

**1ST QUARTER ACCOUNTS (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025**

OF

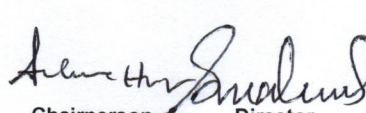
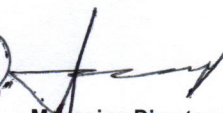


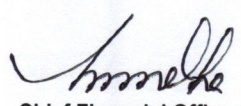
**FOR
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QUALITY**

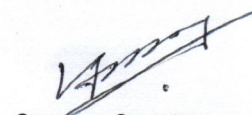
**GQ BALL PEN INDUSTRIES LIMITED
REGISTERED OFFICE
331/2, TAJUDDIN AHMED SWARONI,
BARA MOGBAZAR, DHAKA-1217.**

GQ BALL PEN INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEP 2025

PARTICULARS	NOTES	30-Sep-25 Tk. 000's	30-Jun-25 Tk. 000's
ASSETS:			
Non Current Assets:			
Property, Plant and Equipment	2.00	1,112,693	1,113,471
Patent and Trade Marks		340,978	341,405
Investment	3.00	112	112
		771,603	771,955
Current Assets:			
Inventories	4.00	582,394	522,589
Trade and Other Receivables	5.00	7,298	7,868
Short Term Investment	6.00	6,427	6,259
Other Current Assets	7.00	317,680	261,039
Advance Income Tax	8.00	28,196	28,321
Cash & Cash Equivalents		217,315	217,278
		5,478	1,824
TOTAL ASSETS		1,695,087	1,636,060
EQUITY & LIABILITIES :			
Shareholders' Equity:			
Share Capital		1,256,398	1,212,513
Share Premium		89,281	89,281
Revaluation Surplus		123,236	123,236
AFS Reserve	9.00	712,197	712,736
Retained Earnings	10.00	173,621	125,475
		158,063	161,784
Non-Current Liabilities:			
Deferred Tax Liabilities	11.00	200,383	190,945
Lease Liabilities	12.00	195,963	187,705
		4,420	3,240
Current Liabilities:			
Short Term Loan	13.00	238,307	232,601
Liabilities for Goods and Expenses	14.00	11,430	11,613
Creditors for Other Finance	15.00	3,571	3,869
Other Liabilities	16.00	29,579	23,913
Unclaimed Dividend		1,428	1,363
Provision for Income Tax		338	338
		191,961	191,506
TOTAL EQUITY & LIABILITIES		1,695,087	1,636,060
Net Assets Value (NAV) Per Share	25.00	140.72	135.81



 Chairperson Director Managing Director


 Chief Financial Officer


 Company Secretary

Dhaka

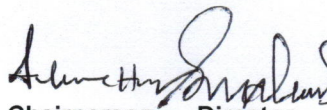
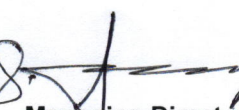

Dated: November 13, 2025

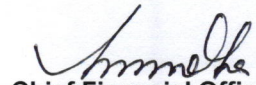


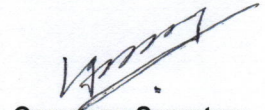
GQ BALL PEN INDUSTRIES LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME(UN-AUDITED) FOR THE PERIOD ENDED 30 SEP 2025

Particulars	Notes	01-JUL-2025 to 30-SEP-2025 Tk. 000's	01-JUL-2024 to 30-SEP-2024 Tk. 000's
A Sales (Sales net of VAT, sales Discount & return	17.00	4,342	5,884
B Less: Cost of Sales	18.00	(7,060)	(10,964)
C Gross Profit (A- B)		(2,718)	(5,080)
Less: Administrative, Financial and Marketing Expei	19.00	(4,141)	(3,083)
D Operating Profit/ (Loss)		(6,859)	(8,163)
Add: Other Income/(Loss)	20.00	2,650	2,709
		(4,208)	(5,454)
Less: Workers Profit Participation & Welfare Fund		-	-
Less: Gratuity Expense		-	-
E Net Profit/(Loss) Before Taxation		(4,208)	(5,454)
Provision for Income Tax	21.00	(455)	(499)
Deferred Tax (Expenses)/ Income	22.00	104	58
F Net Profit/(Loss) After Tax during the period		(4,559)	(5,896)
Other comprehensive income			
Provision for loss on Investment		-	-
Unrealized Gain/(Loss) in Short Term Investment		56,641	23,123
Deferred tax income /(expense)		(8,496)	(2,312)
G Total comprehensive income for the year		43,586	14,915
 Basic Earnings Per Share (EPS)	 23.00	 (0.51)	 (0.66)




