

# **Navana Pharmaceuticals PLC.**

**Financial Statements (Un-audited) for  
Second Quarter (Q2), FY 2025-26**

***Period: 1<sup>st</sup> July 2025 - 31<sup>th</sup> December 2025***

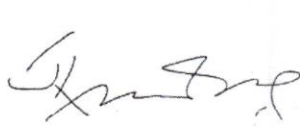


Navana Pharmaceuticals PLC.  
Statement of Financial Position (Un-audited)  
As at 31 December 2025


(Amount in BDT)

Particulars	Notes	As at	
		31-Dec-2025	30-Jun-2025
<b>Assets</b>			
<b>Non-Current Assets:</b>			
Property, Plant and Equipment	3.00	5,304,511,089	5,289,523,064
Intangible Asset	3.01	-	110,000
Capital Work in Progress	4.00	692,731,657	821,129,176
Right-of-Use Asset	5.00	132,911,264	144,899,964
Investment in Marketable Securities (Fair Value)	6.00	42,443,974	34,458,473
<b>Total Non-Current Assets</b>		<b>6,172,597,984</b>	<b>6,290,120,677</b>
<b>Current Assets:</b>			
Inventories	7.00	1,761,674,576	1,549,189,183
Trade and Other Receivables	8.00	1,304,892,328	1,375,918,208
Advances, Deposits and Prepayments	9.00	1,647,297,153	1,668,814,995
Goods in Transit	10.00	423,026,170	403,734,627
Cash and Cash Equivalents	11.00	208,607,568	184,528,674
<b>Total Current Assets</b>		<b>5,345,497,794</b>	<b>5,182,185,687</b>
<b>Total Assets</b>		<b>11,518,095,779</b>	<b>11,472,306,364</b>
<b>Equity And Liabilities</b>			
<b>Equity:</b>			
Paid-up Share Capital	12.00	1,074,162,170	1,074,162,170
Share Premium		448,170,069	448,170,069
Revaluation Reserve	13.00	1,671,330,888	1,671,330,888
Capital Reserve		605,590,148	605,590,148
Convertible bond	14.00	48,000,000	48,000,000
Unrealized Gain/ (Loss) Reserve		(120,067,920)	(130,715,611)
Retained Earnings		1,463,464,574	1,148,381,478
<b>Total Equity:</b>		<b>5,190,649,929</b>	<b>4,864,919,142</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities:</b>			
Loan from Directors	15.00	24,633,570	30,000,000
Lease Liabilities	16.00	111,362,993	115,353,147
Long Term Loan	17.00	68,611,279	69,461,563
Bond	14.00	19,200,000	19,200,000
Deferred Tax Liability	18.00	331,188,840	326,713,053
<b>Total Non-Current Liabilities</b>		<b>554,996,682</b>	<b>560,727,763</b>
<b>Current Liabilities:</b>			
Bond	14.00	6,400,000	12,800,000
Short Term Loan	19.00	3,834,343,570	4,283,306,581
Trade and Other Payables	20.00	1,840,506,311	1,618,087,601
Lease Liabilities (Current Maturity)	21.00	40,225,865	45,850,238
Long Term Loan (Current Maturity)	22.00	40,008,924	72,959,727
Unciaim Dividend Payable	23.00	10,964,497	13,655,312
<b>Total Current Liabilities</b>		<b>5,772,449,167</b>	<b>6,046,659,459</b>
<b>Total Liabilities</b>		<b>6,327,445,850</b>	<b>6,607,387,223</b>
<b>Total Equity and Liabilities</b>		<b>11,518,095,779</b>	<b>11,472,306,364</b>
<b>Net Asset Value (NAV) Per Share</b>	33.00	<b>48.32</b>	<b>45.29</b>

Annexed notes are integral part of these financial statements.



Chairman



Director



Managing Director



Finance Director & CFO



Acting Company Secretary

**Navana Pharmaceuticals PLC.**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the period from 01 July 2025 to 31 December 2025**

Particulars	Notes	Half Yearly		Second Quarter	
		July-Dec'2025	July-Dec'2024	Oct-Dec'2025	Oct-Dec'2024
		(Amount in BDT)			
Net Sales	24.00	5,593,947,633	4,363,718,011	2,779,145,217	2,226,315,771
Less: Cost of Good Sold	25.00	3,089,667,159	2,336,947,999	1,517,500,973	1,201,093,153
<b>Gross Profit</b>		<b>2,504,280,474</b>	<b>2,026,770,012</b>	<b>1,261,644,244</b>	<b>1,025,222,618</b>
<b>Less: Operating Expenses</b>					
Administrative Expenses	26.00	134,186,238	104,071,396	75,413,453	59,328,344
Selling & Marketing Expenses	27.00	1,179,397,293	890,146,225	608,178,263	454,458,729
Distribution Expenses	28.00	307,172,429	289,078,585	167,864,606	155,297,467
<b>Total Operating Expenses:</b>		<b>1,680,755,960</b>	<b>1,283,296,206</b>	<b>851,456,322</b>	<b>669,084,540</b>
<b>Operating Profit</b>		<b>823,524,514</b>	<b>743,473,806</b>	<b>410,187,922</b>	<b>356,138,078</b>
Less: Finance Expenses	29.00	304,808,266	390,040,025	164,469,490	188,939,808
Add: Other Income/(loss)	30.00	1,646,143	1,454,575	(18,219,460)	15,057,436
<b>Profit Before WPPF &amp; Tax</b>		<b>520,362,390</b>	<b>354,888,357</b>	<b>227,498,972</b>	<b>182,255,706</b>
Contribution to WPPF		24,779,161	16,899,446	10,833,284	8,678,843
<b>Profit Before tax</b>		<b>495,583,229</b>	<b>371,787,803</b>	<b>238,332,256</b>	<b>190,934,549</b>
<b>Less: Income Tax</b>		<b>132,913,386</b>	<b>96,544,788</b>	<b>37,629,884</b>	<b>65,881,952</b>
Current Tax	31.00	128,437,598	84,303,261	55,580,292	64,534,799
Deferred Tax Expense/(Income)	31.00	4,475,787	12,241,527	(17,950,409)	1,347,152
<b>Profit After Tax</b>		<b>362,669,843</b>	<b>275,243,015</b>	<b>170,702,372</b>	<b>125,052,597</b>
<b>Other Comprehensive Income</b>					
Unrealized Gain/(loss) on Marketable Security		10,647,691	(141,676,173)	7,282,331	(130,968,518)
<b>Total Comprehensive Income</b>		<b>373,317,534</b>	<b>133,566,842</b>	<b>178,014,703</b>	<b>(5,915,921)</b>
<b>Earnings Per Share (EPS)</b>	12.00	<b>3.38</b>	<b>2.25</b>	<b>1.67</b>	<b>1.00</b>
<b>Dilution of earnings per share</b>	32.02	<b>3.35</b>		<b>1.65</b>	

Annexed notes are integral part of these financial statements.

