# Financial Statements 2024-2025 First Quarter (Unaudited)



# SQUARE PHARMACEUTICALS PLC. (Consolidated and Separate)



### AND ITS SUBSIDIARIES Consolidated Statement of Financial Position (Unaudited) As at 30 September 2024

Particulars	Notes -	30 Sep 2024	30 Jun 2024
	Notes	Taka	Taka
ASSETS			
Non-Current Assets:			
Property, Plant and Equipment	02	28,658,741,886	27,750,005,864
Investment in Associates	03	17,966,022,773	17,397,060,559
Investment in Marketable Securities	04	10,163,923,490	9,292,402,647
Long Term Investment - Others	05	6,950,361,546	6,992,206,904
Constant Accestor		63,739,049,695	61,431,675,974
Current Assets:	06	14 012 892 460	12 592 152 205
Inventories	06	14,013,883,469	12,582,152,295
Trade and Other Receivables	07	5,276,924,109	4,503,386,212
Advances, Deposits and Prepayments	08	2,574,179,873	2,106,522,837
Cash and Cash Equivalents	09	55,288,755,188	52,013,459,742
	-	77,153,742,639	71,205,521,086
TOTAL ASSETS	:	140,892,792,334	132,637,197,060
EQUITY AND LIABILITIES			
EQUITY:			
Share Capital		8,864,510,100	8,864,510,100
Share Premium		2,035,465,000	2,035,465,000
General Reserve		105,878,200	105,878,200
Fair Value Reserve	10	444,236,836	(275,040,481)
Tax Holiday Reserve	11	1,019,553,108	951,511,612
Translation Reserve	12	124,721,980	97,906,017
Retained Earnings	13	120,162,947,980	114,139,071,906
Attributable to Equity Holders		132,757,313,204	125,919,302,354
Non-Controlling Interests	14	3,057,238	2,318,478
TOTAL EQUITY	-	132,760,370,442	125,921,620,832
LIABILITIES:			
Non-Current Liabilities			
Long Term Loan	15.1	665,453,666	814,539,826
Deferred Tax Liabilities	16	706,554,792	619,081,523
	-	1,372,008,458	1,433,621,349
Current Liabilities	-		
Long Term Loan - Current Portion	15.2	698,729,885	614,539,826
Trade Payables		1,532,364,655	1,455,428,272
Other Payables	17	3,013,947,405	1,820,943,973
Current Tax Liabilities	18	1,079,948,367	912,265,905
Accrued Expenses	19	246,785,401	286,793,273
Unclaimed Dividend		188,637,721	191,983,630
	-	6,760,413,434	5,281,954,879
TOTAL LIABILITIES		8,132,421,892	6,715,576,228
TOTAL EQUITY AND LIABILITIES	-	140,892,792,334	132,637,197,060
Not Assets Value (NAV) not Share		140.70	143.05
Net Assets Value (NAV) per Share	30	149.76	142.05

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/ Mrs. Ratna Patra Vice-Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



AND ITS SUBSIDIARIES

### Consolidated Statement of Profit or Loss and Other Comprehensive Income For the Quarter Ended 30 September 2024

Particulars	Notes	July'24 - Sept'24	July'23 - Sept'23
	Notes	Taka	Taka
Net Revenue	20	17,746,887,565	17,811,238,145
Cost of Goods Sold	21	(8,828,459,738)	(8,655,692,632
Gross Profit		8,918,427,827	9,155,545,513
Selling and Distribution Expenses	22	(3,057,538,460)	(2,482,116,723
Administrative Expenses	23	(439,346,308)	(373,595,296
Finance Cost	24	(68,795,526)	(41,401,812
Operating Expenses		(3,565,680,294)	(2,897,113,831
Profit before Other Operating Income		5,352,747,533	6,258,431,682
Other Operating Income	25	211,255,380	115,547,205
Profit from Operations		5,564,002,913	6,373,978,887
Income from Investments	26	1,464,220,645	1,087,406,711
Profit before contribution to WPPF & WWF		7,028,223,558	7,461,385,598
Contribution to WPPF & WWF	27	(332,810,845)	(360,070,723
Profit before Tax		6,695,412,713	7,101,314,875
Current Tax (Expense)		(1,211,183,748)	(1,505,534,771
Deferred Tax (Expense) / Income		39,459,092	44,874,357
Income Tax Expense	28	(1,171,724,656)	(1,460,660,414
Profit after Tax		5,523,688,057	5,640,654,461
Profit from Associate Undertakings	03	568,962,214	360,059,785
Profit for the Period		6,092,650,271	6,000,714,246
Net Unrealised Gain/(Loss) on Marketable Securities	29	719,283,376	87,643,960
Translation Adjustment for the Period	12	26,815,963	(26,065,159
Other Comprehensive Income		746,099,339	61,578,801
Total Comprehensive Income		6,838,749,610	6,062,293,047
Profit for the Period Attributable to:			
Equity Holders of the Company		6,091,917,570	6,000,378,248
Non-Controlling Interest		732,701	335,998
		6,092,650,271	6,000,714,246
Total Comprehensive Income Attributable to:			
Equity Holders of the Company		6,838,010,851	6,061,957,195
Non-Controlling Interest		738,759	335,852
		6,838,749,610	6,062,293,047
Earnings Per Share (EPS)	31	6.87	6.77

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



AND ITS SUBSIDIARIES

### **Consolidated Statement of Changes in Equity**

For the Quarter Ended 30 September 2024

				Attributable	to Equity Holders				Non Controlling	
Particulars	Share	Share	General	Fair Value	Tax Holiday	Translation	Retained	Total	Non-Controlling Interests	Total Equity
	Capital	Premium	Reserve	Reserve	Reserve	Reserve	Earnings	lotal	interests	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
As At 01 July 2023	8,864,510,100	2,035,465,000	105,878,200	734,507,296	133,398,880	(16,905,546)	103,339,085,459	115,195,939,389	709,376	115,196,648,765
Profit for the Period	-	-	-	-	-	-	6,000,378,248	6,000,378,248	335,998	6,000,714,246
Other Comprehensive Income	-	-	-	87,644,106	-	(26,065,159)	-	61,578,947	(146)	61,578,801
Tax Holiday Reserve	-	-	-	-	186,956,875	-	(186,956,875)	-	-	-
As At 30 September 2023	8,864,510,100	2,035,465,000	105,878,200	822,151,402	320,355,755	(42,970,705)	109,152,506,832	121,257,896,584	1,045,228	121,258,941,812
As At 01 July 2024	8,864,510,100	2,035,465,000	105,878,200	(275,040,481)	951,511,612	97,906,017	114,139,071,906	125,919,302,354	2,318,478	125,921,620,832
Profit for the Period	-	-	-	-	-	-	6,091,917,570	6,091,917,570	732,701	6,092,650,271
Other Comprehensive Income	-	-	-	719,277,317	-	26,815,963	-	746,093,280	6,059	746,099,339
Tax Holiday Reserve	-	-	-	-	68,041,496	-	(68,041,496)	-	-	-
As At 30 September 2024	8,864,510,100	2,035,465,000	105,878,200	444,236,836	1,019,553,108	124,721,980	120,162,947,980	132,757,313,204	3,057,238	132,760,370,442

The annexed notes form an integral part of these financial statements

Sd/-

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman

Sd/-Tapan Chowdhury Managing Director

Muhammad Zahangir Alam Chief Financial Officer



AND ITS SUBSIDIARIES

## **Consolidated Statement of Cash Flows** For the Quarter Ended 30 September 2024

Particulars	Notes	July'24 - Sept'24	July'23 - Sept'23
	NOLES	Taka	Taka
Cash Flows from Operating Activities:			
Receipts from Customers		19,859,706,008	21,760,492,723
Receipts from Others		36,943,964	983,085,144
Payments to Suppliers		(7,535,997,423)	(5,474,340,699)
Payments for Manufacturing and Operating Expenses		(4,986,837,429)	(5,526,576,646)
Payment of Value Added Tax		(3,029,444,223)	(2,297,065,146)
Cash Generated from Operations		4,344,370,897	9,445,595,376
Interest Paid		(71,113,978)	(43,235,528)
Payment of Income Tax		(843,501,286)	(932,166,759)
Others		18,376,620	(10,737,334)
Net Cash from Operating Activities		3,448,132,253	8,459,455,755
Cash Flows from Investing Activities:			
Purchase of Property, Plant and Equipment		(1,651,452,500)	(419,969,520)
Proceeds from Sale of Property, Plant and Equipment		9,855,535	-
Long Term Investment - Others		41,845,358	133,833,770
Investment in Marketable Securities		61,067,634	(1,899,892,308)
Interest Received		1,228,576,067	524,838,104
Dividends Received		39,298,561	14,816,295
Net Cash from/(Used in) Investing Activities		(270,809,345)	(1,646,373,659)
Cash Flows from Financing Activities:			
Payment of Dividend		(3,345,908)	(7,007,513)
Proceeds from/Payment of Term Loan and Bank Overdraft		(64,896,101)	(202,072,195)
Net Cash Used in Financing Activities		(68,242,009)	(209,079,708)
Net Increase/(Decrease) in Cash and Cash Equivalents		3,109,080,899	6,604,002,388
Cash and Cash Equivalents at 01 July	09	52,013,459,742	50,094,321,854
Effect of Exchange Rate Fluctuations on Cash and Cash Equivalents		166,214,547	53,736,580
Cash and Cash Equivalents at 30 September	09	55,288,755,188	56,752,060,822
Net Operating Cash Flow (NOCF) per Share	32	3.89	9.54

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



AND ITS SUBSIDIARIES

### Notes to the Consolidated Financial Statements For the Quarter Ended 30 September 2024

### 01. Basis of Preparation of the Interim Financial Statements:

These Financial Statements are the unaudited consolidated interim Financial Statements of Square Pharmaceuticals PLC., a company incorporated in Bangladesh under Companies Act, 1913; Square Pharmaceuticals Kenya EPZ Ltd., incorporated in Kenya under Companies Act, 2015, Kenya; Square Lifesciences Ltd., incorporated in Bangladesh under Companies Act, 1994, and Samson Pharma Inc., incorporated under Revised Corporation Code of the Philippines, 2019 for the 1st Quarter Ended on September 30, 2024. These are prepared in accordance with IAS 34 - 'Interim Financial Reporting'. These financial statements should be read in conjunction with the Annual Financial Statements as of June 30, 2024, as they provide an update of previously reported information.

The accounting policies and presentation used are consistent with those used in the Annual Financials, except where noted below, 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 preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statement. If in the future such estimates and assumptions, which are based on management's best judgement at the date of the Interim Financial Statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

The management understand that the business is growing every year that means the assets are performing according to the intention of procurement and the discounted future cash flow from the operation of the assets would be positive if disposed at reporting date. At present, there is no intention to dispose these assets. Therefore, it is not required to record the impairment gain.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period. The company has no reportable operating segments as per IFRS-8. Figures have been rounded off to the nearest Taka.

### Foreign Currency Translation:

The Financials of Square Pharmaceuticals Kenya EPZ Ltd. have been drawn in KHS (Kenyan Shilling) as reporting currency in Kenya. These Financials are converted in BDT to consolidate with the Financials of Square Pharmaceuticals PLC. as the parent company. 1 KES = 0.928823 BDT.

			-	30 Sep 2024	30 Jun 2024
02.	Consolidated Property, Plant and Equipment: Tk. 28,658,741,886		-	30 3ep 2024	50 Juli 2024
02.	Cost:				
	Opening Balance			50,654,228,044	47,837,735,674
	Translation Adjustments to opening balance			43,411,839	221,339,254
	Addition during the Period/Year			230,016,560	2,918,957,136
			-	50,927,656,443	50,978,032,064
	Disposal/Transfer during the Period/Year			(20,585,000)	(323,804,020)
			Tk.	50,907,071,443	50,654,228,044
	Accumulated Depreciation:		-		
	Opening Balance			25,796,547,715	23,576,848,855
	Translation Adjustments to opening balance			7,530,156	31,894,803
	Charged for the Period/Year			528,900,162	2,318,653,384
	<b>.</b> .		-	26,332,978,033	25,927,397,042
	Disposal/Transfer during the Period/Year			(14,872,675)	(130,849,327)
			Tk.	26,318,105,358	25,796,547,715
	Net Book Value		-	24,588,966,085	24,857,680,329
	Consolidated Property, Plant and Equipment in Transit (Note - 02.1)			1,400,901,650	1,118,740,924
	Consolidated Building under Construction (Note - 02.2)			2,668,480,757	1,773,584,611
	Consolidated Capital Work-in-Progress (Note - 02.3)			393,394	-
	Written Down Value		Tk.	28,658,741,886	27,750,005,864
			-		
02.1	Consolidated Property, Plant and Equipment in Transit: Tk. 1,400,901,650				
	Opening Balance			1,118,740,924	715,369,536
	Addition during the Period/Year			941,748,527	1,134,336,770
			-	2,060,489,451	1,849,706,306
	Transfer during the Period/Year			(659,587,801)	(730,965,382)
			Tk.	1,400,901,650	1,118,740,924
02.2	Consolidated Building under Construction: Tk. 2,668,480,757		=		
	Opening Balance			1,773,584,611	1,081,705,847
	Addition during the Period/Year			894,896,146	1,063,055,568
			-	2,668,480,757	2,144,761,415
	Transfer during the Period/Year				(371,176,804)
			Tk.	2,668,480,757	1,773,584,611
02.3	Consolidated Capital Work-in-Progress:: Tk. 393,394		=		
	Opening Balance			-	859,697
	Addition during the Period/Year			393,394	-
	-		-	393,394	859,697
	Transfer during the Period/Year				(859,697)
			Tk.	393,394	-
			-		
03.	Consolidated Investment in Associates: Tk. 17,966,022,773				
	Opening Balance			17,397,060,559	15,076,807,755
	Add: Profit/(Loss) during the Period/Year:	Proportion of Ownership			
	Square Textiles PLC.	46.36%	Г	158,157,353	501,534,080
	Square Fashions Ltd.	48.63%		342,499,460	1,858,942,218
	Square Hospitals Ltd.	49.94%		68,305,401	234,086,537
				568,962,214	2,594,562,835
	Less: Dividend received during the Period/Year			-	(274,310,031)
			Tk.	17,966,022,773	17,397,060,559
			-		

