

Asiatic Laboratories Limited
Statement of Financial Position (Un-audited)
As at 30 September 2025

Particulars	Notes	Amount in Taka	
		30 September 2025	30 June 2025
Assets			
Non-Current Assets		6,963,064,685	6,762,866,781
Freehold Property, Plant and Equipment	4.00	6,621,896,606	6,420,114,282
Right of Use Assets	5.00	51,319,215	44,290,651
Intangible Asset	6.00	666,667	791,667
Capital Work-in-Progress	7.00	289,182,198	297,670,181
Current Assets		2,179,226,025	2,102,643,731
Inventories	8.00	669,127,270	636,436,954
Trade and other Receivables	9.00	681,759,864	649,642,970
Advances, Deposits and Prepayments	10.00	809,619,378	798,830,977
Cash and Cash Equivalents	11.00	18,719,513	17,732,830
Total Assets		9,142,290,710	8,865,510,511
Shareholders Equity and Liabilities			
Shareholders Equity		6,771,851,855	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
Share Money Deposit (IPO Fund)			
Revaluation Surplus	14.00	1,619,032,927	1,620,007,837
Retained Earnings	15.00	3,350,656,647	3,197,116,313
Non-Current Liabilities		1,778,254,245	1,731,401,922
Long Term Borrowings	17.00	1,082,376,461	1,040,856,643
Lease Liability (Non-Current Portion)	18.00	38,703,502	31,167,312
Deferred Tax Liability	19.00	657,174,281	659,377,966
Current Liabilities		592,184,609	514,822,159
Short Term Borrowings	20.00	66,388,009	63,701,912
Liabilities for Expenses	21.00	25,244,023	22,281,704
Current Tax Payable	22.00	151,808,966	105,312,093
Liability for WPPF	23.00	36,663,372	26,848,791
Long Term Borrowings (Current Portion)	24.00	271,075,996	260,731,439
Lease Liability (Current Portion)	25.00	17,035,971	15,762,592
Trade and other Payables	26.00	10,785,980	6,958,713
Dividend Payable	27.00	13,182,292	13,224,914
Total Shareholders Equity and Liabilities		9,142,290,710	8,865,510,511
Net Asset Value (NAV) per share with Revaluati	35.00	55.33	54.08
Net Asset Value (NAV) per share without Revaluati	35.00	42.10	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: 10 November, 2025

Asiatic Laboratories Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the Period from 1st July 2025 to 30 September 2025

Particulars	Notes	Amounts in Taka	
		01 July 2025 to 30 Sept. 2025	01 July 2024 to 30 Sept. 2024
Net Sales Revenue	27.00	741,355,097	264,807,299
Less: Cost of Goods Sold	28.00	(413,538,397)	(154,773,897)
Gross Profit		327,816,700	110,033,402
Less: Operating Expenses	29.00	(65,703,751)	(59,539,934)
Profit from Operation		262,112,949	50,493,468
Other Income	30.00	567,000	-
Financial Expenses	31.00	(54,592,488)	(9,756,401)
Interest on Lease Liability	32.00	(1,414,268)	(285,145)
Profit Before WPPF & Income Tax		206,673,193	40,451,922
Less: Workers' Profit Participation Fund Expenses		(9,814,581)	(1,926,282)
Profit Before Income Tax		196,858,612	38,525,640
Income Tax Expenses		(44,512,543)	(8,901,868)
Current Tax	22.00	(46,496,873)	(5,076,997)
Deferred Tax Income/(Expense)	19.00	1,984,330	(3,824,871)
Net Profit After Income Tax		152,346,070	29,623,772
Add: Other Comprehensive Income:		219,355	233,598
Revaluation surplus during the year		-	-
Add: Deferred Tax (expenses) /income on Revaluation surplus		-	-
Adjustment of deferred tax on depreciation for Revaluation Surplus		219,355	233,598
Total Comprehensive Income for the year		152,565,424	29,857,371
Earnings Per Share (EPS)	34.00	1.24	0.24
Number of share considered for calculating EPS		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: 10 November, 2025

Asiatic Laboratories Limited
Statement of Changes in Equity (Un-audited)
 For the Period from 1st July 2025 to 30 September 2025

<i>(Amount in Taka)</i>					
Particulars	Ordinary Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as at July 1, 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			(974,910)	974,910	-
Adjustment of deferred tax on depreciation for Revaluation Surplus (22.50%)				219,355	219,355
Net profit for the year transferred from Statement of Profit or Loss & Other Comprehensive Income				152,346,070	152,346,070
Balance as at 30 September 2025	1,223,934,550	578,227,731	1,619,032,927	3,350,656,647	6,771,851,855

Asiatic Laboratories Limited
 Statement of Changes in Equity (Un-audited)
 For the period ended 30 September 2024

<i>(Amount in Taka)</i>					
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	-	-	(1,038,215)	1,038,215	-
Adjustment of deferred tax on depreciation for Revaluation Surplus (22.50%)	-	-	-	233,598	233,598
Net profit for the year transferred from Statement of Profit or Loss & Other Comprehensive Income.	-	-	-	29,623,772	29,623,772
Balance as at September 30, 2024	1,223,934,550	578,227,731	1,623,099,913	3,040,155,524	6,465,417,718

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka
 Dated: 10 November, 2025

Asiatic Laboratories Limited

Statement of Cash Flows (Un-audited)

For the Period from 1st July 2025 to 30 September 2025

Particulars	Note	Amounts in Taka	
		01 July 2025 to 30 Sept. 2025	01 July 2024 to 30 Sept. 2024
A. Cash Flows from Operating Activities			
Received from Customers	38.06	709,238,203	259,883,984
Paid to Suppliers	38.07	(379,610,187)	(114,436,717)
Paid to Employee	38.08	(48,997,419)	(51,437,014)
Paid for Manufacturing & Operating Expenses	38.09	(26,471,353)	(17,732,212)
Received from Other Sources		567,000	-
Tax Paid		(7,801,620)	(2,858,724)
Net Cash Generated From Operating Activities		246,924,624	73,419,318
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	(242,914,803)	(163,993,024)
Net Cash Used to Investing Activities		(242,914,803)	(313,468,529)
C. Cash Flows from Financing Activities			
Long Term Loan Payment	38.14	51,864,375	149,537,425
Short Term Loan Payment		2,686,097	1,951,349
Lease Liability Payment during the Year	38.15	(1,524,232)	(6,216,957)
IPO Expenses paid		-	-
Paid for Cash Divident		(42,622)	
Interest on Lease Liability		(1,414,268)	(285,145)
Paid for Financial Cost		(54,592,488)	(9,756,401)
Net Cash Used in Financing Activities		(3,023,137)	135,230,272
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		986,683	(104,818,939)
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)		18,719,513	54,598,046
Net Operating Cash Flows Per Share (NOCFPS)	36.00	2.02	0.60

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Place: Dhaka

Dated: 10 November, 2025