

Silco Pharmaceuticals Limited

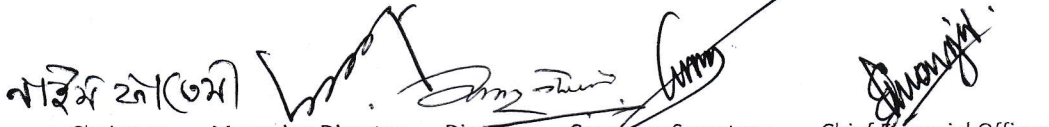
Un-Audited Financial Statements (Second Quarter)

For the period from 1st July 2025 to 31 December 2025

Silco Pharmaceuticals Limited
Statement of Financial Position
As at December 31, 2025

Particulars	Notes	Amount in Taka	
		31 December 2025	30 June 2025
Assets:			
Non Current Assets		1,739,055,905	1,743,428,334
Property, Plant and Equipment	3.00	1,595,568,359	1,601,488,059
Right of Use Assets	4.00	2,311,133	4,622,265
Capital Work-in-Progress	5.00	141,176,412	137,318,009
Current Assets		1,055,504,261	1,017,294,468
Inventories	6.00	459,556,699	450,669,140
Trade and Other Receivables	7.00	436,253,254	412,831,321
Advances, Deposits and Prepayments	8.00	123,778,185	127,532,684
Cash and Cash Equivalents	9.00	35,916,123	26,261,323
Investment In Share	10.00	-	-
Total Assets		2,794,560,165	2,760,722,802
Shareholder's Equity and Liabilities:			
Shareholder's Equity		2,417,406,893	2,389,882,498
Share Capital	11.00	1,038,070,000	1,038,070,000
Retained Earnings	12.00	1,379,336,893	1,351,812,498
Unrealized Gain/Loss on Marketable Securities	13.00	-	-
Non-Current Liabilities		155,216,249	154,710,777
Lease Liabilities (Non Current Portion)	14.00	-	-
Deferred Tax Liabilities	15.00	155,216,249	154,710,777
Current Liabilities		221,937,022	216,129,528
Trade and Other Payable	16.00	9,325,542	9,524,582
Lease Liabilities (Current Portion)		2,522,158	4,989,481
Payable to IPO Applicants	17.00	184,389	184,389
Provision for Expenses	18.00	5,848,760	6,604,819
Liabilities for contribution to WPPF	19.00	5,624,834	3,875,488
Dividend Payables (Unclaimed)	20.00	1,972,343	1,984,878
Provision for income tax	21.00	196,458,996	188,965,889
Total Shareholder's Equity and Liabilities		2,794,560,165	2,760,722,802
Net Asset Value (NAV) per Share	30.00	23.29	23.02

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

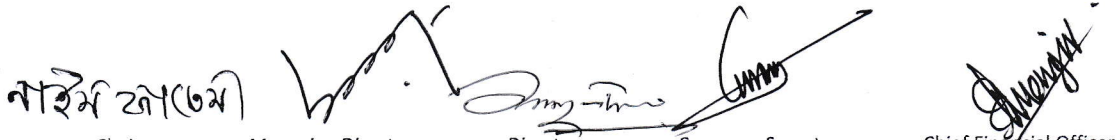

Chairman Managing Director Director Company Secretary Chief Financial Officer
Signed as per our separate report on same date.

Place: Dhaka
Date: January 29, 2026

Silco Pharmaceuticals Limited
Statement of Profit or Loss and other Comprehensive Income
For the period ended December 31, 2025

Particulars	Notes	Amount in Taka			
		01 July 2025 to 31 Dec. 2025	01 July 2024 to 31 Dec. 2024	01 Oct 2025 to 31 Dec. 2025	01 Oct 2024 to 31 Dec. 2024
Turnover	22.00	226,161,245	226,658,576	110,114,437	111,963,709
Less: Cost of Goods Sold	23.00	153,195,199	152,025,146	76,624,134	78,073,695
Gross Profit /(Loss)		72,966,046	74,633,430	33,490,303	33,890,014
Less: Operating Expenses	24.00	35,925,831	37,043,506	18,565,631	19,732,652
Profit from Operation		37,040,215	37,589,924	14,924,672	14,157,362
Less: Financial Expenses	25.00	131,973	49,918	90,150	40,746
Less: Financial Expenses (Lease)	26.00	171,974	373,334	72,853	174,616
Non-operation Income	27.00	536,053	440,492	390,553	427,620
Profit before Contribution to WPPF		37,272,321	37,607,163	15,152,222	14,369,620
Less: Workers' Profit Participation/Welfare Fund (WPPF)	19.01	1,749,346	1,769,842	702,937	663,905
Profit before Income Tax		35,522,975	35,837,322	14,449,285	13,705,715
Less: Provision for Income Tax	28.00	7,998,580	8,063,397	3,251,089	3,083,786
Current Tax	28.01	7,493,107	7,624,427	2,944,161	2,686,990
Deferred Tax	28.02	505,473	438,970	306,928	396,796
Net Profit/(Loss) after Tax (Transferred to Retained Earning)		27,524,395	27,773,924	11,198,196	10,621,930
Other Comprehensive Income:					
Unrealized Gain/(Loss) on Investment	13.00	-	-	-	-
Total Comprehensive income		27,524,395	27,773,924	11,198,196	10,621,930
Earnings per Share (EPS)	29.00	0.27	0.27	0.11	0.10

