The ACME Laboratories Ltd.

HALF YEARLY UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023

Statement of Financial Position (Un-Audited)
As at 31 December 2023

ASSETS	Amount in Taka As at 31-12-2023	As at 30-06-2023
Non-Current Assets :	**30,195,522,304**	**29,274,155,747**
Property, Plant and Equipment	30,080,439,749	29,143,106,373
Right-of-Use Assets	83,526,919	99,533,397
Investment in Securities	31,555,636	31,515,977
Current Assets:	**23,367,165,200**	**21,135,865,863**
Inventories	7,659,781,422	6,894,247,309
Trade Receivable	2,746,092,899	2,705,071,780
Other Receivable	21,068,893	19,887,785
Advance, Deposits & Pre-Payments	3,124,609,432	2,988,468,855
Advance Income Tax	4,053,047,704	3,682,324,080
Material In Transit	3,483,529,118	3,340,043,272
Term Deposit	51,803,689	50,446,100
Cash and Cash Equivalents	2,227,232,043	1,455,376,682
TOTAL ASSETS	**53,562,687,504**	**50,410,021,610**
EQUITY AND LIABILITIES		
Shareholders' Equity :	**23,820,461,811**	**23,295,116,896**
Share Capital	2,116,017,000	2,116,017,000
Share Premium	5,127,599,728	5,127,599,728
Revaluation Surplus	4,994,349,046	5,017,449,088
Gain/(Loss) on Marketable Securities (Unrealized)	4,982,086	4,809,707
Tax Holiday Reserve	179,464,241	179,464,241
Retained Earnings	11,398,049,710	10,849,777,132
Non Current Liabilities:	**8,476,504,548**	**8,161,492,917**
Long Term Loan- Net off Current Maturity	6,386,857,815	6,167,983,247
Long Term Lease Liability	53,473,664	62,292,535
Provision For Gratuity	1,209,603,769	1,028,075,307
Deferred Tax Liability	826,569,300	903,141,828
Current Liabilities:	**21,265,721,145**	**18,953,411,797**
Loans & Overdrafts	13,552,535,600	12,523,296,751
Current Maturity of Long Term Loans	2,238,659,615	2,053,979,923
Trade Payable	483,354,121	490,891,189
Provision for Income Tax	3,636,869,242	3,255,425,419
Current Lease Liability	20,706,289	21,855,169
Liability for Expenses and Others	631,318,131	601,458,127
Dividend Payable	701,236,747	6,505,219
Unclaimed Dividend Account	1,041,400	-
TOTAL EQUITY AND LIABILITIES	**53,562,687,504**	**50,410,021,610**
Net Asset Value Per Share (NAVPS)	**112.57**	**110.09**

Statement of Cash Flows (Un-Audited)
For the period ended 31 December 2023

PARTICULARS	Amount in Taka July'23 to December'23	July'22 to December'22
Cash Flows From Operating Activities:		
Collection from Sales and others	15,258,169,150	13,014,565,645
Payment to Suppliers & Others	(12,503,279,077)	(10,559,932,028)
Payment to WPPF and WWF	(136,942,930)	(154,197,764)
Cash generated from operation	2,617,947,143	2,300,435,853
Financial Expenses	(1,183,997,065)	(803,031,897)
Income Tax Paid	(370,723,624)	(207,997,592)
A. Net Cash Generated From Operating Activities	**1,063,226,454**	**1,289,406,364**
Cash Flows From Investing Activities:		
Acquisition of Property, Plant & Equipments	(1,710,372,818)	(2,422,609,946)
Term Deposit	(1,357,589)	(1,078,226)
Dividend received from Investment in Marketable Securities	46,638	330,558
B. Net Cash Used in Investing Activities	**(1,711,683,769)**	**(2,423,357,614)**
Cash Flows From Financing Activities:		
Dividend Paid	(2,512,682)	(329,560)
Principal Portion payment of Lease Liability	(9,967,751)	(12,603,426)
Net Increase / (Decrease) in Loans and Overdrafts	1,029,238,849	1,899,256,949
Net Increase / (Decrease) in Long Term Borrowings	403,554,260	224,260,296
C. Net Cash Generated/(Used) From Financing Activities	**1,420,312,676**	**2,110,584,259**
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	771,855,361	976,633,009
Cash and Cash Equivalents at the Opening	1,455,376,682	1,238,908,488
Cash and Cash Equivalents at the Closing	**2,227,232,043**	**2,215,541,497**
Net Operating Cash Flow Per Equity Share (NOCFPS)	**5.02**	**6.09**

