

Asiatic Laboratories Limited
Statement of Financial Position (Un-audited)
As at 31 December 2025

Particulars	Notes	Amounts in Taka	
		31 December 2025	30 June 2025
Assets			
Non-Current Assets		7,146,683,163	6,762,866,781
Freehold Property, Plant and Equipment	4.00	6,828,813,561	6,420,114,282
Right of Use Assets	5.00	48,025,782	44,290,651
Intangible Asset	6.00	541,667	791,667
Capital Work-in-Progress	7.00	269,302,154	297,670,181
		2,266,083,977	2,102,643,731
Current Assets			
Inventories	8.00	710,398,102	636,436,954
Trade and other Receivables	9.00	716,016,371	649,642,970
Advances, Deposits and Prepayments	10.00	820,470,068	798,830,977
Cash and Cash Equivalents	11.00	19,199,437	17,732,830
		9,412,767,140	8,865,510,511
Total Assets			
Shareholders Equity and Liabilities			
Shareholders Equity		6,863,206,376	6,619,286,431
Share Capital	12.00	1,223,934,550	1,223,934,550
Share Premium	13.00	578,227,731	578,227,731
Revaluation Surplus	14.00	1,618,071,475	1,620,007,837
Retained Earnings	15.00	3,442,972,620	3,197,116,313
Non-Current Liabilities		1,809,142,248	1,731,401,922
Long Term Borrowings	17.00	1,117,884,702	1,040,856,643
Lease Liability (Non-Current Portion)	18.00	35,933,076	31,167,312
Deferred Tax Liability	19.00	655,324,470	659,377,966
Current Liabilities		740,418,516	514,822,159
Short Term Borrowings	20.00	68,228,685	63,701,912
Liabilities for Expenses	21.00	26,838,231	22,281,704
Current Tax Payable	22.00	201,248,305	105,312,093
Liability for WPPF	23.00	47,224,367	26,848,791
Long Term Borrowings (Current Portion)	24.00	279,916,499	260,731,439
Lease Liability (Current Portion)	25.00	18,325,444	15,762,592
Trade and other Payables	26.00	12,889,728	6,958,713
Dividend Payable	27.00	85,747,257	13,224,914
		9,412,767,140	8,865,510,511
Total Shareholders Equity and Liabilities			
Net Asset Value (NAV) per share with Revaluation	35.00	56.07	54.08
Net Asset Value (NAV) per share without Revaluation	35.00	42.85	40.85

The annexed notes form an integral part of these Financial Statements.

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka

Dated: 04 February, 2026

Asiatic Laboratories Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the Period from 1st July 2025 to 31 December 2025

Particulars	Notes	Amounts in Taka			
		Half Year	Q-2	Half Year	Q-2
		01 July 2025 to 31 Dec. 2025	01 Oct 2025 to 31 Dec. 2025	01 July 2024 to 31 Dec.	01 Oct 2024 to 31 Dec. 2024
Net Sales Revenue	27.00	1,499,305,588	757,950,491	707,017,079	442,209,780
Less: Cost of Goods Sold	28.00	(830,993,885)	(417,455,488)	(406,028,732)	(251,254,835)
Gross Profit		668,311,703	340,495,003	300,988,347	190,954,945
Less: Operating Expenses	29.00	(136,716,229)	(71,012,478)	(116,004,926)	(56,464,991)
Profit from Operation		531,595,474	269,482,525	184,983,421	134,489,954
Other Income	30.00	856,120	289,120	1,193,444	1,193,444
Financial Expenses	31.00	(100,836,577)	(46,244,089)	(25,339,763)	(15,583,362)
Interest on Lease Liability	32.00	(2,871,815)	(1,457,547)	(553,971)	(268,826)
Profit Before WPPF & Income Tax		428,743,202	222,070,009	160,283,131	119,831,209
Less: Workers' Profit Participation Fund Expenses		(20,375,575)	(10,560,995)	(7,575,699)	(5,649,417)
Profit Before Income Tax		408,367,626	211,509,014	152,707,432	114,181,792
Income Tax Expenses		(92,318,397)	(47,805,855)	(34,823,090)	(25,921,222)
Current Tax	22.00	(95,936,212)	(49,439,339)	(28,151,791)	(23,074,794)
Deferred Tax Income (Expense)	19.00	3,617,815	1,633,484	(6,671,299)	(2,846,428)
Net Profit After Income Tax		316,049,229	163,703,159	117,884,342	88,260,570
Add: Other Comprehensive Income:		435,681	216,327	463,918	230,319
Revaluation surplus during the year		-	-	-	-
Add: Deferred Tax (expenses) /income on Revaluation surplus		435,681	216,327	463,918	230,319
Adjustment of deferred tax on depreciation for Revaluation Surplus		-	-	-	-
Total Comprehensive Income for the year		316,484,910	163,919,486	118,348,259	88,490,889
Earnings Per Share (EPS)	34.00	2.58	1.34	0.96	0.72
Number of share considered for calculating EPS		122,393,455	122,393,455	122,393,455	122,393,455

The annexed notes form an integral part of these Financial Statements.

