

Advent Pharma Ltd.
Statement of Financial Position (Un-Audited)
As at December 31, 2025


Particulars	Notes	Amount in Tk.	
		31-Dec-2025	30-Jun-2025
ASSETS			
NON-CURRENT ASSETS			
		1,628,273,615	1,645,929,718
Property, Plant and Equipment	4.00	1,449,321,770	1,466,977,873
Capital Work in Progress (Building Construction)	5.00	178,951,845	178,951,845
Right of use Assets		1,311,370	1,602,786
CURRENT ASSETS			
		335,864,210	284,609,783
Inventories	6.00	67,315,051	66,171,411
Trade and Other Receivable		236,921,323	188,518,172
Advances, Deposits and Pre-payments		28,178,880	28,150,247
Cash and Cash Equivalents	7.00	3,448,957	1,769,953
Total Assets		1,965,449,195	1,932,142,287
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
		1,549,290,328	1,530,367,583
Share Capital	8.00	931,327,320	931,327,320
Retained Earnings	9.00	617,963,008	599,040,263
NON-CURRENT LIABILITIES			
		218,573,234	212,911,841
Long Term Borrowings (Net of Current Portion)		7,431,241	7,431,241
Deferred Tax Liabilities	10.00	209,360,088	204,396,324
Liabilities for lease net current maturity		1,781,905	1,084,276
CURRENT LIABILITIES			
		197,585,633	188,862,863
Long Term Borrowings (Current Portion)		7,912,963	7,912,963
Short Term Borrowings		58,668,852	58,668,852
Payable to IPO Applicants		104,355	104,355
Trade and Other Payables		10,039,217	10,077,197
Unclaimed Dividend Account	11.00	476,187	476,187
Dividend Payable	12.00	6,184,800	2,938,354
Lease liability (Current Portion)		-	697,629
Liabilities for expenses		25,072,736	21,767,892
Liability for contribution to W.P.P.F.		27,531,977	26,100,913
Provision for Current Tax	13.00	61,594,546	60,118,522
Total Liabilities		416,158,867	401,774,704
Total Shareholders' Equity and Liabilities		1,965,449,195	1,932,142,287
Net Asset Value (NAV) per Share	21.00	16.64	16.43


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: January 29, 2026

Place: Dhaka

Advent Pharma Ltd.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the Period from July 01, 2025 to December 31, 2025

Particulars	Notes	Amount in Taka			
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024	Oct 01, 2025 to Dec 31, 2025	Oct 01, 2024 to Dec 31, 2024
A Revenues		238,956,972	222,963,500	119,714,797	120,915,683
B Cost of Sales	14.00	(170,824,479)	(140,408,398)	(90,235,749)	(75,538,583)
C Gross Profit		68,132,493	82,555,102	29,479,048	45,377,100
D Operating Expenses		(33,805,706)	(35,022,312)	(15,714,609)	(20,086,668)
Administrative expenses	15.00	(9,046,069)	(9,976,989)	(4,381,093)	(5,968,517)
Selling & Marketing Expenses	16.00	(24,759,637)	(25,045,323)	(11,333,516)	(14,118,151)
E Operating Profit		34,326,786	47,532,790	13,764,440	25,290,432
F Non Operating Expenses		(4,302,937)	(4,451,476)	(2,034,864)	(2,367,170)
Financial Expenses	17.00	(4,302,937)	(4,451,476)	(2,034,864)	(2,367,170)
G Other Income	18.00	28,498	32,620	12,698	20,500
H Loss on Sale of Fixed Assets		-	-	-	-
I Profit Before W.P.P.F		30,052,347	43,113,934	11,742,274	22,943,762
J Contribution to W.P.P.F		(1,431,064)	(2,053,044)	(559,156)	(1,092,560)
K Profit Before Tax		28,621,283	41,060,890	11,183,118	21,851,202
L Income Tax Expenses		(6,439,788)	(9,238,698)	(3,188,795)	(4,916,519)
Current Tax	13.00	(1,476,024)	(2,108,529)	(718,365)	(1,312,824)
Deferred Tax	10.00	(4,963,764)	(7,130,169)	(2,470,430)	(3,603,695)
M Net Profit After Tax		22,181,494	31,822,192	7,994,323	16,934,683
N Other Comprehensive Income		-	-	-	-
O Total Comprehensive Income		22,181,494	31,822,192	7,994,323	16,934,683
P Earnings per Share (EPS)	20.00	0.24	0.34	0.09	0.18


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: January 29, 2026
Place: Dhaka

Advent Pharma Ltd.
Statement of Changes in Equity (Un-Audited)
For the Period from July 01, 2025 to December 31, 2025

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2025	931,327,320	599,040,263	1,530,367,583
Total Comprehensive Income	-	22,181,494	22,181,494
Cash Dividend (2024-2025)	-	(3,258,749)	(3,258,749)
Balance as on December 31, 2025	931,327,320	617,963,008	1,549,290,328

Statement of Changes in Equity (Un-Audited)
For the Period from July 01, 2024 to December 31, 2024

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2024	931,327,320	538,684,599	1,470,011,919
Total Comprehensive Income	-	31,822,191	31,822,191
Cash Dividend (2023-2024)	-	(6,517,498)	(6,517,498)
Balance as on December 31, 2024	931,327,320	563,989,292	1,495,316,612


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: January 29, 2026
Place: Dhaka

Advent Pharma Ltd.
Statement of Cash Flows (Un-Audited)
For the Period from July 01, 2025 to December 31, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2025 to Dec 31, 2025	July 01, 2024 to Dec 31, 2024

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Receipts from Customers & Others	190,582,319	205,947,952
Cash Paid to Suppliers	(136,100,721)	(98,685,641)
Cash paid to Employees	(22,861,682)	(21,768,106)
Cash paid to Others	(16,935,197)	(24,114,206)
Tax Paid During This Period	-	(208,810)
Net cash generated from operating activities	14,684,719	61,171,189

B. CASH FLOWS FROM INVESTING ACTIVITIES:

Paid for Acquisition of Property, Plant & Equipment	(12,215,950)	(22,681,275)
Paid for Capital Work -in- Progress (construction)	-	(24,188,142)
Proceeds from disposal of Fixed Assets	-	-
Net cash used for investing activities	(12,215,950)	(46,869,417)

C. CASH FLOWS FROM FINANCING ACTIVITIES:

Net Received/Payment of Short Term Borrowings	-	-
Net Received/Payment of Long Term Borrowings	-	-
Financial Expenses Paid	(777,461)	(3,817,999)
Interest payment on Lease Liability	(23,067)	(33,475)
Cash Dividend Paid	(12,303)	(10,431,785)
Principal portion payment of Lease Payment	23,067	(311,525)
Refund to IPO Applicants	-	-
Net cash provided by financing activities	(789,765)	(14,594,784)

D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)

1,679,004 **(293,012)**

E. Cash & Cash equivalents at the beginning of the period

1,769,953 **3,969,026**

F. Cash & Cash equivalents at the end of the period (D+E)

3,448,957 **3,676,014**

G. Net Operating Cash Flows Per Share

22.00

0.16

0.66


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: January 29, 2026

Place: Dhaka