Shinepukur Ceramics PLC.
Statement of Financial Position (Un-audied)
As at September 30, 2025

ASSETS	Notes	As at September '2025	As at June '2025
Non-Current Assets		**4,795,246,765**	**4,820,487,335**
Fixed Assets - Property, Plant & Equipment	**3.00**	4,479,947,035	4,505,187,607
Long Term Investment	**4.00**	315,299,730	315,299,728
Current Assets		**1,244,556,254**	**1,139,886,184**
Inventories	**5.00**	729,273,358	717,930,012
Accounts & Other Receivables	**6.00**	218,766,081	160,511,450
Advances and Deposits	**7.00**	280,708,463	247,180,381
Cash and Cash Equivalents	**8.00**	15,808,351	14,264,341
TOTAL ASSETS		**6,039,803,020**	**5,960,373,520**
EQUITY AND LIABILITIES			
Shareholders' Equity		**4,415,951,130**	**4,400,892,025**
Issued Share Capital	**9.00**	1,469,660,550	1,469,660,550
Retained Earnings		(170,728,551)	(185,787,655)
Revaluation Surplus on Property,Plant and Equipment		2,966,690,015	2,966,690,015
Fair value loss on Investment in Shares		150,329,115	150,329,115
Non-Current Liabilities		**379,362,299**	**310,413,800**
Long Term Loans-Net Off Current Matuirity	**10-A**	97,400,736	31,829,676
Gratuity Payable	**11.00**	200,489,486	197,112,047
Deferred Tax Liability	**12.00**	81,472,077	81,472,077
Current Liabilities and Provisions		**1,244,489,591**	**1,249,067,695**
Short Term Loan	**13.00**	486,838,166	526,821,316
Long Term Loans-Current Maturity (Secured)	**10-B**	158,681,711	224,252,771
Creditors,Accruals & Other Payable	**14.00**	450,066,288	369,237,357
Loan from Sister Concern		131,902,698	111,416,998
Un-Claimed Dividend		17,000,727	17,339,253
TOTAL EQUITY AND LIABILITIES		**6,039,803,020**	**5,960,373,520**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
Statement of Profit or Loss and Comprehensive Income(Un-audited)
For the period July 25 - Sept 25

	Notes	Jul'25 - Sept'25	Jul'24- Sept'24
Sales Revenue	**15.00**	401,409,054	442,702,513
Cost of Goods Sold	**16.00**	(343,981,618)	(436,715,425)
Gross Profit		**57,427,437**	**5,987,088**
GP(%)		**14.31**	**1.35**
Operating Expenses		**(18,118,503)**	**(21,813,335)**
Administrative Expenses	**18.00**	(12,129,270)	(11,420,548)
Selling & Distribution Expense	**19.00**	(5,989,233)	(10,392,787)
Profit from Operations		**39,308,934**	**(15,826,246)**
Financial Cost	**20.00**	(17,499,515)	(22,807,039)
Profit Before contribution to WPPF & Welfare Funds		**21,809,418**	**(38,633,286)**
Contribution to WPPF/Welfare Funds		(1,038,544)	-
Profit Before Tax		**20,770,875**	**(38,633,286)**
Income Tax Expenses			
Current Tax		(5,711,991)	(12,330,619)
Deferred Tax Income/(Expenses)		-	-
Profit After Tax		**15,058,884**	**(50,963,905)**
Other Comprehensive Income-Fair Value Gain/(Loss) on Inv.		-	-
		15,058,884	**(50,963,905)**
Earning Per Share(EPS)		**0.10**	**(0.35)**
Number of Share used to compute EPS(Taka)		**146,966,055**	**146,966,055**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
STATEMENT OF CASH FLOWS
As at September 30'2025

	Jul - Sept 25	Jul - Sept 24
Cash Flows From Operating Activities:		
Collections from turnover and other income	343,154,423	454,950,374
Payments for costs, expenses & others	(208,778,310)	(402,674,832)
Interest Paid	(17,000,415)	(22,104,172)
Income-Tax paid and /or deducted at sources	(75,510,012)	(12,330,620)
Net cash generated from operating activities	**41,865,685**	**17,840,750**
Cash Flows From Investing Activities:		
Property, Plant and Equipment acquired	-	-
Disposal of property ,Plant & equipment	-	
Net cash used in investing activities	**-**	**-**
Cash Flows From Financing Activities:		
Increase/(Decrease) in Loan	(39,983,150)	(40,493,640)
Dividend Payment	(338,526)	(1,074)
Net cash used in financing activities	**(40,321,675)**	**(40,494,714)**
Increase/(Decrease) in Cash and Cash Equivalents	**1,544,010**	**(22,653,965)**
Cash and Cash Equivalents at the beginning of the period	14,264,341	48,330,831
Cash and Cash Equivalents at the end of theperiod	**15,808,351**	**25,676,866**
Net Operating Cash Flows Per Share	**0.28**	**0.12**
Number of Share used to compute NOCFPS	**146,966,055**	**146,966,055**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
Statement of Changes In Equity
For the period ended Jul-Sep'25

