


Advent Pharma Ltd.
Statement of Financial Position (Un-Audited)
As at March 31, 2026

Particulars	Notes	Amount in Tk.	
		31-Mar-2026	30-Jun-2025
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment	4.00	1,434,334,845	1,466,977,873
Capital Work in Progress (Building Construction)	5.00	178,951,845	178,951,845
Right of use Assets		1,165,662	1,602,786
CURRENT ASSETS			
Inventories	6.00	79,905,803	66,171,411
Trade and Other Receivable		257,104,024	188,518,172
Advances, Deposits and Pre-payments		28,192,739	28,150,247
Cash and Cash Equivalents	7.00	896,831	1,769,953
Total Assets		1,980,551,749	1,932,142,287
SHAREHOLDERS' EQUITY AND LIABILITIES			
SHAREHOLDERS' EQUITY			
Share Capital	8.00	931,327,320	931,327,320
Retained Earnings	9.00	626,195,121	599,040,263
NON-CURRENT LIABILITIES			
Long Term Borrowings (Net of Current Portion)		6,711,241	7,431,241
Deferred Tax Liabilities	10.00	211,830,518	204,396,324
Liabilities for lease net current maturity		1,781,905	1,084,276
CURRENT LIABILITIES			
Long Term Borrowings (Current Portion)		7,912,963	7,912,963
Short Term Borrowings		61,243,430	58,668,852
Payable to IPO Applicants		104,355	104,355
Trade and Other Payables		9,945,736	10,077,197
Unclaimed Dividend Account	11.00	476,187	476,187
Dividend Payable	12.00	4,581,591	2,938,354
Lease liability (Current Portion)		-	697,629
Liabilities for expenses		28,823,949	21,767,892
Liability for contribution to W.P.P.F.		28,064,999	26,100,913
Provision for Current Tax	13.00	61,552,435	60,118,522
Total Liabilities		423,029,309	401,774,704
Total Shareholders' Equity and Liabilities		1,980,551,749	1,932,142,287
Net Asset Value (NAV) per Share	21.00	16.72	16.43


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: April 30, 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 March 31, 2026

Particulars	Notes	Amount in Taka			
		July 01, 2025 to Mar 31, 2026	July 01, 2024 to Mar 31, 2025	Jan 01, 2026 to Mar 31, 2026	Jan 01, 2025 to Mar 31, 2025
A Revenues		308,077,776	350,420,039	69,277,786	127,456,539
B Cost of Sales	14.00	(215,527,167)	(221,291,584)	(44,702,689)	(80,883,186)
C Gross Profit		92,550,609	129,128,455	24,575,098	46,573,353
D Operating Expenses		(44,836,857)	(56,258,865)	(11,031,151)	(21,236,553)
Administrative expenses	15.00	(12,137,160)	(17,012,672)	(3,091,091)	(7,035,683)
Selling & Marketing Expenses	16.00	(32,699,697)	(39,246,193)	(7,940,060)	(14,200,870)
E Operating Profit		47,713,751	72,869,590	13,543,947	25,336,800
F Non Operating Expenses		(6,500,450)	(6,179,622)	(2,197,513)	(1,728,146)
Financial Expenses	17.00	(6,500,450)	(6,179,622)	(2,197,513)	(1,728,146)
G Other Income	18.00	32,498	43,620	4,000	11,000
H Loss on Sale of Fixed Assets		-	-	-	-
I Profit Before W.P.P.F		41,245,799	66,733,588	11,350,434	23,619,654
J Contribution to W.P.P.F		(1,964,086)	(3,177,790)	(540,497)	(1,124,745)
K Profit Before Tax		39,281,713	63,555,798	10,809,937	22,494,909
L Income Tax Expenses		(8,868,107)	(14,300,052)	(2,886,121)	(5,061,354)
Current Tax	13.00	(1,433,913)	(3,126,152)	(415,691)	(1,017,623)
Deferred Tax	10.00	(7,434,194)	(11,173,900)	(2,470,430)	(4,043,731)
M Net Profit After Tax		30,413,607	49,255,746	7,923,816	17,433,555
N Other Comprehensive Income		-	-	-	-
O Total Comprehensive Income		30,413,607	49,255,746	7,923,816	17,433,555
P Earnings per Share (EPS)	20.00	0.33	0.53	0.09	0.19


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: April 30, 2026

Place: Dhaka

Advent Pharma Ltd.

Statement of Changes in Equity (Un-Audited)
For the Period from July 01, 2025 to March 31, 2026

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	-	30,413,607	30,413,607
Cash Dividend (2024-2025)	-	(3,258,749)	(3,258,749)
Balance as on March 31, 2026	931,327,320	626,195,121	1,557,522,441

Statement of Changes in Equity (Un-Audited)
For the Period from July 01, 2024 to March 31, 2025

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	-	49,255,745	49,255,745
Cash Dividend (2023-2024)	-	(6,517,498)	(6,517,498)
Balance as on March 31, 2025	931,327,320	581,422,846	1,512,750,166


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: April 30, 2026
Place: Dhaka

Advent Pharma Ltd.
Statement of Cash Flows (Un-Audited)
For the Period from July 01, 2025 to March 31, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2025 to Mar 31, 2026	July 01, 2024 to Mar 31, 2025

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash Receipts from Customers & Others	239,524,422	324,024,212
Cash Paid to Suppliers	(176,735,825)	(171,522,329)
Cash paid to Employees	(29,696,713)	(33,871,042)
Cash paid to Others	(21,877,834)	(35,120,819)
Tax Paid During This Period	(13,859)	(216,810)
Net cash generated from operating activities	11,200,191	83,293,212

B. CASH FLOWS FROM INVESTING ACTIVITIES:

Paid for Acquisition of Property, Plant & Equipment	(12,215,950)	(39,808,651)
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)	(63,996,793)

C. CASH FLOWS FROM FINANCING ACTIVITIES:

Net Received/Payment of Short Term Borrowings	2,574,578	(995,265)
Net Received/Payment of Long Term Borrowings	(720,000)	-
Financial Expenses Paid	(96,429)	(3,838,401)
Interest payment on Lease Liability	(23,067)	(41,131)
Cash Dividend Paid	(1,615,512)	(14,306,361)
Principal portion payment of Lease Payment	23,067	(476,369)
Refund to IPO Applicants	-	-
Net cash provided by financing activities	142,637	(19,657,527)

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

(873,122) (361,108)

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)

896,831 3,607,918

G. Net Operating Cash Flows Per Share

22.00

0.12

0.89


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dated: April 30, 2026
Place: Dhaka