Shinepukur Ceramics PLC.
Statement of Financial Position (Un-audied)
As at December 31, 2025

ASSETS	Notes	As at December '2025	As at June '2025
Non-Current Assets		**4,773,804,528**	**4,820,487,335**
Fixed Assets - Property, Plant & Equipment	**3.00**	4,458,504,799	4,505,187,607
Long Term Investment	**4.00**	315,299,729	315,299,729
Current Assets		**1,293,235,722**	**1,139,886,185**
Inventories	**5.00**	738,757,129	717,930,013
Accounts & Other Receivables	**6.00**	211,658,034	160,511,450
Advances and Deposits	**7.00**	314,258,405	247,180,381
Cash and Cash Equivalents	**8.00**	28,562,154	14,264,341
TOTAL ASSETS		**6,067,040,251**	**5,960,373,520**
EQUITY AND LIABILITIES			
Shareholders' Equity		**4,432,289,976**	**4,400,892,025**
Issued Share Capital		1,469,660,550	1,469,660,550
Retained Earnings		(154,389,704)	(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		**401,002,376**	**502,836,895**
Long Term Loans-Net Off Current Matuirity	**9.00**	115,663,374	224,252,771
Gratuity Payable	**10.00**	203,866,925	197,112,047
Deferred Tax Liability	**11.00**	81,472,077	81,472,077
Current Liabilities and Provisions		**1,233,747,897**	**1,056,644,600**
Short Term Loans from Banks & Other	**12.00**	447,796,432	526,821,316
Creditors,Accruals and Other Payables	**13.00**	467,708,618	369,237,357
Loan from Sister Concern		145,343,120	111,416,998
Long Term Loans-Current Matuirity		155,898,999	31,829,676
Un-Claimed Dividend		17,000,727	17,339,253
TOTAL EQUITY AND LIABILITIES		**6,067,040,251**	**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 2025 - December 25

	Notes	JUL-DEC 25	JUL - DEC 24	OCT-DEC 25	OCT - DEC 24
Net Sales Revenue	**14.00**	775,996,894	847,604,615	374,587,840	404,902,102
Cost of Goods Sold	**15.00**	(667,731,706)	(940,489,454)	(323,750,088)	(503,774,029)
Gross Profit		**108,265,188**	**(92,884,839)**	**50,837,752**	**(98,871,927)**
Other Income	**16.00**	14,570,078	1,710,826	14,570,078	6,526,719
GP(%)		**13.95**	**(10.96)**	**13.57**	**(24.42)**
Operating Expenses		**(43,350,832)**	**(40,841,788)**	**(25,232,329)**	**(19,028,454)**
Administrative Expenses	**17.00**	(24,293,946)	(21,144,537)	(12,164,676)	(9,723,989)
Selling , Marketing & Distribution Expenses	**18.00**	(19,056,886)	(19,697,251)	(13,067,653)	(9,304,465)
Profit from Operations		**79,484,435**	**(132,015,802)**	**40,175,502**	**(111,373,662)**
Financial Cost	**19.00**	(34,011,857)	(44,605,570)	(16,512,342)	(21,798,531)
Profit Before contribution to WPPF & Welfare Funds		**45,472,578**	**(176,621,372)**	**23,663,159**	**(133,172,193)**
Contribution to WPPF/Welfare Funds		(2,165,361)	-	(1,126,817)	-
Profit Before Tax		**43,307,217**	**(176,621,372)**	**22,536,342**	**(133,172,193)**
Income Tax Expenses					
Current Tax		(11,909,485)	(22,187,830)	(6,197,494)	9,857,211
Deferred Tax Income/(Expenses)		-	-	-	-
Profit After Tax		**31,397,732**	**(198,809,201)**	**16,338,848**	**(123,314,982)**
Other Comprehensive Income-Fair Value Gain/(Loss) on Inv.		-		-	-
Total Comprehensive Income		**31,397,732**	**(198,809,201)**	**16,338,848**	**(123,314,982)**
Earning Per Share(EPS)		**0.21**	**(1.35)**	**0.11**	**(0.84)**
Number of Share used to compute EPS(Taka)		**146,966,055**	**146,966,055**	**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 December 31'2025

