)		-	-		
Profit After Tax		**42,731,761**	**(211,223,534)**	**11,334,029**	**(12,414,332)**
Other Comprehensive Income-Fair Value Gain/(Loss) on Inv.		-	-		
		42,731,761	**(211,223,534)**	**11,334,029**	**(12,414,332)**
Earning Per Share(EPS)		**0.29**	**(1.44)**	**0.08**	**(0.08)**
Number of Share used to compute EPS(Taka)		**146,966,055**	**146,966,055**	**146,966,055**	**146,966,055**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
STATEMENT OF CASH FLOWS
For the Period July 25 - Mar 26

	Jul 25 - Mar 26	Jul 24 - Mar 25
Cash Flows From Operating Activities:		
Collections from turnover and other income	1,131,880,015	454,950,374
Payments for costs, expenses & others	(983,627,443)	(402,674,832)
Interest Paid	(32,580,744)	(22,104,172)
Income-Tax paid and /or deducted at sources	(26,642,198)	(12,330,620)
Net cash generated from operating activities	**89,029,630**	**17,840,750**
Cash Flows From Investing Activities:		
Property, Plant and Equipment acquired	-	-
Disposal of property ,Plant & equipment	-	
Net cash used in investing activities	**-**	**-**
Cash Flows From Financing Activities:		
Increase/(Decrease) in Loan	(82,121,434)	(40,493,640)
Dividend Payment	(338,526)	(1,074)
Net cash used in financing activities	**(82,459,960)**	**(40,494,714)**
Increase/(Decrease) in Cash and Cash Equivalents	**6,569,670**	**(22,653,965)**
Cash and Cash Equivalents at the beginning of the period	14,264,341	*48,330,831*
Cash and Cash Equivalents at the end of theperiod	**20,834,011**	**25,676,866**
Net Operating Cash Flows Per Share	**0.61**	**0.12**
Number of Share used to compute EPS(Taka)	**146,966,055**	**146,966,055**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
Statement of Changes In Equity
For the period ended Jul'25-Mar'26

As At March 31,2026

Particulars	Share Capital	Revaluation Surplus	Fair Value Loss on Investment in Shares	Retained Earning	Total Equity
Balance as on 01 July 2025	**1,469,660,550**	**2,966,690,015**	**150,329,115**	**(185,787,435)**	**4,400,892,245**
Net Profit after tax for the year ended 31 March 2026	-	-	-	42,731,761	42,731,761
Fair Value Gain/(Loss) on Investment in Shares (Nore-5	-	-	-	-	-
Total Balance as on 31 March 2026	**1,469,660,550**	**2,966,690,015**	**150,329,115**	**(143,055,674)**	**4,443,624,006**
Number of Shares					**146,966,055**
Net Assets Value(NAV) Per Share					**30.24**

As At March 31,2025

Particulars	Share Capital	Revaluation Surplus	Fair Value Loss on Investment in Shares	Retained Earning	Total Equity
Balance as on 01 July 2024	**1,469,660,550**	**2,966,690,015**	**150,315,579**	**2,299,290**	**4,588,965,434**
Net Profit after tax for the year ended 31 March 20	-	-	-	(255,431,842)	(255,431,842)
Fair Value Gain/(Loss) on Investment in Shares (N	-	-	-	-	-
3.00 % Cash Dividend for the year 2023	-	-	-	(29,393,211)	(29,393,211)
Total Balance as on 31 March 2025	**1,469,660,550**	**2,966,690,015**	**150,315,579**	**(282,525,763)**	**4,304,140,601**
Number of Shares					**146,966,055**
Net Assets Value(NAV) Per Share					**29.29**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.

Selected Notes to the Financial Statements (Un-audited)

For the Period ended July 2025-March 2026

01.00 Reporting Entity

1.01. Status of the Company

Shinepukur Ceramics PLC. (SCL/ the Company) was incorporated in Bangladesh on 26 January 1997 under the Companies Act,1994 as a Private Limited Company and commenced its manufaturing operation in 1999.The Company was terned into a Public Limited Company on 7th May 2008.The Shares of the Company have been listed in the Dhaka Stock Exchange(DSE) and Chittagong Stock Exchange (CSE) on 18 November 2008 under the DSE and CSE Direct Listing Regulation 2006.The Company is a Subsidiary Company of Bangladesh Export Import Company Limited (the Parent),a listed Company under the Beximco Group.The Registered Office of the Company is located ar House No.17,Road No.2,Dhanmondi R/A,Dhaka.The industrial unites are located at Sarabo of Gazipur District.

