

Essential Drugs Company Limited
Statement of Financial Position
As at 30 June 2025

Descriptions	Notes	Amount in BDT	
		30-Jun-25	30-Jun-24
ASSETS			
Non-Current Assets		10,854,791,306	11,047,077,327
Property, Plant & Equipments	6.00	2,903,079,763	2,217,325,585
Capital Work-in-Progress	7.00	7,685,055,989	8,609,238,153
Deferred Tax Assets	8.00	266,655,554	220,513,588
Current Assets		9,528,519,652	11,444,798,931
Inventories	9.00	3,866,282,843	3,562,412,236
Trade and Other Receivable	10.00	941,299,144	796,345,354
Advance, Deposits & Prepayments	11.00	2,586,903,358	2,514,700,400
Short Term Investments	12.00	1,500,000,000	2,000,000,000
Cash & Cash Equivalents	13.00	634,034,306	2,571,340,942
Total Assets		20,383,310,957	22,491,876,258
EQUITY AND LIABILITIES			
Shareholders' Equity		9,698,930,295	8,742,627,077
Share Capital	14.00	1,009,248,500	1,009,248,500
General Reserve	15.00	5,355,000,000	4,555,000,000
Revaluation Reserve	16.00	1,384,222,688	1,389,737,978
Retained Earnings	17.00	1,950,459,107	1,788,640,599
Non Current Liabilities		9,555,240,962	9,476,131,722
Long Term Loan	18.00	422,805,498	443,005,498
Gratuity Payable	19.00	1,879,335,870	1,780,026,630
Advance Against GOB Contribution	20.00	7,253,099,593	7,253,099,593
Current Liabilities		1,129,139,700	4,273,117,459
Trade and Other Payable	21.00	873,701,786	1,259,682,307
Short Term Loan	22.00	70,070,612	3,873,284
Security deposit	23.00	89,076,005	115,951,087
Advance Against Sales		7,611,234	2,813,960,224
Workers' Profit Participation Fund	24.00	88,680,063	79,650,557
TOTAL LIABILITIES		10,684,380,662	13,749,249,181
TOTAL EQUITY AND LIABILITIES		20,383,310,957	22,491,876,258
Net Assets Value (NAV) Per Share	33.00	96.10	86.63

The Annexed Notes from 1 to 41 form an Integral Part of These Financial Statements.

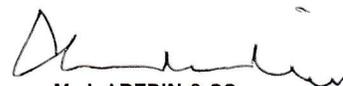

 Managing Director

Director


 Director

As per our separate report of even date annexed.

Place: Dhaka
 Dated: 03 DEC 2025


 M. J. ABEDIN & CO
 Chartered Accountants
 DVC:

2512040527AS 623494

Essential Drugs Company Limited
Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2025

Descriptions	Notes	Amount in BDT	
		30-Jun-25	30-Jun-24
Sales Revenue	25.00	10,963,132,738	11,365,887,328
Cost of Goods Sold	26.00	(8,110,062,110)	(8,607,393,653)
Gross Profit		2,853,070,627	2,758,493,675
Expenses		(1,179,492,863)	(1,187,916,882)
Administrative Expenses	27.00	1,170,642,629	1,172,259,030
Selling & Distribution Expenses	28.00	8,850,234	15,657,852
Profit from Operation		1,673,577,765	1,570,576,793
Financial Expenses	29.00	(53,552,373)	(20,627,406)
Operating Profit after Financial Expenses		1,620,025,392	1,549,949,387
Other Income	30.00	242,255,938	122,712,296
Profit before WPPF & Tax		1,862,281,330	1,672,661,683
Contribution to Worker's Participation & Welfare Funds	24.00	(88,680,063)	(79,650,557)
Profit Before Taxation		1,773,601,267	1,593,011,126
Income Tax Expenses		(589,540,928)	(437,569,003)
Current Tax	11.01.2	(634,166,188)	(488,548,991)
Deferred tax (expense)/income	8.00	44,625,261	50,979,988
Profit for the year		1,184,060,339	1,155,442,123
Other Comprehensive Income			
Item that will not be reclassified subsequently to profit or loss			
Defferred Tax Income/ (Expense)	8.00	-	-
		1,184,060,339	1,155,442,123
Earnings per Share (EPS)	32.00	11.73	11.45

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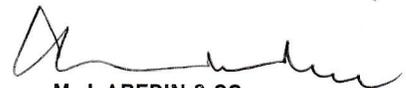

 Managing Director

 Director


 Director

As per our separate report of even date annexed.

