

Ambee Pharmaceuticals PLC
3rd Quarter Accounts(Un-Audited)
January to March-2025

Ambree Pharmaceuticals PLC
Statement of Financial Position (Un-audited)
As at 31st March 2025

Taka '000

Particulars	Notes	31st March 2025	30 June.2024
ASSETS			
Non-Current Assets:		101,088	85,102
Property, Plant & Equipment -Carrying Value	3	100,322	83,834
Right-of-Use Asset		766	1,268
Current Assets:		635,336	504,843
Inventories	4	228,399	221,914
FDR Investment		100,000	-
Trade Receivable		208,741	180,645
Advance Income Tax	5	23,915	21,297
Advances, Deposits and Pre-payments	6	35,392	48,245
Cash and Cash Equivalents	7	38,889	32,742
Total Assets		736,424	589,945
EQUITY AND LIABILITIES			
Capital and Reserves:		32,232	29,425
Share Capital		24,000	24,000
Tax-Holiday Reserve		5,134	5,134
Retained Earnings- As per statement of changes in equity		3,098	291
Non-Current Liabilities:		3,746	4,758
Deferred Tax Liabilities	20	3,548	4,513
Lease Finance (Non-Current Portion)	8 (A)	198	245
Current Liabilities and Provisions:		700,445	555,763
Lease Finance (Current Portion)	8(B)	568	596
Laibilities for Goods and Others		4,257	5,587
Laibiliteis for expenses	9	7,125	7,112
Laibilities for Other Finance	10	646,158	499,182
Provision for Income Tax	11	27,505	25,164
Workers Profit Participation Fund	12	14,404	13,121
Advance Received Against Export Sales		-	4,625
Unclaim Dividend		428	376
Total Equity And Liabilities		736,424	589,945
Net Asset Value per share (NAV)		13.43	12.26

s/d
(Kazi Tanzzina Ferdous)
Managing Director

s/d
(Sakina Miraly)
Director

s/d
(Nurjehan Hudda)
Director

s/d
(A.K.M. Khairul Aziz)
Chief Financial Officer

s/d
(Mohammad Amir Hossain)
Company Secretary

Dhaka
April 27, 2025

Ambee Pharmaceuticals PLC
Statement of Comprehensive Income
For the 3rd Quarter ended 31st March 2025
(Unaudited)

		<i>Taka '000</i>			
	Note	<i>9 month ended July 24-March 25</i>	<i>9 month ended July 23-March 24</i>	<i>3rd Quarter Ended Jan-March. 25</i>	<i>3rd Quarter Ended Jan-March. 24</i>
Revenue (Turnover) from Net Sales		178,286	162,373	54,262	45,341
Cost of Goods Sold	13	(84,691)	(77,509)	(25,289)	(21,131)
Gross Profit		93,595	84,864	28,973	24,210
Operating Expenses :		(85,343)	(77,383)	(24,774)	(20,692)
Administrative Expenses	14	(12,594)	(12,026)	(2,088)	(1,756)
Marketing and Selling Expenses	15	(72,749)	(65,357)	(22,686)	(18,936)
Profit for Operation		8,252	7,481	4,199	3,517
Financial Expenses		(307)	(1,309)	(114)	(32)
Profit Before Contribution to WPPF		7,945	6,172	4,085	3,485
Contribution to WPPF		(397)	(309)	(204)	(174)
Net Profit before income-tax		7,548	5,863	3,881	3,311
Provision for income -tax		(2,340)	(1,052)	(1,838)	(1,397)
Current Tax		(1,698)	(1,319)	(873)	(745)
Deferred Tax Income/ (Expenses)	20	(642)	268	(965)	(652)
Net Profit after income-tax		5,207	4,812	2,043	1,914
Number of Shares		2,400	2,400	2,400	2,400
Earnings Per Share (EPS)	16	2.17	2.00	0.85	0.80

s/d
(Kazi Tanzzina Ferdous)
Managing Director

s/d
(Sakina Miraly)
Director

s/d
(Nurjehan Hudda)
Director

s/d
(A.K.M. Khairul Aziz)
Chief Financial Officer

s/d
(Mohammad Amir Hossain)
Company Secretary

Dhaka
April 27, 2025

Ambee Pharmaceuticals PLC
Statement of Changes in Equity
For the 3rd quarter ended 31st March, 2025
(Unaudited)