1.02 Nature of Business Operations

The Company engaged in production and marketing of high quality porecelain and bone china tableware in the local and international markets.

02.00 Consolidated Financial Statements-Its Preparation, Presentation and Disclosures :

These Interim Financial Statements should be read in conjunction with the Financial Statements for the period ended Mar 31,2026 (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 re-classified 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 liabilites 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 changes.

		As at March 31,2026	As at June 30,2025
3.00	**Property , Plant & Equipment**		
	Land and land Developments	1,697,029,504	1,697,029,504
	Building & Other Construction	1,892,064,481	1,892,064,481
	Plant & Machinery	3,723,489,800	3,723,489,800
	Office Equipment	59,452,255	59,452,255
	Furniture and Fixtures	31,153,968	31,153,968
	Transport & Vehicles	19,328,425	18,357,425
	CWIP-BUILDING & MACHINERY	13,555,506	13,555,506
		7,436,073,939	**7,435,102,939**
	Less : Accumulated Depreciation	**(3,002,838,878)**	(2,929,915,332)
	Carrying Value	**4,433,235,061**	**4,505,187,607**
4.00	**Investment in Shares**		
	Investment in Beximco Synthetics Ltd.	552,016	552,014
	Investment in Bangladesh Export Import Co Ltd.	314,747,714	314,747,714
		315,299,730	**315,299,728**

5.00 Inventory

Raw Material & Chemical	120,462,911	137,906,326
Packing Materials	2,744,895	433,859
Stores & Spares	157,412,410	148,119,278
Work in Process	279,717,648	130,177,328
Finised Goods	163,178,421	301,293,221
	723,516,285	**717,930,012**

6.00 Accounts & Other Receivables

AR-Export	152,122,452	135,833,212
AR-Local	41,004,260	24,678,238
	193,126,712	**160,511,450**

7.00 Advance and Deposits

L/C-Margin & Others	31,033,035	29,304,563
Advance Income Tax	183,726,087	163,231,469
Employees (other than officers)	729,926	487,400
Advance against Expenses	750,851	95,851
VAT Deposit	118,533,259	35,066,970
Security Deposit	9,233,261	9,233,261
Bank Guarantee Margin	9,760,868	9,760,868
	353,767,286	**247,180,381**

8.00 Cash & Cash Equivalents

(a) In Hand	**4,998,502**	**1,353,383**
(b) At Banks with :		
(i) Current Deposit	8,473,548	7,053,021
(ii) STD	5,135,230	3,631,205
(iii) FDR	2,226,731	2,226,731
	20,834,011	**14,264,341**

10.00 Long Term Borrowings

A. Net of Current Maturity

Phonix Fin & Investment	91,313,190	31,829,676
	91,313,190	**31,829,676**

11.00 Deferred Tax Liability :

Opening Deferred Tax Liabilities	81,472,077	81,472,077
Deferred Tax Expenses/(Income)	-	-
	81,472,077	**81,472,077**

12.00 Short Term Loan

Sonali Bank-CC	396,608,028	526,821,316
	396,608,028	**526,821,316**

13.00 Long Term Loans-Current Matuirity

Phonix Fin & Investment	188,585,214	224,252,771
	188,585,214	**224,252,771**

14.00 Creditors,Accruals & Other Payable:

Gas & Electricity	4,683,983	7,800,029
Creditors,Accruals and Other Payables	234,106,805	169,103,113
Income Tax Payable (Note-14.01)	136,897,326	120,688,727
Salary & Wages	59,374,502	35,519,942
Provident Fund Employee	20,140,888	15,511,392
Security Deposit	10,440,000	9,240,000
WPPF Payable	7,450,427	4,503,409
Tax Payable	6,936,500	5,390,772
Group Insurance Payable	413,682	485,378
Audit Fees Payable	494,595	994,595
	480,938,708	**369,237,357**

14.01 Income Tax Payable:

Opening Balance	120,688,724	188,338,626
Add: Tax provision for the period	16,208,602	30,354,326
Less: Excess Provision for previos years	-	(98,004,228)
Closing Balance	**136,897,326**	**120,688,724**

15.00 Gratuity Payable

Opening Balance	197,112,047	162,070,355
Add: Addition during the year	7,432,194	35,954,259
Less:Payment during the year	**-**	(912,567)
Closing Balance	**204,544,241**	**197,112,047**