  
Chairman

  
Director

  
Managing Director

  
Finance Director & CFO

  
Acting Company Secretary

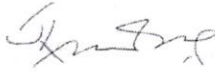
Navana Pharmaceuticals PLC  
Statement of Changes in Equity (Un-audited)  
For the period from 01 July 2025 to 31 December 2025

Particulars	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Unrealized Gain / (Loss) Reserve	Retained Earnings	Total
Balance as at 1 July 2025	1,074,162,170	448,170,069	1,671,330,888	605,590,148	(130,715,611)	1,148,381,478	4,816,919,142
Profit after Tax						362,669,843	362,669,843
14% Cash Dividend for YE 30 June 2025						(47,586,747)	(47,586,747)
Adj. to Unrealized Gain / (Loss) on FVOCI					10,647,691		10,647,691
<b>Balance as at 31 December 2025</b>	<b>1,074,162,170</b>	<b>448,170,069</b>	<b>1,671,330,888</b>	<b>605,590,148</b>	<b>(120,067,920)</b>	<b>1,463,464,574</b>	<b>5,142,649,929</b>

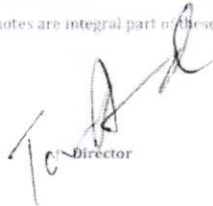
Statement of Changes in Equity (Un-audited)  
For the period from 01 July 2024 to 31 December 2024

Particulars	Share Capital	Share Premium	Revaluation Reserve	Capital Reserve	Unrealized Gain / (Loss) Reserve	Retained Earnings	Total
Balance as at 1 July 2024	1,074,162,170	448,170,069	1,848,295,335	605,590,148	(123,143,306)	708,021,144	4,561,095,560
Profit after Tax						241,444,123	241,444,123
14% Cash Dividend for YE 30 June 2024						(47,451,013)	(47,451,013)
Adj. to Unrealized Gain / (Loss) on FVOCI					(18,532,867)		(18,532,867)
<b>Balance as at 31 December 2024</b>	<b>1,074,162,170</b>	<b>448,170,069</b>	<b>1,848,295,335</b>	<b>605,590,148</b>	<b>(141,676,173)</b>	<b>902,014,254</b>	<b>4,736,555,803</b>

Annexed notes are integral part of these financial statements.



Chairman



Director



Managing Director



Finance Director & CFO

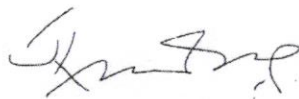


Acting Company Secretary

Navana Pharmaceuticals PLC.  
Statement of Cash Flows (Un-audited)  
For the period from 01 July 2025 to 31 December 2025

Particulars	Notes	July-Dec'2025	July-Dec'2024
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers		5,730,771,081	4,313,087,401
Cash Received from Other Income		2,849,791	(1,487,818)
Cash Paid to Suppliers		(3,200,059,703)	(2,150,918,695)
Cash Paid to Operational & Others		(1,571,572,291)	(1,376,136,546)
Gratuity paid		(8,800,000)	(5,750,000)
Income Tax Paid		(82,331,239)	(80,352,592)
Bank & Lease Interest Paid		-	(359,176,452)
<b>Net cash generated from operating activities:</b>		<b>870,857,640</b>	<b>339,265,300</b>
<b>Cash Flows from Investing Activities:</b>			
Cash Paid for Purchase of Property, Plant, Equipment & CWIP		(14,811,676)	(109,674,028)
Realized Gain/(loss) from Sale of Marketable Securities		(14,796,723)	(10,457,145)
Cash received from sales of fixed assets		1,455,623	-
Cash received from dividend income		218,941	901,146
Cash received/(paid) from investment in marketable securities		-	35,861,483
<b>Net cash from/(used in) investing activities:</b>		<b>(27,933,835)</b>	<b>(83,368,544)</b>
<b>Cash Flows from Financing Activities:</b>			
Dividend payment		(2,690,815)	(455,514)
Bond		(6,400,000)	-
Bank & lease interest paid		(319,275,712)	-
Receipts/payment against short term borrowings		(448,963,011)	(264,751,652)
Receipts/payment against long term borrowings		(33,801,087)	31,891,767
Receipts/payment against lease liability		(7,617,270)	(11,680,289)
<b>Net cash from/(used in) financing activities</b>		<b>(818,747,895)</b>	<b>(244,995,688)</b>
<b>Increase/(Decrease) in cash &amp; cash equivalents</b>		<b>24,175,910</b>	<b>10,901,067</b>
Cash and Cash Equivalents at Beginning of year		184,528,674	267,770,086
Effect of exchange rate changes on Cash and Cash Equivalents		(97,015)	3,896,549
<b>Cash and Cash Equivalents at end of year</b>	11.00	<b>208,607,568</b>	<b>282,567,702</b>
<b>Net operating cash flows per share</b>	31.00	<b>8.11</b>	<b>3.16</b>

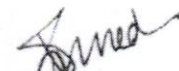
Annexed notes are integral part of these financial statements.



Chairman



Director



Managing Director



Finance Director & CFO



Acting Company Secretary

**Navana Pharmaceuticals PLC.**  
**Notes to the Interim Financial Statements**  
**For the period 01 July 2025 to 31 December 2025**

**1.0 About the Company**

**1.01 Legal Form of the Company**

Navana Pharmaceuticals PLC was incorporated in Bangladesh on 31 March 1986 vide registration no. C-15428/994 under the Companies Act-1913 (replaced by the Companies Act-1994) as a Private Company Limited by shares. The company was converted into a Public Limited Company on 30 December 2020.