As at 31st March, 2025

Taka '000

	Share Capital	Tax Holiday Reserve	Retained Earning	Total
At 1st July 2024	24,000	5,134	291	29,425
Dividend for the year 2023-2024	-	-	(2,400)	(2,400)
Net Profit after income-tax July 2024 to March 2025	-	-	5,207	5,207
At 31st March 2025	24,000	5,134	3,098	32,232
At 30th June 2024	24,000	5,134	291	29,425

As at 31st March, 2024

Taka '000

	Share Capital	Tax Holiday Reserve	Retained Earning	Total
At 1st July 2023	24,000	5,134	(5,793)	23,341
Dividend for the year 2023-2024	-	-	(3,600)	(3,600)
Net Profit after income-tax July 2023 to March 2024	-	-	4,812	4,812
At 31st March 2024	24,000	5,134	(4,581)	24,553
At 30th June 2023	24,000	5,134	(5,793)	23,341

s/d
(Kazi Tanzzina Ferdous)
Managing Director

s/d
(Sakina Miraly)
Director

s/d
(Nurjehan Hudda)
Director

s/d
(A.K.M. Khairul Aziz)
Chief Financial Officer

s/d
(Mohammad Amir Hossain)
Company Secretary

Dhaka
April 27, 2025

Ambee Pharmaceuticals PLC
Statement of Cash Flows (Un-audited)
For the period from 01 July 2024 to 31st March 2025
(Unaudited)

Taka '000

	<i>3rd Quarter Ended July-March. 24-25</i>	<i>3rd Quarter Ended July-March. 23-24</i>
Cash Flows from Operating Activities :		
Collection from turnover	150,190	149,905
Payments for cost and expenses	(162,277)	(176,874)
Finance Expenses	(307)	(1,309)
Income-tax paid/deducted at source	(1,254)	(1,020)
Cash Generated from Operating Activities :	(13,648)	(29,298)
Cash Flows from Investing Activities :		
Acquisition of Fixed Assets	(23,795)	(1,903)
FDR Investment	(100,000)	-
Cash Generated From Investment Activities	(123,795)	(1,903)
Cash Flows from Financing Activities :		
Short Term Credit Facility	-	(11,480)
Other Finance	146,979	53,662
Deferred Tax Liabilities	(965)	(652)
GSP Finance	(75)	(74)
Dividend paid	(2,348)	(4,580)
Cash Generated From Financial Activities	143,591	36,876
Increase/(Decrease) in cash and cash equivalents	6,148	5,675
Opening cash and cash equivalents	32,742	28,568
Closing Cash and Bank balances	38,889	34,243
Net Operating cash flow per share	17 (5.69)	(12.21)
Components of Cash and Cash Equivalents		
Cash and Cash Equivalents	38,889	34,242
Total Cash and Cash Equivalents	38,889	34,242
	0	

s/d
(Kazi Tanzzina Ferdous)
Managing Director

s/d
(Sakina Miraly)
Director

s/d
(Nurjehan Hudda)
Director

s/d
(A.K.M. Khairul Aziz)
Chief Financial Officer

s/d
(Mohammad Amir Hossain)
Company Secretary

Dhaka
April 27, 2025

Ambee Pharmaceuticals PLC

Selected Notes to the Financial Statement (Un-audited)
For the 3rd Quarter ended 31st March, 2025

1.00 About the Company

The Ambee Pharmaceuticals PLC (the “Company”) was incorporated in Bangladesh as a Public Company on 4th February, 1976. It commenced commercial operation in 1978 and went for public issue of shares in 1986. The shares of the Company are listed in the Dhaka and Chittagong Stock Exchanges of Bangladesh.

The registered office of the Company is located at 184/1, Tejgaon I/A, Dhaka – 1208 and the manufacturing plant is located at same place at 184/1, Tejgaon I/A, Dhaka – 1208.

The principal activities of the Company were manufacturing of pharmaceuticals drugs and medicines and sales thereof.

