

THE PENINSULA CHITTAGONG PLC.
FINANCIAL STATEMENTS
AS AT AND FOR THE PERIOD ENDED 31 MARCH 2026

**THE PENINSULA CHITTAGONG PLC.
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026**

	Note(s)	31-Mar-2026 Taka	30-Jun-2025 Taka
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment	4.00	5,496,901,114	5,192,811,133
Right of Use Assets	5.00	2,545,411,319	2,568,652,986
Capital Work in Progress	6.00	78,071,839	81,242,191
Intangible Assets	7.00	2,870,582,268	2,540,080,268
Investments	8.00	460,687	460,687
		2,375,000	2,375,000
CURRENT ASSETS			
Inventories	9.00	445,497,789	518,866,818
Accounts Receivable	10.00	32,019,216	32,957,907
Interest Receivable	11.00	29,466,491	43,174,074
Advances, Deposits and Prepayments	12.00	991,838	1,210,106
Short Term Investments	13.00	273,471,822	322,710,716
Cash and Cash Equivalents	14.00	1,190,328	2,716,355
		108,358,094	116,097,660
TOTAL ASSETS		5,942,398,903	5,711,677,951
SHAREHOLDERS' EQUITY & LIABILITIES			
SHAREHOLDERS' EQUITY			
Share Capital	15.00	3,294,435,784	3,310,844,668
Retained Earnings	16.00	1,186,668,000	1,186,668,000
Share Premium	17.00	(171,604,342)	(155,195,458)
Revaluation Surplus	17.00	1,050,958,284	1,050,958,284
		1,228,413,842	1,228,413,842
NON CURRENT LIABILITIES			
Deferred Tax Liabilities	18.00	2,259,852,463	2,014,045,620
Long Term Loan	19.00	65,260,149	62,768,285
Lease Liabilities - Non Current Portion	25.01	2,095,961,832	1,851,247,844
		98,630,482	100,029,490
CURRENT LIABILITIES			
Accounts Payable	20.00	388,110,655	386,787,664
Other Payable	20.00	43,402,012	35,872,920
Short Term Borrowings	21.00	23,234,982	24,622,837
Provision for Income Tax	22.00	298,844,953	308,389,757
Unclaimed Dividend	23.00	13,493,126	7,544,389
Provision for WPPF and Welfare Fund	24.00	984,583	727,534
Lease Liabilities - Current Portion	25.01	-	1,479,228
		8,151,000	8,151,000
TOTAL LIABILITIES		2,647,963,119	2,400,833,283
TOTAL EQUITY AND LIABILITIES		5,942,398,903	5,711,677,951
Contingent Liabilities and Commitments	40.00	-	-
Net Asset Value (NAV) Per Share	35.00	27.76	27.90

The annexed notes from 01 to 48 are an integral part of these financial statements

These financial statements should be read in conjunction with annexed notes
and were approved by the Board of Directors on 29 April 2026

and were signed on its behalf by:


Managing Director


Director


Director



Chairman


Company Secretary


Chief Financial Officer

Chattogram, 29- April 2026

THE PENINSULA CHITTAGONG PLC.
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 MARCH 2026

	Note(s)	Nine Months Ended		Third Quarter Ended	
		01 Jul 2025 to 31 Mar 2026 Taka	01 Jul 2024 to 31 Mar 2025 Taka	01 Jan 2026 to 31 Mar 2026 Taka	01 Jan 2025 to 31 Mar 2025 Taka
Revenue	26	290,067,756	276,608,832	74,889,378	103,555,796
Cost of Sales	27	(199,608,775)	(199,871,767)	(56,916,615)	(57,742,778)
Gross Profit		90,458,981	76,737,065	17,972,763	45,813,018
Administrative Expenses	28	(53,503,889)	(69,301,251)	(17,223,721)	(34,699,384)
Selling and Distribution Expenses	29	(754,748)	(611,282)	(311,164)	(354,882)
		(54,258,637)	(69,912,533)	(17,534,885)	(35,054,266)
Operating Profit		36,200,344	6,824,532	437,878	10,758,752
Finance Costs	30	(43,276,194)	(45,554,078)	(14,133,032)	(12,478,782)
Finance Income	31	6,220,842	5,110,640	2,006,944	2,089,004
Non-Operating Profit / (Loss)	32	249,319	4,953,991	46,321	216,855
Profit before Tax and WPPF and Welfare Fund		(605,690)	(28,664,914)	(11,641,890)	585,830
Contribution to WPPF and Welfare Fund	24	-	-	551,810	-
Profit before Tax		(605,690)	(28,664,914)	(11,090,080)	585,830
Income Tax Expenses:					
Current Tax					
Current Year	22	(7,377,989)	(7,325,951)	(2,171,429)	(1,496,281)
Tax Refund	12.01	-	-	-	-
Deferred Tax	18	(2,491,864)	(11,659,569)	(2,061,361)	(126,938)
		(9,869,853)	(18,985,520)	(4,232,790)	(1,623,219)
Net Profit after Tax for the year		(10,475,543)	(47,650,434)	(15,322,870)	(1,037,389)
Other Comprehensive Income					
Items that will never be reclassified to profit or loss		-	-	-	-
Items that are or may be reclassified to profit or loss		-	-	-	-
Total Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		(10,475,543)	(47,650,434)	(15,322,870)	(1,037,389)
Earnings Per Share (Basic)	34	(0.09)	(0.40)	(0.13)	(0.01)

