SUMMIT

Summit Power Limited

Summit Centre, 18 Kawran Bazar C/A, Dhaka - 1215

QUARTERLY FINANCIAL STATEMENTS

We forward herewith the un-audited Financial Statements of the Company for the nine months ended March 31, 2026 as per Regulation 17 of Dhaka Stock Exchange Limited (Listing) Regulations, 2015, dated June 30, 2015 (official gazette dated July 12, 2015). Copies of the Statements have also been despatched to the Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE).

Interim Condensed Consolidated Statement of Financial Position (Un-audited)

as at 31 March 2026

	As at 31 Mar 2026 Taka	As at 30 June 2025 Taka
Assets		
Property, plant and equipment	**42,597,815,007**	43,758,684,502
Intangible assets	**24,942,488**	25,889,990
Investment in associates	**11,975,387,404**	11,847,419,806
Other asset	**6,165,744,257**	6,058,640,488
Other investments	**756,167,633**	665,026,628
Non-current assets	**61,520,056,789**	62,355,661,414
Inventories	**5,124,451,083**	965,763,442
Trade receivables	**27,304,748,267**	23,611,397,607
Other receivables	**806,952,135**	123,595,415
Intercompany receivables	**189,639,976**	1,391,688,156
Advances, deposits and prepayments	**4,752,547,034**	8,837,232,992
Cash and cash equivalent	**3,606,714,311**	4,866,409,108
Current assets	**41,785,052,806**	39,796,086,720
Total assets	**103,305,109,595**	102,151,748,134
Equity		
Share capital	**10,678,772,390**	10,678,772,390
Share premium	**6,479,097,639**	6,479,097,639
Revaluation reserve	**1,083,367,369**	1,089,050,654
Fair value reserve	**(2,877,994,016)**	(2,969,135,021)
Capital reserve	**1,668,093,205**	1,668,093,205
Hedging reserve	**36,185,801**	56,180,684
Currency translation reserve	**5,717,117,852**	5,679,912,852
Retained earnings	**20,685,216,751**	20,644,493,063
Equity attributable to owners of the Company	**43,469,856,991**	43,326,465,466
Non-controlling interest	**20,506,758,105**	18,629,839,556
Total equity	**63,976,615,096**	61,956,305,022
Liabilities		
Redeemable preference shares	**136,417,288**	135,637,072
Loans and borrowings	**10,329,234,159**	13,018,632,656
Deferred liabilities	**362,820,693**	325,072,593
Deferred tax liability	**69,461,032**	7,285,123
Non-current liabilities	**10,897,933,172**	13,486,627,444
Unclaimed dividend	**202,159,397**	170,843,689
Redeemable preference shares	**267,338,882**	266,909,298
Loans and borrowings	**19,289,403,848**	11,874,228,731
Trade payables	**4,366,722,071**	11,788,704,966
Other payables and accruals	**2,550,628,170**	2,308,128,984
Intercompany payables	**1,754,308,959**	300,000,000
Current liabilities	**28,430,561,327**	26,708,815,668
Total liabilities	**39,328,494,499**	40,195,443,112
Total equity and liabilities	**103,305,109,595**	102,151,748,134
Net asset value per share (NAVPS)	**40.71**	40.57

Interim Condensed Consolidated Statement of Profit or Loss & Other Comprehensive Income (Un-audited)