		20.5 2024	30 Jun 2024
04.	Consolidated Investment in Marketable Securities: Tk. 10,163,923,490	30 Sep 2024	30 Jun 2024
04.1	Cost: Tk. 9,641,287,184 Opening Balance	9,615,982,078	3,773,747,813
	Addition during the Period/Year	133,106,946	5,944,648,543
	Sold during the Period/Year	(107,801,840) <b>Tk.</b> 9,641,287,184	(102,414,278) 9,615,982,078
		3,041,207,104	5,013,502,010
04.2	Market Value: Tk. 10,163,923,490	0 202 402 647	4 590 967 031
	Opening Balance Addition during the Period/Year	9,292,402,647 1,065,695,423	4,589,867,031 4,814,862,652
	Sold during the Period/Year	(194,174,580)	(112,327,036)
		Tk. 10,163,923,490	9,292,402,647
05. 05.1	Consolidated Long Term Investment - Others: Tk. 6,950,361,546 Ordinary Shares (Unquoted): Tk. 127,694,430		
00.1	(i) United Hospital Ltd. (120,000 Ordinary Shares of Tk.100/- each)	12,000,000	12,000,000
	<ul> <li>(ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)</li> <li>(iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)</li> </ul>	15,694,430 100,000,000	15,694,430 100,000,000
		Tk. 127,694,430	127,694,430
05.2	Non-Convertible Zero Coupon Bonds: Tk. 422,667,116		
	(i) LankaBangla Finance Ltd. (83 Bonds)	67,033,336	67,033,336
	(ii) Brac Bank Ltd. (250 Bonds) (iii) IDLC Finance Ltd. (240 Bonds)	238,677,650 116,956,130	238,677,650 158,801,488
		Tk. 422,667,116	464,512,474
05.3	Non-Convertible Subordinated Bonds: Tk. 6,400,000,000		
	(i) Mutual Trust Bank Ltd. (220 Bonds)	2,200,000,000	2,200,000,000
	<ul> <li>(ii) Southeast Bank Ltd. (4,000 Bonds)</li> <li>(iii) Islami Bank Bangladesh Ltd. (40 Bonds)</li> </ul>	400,000,000 400,000,000	400,000,000 400,000,000
	(iv) Trust Bank Ltd. (40 Bonds)	400,000,000	400,000,000
	(v) Eastern Bank Ltd. (50 Bonds)	500,000,000	500,000,000
	(vi) Prime Bank Ltd. (100 Bonds) (vii) Dutch Bangla Bank Ltd. (150 Bonds)	1,000,000,000 1,500,000,000	1,000,000,000 1,500,000,000
		Tk. 6,400,000,000	6,400,000,000
		Tk. 6,950,361,546	6,992,206,904
06.	Consolidated Inventories: Tk. 14,013,883,469 Raw Materials	5,134,721,508	4,801,972,525
	Packing Materials	1,562,277,096	1,272,032,952
	Work-in-Process Finished Goods	835,201,288 4,617,721,899	784,057,550 3,825,932,863
	Spares & Accessories	1,124,156,581	1,044,608,061
	Goods- in-Transit	739,805,097	853,548,344
		Tk. 14,013,883,469	12,582,152,295
07.	Consolidated Trade and Other Receivables: Tk. 5,276,924,109		
	Trade Receivables		
	Other Receivables (Note - 7.1)	3,219,703,223	2,551,026,541
	Other Receivables (Note - 7.1)	3,219,703,223 2,057,220,886 Tk. 5,276,924,109	2,551,026,541 1,952,359,671 <b>4,503,386,212</b>
07.4		2,057,220,886	1,952,359,671
07.1		2,057,220,886	1,952,359,671
07.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903	1,952,359,671 4,503,386,212 1,520,761,823 1,300
07.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts	2,057,220,886           5,276,924,109           1,229,751,779	1,952,359,671 4,503,386,212 1,520,761,823
07.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083
07.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable	2,057,220,886 <b>5,276,924,109</b> 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000
07.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083
08.	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         2,057,220,886	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671
08.	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873	2,057,220,886 <b>5,276,924,109</b> 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000
08.	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         2,057,220,886           291,556,812           14,738,457           328,067,074	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400
08.	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         2,057,220,886           291,556,812           14,738,457           328,067,074           818,254,722	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457
08. 08.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         2,057,220,886           291,556,812           14,738,457           328,067,074           818,254,722	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,00 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380
08. 08.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advance: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.           291,556,812           14,738,457           328,067,074           818,254,722           Tk.           1,452,617,065	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051
08. 08.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         2,057,220,886           291,556,812           14,738,457           328,067,074           818,254,722	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499
08. 08.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others	2,057,220,886         5,276,924,109         1,229,751,779         297,276,903         88,924,567         149,551,616         61,716,021         230,000,000         Tk.         291,556,812         14,738,457         328,067,074         818,254,722         Tk.         1,452,617,065	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014
08. 08.1 08.2	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.         201,556,812           14,738,457           328,067,074           818,254,722           Tk.         1,452,617,065           635,109,281           387,526,879	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499
08. 08.1 08.2	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others	2,057,220,886           5,276,924,109           1,229,751,779           297,276,903           88,924,567           149,551,616           61,716,021           230,000,000           Tk.           291,556,812           14,738,457           328,067,074           818,254,722           Tk.           1,452,617,065           635,109,281           387,526,879           16,484,072           Tk.         1,039,120,232           23,677,440	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440
08. 08.1 08.2	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others	2,057,220,886         5,276,924,109         1,229,751,779         297,276,903         88,924,567         149,551,616         61,716,021         230,000,000         Tk.         291,556,812         14,738,457         328,067,074         818,254,722         Tk.         635,109,281         387,526,879         16,484,072         Tk.         1,039,120,232	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696
08. 08.1 08.2	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 23,677,440 58,765,136	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650
08. 08.1 08.2 08.3	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against. Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advances: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium Cash and Cash Equivalents: Tk. 55,288,755,188	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 Tk. 23,677,440 58,765,136 Tk. 82,442,576 Tk. 2,574,179,873	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090 2,106,522,837
08. 08.1 08.2 08.3 09. 09.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advance: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium Cash and Cash Equivalents: Tk. 55,288,755,188 Cash in Hand	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 Tk. 23,677,440 58,765,136 Tk. 82,442,576	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090
08. 08.1 08.2 08.3 09. 09.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Short Nubordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advance: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium Cash and Cash Equivalents: Tk. 55,288,755,188 Cash in Hand Cash at Bank: Tk. 24,159,655,994 Current Accounts	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 23,677,440 58,765,136 Tk. 82,442,576 Tk. 2,574,179,873 Tk. 190,228,669 415,133,735	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090 2,106,522,837 6,888,325 112,392,110
08. 08.1 08.2 08.3 09. 09.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Subordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advance: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium Cash and Cash Equivalents: Tk. 55,288,755,188 Cash in Hand Cash at Bank: Tk. 24,159,655,994 Current Accounts	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 2,574,179,873 Tk. 2,574,179,873 Tk. 190,228,669 415,133,735 21,944,992,258	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090 2,106,522,837 6,888,325 112,392,110 14,182,411,481
08. 08.1 08.2 08.3 09. 09.1	Consolidated Other Receivables: Tk. 2,057,220,886 Interest Receivable from Fixed Deposit Receipts Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable) Interest Receivable from Short Nubordinated Bonds Accrued Income Insurance Claim Receivable Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873 Advance: Tk. 1,452,617,065 Employees Advance Income Tax Land Purchase Suppliers Deposits: Tk. 1,039,120,232 Value Added Tax Earnest Money & Security Deposit Others Prepayments: Tk. 82,442,576 Office Rent Insurance Premium Cash and Cash Equivalents: Tk. 55,288,755,188 Cash in Hand Cash at Bank: Tk. 24,159,655,994 Current Accounts	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 23,677,440 58,765,136 Tk. 82,442,576 Tk. 2,574,179,873 Tk. 190,228,669 415,133,735	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090 2,106,522,837 6,888,325 112,392,110
08. 08.1 08.2 08.3 09. 09.1	Consolidated Other Receivables: Tk. 2,057,220,886         Interest Receivable from Short Notice Deposits         Gain against. Zero Coupon Bonds (Receivable)         Interest Receivable from Subordinated Bonds         Accrued Income         Insurance Claim Receivable         Consolidated Advances, Deposits and Prepayments: Tk. 2,574,179,873         Advances: Tk. 1,452,617,065         Employees         Advance Income Tax         Land Purchase         Suppliers     Prepayments: Tk. 2,42,576 Office Rent Insurance Premium           Cash and Cash Equivalents: Tk. 55,288,755,188 Cash in Hand Cash at Bank: Tk. 24,159,655,994 Current Accounts (held in USD) Margin Held Accounts (held in USD)	Tk. 2,057,220,886 5,276,924,109 1,229,751,779 297,276,903 88,924,567 149,551,616 61,716,021 230,000,000 Tk. 2,057,220,886 291,556,812 14,738,457 328,067,074 818,254,722 Tk. 1,452,617,065 635,109,281 387,526,879 16,484,072 Tk. 1,039,120,232 Tk. 2,3677,440 58,765,136 Tk. 82,442,576 Tk. 2,574,179,873 Tk. 190,228,669 415,133,735 21,944,992,258 516,313,551	1,952,359,671 4,503,386,212 1,520,761,823 1,300 87,443,698 47,324,767 66,828,083 230,000,000 1,952,359,671 283,810,814 214,738,457 84,081,400 616,316,380 1,198,947,051 387,160,183 405,903,499 13,001,014 806,064,696 23,242,440 78,268,650 101,511,090 2,106,522,837 6,888,325 112,392,110 14,182,411,481 174,360,222

		-	30 Sep 2024	30 Jun 2024
09.3	Fixed Deposit Receipts (FDRs): Tk. 30,938,870,525	_	27.440.022.506	
	FDRs held in BDT FDRs held in USD		27,119,033,586 3,819,836,939	33,000,381,792 3,819,836,939
		Tk.	30,938,870,525	36,820,218,731
10.	Consolidated Fair Value Reserve: Tk. 444,236,836	тк. =	55,288,755,188	52,013,459,742
	Opening Balance		(275,040,481)	734,507,296
	Add: Unrealised Gain/(Loss) on Marketable Securities for the Period/Year (Note - 29) Less: Current Period/Year's Deferred Tax (Expense)/Income (Note - 29)		846,208,609 (126,931,292)	(1,139,696,255) 130,148,478
	Closing Balance	Tk.	444,236,836	(275,040,481)
11.	Consolidated Tax Holiday Reserve: Tk. 1,019,553,108		054 544 642	122 202 002
	Opening Balance Add: Transferred from Retained Earnings (Note - 13)		951,511,612 68,041,496	133,398,880 818,112,732
	Closing Balance	Tk.	1,019,553,108	951,511,612
12.	Consolidated Translation Reserve: Tk. 124,721,980			
	Opening Balance Translation Adjustment for the Period/Year		97,906,017 26,815,963	(16,905,546) 114,811,563
	Closing Balance	Tk.	124,721,980	97,906,017
13.	Consolidated Retained Earnings: Tk. 120,162,947,980		444 422 274 226	400 000 005 450
	Opening Balance Add: Net Profit attributable to Equity Holders		114,139,071,906 6,091,917,570	103,339,085,459 20,925,834,784
	Less: Transferred to Tax Holiday Reserve (Note - 11)		(68,041,496)	(818,112,732)
	Less: Cash Dividend Closing Balance	Tk.	120,162,947,980	(9,307,735,605) 114,139,071,906
14.	Non Controlling Interest: Tk. 3,057,238	=		, ,
	Opening Balance		2,318,478.00	709,376.00
	Add: Net Profit attributable to Non Controlling Interest Add: Unrealised Gain/(Loss) on Marketable Securities		732,701.00 6,059.00	1,611,137.00 (2,035.00)
	Closing Balance	Tk.	3,057,238.00	2,318,478.00
15.	Consolidated Loans and Borrowings: Tk. 1,364,183,551	-		
	Term Loan - Non Current Portion (Note - 15.1) Term Loan - Current Portion (Note - 15.2)		665,453,666 698,729,885	814,539,826 614,539,826
		Tk.	1,364,183,551	1,429,079,652
15.1	Term Loan - Non Current Portion: Tk. 665,453,666	-	165,453,666	214,539,826
	a) Standard Chartered Bank, Kenya b) Standard Chartered Bank, Bangladesh		500,000,000	600,000,000
		тк	665,453,666	814,539,826
15.2	Term Loan - Current Portion: Tk. 698,729,885 a) Standard Chartered Bank, Kenya		220,604,885	214,539,826
	b) Standard Chartered Bank, Bangladesh	_	478,125,000	400,000,000
		тк	698,729,885	614,539,826
16.	Consolidated Deferred Tax Liabilities: Tk. 706,554,792 Deferred Tax - Property, Plant and Equipment:			
	a) Square Pharmaceuticals PLC. (Note-16.1a)	Γ	641,210,724	673,568,392
	b) Square Lifesciences Ltd. (Note-16.1b)	L	(13,051,378) 628,159,346	(5,949,954) 667,618,439
	Deferred Tax - Marketable Securities (Note-16.2)		78,395,446	(48,536,915)
16.1	Deferred Tay, Dreserts, Diast and Environments	тк	706,554,792	619,081,524
16.1	Deferred Tax - Property, Plant and Equipment: a) Square Pharmaceuticals PLC.: Tk. 641,210,724			
	Carrying Amount		12,201,723,574	12,418,606,865
	Tax Base Taxable/(Deductible) Temporary Difference	-	9,351,898,132 2,849,825,442	9,424,969,566 2,993,637,299
	Tax Rate		22.50%	22.50%
	Closing Liabilities Opening Liabilities		641,210,724 (673,568,392)	673,568,392 (944,474,683)
	Current Period/Year's Expense/(Income)	Tk.	(32,357,668)	(270,906,291)
	b) Square Lifesciences Ltd.: Tk. (13,051,378)			
	Carrying Amount Tax Base		2,587,993,655 2,825,291,443	2,644,054,308 2,860,416,259
	Taxable/(Deductible) Temporary Difference	_	(237,297,788)	(216,361,951)
	Tax Rate Closing Liabilities		5.50% (13,051,378)	2.75% (5,949,954)
	Opening Liabilities	_	5,949,954	3,932,825
	Current Period/Year's Expense/(Income)	<sup>тк.</sup> =	(7,101,424)	(2,017,129)
16.2	* Property, plant and equipment excluding Lands, PPE in transit and assets under construction. Deferred Tax - Marketable Securities: Tk. 78,395,446			
	Carrying Amount		10,163,923,490	9,292,402,647
	Tax Base Taxable/(Deductible) Temporary Difference	-	9,641,287,184 522,636,306	9,615,982,078 (323,579,431)
	Tax Rate		15.00%	15.00%
	Closing Liabilities		78,395,446	(48,536,915)
	Opening Liabilities Current Period/Year's Expense/(Income)	Tk.	(48,536,915) <b>29,858,531</b>	(81,611,922) (130,148,837)
17.	Consolidated Other Payables: Tk. 3,013,947,405	=		
17.	Sundry Creditors		1,375,499,749	539,395,363
	Income Tax (Deduction at Source)		70,902,857	41,974,116
			17 770 001	50 200 000
	Retention Money Workers' Profit Participation Fund and Welfare Fund		47,778,001 1,492,937,724	50,300,089 1,160,126,879
	Retention Money	Tk.		

		July'24 - Sept'24	July'23 - Sept'23
18.	Consolidated Current Tax Liabilities: Tk. 1,079,948,367		
	Opening balance Provision for the Period/Year	912,265,905 1,211,183,748	356,095,553 4,661,815,173
	Tax Paid (including Advance Income Tax) during the Period/Year	(1,043,501,286)	(4,105,644,821)
	Tk		912,265,905
19.	Consolidated Accrued Expenses: Tk. 246,785,401 Accrued Expenses	245 402 510	285,502,944
	Audit Fees	245,492,519 1,292,882	1,290,329
	Tk	. 246,785,401	286,793,273
20.	Consolidated Net Revenue: Tk. 17,746,887,565		
	Square Pharmaceuticals PLC. (Note - 20.1) Square Lifesciences Ltd. (Note - 20.2)	13,989,975,324 3,602,011,274	15,653,716,832 2,135,360,689
	Square Pharmaceuticals Kenya EPZ Ltd.	154,900,967	22,160,624
	Tk	17,746,887,565	17,811,238,145
20.1	Square Pharmaceuticals PLC.: Tk. 13,989,975,324 Local:		
	Gross Revenue	15,913,182,277	18,414,738,863
	Value Added Tax	(2,113,815,040)	(2,771,728,937)
	Revenue without VAT Discount	13,799,367,237	15,643,009,926
	Net Revenue - Local	(490,017,479) 13,309,349,758	(582,311,306) <b>15,060,698,620</b>
	Export Revenue - Equivalent to US \$ 5,725,811 (Jul'23-Sept'23: US \$ 5,444,420)	680,625,566	593,018,212
	Tk	13,989,975,324	15,653,716,832
20.2	Square Lifesciences Ltd.: Tk. 3,602,011,274 Local:		
	Gross Revenue	4,476,406,508	2,580,928,770
	Value Added Tax	(667,680,085)	(382,522,663)
	Revenue without VAT	3,808,726,423	2,198,406,107
	Discount Net Revenue - Local	(214,572,569) <b>3,594,153,854</b>	(65,649,710) <b>2,132,756,397</b>
	Export Revenue - Equivalent to US \$ \$70,213 (Jul'23-Sept'23: US \$ 24,000)	7,857,420	2,604,292
	ТК	3,602,011,274	2,135,360,689
21.	Consolidated Cost of Goods Sold: Tk. 8,828,459,738		
	Raw Materials Consumed (Note - 21.1)	4,008,207,194	3,966,002,261
	Packing Materials Consumed (Note - 21.2) Cost of Materials Consumed	2,249,644,119 6,257,851,313	1,817,588,389 5,783,590,650
	Add: Manufacturing Overhead (Note - 21.3)	2,571,191,644	2,190,080,540
	Total Manufacturing Cost	8,829,042,957	7,973,671,190
	Add: Opening Work-in-Process	784,057,550	643,978,545
	Less: Closing Work-in-Process Cost of Goods Manufactured	(835,201,288) <b>8,777,899,219</b>	(645,769,132) <b>7,971,880,603</b>
	Add: Opening Finished Goods	3,825,932,863	3,596,262,767
	Add: Purchase of Finished Goods	923,844,947	705,629,520
	Less: Cost of Physician Sample Cost of Goods Available for Sale	(81,495,392) 13,446,181,637	(76,558,489) <b>12,197,214,401</b>
	Less: Closing Finished Goods	(4,617,721,899)	(3,541,521,768)
24.4	Tk	. 8,828,459,738	8,655,692,632
21.1	Consolidated Raw Materials Consumed: Tk. 4,008,207,194 Opening Stock	4,801,972,525	4,784,438,787
	Purchase during the Period	4,340,956,177	3,789,530,283
	Closing Stock	(5,134,721,508)	(4,607,966,809) <b>3,966,002,261</b>
21.2	Tk Consolidated Packing Materials Consumed: Tk. 2,249,644,119	4,008,207,194	3,900,002,201
	Opening Stock	1,272,032,952	1,437,690,908
	Purchase during the Period	2,539,888,263	1,690,053,376
	Closing Stock Tk	(1,562,277,096) 2,249,644,119	(1,310,155,895) <b>1,817,588,389</b>
21.3	Consolidated Manufacturing Overhead: Tk. 2,571,191,644 Salaries & Allowances	797,676,397	671,060,611
	Contribution to Provident Fund	20,590,693	15,859,740
	Entertainment, Staff Lunch & Refreshments	43,178,570	39,621,135
	Training & Development Staff Uniform	359,332 21,114,015	237,933 19,893,426
	Travelling & Conveyance	22,939,700	12,534,530
	Laboratory Consumables	198,519,967	154,583,293
	Research and Product Development Printing & Stationery	82,858,778 28,862,996	21,434,163 18,822,193
	Courier, Telephone, Cell phone & Internet	2,270,677	2,992,276
	Rental Expenses	5,233,505	304,555
	Utilities Expense Sanitation Expenses	335,714,408 36,422,047	296,044,334 34,082,694
	Petrol, Oil & Lubricants	76,755,797	30,060,938
	Generator Rental Expenses	10,800,000	7,300,000
	Repairs & Maintenance - Factory Repairs & Maintenance - Vehicle	340,289,952 24,375,756	294,465,158 21,287,888
	Insurance Premium	17,332,862	12,119,192
	Security Services	21,634,848	14,885,092
	Govt. Taxes & License Fees Toll Charges	9,268,237 43,926,160	40,767,493 17,231,744
	Software, Hardware Support & VSAT Services	43,926,160	8,319,111
	Depreciation	413,632,089	455,979,322
	Employees Welfare & Medical Expenses Tk	109,573 2,571,191,644	193,719 <b>2,190,080,540</b>
	IN	. 2,3/1,131,044	2,130,000,340