As At September 30,2025

Particulars	Share Capital	Revaluation Surplus	Fair Value Loss on Investment in Shares	Retained Earning	Total Equity
Balance as on 01 July 2025	**1,469,660,550**	**2,966,690,015**	**150,329,115**	**(185,787,435)**	**4,400,892,245**
Net Profit after tax for the year ended 30 Sept 2025	-	-	-	15,058,884	15,058,884
Fair Value Gain/(Loss) on Investment in Shares	-	-	-	-	-
Total Balance as on 30 Sept 2025	**1,469,660,550**	**2,966,690,015**	**150,329,115**	**(170,728,551)**	**4,415,951,130**

Number of Shares	**146,966,055**
Net Assets Value(NAV) Per Share	**30.05**

As At September 30,2024

Particulars	Share Capital	Revaluation Surplus	Fair Value Loss on Investment in Shares	Retained Earning	Total Equity
Balance as on 01 July 2024	**1,469,660,550**	**2,966,690,015**	**150,315,579**	**2,299,290**	**4,588,965,434**
Net Profit after tax for the year ended 30 Sept 2024	-	-	-	(50,952,690)	(50,952,690)
Fair Value Gain/(Loss) on Investment in Shares	-	-	-	-	-
Total Balance as on 30 Sept 2024	**1,469,660,550**	**2,966,690,015**	**150,315,579**	**(48,653,400)**	**4,538,012,744**

Number of Shares	**146,966,055**
Net Assets Value(NAV) Per Share	**30.88**

Iqbal Ahmed	O K Chowdhury, FCA	Mohammad Asad Ullah,FCS	Nargis Sultana
Director	Director	Executive Director & Company Secretary	Chief Financial Officer

Shinepukur Ceramics PLC.
Selected Notes to the Financial Statements (Un-audited)
For the Period ended September 2025

01.00 Reporting Entity

1.01. Status of the Company

Shinepukur Ceramics PLC. (SCL/ the Company) was incorporated in Bangladesh on 26 January 1997 under the Companies Act,1994 as a Private Limited Company and commenced its manufaturing operation in 1999.The Company was terned into a Public Limited Company on 7th May 2008.The Shares of the Company have been listed in the Dhaka Stock Exchange(DSE) and Chittagong Stock Exchange (CSE) on 18 November 2008 under the DSE and CSE Direct Listing Regulation 2006.The Company is a Subsidiary Company of Bangladesh Export Import Company Limited (the Parent),a listed Company under the Beximco Group.The Registered Office of the Company is located ar House No.17,Road No.2,Dhanmondi R/A,Dhaka.The industrial unites are located at Sarabo of Gazipur District.

1.02 Nature of Business Operations

The Company engaged in production and marketing of high quality porecelain and bone china tableware in the local and international markets.

02.00 Consolidated Financial Statements-Its Preparation, Presentation and Disclosures :

These Interim Financial Statements should be read in conjunction with the Financial Statements for the period ended Sept 30,2025 (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. The financial statements have been prepared in accordance with the International Financial Reporting Standards(IFRSs). The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been re-classified 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 liabilites 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 changes.

3.00 Property , Plant & Equipment	As at Sep 30,2025	As at June 30,2025
Land and land Developments	1,697,029,504	1,697,029,504
Building & Other Construction	1,892,064,481	1,892,064,481
Plant & Machinery	3,723,489,800	3,723,489,800
Office Equipment	59,452,255	59,452,255
Furniture and Fixtures	31,153,968	31,153,968
Transport & Vehicles	18,357,425	18,357,425
CWIP-BUILDING & MACHINERY	13,555,506	13,555,506
	7,435,102,939	**7,435,102,939**
Less : Accumulated Depreciation	(2,955,155,904)	(2,929,915,332)
Carrying Value	**4,479,947,035**	**4,505,187,607**

4.00 Investment in Shares

Investment in Beximco Synthetics Ltd.	552,016	552,014
Investment in Bangladesh Export Import Co Ltd.	314,747,714	314,747,714
	315,299,730	**315,299,728**

5.00 Inventory

Raw Material & Chemical	136,260,341	137,906,326
Packing Materials	6,071,510	433,859
Stores & Spares	164,523,196	148,119,278
Work in Process	241,342,347	130,177,328
Finised Goods	181,075,963	301,293,221
	729,273,358	**717,930,012**

6.00 Accounts Receivable

AR-Export	195,784,333	135,833,212
AR-Local	22,981,748	24,678,238
	218,766,081	**160,511,450**

7.00 Advance and Deposits

L/C-Margin & Others	1,007,201,493	29,304,563
Advance Income Tax	171,091,579	163,231,469
Employees (other than officers)	66,895	487,400
Advance against Expenses	180,851	95,851
VAT Deposit	(916,826,483)	35,066,970
Security Deposit	9,233,261	9,233,261
Bank Guarantee Margin	9,760,868	9,760,868
	280,708,463	**247,180,381**

