The ACME Laboratories Limited
Interim Third Quarter Un-Audited Financial Statements
For the period ended 31 March 2025

The ACME Laboratories Limited

Statement of Financial Position (Un-Audited)

As at 31 March 2025

ASSETS	NOTES	Amount in Taka As at 31-03-2025	As at 30-06-2024
Non-Current Assets :		**32,636,162,295**	**31,759,350,787**
Property, Plant and Equipment	3	32,488,832,039	31,658,701,709
Right-of-Use Assets		115,227,364	70,446,949
Investment in Securities		32,102,892	30,202,129
Current Assets:		**25,927,933,016**	**23,862,813,599**
Inventories	4	10,300,107,381	8,549,599,532
Trade Receivable	5	3,506,118,161	3,259,015,148
Other Receivable		84,629,594	20,132,305
Advance, Deposits & Pre-Payments	6	3,690,264,868	3,513,092,438
Advance Income Tax		4,002,506,117	3,390,754,893
Material In Transit		2,780,393,232	3,321,884,425
Term Deposit		112,939,520	56,320,480
Cash and Cash Equivalents	7	1,450,974,143	1,752,014,378
TOTAL ASSETS		**58,564,095,311**	**55,622,164,386**
EQUITY AND LIABILITIES			
Shareholders' Equity :		**26,065,754,747**	**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		4,937,358,089	4,971,562,521
Gain/(Loss) on Marketable Securities (Unrealized)		5,337,931	3,627,244
Tax Holiday Reserve		179,464,241	179,464,241
Retained Earnings		13,699,977,758	12,653,559,397
Non Current Liabilities:		**8,464,569,802**	**9,039,412,648**
Long Term Loan- Net off Current Maturity		6,050,405,134	6,753,319,650
Long Term Lease Liability		74,453,925	44,870,025
Provision For Gratuity		1,611,073,087	1,450,653,876
Deferred Tax Liability		728,637,656	790,569,097
Current Liabilities:		**24,033,770,762**	**21,530,921,607**
Loans & Overdrafts		16,831,574,472	15,052,662,241
Current Maturity of Long Term Loans		2,156,346,077	2,115,351,375
Trade Payable		465,300,202	603,668,457
Provision for Income Tax		3,810,760,199	3,022,082,571
Current Lease Liability		25,875,658	21,488,161
Liability for Expenses and Others		740,034,504	711,837,103
Dividend Payable	19	3,879,650	3,831,699
Unclaimed Dividend Account		-	-
TOTAL EQUITY AND LIABILITIES		**58,564,095,311**	**55,622,164,386**
Net Asset Value Per Share (NAVPS)	9	**123.18**	**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 March 2025

Amount in Taka

PARTICULARS	Notes	Nine Month Ended		Third Quarter Ended	
		July'24 to March'25	**July'23 to March'24**	**January'25 to March'25**	**January'24 to March'24**
Revenue		26,354,518,299	23,539,793,123	9,251,673,313	8,004,479,574
Less: Cost of Goods Sold	11	15,228,318,389	13,775,362,440	5,302,684,921	4,594,952,358
Gross Profit/(Loss)		**11,126,199,910**	**9,764,430,683**	**3,948,988,392**	**3,409,527,216**
Add: Other Income/ (Loss)		(51,034,822)	(301,837,178)	34,819,488	(66,941,644)
		11,075,165,088	**9,462,593,505**	**3,983,807,880**	**3,342,585,572**
Less: Selling, Marketing and Distribution Expenses	12	4,979,235,756	4,226,479,597	1,796,894,694	1,541,303,135
		6,095,929,332	**5,236,113,908**	**2,186,913,186**	**1,801,282,437**
Less: Administrative Expenses	13	1,096,493,979	1,046,613,801	421,500,964	400,883,635
		4,999,435,353	**4,189,500,107**	**1,765,412,222**	**1,400,398,802**
Less: Financial Expenses		2,396,090,564	1,815,496,946	810,917,764	631,280,910
Profit Before Contribution to WPPF and WWF		**2,603,344,789**	**2,374,003,161**	**954,494,458**	**769,117,892**
Less: Contribution to WPPF and WWF		123,968,799	113,047,770	45,452,117	36,624,662
Net Profit Before Tax		**2,479,375,990**	**2,260,955,391**	**909,042,341**	**732,493,230**
Less: Current Tax Expenses		788,677,628	559,964,029	296,123,719	178,520,206
Less: Deferred Tax (Income)/Expenses	15	(62,121,517)	(104,762,097)	17,922,084	(28,322,289)
Net Profit After Tax		**1,752,819,879**	**1,805,753,459**	**594,996,538**	**582,295,313**
Other Comprehensive Income					
Gain/(Loss) on Marketable Securities (Unrealized)		1,900,763	(383,280)	85,366	(422,939)
Total Comprehensive Income for the period		**1,754,720,642**	**1,805,370,179**	**595,081,904**	**581,872,374**
Earnings Per Share (on the Equity share of Tk. 10 each)	16	**8.28**	**8.53**	**2.81**	**2.75**