**1.02 Address of the Registered Office and Factory**

The address of the Company's registered office is 1071,1073 North Rupshi, Tarbo Municipality, Rupgonj Narayangonj. Corporate office address is 99 Gulshan Avenue Rupayan Golden Age, Plot # 6, Block # CWN (C) Dhaka 1212. The Company has its factory in Rupshi, Narayangonj and several depots around the country

**1.03 Nature of Business Activities**

The principal activities of the Company are manufacturing, distribution and marketing of pharmaceutical and veterinary products and sales of the produced items in the domestic and foreign market.

**2.00 Basis of Preparation and Presentation of Financial Statements**

**2.01 Preparation and Presentation of Financial Statements of the Company**

These Financial Statements are the unaudited Interim Financial Statements (here after 'the Interim Financial Statements') of Navana Pharmaceuticals Ltd.

These interim financial statements should be read in conjunction with the Financial Statements for the Year ended December 31, 2025 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information. The accounting policies used are consistent with those used in the Annual Financial Statements. These financial statements have been prepared in a condensed form with selected notes following IAS 34: Interim Financial Reporting. The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

**2.02 Statement of Compliance**

The Financial Statements have been prepared in compliance with the requirements of the Companies Act, 1994 and other relevant local laws as applicable and in accordance with the applicable International Accounting Standards (IASs), The Securities and Exchange Rules, 2020 and International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) and others laws and regulations applicable for the company.

**2.03 Regulatory Compliances**

As required by the Company, the management complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax ACT 2023
- b) Income Tax Rules 2023
- c) The Value Added Tax and Supplementary Duty Act 2012;
- d) The Value Added Tax and Supplementary Duty Rules 2016;
- e) The Customs Act, 1969 and Customs Act 2023
- f) Bangladesh Labour Law, 2006 (Amended 2018);
- g) Negotiable Instrument Act, 1881; and
- h) The Securities and Exchange Rules, 2020.

**2.04 Basis of Measurement**

The Financial Statements have been prepared on a going concern basis under the historical cost convention applying accrual basis of accounting in accordance with the International Financial Reporting Standards (IFRS's).

The financial statements have been prepared on historical cost convention following the accrual concept of accounting, except for Property, plant & equipment which has been presented under the revaluation model. Investment in shares is valued at par value and cash flow statement has been prepared on cash basis.

## 2.05 Reporting Period and Comparative Information

The Financial Statements cover 06 months period starting from July 01, 2025 to December 31, 2025

Certain comparative amounts have been re-classified & rearranged to conform to the current period's presentation and all numerical information in the current financial statements as below:

- Statements of Financial Position as of the end of the preceding financial period;
- Statements of Comprehensive Income for the comparable of the preceding financial period;
- Statements of Changes in Equity for the comparable of the preceding financial period;
- Statement of Cash Flows for the comparable of the preceding financial period;

Narrative and descriptive information for comparative information has also been disclosed as required by IASs & IFRSs whenever it is relevant for the understanding of the current Period financial statements.

## 2.06 Rearrangement of Financial Statement:

The previous period's figure has been rearrangement whenever considered necessary to ensure comparability with the current period presentation as per IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors".

## 2.07 Functional and Presentation Currency

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented has been rounded off to the nearest Taka except where indicated otherwise.

## 2.08 Property, Plant and Equipment (PPE)

### Recognition and Measurement:

Items of property, plant & equipment are measured at cost or revalued amount less accumulated depreciation and impairment losses, if any in accordance with IAS 16: Property, Plant and Equipment. Cost includes expenditure that are directly attributable to the acquisition of the assets. The company has adopted 'Revaluation Model' for stating property, plant & equipment.

### Maintenance Activities

The company incurs maintenance costs for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

### Subsequent Costs

The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repair and maintenances costs are charged to the Statement of Profit or Loss and Other Comprehensive Income during the financial period in which they incurred.

### Retirements and Disposals

On disposal of fixed assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the statement of Profit or Loss and Other Comprehensive Income, which is determined with reference to the net book value of the assets and net sales proceeds.

### Depreciation

Depreciation is provided to amortize the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provisions of IAS 16: Property, Plant and Equipment.

Depreciation on Property, Plant and Equipment has been compute during the periods using reducing balance method except Land & Land Development. Depreciation has been charged on addition when the related PPE are available.

After considering the useful life of assets as per IAS 16, the annual depreciation rates have been applied as under which is considered reasonable by the management.

### Rate of Depreciation:

Particulars	Rate	Particulars	Rate
<b>Land and Land Development</b>		<b>Vehicles</b>	
Land and Land Development	Nil	Transport & Vehicles	10%
<b>Building &amp; Other Construction</b>		Motor Cycle	10%
Factory Building	10%	<b>Furniture &amp; Fixture</b>	
Office Decoration	10%	Furniture & Fixtures	10%
Pump House Construction	20%	Rack & Pallets	15%

Particulars	Rate	Particulars	Rate
Store Room	15%	<b>Office Equipment's</b>	
Office Room Extension	10%	Fire Extinguishers	15%
Factory Decoration	10%	Office Equipment's	15%
Factory Wall	10%	Air Cooler	20%
Pre Fabrication Building	10%	Cookeries & Cutleries	10%
Solvent Store	15%	Telephone Line Installation	15%
<b>Plant &amp; Machinery</b>		Photocopier & Fax Machine	20%
Plant & Machinery	10%	Projector	15%
Electrical Installation	20%	Refrigerator	20%
Generator	20%	Mobile	20%
Gas Line Installation	20%	<b>Computer &amp; IT Accessories</b>	
Spare Parts	20%	Computer	25%
ETP	20%	IT Accessories	25%
Electric Sub Station	20%	<b>Other Assets</b>	
<b>Lab Equipment</b>		Sundry Assets	15%
Quality Control Equipment	15%	Books	10%
Tools & Equipment's	15%	Software	20%

**2.09 Intangible Assets**

Software are amortized over 5 periods based on straight line method from the date when assets are available for use. The amount of amortization has been presented under the statement of rate of amortization on software is as under.

**2.10 Events after the Reporting Period**

Events after the reporting period that provide additional information about the company's position at the date of Statement of Financial Position or those that indicate that the going concern assumption is not appropriate are reflected in the financial statements. Events after reporting period that are not adjusting events are disclosed in the notes when material.