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



Chairman Managing Director Director Company Secretary Chief Financial Officer

Signed as per our separate report on same date.

Place: Dhaka
Date: January 29, 2026

Silco Pharmaceuticals Limited
Draft Statement of Changes in Equity
For the period ended December 31, 2025

Particulars	Ordinary Share Capital	Unrealized Gain/Loss on Marketable Securities	Retained Earnings	Amount in Taka
Balance as at July 01, 2025	1,038,070,000	-	1,351,812,499	2,389,882,498
Net Profit/(Loss) during the period	-	-	27,524,395	27,524,395
Declared 1% Cash Dividend	-	-	-	-
Unrealized Gain/(Loss) on Marketable Shares	-	-	-	-
Balance as on December 31, 2025	1,038,070,000	-	1,379,336,894	2,417,406,894

Statement of Changes in Equity
For the period ended December 31, 2024

Particulars	Ordinary Share Capital	Unrealized Gain/Loss on Marketable Securities	Retained Earnings	Amount in Taka
Balance as at July 01, 2024	1,038,070,000	(1,148,297)	1,315,518,064	2,352,439,767
Net Profit/(Loss) during the period	-	-	27,773,924	27,773,924
Unrealized Gain/Loss on Marketable Shares	-	1,148,297	-	1,148,297
Balance as on December 31, 2024	1,038,070,000	-	1,343,291,989	2,381,361,989

বার্হেম কাওম
Chairman


Managing Director


Director

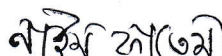

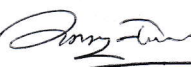



Company Secretary


Chief Financial Officer

Place: Dhaka
Date: January 29, 2026

Silco Pharmaceuticals Limited
Statement of Cash Flows
For the period ended December 31, 2025

Particulars	Notes	Amount in Taka	
		01 July 2025 to 31 Dec. 2025	01 July 2024 to 31 Dec. 2024
A. Cash Flows from Operating Activities			
Cash received from Customers	34.00	202,739,312	218,202,641
Cash received from Non-operating income		536,053	1,370,215
Cash Paid to Suppliers	35.00	(94,129,788)	(98,884,416)
Cash Paid to Employees	36.00	(33,340,009)	(32,661,412)
Cash Paid to Others	37.00	(19,568,128)	(20,347,170)
Financial Expenses		(131,973)	(49,918)
Income Tax Paid		(3,370,414)	(3,021,198)
Net cash flows from operating activities		52,735,052	64,608,742
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipment		-	(630,680)
Cash Payment for Capital Work-in-Progress		(40,428,420)	(51,488,863)
Gain/(Loss) on Investment		-	(929,723)
Investment in Share		-	2,920,981
Net cash used in investing activities		(40,428,420)	(50,128,286)
C. Cash Flows from Financing Activities			
Refund to IPO Applicants (Bank Charge)		-	-
Financial Expenses (Lease)		(171,974)	(373,334)
Principle payment (Lease)		(2,467,324)	(2,239,696)
Cash dividend paid		(12,535)	(625,156)
Net Cash used for financing activities		(2,651,833)	(3,238,186)
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		9,654,799	11,242,271
E. Cash and Cash Equivalents at the beginning of the period		26,261,323	28,699,542
F. Cash and Cash Equivalents at the end of the period (D+E)		35,916,123	39,941,811
Net Operating Cash Flows Per Share (NOCFPS)	31.00	0.51	0.62

 Chairman
 Managing Director
 Director
 Company Secretary
 Chief Financial Officer

Place: Dhaka
Date: January 29, 2026