Place: Dhaka
 Dated: 03 DEC 2025


 M. J. ABEDIN & CO
 Chartered Accountants

DVC:

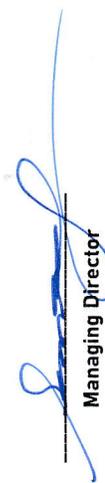
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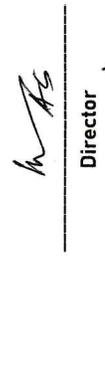
Essential Drugs Company Limited
Statement of Changes In Equity
For the Year Ended 30 June 2025

Descriptions	Amount in BDT					Total
	Share Capital	General Reserve	Revaluation Reserve	Retained Earnings		
Balance as at 01 July 2024	1,009,248,500	4,555,000,000	1,389,737,978	1,788,640,599		8,742,627,078
Prior year adjustment				(155,130,194)		(155,130,194)
Restated Opening Balance 01 July 2024	1,009,248,500	4,555,000,000	1,389,737,978	1,633,510,405		8,587,496,883
Cash Dividend				(50,462,425)		(50,462,425)
General Reserve		800,000,000		(800,000,000)		-
Deferred Tax Income Recognised directly in equity (Note 8.00)				1,516,705		1,516,705
Excess depreciation transferred from revaluation reserve to retained earnings			(5,515,290)	5,515,290		-
EDCL Foundation				(23,681,207)		(23,681,207)
Net Profit after Tax				1,184,060,339		1,184,060,339
Balance as on 30 June 2025	1,009,248,500	5,355,000,000	1,384,222,688	1,950,459,107		9,698,930,295
Balance as at 01 July 2023	1,009,248,500	3,755,000,000	1,394,309,477	1,502,198,244		7,660,756,221
Cash Dividend				(50,462,425)		(50,462,425)
General Reserve		800,000,000		(800,000,000)		-
Excess depreciation transferred from revaluation reserve to retained earnings			(6,303,651)	6,303,651		-
Related Tax On Excess Depreciation Transferred (Note 16.00)			1,733,504	(1,733,504)		-
Adjustment during the year on disposal				1,352		1,352
EDCL Foundation				(23,108,842)		(23,108,842)
Net Profit after Tax				1,155,442,123		1,155,442,123
Balance as on 30 June 2024	1,009,248,500	4,555,000,000	1,389,737,978	1,788,640,599		8,742,627,078

The Annexed Notes from 1 to 41 form an Integral Part of These Financial Statements.

As per our report of same date.


 Managing Director


 Director

Place: Dhaka
 Dated: 03 DEC 2025


 M. J. ABEDIN & CO
 Chartered Accountants

DVC: 2512040527AS 623494

Essential Drugs Company Limited
Statement of Cash Flows
For the Year Ended 30 June 2025

Descriptions	Notes	Amount in BDT	
		30-Jun-25	30-Jun-24
A. Cash Flows from Operating Activities			
Cash receipts from customers and others		8,254,085,895	9,897,485,210
Cash paid to suppliers, employees and others		(9,686,253,308)	(9,373,317,361)
Income tax paid		(770,565,124)	(851,386,346)
Interest paid		(53,552,373)	(20,627,406)
Net cash use from operating activities		(2,256,284,909)	(347,845,903)
B. Cash Flows from Investing Activities			
Acquisition of fixed assets		(137,903,738)	(159,424,473)
Disposal of Fixed Asset		-	879,222
Work In progress		(11,777,809)	(165,862,472)
Short Term Investment		500,000,000	(1,000,000,000)
Net cash used in investing activities		350,318,453	(1,324,407,723)
C. Cash Flows from Financing Activities			
Long term loan repayment		(20,200,000)	(20,200,000)
Govt. contribution		-	109,303,056
Security Deposit		(26,875,082)	25,563,246
Bank overdraft		66,197,328	3,873,284
Dividend paid		(50,462,425)	(50,462,425)
Net cash provided by financing activities		(31,340,179)	68,077,161
Net decrease in cash and cash equivalents (A+B+C)		(1,937,306,635)	(1,604,176,465)
Cash and cash equivalents at the beginning of the year		2,571,340,942	4,175,517,406
Cash and cash equivalents at the end of the year		634,034,306	2,571,340,942
Net Operating Cash Flow Per share (NOCFPS)	34.00	(22.36)	(23.85)

The Annexed Notes from 1 to 41 form an Integral Part of These Financial Statements.


Managing Director

Director


Director

As per our report of same date.

Place: Dhaka
Dated 03 DEC 2025


M. J. ABEDIN & CO
Chartered Accountants
DVC:

2512040527AS 623494