The ACME Laboratories Limited
Interim Half Yearly Un-Audited Financial Statements
For the period ended 31 December 2024

The ACME Laboratories Limited

Statement of Financial Position (Un-Audited)

As at 31 December 2024

		Amount in Taka	
ASSETS	**NOTES**	**As at 31-12-2024**	**As at 30-06-2024**
Non-Current Assets :		**32,465,136,859**	**31,759,350,787**
Property, Plant and Equipment	3	32,360,384,431	31,658,701,709
Right-of-Use Assets		72,734,902	70,446,949
Investment in Securities		32,017,526	30,202,129
Current Assets:		**25,630,498,308**	**23,862,813,599**
Inventories	4	9,397,207,757	8,549,599,532
Trade Receivable	5	3,398,133,049	3,259,015,148
Other Receivable		33,124,289	20,132,305
Advance, Deposits & Pre-Payments	6	3,577,625,392	3,513,092,438
Advance Income Tax		3,731,025,440	3,390,754,893
Material In Transit		3,100,716,783	3,321,884,425
Term Deposit		112,939,520	56,320,480
Cash and Cash Equivalents	7	2,279,726,078	1,752,014,378
TOTAL ASSETS		**58,095,635,167**	**55,622,164,386**
EQUITY AND LIABILITIES			
Shareholders' Equity :		**25,470,681,379**	**25,051,830,131**
Share Capital	8	2,116,017,000	2,116,017,000
Share Premium		5,127,599,728	5,127,599,728
Revaluation Surplus		4,948,613,773	4,971,562,521
Gain/(Loss) on Marketable Securities (Unrealized)		5,261,101	3,627,244
Tax Holiday Reserve		179,464,241	179,464,241
Retained Earnings		13,093,725,536	12,653,559,397
Non Current Liabilities:		**9,014,072,750**	**9,039,412,648**
Long Term Loan- Net off Current Maturity		6,657,021,633	6,753,319,650
Long Term Lease Liability		49,817,347	44,870,025
Provision For Gratuity		1,596,526,734	1,450,653,876
Deferred Tax Liability		710,707,036	790,569,097
Current Liabilities:		**23,610,881,038**	**21,530,921,607**
Loans & Overdrafts		15,992,113,127	15,052,662,241
Current Maturity of Long Term Loans		2,175,080,768	2,115,351,375
Trade Payable		560,188,998	603,668,457
Provision for Income Tax		3,514,636,480	3,022,082,571
Current Lease Liability		20,231,372	21,488,161
Liability for Expenses and Others		604,205,640	711,837,103
Dividend Payable	19	742,823,057	3,831,699
Unclaimed Dividend Account		1,601,596	-
TOTAL EQUITY AND LIABILITIES		**58,095,635,167**	**55,622,164,386**
Net Asset Value Per Share (NAVPS)	9	**120.37**	**118.39**

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

Sd/-
Kazi Mohammed Badruddin FCMA, FCA
ED & CFO

Sd/-
Sabrina Juned
Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

For the period ended 31 December 2024

Amount in Taka

PARTICULARS	Notes	Half Yearly Ended		Second Quarter Ended	
		July'24 to December'24	July'23 to December'23	October'24 to December'24	October'23 to December'23
Revenue		17,102,844,986	15,535,313,549	8,762,301,098	7,615,304,059
Less: Cost of Goods Sold	11	9,925,633,468	9,180,410,082	5,041,023,412	4,485,235,422
Gross Profit/(Loss)		**7,177,211,518**	**6,354,903,467**	**3,721,277,686**	**3,130,068,637**
Add: Other Income/ (Loss)		(85,854,310)	(234,895,534)	(58,928,904)	(125,915,009)
		7,091,357,208	**6,120,007,933**	**3,662,348,782**	**3,004,153,627**
Less: Selling, Marketing and Distribution Expenses	12	3,182,341,062	2,740,417,867	1,560,104,202	1,331,040,472
		3,909,016,146	**3,379,590,066**	**2,102,244,580**	**1,673,113,156**
Less: Administrative Expenses	13	674,993,015	590,488,761	393,023,837	340,977,709
		3,234,023,131	**2,789,101,305**	**1,709,220,743**	**1,332,135,447**
Less: Financial Expenses		1,585,172,800	1,184,216,036	825,943,067	605,613,672
Profit Before Contribution to WPPF and WWF		**1,648,850,331**	**1,604,885,269**	**883,277,676**	**726,521,775**
Less: Contribution to WPPF and WWF		78,516,682	76,423,108	42,060,842	34,596,275
Net Profit Before Tax		**1,570,333,649**	**1,528,462,161**	**841,216,834**	**691,925,500**
Less: Current Tax Expenses		492,553,909	381,443,823	275,020,528	161,630,153
Less: Deferred Tax (Income)/Expenses	15	(80,043,601)	(76,439,808)	(38,806,352)	(34,591,174)
Net Profit After Tax		**1,157,823,341**	**1,223,458,146**	**605,002,658**	**564,886,521**
Other Comprehensive Income					
Gain/(Loss) on Marketable Securities (Unrealized)		1,815,397	39,659	(1,797,824)	-
Total Comprehensive Income for the period		**1,159,638,738**	**1,223,497,805**	**603,204,834**	**564,886,521**
Earnings Per Share (on the Equity share of Tk. 10 each)	16	**5.47**	**5.78**	**2.86**	**2.67**