The Company has 09 Sales depots in all over the Bangladesh in different districts to keep the Company's sales, marketing, distribution and financial activities vibrant and dynamic.

2.00 Basis of preparation of Financial Statements

These Financial Statements should be read in conjunction with the Annual Financial Statements as on 30 June 2024, as they provide an update of previously reported information.

The accounting policies and presentation 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). Where necessary, the comparative figures have been reclassified or extended from the previously reported interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

The presentation 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 judgement at the date of 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.

The company has no reportable operating segments as per IFRS-8. The company operates in a single product segment as such no segment reporting is felt necessary.

Figures have been rounded off to the nearest Taka.

AMBEE PHARMACEUTICALS PLC.
Schedule of Property, Plant & Equipment
For the year ended March 31, 2025

Note-03.00

Schedule-A

Particulars	Cost				Depreciation					Written Down Value as on 31.03.2025
	Balance as on 01.07.2024	Addition during the	Adjustment the during	Balance as on 31.03.2025	Rate %	Balance as on 01.07.2024	Adjustme	Charged during the Year	Balance as on 31.03.2025	
Existing Units -1										
Land	49,033,738	-		49,033,738	-	-	-	-	-	49,033,738
Leasehold Land	1,215,803	-	-	1,215,803	-	-	-	-	-	1,215,803
Factory Building	26,326,964	-	-	26,326,964	10	16,992,797	-	700,063	17,692,859	8,634,105
Plant and Machinery	62,248,702	23,590,846		85,839,548	20	54,064,086	-	4,766,319	58,830,405	27,009,143
Deep Tube Well	1,368,000	-	-	1,368,000	10	1,235,714	-	9,921	1,245,635	122,365
Diesel Generating Set	446,500	-	-	446,500	15	402,979	-	4,896	407,875	38,624
Loose Tools	98,001	-	-	98,001	10	96,100	-	143	96,243	1,758
Laboratory Equipment	3,977,036	-	-	3,977,036	10	2,757,088	-	91,496	2,848,584	1,128,452
Electrical Installation	556,455	-	-	556,455	10	361,504	-	14,621	376,125	180,329
Laboratory Glassware	41,626	-	-	41,626	10	41,557	-	5	41,562	64
Production Equipment	1,220,541	-	-	1,220,541	10	974,911	-	18,422	993,333	227,208
Transport and Vehicles	12,530,135	-	-	12,530,135	20	11,428,517	-	165,243	11,593,759	936,376
Motor Cycle	38,662,774	-	-	38,662,774	20	32,827,561	-	875,282	33,702,843	4,959,931
Furniture and Fixtures	3,510,681	-	-	3,510,681	10	2,972,871	-	40,336	3,013,206	497,474
Office Equipment	14,723,986	203,900	-	14,927,886	10	11,166,133	-	282,132	11,448,264	3,479,622
Office By-cycles	15,962	-	-	15,962	20	15,867	-	14	15,881	81
Books	98,060	-	-	98,060	10	94,020	-	303	94,323	3,737
Sub Total	216,074,963	23,794,746	-	239,869,709		135,431,704	-	6,969,196	142,400,900	97,468,809
Injectable (Ampoule) Unit -2										
Factory Building	3,627,409	-	-	3,627,409	10	1,841,404	-	133,950	1,975,355	1,652,054
Plant and Machinery	9,221,953	-	-	9,221,953	20	7,934,609	-	193,102	8,127,711	1,094,242
Production Equipment	80,500	-	-	80,500	10	71,046	-	709	71,755	8,744
Transport and Vehicles	2,235,000	-	-	2,235,000	20	2,218,954	-	2,407	2,221,361	13,639
Furniture and Fixture	930,903	-	-	930,903	10	839,286	-	6,871	846,157	84,746
Sub Total	16,095,764	-	-	16,095,764		12,905,300	-	337,039	13,242,339	2,853,425
Balance on 31 March 2025	232,170,727	23,794,746	-	255,965,473		148,337,003	-	7,306,235	155,643,238	100,322,235
Balance on 30 June 2024	229,969,447	2,201,280	-	232,170,727		142,493,912	-	5,843,092	148,337,004	83,833,723