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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ED & CFO

Sd/-
Sabrina Juned
Director

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Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited

Statement of Changes in Equity (Un-Audited)

For the period ended 31 March 2025

(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 March 2025	-	-	-	-	-	1,752,819,879	1,752,819,879
Final Dividend for the year 2023-2024	-	-	-	-	-	(740,605,950)	(740,605,950)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	1,900,763	-	-	1,900,763
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(34,204,432)	-	-	34,204,432	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	(190,076)	-	-	(190,076)
Balance as at 31 March 2025	**2,116,017,000**	**5,127,599,728**	**4,937,358,089**	**5,337,931**	**179,464,241**	**13,699,977,758**	**26,065,754,747**
Balance as at 31 March 2024	**2,116,017,000**	**5,127,599,728**	**4,982,955,784**	**4,601,441**	**179,464,241**	**11,991,738,285**	**24,402,376,479**

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The ACME Laboratories Limited

Statement of Cash Flows (Un-Audited)

For the period ended 31 March 2025

PARTICULARS	Notes	Amount in Taka	
		July'24 to March'25	**July'23 to March'24**
Cash Flows From Operating Activities:			
Collection from Sales and others		25,994,278,368	22,896,636,540
Payment to Suppliers & Others		(21,192,730,269)	(19,187,781,253)
Payment to WPPF and WWF		(145,614,027)	(136,942,930)
Cash generated from operation		4,655,934,072	3,571,912,357
Financial Expenses		(2,396,090,564)	(1,815,277,975)
Income Tax Paid		(611,751,224)	(536,279,033)
A. Net Cash Generated From Operating Activities		**1,648,092,284**	**1,220,355,349**
Cash Flows From Investing Activities:			
Acquisition of Property, Plant & Equipments		(2,247,578,387)	(2,576,751,128)
Term Deposit		(56,619,040)	(2,086,392)
Sale of Property, Plant and Equipment (Motor Vehicles)		9,278,382	-
Dividend received from Investment in Marketable Securities		121,717	1,166,861
B. Net Cash Used in Investing Activities		**(2,294,797,328)**	**(2,577,670,659)**
Cash Flows From Financing Activities:			
Dividend Paid		(740,557,999)	(700,925,791)
Principal Portion payment of Lease Liability		(30,769,609)	(16,624,330)
Net Increase / (Decrease) in Loans and Overdrafts		1,778,912,231	1,900,205,445
Net Increase / (Decrease) in Long Term Borrowings		(661,919,814)	184,449,436
C. Net Cash Generated/(Used) From Financing Activities		**345,664,809**	**1,367,104,760**
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(301,040,235)	9,789,450
Cash and Cash Equivalents at the Opening		1,752,014,378	1,455,376,682
Cash and Cash Equivalents at the Closing		**1,450,974,143**	**1,465,166,132**
Net Operating Cash Flow Per Equity Share (NOCFPS)	17	**7.79**	**5.77**

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The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2025

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.

		Amount in Taka	
3	**Property Plant and Equipment**	**As at 31-03-2025**	**As at 30-06-2024**
	Opening Balance	43,498,987,590	39,450,188,902
	Add: Addition (Net off Adjustment) during the Period	2,058,931,471	4,048,798,688
	Less: Accumulated Depreciation (Net off Adjustment)	13,069,087,022	11,840,285,881
	Carrying Value	**32,488,832,039**	**31,658,701,709**

4 Inventories

This consists of as follows:

Raw Materials	4,590,302,034	3,844,388,375
Packing Materials	1,783,070,802	1,344,622,839
Work-in-Process	1,172,280,264	1,067,010,877
Finished Goods	2,109,178,493	1,663,995,746
Printing & Stationery	19,605,491	15,076,532
Spare, Accessories & Others	625,670,297	614,505,163
Total	**10,300,107,381**	**8,549,599,532**