for the nine months ended 31 March 2026

	Jul'25-Mar'26 Taka	Jul'24-Mar'25 Taka	Jan'26-Mar'26 Taka	Jan'25-Mar'25 Taka
Revenue	**23,600,891,916**	32,451,210,558	**6,507,533,944**	7,990,845,426
Cost of sales	**(17,851,609,481)**	(26,859,840,987)	**(4,587,131,999)**	(6,189,151,094)
Gross profit	**5,749,282,435**	5,591,369,571	**1,920,401,945**	1,801,694,332
Other income	**25,897,434**	70,160,920	**3,750,693**	23,302,776
General and administrative expenses	**(384,487,212)**	(376,924,970)	**(138,316,199)**	(149,937,253)
Operating profit	**5,390,692,657**	5,284,605,521	**1,785,836,439**	1,675,059,855
Net finance income/(cost)	**(1,971,745,664)**	(2,104,421,304)	**(729,299,814)**	(649,324,012)
Share of profit of equity-accounted investee	**710,397,164**	611,280,216	**248,312,238**	185,235,401
Profit before income tax	**4,129,344,157**	3,791,464,433	**1,304,848,863**	1,210,971,244
Income tax expenses	**(261,024,296)**	(147,196,033)	**(15,894,927)**	(50,767,984)
Profit after income tax	**3,868,319,861**	3,644,268,400	**1,288,953,936**	1,160,203,260
Other comprehensive income				
Items that will not be reclassified to profit or loss				
Actuarial gain/ (loss) on gratuity valuation, net of tax	**26,513,117**	64,605,084	**45,309,276**	21,563,545
Other investments – net change in fair value	**91,141,005**	(967,303,142)	**16,205,742**	897,266
	117,654,122	(902,698,058)	**61,515,018**	22,460,811
Items that may be reclassified subsequently to profit or loss				
Change in fair value of financial derivative instruments	**(64,907,963)**	(219,144,850)	**11,942,662**	(90,186,377)
Foreign currency translation impact	**74,184,409**	1,202,283,350	**136,922,626**	613,204,099
	9,276,446	983,138,500	**148,865,288**	523,017,722
Other comprehensive income	**126,930,568**	80,440,442	**210,380,306**	545,478,533
Total comprehensive income	**3,995,250,429**	3,724,708,842	**1,499,334,242**	1,705,681,793
Profit attributable to:				
Owners of the Company	**1,574,323,522**	1,561,014,730	**549,062,423**	415,353,232
Non-controlling interests	**2,293,996,339**	2,083,253,670	**739,891,513**	744,850,028
	3,868,319,861	3,644,268,400	**1,288,953,936**	1,160,203,260
Other comprehensive income attributable to:				
Owners of the Company	**143,606,149**	(373,644,903)	**143,297,217**	301,968,906
Non-controlling interests	**(16,675,581)**	454,085,345	**67,083,089**	243,509,627
	126,930,568	80,440,442	**210,380,306**	545,478,533
Total comprehensive income attributable to:				
Owners of the Company	**1,717,929,671**	1,187,369,827	**692,359,640**	717,322,138
Non-controlling interests	**2,277,320,758**	2,537,339,015	**806,974,602**	988,359,655
Total comprehensive income	**3,995,250,429**	3,724,708,842	**1,499,334,242**	1,705,681,793
Earnings per share (EPS)				
Basic earnings per share (face value BDT 10)	**1.47**	1.46	**0.51**	0.39

Interim Condensed Consolidated Statement of Cash Flows (Un-audited)

for the nine months ended 31 March 2026

	Jul'25-Mar'26 Taka	Jul'24-Mar'25 Taka
Cash flows from operating activities		
Receipts from customers	**19,756,625,444**	36,833,806,881
Payment to employees, suppliers and service-providers	**(12,919,003,396)**	(28,946,907,534)
Receipts from other sources	**(673,455,978)**	57,575,839
Income tax paid	**(58,756,918)**	(219,308,769)
Net cash from operating activities	**6,105,409,152**	7,725,166,417
Cash flows from investing activities		
Interest received	**113,806,157**	222,433,053
Dividend received	**(600,000,000)**	-
Acquisition of property, plant and equipment	**(445,292,386)**	(621,018,304)
Disposal of property, plant and equipment	**89,542**	10,530,456
(Payment of)/ Receipt from financial support	**6,653,771,954**	3,575,470,769
Net cash from/(used in) investing activities	**5,722,375,267**	3,187,415,974
Cash flows from financing activities		
Interest paid	**(1,932,135,472)**	(2,140,639,297)
Proceeds from loans and borrowings	**8,610,574,326**	24,767,145,394
Repayment of loans and borrowings	**(12,848,080,874)**	(28,993,455,136)
Repayment of redeemable preference shares	**(57,757,113)**	(57,542,220)
Proceeds from/ (Repayment to) financial support	**(5,970,474,288)**	(3,452,607,437)
Dividends paid	**(1,171,074,618)**	(262,966,425)
Net cash from/(used in) financing activities	**(13,368,948,039)**	(10,140,065,121)
Net changes in cash and cash equivalents	**(1,541,163,620)**	772,517,270
Effects of currency translation	**281,468,823**	(3,059,862,083)
Opening cash and cash equivalents	**4,866,409,108**	7,597,820,545
Closing cash and cash equivalents	**3,606,714,311**	5,310,475,732
Net operating cash flow per share (NOCFPS)	**5.72**	7.23

Interim Condensed Consolidated Statement of Changes in Equity (Un-audited)