**2.11 Company Name Change to Navana Pharmaceuticals PLC**

In accordance with the Amendment of The Companies Act 1994 (Amendment up to 2020), the company has decided to change its name from Navana Pharmaceuticals Ltd. to Navana Pharmaceuticals PLC. All necessary regulatory approvals have already been obtained.

Notes	Particulars	Amount in BDT	Amount in BDT
		31-Dec-25	30-Jun-25
<b>3.00</b>	<b>Property Plant and Equipment: Tk. 5,304,511,089</b>		
	This is made up as follows: (details shown in Annex A)		
	<b>Cost</b>		
	Opening Balance	4,554,851,680	3,647,483,437
	Addition during the period	166,948,293	915,019,138
	Adjustment/disposal during the period	(1,455,623)	(7,650,895)
	<b>Closing Balance</b>	<b>4,720,344,350</b>	<b>4,554,851,680</b>
	<b>Revaluation</b>		
	Opening Balance	1,966,271,632	1,966,271,632
	Adjustment due to revaluation during the period	-	-
	<b>Closing Balance</b>	<b>1,966,271,632</b>	<b>1,966,271,632</b>
	<b>Total Cost &amp; Revaluation</b>	<b>6,686,615,982</b>	<b>6,521,123,312</b>
	<b>Depreciation</b>		
	Opening Balance	1,231,600,248	962,813,732
	Charged during the period	151,739,384	268,990,976
	Adjustment during the period	(1,234,739)	(204,460)
	<b>Closing Balance</b>	<b>1,382,104,893</b>	<b>1,231,600,248</b>
	<b>Written Down Value</b>	<b>5,304,511,089</b>	<b>5,289,523,064</b>
<b>3.01</b>	<b>Intangible Assets: Tk. 0</b>		
	This is made up as follows:		
	<b>Cost</b>		
	Opening Balance	1,100,000	1,100,000
	Addition during the period	-	-
	<b>Total Cost</b>	<b>1,100,000</b>	<b>1,100,000</b>
	<b>Depreciation</b>		
	Opening Balance	990,000	770,000
	Charged during the period	110,000	220,000
	<b>Closing Balance</b>	<b>1,100,000</b>	<b>990,000</b>
	<b>Written Down Value</b>	<b>-</b>	<b>110,000</b>
<b>4.00</b>	<b>Capital Work In Progress: Tk. 692,731,657</b>		
	This is made up as follows:		
	Opening Balance	821,129,176	931,717,844
	<b>Addition during the period:</b>		
	Construction of New Generic Production Unit	17,745,854	131,136,617
	Modernization and expansion of General Liquid Facility with dispensing area	-	478,499
	Modernization and expansion of Animal Health Facility	-	1,000,000
	Construction of new Utility and Engineering Building	-	90,745
	BMRE and Machinery	5,993,244	300,830,451
		<b>844,868,274</b>	<b>1,365,254,156</b>
	<b>Less: Capitalized during the period</b>		
	Transfer to PPE	(152,136,617)	(544,124,980)
	<b>Closing Balance</b>	<b>692,731,657</b>	<b>821,129,176</b>
<b>5.00</b>	<b>Right-of-Use Asset: Tk. 132,911,264</b>		
	This is made up as follows: (Details shown in Annex B)		
	<b>Written Down Value</b>	<b>132,911,264</b>	<b>144,899,964</b>
<b>6.00</b>	<b>Investment in Marketable Securities (Fair Value): Tk. 42,443,974</b>		
	This is made-up as follows:		
	Opening total cost of marketable securities	182,735,544	200,063,544
	Cost value of sales of share	(20,223,650)	(17,328,000)
	Closing balance cost Value	162,511,894	182,735,544
	Unrealized gain/(loss)	(120,067,920)	(148,277,071)
	<b>Closing market value securities</b>	<b>42,443,974</b>	<b>34,458,473</b>
	During the period total Realized Gain/(loss) from sale of marketable securities is (14,796,723)		
<b>7.00</b>	<b>Inventories: Tk. 1,761,674,576</b>		
	This is made-up as follows:		
	Raw Material	557,699,250	486,026,742
	Packing Material	144,139,009	125,675,669
	Finished Goods	950,892,976	897,076,666
	Work-in-Process	60,691,038	29,707,652
	Printed & Gifted Promotional Stock	48,252,303	10,702,454
	<b>Total</b>	<b>1,761,674,576</b>	<b>1,549,189,183</b>