	July 25- Dec 25	July 24- Dec 24
Cash Flows From Operating Activities:		
Collections from turnover and other income	739,584,824	935,171,707
Payments for costs, expenses & others	(639,849,595)	(804,623,852)
Interest Paid	(32,580,744)	(43,069,306)
Income-Tax paid and /or deducted at sources	(20,978,309)	(19,334,334)
Net cash generated from operating activities	**46,176,176**	**68,144,215**
Cash Flows From Investing Activities:		
Property, Plant and Equipment acquired	(1,921,000)	(642,557)
Net cash used in investing activities	**(1,921,000)**	**(642,557)**
Cash Flows From Financing Activities:		
Increase/(Decrease) in Loan	(29,618,836)	(48,841,408)
Dividend Payment	(338,527)	6,106,119
Net cash used in financing activities	**(29,957,363)**	**(42,735,289)**
Increase/(Decrease) in Cash and Cash Equivalents	**14,297,813**	**24,766,369**
Cash and Cash Equivalents at the beginning of the period	14,264,341	26,450,949
Cash and Cash Equivalents at the end of theperiod	**28,562,154**	**51,217,318**
Net Operating Cash Flows Per Share	**0.31**	**0.46**
Number of Share used to compute NOCFPS(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 Changes In Equity
For the period ended Jul-Dec'25

As At December 31,2025

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 Period ended 31 Dec 2024	-	-	-	31,397,732	31,397,732
Fair Value Gain/(Loss) on Investment in Shares	-	-	-	-	-
Total Balance as on 31 Dec 2025	**1,469,660,550**	**2,966,690,015**	**150,329,115**	**(154,389,703)**	**4,432,289,977**

Number of Shares	**146,966,055**
Net Assets Value(NAV) Per Share	**30.16**

As At December 31,2024

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 Period ended 31 Dec 2025	-	-	-	(198,809,201)	(198,809,201)
Fair Value Gain/(Loss) on Investment in Shares	-	-	(14,974,377)	-	(14,974,377)
Total Balance as on 31 Dec 2024	**1,469,660,550**	**2,966,690,015**	**239,617,011**	**(35,230,347)**	**4,375,181,856**

Number of Shares	**146,966,055**
Net Assets Value(NAV) Per Share	**29.77**

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 December 31,2025

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 Dec 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. 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	Dec 31,2025	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	20,278,425	18,357,425
CWIP-Machinery & Building	13,555,506	13,555,506
	7,437,023,939	**7,435,102,939**
Less : Accumulated Depreciation	(2,978,519,140)	(2,929,915,332)
Carrying Value	**4,458,504,799**	**4,505,187,607**

4.00 Investment in Shares		
Investment in Beximco Synthetics Ltd.	552,014	552,014
Investment in Bangladesh Export Import Co Ltd.	314,747,714	314,747,714
	315,299,729	**315,299,729**

5.00 Inventory

Raw Material & Chemical	145,597,743	137,906,326
Packing Materials	7,253,665	433,859
Stores & Spares	163,200,228	148,119,278
Work in Process	258,587,005	130,177,328
Finised Goods	164,118,488	301,293,221
	738,757,129	**717,930,013**

6.00 Accounts Receivable:

AR-Export	111,162,464	135,833,212
AR-Local	100,495,570	24,678,238
	211,658,034	**160,511,450**

7.00 Advance and Deposits

L/C-Margin & Others	18,111,795	29,304,563
Advance Income Tax	178,062,198	163,231,469
Employees (other than officers)	100,395	487,400
Advance against Expenses	230,851	95,851
VAT Deposit	98,759,035	35,066,970
Security Deposit	9,233,261	9,233,261
Bank Guarantee Margin	9,760,868	9,760,868
	314,258,405	**247,180,381**

8.00 Cash & Cash Equivalents

(a) Cash In Hand	2,621,058	1,353,383
(b) Cash at Banks		
(i) Current Deposit	17,395,705	7,053,021
(ii) STD	6,318,660	3,631,205
(iii) FDR	2,226,731	2,226,731
	28,562,154	**14,264,341**

9.00 Long Term Borrowings

A. Net of Current Maturity

Phonix Fin & Investment	115,663,374	224,252,771
	115,663,374	**224,252,771**

B. Current Maturity

Phonix Fin & Investment	155,898,999	31,829,676
	155,898,999	**31,829,676**
	271,562,373	**256,082,447**

10.00 Gratuity Payable

Opening Balance	197,112,047	162,070,355
Add: Addition during the year	6,754,878	35,954,259
Less:Payment during the year	-	(912,567)
Closing Balance	**203,866,925**	**197,112,047**

11.00 Deferred Tax Liability

Opening Deferred Tax liabilities	81,472,077	81,472,077
deferred Tax Expebnses/(Income)	-	-
	81,472,077	**81,472,077**

12.00 Short Term Borrowings

Sonali Bank-CC	447,796,432	526,821,316
	447,796,432	**526,821,316**

13.00 Creditors,Accruals & Other Payable:

Gas & Electricity	9,465,761	7,800,029
Creditors for Goods	219,970,339	169,103,113
Income Tax Payable (note-13.01)	132,598,212	120,688,727
Salary & wages	62,198,980	35,519,942
Provident Fund Employee	18,148,578	15,511,392
Security Deposit	10,440,000	9,240,000
WPPF Payable	6,668,769	4,503,409
Tax Payable Party	6,743,474	5,390,772
Group Insurance Payable	979,910	485,378
Audit Fees Payable	494,595	994,595
	467,708,618	**369,237,357**