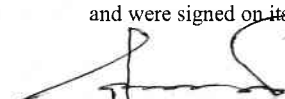
The annexed notes from 01 to 48 are an integral part of these financial statements.

These financial statements should be read in conjunction with annexed notes

and were approved by the Board of Directors on 29 April 2026

and were signed on its behalf by:


Managing Director


Director


Director


Chairman


Company Secretary


Chief Financial Officer

**THE PENINSULA CHITTAGONG PLC.
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2026**

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Surplus	Retained Earnings	Total
Balance as on 01 July 2024	1,186,668,000	1,050,958,284	1,228,413,842	(162,159,693)	3,303,880,433
Cash Dividend	-	-	-	-	-
Net Profit for the year ended 31 Mar 2025	-	-	-	(47,650,434)	(47,650,434)
Adjustment for the Period	-	-	-	51,437,831	51,437,831
Balance as at 31 Mar 2025	1,186,668,000	1,050,958,284	1,228,413,842	(158,372,296)	3,307,667,830
Balance as on 01 July 2025	1,186,668,000	1,050,958,284	1,228,413,842	(155,195,458)	3,310,844,668
Dividend for the year ended 30 June 2025	-	-	-	(5,933,341)	(5,933,341)
Net Profit for the period ended 31 Mar 2026	-	-	-	(10,475,543)	(10,475,543)
Balance as at 31 Mar 2026	1,186,668,000	1,050,958,284	1,228,413,842	(171,604,342)	3,294,435,784

The annexed notes from 01 to 48 are an integral part of these financial statements.
These financial statements should be read in conjunction with annexed notes
and were approved by the Board of Directors on 29 April 2026
and were signed on its behalf by:


Managing Director


Director

 
Director Chairman


Company Secretary


Chief Financial Officer

Chattogram, 29- April 2026

THE PENINSULA CHITTAGONG PLC.
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2026

	Note(s)	01 Jul 2025 to 31 Mar 2026 Taka	01 Jul 2024 to 31 Mar 2025 Taka
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Customers against Revenue	46.01	303,775,338	274,300,472
Receipts from Other Sources	46.02	236,819	758,821
Payment made to Suppliers	46.03	(171,041,608)	(175,744,858)
Payment made for Administrative, Selling and Distribution Expenses	46.04	67,596,381	(39,833,300)
Cash generated by Operations	33.00	200,566,930	59,481,135
Receipts/ (payments) from Interest - Net	46.05	(30,085,092)	(34,621,345)
Income Tax paid	46.06	(8,807,241)	(7,325,951)
		(38,892,333)	(41,947,296)
Net Cash Inflow / (Outflow) from Operating Activities (A)		161,674,597	17,533,839
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant and Equipment	47.01	(392,292,088)	(376,268,300)
Proceeds from Sale of Property, Plant and Equipment	47.02	-	-
(Increase) / Decrease in Investments	47.03	1,526,027	43,635,971
Dividend Received (Net of Tax)	47.04	10,000	1,318,798
Net Cash Inflow / (Outflow) from Investing Activities (B)		(390,756,061)	(331,313,531)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts / (Repayments) of Short Term Borrowings	48.01	(9,544,804)	9,942,999
Receipts / (Repayments) of Long Term Loan	48.02	244,713,988	325,894,004
Right of Use Assets (Lease Payment)	48.03	(8,151,000)	(8,151,000)
Dividend paid	48.04	(5,676,292)	(949,486)
Net Cash Inflow / (Outflow) from Financing Activities (C)		221,341,893	326,736,517
Net Increase / (Decrease) of Cash and Cash Equivalents for the year before considering gain / loss on foreign currency fluctuation (A+B+C)		(7,739,571)	12,956,825
Cash and Cash Equivalents at the beginning of the year		116,097,660	96,532,908
Cash and Cash Equivalents at the end of the year	14.00	108,358,089	109,489,733
Net Operating Cash Flow Per Share	36.00	1.36	0.15