Sd/- Masudur Rahman Bhuiyan FCS Company Secretary	Sd/- Kazi Mohammed Badruddin FCMA, FCA ED & CFO	Sd/- Sabrina Juned Director

Sd/- Mizanur Rahman Sinha Managing Director	Sd/- Nagina Afzal Sinha Chairman

The ACME Laboratories Limited

Statement of Changes in Equity (Un-Audited)

For the period ended 31 December 2024

(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, 2024	2,116,017,000	5,127,599,728	4,971,562,521	3,627,244	179,464,241	12,653,559,397	25,051,830,131
Net Profit after Tax for the period ended 31 December 2024	-	-	-	-	-	1,157,823,341	1,157,823,341
Final Dividend for the year 2023-2024	-	-	-	-	-	(740,605,950)	(740,605,950)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	1,815,397	-	-	1,815,397
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(22,948,748)	-	-	22,948,748	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	(181,540)	-	-	(181,540)
Balance as at 31 December 2024	**2,116,017,000**	**5,127,599,728**	**4,948,613,773**	**5,261,101**	**179,464,241**	**13,093,725,536**	**25,470,681,379**
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**

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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ED & CFO

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Sabrina Juned
Director

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Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited

Statement of Cash Flows (Un-Audited)

For the year period 31 December 2024

PARTICULARS	Notes	Amount in Taka July'24 to December'24	July'23 to December'23
Cash Flows From Operating Activities:			
Collection from Sales and others		16,870,680,096	15,258,169,150
Payment to Suppliers & Others		(13,349,253,983)	(12,503,279,077)
Payment to WPPF and WWF		(144,167,297)	(136,942,930)
Cash generated from operation		3,377,258,816	2,617,947,143
Financial Expenses		(1,585,172,800)	(1,183,997,065)
Income Tax Paid		(340,270,547)	(370,723,624)
A. Net Cash Generated From Operating Activities		**1,451,815,469**	**1,063,226,454**
Cash Flows From Investing Activities:			
Acquisition of Property, Plant & Equipments		(1,766,622,864)	(1,710,372,818)
Term Deposit		(56,619,040)	(1,357,589)
Sale of Property, Plant and Equipment (Motor Vehicles)		9,278,382	-
Dividend received from Investment in Marketable Securities		121,717	46,638
B. Net Cash Used in Investing Activities		**(1,813,841,805)**	**(1,711,683,769)**
Cash Flows From Financing Activities:			
Dividend Paid		(12,996)	(2,512,682)
Principal Portion payment of Lease Liability		(13,131,230)	(9,967,751)
Net Increase / (Decrease) in Loans and Overdrafts		939,450,886	1,029,238,849
Net Increase / (Decrease) in Long Term Borrowings		(36,568,624)	403,554,260
C. Net Cash Generated/(Used) From Financing Activities		**889,738,036**	**1,420,312,676**
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		527,711,700	771,855,361
Cash and Cash Equivalents at the Opening		1,752,014,378	1,455,376,682
Cash and Cash Equivalents at the Closing		**2,279,726,078**	**2,227,232,043**
Net Operating Cash Flow Per Equity Share (NOCFPS)	17	**6.86**	**5.02**

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Company Secretary

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Sd/-
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Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

1 Reporting Entity

The ACME Laboratories Ltd. was founded in the year 1954 as a Proprietorship Firm and it was converted into a Private Limited Company on 17th March 1976 vide registration no. C-4745/163 of 1975-76 under the Companies Act-1913. Further, it was converted into a public limited company on 30th November 2011.