for the nine months ended 31 March 2026

	Attributable to owners of the Company										
In BDT	Share capital	Share premium	Revaluation reserve	Fair value reserve	Capital reserve	Hedging reserve	Currency translation reserve	Retained earnings	Total	Non-controlling interests	Total equity
Balance at 1 July 2025	**10,678,772,390**	**6,479,097,639**	**1,089,050,654**	**(2,969,135,021)**	**1,668,093,205**	**56,180,684**	**5,679,912,852**	**20,644,493,063**	**43,326,465,466**	**18,629,839,556**	**61,956,305,022**
Total comprehensive income											
Profit	-	-	-	-	-	-	-	**1,574,323,522**	**1,574,323,522**	**2,293,996,339**	**3,868,319,861**
Other comprehensive income	-	-	-	**91,141,005**	-	**(19,994,883)**	**37,205,000**	**(18,070,616)**	**90,280,506**	**(16,675,580)**	**73,604,926**
Total comprehensive income	-	-	-	**91,141,005**	-	**(19,994,883)**	**37,205,000**	**1,556,252,906**	**1,664,604,028**	**2,277,320,759**	**3,941,924,787**
Transaction with owners of the Company											
Cash dividend	-	-	-	-	-	-	-	**(1,521,673,311)**	**(1,521,673,311)**	**(400,402,210)**	**(1,922,075,521)**
Total transactions with owners of the Company	-	-	-	-	-	-	-	**(1,521,673,311)**	**(1,521,673,311)**	**(400,402,210)**	**(1,922,075,521)**
Transactions recognised directly in equity											
Transfer from revaluation reserve to retained earnings	-	-	**(6,144,093)**	-	-	-	-	**6,144,093**	-	-	-
Deferred tax on revaluation of property, plant and equipment	-	-	**460,808**	-	-	-	-	-	**460,808**	-	**460,808**
Total transactions recognised directly in equity	-	-	**(5,683,285)**	-	-	-	-	**6,144,093**	**460,808**	-	**460,808**
Balance at 31 March 2026	**10,678,772,390**	**6,479,097,639**	**1,083,367,369**	**(2,877,994,016)**	**1,668,093,205**	**36,185,801**	**5,717,117,852**	**20,685,216,751**	**43,469,856,991**	**20,506,758,105**	**63,976,615,096**

	Attributable to owners of the Company										
In BDT	Share capital	Share premium	Revaluation reserve	Fair value reserve	Capital reserve	Hedging reserve	Currency translation reserve	Retained earnings	Total	Non-controlling interests	Total equity
Balance at 1 July 2024	10,678,772,390	6,479,097,639	801,008,388	(1,763,001,646)	1,668,093,205	187,570,934	4,887,292,533	21,311,188,116	44,250,021,559	15,934,496,372	60,184,517,931
Total comprehensive income											
Profit	-	-	-	-	-	-	-	1,561,014,730	1,561,014,730	2,083,253,670	3,644,268,400
Other comprehensive income	-	-	-	(967,303,142)	-	(90,190,517)	636,393,600	47,455,155	(373,644,904)	454,085,346	80,440,442
Total comprehensive income	-	-	-	(967,303,142)	-	(90,190,517)	636,393,600	1,608,469,885	1,187,369,826	2,537,339,016	3,724,708,842
Transaction with owners of the Company											
Cash dividend	-	-	-	-	-	-	-	-	-	(131,922,210)	(131,922,210)
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	-	(131,922,210)	(131,922,210)
Transactions recognised directly in equity											
Transfer from revaluation reserve to retained earnings	-	-	(14,341,293)	-	-	-	-	14,341,293	-	-	-
Deferred tax on revaluation of property, plant and equipment	-	-	3,226,792	-	-	-	-	-	3,226,792	-	3,226,792
Total transactions recognised directly in equity	-	-	(11,114,501)	-	-	-	-	14,341,293	3,226,792	-	3,226,792
Balance at 31 March 2025	10,678,772,390	6,479,097,639	789,893,887	(2,730,304,788)	1,668,093,205	97,380,417	5,523,686,133	22,933,999,294	45,440,618,177	18,339,913,178	63,780,531,355
Balance at 1 April 2025	10,678,772,390	6,479,097,639	789,893,887	(2,730,304,788)	1,668,093,205	97,380,417	5,523,686,133	22,933,999,294	45,440,618,177	18,339,913,178	63,780,531,355
Total comprehensive income											
Profit	-	-	-	-	-	-	-	(1,152,809,462)	(1,152,809,462)	899,167,501	(253,641,961)
Other comprehensive income	-	-	266,895,660	(238,830,233)	-	(41,199,733)	156,226,719	(73,599,963)	69,492,450	61,958,877	131,451,327
Total comprehensive income	-	-	266,895,660	(238,830,233)	-	(41,199,733)	156,226,719	(1,226,409,425)	(1,083,317,012)	961,126,378	(122,190,634)
Transaction with owners of the Company											
Cash dividend	-	-	-	-	-	-	-	(1,067,877,239)	(1,067,877,239)	(671,200,000)	(1,739,077,239)
Total transactions with owners of the Company	-	-	-	-	-	-	-	(1,067,877,239)	(1,067,877,239)	(671,200,000)	(1,739,077,239)
Transactions recognised directly in equity											
Transfer from revaluation reserve to retained earnings	-	-	(4,780,434)	-	-	-	-	4,780,434	-	-	-
Deferred tax on revaluation of property, plant and equipment	-	-	37,041,541	-	-	-	-	-	37,041,541	-	37,041,541
Total transactions recognised directly in equity	-	-	32,261,108	-	-	-	-	4,780,434	37,041,541	-	37,041,541
Balance at 30 June 2025	10,678,772,390	6,479,097,639	1,089,050,654	(2,969,135,021)	1,668,093,205	56,180,684	5,679,912,852	20,644,493,063	43,326,465,466	18,629,839,556	61,956,305,022

Chairman | **Director** | **Managing Director** | **Chief Financial Officer** | **Company Secretary**

The details of the published financial statements are also available in the website of the Company.

www.summitpowerinternational.com/SPL