

The ACME Laboratories Limited
Interim First Quarter Un-Audited Financial Statements
For the period ended 30 September 2025

The ACME Laboratories Limited
Statement of Financial Position (Un-Audited)

As at 30 September 2025

		Amount in Taka	
ASSETS	NOTES	As at 30-09-2025	As at 30-06-2025
Non-Current Assets :		33,450,057,070	32,879,165,148
Property, Plant and Equipment	3	33,249,603,331	32,729,180,125
Right-of-Use Assets		111,163,850	119,602,576
Intangible Assets		57,813,395	-
Investment in Securities		31,476,494	30,382,447
Current Assets:		25,558,987,009	25,514,642,323
Inventories	4	10,333,660,322	10,472,948,667
Trade Receivable	5	3,650,455,408	3,613,905,909
Other Receivable		120,112,187	120,524,785
Advance, Deposits & Pre-Payments	6	3,761,943,197	3,567,563,821
Advance Income Tax		3,777,834,265	3,582,206,109
Material In Transit		1,935,098,658	2,115,077,581
Term Deposit		119,486,383	114,921,150
Cash and Cash Equivalents	7	1,860,396,589	1,927,494,301
TOTAL ASSETS		59,009,044,079	58,393,807,471
EQUITY AND LIABILITIES			
Shareholders' Equity :		27,377,225,241	26,739,990,166
Share Capital	8	2,116,017,000	2,116,017,000
Share Premium		5,127,599,728	5,127,599,728
Revaluation Surplus		4,914,808,033	4,925,972,529
Gain/(Loss) on Marketable Securities (Unrealized)		4,774,172	3,789,530
Tax Holiday Reserve		179,464,241	179,464,241
Retained Earnings		15,034,562,067	14,387,147,138
Non Current Liabilities:		9,971,819,204	9,550,249,995
Long Term Loan- Net off Current Maturity		7,466,159,116	7,074,930,274
Long Term Lease Liability		74,728,877	77,397,748
Provision For Gratuity		1,699,971,945	1,630,245,848
Deferred Tax Liability		730,959,266	767,676,125
Current Liabilities:		21,659,999,634	22,103,567,310
Loans & Overdrafts		14,842,642,645	15,612,284,141
Current Maturity of Long Term Loans		2,020,721,531	2,122,897,539
Trade Payable		508,280,171	514,066,747
Provision for Income Tax		3,553,596,916	3,276,403,074
Current Lease Liability		24,244,227	27,864,636
Liability for Expenses and Others		706,757,215	546,248,531
Dividend Payable	19	3,756,929	3,802,642
Unclaimed Dividend Account		-	-
TOTAL EQUITY AND LIABILITIES		59,009,044,079	58,393,807,471
Net Asset Value Per Share (NAVPS)	9	129.38	126.37

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 30 September 2025

Amount in Taka

PARTICULARS	Notes	July'25 to Sep'25	July'24 to Sep'24
Revenue		9,885,462,665	8,340,543,888
Less: Cost of Goods Sold	11	5,782,080,898	4,884,610,056
Gross Profit/(Loss)		4,103,381,767	3,455,933,832
Add: Other Income/ (Loss)		(37,412,637)	(26,925,406)
		4,065,969,130	3,429,008,426
Less: Selling, Marketing and Distribution Expenses	12	1,998,958,116	1,622,236,860
		2,067,011,014	1,806,771,566
Less: Administrative Expenses	13	333,243,480	281,969,178
		1,733,767,534	1,524,802,388
Less: Financial Expenses		813,318,622	759,229,733
Profit Before Contribution to WPPF and WWF		920,448,912	765,572,655
Less: Contribution to WPPF and WWF		43,830,901	36,455,841
Net Profit Before Tax		876,618,011	729,116,814
Less: Current Tax Expenses		277,193,842	217,533,381
Less: Deferred Tax (Income)/Expenses	15	(36,826,264)	(41,237,249)
Net Profit After Tax		636,250,433	552,820,682
Other Comprehensive Income			
Gain/(Loss) on Marketable Securities (Unrealized)		1,094,047	3,613,221
Total Comprehensive Income for the period		637,344,480	556,433,903
Earnings Per Share (on the Equity share of Tk. 10 each)	16	3.01	2.61