5 Trade Receivable

Domestic	3,049,281,041	2,838,098,179
Exports	446,350,137	390,649,227
	3,495,631,178	3,228,747,406
Foreign exchange Unrealized Gain	10,486,983	30,267,742
	3,506,118,161	**3,259,015,148**

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2025

		Amount in Taka	
		As at 31-03-2025	**As at 30-06-2024**
6	**Advances, Deposits and Prepayment**		
	Advances	2,583,488,863	2,336,159,729
	Deposit	1,071,757,235	1,159,570,617
	Prepayments	35,018,770	17,362,092
		3,690,264,868	**3,513,092,438**
7	**Cash and Cash Equivalents**		
	This is made up as follows :		
	Cash in Hand	1,013,701,987	887,761,342
	Cash at Bank	434,228,014	862,442,856
	Cash at BO Account	3,044,142	1,810,180
		1,450,974,143	**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:**		
A	Total Equity of the Company	26,065,754,747	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	**123.18**	**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 March 25	**July 23 to March 24**
11	**Cost of Goods Sold**		
	Material Consumption during the period	**11,590,858,120**	**10,678,657,304**
	Factory Overhead	4,082,643,016	3,449,249,803
	Cost of Production	**15,673,501,136**	**14,127,907,107**
	Purchase of Finished Goods	-	-
	Opening Stock of Finished Goods	1,663,995,746	1,384,387,903
	Finished Goods Available	**17,337,496,882**	**15,512,295,010**
	Closing Stock of Finished Goods	(2,109,178,493)	(1,736,932,570)
	Cost of Goods Sold	**15,228,318,389**	**13,775,362,440**

12	**Selling, Marketing and Distribution Expenses**		
	Salary, Daily Wages, TA/DA, Travelling Kits, Gratuity, PF and Other Al	3,830,384,038	3,212,232,002
	Depreciation and others	1,148,851,718	1,014,247,595
		4,979,235,756	**4,226,479,597**

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	799,911,070	704,909,605
	Depreciation and others	296,582,909	341,704,196
		1,096,493,979	**1,046,613,801**

		Amount in Taka	
		July 24 to March 25	July 23 to March 24
14	**Reconciliation of Effective Tax Rate**		
	Net Profit before Tax	**2,479,375,990**	**2,260,955,391**
	Current Tax Expenses	788,677,628	559,964,029
	Deferred Tax Expenses/(Income)	(62,121,517)	(104,762,097)
		726,556,111	**455,201,932**
	Effective Tax Rate	**29.30%**	**20.13%**
15	**Deffered Tax Expenses/(Income):**		
	Property, Plant and Equipment- Difference in book value & Tax base	(130,574,203)	(281,173,560)
	Temporary Difference of Gratuity	(160,419,211)	(250,169,108)
	Temporary Difference of Lease Liability & ROU Assets	14,897,781	7,532,184
	Total Taxable/ (Deductible) Difference	(276,095,633)	(523,810,484)
	Deffered Tax Expenses/ (Income) during the period	**(62,121,517)**	**(104,762,097)**
16	**Basic/Diluted Earning Per Share (EPS):**		
	Net Profit After Tax	1,752,819,879	1,805,753,459
	Weighted average number of shares outstanding during the period	211,601,700	211,601,700
	Basic Earnings Per Share	**8.28**	**8.53**
17	**Net Operating Cash Flows Per Share:**		
	Net cash generated from operating activities	1,648,092,284	1,220,355,349
	Weighted average number of shares outstanding during the period	211,601,700	211,601,700
	Net Operating Cash Flows Per Share	**7.79**	**5.77**

18	**Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities-Indirect Method**		
		July 24 to March 25	**July 23 to March 24**
	Net Profit after Tax	1,754,720,642	1,805,370,179
	Add: Non Cash Items	2,006,337,545	1,622,240,761
	Less: Net Increase/Decrease in Current Asset	2,163,092,543	2,440,978,565
	Add: Net Increase/Decrease in Current Liabilities	50,126,640	233,722,974
	Net cash generated from operating activities-Direct Method	**1,648,092,284**	**1,220,355,349**

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%	1,195	20.12.2022	1,328,412
2	2022-2023	Cash	33%	909	18.12.2023	879,041
3	2023-2024	Cash	35%	1,141	23.12.2024	1,672,197
	Dividend Payable as at 31 March 2025					**3,879,650**

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