		July'24 - Sept'24	July'23 - Sept'23
22.	Consolidated Selling and Distribution Expenses: Tk. 3,057,538,460		
	Salaries & Allowances	445,328,465	383,102,525
	Contribution to Provident Fund	36,279,642	30,488,590
	Entertainment, Staff Lunch & Refreshments Training & Development	10,408,050 2,045,890	9,009,100 1,880,025
	Staff Uniform	1,827,620	1,737,157
	Travelling & Conveyance	39,884,877	36,742,336
	Printing & Stationery	25,511,872	22,100,963
	Courier, Telephone, Cell phone & Internet	17,947,779	16,959,440
	Office and Godown Rent	9,456,421	8,076,378
	Utilities Expense	13,071,582	10,418,148
	Sanitation Expenses Field Staff Salaries, Allowances, TA & DA	6,229,276 992,343,639	5,611,267 834,587,131
	Target Incentive to Field Staff	164,965,416	87,754,495
	Promotional Expenses	421,840,059	346,996,497
	Marketing Expenses	234,935,024	175,336,107
	Pharmacovigilance	31,752,215	26,152,982
	Marketing Website Platform Software Maintenance	2,680,786	2,028,087
	Event, Programs and Conference Literature and Publications	49,379,110 31,400,688	36,284,377 23,127,678
	Market Research & Survey Expenses	6,902,006	4,817,601
	Advertisement	395,500	125,000
	Delivery & Packing Expenses	51,574,402	43,965,752
	Export Expenses	115,121,811	54,254,809
	Repairs & Maintenance - Office	18,583,961	16,301,775
	Repairs & Maintenance - Vehicle	128,275,597	114,043,545
	Insurance Premium Security Services	1,581,296 27,496,496	1,505,929 23,540,157
	Govt. Taxes & License Fees	6,115,987	7,856,594
	Bank Charges	4,094,752	3,797,114
	Software, Hardware Support & VSAT Services	19,061,385	11,562,000
	Depreciation	55,767,107	55,662,158
	Other Expenses	85,279,749	86,291,006
22	Consolidated Administrative Expenses: Tk. 439,346,308	Tk. 3,057,538,460	2,482,116,723
25.	Salaries & Allowances	148,072,046	127,983,270
	Contribution to Provident Fund	3,605,228	2,991,319
	Directors' Remuneration	22,218,750	22,218,750
	Entertainment, Staff Lunch & Refreshments	17,982,266	14,940,894
	Training & Development	1,504,738	1,536,771
	Staff Uniform	763,665	703,324
	Travelling & Conveyance	45,174,015 2,216,811	28,960,951
	Printing & Stationery Courier, Telephone, Cell phone & Internet	3,137,712	1,839,584 2,029,910
	Office Rent	7,262,776	5,086,344
	Utilities Expense	10,739,693	6,352,066
	Sanitation Expenses	2,145,431	1,845,072
	Subscription and Donation	5,565,200	2,650,000
	Legal & Professional Fees Repairs & Maintenance - Office	950,522 47,069,183	1,303,595 40,364,272
	Repairs & Maintenance - Vehicle	21,882,693	18,744,062
	Insurance Premium	7,316,823	9,619,143
	Security Services	14,610,821	11,644,604
	Govt. Taxes & License Fees	9,450,318	4,785,187
	Bank Charges	2,508,061	3,471,110
	Software & Hardware Support Services Depreciation	3,360,498 59,500,966	826,451 57,072,207
	Other Expenses	2,308,092	6,626,410
	-	Tk. 439,346,308	373,595,296
24.	Consolidated Finance Cost: Tk. 68,795,526		
	Square Lifesciences Ltd.	26,829,074	29,455,087
	Square Pharmaceuticals Kenya EPZ Ltd.	41,966,452 Tk. 68,795,526	11,946,725 41,401,812
		IK. 00,755,520	41,401,012
25.	Consolidated Other Operating Income: Tk. 211,255,380		
	Rental Income	560,119	39,999 24,022,879
	Sale of Scrap Gain on Fluctuation of Foreign Currency	31,271,783 175,280,269	91,484,327
	Gain/(Loss) on Disposal of Property, Plant and Equipment	4,143,209	-
20	Constitution of the second s	Tk. 211,255,380	115,547,205
26.	Consolidated Income from Investments: Tk. 1,464,220,645 Interest from Deposits	873,882,630	731,041,481
	Interest from Short Notice Deposits	297,276,903	228,348,469
	Gain on Redemption of Zero Coupon Bond	9,635,510	18,420,621
	Interest from Subordinate Bonds	157,754,301	93,927,287
	Dividend Income	39,298,561	14,816,295
	Gain on Marketable Securities (Realized)	86,372,740	852,558
		Tk. 1,464,220,645	1,087,406,711
27.	Consolidated Allocation for WPPF & WF: Tk. 332,810,845		225 121 225
	Square Pharmaceuticals PLC. Square Lifesciences Ltd.	255,261,508	325,431,760
	Juare Energiences Elli.	77,549,337 Tk. 332,810,845	34,638,963 360,070,723
			000,070,723

		July'24 - Sept'24	July'23 - Sept'23
28.	Consolidated Income Tax Expense: Tk. 1,171,724,656		
	Current Tax Expense:		
	Square Pharmaceuticals PLC.	1,118,496,869	1,483,931,701
	Square Lifesciences Ltd.	92,686,879	21,603,070
		1,211,183,748	1,505,534,771
	Deferred Tax Expense/(Income):	(22.257.660)	(44.054.005)
	Square Pharmaceuticals PLC.	(32,357,668)	(44,054,665)
	Square Lifesciences Ltd.	(7,101,424)	(819,692) (44,874,357)
	т		1,460,660,414
29.	Consolidated Unrealised Gain/(Loss) on Marketable Securities: Tk. 719,283,376	1,1/1,/24,030	1,400,000,414
29.	Closing Unrealised Gain/(Loss)	522,636,306	913,501,395
	Less: Opening Unrealised Gain/(Loss)	(323,579,431)	816,119,218
	cost opening on cause our (cost	846,215,737	97,382,177
	Less: Related Deferred Tax	(126,932,361)	(9,738,217)
	т	c. 719,283,376	87,643,960
30.	Consolidated Net Asset Value (NAV) per Share: Tk. 149.76		
	Net Asset attributable to the Ordinary Shareholders	132,757,313,204	125,919,302,354
	Number of Shares outstanding	886,451,010	886,451,010
	Net Asset Value (NAV) per Share T	c. 149.76	142.05
31.	Consolidated Earnings per Share (EPS): Tk. 6.87		
	Profit for the Period	6,092,650,271	6,000,714,246
	Number of Shares outstanding	886,451,010	886,451,010
	Earnings per Share (EPS)	<. <u>6.87</u>	6.77
32.	Consolidated Net Operating Cash Flow (NOCF) per Share: Tk. 3.89		
	Net Cash Generated from Operating Activities (Note - 32.1)	3,448,132,253	8,459,455,755
	Number of Shares outstanding	886,451,010	886,451,010
	Net Operating Cash Flow (NOCF) per Share T	«. <u> </u>	9.54
	Due to Eid holiday in June 2023, additional credit facility were provided to the local customers which were collected during July'23 - Se	ot'23.	
	Additionally, the Company received Insurance claim against the fire incident of LVP. These two factors caused a spike in the NOCF per	hare in July'23- Sept'23.	
	There is no such factors in this guarter. Therefore, the NOCF per share seen a decline in the current period.	· · · ,	

32.1 Consolidated Reconciliation of Net Profit with Net Cash Generated from Operating Activities:			
Profit for the Period		6,092,650,271	6,000,714,246
Adjustments for:			
Non-Cash Income/Expenses:			
Depreciation		528,900,162	568,713,687
Effect of Exchange Rate Fluctuations on Cash and Cash Equivalents		(202,096,232)	(53,736,580)
Profit from Associate Undertakings		(568,962,214)	(360,059,785)
Translation Adjustments		26,815,963	(26,065,159)
Deferred Tax (Expense) / Income		(39,459,092)	(44,874,357)
		(254,801,413)	83,977,806
Non-Operating Income/Expenses:			
Income from Investments (Note - 26)		(1,464,220,645)	(1,087,406,711)
Gain/(Loss) on Disposal of Property, Plant and Equipment (Note - 25)		(4,143,209)	-
		(1,468,363,854)	(1,087,406,711)
Changes in Working Capital:			
(Increase)/Decrease in Inventories		(1,431,731,174)	907,012,708
(Increase)/Decrease in Trade Receivables		(668,676,682)	63,939,619
(Increase)/Decrease in Other Receivables		5,112,062	1,681,785,995
(Increase)/Decrease in Advances, Deposits and Prepayments		(223,671,362)	275,597,353
Increase/(Decrease) in Trade Payables		76,936,383	63,939,619
Increase/(Decrease) in Other Payables		1,193,003,432	30,135,613
Increase/(Decrease) in Current Tax Liabilities		167,682,462	573,368,012
Increase/(Decrease) in Accrued Expenses		(40,007,872)	(133,608,506)
	_	(921,352,751)	3,462,170,414
Net Cash from Operating Activities	тк	3,448,132,253	8,459,455,755
33. Consolidated Contingent Liabilities:			

Liabilities for at Sight Letter of Credit as of 30 September 2024:

- a) Square Pharmaceuticals PLC.: Tk. 8,428,884,601.
- b) Square Lifesciences Ltd.: Tk. 311,808,534. 34. Related Party Transactions: <u>A. Associates:</u>

Square Textiles PLC. (46.36% share):			
Opening Balance		-	-
Addition during the Period		1,706,200,000	828,250,000
Realized during the Period	_	(1,706,200,000)	(828,250,000)
Closing Balance	Tk.	-	-
Square Fashions Ltd. (48.63% share):	=		
Opening Balance		-	-
Addition during the Period		5,494,989,622	1,736,780,989
Realized during the Period	_	(5,494,989,622)	(1,736,780,989)
Closing Balance	Tk	-	-

	July'24 - Sept'2	24 July'23 - Sept'23
Square Hospitals Ltd. (49.94% Shares): Opening Balance		
Addition during the Period	8,893,2	
Paid during the Period	(8,892,0	
Closing Balance (Payable)	Tk. 1,1	
B. Subsidiaries of Associates:		
Square Denims Ltd. (Subsidiary of Square Fashions Ltd.):		
Opening Balance		-
Addition during the Period	749,719,3	402,400,382
Realized during the Period	(749,719,3	
Closing Balance	Tk	
Square Apparels Ltd. (Subsidiary of Square Fashions Ltd.):		
Opening Balance		
Addition during the Period	234,037,0	589,011,652
Realized during the Period	(234,037,0	
Closing Balance	Tk.	
C. Others:		
Square InformatiX Ltd. (Service Provider):		
Opening Balance		-
Addition during the Period	39,529,8	35,743,974
Paid during the Period	(39,464,0	(35,743,974)
Closing Balance (Payable)	Tk65,7	97 -
Square Toiletries Ltd. (Supplier):		
Opening Balance		-
Addition during the Period	35,116,9	
Paid during the Period	(35,100,3	
Closing Balance (Payable)	Tk. <u>16,5</u>	
Square Food & Beverages Ltd. (Supplier):		
Opening Balance		_
Addition during the Period	33,280,4	69 25,359,036
Paid during the Period	(33,280,4	
Closing Balance (Payable)	Tk	
Square Securities Management Ltd. (Port Folio Management):		
Opening Balance	10,659,7	41 121,108,758
Addition during the Period	249,174,5	4,380,798,754
Realized during the Period	(83,019,7	(4,133,636,890)
Closing Balance	Tk. 176,814,5	<b>62</b> 368,270,622
Pharma Packages (Pvt.) Ltd. (Supplier):		22 222 224 225
Opening Balance	99,484,2	
Addition during the Period	189,818,3	
Paid during the Period Closing Balance (Payable)	(260,409,4 <b>Tk. 28,893,1</b>	
	IK. <u>28,893,1</u>	403,031,013
AEGIS Services Ltd. (Service Provider):		
Opening Balance		-
Addition during the Period	95,559,5	<b>12</b> 71,249,078
Paid during the Period	(95,559,5	(71,249,078)
Closing Balance (Payable)	Tk	



## STATEMENT OF FINANCIAL POSITION (Unaudited)

As at 30 September 2024

Particulars	Notes	30 Sep 2024	30 Jun 2024
Particulars	Notes	Taka	Taka
ASSETS			
Non-Current Assets:			
Property, Plant and Equipment	02	24,466,202,190	23,655,156,304
Investment in Subsidiaries and Associates	03	2,624,852,483	2,624,852,483
Investment in Marketable Securities	04	9,803,367,570	9,001,712,647
Long Term Investment - Others	05	6,950,361,546	6,992,206,904
		43,844,783,789	42,273,928,338
Current Assets:			
Inventories	06	11,811,219,394	10,732,803,469
Trade and Other Receivables	07	4,550,574,536	4,754,218,234
Advances, Deposits and Prepayments	08	2,355,000,009	1,943,361,351
Cash and Cash Equivalents	09	55,462,274,108	52,305,603,356
		74,179,068,047	69,735,986,410
TOTAL ASSETS		118,023,851,836	112,009,914,748
EQUITY AND LIABILITIES			
EQUITY:			
Share Capital	10	8,864,510,100	8,864,510,100
Share Premium		2,035,465,000	2,035,465,000
General Reserve		105,878,200	105,878,200
Fair Value Reserve	11	436,193,097	(270,973,443)
Retained Earnings	12	99,079,330,726	95,060,239,763
TOTAL EQUITY		110,521,377,123	105,795,119,620
LIABILITIES:			
Non-Current Liabilities:	10	710 105 070	
Deferred Tax Liabilities	13	718,185,976	625,749,549
Comment Link liking		718,185,976	625,749,549
Current Liabilities:		700 000 024	COC 220 704
Trade Payables	1.4	700,068,834	686,238,794
Other Payables	14	4,612,750,372	3,512,907,803
Current Tax Liabilities	15	1,037,217,586	912,265,905
Accrued Expenses	16	245,614,224	285,649,448
Unclaimed Dividend	17	188,637,721	191,983,629
		6,784,288,737	5,589,045,579
		7,502,474,713	6,214,795,128
TOTAL EQUITY AND LIABILITIES		118,023,851,836	112,009,914,748
Net Assets Value (NAV) per Share	26	124.68	119.35
neer lose of a neer line a ber online	20	124.00	113.33

