



GQ BALL PEN INDUSTRIES LTD.

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FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 31 MARCH 2026 (UN-AUDITED)

Pursuant to the Dhaka and Chittagong Stock Exchange (Listing) Regulations, 2015, Clause 17 (1) dated 12 July 2015. We are pleased to present the 3rd quarter (Un-Audited) Financial Statements as at and for the period ended 31 March 2026.

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT 31 MAR 2026			STATEMENT OF CASH FLOWS (UNAUDITED) FOR THE PERIOD ENDED 31 MAR 2026		
Particulars	31-Mar-26 Taka'000s	30-Jun-25 Taka'000s	Particulars	JUL-25-MAR-26 Taka'000s	JUL-24-MAR-25 Taka'000s
ASSETS			A CASH FLOW FROM OPERATING ACTIVITIES :		
Non Current Assets	1,109,753	1,113,471	(a) Collections from Turnover and Other Income	22,717	19,438
Property, plant and equipment	33,176	341,405	(b) Payment for costs and Expenses	(16,759)	(51,465)
Patent and Trade Marks	112	112	(c) Income Tax Paid	(916)	(978)
Investment	772,465	771,955	Net Cash Provided in Operating Activities	6,042	(13,005)
Current Assets	590,236	522,589	B CASH FLOW FROM INVESTING ACTIVITIES :		
Inventories	4,035	7,865	(a) Acquisition of Fixed Assets	(93)	-
Trade & Other Receivable	4,470	6,259	(b) Capital Work in Progress	-	-
Short Term Investment	328,953	261,039	(c) Investment	-	4,162
Other Current Assets	29,097	28,321	Net Cash Used in Investing Activities	(93)	4,162
Advance Income Tax	215,194	217,276	C CASH FLOW FROM FINANCING ACTIVITIES :		
Cash & Cash Equivalents	3,487	1,824	(a) Dividend Paid (Paid)	(4,971)	(1,413)
TOTAL ASSETS	1,699,989	1,636,060	(b) Loan Received / (Paid)	685	10,274
LIABILITIES			Net Cash Provided in Financing Activities	(4,285)	8,860
Shareholders' Equity	1,253,315	1,212,513	Net Increase / (Decrease) in Cash & Cash Equivalents	1,663	18
Share Capital	89,281	89,281	Opening Cash and Bank Balance	-	807
Share Premium	123,236	123,236	Closing Cash and Bank Balance	3,487	824
Revaluation Surplus	711,522	712,736	Net operating cash flow per share (NOCFPS)	0.68	(1.46)
AFS Reserve	183,202	125,475			
Retained Earnings	146,073	161,784			
Non-Current Liabilities	200,736	190,945			
Deferred Tax Liabilities	197,575	187,705			
Lease Liabilities	3,157	3,240			
Current Liabilities	245,938	232,601			
Short Term Loan	12,299	11,613			
Liabilities for Goods and Expenses	3,814	3,869			
Creditors for Other Finance	34,703	23,913			
Other Liabilities	1,761	1,363			
Unclaimed Dividend	338	338			
Provision for Income Tax	193,003	191,506			
TOTAL LIABILITIES	1,699,989	1,636,060			
Net assets value (NAV) per share	140.38	135.81			

GQ BALL PEN INDUSTRIES LTD. STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY (UNAUDITED) FOR THE PERIOD FROM 01 JULY 2025 TO 31 MARCH 2026						
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
Unrealize Gain/(Loss)	-	-	-	67,914	-	67,914
Def. Tax on AFS Reserve	-	-	-	(10,187)	-	(10,187)
Def. Tax on Revaluation	-	-	304	-	-	304
Dep. on Revalued Assets	-	-	(1,518)	-	1,518	-
Adj. for Excess Refund Liab.	-	-	-	-	157	157
Dividend for the year 24-25	-	-	-	-	(5,356)	(5,356)
Prior years Adjustment	-	-	-	-	7	7
Net Profit during the period	-	-	-	-	(12,037)	(12,037)
As at 31 MAR 2026	89,281	123,236	711,522	183,202	146,073	1,253,315

GQ BALL PEN INDUSTRIES LTD. STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED) FOR THE PERIOD ENDED 31 MAR 2026		
Particulars	JUL-25 to MAR-26	JUL-24 to MAR-25
Sales :	15,459	15,094
Less: Cost of Sales	(22,410)	(27,923)
Gross Profit	(6,950)	(12,829)
Less: Operating Expenses	(13,472)	(12,414)
Operating Profit/ (Loss)	(20,422)	(25,243)
Add: Other Income	9,873	5,252
Net Profit Before Taxation	(10,549)	(19,991)
Less: Gratuity Expense	-	-
Net Profit After Taxation	(10,549)	(19,991)
Provision for Income Tax	(1,498)	(1,045)
Prior year short provision	-	-
Deferred Tax (Expenses)/ Income	10	(7,200)
Net Profit/(Loss) After Tax	(12,037)	(28,234)
Other comprehensive income		
Provision for loss on investment	-	(59,500)
Change in fair value of investment	-	263,755
Unrealized Gain/(Loss) in Short Term Investm	67,914	25,077
Deferred tax income /(expense)	(10,187)	(2,508)
Total comprehensive income for the year	45,699	198,599
Earnings Per Share (EPS)	(1.35)	(8.16)

GQ BALL PEN INDUSTRIES LTD. STATEMENT OF CHANGES IN SHAREHOLDERS EQUITY (UNAUDITED) FOR THE PERIOD FROM 01 JULY 2024 TO 31 MARCH 2025						
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
Revaluation as on 31st Dec. 2024	-	-	263,755	-	-	263,755
Adj. for Excess Refund Liab.	-	-	-	-	455	455
Unrealize Gain/(Loss)	-	-	-	25,077	-	25,077
Def. Tax on AFS Reserve	-	-	-	(2,508)	-	(2,508)
Def. Tax on Revaluation	-	-	10,769	-	-	10,769
Provision For Loss on Investment	-	-	-	-	(59,500)	(59,500)
Dep. on Revalued Assets	-	-	-	-	1,750	1,750
Dividend for the year 23-24	-	-	-	-	(1,567)	(1,567)
Net Profit during the period	-	-	-	-	(28,235)	(28,235)
As at 31 MAR 2025	89,281	123,236	723,049	141,529	145,154	1,222,249

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Chairperson Director Managing Director Chief Financial Officer Company Secretary
Financial Statements with relevant notes are also available in the Company's website : www.gqgroup.com

The details of the published 3rd Quarter ended 31 March 2026 (Un-Audited) Financial Statements with relevant notes are also available in the Company's website : www.gqgroup.com
Dated: April 30, 2026