Sd/-
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The ACME Laboratories Limited
Statement of Changes in Equity (Un-Audited)
For the period ended 30 September 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, 2025	2,116,017,000	5,127,599,728	4,925,972,529	3,789,530	179,464,241	14,387,147,138	26,739,990,166
Net Profit after Tax for the year	-	-	-	-	-	636,250,433	636,250,433
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	1,094,047	-	-	1,094,047
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(11,164,496)	-	-	11,164,496	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	(109,405)	-	-	(109,405)
Balance as at 30 September 2025	2,116,017,000	5,127,599,728	4,914,808,033	4,774,172	179,464,241	15,034,562,067	27,377,225,241
Balance as at 30 September 2024	2,116,017,000	5,127,599,728	4,960,088,147	6,879,143	179,464,241	13,217,854,453	25,607,902,712

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The ACME Laboratories Limited

Statement of Cash Flows (Un-Audited)

For the period ended 30 September 2025

PARTICULARS

Amount in Taka

Notes July'25 to September'25 July'24 to September'24

Cash Flows From Operating Activities:

Collection from Sales and others	9,811,913,127	8,179,005,125
Payment to Suppliers & Others	(7,289,735,792)	(5,939,399,425)
Payment to WPPF and WWF	-	-
Cash generated from operation	2,522,177,335	2,239,605,700
Financial Expenses	(831,216,688)	(759,229,733)
Income Tax Paid	(195,628,156)	(117,707,704)

A. Net Cash Generated From Operating Activities

1,495,332,491	1,362,668,263
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Cash Flows From Investing Activities:

Acquisition of Property, Plant & Equipments	(1,070,941,315)	(662,748,148)
Term Deposit	(4,565,233)	(40,799,807)
Sale of Property, Plant and Equipment (Motor Vehicles)	-	-
Dividend received from Investment in Marketable Securities	-	101,777

B. Net Cash Used in Investing Activities

(1,075,506,548)	(703,446,178)
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Cash Flows From Financing Activities:

Dividend Paid	(45,713)	(3,644)
Principal Portion payment of Lease Liability	(6,289,280)	(4,979,373)
Net Increase / (Decrease) in Loans and Overdrafts	(769,641,496)	(483,052,409)
Net Increase / (Decrease) in Long Term Borrowings	289,052,834	(208,106,487)

C. Net Cash Generated/(Used) From Financing Activities

(486,923,655)	(696,141,913)
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Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(67,097,712)	(36,919,828)
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Cash and Cash Equivalents at the Opening	1,927,494,301	1,752,014,378
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Cash and Cash Equivalents at the Closing	1,860,396,589	1,715,094,550
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Net Operating Cash Flow Per Equity Share (NOCFPS)	17	7.07	6.44
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The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 30 September 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 2025, 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 30-09-2025	As at 30-06-2025
Opening Balance	46,352,346,670	43,498,987,590
Add: Addition (Net off Adjustment) during the Period	1,056,163,506	2,853,359,080
Less: Accumulated Depreciation (Net off Adjustment)	14,158,906,845	13,623,166,545
Carrying Value	33,249,603,331	32,729,180,125

4 Inventories

This consists of as follows:

Raw Materials	5,069,129,186	5,395,742,678
Packing Materials	1,911,416,009	1,775,503,467
Work-in-Process	722,664,296	802,562,408
Finished Goods	2,242,249,455	1,991,096,967
Printing & Stationery	17,379,694	18,718,448
Spare, Accessories & Others	370,821,682	489,324,699
Total	10,333,660,322	10,472,948,667

5 Trade Receivable

Domestic	3,327,639,370	3,310,168,774
Exports	320,403,880	300,660,555
	3,648,043,250	3,610,829,329
Foreign exchange Unrealized Gain	2,412,158	3,076,580
	3,650,455,408	3,613,905,909