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman

Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



### Statement of Profit or Loss and Other Comprehensive Income (Unaudited) For the Quarter Ended 30 September 2024

Particulars	Notes	July'24 - Sept'24	July'23 - Sept'23
Particulars	Notes	Taka	Taka
Net Revenue	18	14,016,866,787	15,653,716,832
Cost of Goods Sold	19	(7,580,029,772)	(7,613,324,396)
Gross Profit		6,436,837,015	8,040,392,436
Selling and Distribution Expenses	20	(3,017,414,247)	(2,468,498,384)
Administrative Expenses	21	(438,305,134)	(364,927,544)
Operating Expenses		(3,455,719,381)	(2,833,425,928)
Profit before Other Operating Income		2,981,117,634	5,206,966,508
Other Operating Income	22	915,153,393	539,693,745
Profit from Operations		3,896,271,027	5,746,660,253
Income from Investments	23	1,464,220,645	1,087,406,711
Profit before contribution to WPPF & WWF		5,360,491,672	6,834,066,964
Contribution to WPPF & WWF		(255,261,508)	(325,431,760)
Profit before Tax		5,105,230,164	6,508,635,204
Current Tax (Expense)		(1,118,496,869)	(1,483,931,701)
Deferred Tax (Expense) / Income		32,357,668	44,054,665
Income Tax Expense	24	(1,086,139,201)	(1,439,877,036)
Profit after Tax		4,019,090,963	5,068,758,168
Unrealised Gain/(Loss) on Marketable Securities	25	831,960,635	97,705,945
Deferred Tax (Expense) / Income	13.2	(124,794,095)	(9,770,594)
Other Comprehensive Income		707,166,540	87,935,351
Total Comprehensive Income		4,726,257,503	5,156,693,519
Earnings per Share (EPS)	27	4.53	5.72

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



### **Statement of Changes in Equity (Unaudited)** For the Quarter Ended 30 September 2024

Particulars	Share Capital	Share Premium	General Reserve	Fair Value Reserve	<b>Retained Earnings</b>	Total
Particulars	Taka	Taka	Taka	Taka	Taka	Taka
As At 01 July 2023	8,864,510,100	2,035,465,000	105,878,200	734,507,296	88,776,603,462	100,516,964,058
Profit after Tax	-	-	-	-	5,068,758,168	5,068,758,168
Other Comprehensive Income	-	-	-	87,935,351	-	87,935,351
As At 30 September 2023	8,864,510,100	2,035,465,000	105,878,200	822,442,647	93,845,361,630	105,673,657,577
As At 01 July 2024	8,864,510,100	2,035,465,000	105,878,200	(270,973,443)	95,060,239,763	105,795,119,620
Profit after Tax	-	-	-	-	4,019,090,963	4,019,090,963
Other Comprehensive Income	-	-	-	707,166,540	-	707,166,540
As At 30 September 2024	8,864,510,100	2,035,465,000	105,878,200	436,193,097	99,079,330,726	110,521,377,123

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman

Sd/-Mrs. Ratna Patra Vice-Chairman

Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



## **Statement of Cash Flows**

For the Quarter Ended 30 September 2024

Dentiouleur	Netes	July'24 - Sept'24	July'23 - Sept'23
Particulars	Notes	Taka	Taka
Cash Flows from Operating Activities:			
Receipts from Customers		16,420,783,315	19,212,596,804
Receipts from Others		759,055,841	1,352,216,739
Payments to Suppliers		(6,426,286,910)	(4,832,313,238)
Payments for Manufacturing and Operating Expenses		(5,511,805,460)	(4,432,510,486)
Payment of Value Added Tax		(2,274,039,417)	(2,092,062,626)
Cash Generated from Operations		2,967,707,369	9,207,927,192
Payment of Income Tax		(793,545,188)	(927,777,277)
Others		829,943,985	(10,774,758)
Net Cash from Operating Activities		3,004,106,166	8,269,375,157
Cash Flows from Investing Activities:			
Purchase of Property, Plant and Equipment		(1,455,813,309)	(449,767,776)
Proceeds from Sale of Property, Plant and Equipment		9,855,535	-
Long Term Investment - Others		41,845,358	133,833,770
Investment in Marketable Securities		116,678,452	(1,853,833,940)
Interest Received		1,228,576,067	524,838,104
Dividends Received	23	39,298,561	14,816,295
Net Cash from/(Used in) Investing Activities		(19,559,336)	(1,630,113,547)
Cash Flows from Financing Activities:			
Payment of Dividend		(3,345,908)	(7,007,513)
Net Cash Used in Financing Activities		(3,345,908)	(7,007,513)
Net Increase/(Decrease) in Cash and Cash Equivalents		2,981,200,922	6,632,254,097
Cash and Cash Equivalents at 01 July	09	52,305,603,356	50,079,192,249
Effect of Exchange Rate Fluctuations on Cash and Cash Equivalents		175,469,830	95,875,972
Cash and Cash Equivalents at 30 September	09	55,462,274,108	56,807,322,318
Net Operating Cash Flow (NOCF) per Share	28	3.39	9.33

The annexed notes form an integral part of these financial statements.

Sd/-Samuel S Chowdhury Chairman Sd/-Mrs. Ratna Patra Vice-Chairman Sd/-Tapan Chowdhury Managing Director

Sd/-Muhammad Zahangir Alam Chief Financial Officer



### Notes to the Financial Statements For the Quarter Ended 30 September 2024

### 01. Basis of Preparation of the Interim Financial Statements:

These Financial Statements are the unaudited Interim Financial Statements (hereafter 'the Interim Financial Statements') of Square Pharmaceuticals PLC., a company incorporated in Bangladesh under Companies Act, 1913 for the 1st Quarter Ended on September 30, 2024 (here after the interim period). These are prepared in accordance with the International Accounting Standard (IAS-34) 'Interim Financial Reporting'. These financial statements should be read in conjunction with the Annual Financial Statements as of June 30, 2024, as they provide an update of previously reported information.

The accounting policies and presentation used are consistent with those used in the Annual Financials, except where noted below. 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 preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the date of the Interim Financial Statement. If in the future such estimates and assumptions, which are based on management's best judgement at the date of the Interim Financial Statements, deviate from the actual circumstances, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

We understand that our business is growing every year that means our assets are performing according to the intention of procurement and the discounted future cash flow from the operation of the assets would be positive if we disposed those assets at the date of financial reporting. But at present, we have no intention to dispose these assets. Therefore, it is not required to record the impairment gain as provisions of IAS-36.

The company operates in industries where significant seasonal or cyclical variations in total sales are not experienced during the reporting period.

The company has no reportable operating segments as per IFRS-8. Figures have been rounded off to the nearest Taka.