Note : Depreciation Charged to :
(a) Cost of Goods Sold (Note-13.00)
(b) Administrative Expenses (Note-14.00)

31-03-2025
5,942,925
1,363,309
7,306,235

4.00 Inventories

Raw & Packing materials
(including Work in Process, Promotional Materials & Materials in Transit)
Finished goods

As at March. 31, 2025	As at June 30, 2024
69,654	65,312
158,745	156,602
228,399	221,914

5.00 Advance Income Tax:

Opening Balance
Add: Addition during the year

Less: Adjustment during the year

21,297	19,578
2,618	4,354
23,915	23,932
-	2,636
23,915	21,297

6.00 Advances, Deposits and Pre-payments

a) Advances
b) Deposit and Prepayments

a) Advances

Advances to staff
Advance Rent
Against purchases and expenses
Bengal Steel Works Ltd.
Ambee Films Ltd.
Sub total

35,347	45,950
45	2,296
35,392	48,246
3,024	3,659
180	180
32,045	31,239
-	10,774
98	98
35,347	45,950

b) Deposit and Prepayments

L/C Margin
Guarantee Margin
Pre-payments
Sub total

-	2,250
20	21
25	25
45	2,296

7.00 Cash & Cash Equivalents

In hand
At banks:
In current account
In in-operative account

36,154	31,170
2,735	1,572
2,678	1,515
57	57
38,889	32,742

8.00 Lease Finance**A. Non-Current Portion**

198	245
198	245

B. Current Position

568	596
568	596

08.01 Lease (Right of Use Asset (ROU), Net

Balance as at 1st July, 2024
Add: Addition During the Year
Add: Interest Accrued
Less: Fully Depreciation Charged During the Period
Written Down Value as at 31st March, 2024

841	126
-	1,155
43	140
118	580
766	841

Lease Liabilities Recognized in Statement of Financial Position

Lease Liability - Net off Current Maturity
Lease Liability - Current Maturity

198	245
568	596
766	841

09.00 Liabilities for Expenses

Details of above balance are given below:

Accrued Expenses
Audit Fees

7,125	6,709
-	403
7,125	7,112

10.00 Liabilities for other Finance

Details of above balance are given below:

Employees Income Tax
Provident Fund Payable
Loan from Mr. Aziz Mohammad Bhai
Loan from Kazi Tanzina Ferdous
Loan from Ambee Ltd.
Loan from Bengal Steel Works Ltd.
Interest Payable

701	701
1,916	1,916
190,094	193,095
-	1,000
310,880	282,469
122,566	-
20,001	20,001
646,158	499,182

11.00 Provision for Income Tax

Opening Balance
Provision for the Period
Adjustment for the year

25,164	31,540
2,340	3,759
-	10,135
27,505	25,164

12.00 Workers Profit Participation Fund (WPPF)

Opening Balance
Provision for the Period
Interest during the Period
Less: Adjustment/ payment during the Period

13,121	11,713
397	623
886	1,347
-	(562)
14,404	13,121

	3rd Quarter ended March. 31, 2025	3rd Quarter ended March. 31, 2024
13.00 Cost of Goods Sold		
Materials	63,662	59,521
Factory Overhead	15,087	15,148
Depreciation	5,942	2,840
	84,691	77,509
14.00 ADMINISTRATIVE EXPENSES		
Salary and allowances	7,101	6,632
Travelling & Conveyance	427	410
Electricity, Gas and Water	1,583	1,526
Repairs and maintenance	450	434
AGM expenses	428	410
Depreciation	1,363	1,494
Other Expenses	1,242	1,120
	12,594	12,026
15.00 SELLING, DISTRIBUTION AND MARKETING EXPENSES		
Salary and allowances	47,218	41,768
Rent, rates and taxes	3,224	3,024
Conveyance	2,650	2,354
Repairs and maintenance	1,247	1,054
Electricity, Gas and Water	2,643	2,458
Delivery expenses	11,247	10,785
Free Sample	2,670	2,456
Other Expenses	1,850	1,458
	72,749	65,357
16.00 EARNING PER SHARE (EPS)		
This is made up as follows:		
Earning attributable to the Ordinary Shareholders (Net profit after tax)	5,207	4,812
Weighted average number of Ordinary shares outstanding during the period	2,400	2,400
	2.17	2.00
Earning Per Share (EPS) increase due to sales increase against previous year sales by 19.68%		
17.00 NET OPERATING CASH FLOW PER SHARE (NOCFPS).		
Cash flows from net operating activities as per Statement of Cash flows	(13,648)	(29,298)
Weighted average number of Ordinary shares outstanding during the period	2,400	2,400
	(5.69)	(12.21)
Net Operating Cash Flow Per Share (NOCFPS) decrease form previous year due to decrease of payments for cost and expenses for the 3rd quarter ended 31st March 2025 by 9.94%.		
18.00 Key Management Personnel Compensation.		
During the Period , the amount of compensation paid to Key Management Personnel including Board of Directors is as under (As Para 17 of IAS 24 Related Party Disclosures):		
Short Term Employee Benefits	-	-
Post- Employment Benefits	-	-
Other Long-Term Benefits	-	-
Termination Benefits	-	-
Others	-	-
	-	-