Notes	Particulars	Amount in BDT	Amount in BDT
		31-Dec-25	30-Jun-25
<b>8.00</b>	<b>Trade and Other Receivables: Tk. 1,304,892,328</b>		
	This is made-up as follows:		
	Trade Receivables-Local Sales	1,141,260,631	1,272,768,636
	Trade Receivables-Export Sales	134,135,638	87,027,646
	Receivable Export Cash Incentive	28,450,367	15,323,136
	Dividend Receivable	448,127	218,941
	Interest Receivable on FDR	597,565	579,849
	<b>Total</b>	<b>1,304,892,328</b>	<b>1,375,918,208</b>
	Export Receivable as at 31 December 2025 total \$ 1,096,672. has been translated @ Tk. 122.40 average spot rate and resulting unrealized gain/(Loss) of Tk. (97,015). has been reported under 'FOREX Gain/(Loss) Account'.		
<b>9.00</b>	<b>Advances, Deposits and Prepayments: Tk. 1,647,297,153</b>		
	This is made-up as follows:		
	Advance for suppliers (others)	27,962,769	42,407,755
	Advance for raw/packing purchase	80,823,061	133,242,000
	Development Expense for harval Project	1,000,000	1,000,000
	LC margin for raw material	41,813,100	56,323,618
	VAT paid on finished goods	50,005,416	47,584,802
	Security money	500,582	500,582
	Advance to depot	62,788,011	50,954,084
	Advance against salary & allowanc	15,615,120	6,662,441
	Advance against lease for vehicles	976,488	976,488
	Advance against customs duty	11,150,423	19,939,823
	Advance income tax	751,503,005	669,171,766
	Advance for capital expense	583,701,636	604,701,636
	LC Margin for capital goods	19,457,542	35,350,000
	<b>Total</b>	<b>1,647,297,153</b>	<b>1,668,814,995</b>
<b>10.00</b>	<b>Goods In Transit: Tk. 423,026,170</b>	<b>423,026,170</b>	<b>403,734,627</b>
<b>11.00</b>	<b>Cash and Cash Equivalents: Tk. 208,607,568</b>		
	This is made-up as follows:		
	<b>Cash at Bank</b>		
	Jamuna Bank Ltd., Rupshi Br. A/c. 1661	-	3,000
	Pubali Bank Ltd., Dhaka Stadium Br. A/c 473	12,497,571	9,228,037
	Southeast Bank Ltd., Corporate Br. CD A/C No.648	6,098	1,562,682
	Southeast Bank Ltd., Corporate Br. CD A/C No 7614	426,938	123,412
	Dutch Bangla Bank Ltd., Local Office, CD A/C No.957	7,618,845	2,626,987
	Sonali Bank Ltd., Customs House Br. A/c 379	5,623,025	15,173,364
	Al Arafah Islami Bank Ltd., VIP Road Br. A./c-7189	746,352	23,322
	Al Arafah Islami Bank Ltd., VIP Road Br. ERQ A./c-46	126,507	224,577
	Al Arafah Islami Bank Ltd., VIP Road Br.DAD A./c-44	12,346,086	1,577,771
	United Commercial Bank Ltd., Gulshan Br., A./c-0011	14,427,773	18,553,723
	United Commercial Bank Ltd., Gulshan Br. A/c-0055	2,548	3,104
	United Commercial Bank Ltd., SND A.C-162	2,040	2,385
	Dhaka Bank Ltd. Banani Br. A/c-28321	1,211,697	31,308
	NRBC Bank Ltd., Gulshan Br. -SND 033	-	98,050
	Shimanto Bank Ltd.Corp. Br., CD-012	3,436,932	768,573
	Community Bank BD Ltd.-9101	315,956	193,694
	Bengal Commercial Bank, Corp Br.-1467	304,771	1,966,719
	Pubali Bank Ltd. Faridpur Br. A./c-160	24,016	322,926
	Pubali Bank Ltd., Mymensingh Br.- A/c 294	4,956	6,037
	Pubali Bank Ltd., Dargagate Br. A./c-125	120	465
	Pubali Bank Ltd., Kamalpur Br., A/c-25303	920	1,334
	Pubali Bank Ltd., Maizdee Court Br. A./c-840	6	99,306
	Pubali Bank Ltd., Momin Road Br. A./c-8940	4,461	7,875
	Southeast Bank Ltd., Barisal Br. A./c-051	1,954	1,954
	Southeast Bank Ltd., Bogra Br. A./c-246	2	2
	Southeast Bank Ltd., Comilla Br. A./c-044	2	2
	Southeast Bank Ltd., Corporate Br.A./c-8200	2,465	2,465
	Southeast Bank Ltd., Cox's Bazar Br. A./c-091	2	2
	Southeast Bank Ltd., Dinajpur Br.-A/c 0144	153	153
	Southeast Bank Ltd., Jessore(SME) Br. A./c-347	16	16
	Southeast Bank Ltd., Joydevpur Br., A./c-027	6,606	6,606
	Southeast Bank Ltd., Khulna Br. A./c-925	-	-

Notes	Particulars	Amount in BDT	
		31-Dec-25	30-Jun-25
	Southeast Bank Ltd., Rajshahi Br, A/c-014	475	475
	Southeast Bank Ltd., Rangpur Br. A./c-284	2,707	2,707
	One Bank, Principal Br. A/c 9942	-	285
	United Commercial Bank, Tangail A/c-4138	178	523
	United Commercial Bank, Pabna A/c-8094	72	1,147
	United Commercial Bank, N'Ganj Ac-10079	1,687	2,532
	United Commercial Bank, Feni Br Ac-0138	27,262	231,182
	City Bank, Gulshan Br Ac-6001	5,237,025	
	United Commercial Bank, Br Ac-304	6,068	9,412
	United Commercial Bank, Br Ac-462	758	1,102
	United Commercial Bank, Br Ac-362	4,143	4,987
	United Commercial Bank, Br Ac-328	59,625	200,987
	United Commercial Bank, Br Ac-168	1,642	4,987
	United Commercial Bank, Br Ac-268	6,258	207,102
	United Commercial Bank, Br Ac-164	757	1,102
	United Commercial Bank, Br Ac-183	3,682	404,527
	United Commercial Bank, Br Ac-334	102	200,102
	United Commercial Bank, Br Ac-188	9,143	459,987
	United Commercial Bank, Br Ac-358	9,257	110,102
	United Commercial Bank, Br Ac-034	3,032	156,377
	United Commercial Bank, Br Ac-247	5,717	206,562
	Commercial Bank of Ceylon PLC 7841	8,775	8,620
	AIBL SND , Ac # 0141220032027	140,638	139,407
	Meghna Bank Plc # 110113500000181	6,516	823,875
	United Commercial Bank, Bond A/c-2258	-	-
	Prime Bank , Banani Br. A./C CD-26074	1,221,831	7,331,312
	Dhaka Bank, Rupshi Branch -000174	2,795,746	1,487,895
	Standard Chartered Bank Ltd.Gulshan Br. Ac CD-28001	444,801	557,800
		<b>69,136,712</b>	<b>65,164,946</b>
	FDR at IPDC AC-25213	3,000,000	3,000,000
	FDR A/C SCB 91308280001	30,000,000	30,000,000
	FDR- Prime bank Ltd	25,500,000	-
	United Commercial Bank Ltd., IPO A/C-3209	555	17,368,238
	AIBL-13%CashDivid-141220031994	1,190,064	5,518,190
	United Commercial Bank Ltd. Ac-1971 (11% Cash Dividend, 2023)	1,137,484	2,362,988
	Meghna Bank 14% Cash Dividend 00190	5,123,656	5,774,133
	Community Bank 14% Cash Dividend 00301	47,586,747	-
	Cash in Hand	25,932,349	55,340,179
	<b>Total</b>	<b>208,607,568</b>	<b>184,528,674</b>
	a. The reconciliation of bank balance has been performed and found in order.		
	b. Cash in hand has been counted by the management at the period end.		
<b>12.00</b>	<b>Paid-up Share Capital: Tk. 1,074,162,170</b>		
	This is made-up as follows:		
	<b>A. Authorised Capital:</b>		
	200,000,000 Ordinary Shares of Tk. 10 each	<b>2,000,000,000</b>	<b>2,000,000,000</b>
	<b>B. Issued Subscribed &amp; Paid up Capital:</b>		
	107,416,217 Ordinary Shares of Tk. 10 each	1,074,162,170	1,074,162,170
	<b>Closing Balance</b>	<b>1,074,162,170</b>	<b>1,074,162,170</b>
<b>13.00</b>	<b>Revaluation Reserve: Tk. 1,671,330,888</b>		
	This is made-up as follows:		
	Opening Balance	1,671,330,888	1,848,295,335
	Less: Adjusted during the period	-	(176,964,447)
	<b>Revaluation Reserve:</b>	<b>1,671,330,888</b>	<b>1,671,330,888</b>
<b>14.00</b>	<b>Bond</b>		
	<b>Equity portion</b>	<b>48,000,000</b>	<b>48,000,000</b>
	<b>Liability portion</b>	<b>80,000,000</b>	<b>80,000,000</b>
	Opening balance		-
	Add: Addition during the year	(48,000,000)	(48,000,000)
	Less: Transfer to equity	<b>32,000,000</b>	<b>32,000,000</b>
	<b>Closing balance</b>		
	<b>Maturity wise presentation</b>	<b>6,400,000</b>	<b>12,800,000</b>
	Current portion	19,200,000	19,200,000
	Non-current portion	<b>25,600,000</b>	<b>32,000,000</b>