0.         Property, Plant and Equipment: Tk. 24,466,202,190         300, in 2024         300, in 2024           Opening Balance         43,000,540,660         203,000,200         203,000,200           Addition during the Period/Year         130,000,200         203,000,200         203,000,200           Disposal/Transfer during the Period/Year         44,000,540,660         203,000,200         203,000,200           Accumulated Depreciation:         0,000,000,000         23,000,000,000,000,000         23,000,000,000,000,000,000,000,000,000,0		There is no significant event after the end of the interim period that has to be reflected in these financial statements for the interim period.			
Cont         Unit           Opening Belance         4.551,705,620         4.2052,505           Action charge the Period/Year         4.551,705,620         4.2052,705           Disposit/Transfer during the Period/Year         4.553,726         4.552,7205           Company Belance         2.467,353,467         4.552,7205           Opening Belance         2.467,353,467         4.527,7202           Disposit/Transfer during the Period/Year         7.145,7267         1.105,726,737           Disposit/Transfer during the Period/Year         7.145,7267         1.105,726,737           Disposit/Transfer during the Period/Year         7.145,7267         1.105,726,837           Disposit/Transfer during the Period/Year         7.145,7267         1.105,726,837           Disposit/Transfer during the Period/Year         7.145,7267         1.105,726,847           Disposit/Transfer during the Period/Year         7.145,538         7.145,538         7.145,538           Disposit/Transfer during the Deriod/Year         7.174,558         7.174,558         7.174,558           Disposit/Transfer during the Period/Year         7.174,558         7.174,558         7.174,558           Disposit/Transfer during the Period/Year         7.174,558         7.172,558         7.174,558           Dispositit Bit Dispositit Distot Accounts Tis J.100,720,48			_	30 Sep 2024	30 Jun 2024
Program gilance Addition during the Preind/Year         41,005,006,00         41,005,006,00           Disposit/Transfer during the Preind/Year         63,786,771,887         63,786,771,887           Disposit/Transfer during the Preind/Year         63,776,771,897         64,577,771,897           Disposit/Transfer during the Preind/Year         63,776,771,897         64,577,777           Disposit/Transfer during the Preind/Year         25,872,772         44,883,558           Disposit/Transfer during the Preind/Year         25,872,772         44,883,558           Disposit/Transfer during the Preind/Year         25,872,772         44,883,558           Disposit/Transfer during the Preind/Year         25,872,972         44,883,558           Disposit/Transfer during the Preind/Year         25,872,972         44,883,558           Disposit/Transfer during the Preind/Year         2,863,803,075         17,738,664           Disposit/Transfer during the Preind/Year         2,863,803,075         17,738,664           Disposit/Transfer during the Preind/Year         2,863,803,075         17,738,664           Disposition during the Preind/Year         2,863,803,075         17,738,664           Disposition during the Preind/Year         1,773,864         1,773,864           Disposition during the Preind/Year         1,773,864         1,773,864         1,773,864	02.				
Addition during the Period/Year       4.265.270.2         Discol/Instituting the Period/Year       1.03.05.00         Accumulated Deprecision:       1.03.05.00         Opening Bainse       2.066.20.2         Discol/Instituting the Period/Year       2.066.20.2         Proserty, Fasta and Engineent in Transit (The 1.100.70.048       777.105.56         Discol/Instituting the Period/Year       2.066.40.07.7         Proserty, Fasta and Engineent in Transit (The 1.100.70.048       777.105.56         Discol/Instituting the Period/Year       2.066.40.07.7         Proserty, Fasta and Engineent in Transit (The 1.100.70.048       777.105.56         Discol/Instituting the Period/Year       2.066.40.07.7         Discol/Instituting the Period/Year       2.06				45 501 700 620	42.050.540.002
Disposit/Transfer during the Period/Year         45,355,356,300         453,353,000           Accumulated Dependition:         45,355,000         453,350,000           Opening Bialanc         395,000,452         395,000,452           Disposit/Transfer during the Period/Year         395,000,452         395,000,452           Disposit/Transfer during the Period/Year         395,000,450         1,727,738           Disposit/Transfer during the Period/Year         1,227,257         1,200,228           Net Book Value         7         2,666,400,77         1,727,358           Progenty, Plant and Equipment in Transit (Neo - 02.)         1,000,730,48         997,100,58           Utiling under Construction (Neo Construction Neo Construction (Neo Construction (Neo Construction (Neo Construction (Neo Construction (Neo Construction Neo Construction Neo Construction (Neo Construction Neo Construction Neo Construction (Neo Construction Neo Construction (Neo Constructi					
Dispond/Trained number bereind/Year         101218000         101218000           Accounding to Depreciation:         2,6557,000         2,6557,000           Dispond/Trained number bereind/Year         2,6557,000         2,500,277,000           Dispond/Trained number bereind/Year         1,6172,657         1,602,800           Net Book Value         7,605,600,400         2,600,700,400           Property, Harr and Equipment In Trace (None - 0,1)         7,005,600,400         1,001,706,800           Wittle-Dow Value         7,205,600,400         1,001,706,800         7,716,556,800<		Autition during the reliou real	-		
Accumulated Depreciation:         Pk. 45,744,841,189         45,551,7802           Opening Bulance         24,617,230,469         21,009,4133           Disposit/Transfer during the Period/Year         11,637,767         11,328,073           Net Book Value         11,637,767         11,328,073           Proteins, Final and Equipment in Transit (Note - 02.1)         11,000,708,48         20,000,6945           Written Down Value         12,426,420,797         11,725,664,620,797           21         Property, Final and Equipment in Transit (Note - 02.1)         11,000,708,48         77,1555,664           Written Down Value         12,726,877,72         12,726,877,72         10,673,832,43           22         Property, Final and Equipment in Transit (Note - 02.2)         11,723,867,72         10,673,832,44           Addition during the Period/Year         11,723,867,72         10,673,832,44         77,1555,662           23         Bulding under Construction: Tk 2,664,807,77         10,673,832,44         77,73,546,61         10,817,058,44           24         Bulance         1,973,546,61         10,817,058,46         71,73,546,61         10,817,058,467           24         Bulance final f		Disposal/Transfer during the Period/Year			
Accomutated Depreciation:			Tk.		45,591,709,620
Drags for the Period/Year         999.004/29         1.728.7588           Drags of the Period/Year         1.288.7589         1.487.7571         (1308.002)           He Book Marco Social Soc		Accumulated Depreciation:	-		.,,
Disposit/Transfer during the Period/Year         22,822,322,939         24,881,352,82           Net Book Value         7,000,000,000,000,000,000,000,000,000,0		Opening Balance		24,687,303,495	23,089,413,939
Dispon/Transfer during the Period/Year         14,272,573         (11,204,272,574)           Not Book Value         1,550,750,000,000         1,000,730,884,000,70         1,000,730,884,000,70           Property, Plant and Equipment in Transft. Tk. 1,00,730,488         771,555,68         771,555,68         771,555,68           Depends Balance         771,555,68         771,555,68         771,555,68         771,555,68           Depends Balance         771,555,68         771,555,68         771,555,68         771,555,68           Depends Balance         1,000,730,488         1,000,730,488         1,000,730,488         1,000,730,488           Depends Balance         1,000,730,488         1,000,730,788         1,000,730,788         1,000,730,788         1,000,730,788         1,000,730,788         1,000,730,788         1,000,730,788,711         1,000,730,788         1,000,730,78		Charged for the Period/Year	_	395,069,424	1,728,738,883
Net Book Value         The Zook Value         Zook 9300 24         Zook 9300 24         Zook 9300 24         Zook 9300 20         Zook 9300 20 <thzook 9300<="" td=""><td></td><td></td><td></td><td></td><td>24,818,152,822</td></thzook>					24,818,152,822
Net Book Value         20,566,590,345         20,506,590,345         20,506,590,345         20,506,590,345         20,506,590,345         20,506,500,345         20,506,		Disposal/Transfer during the Period/Year	_		(130,849,327)
Property, Plant and Equipment in Transit (Not- 02.1)         1.100,730.688         7977.1655.58           Building under Construction (Noter - 02.2)         2.664.80,77         777.356.61           Opening Balance         7977.1655.58         715.956.31           Opening Balance         7977.1655.58         715.956.31           Addition during the Period/Year         1.723.856.14         7377.1122           Transfer during the Period/Year         1.723.856.14         7077.1122           Opening Balance         1.723.856.14         7077.1122           Addition during the Period/Year         1.723.856.14         1.701.720.888           Opening Balance         1.723.856.14         1.701.720.888           Addition during the Period/Year         1.773.866.1         1.002.720.88           Transfer during the Period/Year         1.773.866.1         1.002.720.88           Opening Balance         2.666.480.77         1.773.866.1         1.002.			Tk		24,687,303,495
Building under Construction (Note - 02.3)         2.668.480.757         1.7725.846.1           Written Down Value         7.         2.466.480.757         1.7725.846.1           Opening Balance         746.730.164         377.165.58         377.165.58           Addition during the Period/Year         746.730.164         377.165.58         377.165.58           Denning Balance         1.072.0488         777.165.58         377.165.58           Opening Balance         1.077.158.46         1.073.584.611         1.081.705.88           Opening Balance         894.885.166         1.077.3584.611         1.081.705.88           Opening Balance         894.885.166         1.077.3584.611         1.081.705.88           Opening Balance         894.885.166         1.077.3584.611         1.082.705.77           Opening Balance         1.077.3584.611         1.082.705.88         97.125.886           Opening Balance         1.077.358.461         1.082.705.88         97.125.886           Opening Balance         1.077.358.461         1.082.705.88         97.125.886           Opening Balance         1.077.75.688         77.125.866         95.72.68           Opening Balance         1.020.700.0701.071.971.878         77.725.886         2.027.77.68           Opening Balance         1.02					
Write Down Value         Tt.         24.445.202.199         23.855.156.32           0. Property Plant of Explorem in Transit: Tt. 1.100,730,488         977.165.588         775.055.88         755.055.82           Addition during the Period/Year         1.723.857.722         1.155.2488         (623).145.248 <td></td> <td></td> <td></td> <td></td> <td></td>					
02.1       Property, Plant and Equipment in Transit: Tk. 1,100,730,488       971,155,58       971,155,58         Opening Bahnee       745,290,144       971,155,58       971,155,55       971,155,55       971,155,55 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Opening Balance         977,165,588         975,305,30           Addition during the Period/Year         7,73,588,617         1,652,302,34           2.2         Building under Construction: Th: 2,668,480,757         1,73,588,618         1,067,302,48           Opening Balance         1,77,558,611         1,081,005,38         977,165,586           Addition during the Period/Year         1,107,358,611         1,081,005,38         977,165,586           Opening Balance         1,77,358,611         1,081,005,38         977,165,586         977,165,586           Addition during the Period/Year         1,77,358,611         1,081,005,38         2,664,880,77         7,244,976,144           3.1         Finetiment In Subidiaries and Ascocites: Th: 2,624,852,483         The Z,864,880,77         7,77,588         995,702,08         995,702,08         995,702,08         995,700,08			<sup>Tk.</sup> =	24,466,202,190	23,655,156,304
Addition during the Period/Year       746,730,164       972,1192,738,9572         Transfer during the Period/Year       1,723,584,611       (673,335,244)         02.2 Building under Construction: The 2,568,480,757       1,007,370,488       977,165,56         Opening Balance       1,773,584,611       1,007,370,488       977,165,56         Addition during the Period/Year       2,866,480,577       1,007,370,488       977,155,56         03. Investment in Subsidiaries and Associates: The 2,624,852,483       1,003,005,50       1,773,584,611       1,003,005,50         03. Investment in Subsidiaries and Associates: The 2,624,852,483       1,773,584,611       1,003,000,00       1,773,584,611       1,003,000,00       1,773,584,611       1,003,000,00       1,773,584,611       1,003,000,00       1,773,584,611       1,003,000,00       1,773,584,611       1,003,000,00       9,857,42,688       985,742,688       985,972,688       2,25	02.1				
17.73.997.772         1.552.2485.81           17.73.997.772         1.552.4485.81           07.2         Building under Construction: Tk. 2,668,480,757         1.007.302.4485.81           07.9         1.773.949.611         1.018.705.84           Addition during the Period/Year         2.4568,480.757         1.773.556           0.8         2.4568,480.757         1.773.558.61         1.063.2055.26           0.1         Transfer during the Period/Year         2.444.761.41         1.081.705.84           0.1         Soutisfiers Tk. 2.307.772.688         985.742.68         995.742.68         995.742.68           0.1         Soutisfiers Tk. 2.307.772.688         995.742.68         995.742.68         995.742.68           0.1         Soutisfiers Tk. 2.307.772.688         2.530.000         999.500.00         52.530.00         999.500.00         52.530.00         999.500.00         52.530.00         999.500.00         52.530.00 <td></td> <td></td> <td></td> <td></td> <td>715,369,536</td>					715,369,536
Transfer during the Period/Year         (63,365,244)         (67,332,24)         (67,332,24)           0.2         Building under Construction: 1k. 2,668,480,757         20,000,000,000,000,000,000,000,000,000,		Addition during the Period/Year			
2.2         Building under Construction: Tk. 2,668,480,757         1,00,730,485         97,7465,58           Addition during the Period/Year         1,773,584,611         1,081,705,84           Addition during the Period/Year         2,668,480,757         2,444,761,41           Comment in Subsidiaries and Associates: Tk. 2,624,852,483         Tk. 2,668,480,757         1,773,584,611           Col.         Investment in Subsidiaries and Associates: Tk. 2,624,852,483         Tk. 2,668,480,757         1,773,584,611           Col.         Subsidiaries: Tk. 2,824,852,483         985,742,688         985,742,688         995,742,688           Col.         Supara Effectiones: Tk. 2,807,979,772,688         2,553,000         999,500,00         999,500,00           Col.         Supara Effectiones: Tk. 59,709,795         75,726,888         2,533,000         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         999,500,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,530,00         52,5					
02.2 Building under Construction: Tk. 2,668,480,757         1,773,584,611         1,831,005,84           Opening Balance         1,773,584,611         1,033,055,87           Addition during the Period/Year         2,668,480,777         1,744,751,41           Transfer during the Period/Year         2,668,480,777         1,773,584,611           03.         Investment in substatianes and Associates: Tk. 2,624,852,483         Tk. 2,668,480,777         1,773,584,611           03.         Subsidianes: Tk. 2,627,7268         995,742,688         995,742,688         995,500.00           03.         Subsidianes: Tk. 2,807,772,688         2,253,100,00         52,530,000         52,530,000           03.         Subsidianes: Tk. 587,079,795         2,52,512,797         22,52,122,77         (i) Square Pharmaceuticals Kernya EP2 (LI),436,677 Ordinary Shares of Tk. 10,0- each plus Share Premium)         212,07,772,688         2,037,772,688           03.         Restles: PLC, 61,436,677 Ordinary Shares of Tk. 10,0- each plus Share Premium)         212,07,000         52,530,000         52,530,000         52,530,000         52,530,000         52,530,000         52,530,000         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001         51,500,001		Transfer during the Period/Year			1
Opening Balance         1.773,584,611         1.081,705,84           Addition during the Period/Year         2.668,480,777         2.144,761,41           Transfer during the Period/Year         (371,176,88)         (373,176,88)           O1.         Investment in Subsidiaries and Associates: Tk. 2,524,852,483         Tk. 2,668,480,727         (173,584,61)           O1.         Subsidiaries: Tk. 2,037,726,68         985,742,68         985,742,68         985,742,68           O1.         Subsidiaries: Tk. 2,604,480,757         1,773,584,61         1,773,584,61         1,773,584,61           O1.         Square Idesciences Ltd., Bangladesh (2,995,000 Ordinary Shares)         995,500,00         995,500,00         952,530,00           O2.         Associates: Tk. 587,079,795         Tk. 2,037,772,688         2,037,772,688         2,037,772,688           O2.         Associates: Tk. 587,079,795         Tk. 2,037,772,688         2,037,772,688         2,037,772,688           O2.         Associates: Tk. 587,079,795         Tk. 10,07, each plus Share Premium)         11,01,000,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,00         151,200,0			<sup>Tk.</sup> =	1,100,730,488	977,165,568
Addition during the Period/Year       994,895,146       1,033,055,27         Construction       1,033,055,27       2,144,761,41         Transfer during the Period/Year       -       2,568,400,727       2,144,761,41         Construction       1,033,055,27       2,144,761,41       2,668,400,727       2,144,761,41         Construction       1,033,055,27       2,144,761,41       2,668,400,727       2,73,584,60         Construction       995,742,568       995,742,568       995,742,568       995,742,568         Construction       1,03,000,000 Ordinary Shares plus Share Money Deposit)       995,500,00       995,900,00       995,500,20,20,500,84,544       1,50,500,80 <t< td=""><td>02.2</td><td></td><td></td><td></td><td></td></t<>	02.2				
Transfer during the Period/Year         2,668,480,757         2,144,761,41           03.         Investment in Subsidiaries and Associates: Tk. 2,624,852,483         Tk.         2,668,480,757         1,773,584,61           03.         Subsidiaries: Tk. 2,037,772,688         995,742,688         995,742,688         995,742,688           01.         Square Pharmaceuticals: Keyang ZPZ Ltd, (8,000,000 Ordinary Shares)         995,500,000         999,500,000         20,57,72,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,688         2,037,772,678         Tk         2,037,772,683         2,037,772,693         3,773,773         1,03,840         1,01,642,480,783         1,01,642,480,783         1,01,642,480,783         1,01,642,480,783					
Transfer during the Period/Year       - (971.1758.9         10.       Investment in Subsidiaries and Associates: Tk. 2,627.872.88         13.       Subsidiaries: Tk. 2,037.72.68         10.       Space Life Sciences: Ltd., Bangladesh (1995.900 Ordinary Shares)       995.702.08         10.       Space Life Sciences: Ltd., Bangladesh (1995.900 Ordinary Shares)       995.702.08         11.       Space Life Sciences: Ltd., Bangladesh (1995.900 Ordinary Shares)       52.530.00         12.       Associates: Tk. 537.073.755       Tk. 2,624.852.48       2,027.772.68         13.       Square Textiles PLC. (91.486.677 Ordinary Shares of Tk. 100/- each plus Share Premium)       21.5750.000       215.750.000         13.       Square Textiles PLC. (91.486.677 Ordinary Shares of Tk. 100/- each plus Share Premium)       21.5750.000       151.200.000         13.       Square Textiles PLC. (91.486.677 Ordinary Shares of Tk. 100/- each plus Share Premium)       Tk. 537.075.000       151.200.000		Addition during the Period/Year	_		
Bit Nestment in Subsidiaries and Associates: Tk. 2,624,822,483         Tk.         2,666,460,757         1,773,584,63           03.         Subsidiaries: Tk. 2,037,772,688         985,742,688         995,0000         999,5000           (i) Square Eifesciences Ltd., Bangladesh (9,995,000 Ordinary Shares)         995,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         999,500,000         920,500,000         920,500,000		The second star by Device Marco		2,668,480,757	
Obs.         Investment in Subsidiaries and Associates: Tk. 2,827,828.8           (1)         Soubidiaries: Tk. 2,037,72,688         985,742,68         995,742,68         995,742,68         995,742,68         995,742,68         995,742,68         995,742,68         995,742,68         995,742,68         995,700,00         999,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,00         90,500,20         90,500,20         90		Transfer during the Period/Year			
93.1         Subsidiaries: Tk. 237,772,688         955,742,688         955,742,688         955,742,688         955,742,688         995,742,688         925,742,688         2,037,772	02	Investment in Subsidiaries and Associates: Tk. 2 674 852 483	тк. =	2,668,480,757	1,773,584,611
i)       Square Pharmacuticals Kemys EP2 Ltd. (8,000,000 Ordinary Shares plus Share Money Deposit)       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       995,742.688       225,130,70       52,530,00       52,550,00       52,5129,75       525,129,75       525,129,75       525,129,75       525,129,75       52,520,79       72,742,68       2,624,852,483       2,624,852,483       2,624,852,483       2,624,852,483       2,624,852,483       2,624,852,4					
(i) Square Lifesciences Ltd., Bangladesh (9,995,000 Ordinary Shares)         999,500.00         52,530.00         52,530.00         52,530.00         52,530.00           03.2         Associates: Tk. 587,079,75         Tk.         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,037,772,648         2,000,00         151,20,000,001         151,20,000,001         150,01,010,101         151,02,000,001 </td <td>03.1</td> <td></td> <td></td> <td>985,742,688</td> <td>985,742,688</td>	03.1			985,742,688	985,742,688
(iii) Samson Pharma Inc., The Philippines (139,998 Ordinary Shares)         52,530,000         FX.         2,037,772,688         2,057,099         151,200,000         151,200,000         151,200,000         151,200,000         151,200,000         17,458,128         5,647,033         3,773,774,78,18         3,773,774,78,18         3,073,774,78,18         3,073,774,78,18         3,073,774,78,18         3,010,20,112,647         4,589,867,033         3,773,774,89,128         5,0					
US2         Associates: Tk. 587,079,795         Z,037,772,688         Z,037,072,688         Z,017,12,647         Z,017,121,687         Z,03,					52,530,000
03.2         Associates: Tk. 587,079,795         225,129,795         725,000         151,20,000         151,20,000         151,20,000         151,200,000         151,694,201,114,275         151,641,201         110,214,271,			Tk.		2,037,772,688
(i) Square Textiles PLC. (91,436,677 Ordinary Shares of Tk. 100/- each including Bonus Shares)       225,129,795       225,129,795       225,129,795         (ii) Square Textiles PLC. (91,436,677 Ordinary Shares of Tk. 100/- each plus Share Premium)       11,200,000       115,200,000       115,200,000         (iii) Square Fashions Ltd. (462,000 Ordinary Shares of Tk. 100/- each plus Share Premium)       Tk.       587,079,795       587,079,795         04.1       twestment in Marketable Securities: Tk. 9,803,367,570       Tk.       587,079,795       587,079,795         04.1       Cost:       9,320,504,933       3,773,747,81         77,496,128       56,569,171,33       56,569,171,33         3 old during the Period/Year       77,496,128       56,569,171,33         3 old during the Period/Year       9,001,712,647       4,589,867,03         3 old during the Period/Year       9,901,712,647       4,589,867,03         3 old during the Period/Year       9,001,712,647       4,589,867,03         3 old during the Period/Year       9,001,712,647       4,589,867,03         3 old during the Period/Year       9,001,712,647       4,589,867,03         3 old during the Period/Year       12,000,000       11,200,000         (i) Unted Hospital Ltd. (120,000 Ordinary Shares of Tk. 100,-each)       12,000,000       12,000,000         (ii) Ordinary S	03.2	Associates: Tk. 587,079,795	-		
(iii) Square Fashions Ltd. (462,000 Ordinary Shares of Tk. 100/- each plus Share Premium)       151,200,000       151,200,000         Tk.       387,079,779       387,079,779         Tk.       2,624,852,483       2,624,852,483         Opening Balance       9,320,504,933       3,773,747,81         Addition during the Period/Year       9,320,504,933       3,773,747,81         Sold during the Period/Year       9,320,504,933       3,773,747,81         Opening Balance       9,320,504,933       3,773,747,81         Addition during the Period/Year       7,456,128       5,649,171,380         Opening Balance       9,901,712,647       4,589,867,03         Addition during the Period/Year       9,001,712,647       4,589,867,03         Opening Balance       9,901,712,647       4,589,867,03         Addition during the Period/Year       11,000,000       1(11,21,27,000,000         Opening Balance       9,001,712,647       4,589,867,03         Opening Balance       9,001,712,647       4,589,867,03         Opening Balance       9,001,712,647       4,589,867,03         Opening Balance       9,001,712,647       4,524,172,65         Old uring the Period/Year       12,000,000       10,000,000         (i) United Hospital ttd. (120,000 Ordinary Shares of Tk. 10/- each) <td></td> <td></td> <td></td> <td>225,129,795</td> <td>225,129,795</td>				225,129,795	225,129,795
Tk.         587,079,795         5		(ii) Square Hospitals Ltd. (199,750 Ordinary Shares of Tk. 1,000/- each plus Share Premium)		210,750,000	210,750,000
Vex.         Tk.         2,624,852,483         2,624,852,483           04.1         Insettment in Marketable Securities: Tk. 9,803,367,570         9           04.1         Cost:         9         9,320,504,933         3,773,747,81           04.1         Opening Balance         9,320,504,933         3,773,747,81           Addition during the Period/Year         77,466,128         5,649,171,33           Sold during the Period/Year         107,780,1840         102,741,28           Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         9,001,712,647         4,589,867,03           Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,001,712,647         4,589,867,03           Ost.         Ingreen Investment - Others: Tk. 6,950,361,546         9,001,712,647         9,001,712,647           Ost.         Ingreen Investment - Others: Tk. 6,950,361,546         12,000,000         12,000,000           Oil Ordinary Shares of Tk. 100/- each)         12,000,000         12,000,000         100,000,000           (i) United Hospital Ltd. (12,000 Ordinary Shares of Tk. 10/- each)         12,000,000,000         12,000,000 <td< td=""><td></td><td>(iii) Square Fashions Ltd. (462,000 Ordinary Shares of Tk. 100/- each plus Share Premium)</td><td></td><td>151,200,000</td><td>151,200,000</td></td<>		(iii) Square Fashions Ltd. (462,000 Ordinary Shares of Tk. 100/- each plus Share Premium)		151,200,000	151,200,000
04.         Investment in Marketable Securities: Tk. 9,803,367,570           04.1         Cost:           Opening Balance         9,320,504,933         3,773,747,81           Addition during the Period/Year         77,496,128         5,649,171,39           5old during the Period/Year         (107,801,840)         (102,414,27           Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         9,001,712,647         4,589,867,03           Addition guring the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,803,367,570         9,001,712,647           Os.         Ong Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570           OS.         Ong Term Investment - Others: Tk. 10,000 ants of Tk. 10/- each)         12,000,000         12,000,000           (i) United Hospital Ltd. (120,000 ordinary Shares of Tk. 10/- each)         12,000,000         100,000,000         100,000,000           (ii) Southeast Bank Ltd. (200 Bonds)         2,200,000,000         2,200,000,000         2,200,000,000           (ii) Mutual Trust Bank Ltd. (400 Bonds)			Tk.	587,079,795	587,079,795
04.1       Cost:       9,320,504,933       3,773,773,74,78,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,73,74,78,78,78,78,78,78,78,78,78,78,78,78,78,			Tk.	2,624,852,483	2,624,852,483
Opening Balance         9,320,504,933         3,773,747,81           Addition during the Period/Year         77,496,128         5,649,171,39           Sold during the Period/Year         107,801,840         102,414,27           Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         9,001,712,647         4,589,867,03           Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         9,001,712,647         4,589,867,03           Sold during the Period/Year         112,327,03         9,001,712,647           Sold during the Period/Year         (101,800,000,000         (112,327,03)           Os.         Long Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570         9,001,712,647           Os.1         Ordinary Shares (Unquoted): Tk. 127,694,430         112,000,000         12,000,000         12,000,000           (ii) Contral Depository Bangladesh Itmited (5,711,804 Ordinary Shares of Tk. 10/- each)         15,644,430         15,694,430         15,694,430         15,694,430         12,000,000         100,000,000         100,000,000 <td< td=""><td>04.</td><td>Investment in Marketable Securities: Tk. 9,803,367,570</td><td>_</td><td></td><td></td></td<>	04.	Investment in Marketable Securities: Tk. 9,803,367,570	_		
Addition during the Period/Year       77,496,128       5,649,171,39         Sold during the Period/Year       (107,801,840)       (102,414,27         Opening Balance       9,001,712,647       4,589,867,03         Addition during the Period/Year       9,001,712,647       4,589,867,03         Sold during the Period/Year       9,001,712,647       4,589,867,03         Sold during the Period/Year       9,001,712,647       4,589,867,03         Sold during the Period/Year       (194,174,580)       (121,232,00,000)         Sold during the Period/Year       (194,174,580)       (120,00,00)         Sold during the Period/Year       (194,174,580)       (120,00,00)         Sold during the Period/Year       (194,174,580)       (120,00,00)         Sold during the Openical Ltd. (120,000 Ordinary Shares of Tk. 10/- each)       12,000,000       12,000,000         (ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)       12,000,000       100,000,000         (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)       12,000,000       2,200,000,000       2,200,000,000         (i) Mutual Trust Bank Ltd. (420 Bonds)       400,000,000       400,000,000       400,000,000       400,000,000         (ii) Southeast Bank Ltd. (40 Bonds)       400,000,000       400,000,000       400,000,000	04.1	Cost:			
Sold during the Period/Year         (107,801,840)         (102,414,27           OA.2         Market Value:         9,001,712,647         4,589,867,03         9,320,504,93           Opening Balance         9,001,712,647         4,589,867,03         995,829,503         4,524,172,65           Sold during the Period/Year         99,829,503         4,524,172,65         (112,327,03)         9,001,712,647         4,589,867,03           OS.         Long Term Investment - Others: Tk. 6,950,361,546         (12,000,000         (112,327,03)         9,001,712,647         9,001,712,647         9,001,712,647         9,001,712,647         (112,327,03)         9,001,712,647         9,001,712,647         9,001,712,647         9,001,712,647         9,001,712,647         (112,327,03)         9,001,712,647         (112,327,03)         9,001,712,647         (112,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         10,000,000,00         10,000,000,00         10,000,000,000         10,000,000,000         12,000,000         12,000,000         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00         12,000,000,00		Opening Balance		9,320,504,933	3,773,747,813
O4.2         Market Value: Opening Balance Addition during the Period/Year Sold during the Period/Year         9,320,504,933           05.         Long Term Investment - Others: Tk. 6,950,361,546         9,001,712,647         4,589,867,03           05.         Long Term Investment - Others: Tk. 6,950,361,546         12,000,000         (112,327,03           05.         Long Term Investment - Others: Tk. 6,950,361,546         12,000,000         12,000,000           05.1         Ordinary Shares (Unquoted): Tk. 127,694,430         12,000,000         12,000,000           (ii) United Hospital Ltd. (120,000 Ordinary Shares of Tk. 10/- each)         12,000,000         12,000,000         100,000,000           (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         12,7,694,430         127,694,430         127,694,430           05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,0		Addition during the Period/Year		77,496,128	5,649,171,398
O4.2         Market Value:         0         0           Opening Balance         9,001,712,647         4,589,867,03         995,829,503         4,524,172,65           Addition during the Period/Year         995,829,503         4,524,172,65         (114,174,580)         (112,327,03)           Os.         Long Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570         9,001,712,647         4,589,867,03           OS.         Long Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570         9,001,712,647           OS.         Long Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570         9,001,712,647           OS.         Long Term Investment (1,120,000 Ordinary Shares of Tk. 10/- each)         12,000,000         12,000,000         12,000,000           (ii) United Hospital Ltd. (120,000 Units of Tk. 100,000/- each)         15,694,430         15,694,430         15,694,430         127,694,430           OS.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000,000         400,		Sold during the Period/Year	_		(102,414,278)
Opening Balance         9,001,712,647         4,589,867,03           Addition during the Period/Year         995,829,503         4,524,172,657         995,829,503         4,524,172,657         995,829,503         4,524,172,657         990,1712,647         4,589,867,03         995,829,503         4,524,172,657         990,1712,647         4,589,867,03         995,829,503         4,524,172,657         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         9,803,867,760         9,001,712,647         12,000,000         12,000,000         12,000,000         12,000,000         100,000			тк	9,290,199,221	9,320,504,933
Addition during the Period/Year       995,829,503       4,524,172,65         Sold during the Period/Year       (194,174,580)       (112,327,03)         05.       Long Term Investment - Others: Tk. 6,950,361,546       Tk.       9,803,367,570       9,001,712,64         05.       Ordinary Shares (Unquoted): Tk. 127,694,430       12,000,000       12,000,000       12,000,000         (ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)       12,000,000       10,0000,000       10,0000,000         (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)       Tk.       127,694,430       127,694,430         05.2       Non-Convertible Subordinated Bonds: Tk. 6,400,000,000       2,200,000,000       2,200,000,000       2,200,000,000         (ii) Nutual Trust Bank Ltd. (202 Bonds)       2,200,000,000       2,200,000,000       400,000,000         (iii) Sutheast Bank Ltd. (40 Bonds)       400,000,000       400,000,000       400,000,000         (iv) Trust Bank Ltd. (40 Bonds)       500,000,000       500,000,000       500,000,000         (v) Trust Bank Ltd. (100 Bonds)       500,000,000       500,000,000       500,000,000         (vi) Prime Bank Ltd. (100 Bonds)       1,000,000,000       1,500,000,000       1,500,000,000         (vii) Dutch Bangla Bank Ltd. (150 Bonds)       1,500,000,000       1,5	04.2		_		
Sold during the Period/Year         (112,327,03 9,001,712,64           05.         Long Term Investment - Others: Tk. 6,950,361,546         Tk.         9,803,367,570         9,001,712,64           05.1         Ordinary Shares (Unquoted): Tk. 127,694,430         12,000,000         12,000,000         12,000,000           (ii) Onited Hospital Ltd. (120,000 Ordinary Shares of Tk. 100/- each)         12,000,000         12,000,000         12,000,000           (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         15,694,430         15,694,430         15,694,430           05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         100,000,000         100,000,000         100,000,000           (ii) Nutual Trust Bank Ltd. (202 Bonds)         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         400,000,000 <t< td=""><td></td><td></td><td></td><td></td><td>4,589,867,031</td></t<>					4,589,867,031
Tk.         9,803,367,570         9,001,712,64           05.         Long Term Investment - Others: Tk. 6,950,361,546         1         1           05.         Ordinary Shares (Unquoted): Tk. 127,694,430         1         1           (i) United Hospital Ltd. (120,000 Ordinary Shares of Tk. 100/- each)         1         1         1           (ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)         1         1         1           (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         100,000,000         100,000,000         100,000,000           (ii) Mutual Trust Bank Ltd. (220 Bonds)         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         400,000,000				995,829,503	4,524,172,652
05.         Long Term Investment - Others: Tk. 6,950,361,546           05.1         Ordinary Shares (Unquoted): Tk. 127,694,430         12,000,000           (i) United Hospital Ltd. (120,000 Ordinary Shares of Tk. 100/- each)         12,000,000         12,000,000           (ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)         12,5694,430         125,694,430         126,000,000           (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         Tk.         127,694,430         122,7694,430         127,694,430 <th< td=""><td></td><td>Sold during the Period/Year</td><td>_</td><td></td><td>(112,327,036)</td></th<>		Sold during the Period/Year	_		(112,327,036)
05.1         Ordinary Shares (Unquoted): Tk. 127,694,430         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         12,000,000         10,000,000,000         10,000,00,000         10,000,00,000         10,000,00,000         10,000,000,00			Tk	9,803,367,570	9,001,712,647
(i) United Hospital Ltd. (120,000 Ordinary Shares of Tk. 100/- each)       12,000,000       12,000,000         (ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)       15,694,430       15,694,430       100,000,000         (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)       100,000,000       100,000,000       100,000,000 <b>Vib. 22, 200,000,000 12,7,694,430</b> 127,694,430       127,694,430       127,694,430 <b>05.2 Non-Convertible Subordinated Bonds: Tk. 6,400,000,000 12,000,000</b> 2,200,000,000       2,200,000,000       2,200,000,000       2,200,000,000       2,200,000,000       2,200,000,000       400,000,000					
(ii) Central Depository Bangladesh Limited (5,711,804 Ordinary Shares of Tk. 10/- each)         15,694,430         15,694,430         100,000,000           (iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         Tk.         100,000,000         100,000,000           05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         Tk.         2,200,000,000         2,200,000,000           (i) Mutual Trust Bank Ltd. (220 Bonds)         2,200,000,000         400,000,000         4000,000,000	05.1				
(iii) FAM - First Fixed Income Fund (1,000 Units of Tk. 100,000/- each)         100,000,000         100,000,000           Tk.         127,694,430         127,694,430         127,694,430           05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         2,200,000,000         2,200,000,000           (i) Mutual Trust Bank Ltd. (220 Bonds)         2,200,000,000         400,000,000         400,000,000           (ii) Southeast Bank Ltd. (4,000 Bonds)         400,000,000         400,000,000         400,000,000           (iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000         400,000,000           (v) Fastern Bank Ltd. (50 Bonds)         500,000,000         500,000,000         500,000,000           (vii) Prime Bank Ltd. (100 Bonds)         1,500,000,000         1,500,000,000         1,500,000,000           (vii) Dutch Bangla Bank Ltd. (150 Bonds)         1,500,000,000         1,500,000,000         1,500,000,000					
Tk.         127,694,430         127,694,430           05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         127,694,430         127,694,430           (i) Mutual Trust Bank Ltd. (220 Bonds)         2,200,000,000         2,200,000,000         2,200,000,000           (ii) Southeast Bank Ltd. (420 Bonds)         400,000,000         400,000,000         400,000,000           (iii) Islami Bank Bangladesh Ltd. (40 Bonds)         400,000,000         400,000,000         400,000,000           (iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         400,000,000         500,000,000         500,000,000         500,000,000         500,000,000         500,000,000         1,500,000,00					
05.2         Non-Convertible Subordinated Bonds: Tk. 6,400,000,000         2,200,000,000         2,200,000,000         2,200,000,000         2,200,000,000         400,000,		(III) FAM - FIRST FIRED INCOME FUND (1,000 UNITS OF IK. 100,000/- each)			
(i) Mutual Trust Bank Ltd. (220 Bonds)       2,200,000,000         (ii) Southeast Bank Ltd. (4,000 Bonds)       400,000,000         (iii) Islami Bank Bangladesh Ltd. (40 Bonds)       400,000,000         (iii) Islami Bank Bangladesh Ltd. (40 Bonds)       400,000,000         (iv) Trust Bank Ltd. (40 Bonds)       400,000,000         (iv) Trust Bank Ltd. (40 Bonds)       400,000,000         (vi) Trust Bank Ltd. (50 Bonds)       500,000,000         (vi) Prime Bank Ltd. (100 Bonds)       1,000,000,000         (vii) Dutch Bangla Bank Ltd. (150 Bonds)       1,500,000,000	05.2	Non Convertible Subardinated Rando, Tk. 5 400 000 000	тк	127,694,430	127,694,430
(ii) Southeast Bank Ltd. (4,000 Bonds)         400,000,000         400,000,000           (iii) Islami Bank Bangladesh Ltd. (40 Bonds)         400,000,000         400,000,000           (iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000           (iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000           (v) Eastern Bank Ltd. (50 Bonds)         500,000,000         500,000,000           (vi) Prime Bank Ltd. (100 Bonds)         1,000,000,000         1,000,000,000           (vii) Dutch Bangla Bank Ltd. (150 Bonds)         1,500,000,000         1,500,000,000	05.2			2 200 000 000	2 200 000 000
(iii) Islami Bank Bangladesh Ltd. (40 Bonds)         400,000,000         400,000,000           (iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000           (v) Eastern Bank Ltd. (50 Bonds)         500,000,000         500,000,000           (vi) Prime Bank Ltd. (100 Bonds)         1,000,000,000         1,000,000,000           (vii) Dutch Bangla Bank Ltd. (150 Bonds)         1,500,000,000         1,500,000,000					
(iv) Trust Bank Ltd. (40 Bonds)         400,000,000         400,000,000           (v) Eastern Bank Ltd. (50 Bonds)         500,000,000         500,000,000         500,000,000         1,000,000,000					
(v) Eastern Bank Ltd. (50 Bonds)         500,000,000         500,000,000           (vi) Prime Bank Ltd. (100 Bonds)         1,000,000,000         1,000,000,000           (vii) Dutch Bangla Bank Ltd. (150 Bonds)         1,500,000,000         1,500,000,000					
(vi) Prime Bank Ltd. (100 Bonds)         1,000,000,000         1,000,000,000           (vii) Dutch Bangla Bank Ltd. (150 Bonds)         1,500,000,000         1,500,000,000					
(vii) Dutch Bangla Bank Ltd. (150 Bonds) 1,500,000,000 1,500,000,000					
		(m) butth banga bank ta. (255 bunds)	ть —		
			· · · -	0,400,000,000	0,400,000,000

