Techno Drugs Ltd.

Where innovation never stops...

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UNAUDITED 3RD QUARTER FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2025 TO 31 MARCH 2026

Pursuant to the Regulation No: 17 (1) Dhaka & Chittagong Stock Exchange (Listing) Regulations, 2015 We are pleased to present the 3rd Quarter (un-audited) Financial Statements as at and for the period ended 31 March 2026.

Statement of Financial Position
As at 31 March 2026

Particulars	Amount (In Taka)	
	31st March, 2026	30th June, 2025
ASSETS:		
Non-Current Assets:	**4,770,105,167**	**3,848,612,274**
Property, Plant and Equipments at Carrying Value	4,482,636,354	3,690,470,322
Intangible Assets	7,169,158	6,454,527
Investment In Share	270,000	270,000
Capital Work In Progress	243,066,312	97,264,000
Right-of-Use Assets	36,963,342	54,153,424
Current Assets:	**2,867,047,874**	**3,460,810,851**
Inventories	967,600,600	974,826,574
Finished Goods For Govt. Tender	41,286,237	129,299,400
Advances, Deposits and Prepayments	659,686,923	775,003,141
Accounts Receivable on General Sales	997,399,932	987,669,985
Accounts Receivable on Tender Sales	162,617,744	152,914,225
Investment in FDR	7,160,314	6,756,210
Cash and Cash Equivalents	31,296,124	434,341,317
TOTAL ASSETS	**7,637,153,041**	**7,309,423,125**
SHARE HOLDER'S EQUITY & LIABILITIES:		
Shareholders' Equity:	**4,142,103,967**	**4,035,985,308**
Share Capital	1,319,981,880	1,319,981,880
Share Premium	621,592,120	621,592,120
Revaluation Surplus	487,437,890	487,437,890
Retained Earnings	1,713,092,077	1,606,973,418
Non-Current Liabilities:	**2,617,785,750**	**1,756,498,056**
Deferred Tax	188,701,963	163,022,522
Long Term Loan Net of Current Maturity	2,395,637,670	1,559,696,230
Lease Liabilities Net of Current Maturity	33,446,116	33,779,304
Current Liabilities:	**877,263,325**	**1,516,939,761**
Current Maturity of Lease Liabilities	23,442,776	44,869,642
Current Maturity of Long Term Loan	149,395,603	377,175,130
Short Term Loan	215,946,131	607,875,537
Provision for Current Tax	263,043,788	239,299,431
Accounts & Others Payable	125,371,698	164,296,607
Liabilities for WPPF	84,017,756	73,775,579
Dividend Payable	16,045,573	9,647,835
TOTAL SHARE HOLDERS' EQUITY AND LIABILITIES	**7,637,153,041**	**7,309,423,125**
Net Assets Value (NAV) per share with Revaluation	**31.38**	**30.58**
Net Assets Value (NAV) per share without Revaluation	**27.69**	**26.88**
No. of Ordinary Share use to compute NAVPS	**131,998,188**	**131,998,188**

Statement of Change in Equity for the period
from 01 July 2025 to 31 March 2026

Particulars	Share Capital	Share Premium	Share Money Deposit	Retained Earnings	Revaluation Surplus	Total Taka
Balance 1st July 2025	**1,319,981,880**	**621,592,120**	**-**	**1,606,973,418**	**487,437,890**	**4,035,985,308**
Adjustment of IPO Expense				(79,095)		**(79,095)**
Net Profit after Tax	-		-	155,419,742	-	**155,419,742**
Cash Dividend for FY 2024-2025				(49,221,988)		**(49,221,988)**
Balance 31st March, 2026	**1,319,981,880**	**621,592,120**	**-**	**1,713,092,077**	**487,437,890**	**4,142,103,967**

As at 31st March, 2025

Particulars	Share Capital	Share Premium	Share Money Deposit	Retained Earnings	Revaluation Surplus	Total Taka
Balance 1st July 2024	**941,574,000**	**-**	**261,538,438**	**1,463,939,898**	**487,437,890**	**3,154,490,226**
						-
Issuance of IPO Share (Including Premium to EIs)	76,923,070	184,615,368	(261,538,438)			**-**
Issuance of IPO Share (Including Premium to GP & EMP)	301,484,810	436,976,752				**738,461,562**
Adjustment of IPO Expense		-		(27,380,947)		**(27,380,947)**
Cash Dividend for FY 2023-2024				(59,066,386)		**(59,066,386)**
Net Profit after Tax	-			185,033,935	-	**185,033,935**
						-
Balance 31st March, 2025	**1,319,981,880**	**621,592,120**	**-**	**1,562,526,500**	**487,437,890**	**3,991,538,391**

Statement of Profit or Loss and Other Comprehensive Income For the Period from 01 July 2025 to 31 March 2026