Notes	Particulars	Amount in BDT	
		31-Dec-25	30-Jun-25
<b>15.00</b>	<b>Loan from Directors: Tk. 24,633,570</b>		
	This is made-up as follows:		
	Opening Balance	30,000,000	30,000,000
	Add: Addition during the period		
	Less: Paid during the period	(5,366,430)	
	<b>Closing Balance</b>	<b>24,633,570</b>	<b>30,000,000</b>
<b>16.00</b>	<b>Lease Liabilities: Tk. 151,588,858</b>		
	This is made-up as follows:		
	<b>Opening balance</b>	161,203,384	108,054,053
	Add: Addition during the year	-	95,052,627
	Add: Interest charged during the year	6,873,059	5,912,940
	Less: Adjustment during the year	-	(4,262,278)
	Less: Payment during the year	(16,487,585)	(43,553,958)
	<b>Closing balance</b>	<b>151,588,858</b>	<b>161,203,384</b>
	<b>Maturity wise presentation</b>		
	Lease liabilities- Current portion	40,225,865	45,850,238
	Lease liabilities- Non current portion	111,362,993	115,353,147
		<b>151,588,858</b>	<b>161,203,385</b>
<b>17.00</b>	<b>Long term loan</b>		
	AIBL Term Loan (HPSM Ind), VIP Road Br., Dhaka	99,731,895	100,402,561
	IPDC term loan, Gulshan Br., Dhaka	8,888,308	10,964,044
	Prime bank term const	-	31,054,685
	<b>Total</b>	<b>108,620,203</b>	<b>142,421,290</b>
	<b>Maturity wise presentation</b>		
	Liabilities- Current portion	40,008,924	72,959,727
	Liabilities- Non current portion	68,611,279	69,461,563
	<b>Total</b>	<b>108,620,203</b>	<b>142,421,290</b>
<b>18.00</b>	<b>Deferred Tax Liability/Assets: Tk. 331,188,840</b>		
	This is made-up as follows:		
	Deferred tax has been computed in accordance with provision of IAS-12 based on taxable/(deductible) temporary differences in the carrying amount of the assets/liabilities and their tax base as follows (BDT):		

As at 31 December 2025	Carrying amount	Tax base	Taxable/(deductible) temporary difference
Property, plant and equipment (Excluding Land)	2,887,525,472	2,390,581,715	496,943,757
Revaluation of land	1,966,271,633	-	1,966,271,633
Intangible assets	-	570,240	(570,240)
ROU assets (office rent)	66,993,893		66,993,893
Lease liabilities	(84,594,965)		(84,594,965)
Provision for gratuity	(154,434,257)		(154,434,257)
Provision for broken, damage, expiry	(1,886,254)		(1,886,254)
Provision for W.P.P.F	(57,909,354)		(57,909,354)
Provision for bad debt	(23,394,655)		(23,394,655)
Unrealized gain/(loss) on marketable securities	42,443,974	162,511,894	(120,067,920)
<b>Total temporary difference</b>	<b>4,641,015,488</b>	<b>2,553,663,849</b>	<b>2,087,351,639</b>
<b>Deferred tax (Asset)/Liability</b>	<b>Temporary difference</b>	<b>Rate</b>	<b>Deferred Tax</b>
On land revaluation	1,966,271,633	15.00%	294,940,745
On unrealized gain/(loss) on marketable securities	(120,067,920)	15.00%	(18,010,188)
On other temporary differences	241,147,926	22.50%	54,258,283
<b>Closing deferred tax (asset)/liability</b>			<b>331,188,840</b>