2 Basis of Preparation of Financial Statements

These interim financial statements should be read in conjunction with the Annual Financial Statements for the Year ended 30 June 2024, as they provide an update of previously reported information.

These financial statements have been prepared in accordance with Framework, applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), Companies Act 1994, Bangladesh Securities and Exchange Rules 1987 and other relevant laws and regulations applicable in Bangladesh. The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Previous period's figures have been regrouped/reclassified wherever considered necessary to confirm to current Period's presentation. Figures have been rounded off to the nearest taka, as the currency represented in these financial statements.

3 Property Plant and Equipment

	Amount in Taka	
	As at 31-12-2024	**As at 30-06-2024**
Opening Balance	43,498,987,590	39,450,188,902
Add: Addition (Net off Adjustment) during the Period	1,556,439,159	4,048,798,688
Less: Accumulated Depreciation (Net off Adjustment)	12,695,042,318	11,840,285,881
Carrying Value	**32,360,384,431**	**31,658,701,709**

4 Inventories

This consists of as follows:

Raw Materials	4,027,163,427	3,844,388,375
Packing Materials	1,625,448,508	1,344,622,839
Work-in-Process	956,661,376	1,067,010,877
Finished Goods	2,164,021,045	1,663,995,746
Printing & Stationery	20,371,518	15,076,532
Spare, Accessories & Others	603,541,883	614,505,163
Total	**9,397,207,757**	**8,549,599,532**

5 Trade Receivable

Domestic	2,958,858,979	2,838,098,179
Exports	422,022,743	390,649,227
	3,380,881,722	3,228,747,406
Foreign exchange Unrealized Gain	17,251,327	30,267,742
	3,398,133,049	**3,259,015,148**

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 December 2024

		Amount in Taka	
		As at 31-12-2024	As at 30-06-2024
6	**Advances, Deposits and Prepayment**		
	Advances	2,551,222,962	2,336,159,729
	Deposit	1,025,894,004	1,159,570,617
	Prepayments	508,426	17,362,092
		3,577,625,392	**3,513,092,438**
7	**Cash and Cash Equivalents**		
	This is made up as follows :		
	Cash in Hand	976,214,445	887,761,342
	Cash at Bank	1,301,405,685	862,442,856
	Cash at BO Account	2,105,948	1,810,180
		2,279,726,078	**1,752,014,378**
8	**Share Capital :**		
	This is arrived at as follows :		
a)	**Authorized Capital : Tk 5,000,000,000**		
	500,000,000 Ordinary share of Tk. 10 each	5,000,000,000	5,000,000,000
b)	**Issued, Subscribed and Paid - up Capital:**		
	211,601,700 Ordinary Shares @ Tk. 10 each	2,116,017,000	2,116,017,000
		2,116,017,000	**2,116,017,000**
c)	**Movement in Number of Ordinary Shares is as under:**		
	Opening Balance	211,601,700	211,601,700
	Add: Issued during the Period	-	-
	Closing Balance	211,601,700	211,601,700

9 Calculation of Net Asset Value (NAV) per ordinary share of Tk. 10 each:

		As at 31-12-2024	As at 30-06-2024
A	Total Equity of the Company	25,470,681,379	25,051,830,131
B	Total Number of outstanding ordinary share at the end of the period	211,601,700	211,601,700
C	Net Asset Value per Ordinary Share (A/B) rounded of upto two decimal places	**120.37**	**118.39**

10 History of allotment of Shares by the Company:

Date of Allotment	Particulars of allotment	Number of ordinary shares alloted	Face Value (Tk)	Amount of Share Capital(Tk.)
17.03.1976	First (Subscription to the Memorandum and Articles of Association at the time of Incorporation)	600	10	6,000
16.05.1976	Second	29,500	10	295,000
10.08.1989	Third	300,000	10	3,000,000
29.11.2006	Fourth	9,669,900	10	96,699,000
05.05.2011	Fifth	106,000,000	10	1,060,000,000
20.05.2013	Sixth	39,631,100	10	396,311,000
26.11.2013	Seventh	5,970,600	10	59,706,000
15.05.2016	Eighth	50,000,000	10	500,000,000
		211,601,700		**2,116,017,000**