		_	30 Sep 2024	30 Jun 2024
05.3	Non-Convertible Zero Coupon Bonds: Tk. 422,667,116		67 022 226	67 022 226
	(i) LankaBangla Finance Ltd. (83 Bonds) (ii) Brac Bank Ltd. (250 Bonds)		67,033,336 238,677,650	67,033,336 238,677,650
	(ii) IDLC Finance Ltd. (240 Bonds)		116,956,130	158,801,488
		Tk.	422,667,116	464,512,474
		тк	6,950,361,546	6,992,206,904
06.	Inventories: Tk. 11,811,219,394 Raw Materials		4,157,034,351	3,722,861,831
	Packing Materials		1,280,269,084	1,091,402,281
	Work-in-Process		658,108,080	582,783,730
	Finished Goods		3,978,118,698	3,531,153,695
	Spares & Accessories Goods- in-Transit		997,884,084 739,805,097	951,053,588 853,548,344
		Tk	11,811,219,394	10,732,803,469
07.	Trade and Other Receivables: Tk. 4,550,574,536	_		
	Trade Receivables Other Receivables (Note - 07.1)		2,270,251,977 2,280,322,559	2,560,353,465 2,193,864,769
		Tk.	4,550,574,536	4,754,218,234
07.1	Other Receivables: Tk. 2,280,322,559	_		
	Interest Receivable from Fixed Deposit Receipts		1,229,751,779	1,520,761,823
	Interest Receivable from Short Notice Deposits Gain against Zero Coupon Bonds (Receivable)		297,276,903 88,924,567	1,300 87,443,699
	Interest Receivable from Subordinated Bonds		149,551,616	47,324,767
	Accrued Income		284,817,695	308,333,181
	Insurance Claim Receivable	тк. —	230,000,000 2,280,322,559	230,000,000 2,193,864,769
08.	Advances, Deposits and Prepayments: Tk. 2,355,000,009	<sup>1K.</sup> =	2,280,322,339	2,195,804,705
	Advances: Tk. 1,425,982,903			
	Employees		291,511,812	283,810,814
	Advance Income Tax Land Purchase		- 328,067,074	200,000,000 84,081,400
	Suppliers		806,404,018	576,405,123
		Tk.	1,425,982,903	1,144,297,337
08.2	Deposits: Tk. 852,468,748 Value Added Tax		449,692,626	289,468,249
	Earnest Money & Security Deposit		386,292,050	402,702,619
	Others	_	16,484,073	13,001,014
		Tk.	852,468,748	705,171,882
08.3	Prepayments: Tk. 76,548,358 Office Rent		23,497,440	23,242,440
	Insurance Premium		53,050,918	70,649,692
		Tk.	76,548,358	93,892,132
09.	Cost and Cost Factor Justice 74, 57, 473, 274, 102	тк	2,355,000,009	1,943,361,351
	Cash and Cash Equivalents: Tk. 55,462,274,108 Cash in Hand	тк. —	182,336,598	6,738,545
	Cash at Bank:		102,000,000	0,700,010
	Current Accounts		604,823,522	404,685,504
	STD & SND Accounts		21,944,992,258	14,182,411,481
	Export Retention Quota Accounts (held in USD) Margin Held Accounts (held in USD)		512,082,442 1,090,497,662	174,360,222 525,205,243
	Dividend Accounts (Note - 17)		188,671,101	191,983,630
		Tk.	24,341,066,985	15,478,646,080
09.3	Fixed Deposit Receipts (FDRs): FDRs held in BDT		27,119,033,586	33,000,381,792
	FDRs held in USD		3,819,836,939	3,819,836,939
		Tk.	30,938,870,525	36,820,218,731
		<sup>тк.</sup> _	55,462,274,108	52,305,603,356
10.	Share Capital: Tk. 8,864,510,100 Authorised:			
	1,000,000 Ordinary Shares of Tk. 10/- each	Tk.	10,000,000,000	10,000,000,000
	Paid-up:	_		
	a) Issued for Cash: 10,092,300 Ordinary Shares of Tk. 10/- each fully paid-up in cash		100,923,000	100,923,000
	b) issued for Consideration other than Cash:		100,525,000	100,520,000
	40,020 Ordinary Shares of Tk. 10/- each fully paid-up for consideration other than cash		400,200	400,200
	c) Issued as Bonus Share: 876,318,690 Ordinary Shares of Tk. 10/- each fully paid-up as Bonus Shares		8,763,186,900	8,763,186,900
		Tk.	8,864,510,100	8,864,510,100
11.	Fair Value Reserve: Tk. 436,193,097	_		
	Opening Balance Unrealised Gain/(Loss) on Marketable Securities for the Period/Year (Note - 25)		(270,973,443) 831,960,635	734,507,296
	Current Period's Deferred Tax (Expense)/Income (Note - 13.2)		(124,794,095)	(1,134,911,504) 129,430,765
		Tk	436,193,097	(270,973,443)
12.	Retained Earnings: Tk. 99,079,330,726	_		
	Opening Balance Profit after Tax		95,060,239,763 4,019,090,963	88,776,603,462 15,591,371,906
	Cash Dividend		-	(9,307,735,605)
		Tk.	99,079,330,726	95,060,239,763
13.			C41 240 721	(72 500 202
	Deferred Tax - Property, Plant and Equipment (Note - 13.1) Deferred Tax - Marketable Securities (Note - 13.2)		641,210,724 76,975,252	673,568,392 (47,818,843)
	Service for mainetable seconda prote 10/2	Tk.	76,975,252	625,749,549
13.1	Deferred Tax - Property, Plant and Equipment: Tk. 641,210,724	-		
	Carrying Amount		12,201,723,574	12,418,606,865
	Tax Base Taxable/(Deductible) Temporary Difference	-	9,351,898,132 2,849,825,442	9,424,969,566 2,993,637,299
	Tax Rate		2,849,825,442 22.50%	2,993,637,299
	Closing Liability		641,210,724	673,568,392
	Opening Liability Current Posicial's Expanse //Inserme)	ть —	(673,568,392)	(944,474,683)
	Current Period's Expense/(Income) * Property, plant and equipment excluding lands, PPE in transit and assets under construction.	<sup>Tk.</sup> =	(32,357,668)	(270,906,291)
	reperty plant and equipment excluding rando, in e in transit and assets under construction.			