Notes	Particulars	Amount in BDT		
		31-Dec-25	30-Jun-25	
	<b>As at 30 June 2025</b>	<b>Carrying amount</b>	<b>Tax base</b>	<b>Taxable/ (deductible) temporary difference</b>
	Property, plant and equipment (Excluding Land)	2,879,784,243	2,464,795,246	414,988,997
	Revaluation of land	1,966,271,633	-	1,966,271,633
	Intangible assets	110,000	633,600	(523,600)
	ROU assets (office rent)	71,735,798	-	71,735,798
	Lease liabilities for office rent	(76,167,756)	-	(76,167,756)
	Provision for gratuity	(116,734,257)	-	(116,734,257)
	Provision for broken, damage, expiry	(1,886,254)	-	(1,886,254)
	Provision for W.P.P.F	(33,130,192)	-	(33,130,192)
	Provision for bad debt	(18,221,098)	-	(18,221,098)
	Unrealized gain/(loss) on marketable securities	34,458,473	182,735,544	(148,277,071)
	<b>Total temporary difference</b>	<b>4,706,220,590</b>	<b>2,648,164,390</b>	<b>2,058,056,200</b>
	<b>Deferred tax (Asset)/Liability</b>	<b>Temporary difference</b>	<b>Rate</b>	<b>Deferred Tax</b>
	On land revaluation	1,966,271,633	15.00%	294,940,745
	On unrealized gain/(loss) on marketable securities	(148,277,071)	15.00%	(22,241,561)
	On other temporary differences	240,061,638	22.50%	54,013,869
	<b>Closing deferred tax (asset)/liability</b>			<b>326,713,053</b>
	Deferred tax expense/(income) under cost method		244,415	(17,561,461)
	Deferred tax expense/(income) for land revaluation		-	176,964,447
	Deferred tax expense/(income) for unrealized gain/(loss) on marketable securities		4,231,373	9,304,597
	<b>Deferred tax expense/(income)</b>		<b>4,475,787</b>	<b>168,707,583</b>
<b>19.00</b>	<b>Short Term Loan: Tk. 3,834,343,570</b>			
	This is made-up as follows:			
	Bank Overdraft		1,615,426,543	1,853,861,928
	LTR, UPAS Loan		1,117,997,798	1,317,428,464
	Time Loan		977,119,257	989,697,148
	Margin Loan for Investment in Securities		123,799,972	122,319,041
	<b>Total</b>		<b>3,834,343,570</b>	<b>4,283,306,581</b>
<b>20.00</b>	<b>Trade and Other Payables: Tk. 1,840,506,311</b>			
	This is made-up as follows:			
	Trade & other Payables		82,532,011	83,915,141
	Payable Salary and Daily Field		135,401,825	107,759,985
	VAT Payable (Treasure)		58,278,621	110,281,665
	Payable Audit Fee		211,250	435,135
	Payable for Other Supplies		1,414,589	1,285,990
	Payable Director Remuneration		772,020	586,328
	Payable-Sales Center Rent		2,357,993	2,271,153
	Payable for Utility		5,244,302	4,914,929
	Provision for Gratuity		154,434,257	116,734,257
	Provision for Bad Debt		23,394,655	18,221,098
	Provision for Broken, Damage & Expiry		1,886,254	1,886,254
	Provision for Income Tax		744,453,446	616,015,847
	Provision for W.P.P.F		57,909,354	33,130,192
	Interest Payable on Short Term Loan		198,058,883	204,943,953
	Interest Payable on Term Loan		979,389	7,769,698
	Interest Payable on Bond		5,796,000	6,016,000
	Withholding Tax Payable		7,391,673	-
	Payable for Earned Leave Encashment		54,785,242	43,730,108
	Payable for TDS and VDS for Capex		257,617,802	257,617,802
	Dividend Payable		47,586,747	-
	Interest Payable on Lease		-	572,067
	<b>Total</b>		<b>1,840,506,311</b>	<b>1,618,087,601</b>

Notes	Particulars	Amount in BDT	Amount in BDT
		31-Dec-25	30-Jun-25
<b>21.00</b>	<b>Lease Liabilities: Tk. 151,588,858</b>		
	This is made-up as follows:		
	<b>Opening balance</b>	161,203,384	108,054,053
	Add: Addition during the year	-	95,052,627
	Add: Interest charged during the year	6,873,059	5,912,940
	Less: Adjustment during the year	-	(4,262,278)
	Less: Payment during the year	(16,487,585)	(43,553,958)
	<b>Closing balance</b>	<b>151,588,858</b>	<b>161,203,384</b>
	<b>Maturity wise presentation</b>		
	Lease liabilities- Current portion	40,225,865	45,850,238
	Lease liabilities- Non current portion	111,362,993	115,353,147
		<b>151,588,858</b>	<b>161,203,385</b>
<b>22.00</b>	<b>Long term loan</b>		
	AIBL Term Loan (HPSM Ind), VIP Road Br., Dhaka	99,731,895	100,402,561
	IPDC term loan, Gulshan Br., Dhaka	8,888,308	10,964,044
	Prime bank term const	-	31,054,685
	<b>Total</b>	<b>108,620,203</b>	<b>142,421,290</b>
	<b>Maturity wise presentation</b>		
	Lease liabilities- Current portion	40,008,924	72,959,727
	Lease liabilities- Non current portion	68,611,279	69,461,563
	<b>Total</b>	<b>108,620,203</b>	<b>142,421,290</b>
<b>23.00</b>	<b>Unclaim Dividend payable: Tk. 10,964,497</b>		
	<b>Year Wise Break-up:</b>		
	FY 2021-2022	789,533	5,518,190
	FY 2022-2023	5,235,305	5,774,134
	FY 2023-2024	4,939,659	2,362,989
	<b>Total</b>	<b>10,964,497</b>	<b>13,655,312</b>