There is no other benefits provided by the company to it's employees other than a contributory Provident Fund Scheme.

19.00 Related Party Transactions - Disclosure under IAS 24 "Related Party Disclosure"

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures". The Company opines that terms of related party transactions do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties as at 31st March 2025 were as follows:

Name of the Party	Relationship	Nature of Transaction	Opening Balance	Addition during the Period	Adjustment during the Period	Closing Balance
Aziz Mohammad Bhai	Chairman	Inter company Loan/ Receivable	193,094	-	-	193,094
Kazi Tanzzina Ferdous	Managing Director	Inter company Loan/ Receivable	1,000	500	1,500	-
Ambee Limited	Group Concern	Inter company Loan/ Receivable	282,469	28,411	-	310,880
Bengal Steel Works Limited	Group Concern	Inter company Loan/ Receivable	10,774	122,566	10,774	122,566
Ambee Films Limited	Group Concern	Inter company Loan/ Receivable	98	-	-	98
Total			487,435	151,477	12,274	626,638

20.00 Computation of Deferred Tax

Particulars	As at March 31, 2025	As at June 30, 2024
Carrying value of depreciable fixed assets	50,072	33,584
Tax base Value	(34,875)	(13,954)
Net taxable temporary difference- Liabilities	15,197	19,630
Temporary difference for IFRS 16: Lease	574	427
	15,771	20,057
Tax Rate	22.5%	22.5%
Deferred Tax Liability - Closing	3,548	4,513
Deferred Tax Liability- Opening	4,513	6,123
Deferred Tax Assets for the Period	(965)	(1,610)

21.00 Reconciliation of Cash Flows from Operating Activities (Indirect Method):

PARTICULARS	AMOUNT(Tk.)
CASH FLOW FROM OPERATING ACTIVITIES:	
Net profit / (loss) before income tax during the period	7,548
Depreciation	7,306
Provision for tax	(2,339)
	12,514
CHANGE IN WORKING CAPITAL:	(26,162)
(Increase) / Decrease Right of Use Assets	502
(Increase) / Decrease Advance, deosit & prepayments	12,853
(Increase) / Decrease Advance Income Tax	(2,618)
(Increase) / Decrease Trade Receivable	(28,096)
(Increase) / Decrease Inventories	(6,485)
(Increase)/ Decrease Creditors and other payables	(1,330)
(Increase) / Decrease in Accrued Expenses	13
(Increase) / Decrease in Provision for Income Tax	2,341
(Increase) / Decrease in Advance Received Against Export Sales	(4,625)
(Increase) / Decrease in Wrokers Profit Participation Fund	1,283
Net cash flows from operating activities	(13,648)
Net oerating cash flows per share	(5.69)

s/d
(Kazi Tanzzina Ferdous)
Managing Director

s/d
(Sakina Miraly)
Director

s/d
(Nurjehan Hudda)
Director

s/d
(A.K.M. Khairul Aziz)
Chief Financial Officer

s/d
(Mohammad Amir Hossain)
Company Secretary

Dhaka
April 27, 2025