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 30 September 2025

		Amount in Taka	
		As at 30-09-2025	As at 30-06-2025
6	Advances, Deposits and Prepayment		
	Advances	2,685,708,030	2,594,023,760
	Deposit	1,064,464,903	949,999,534
	Prepayments	11,770,264	23,540,527
		3,761,943,197	3,567,563,821
7	Cash and Cash Equivalents		
	This is made up as follows :		
	Cash in Hand	917,918,073	972,150,642
	Cash at Bank	938,940,168	951,946,111
	Cash at BO Account	3,538,348	3,397,548
		1,860,396,589	1,927,494,301
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	27,377,225,241	26,739,990,166
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	129.38	126.37

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 30 September 2025

10 History of allotment of Shares by the Company:

Date of Allotment	Particulars of allotment	Number of ordinary shares allotted	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 25 to September 25	July 24 to September 24
11 Cost of Goods Sold		
Material Consumption during the period	4,457,259,451	3,755,283,255
Factory Overhead	1,575,973,935	1,417,013,855
Cost of Production	6,033,233,386	5,172,297,110
Purchase of Finished Goods	-	-
Opening Stock of Finished Goods	1,991,096,967	1,663,995,746
Finished Goods Available	8,024,330,353	6,836,292,856
Closing Stock of Finished Goods	(2,242,249,455)	(1,951,682,800)
Cost of Goods Sold	5,782,080,898	4,884,610,056
12 Selling, Marketing and Distribution Expenses		
Salary, Daily Wages, TA/DA, Travelling Kits, Gratuity, PF and Group Health insurance	1,538,763,814	1,263,468,386
Depreciation and other operating expenses	460,194,302	358,768,474
	1,998,958,116	1,622,236,860
13 Administrative Expenses		
Salary, Daily Wages, Gratuity, PF and Group Health insurance	218,472,741	181,728,327
Depreciation and other operating expenses	114,770,739	100,240,851
	333,243,480	281,969,178

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 30 September 2025

		Amount in Taka	
		July 25 to September 25	July 24 to September 24
14 Reconciliation of Effective Tax Rate			
Net Profit before Tax		876,618,011	729,116,814
Current Tax Expenses		277,193,842	217,533,381
Deferred Tax Expenses/(Income)		(36,826,264)	(41,237,249)
		240,367,578	176,296,132
Effective Tax Rate		27.42%	24.18%
15 Deffered Tax Expenses/(Income):			
Property, Plant and Equipment- Difference in book value & Tax base		(106,136,933)	(118,584,439)
Temporary Difference of Gratuity		(69,726,097)	(89,475,331)
Temporary Difference of Lease Liability & ROU Assets		12,190,746	1,873,527
Total Taxable/ (Deductible) Difference		(163,672,284)	(206,186,243)
Deffered Tax Expenses/ (Income) during the period		(36,826,264)	(41,237,249)
16 Basic/Diluted Earning Per Share (EPS):			
Net Profit After Tax		636,250,433	552,820,682
Weighted average number of shares outstanding during the period		211,601,700	211,601,700
Basic Earnings Per Share		3.01	2.61
17 Net Operating Cash Flows Per Share:			
Net cash generated from operating activities		1,495,332,491	1,362,668,263
Weighted average number of shares outstanding during the period		211,601,700	211,601,700
Net Operating Cash Flows Per Share		7.07	6.44
18 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities-Indirect Method			
		July 25 to September 25	July 24 to September 24
Net Profit after Tax		636,250,433	556,433,903
Add: Non Cash Items		784,546,604	617,182,223
Less: Net Increase/Decrease in Current Asset		149,912,751	(68,891,515)
Add: Net Increase/Decrease in Current Liabilities		224,448,205	120,160,622
Net cash generated from operating activities-Direct Method		1,495,332,491	1,362,668,263

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 30 September 2025

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%	904	18.12.2023	852,674
3	2023-2024	Cash	35%	1,078	23.12.2024	1,575,844
Dividend Payable as at 30 September 2025						3,756,929

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