 Chairperson Director Managing Director


 Chief Financial Officer


 Company Secretary

Dhaka

Dated: November 13, 2025



GQ BALL PEN INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEP 2025

Particulars	Share Capital	Share Premium	Revaluation Surplus	AFS Reserve	Retained Earnings	Total
As at 01 July 2025	89,281	123,236	712,736	125,475	161,784	1,212,513
Adj. for Excess Refund Liabilities					157	157
Adjustment of Unrealized (Loss)/Gain	-	-	-	56,641	-	56,641
Deferred Tax on Unrealized Loss/Gain	-	-	-	(8,496)	-	(8,496)
Deferred Tax on Revaluation	-	-	135	-	-	135
Adj. for Dep. on Revalued Assets	-	-	(675)	-	675	-
Prior years Adjustment	-	-	-	-	7	7
Net Profit /(loss) During the Year	-	-	-	-	(4,559)	(4,559)
As at 30 Sep 2025	89,281	123,236	712,197	173,621	158,063	1,256,398

GQ BALL PEN INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEP 2024

Particulars	Share Capital	Share Premium	Revaluation Surplus	AFS Reserve	Retained Earnings	Total
As at 01 July 2024	89,281	123,236	450,275	118,960	232,251	1,014,003
Adj. for Excess Refund Liabilities					455	455
Adjustment of Unrealized Loss	-	-	-	23,123	-	23,123
Deferred Tax on Unrealized Gain	-	-	-	(2,312)	-	(2,312)
Deferred Tax on Revaluation	-	-	263	-	-	263
Adj. for Dep. on Revalued Assets	-	-	(1,314)	-	1,314	-
Net Profit /(loss) During the Year	-	-	-	-	(5,896)	(5,896)
As at 30 SEP 2024	89,281	123,236	449,224	139,771	228,124	1,029,636

[Signature]
Chairperson

[Signature]
Director

[Signature]
Managing Director

[Signature]
Chief Financial Officer

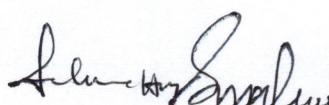
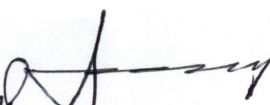
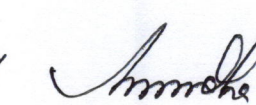
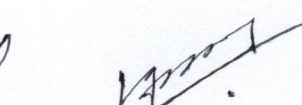
[Signature]
Company Secretary

Dhaka
Dated: November 13, 2025



GQ BALL PEN INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEP 2025

Particulars	Notes	01-JUL-2025 to 30-SEP-2025 Tk. 000's	01-JUL-2024 to 30-SEP-2024 Tk. 000's
A CASH FLOW FROM OPERATING ACTIVITIES :			
(a) Collections from Turnover and Other Income		5,380	5,150
(b) Payment for costs and Expenses		(1,505)	(13,131)
(d) Income Tax Paid		(37)	(86)
Net Cash (Used) / Provided in Operating Activities	24.00	3,838	(8,068)
B CASH FLOW FROM INVESTING ACTIVITIES :			
(a) Acquisition of Fixed Assets		-	-
(b) Capital Work in Progress		-	-
(c) Other Income from Dividend & FDR(Net off Tax)		-	3,926
Net Cash Used in Investing Activities		-	3,926
C CASH FLOW FROM FINANCING ACTIVITIES :			
(a) Dividend Paid		-	(169)
(b) Loan Received / (Paid)		(184)	4,718
Net Cash Used in Financing Activities		(184)	4,550
D Effect of exchanges rate changes in cash & cash equivalents			
		-	-
		-	-
Net Increase / (Decrease) in Cash and Cash Equivalents		3,654	408
Cash and Cash Equivalents at the Beginning of the year		1,824	807
Cash and Cash Equivalents at the Ending of the year		5,478	1,215
Net Operating Cash Flow Per Share (NOCFPS)	24.00	0.43	(0.90)

Chairperson Director Managing Director Chief Financial Officer Company Secretary

Dhaka

Dated: November 13, 2025



GQ BALL PEN INDUSTRIES LIMITED
SELECTED EXPLANATORY NOTES(UN-AUDITED)
FOR THE PERIOD 01 JULY 2025 TO 30 SEP 2025

1.00 These Financial Statements have been prepared in line with accounting policies as adopted in preparation of Financial Statements for the 1st Quarter ended on 30 Sep[tember] 2025. This Un-Audited Financial Report includes only those selected explanatory notes as were deemed appropriate for better understanding of Un-Audited Financial Statements.