12.2	Defended Tau Madiatable Caunitian Tk 70 070 202	30 Sep 2024	30 Jun 2024
13.2	Deferred Tax - Marketable Securities: Tk. 76,975,252 Carrying Amount	9,803,367,570	9,001,712,647
	Tax Base	9,290,199,221	9,320,504,933
	Taxable/(Deductible) Temporary Difference	513,168,349	(318,792,286)
	Tax Rate Closing Liability	15.00% 76,975,252	15.00% (47,818,843)
	Opening Liability	47,818,843	(81,611,922)
	Current Period's Expense/(Income)	Tk. 124,794,095	(129,430,765)
14.	Other Payables: Tk. 4,612,750,372		
	Sundry Creditors	3,332,411,255	2,494,687,117
	Income Tax (Deduction at Source) Retention Money	20,488,641 10,196,815	13,630,694 10,197,839
	Workers' Profit Participation Fund and Welfare Fund	1,249,653,661	994,392,153
		Tk. 4,612,750,372	3,512,907,803
15.	Current Tax Liabilities: Tk. 1,037,217,586		
	Opening Balance Provision made for the Period/Year	912,265,905 1,118,496,869	356,095,553 4,567,377,453
	Payment made during the Period/Year	(993,545,188)	(4,011,207,101)
		Tk. 1,037,217,586	912,265,905
16.	Accrued Expenses: Tk. 245,614,224		
	Accrued Expenses	244,514,224	284,549,448
	Audit Fees	<u>1,100,000</u> Tk. 245,614,224	1,100,000 285,649,448
17.	Unclaimed Dividend: Tk. 188,637,721		
	Opening Balance	191,983,629	158,997,790
	Addition during the Period/Year	-	81,227,751
	Paid to shareholders during the Period/Year Transferred to CMS Fund during the Period/Year	(3,345,908)	(10,542,278) (37,699,634)
		Tk. 188,637,721	191,983,629
18.	Net Revenue: Tk. 14,016,866,787		
	Local:		
	Gross Revenue Value Added Tax	15,940,073,741 (2,113,815,040)	18,414,738,862 (2,771,728,937)
	Value Added Tax	13,826,258,701	15,643,009,925
	Discount	(490,017,479)	(582,311,306)
	Net Revenue - Local	13,336,241,222	15,060,698,620
	Export Revenue - Equivalent to US \$ 5,725,811 (Jul'23-Sept'23: US \$ 5,444,420)	680,625,566	593,018,212
		Tk. 14,016,866,787	15,653,716,832
19.	Cost of Goods Sold: Tk. 7,580,029,772		
	Raw Materials Consumed (Note - 19.1)	3,252,529,967	3,401,022,608
	Packing Materials Consumed (Note - 19.2) Cost of Materials Consumed	1,821,642,967 5,074,172,934	1,622,504,009 5,023,526,617
	Add: Manufacturing Overhead (Note - 19.3)	2,174,981,310	1,904,587,325
	Total Manufacturing Cost	7,249,154,244	6,928,113,942
	Add: Opening Work-in-Process	582,783,730	534,754,619
	Less: Closing Work-in-Process Cost of Goods Manufactured	(658,108,080) 7,173,829,894	(509,285,368) 6,953,583,193
	Add: Opening Finished Goods	3,531,153,695	3,322,480,192
	Add: Purchase of Finished Goods	923,844,947	705,629,520
	Less: Cost of Physician Sample	(70,680,066)	(76,558,489)
	Cost of Goods Available for Sale Less: Closing Finished Goods	<b>11,558,148,470</b> (3,978,118,698)	<b>10,905,134,416</b> (3,291,810,020)
		Tk. 7,580,029,772	7,613,324,396
19.1	Raw Materials Consumed: Tk. 3,252,529,967		
	Opening Stock	3,722,861,831	3,389,777,254
	Purchased during the Period	3,686,702,487 (4,157,034,351)	3,346,589,511 (3,335,344,157)
	Closing Stock	Tk. 3,252,529,967	3,401,022,608
19.2	Packing Materials Consumed: Tk. 1,821,642,967		
	Opening Stock	1,091,402,281	1,059,984,113
	Purchased during the Period	2,010,509,770	1,561,635,656
	Closing Stock	(1,280,269,084) Tk. 1,821,642,967	(999,115,760) <b>1,622,504,009</b>
19.3	Manufacturing Overhead: Tk. 2,174,981,310		
	Salaries & Allowances	737,049,796	636,099,179
	Contribution to Provident Fund Entertainment, Staff Lunch & Refreshments	19,626,917 40,612,987	15,859,740
	Training & Development	359,332	37,796,063 237,933
	Staff Uniform	17,935,250	16,793,569
	Travelling & Conveyance	21,932,884	11,769,910
	Laboratory Consumables Research & Product Development	161,853,996	133,190,193
	Printing & Stationery	80,968,666 27,238,125	20,153,258 17,581,002
	Courier, Telephone, Cell phone & Internet	2,267,677	2,992,276
	Rental Expenses	324,855	304,555
	Utilities Expense Sanitation Expenses	272,487,505 28,428,298	256,133,825 24,810,651
	Petrol, Oil & Lubricants	33,140,117	25,265,412
	Generator Rental Expenses	10,800,000	7,300,000
	Repairs & Maintenance - Factory	313,039,919	276,142,143
	Repairs & Maintenance - Vehicle	24,375,756	21,287,888
	Insurance Premium Security Services	10,904,552 21,634,848	10,372,595 14,885,092
	Govt. Taxes & License Fees	8,886,943	40,528,512
	Toll Charges	43,926,160	17,231,744
	Software, Hardware Support & VSAT Services	17,275,803	8,245,536
	Depreciation Other Expenses	279,801,351 109,573	309,412,530 193,719
		Tk. 2,174,981,310	1,904,587,325

		-		
20.	Selling and Distribution Expenses: Tk. 3,017,414,247	-	July'24 - Sept'24	July'23 - Sept'23
	Salaries & Allowances		445,328,465	383,102,525
	Contribution to Provident Fund Entertainment, Staff Lunch & Refreshments		36,279,642 10,408,050	30,488,590 9,009,100
	Training & Development		2,045,890	1,880,025
	Staff Uniform		1,827,620	1,737,157
	Travelling & Conveyance Printing & Stationery		39,884,877 25,511,872	36,742,336 22,100,963
	Courier, Telephone, Cell phone & Internet		17,947,779	16,959,440
	Office & Godown Rent		9,456,421	8,076,378
	Utilities Expense Sanitation Expenses		13,071,582 6,229,276	10,418,148 5,611,267
	Field Staff Salaries, Allowances, TA & DA		974,701,347	823,151,064
	Target Incentive to Field Staff		159,160,488	85,920,201 346,996,497
	Promotional Expenses Marketing Expenses		421,840,059 234,935,024	175,336,107
	Pharmacovigilance		31,752,215	26,152,982
	Marketing Website Platform Software Maintenance Event, Programs & Conference		2,680,786 49,379,110	2,028,087 36,284,377
	Literature & Publications		31,400,688	23,127,678
	Market Research & Survey Expenses		6,902,006	4,817,601
	Advertisement Delivery & Packing Expenses		395,500 49,465,553	125,000 43,617,774
	Export Expenses		115,105,079	54,254,809
	Repairs & Maintenance - Office		18,583,961	16,301,775
	Repairs & Maintenance - Vehicle Insurance Premium		128,275,597 1,581,296	114,043,545 1,505,929
	Security Services		27,496,496	23,540,157
	Govt. Taxes & License Fees		6,115,987	7,856,594
	Bank Charges Software, Hardware Support & VSAT Services		4,094,752 19,061,385	3,797,114 11,562,000
	Depreciation		55,767,107	55,662,158
	Other Expenses		70,728,337	86,291,006 <b>2,468,498,384</b>
21.	Administrative Expenses: Tk. 438,305,134	Tk. =	3,017,414,247	2,468,498,384
	Salaries & Allowances		148,072,046	127,983,270
	Contribution to Provident Fund Directors' Remuneration		3,605,228 22,218,750	2,991,319 22,218,750
	Entertainment, Staff Lunch & Refreshments		17,982,266	14,940,894
	Training & Development		1,504,738	1,536,771
	Staff Uniform Travelling & Conveyance		763,665 45,174,015	703,324 28,960,951
	Printing & Stationery		2,216,811	1,839,584
	Courier, Telephone, Cell phone & Internet		3,137,712	2,029,910
	Office Rent Utilities Expense		6,542,541 10,739,693	5,086,344 6,352,066
	Sanitation Expenses		2,145,431	1,845,072
	Subscription & Donation		5,565,200	2,650,000
	Legal & Professional Fees Repairs & Maintenance - Office		784,250 47,069,183	1,058,500 40,364,272
	Repairs & Maintenance - Vehicle		21,882,693	18,744,062
	Insurance Premium Security Services		7,316,823 14,610,821	5,960,634 11,644,604
	Govt. Taxes & License Fees		9,332,147	4,675,500
	Bank Charges		2,471,565	3,386,055
	Software & Hardware Support Services Depreciation		3,360,498 59,500,966	826,451 57,072,207
	Other Expenses	_	2,308,092	2,057,004
22	Other Orestating Internet Th. 015 153 202	Tk. =	438,305,134	364,927,544
22.	Other Operating Income: Tk. 915,153,393 Rental Income		4,160,119	3,639,999
	Sale of Scrap		31,271,783	24,022,879
	Gain on Fluctuation of Foreign Currency Commission Received		175,469,830 700,108,452	107,524,143 404,506,724
	Gain/(Loss) on Disposal of Property, Plant and Equipment		4,143,209	
		Tk.	915,153,393	539,693,745
23.	Income from Investments: Tk. 1,464,220,645			
	Interest from Deposits		873,882,630	731,041,481
	Interest from Short Notice Deposits Gain on Redemption of Zero Coupon Bond		297,276,903	228,348,469 18,420,621
	Interest from Subordinate Bonds		9,635,510 157,754,301	93,927,287
	Dividend Income		39,298,561	14,816,295
	Gain on Sale of Marketable Securities (Realized)	Tk.	86,372,740 1,464,220,645	852,558 1,087,406,711
24.	Income Tax Expenses: Tk. 1,086,139,201			
	Current Tax Expense		1,118,496,869	1,483,931,701
	Deferred Tax Expense / (Income)	Tk.	(32,357,668) 1,086,139,201	(44,054,665) 1,439,877,036
		=		
24.1	Reconciliation of Effective Tax Rate:	July'24 - Sept'24 % Taka	July'23 - %	Sept'23 Taka
	Profit before Tax	5,105,230,164	,,,	6,508,635,204
	Income Tax using Corporate Tax Rate	22.50% 1,148,676,787	22.50%	1,464,442,921
	Effects of: Income Exempted from Tax	-0.82% (41,648,702)	-0.06%	(4,144,640)
	Income Taxed at Reduced Rate	-0.41% (20,888,884)	-0.31%	(20,421,245)
	Effective Income Tax Effect of Deferred Tax	21.28% 1,086,139,201 0.63% 32,357,668	22.12% 0.68%	1,439,877,036 44,054,665
	Effective Current Tax	<b>21.91% 1,118,496,869</b>	22.80%	1,483,931,701