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 31 December 2023

Amount in Taka

PARTICULARS	Half Yearly Ended		Second Quarter Ended	
	July'23 to December'23	July'22 to December'22	October'23 to December'23	October'22 to December'22
Revenue	15,535,313,549	13,088,778,268	7,615,304,059	6,500,912,040
Less: Cost of Goods Sold	9,180,410,082	7,891,787,193	4,485,235,422	3,918,598,845
Gross Profit/(Loss)	**6,354,903,467**	**5,196,991,075**	**3,130,068,637**	**2,582,313,195**
Add: Other Income/ (Loss)	(234,895,534)	(16,011,025)	(125,915,009)	(7,231,210)
	6,120,007,933	**5,180,980,050**	**3,004,153,627**	**2,575,081,985**
Less: Selling, Marketing and Distribution Expenses	2,685,176,462	2,260,012,412	1,294,010,625	1,119,951,441
	3,434,831,471	**2,920,967,638**	**1,710,143,003**	**1,455,130,544**
Less: Administrative Expenses	645,730,166	568,581,348	378,007,556	328,324,935
	2,789,101,305	**2,352,386,290**	**1,332,135,447**	**1,126,805,609**
Less: Financial Expenses	1,184,216,036	803,963,466	605,613,672	424,569,188
Profit Before Contribution to WPPF and WWF	**1,604,885,269**	**1,548,422,824**	**726,521,775**	**702,236,421**
Less: Contribution to WPPF and WWF	76,423,108	73,734,420	34,596,275	33,439,830
Net Profit Before Tax	**1,528,462,161**	**1,474,688,404**	**691,925,500**	**668,796,591**
Less: Current Tax Expenses	381,443,823	327,097,470	161,630,153	143,096,656
Less: Deferred Tax (Income)/Expenses	(76,439,808)	(5,064,856)	(34,591,174)	(7,151,540)
Net Profit After Tax	**1,223,458,146**	**1,152,655,790**	**564,886,520**	**532,851,475**
Other Comprehensive Income				
Gain/(Loss) on Marketable Securities (Unrealized)	39,659	(1,479,466)	(124,192)	(6,436)
Total Comprehensive Income for the period	**1,223,497,805**	**1,151,176,324**	**564,762,328**	**532,845,039**
Earnings Per Share (on the Equity share of Tk. 10 each)	**5.78**	**5.45**	**2.67**	**2.52**

Statement of Changes in Equity (Un-Audited)
For the period ended 31 December 2023

(Amount in Taka)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Gain/(loss) on Marketable Securities (Unrealized)	Tax Holiday Reserve	Retained Earnings	Total
Balance as at July 01, 2023	2,116,017,000	5,127,599,728	5,017,449,088	4,809,707	179,464,241	10,849,777,132	23,295,116,896
Net Profit after Tax for the period ended 31 December 2023	-	-	-	-	-	1,223,458,146	1,223,458,146
Final Dividend for the year 2022-2023	-	-	-	-	-	(698,285,610)	(698,285,610)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	39,659	-	-	39,659
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(23,100,042)	-	-	23,100,042	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	132,720	-	-	132,720
Balance as at 31 December 2023	**2,116,017,000**	**5,127,599,728**	**4,994,349,046**	**4,982,086**	**179,464,241**	**11,398,049,710**	**23,820,461,811**
Balance as at 31 December 2022	**2,116,017,000**	**5,127,599,728**	**5,111,990,469**	**4,708,363**	**179,464,241**	**9,666,853,904**	**22,206,633,705**

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Masudur Rahman Bhuiyan, FCS	Kazi Mohammed Badruddin FCMA, FCA	Tasneem Sinha	Mizanur Rahman Sinha	Nagina Afzal Sinha
Company Secretary	ED & CFO	Deputy Managing Director	Managing Director	Chairman

"The details of the Half Yearly Un-Audited Financial Statements for the Period ended 31 December 2023 are available in the website of the Company at www.acmeglobal.com"