Notes	Particulars	Amount in BDT	
		01 Jul-31 Dec 25	01 Jul-31 Dec 24
<b>24.00</b>	<b>Sales: Tk. 5,593,947,633</b>		
	This is made-up as follows:		
	Local Sales Human Health	5,437,835,147	4,142,283,900
	Export Sales	210,571,081	220,762,872
	Local Sales Animal Health	787,941,808	680,000,513
	<b>Gross sales</b>	<b>6,436,348,036</b>	<b>5,043,047,285</b>
	Less: Value Added Tax (VAT)	842,400,403	679,329,274
	<b>Net sales</b>	<b>5,593,947,633</b>	<b>4,363,718,011</b>
	<b>Breakup of Net Turnover</b>		
	Local Sales Human Health Division	4,632,825,464	3,500,435,355
	Export Sales	210,571,082	220,762,872
	Local Sales Animal health division	750,551,088	642,519,784
	<b>Total</b>	<b>5,593,947,633</b>	<b>4,363,718,011</b>
	a. Sales figure is presented on net of VAT in the statement of profit or loss and other comprehensive income.		
	b. Sales has increased due to strong branding, marketing and improved economic condition.		
<b>25.00</b>	<b>Cost of Sales: Tk. 3,089,667,159</b>		
	This is made-up as follows:		
	Raw Material Consumption (Note No: 22.01)	1,844,166,673	1,465,960,933
	Packing Material Consumption (Note No: 22.02)	981,592,328	788,480,712
	Factory Expenses (Note No: 22.03)	393,668,424	260,829,312
	<b>Total Manufacturing Cost</b>	<b>3,219,427,425</b>	<b>2,515,270,956</b>
	Opening Stock Work-In-Process	84,786,654	54,164,496
	Closing Stock Work-In-Process	(60,691,038)	(84,786,654)
	<b>Cost of Production</b>	<b>3,243,523,041</b>	<b>2,484,648,798</b>
	Opening Stock Finished Goods	897,076,666	565,590,306
	<b>Finished goods available for sale</b>	<b>4,140,599,707</b>	<b>3,050,239,104</b>
	Cost of Physician Sample transferred to Marketing Exp.	(48,055,819)	(27,843,281)
	Cost of Bonus Product transferred to Marketing Exp.	(51,983,753)	(32,053,958)
	Closing Stock Finished Goods	(950,892,976)	(653,393,867)
	<b>Cost of Goods Sold</b>	<b>3,089,667,159</b>	<b>2,336,947,998</b>
<b>25.01</b>	<b>Raw Material Consumption: Tk. 1,844,166,673</b>		
	This is made-up as follows:		
	Opening Stock of Raw Materials	486,026,742	473,451,176
	Add: Purchase during the period	1,915,839,181	1,599,197,981
	Less: Closing Stock of Raw Materials	(557,699,250)	(606,688,224)
	<b>Closing Balance</b>	<b>1,844,166,673</b>	<b>1,465,960,933</b>
<b>25.02</b>	<b>Packing Material Consumption: Tk. 981,592,328</b>		
	This is made-up as follows:		
	Opening Stock of Packing Materials	125,675,669	141,963,452
	Add: Purchase during the period	1,000,055,668	775,236,952
	Less: Closing Stock of Packing Materials	(144,139,009)	(128,719,692)
	<b>Closing Balance</b>	<b>981,592,328</b>	<b>788,480,712</b>
<b>25.03</b>	<b>Factory Expenses: Tk. 393,668,424</b>		
	This is made-up as follows:		
	Salary and Allowances	86,316,742	83,161,613
	Festival Bonus	6,928,464	6,312,504
	Contribution to Provident Fund	4,712,121	4,635,357
	Holiday Allowance & Overtime	16,766,894	9,128,086
	Cylinder Expenses	45,000	-
	Diesel for generator	7,579,470	6,439,770
	Electricity Bill	35,688,130	16,965,471
	Entertainment	2,294,841	1,533,363
	Renewal Fees	128,822	255,323
	Fees & Forms	78,600	15,733
	Insurance Premium-Fire & Burglary	8,264,929	3,240,379
	Gas Bill	1,814,152	1,483,043
	Laboratory Chemicals	12,083,271	10,623,512
	Medical Expenses	21,186	17,870
	Newspaper & Periodicals	15,672	12,438
	Repair & Maintenance	18,941,164	2,594,412
	Medical Waste Management Expense	485,409	2,236,032
	Sanitation Expense	5,074,781	2,562,884

Notes	Particulars	Amount in BDT	
		01 Jul-31 Dec 25	01 Jul-31 Dec 24
	Spare Parts for machinery	19,145,150	5,146,276
	Depreciation on PPE & ROUA	101,249,681	80,938,335
	Other Business Expenses	54,344,476	20,836,498
	<b>Total</b>	<b>393,668,424</b>	<b>260,829,312</b>
<b>26.00</b>	<b>Administrative Expenses: Tk. 134,186,238</b>		
	This is made-up as follows:		
	Salary and Allowances	35,399,780	38,431,054
	Festival Bonus	4,807,838	4,673,191
	Contribution to Provident Fund	2,007,024	2,221,424
	Gratuity	15,500,000	3,948,302
	Earned leave encashment	1,427,143	2,585,431
	Audit Fees	211,250	211,250
	Board Meeting Fee	322,000	396,000
	Audit Committee & NRC Meeting Fee	201,250	192,500
	Professional Fees	1,665,014	1,832,941
	Advertisement & Souvenir Expense	1,163,380	730,976
	Director's Remuneration	4,260,000	3,900,000
	Electricity Bill	2,003,012	1,629,985
	Registration Fees and Renewal Fees	159,243	146,015
	Foreign Tour Expenses	1,329,200	2,524,800
	Depreciation on Rental Asset (Annex-ROUA)	5,104,245	7,053,204
	Depreciation Other than Rental Asset (Annex-PPE)	14,308,952	11,219,801
	Amortization on software	110,000	110,000
	AGM & Related Expenses	314,737	
	Other Business Expenses	43,892,171	22,264,524
	<b>Total</b>	<b>134,186,238</b>	<b>104,071,396</b>
	As per IFRS 16-Leases Office Rent for current period has been presented under Depreciation.		
<b>27.00</b>	<b>Selling &amp; Marketing Expenses: Tk. 1,179,397,293</b>		
	This is made-up as follows:		
	Salary and Allowances	510,469,116	453,160,612
	Festival Bonus	44,708,568	39,936,746
	Contribution to Provident Fund	26,855,239	22,036,046
	Incentives	61,210,617	31,397,374
	Gratuity	7,000,000	4,474,266
	Stationery	89,971	1,291,480
	Daily Expenses for Field workers	256,711,014	159,933,462
	Travelling and Conveyance	5,812,266	7,095,526
	Bonus On Sales	51,983,753	32,053,958
	Printed & Gifted Promotional Expenses	32,069,227	28,466,788
	Sample Expenses	48,055,819	27,843,281
	Depreciation on PPE & ROUA	6,448,260	6,087,740
	Product Expiry Replacement	31,197,745	22,253,436
	Brand Development & New Product	1,128,172	10,404
	Other Business Expenses	87,375,497	48,634,086
	<b>Total</b>	<b>1,179,397,293</b>	<b>890,146,225</b>
<b>28.00</b>	<b>Distribution Expenses: Tk. 367,172,429</b>		
	This is made-up as follows:		
	Salary and Allowances	105,747,237	98,755,488
	Advertisement Expense	329,100	-
	Festival Bonus	7,653,408	8,258,690
	Contribution to Provident Fund	5,346,640	4,505,867
	Repair & Maintenance	1,901,633	2,997,982
	Stationery	3,602,272	3,690,784
	Daily Expenses for Field workers	95,461,038	50,506,906
	Holiday Allowance & Overtime	11,644,305	2,891,447
	Insurance Premium Fire & Burglary	2,641,911	498,000
	Depreciation on PPE & ROUA	36,616,946	34,086,673
	Other Business Expenses	96,227,938	82,886,748
	<b>Total</b>	<b>367,172,429</b>	<b>289,078,585</b>