		July'24 - Sept'24	July'23 - Sept'23
25.	Unrealised Gain/(Loss) on Marketable Securities: Tk. 831,960,635	July 24 - Sept 24	July 23 - Sept 23
	Closing Unrealised Gain/(Loss) Less: Opening Unrealised Gain/(Loss)	513,168,349 (318,792,286)	913,825,163 816,119,218
	The second s		97,705,945
26.	Net Asset Value (NAV) per Share: Tk. 124.68 Net Asset attributable to the Ordinary Shareholders	110 521 277 122	105 705 110 620
	Number of Shares outstanding	110,521,377,123 886,451,010	105,795,119,620 886,451,010
	T	. 124.68	119.35
27.	Earnings per Share (EPS): Tk. 4.53		
	Net Profit after Tax attributable to Shareholders	4,019,090,963	5,068,758,168
	Number of Shares outstanding	. 886,451,010 4.53	886,451,010 5.72
28.	Net Operating Cash Flow (NOCF) per Share: Tk. 3.39		
	Net Cash Generated from Operating Activities (Note - 28.1) Number of Shares outstanding	3,004,106,166 886,451,010	8,269,375,157 886,451,010
	The second state of the se		9.33
	Due to Eid holiday in June 2023, the Company provided additional credit facility to customers which were collected during July'23 - Sept'23. Additional received Insurance claim against the fire incident of LVP. These two factors caused a spike in the NOCF per share in July'23- Sept'23. There is no such a spike in the NOCF per share in July'23 - Sept'23.		
	quarter. Therefore, the NOCF per share seen a decline in the current period.		
28.1	Reconciliation of Net Profit with Cash Flows Generated from Operating Activities: Profit after Tax	4 040 000 000	5 000 750 400
	Adjustments for:	4,019,090,963	5,068,758,168
	Non-Cash Income/Expenses:	205 050 424	422.446.005
	Depreciation Effect of Exchange Rate Fluctuations	395,069,424 (175,469,830)	422,146,895 (95,875,972)
	Deferred Tax (Expense) / Income	(32,357,668)	(44,054,665)
	Non-Operating Income/Expenses:	187,241,926	282,216,258
	Income from Investments (Note - 23)	(1,464,220,645)	(1,087,406,711)
	(Gain)/Loss on Disposal of Property, Plant and Equipment (Note - 22)	(4,143,209) (1,468,363,854)	(1,087,406,711)
	Changes in Working Capital:		
	(Increase)/Decrease in Current Assets: Inventories	(1,078,415,925)	734,996,092
	Trade Receivables	290,101,488	1,152,033,204
	Other Receivables Advances, Deposits and Prepayments	23,515,486 (367,652,984)	546,899,755 668,922,517
	Increase/(Decrease) in Current Liabilities:		
	Trade Payables Other Payables	13,830,040 1,099,842,569	134,608,589 347,307,002
	Current Tax Liabilities	324,951,681	556,154,424
	Accrued Expenses	(40,035,224) 266,137,131	(135,114,141) 4,005,807,443
	Net Cash from Operating Activities The Second Se	3,004,106,166	8,269,375,157
	Contingent Liabilities: 1. Liabilities for at Sight Letter of Credits as of 30 September 2024 was Tk. 8,428,884,601 2. Corporate Guarantee in favour of Square Pharmaceuticals Kenya EPZ Ltd. for USD 8.00 Million is still in place with due approval of Bangladesh Bank.	-	
	Related Party Transactions: Transaction with Key Management Personnel:		
	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:		
	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Ti		102,460,863 3,351,285
	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:       Th         Short-Term Employee Benefits       Th         Post-Employment Benefits       Th         Other Long-Term Benefits       Th		
	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:       Ti         Short-Term Employee Benefits       Ti         Post-Employment Benefits       Ti         Other Long-Term Benefits       Ti         Termination Benefits       Termination Benefits		
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:       TH         Short-Term Employee Benefits       TH         Post-Employment Benefits       TH         Other Long-Term Benefits       TH         Termination Benefits       Share-Based Payment         Transaction with Other Related parties:       Termination Benefits		
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:       TH         Short-Term Employee Benefits       TH         Post-Employment Benefits       TH         Other Long-Term Benefits       TH         Termination Benefits       Share-Based Payment		
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:       TH         Short-Term Employee Benefits       TH         Other Long-Term Benefits       TH         Other Long-Term Benefits       Share-Based Payment         Transaction with Other Related parties:       A. Associates:         Square Textiles Ltd. (46.36% share):       Opening Balance	<b>.</b> 1,698,900	3,351,285
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:          Short-Term Employee Benefits       TH         Post-Employment Benefits       TH         Other Long-Term Benefits       Th         Share-Based Payment       T         Transaction with Other Related parties:       A.Associates:         Square Textiles Ltd. (46.36% share):       Stare Same Same Same Same Same Same Same Sam		
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:          Short-Term Employee Benefits       Ti         Post-Employment Benefits       Ti         Other Long-Term Benefits       Ti         Termination Benefits       Termination Benefits         Share-Based Payment       Transaction with Other Related parties:         A Associates:       Square Textiles ttd. (46.36% share):         Opening Balance       Addition during the Period         Realized during the Period       Ti	1,698,900 1,706,200,000 (1,706,200,000)	3,351,285
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:          Short-Term Employee Benefits       TH         Post-Employment Benefits       TH         Other Long-Term Benefits       TH         Termination Benefits       Share-Based Payment         Transaction with Other Related parties:       Associates:         Square Textiles Ltd. (46.36% share):       Opening Balance         Addition during the Period       TH         Square Fashions Ltd. (48.63% share):       TH         Opening Balance       TH	1,698,900 1,706,200,000 (1,706,200,000)	3,351,285
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:          Short-Term Employee Benefits       Ti         Other Long-Term Benefits       Ti         Other Long-Term Benefits       Ti         Share-Based Payment       Ti         Transaction with Other Related parties:       A. Associates:         Square Textiles Ltd. (46.36% share):       Opening Balance         Addition during the Period       Ti         Square Fashions Ltd. (48.63% share):       Ti	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622	3,351,285
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:          Short-Term Employee Benefits       TH         Post-Employment Benefits       TH         Other Long-Term Benefits       TH         Share-Based Payment       TH         Transaction with Other Related parties:       Associates:         Square Textiles Ltd. (46.36% share):       Opening Balance         Addition during the Period       TH         Square Fashions Ltd. (48.63% share):       Th         Opening Balance       Addition during the Period         Realized during the Period       TH         Square fashions Ltd. (48.63% share):       TH         Opening Balance       TH         Addition during the Period       TH         Square fashions Ltd. (48.63% share):       TH         Opening Balance       TH         Addition during the Period       TH         Square fashions Ltd. (48.63% share):       TH         Opening Balance       TH         Addition during the Period       TH         Square fashions Ltd. (48.63% share):       TH         Opening Balance       TH         Addition during the Period       TH         Square fashions Ltd. (48.63% share):       TH         Square fashions Ltd. (48.63%	1,706,200,000 (1,706,200,000) (1,706,200,000) 5,430,564,622 (5,430,564,622)	3,351,285 828,250,000 (828,250,000) - - 1,458,595,700
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A. Associates: Square Textiles ttd. (46.36% share): Opening Balance Addition during the Period Realized during the Realized during the Period Realized during the Realize	1,706,200,000 (1,706,200,000) (1,706,200,000) 5,430,564,622 (5,430,564,622)	3,351,285 828,250,000 (828,250,000) - - 1,458,595,700
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:   Short-Term Employee Benefits Ti   Post-Employment Benefits Ti   Other Long-Term Benefits Termination Benefits   Share-Based Payment Tasaction with Other Related parties:   A.Associates: Saguare Textiles ttd. (46.36% share):   Opening Balance Ti   Addition during the Period Ti   Square Fashions ttd. (48.63% share): Ti   Opening Balance Ti   Addition during the Period Ti   Square Hospitals Ltd. (49.94% share): Ti   Opening Balance Ti   Addition during the Period Ti   Square Hospitals Ltd. (49.94% share): Ti   Opening Balance Ti   Addition during the Period Ti   Square Hospitals Ltd. (49.94% share): Ti   Opening Balance Ti   Addition during the Period Ti   Square Hospitals Ltd. (49.94% share): Ti   Opening Balance Addition during the Period   Addition during the Period Ti   Square Hospitals Ltd. (49.94% share): Ti   Opening Balance Addition during the Period	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) 	3,351,285 828,250,000 (828,250,000) (1,458,595,700) (1,458,595,700) - 7,359,491
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits TH Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized during the Realized during the Period Realized during the Realized the Rea	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) 	3,351,285 
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A. Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized du	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) 	3,351,285 828,250,000 (828,250,000) (1,458,595,700) (1,458,595,700) - 7,359,491
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized during the Realized during the Period Realized during the Realized during the Realiz	1,706,200,000 (1,706,200,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,706,000) (1,700,000) (1,706,0	3,351,285 828,250,000 (828,250,000) (828,250,000) (1,458,595,700) (1,458,700)
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles ttd. (46.36% share): Opening Balance Addition during the Period Realized during the Period Addition during the Period Addition during the Period Addition during the Period Addition during the Period Realized during the Period Addition during the Period Realized during the Period Addition dur	1,706,200,000 (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,616,263,960) (1,616,263,960) (1,616,263,960) (1,272,243,258	3,351,285 828,250,000 (828,250,000) (828,250,000) - 1,458,595,700 (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (1,458,595,700) (2,429,691,285 2,390,476,432
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Post-Employment Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized the Period Realized the Reade Reade Realized during the Period Realized the Reade Reade Realized during the Period Realized the Reade Reade Readized the Reade Reade Readized Reade Readized the Reade Reade Readized Reade Reade Readized Reade Reade Reade ReadeReade ReadeReade ReadeReade	1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,430,564,622) 8,892,081 (8,892,081) (1,616,263,960) 4,272,243,258 (5,109,292,160)	3,351,285 828,250,000 (828,250,000) 1,458,595,700) (1,458,595,700) (1,458,595,700) - 7,359,491 (7,359,491) - 2,429,691,285
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period:   Short-Term Employment Benefits Th   Post-Employment Benefits Th   Other Long-Term Benefits Share-Based Payment   Transaction with Other Related parties: Associates:   Square Textiles Ltd. (46.36% share): Opening Balance   Addition during the Period Th   Square Fashions Ltd. (48.63% share): Th   Opening Balance Th   Addition during the Period Th   Square Fashions Ltd. (49.63% share): Th   Opening Balance Th   Square Hospitals Ltd. (49.94% share): Th   Opening Balance Th   Square Hospitals Ltd. (49.94% share): Th   Opening Balance Th   Addition during the Period Th   Square Hospitals Ltd. (49.94% share): Th   Opening Balance Th   Addition during the Period Th   Square Lifesciences Ltd. (99.95% share): Th   Opening Balance Addition during the Period   Realized during the Period Th   Substidiaries: Suare Lifesciences Ltd. (99.95% share):   Opening Balance Addition during the Period   Realized during the Period Th   Substidiaries: Suare Lifesciences Ltd. (99.95% share):   Opening Balance Addition during the Period   Realized during the Period Th   Substidiaries: Suare Lifesciences Ltd. (99.95% share):   Opening Balance Additio	1,706,200,000 (1,706,200,000) (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,430,564,622) (5,430,564,622) (1,616,263,960) (1,616,263,960) (4,272,243,258 (5,109,292,160)	3,351,285 828,250,000 (828,250,000) - 1,458,595,700 (1,458,595,700) (1,458,595,700) - - 7,359,491 (7,359,491) - - 2,429,691,285 2,390,476,432 (3,179,149,808)
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Short-Term Employee Benefits Termination Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized during	1,706,200,000 (1,706,200,000) (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,430,564,622) (5,430,564,622) (1,616,263,960) (1,616,263,960) (4,272,243,258 (5,109,292,160)	3,351,285 828,250,000 (828,250,000) - 1,458,595,700 (1,458,595,700) (1,458,595,700) - - 7,359,491 (7,359,491) - - 2,429,691,285 2,390,476,432 (3,179,149,808)
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: The Dest-Employment Benefits Termination Benefits Tarnaction with Other Related parties: A.Associates: Suare Textiles tdt. (46.36% share): Opening Balance Addition during the Period Realized during the Period Reali	1,706,200,000 (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (1,706,200,000) (5,430,564,622) (5,430,564,622) (5,430,564,622) (5,430,564,622) (5,430,564,622) (5,430,564,622) (1,616,263,960) (4,272,243,258) (5,109,292,460) (2,453,312,862) (2,453,312,862) (687,798,343)	3,351,285 828,250,000 (828,250,000) (828,250,000) (1,458,595,7
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: Term Employee Benefits The Post-Ferm Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A-Associates: Square Textiles Itd. (46.36% share): Opening Balance Addition during the Period Realized during the	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (1,616,263,960) 4,272,243,258 (5,109,292,160) (2,453,312,862) 687,798,343 (687,798,343)	3,351,285 828,250,000 (828,250,000) 1,458,595,700 (1,458,595,700) (1,458,595,700) 7,359,491 (7,359,491) 7,359,491 (7,359,491) 2,429,691,285 2,390,476,432 (3,179,149,808) <b>1,641,017,910</b>
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: In Post-Employee Benefits Other Long-Term Benefits Termination Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period Realized during	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (1,616,263,960) 4,272,243,258 (5,109,292,160) (2,453,312,862) 687,798,343 (687,798,343)	3,351,285 828,250,000 (828,250,000) 1,458,595,700) (1,458,595,700) (1,458,595,700) - 7,359,491 (7,359,491) (7,359,491) 2,429,691,285 2,390,476,432 (3,179,149,808) <b>1,641,017,910</b> - 379,347,894 (379,347,894)
30.2	Amout of compensation paid to Key Management Personnel including Board of Directors during the Period: If Post-Employment Benefits If Termination Benefits If Termination Benefits If Termination Benefits If I	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,430,524,622)	3,351,285 828,250,000 (828,250,000) (828,250,000) (1,458,595,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,700) (1,458,795,7
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: In Post-Employment Benefits Terminiation Benefits Share-Based Payment Transaction with Other Related parties: A.Associates: Square Textiles Ltd, (46.36% share): Opening Balance Addition during the Period Realized d	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,109,292,160) (2,453,312,862) (5,109,292,160) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,863) (2,453,312,862) (2,453,7035) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705)	3,351,285 828,250,000 (828,250,000) 1,458,595,700) (1,458,595,700) (1,458,595,700) - 7,359,491 (7,359,491) (7,359,491) 2,429,691,285 2,390,476,432 (3,179,149,808) <b>1,641,017,910</b> - 379,347,894 (379,347,894)
30.2	Amount of compensation paid to Key Management Personnel including Board of Directors during the Period: In Post-Employment Benefits Other Long-Term Benefits Share-Based Payment Transaction with Other Related parties: Associates: Square Textiles Ltd. (46.36% share): Opening Balance Addition during the Period To Square Fashions Ltd. (48.63% share): Opening Balance Square Mospitals Ltd. (49.94% share): Opening Balance Square Long-Term Benefits Square Long-Term Benefits Square Long-Term Benefits Square Long-Term Benefits To Square Spare Std. (48.63% share): Opening Balance Square Long-Term Benefits Square Long-Term Benefits Square Long-Term Benefits Square Spare Std. (48.63% share): Opening Balance Square Long-Term Benefits Square Denines Ltd. (Subsidiary of Square	1,698,900 1,706,200,000 (1,706,200,000) 5,430,564,622 (5,430,564,622) (5,109,292,160) (2,453,312,862) (5,109,292,160) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,862) (2,453,312,863) (2,453,312,862) (2,453,7035) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705) (2,163,705)	3,351,285 828,250,000) (828,250,000) 1,458,595,700 (1,458,595,700) (1,458,595,700) 1,458,595,700 (1,458,595,700) 2,429,691,285 2,390,476,432 (3,179,149,808) 1,641,017,910 379,347,894 (379,347,894 (379,347,894) -

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D. Others:		uly'24 - Sept'24	July'23 - Sept'23
<u>D. Otners:</u> Square InformatiX Ltd. (Service Provider):			
Opening Balance			
Addition during the Period		- 38,108,048	- 35,743,974
Realized during the Period			
kealized during the Period		(38,108,048)	(35,743,974)
	тк	<u> </u>	-
Square Toiletries Ltd. (Supplier):			
Opening Balance			
Addition during the Period		34,772,522	14,832,608
Realized during the Period	. —	(34,772,522)	(14,832,608)
	Tk	-	-
Square Food & Beverages Ltd. (Supplier):			
Opening Balance			
Addition during the Period		33,280,469	25,359,036
Realized during the Period		(33,280,469)	(25,359,036)
	Tk	-	-
Square Securities Management Ltd. (Portfolio Manager):			
Opening Balance		10,037,386	121,108,758
Addition during the Period		194,174,580	4,334,698,754
Realized during the Period		(27,408,441)	(4,087,578,022)
	Tk.	176,803,525	368,229,490
Pharma Packages (Pvt.) Ltd. (Supplier):			
Opening Balance		71,489,278	5,746,842
Addition during the Period		146,752,165	641,229,071
Realized during the Period		(206,116,321)	(200,000,000)
	Tk.	12,125,122	446,975,913
AEGIS Services Ltd. (Service Provider):			
Opening Balance			
Addition during the Period		94,497,091	68,863,488
Realized during the Period		(94,497,091)	(68,863,488)
	Tk	-	-