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka

Dated: 04 February, 2026

Asiatic Laboratories Limited
Statement of Changes in Equity (Un-audited)
For the Period from 01 July 2025 to 31 December 2025

(Amount in Taka)					
Particulars	Ordinary Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as at July 01, 2025	1,223,934,550	578,227,731	1,620,007,837	3,197,116,313	6,619,286,431
Adjustment of depreciation for Revaluation Surplus			(1,936,362)	1,936,362	-
Issuance of Cash Dividend @ 10%				(72,564,965)	(72,564,965)
Adjustment of deferred tax on depreciation for Revaluation Surplus (22.50%)				435,681	435,681
Net profit for the year transferred from Statement of Profit or Loss & Other Comprehensive Income				316,049,229	316,049,229
Balance as at 31 December 2025	1,223,934,550	578,227,731	1,618,071,475	3,442,972,620	6,863,206,376

Asiatic Laboratories Limited
Statement of Changes in Equity (Un-audited)
For the Period from 01 July 2024 to 31 December 2024

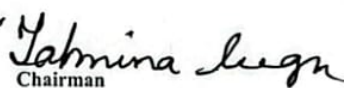
(Amount in Taka)					
Particulars	Ordinary Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as at July 1, 2024	1,223,934,550	578,227,731	1,624,138,128	3,009,259,939	6,435,560,348
Adjustment of depreciation for Revaluation Surplus			(2,061,857)	2,061,857	-
Issuance of Cash Dividend @ 10% excluding Director			(72,564,965)		(72,564,965)
Adjustment of deferred tax on depreciation for Revaluation Surplus (22.50%)				463,918	463,918
Net profit for the year transferred from Statement of Profit or Loss & Other Comprehensive Income				117,884,342	117,884,342
Balance as at 31 December, 2024	1,223,934,550	578,227,731	1,549,511,306	3,129,670,055	6,481,343,642


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Place: Dhaka
Dated: 04 February, 2026

Asiatic Laboratories Limited
Statement of Cash Flows (Un-audited)
For the Period from 1st July 2025 to 31 December 2025

Particulars	Note	Amounts in Taka	
		01 July 2025 to 31 Dec. 2025	01 July 2024 to 31 Dec. 2024
A. Cash Flows from Operating Activities			
Received from Customers	38.06	1,432,932,187	597,629,827
Paid to Suppliers	38.07	(768,857,144)	(354,639,746)
Paid to Employee	38.08	(104,052,329)	(89,532,129)
Paid for Manufacturing & Operating Expenses	38.09	(53,819,982)	(41,263,420)
Received from Other Sources		856,120	1,193,444
Tax Paid		(16,139,076)	(6,573,928)
Net Cash Generated From Operating Activities		490,919,777	106,814,049
B. Cash Flows from Investing Activities			
Acquisition of Freehold Property, Plant and Equipment	38.10	-	(39,475,505)
Advance for building construction & plant		-	(110,000,000)
Acquisition of Intangible Assets	38.12	-	-
Paid for Capital Work In Progress	38.13	(483,436,862)	(463,495,123)
Net Cash Used to Investing Activities		(483,436,862)	(612,970,628)
C. Cash Flows from Financing Activities			
Long Term Loan Payment	38.14	96,213,119	409,055,989
Short Term Loan Payment		4,526,773	22,721,560
Lease Liability Payment during the Year	38.15	(3,005,185)	(8,886,631)
IPO Expenses paid		-	-
Paid for Cash Dividend		(42,622)	-
Interest on Lease Liability		(2,871,815)	(553,971)
Paid for Financial Cost		(100,836,577)	(25,339,763)
Net Cash Used in Financing Activities		(6,016,307)	396,997,184
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		1,466,607	(109,159,395)
E. Cash and Cash Equivalents at the Beginning of the period		17,732,830	159,416,985
F. Cash and Cash Equivalents at the end of the Period (D+E)		19,199,437	50,257,589
Net Operating Cash Flows Per Share (NOCFPS)	36.00	4.01	0.87

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka

Dated: 04 February, 2026