Particulars	Amount (InTaka)			
	01st July 2025 To 31st March 2026	01st July 2024 To 31st March, 2025	01st January 2026 To 31st March 2026	01st January 2025 To 31st March 2025
Revenue	2,319,982,471	2,593,920,872	611,889,777	660,003,719
Cost of Goods Sold	(1,345,919,705)	(1,517,118,307)	(340,964,061)	(379,353,318)
Gross Profit	**974,062,766**	**1,076,802,564**	**270,925,716**	**280,650,401**
Operating Expenses	**(502,918,813)**	**(596,996,173)**	**(131,039,065)**	**(146,790,649)**
Administrative Expenses	(152,933,883)	(172,096,949)	(46,606,791)	(45,245,618)
Selling & Distribution Expenses	(349,984,930)	(424,899,224)	(84,432,275)	(101,545,031)
Profit from Operation	**471,143,953**	**479,806,391**	**139,886,651**	**133,859,753**
Finance Expenses	(258,780,895)	(244,487,582)	(82,652,761)	(79,313,424)
Other Income	2,722,659	2,574,316	1,582,235	790,570
Profit before WPPF and Tax	**215,085,717**	**237,893,125**	**58,816,125**	**55,336,899**
Contribution to WPPF	(10,242,177)	(11,328,244)	(2,800,768)	(2,635,090)
Profit Before Tax	**204,843,540**	**226,564,881**	**56,015,357**	**52,701,808**
Income Tax Expenses	**(49,423,797)**	**(41,530,946)**	**(15,714,815)**	**(9,272,900)**
Current Tax	(23,744,357)	(47,624,824)	(6,435,345)	(10,702,705)
Deferred Tax	(25,679,441)	6,093,878	(9,279,470)	1,429,805
Net Profit After Tax	**155,419,742**	**185,033,935**	**40,300,542**	**43,428,908**
Total Comprehensive Income	**155,419,742**	**185,033,935**	**40,300,542**	**43,428,908**
Earnings per Share (EPS) - Basic	**1.18**	**1.41**	**0.31**	**0.33**
No. of Ordinary Share use to compute EPS	**131,998,188**	**131,668,095**	**131,998,188**	**131,998,188**

Statement of Cash Flows fot the period
From 01 July 2025 to 31 March 2026

Particulars	Notes	Amount (In Taka)	
		01st July 2025 To 31st March, 2026	01st July 2024 To 31st March, 2025
A. Cash Flows from Operating Activities:			
Received from Customers		2,300,549,003	2,345,166,769
Received from Others		2,722,659	2,574,316
Paid to Suppliers		(1,281,190,371)	(1,391,634,298)
Paid to Employees		(433,442,579)	(502,811,501)
Paid to Others		(108,551,250)	(190,455,670)
Paid Finance Cost		(263,419,594)	(240,340,112)
Cash generated from operation		**216,667,869**	**22,499,503**
Income Tax Paid		(2,434,836)	(2,911,229)
Net Cash generated from Operating Activities		**214,233,033**	**19,588,274**
B. Cash Flows from Investing Activities:			
Cash Paid for Acquisition of Property Plant and Equipment		(321,908,344)	(61,702,222)
Intangible Assets		(1,562,500)	-
Advance against capital expenditure (IPO Fund)		-	(314,700,000)
Received/(Paid) against Investment in FDR		(404,104)	15,632,587
Cash Paid for Capital Work-In-Progress		(434,645,388)	(235,508,071)
Net Cash used in Investing Activities		**(758,520,336)**	**(596,277,706)**
C. Cash Flows from Financing Activities:			
Received/(Paid) against Long Term Borrowings		608,161,913	230,888,212
Received/(Paid) against Short Term Borrowings		(391,929,407)	(263,083,941)
Cash Received from IPO Proceed (Eligible invsetor)		-	738,461,562
Payment for IPO Expenses		(79,095)	(8,290,093)
Payment against Lease Liability		(27,127,929)	(12,857,632)
Interest expenses on lease liability		(4,959,123)	(6,430,851)
Dividend Paid		(42,824,249)	(49,392,997)
Net Cash Generated/(Used) from Financing Activities		**141,242,110**	**629,294,260**
Net Cash Inflow/(Outflow) from Total Activities (A+B+C)		**(403,045,193)**	**52,604,828**
Opening Cash & Cash Equivalents		**434,341,317**	**321,084,611**
Cash and Cash Equivalents at the End		**31,296,124**	**373,689,438**
Net Operating Cash Flows Per Share (NOCFPS)		**1.62**	**0.15**
No. of Ordinary Share use to compute (NOCFPS)		**131,998,188**	**131,668,095**

Reasons for Significant Deviation:

The company's Earning Per Share (EPS), Cash Flow from operation and NAV are 1.18, 1.62 and 31.38 respectively July to March 2026 against 1.41, 0.15 and 30.58 in the previous period July to March 2025. So, there is significant deviation. The company's Earning Per Share (EPS) has decreased due to lower sales revenue and incresed financial expenses compare to the previous period. Net Cash Flow from operation (NOCFPS) increase due to decrease of paid to supplier and others

Dhaka, Bangladesh
Dated: 29 April, 2026

Sd/-
Chief Financial Officer (Acting)

Sd/-
Company Secretary

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

The details of the published 3rd Quarter (Un-audited) Financial Statements with relevant notes are also available in the Company's website: www.technodrugsltd.com