2.00 **Property, Plant and Equipment (WDV):**

At Cost

Cost Price
Less : Accumulated Depreciation
Sub total

At Revaluation

Revaluation
Less : Accumulated Depreciation
Sub total

Grand Total (Net Fixed Assets):

30-Sep-25 Taka'000s	30-Jun-25 Taka'000s
500,258	500,111
(349,107)	(349,208)
151,151	150,903
255,918	255,918
(66,091)	(65,417)
189,827	190,502
340,978	341,405

3.00 **Investment**

Investment in Land & Commercial Spaces
Investment in Share in Pvt. Ltd. (Note - 3.01)
Investment in FDR
Closing Balance

729,266	729,617
21,677	21,677
20,660	20,660
771,603	771,955

3.01 **Investment in Share in Pvt. Ltd.**

Investment in Share in Pvt. Ltd. (at cost)
Less: Provision for loss on Investment

95,552	95,552
(73,875)	(73,875)
21,677	21,677

After a scrutiny we found that, these investee companies have not operated since long ago. So, we made provision to comply with IFRS-9: Financial Instruments.

4.00 **Inventories (Stock, Stores & Spares)**

Stock of Work in Process
Stock of Finished Goods
Stock of FG at Depot
Stock of Raw Materials
Stock of Packing Materials
Stock of Stores and Spares
Stock of Stationery
Stock of Oil & Lubricant
Inventory to be returned
Closing Balance

828	1,035
884	633
2	2
3,760	4,315
1,077	1,148
417	446
65	81
30	35
236	173
7,298	7,868

5.00 **Trade and Other Receivables :**

Receivable From Distributor
Receivable From Institutional buyers
Receivable From Sub-Lease (as per IFRS-16)
Closing Balance

363	21
3,466	3,229
2,598	3,009
6,427	6,259

6.00 **Short Term Investment (Shares & Securities)**

Investment in Share
Investment with PFI Securrities Ltd.
Closing Balance

297,657	241,015
20,024	20,024
317,680	261,039

During the period 01 July 2025 to 30 September 2025 Investment in Share with listed Securities increased due to increasing of market value of invested share in the stock market.



	30-Sep-25 Taka'000s	30-Jun-25 Taka'000s
7.00 Other Current Assets (Unsecured)		
Duty draw back & Advance	604	604
Accrued Interest on FDR	674	294
Advance VAT	251	280
Raw Material in Transit	61	-
Adv.for LC Margin	560	-
Other Advance	21,647	22,674
Security Deposit	1,934	1,934
Advance Tax (AT)	2,196	2,196
Closing Balance	28,196	28,321
8.00 Advance Income Tax(AIT)		
Opening Balance	217,278	212,505
Add : Addition During the year	37	4,772
Less: Adjustment with Provision for Income Tax	-	-
Closing Balance	217,315	217,278
9.00 AFS Reserve:		
Opening Balance	125,475	118,960
Unrealized Gain/(Loss) during this period	56,641	7,239
Adjustment of Deff.Tax on Unrealized Gain	(8,496)	(724)
Closing AFS Reserve	173,621	125,475
The above balance made by cumulative unrealized gain/loss (Net off deferred tax) from the invested shares in listed securities through BO account. Adjustment made for deferred tax on unrealized gain in the current period.		
10.00 Retained Earnings:		
Opening Balance	161,784	232,251
Adj. for Excess Refund Liabilities	157	409
Adj. for difference on LC Provision	-	(121)
Less: Prior years Adjustment	7	(28)
Adj. for Gratuity Fund Payable	-	2,806
Add: Profit/(Loss) during the year	(4,559)	(16,348)
Add: Revalued Depreciation Reserve	675	3,829
Provision for loss on Investment	-	(59,500)
Less: Dividend for the year 2023-2024	-	(1,514)
Closing Balance	158,063	161,784
11.00 Deferred Tax liabilities:		
Deferred Tax on Temporary Difference		
Opening Balance	187,705	188,315
Add: During the year	(104)	2,475
Less: Deferred Tax on Unrealized Gain/(Loss)	8,496	724
Deferred Tax on Revaluation Reserve (Note: 22.01)	(135)	(3,809)
Closing Balance	195,963	187,705
12.00 Lease Liabilities:		
Lease Liabilities(As per IFRS 16)	4,420	3,240
Closing Balance	4,420	3,240
13.00 Short Term Loan		
Trust Receipts, Southeast Bank (Secured)	11,430	11,613
Closing Balance	11,430	11,613
14.00 Liabilities for Goods and Expenses:		
Liabilities for Goods	99	99
Accrued Expenses	3,473	3,771
Closing Balance	3,571	3,869