13.01 Income Tax Payable

Opening Balance	120,688,724	188,338,626
Add: Tax provision for the period	11,909,487	30,354,326
Less: Excess Provision for previos years	-	(98,004,228)
Closing Balance	**132,598,211**	**120,688,724**

14.00 Revenue	JUL- DEC '25	JUL- DEC '24	OCT-DEC '25	OCT- DEC '24
	474,824,175	**546,471,990**	**191,096,058**	**255,779,244**
A. Export Sales	472,790,175	536,078,090	189,062,058	255,779,244
Export Sales (Cash Incentive)	2,034,000	10,393,900	2,034,000	-
B. Local Sales	**290,981,448**	**294,869,595**	**178,412,017**	**144,295,750**
Distributors	227,145,677	185,831,837	137,981,799	91,085,737
Institutional	58,496,733	46,507,316	36,264,983	25,350,630
Show Room	-	4,945,953	-	3,057,480
Factory Sales	5,339,038	57,584,489	4,165,235	24,801,903
C. Scrap Sales	10,191,272	6,263,029	5,079,765	4827108.36
Total Revenue	**775,996,894**	**847,604,615**	**374,587,840**	**404,902,102**

15.00 Cost of Goods Sold				
Raw Material issued	270,131,722	341,153,031	126,370,577	175,293,666
Wages & salaries	221,777,362	256,779,230	111,838,673	130,627,747
Power & Fuel	109,223,360	273,445,835	48,246,684	165,821,424
Overhead	16,368,654	16,826,627	12,178,850	9,984,492
Depreciation	50,230,608	52,284,732	25,115,304	22,046,701
	667,731,706	**940,489,454**	**323,750,088**	**503,774,029**

16.00 Other Income :				
Dividend Income	-	-	-	-
Sale of Scrap	-	6,263,029	-	4,827,108
Misc.Income	14,570,078	1,710,826	14,570,078	1,699,611
	14,570,078	**7,973,855**	**14,570,078**	**6,526,719**

17.00 Administrative Expenses				
Salaries & Allowances	11,219,910	15,511,903	5,764,465	6,718,410
Depreciation	250,536	320,093	125,268	153,808
Office Expenses	12,078,339	3,771,717	5,888,832	1,666,578
Communication Expenses	745,161	1,540,824	386,111	1,185,193
	24,293,946	**21,144,537**	**12,164,676**	**9,723,989**

18.00 Selling,Marketing and Distribution Expenses				
Promotional Expenses	7,330,491	930,820	7,090,239	123,594
Salaries & Allowances	8,780,531	12,219,102	4,435,327	5,791,216
Occupancy Expenses	730,521	2,512,466	430,521	1,075,266
Transport Expenses	675,853	999,917	425,577	680,449
Office Expenses	916,036	1,531,741	276,093	862,323
Communication Expenses	623,454	1,503,205	409,896	771,617
	19,056,886	**19,697,251**	**13,067,653**	**9,304,465**

19.00 Financial Expenses				
Interest On Loan-Bank & Others	32,580,744	43,069,306	15,580,329	20,965,134
Bank Commission & Charges	1,431,113	1,536,264	932,013	833,397
	34,011,857	**44,605,570**	**16,512,342**	**21,798,531**

20.00 INCOME TAX EXPENSES/(INCOME)

(a) CURRENT TAX				
Tax for the year under review	11,909,485	22,187,830	6,197,494	(9,857,211)
Less : Excess Provision for previous	-	-	-	-
Current Tax	**11,909,485**	**22,187,830**	**6,197,494**	**(9,857,211)**
(b) Deferred Tax(Income)/ Expenses	-	-	-	-
Total (a +b)	-	-	-	-
	11,909,485	**22,187,830**	**6,197,494**	**(9,857,211)**

21.00 Basic Earnings Per Share (EPS)	**JUL- DEC '25**	**JUL- DEC '24**
(a) Earning Attributable to the Ordinary Shareholders (Net Profit/(Loss) After Tax)	31,397,732	(198,809,201)
(b) Weighted Average Number of Ordinary Shares outstanding during the year	146,966,055	146,966,055
(c) EPS (a/b)	**0.21**	**(1.35)**

22.00 Net Asset Value (NAV) per share

Total Assets	6,067,040,251	5,960,373,520
Less: Total Liabilities	1,634,750,273	1,559,481,495
Net Assets	**4,432,289,978**	**4,400,892,025**
Number of Ordinary Shares of Tk. 10 each at Financial Position date.	146,966,055	146,966,055
Net Asset Value (NAV) per share	**30.16**	**29.94**