		Jul 25 - Mar 26	Jul 24 - Mar 25	Jan 26 - Mar 26	Jan 25 - Mar 25
16.00	**Revenue**	**658,187,607**	**290,692,746**	**183,363,432**	**191,766,254**
	A. Export Sales	656,153,607	280,298,846	183,363,432.30	187,446,103.61
	Export Sales (Cash Incentive)	2,034,000	10,393,900	-	4,320,150.00
	B. Local Sales	**452,889,042**	**150,573,845**	**161,907,595**	**152,441,392**
	Distributors	359,322,353	94,746,100	132,176,676.14	103,826,734.53
	Institutional	84,429,427	21,156,686	25,932,693.98	27,083,177.79
	Show Room	81,980	1,888,473	81,980.16	3,403,744.71
	Factory Sales	9,055,282	32,782,586	3,716,244.33	18,127,735.21
	C. Scrap Sales	**16,833,371**	**1,435,921**	**6,642,099**	
	Total Revenue	**1,127,910,020**	**442,702,513**	**351,913,126**	**344,207,646**
17.00	**Cost of Goods Sold**				
	Raw Material issued	347,393,979	437,220,497	104,231,024	56,972,679
	Wages & salaries	338,410,049	418,922,700	116,632,687	132,448,268
	Power & Fuel	193,290,497	356,392,641	74,067,137	105,492,021
	Overhead	49,398,070	21,931,477	16,060,649	9,959,299
	Depreciation	75,345,912	78,430,557	25,115,304	26,145,825
		1,003,838,507	**1,312,897,872**	**336,106,801**	**331,018,092**
18.00	**Other Income**				
	Interest Received	127,384	-	-	-
	Sale of Scrap(Mis.Income)	36,457,656	2,546,771	22,014,962	829,407
		36,585,040	**2,546,771**	**22,014,962**	**829,407**
19.00	**Administrative Expenses**				
	Salaries & Allowances	15,247,094	21,092,676	4,027,184	6,196,709
	Depreciation	375,804	469,762	125,268	156,588
	Office Expenses	16,161,329	8,426,923	4,758,209	3,778,032
	Communication Expenses	2,773,541	1,925,894	1,353,161	1,251,949
		34,557,768	**31,915,255**	**10,263,822**	**11,383,278**
20.00	**Selling & Dist. Expenses**				
	Promotional Expenses	12,179,787	4,036,522	4,849,297	3,105,702
	Salaries & Allowances	13,194,538	18,677,949	4,414,007	8,233,015
	Occupancy Expenses	751,601	3,066,223	19,500	553,757
	Transport Expenses	1,233,568	1,164,201	557,715	390,771
	Office Expenses	1,263,218	2,577,139	348,762	788,604
	Communication Expenses	942,350	1,888,355	318,896	385,150
		29,565,063	**31,410,389**	**10,508,177**	**13,456,999**
21.00	**FINANCIAL EXPENSES**				
	Interest On Loan-Bank & Others	32,580,744	48,260,543	-	-
	Bank Commission & Charges	2,065,601	1,917,446	634,488	391,476
		34,646,345	**50,177,989**	**634,488**	**391,476**

20.00	**INCOME TAX EXPENSES/(INCOME)**				
	(a) CURRENT TAX				
	Tax for the year under review	16,208,599	23,389,369	4,299,114	1,201,540
	Less : Excess Provision for previo	-	-		
	Current Tax	**16,208,599**	**23,389,369**	**4,299,114**	**1,201,540**
	(b) Deferred Tax(Income)/ Expenses	-	-		
	Total (a +b)	-	-		
		16,208,599	**23,389,369**	**4,299,114**	**1,201,540**

21.00	**Basic Earnings Per Share (EPS)**	**Jul'25- Mar '26**	**Jul'24- Mar '25**
	(a) Earning Attributable to the Ordinary Shareholders (Net Profit/(Loss) After Tax)	42,731,761	(255,431,842)
	(b) Weighted Average Number of Ordinary Shares outstanding during the year	146,966,055	146,966,055
	(c) EPS (a/b)	**0.29**	**(1.74)**

22.00	**Net Asset Value (NAV) per share**		
	Total Assets	6,039,779,089	6,017,728,798
	Less: Total Liabilities	1,596,155,082	1,713,588,197
	Net Assets	**4,443,624,007**	**4,304,140,601**
	Number of Ordinary Shares of Tk. 10 each at Financial Position date.	146,966,055	146,966,055
	Net Asset Value (NAV) per share	**30.24**	**29.29**