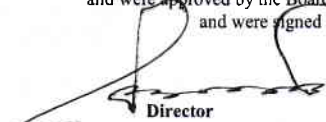
The annexed notes from 01 to 48 are an integral part of these financial statements.

These financial statements should be read in conjunction with annexed notes

and were approved by the Board of Directors on 29 April 2026

and were signed on its behalf by:


Managing Director


Director


Director


Chairman


Company Secretary


Chief Financial Officer

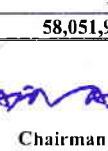
Chattogram, 29- April 2026

	Note(s)	01 Jul 2025 to 31 Mar 2026 Taka	01 Jul 2024 to 31 Mar 2025 Taka
47.00 Cash flows from Investing Activities			
47.01 Acquisition of non-current assets			
Addition of Property, plant and equipment during the period	4.02	(3,285,789)	(4,408,345)
Addition of Property, plant and equipment from advance Capital work-in-progress capitalized	6.01	-	-
Capital work-in-progress	6.01	(330,502,000)	(371,760,575)
Advance to Supplier	12.01	(58,504,299)	-
Addition of Intangible assets	7.00	-	-
Right of Use of Assets	5.01	-	(99,380)
		(392,292,088)	(376,268,300)
47.02 Proceeds from Sale of Property, Plant and Equipment			
Disposal During the Year	4.02	-	-
Adjustment for Depreciation	4.02	-	-
Gain / (Loss) on Sale of Non-Current Assets	32.00	-	-
		-	-
47.03 (Increase) / Decrease in investments			
Gain on Sale of Tradable Securities	32.00	-	(564,530)
(Increase) / Decrease in Investments in Tradable Securities	13.00	(9,650)	41,089,299
(Increase) / Decrease in Investments in non Tradable Securities		-	-
Changes in Fair Value of Tradable Securities	13.02	-	3,111,202
		(9,650)	43,635,971
Investment in FDR (Short Term)	13.00	1,535,677	-
		1,526,027	43,635,971
47.04 Dividend Received (Net of Tax)			
Dividend Income	32.00	12,500	1,648,498
Less: Tax Deducted at Source		(2,500)	(329,700)
		10,000	1,318,798
Net cash (used in)/generated by investing activities		(390,756,061)	(331,313,532)
48.00 Cash flows from Financing Activities			
48.01 (Repayment) / Receipt of Short Term Borrowings			
Reverse/adjustment by BESBL(Negative equity)	21.00	(9,544,804)	(41,494,833)
	31.00	-	-
		(9,544,804)	(41,494,833)
48.02 (Repayment) / Receipt of Long Term Loan			
	19.00	244,713,988	325,894,004
		244,713,988	325,894,004
48.03 (Repayment) / Receipt of Lease Finance			
	25.00	(8,151,000)	(8,151,000)
		(8,151,000)	(8,151,000)
48.04 Dividend Paid During the Year			
Cash Dividend Declared & Disbursed		(5,933,341)	-
Increase / (Decrease) in Unclaimed Dividend	23.00	257,049	(949,486)
		(5,676,292)	(949,486)
Net Cash provided by / (used in) Financing Activities		221,341,893	275,298,686
Net Increase / (Decrease) in Cash and Cash Equivalents			
Opening Cash and Cash Equivalents	14.00	116,097,660	96,532,908
Effect of Foreign Exchange Rate Changes		-	-
Closing Cash and Cash Equivalents		108,358,090	58,051,900


Managing Director


Director


Director


Chairman


Company Secretary


Chief Financial Officer