8.00 Cash & Cash Equivalents

(a) In Hand	**1,335,357**	**1,353,383**
(b) At Banks with :		
(i) Current Deposit	7,876,395	7,053,021
(ii) STD	4,369,868	3,631,205
(iii) FDR	2,226,731	2,226,731
	15,808,351	**14,264,341**

10.00 Long Term Borrowings

A. Net of Current Maturity

Phonix Fin & Investment	97,400,736	31,829,676
	97,400,736	**31,829,676**

B. Current Maturity

Phonix Fin & Investment	158,681,711	224,252,771
	158,681,711	**224,252,771**

11.00 Gratuity Payable

Opening Balance	197,112,047	162,070,355
Add: Addition during the year	3,377,439	35,954,259
Less:Payment during the year	**-**	(912,567)
Closing Balance	**200,489,486**	**197,112,047**

12.00 Deferred Tax Liability

Opening Deferred Tax Liabilities	81,472,077	81,472,077
Deferred Tax Expenses/(Income)	-	-
	81,472,077	**81,472,077**

13.00	**Short Term Loan**		
	Sonali Bank-CC	486,838,166	526,821,316
		486,838,166	**526,821,316**
14.00	**Creditors,Accruals & Other Payable:**		
	Gas & Electricity	25,518,404	7,800,029
	Creditors,Accruals and Other Payables	208,634,157	169,103,113
	Income Tax Payable	126,400,717	120,688,727
	Salary & Wages	49,065,774	35,519,942
	Provident Fund Employee	16,872,444	15,511,392
	Security Deposit	10,240,000	9,240,000
	WPPF Payable	5,541,952	4,503,409
	Tax Payable	5,818,333	5,390,772
	Group Insurance Payable	979,910	485,378
	Audit Fees Payable	994,595	994,595
		450,066,288	**369,237,357**
14.01	**Income Tax Payable:**		
	Opening Balance	120,688,724	188,338,626
	Add: Tax provision for the period	5,711,991	30,354,326
	Less: Excess Provision for previos years	-	(98,004,228)
	Closing Balance	**126,400,716**	**120,688,724**
		Jul - Sept 25	**Jul - Sept 24**
15.00	**Revenue**	**283,728,117**	**290,692,746**
	A. Export Sales	283,728,117	280,298,846
	Export Sales (Cash Incentive)	-	10,393,900
	B. Local Sales	**112,569,430**	**150,573,845**
	Distributors	89,163,878	94,746,100
	Institutional	22,231,750	21,156,686
	Show Room	-	1,888,473
	Factory Sales	1,173,803	32,782,586
	C. Scrap Sales	**5,111,507**	**1,435,921**
	Total Revenue	**401,409,054**	**442,702,513**
16.00	**Cost of Goods Sold**		
	Raw Material issued	109,832,591	129,090,951
	Wages & Salary,etc	109,938,689	126,151,482
	Depreciation	25,115,304	30,238,031
	Packing Materials	28,135,757	29,878,270
	Power & Fuel	60,976,676	107,624,411
	Consumable Stores & Spares	5,792,797	6,890,144
	Office Expenses	4,189,804	6,842,135
		343,981,618	**436,715,425**
17.00	**Other Income**		
	Misc.Income-Sales of Vechile	-	11,215
		-	**11,215**

18.00 Administrative Expenses

Salaries & Allowances	5,455,445	8,793,493
Depreciation	125,268	166,285
Office Expenses	4,564,377	1,342,914
Transport Expenses	1,625,130	635,763
Communication Expenses	253,400	355,631
Conveyance Expenses	105,650	126,462
	12,129,270	**11,420,548**

19.00 Selling & Distribution Expenses

Promotional Expenses	240,252	807,227
Salaries & Allowances	4,345,204	6,427,886
Occupancy Expenses	300,000	1,437,200
Transport Expenses	250,276	319,468
Office Expenses	639,943	669,418
Travelling & Conveyance Expenses	213,558	731,588
	5,989,233	**10,392,787**

21.00 Financial Expenses

Interest On Loan-Bank & Others	17,000,415	22,104,172
Bank Commission & Charges	499,100	702,867
	17,499,515	**22,807,039**

22.00 Income Tax Expenses

(a) CURRENT TAX		
Tax for the year under review	5,711,991	12,330,619
Less : Excess Provision for previous years	-	-
Current Tax	**5,711,991**	**12,330,619**
(b) Deferred Tax(Income)/ Expenses		-
Total (a +b)		-
	5,711,991	**12,330,619**

23.00 Basic Earnings Per Share (EPS)

(a) Earning Attributable to the Ordinary Shareholders (Net Profit/(Loss) After Tax)	15,058,884	(50,963,905)
(b) Number of Ordinary Shares	146,966,055	146,966,055
(c) EPS (a/b)	**0.10**	**(0.35)**

24.00 Net Asset Value (NAV) per share

Total Assets	6,039,803,020	5,960,373,520
Less: Total Liabilities	1,623,851,890	1,559,481,495
Net Assets	**4,415,951,130**	**4,400,892,025**
Number of Ordinary Shares	146,966,055	146,966,055
Net Asset Value (NAV) per share	**30.05**	**29.94**