		Amount in Taka	
		July 24 to December 24	**July 23 to December 23**
11	**Cost of Goods Sold**		
	Material Consumption during the period	**7,642,794,431**	**7,219,405,120**
	Factory Overhead	2,782,864,336	2,276,784,801
	Cost of Production	**10,425,658,767**	**9,496,189,921**
	Opening Stock of Finished Goods	1,663,995,746	1,384,387,903
	Finished Goods Available	**12,089,654,513**	**10,880,577,824**
	Closing Stock of Finished Goods	(2,164,021,045)	(1,700,167,742)
	Cost of Goods Sold	**9,925,633,468**	**9,180,410,082**
12	**Selling, Marketing and Distribution Expenses**		
	Salary, Daily Wages, TA/DA, Travelling Kits, Gratuity, PF and Other Allowances	2,455,302,318	2,024,555,475
	Depreciation and others	727,038,744	715,862,392
		3,182,341,062	**2,740,417,867**

Selling, Marketing and Distribution expenses has been rearranged due to transfer of product registration cost from Administrative expenses to selling, Marketing and Distribution Expenses. However Combining of total expenditure of Selling, Marketing and Distribution expenses and Administrative expenses are same and does not affect the earnings of the company both for the current year and previous year.Moreover, Employee benefits are presented accumulately.

13	**Administrative Expenses**		
	Salary, Daily Wages, Gratuity, PF and Other Allowances	483,532,510	421,527,707
	Depreciation and others	191,460,505	168,961,054
		674,993,015	**590,488,761**

		Amount in Taka	
		July 24 to December 24	**July 23 to December 23**
14	**Reconciliation of Effective Tax Rate**		
	Net Profit before Tax	**1,570,333,649**	**1,528,462,161**
	Current Tax Expenses	492,553,909	381,443,823
	Deferred Tax Expenses/(Income)	(80,043,601)	(76,439,808)
		412,510,308	**305,004,015**
	Effective Tax Rate	**26.27%**	**19.95%**
15	**Deffered Tax Expenses/(Income):**		
	Property, Plant and Equipment- Difference in book value & Tax base	(212,562,664)	(210,017,543)
	Temporary Difference of Gratuity	(145,872,858)	(181,528,462)
	Temporary Difference of Lease Liability & ROU Assets	2,686,183	9,346,966
	Total Taxable/ (Deductible) Difference	(355,749,339)	(382,199,039)
	Deffered Tax Expenses/ (Income) during the period	**(80,043,601)**	**(76,439,808)**
16	**Basic/Diluted Earning Per Share (EPS):**		
	Net Profit After Tax	1,157,823,341	1,223,458,146
	Weighted average number of shares outstanding during the period	211,601,700	211,601,700
	Basic Earnings Per Share	**5.47**	**5.78**
17	**Net Operating Cash Flows Per Share:**		
	Net cash generated from operating activities	1,451,815,469	1,063,226,454
	Weighted average number of shares outstanding during the period	211,601,700	211,601,700
	Net Operating Cash Flows Per Share	**6.86**	**5.02**

18 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities-Indirect Method

	July 24 to December 24	**July 23 to December 23**
Net Profit after Tax	1,159,638,738	1,223,458,146
Add: Non Cash Items	1,312,905,623	1,069,424,347
Less: Net Increase/Decrease in Current Asset	1,015,369,111	1,433,507,437
Add: Net Increase/Decrease in Current Liabilities	(5,359,781)	203,851,398
Net cash generated from operating activities-Direct Method	**1,451,815,469**	**1,063,226,454**

19 Dividend Payable

As per BSEC Directive no.BSEC/CMRRCD/2021-386/03 dated 14th January, 2021 Dividend payable not more than 03 years are as follows:

S.L	Financial Year	Dividend	% of Dividend	No. of BO	Date of AGM	Dividend Payable (Tk.)
1	2021-2022	Cash	30%	1,197	20.12.2022	1,338,066
2	2022-2023	Cash	33%	909	18.12.2023	879,041
3	2023-2024	Cash	35%	16,412	23.12.2024	740,605,950
	Dividend Payable as at 31 December 2024					**742,823,057**

20 Unclaimed Dividend Account

Referring to the BSEC Directive no.BSEC/CMRRCD/2021-386/03 dated 14th January, 2021 Unclaimed dividend of more than 03 years as at 31 December 2024 is as under:

S.L	Financial Year	Dividend	% of Dividend	No. of BO	Date of AGM	Unclaimed Dividend (Tk.)
1	2020-2021	Cash	25%	1,281	26.12.2021	1,601,596
	Unclaimed Dividend as at 31 December 2024					**1,601,596**

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