



**THE ACME LABORATORIES
LIMITED**

Auditor's Report
&
Audited Financial Statements
for the year ended 30 June 2025

Independent Auditor's Report
To The Shareholders of The ACME Laboratories Ltd.
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **The ACME Laboratories Ltd.** (the Company) which comprise the statement of financial position as at 30 June 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at 30 June 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 1987, and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matters are discussed below together with an explanation of how the risk and our audit response were tailored to address these specific areas.

Key audit matter description	How the scope of our audit responded to the key audit matter.
Property, plant and Equipment	
<p>The carrying value of the PPE amounted to Tk. 32,729,180,125 as at 30 June 2025.</p> <p>There is a risk of:</p> <ul style="list-style-type: none"> determining which costs meet the criteria for capitalization; determining the date on which the assets is recognized to property, plant and equipment and depreciation commences; the estimation of economic useful lives and residual values assigned to Fixed asset. <p>We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p> <p>See note no. 6 for details.</p>	<p>Our audit procedures to assess the carrying value of property, plant and equipment included the following:</p> <ul style="list-style-type: none"> We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent. We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals. We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate. We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice. We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the reclassification from capital in progress to make it ready for use, with the date of the completion of the work.
Revenue Recognition	
<p>The Company has reported sales revenue of Tk. 35,936,859,083 for the year ended 30 June 2025.</p> <p>Revenue consists of Local sales and Export sales. Revenue recognition has significant and wide influence on financial statements. Revenue is recognized when the amounts and the related costs are reliably measured and the performance obligation is satisfied through</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none"> We assessed the appropriateness of revenue recognition accounting policy in line with IFRS 15 "Revenue from contracts with customers" Tested the internal control over financial reporting. We also assessed the existence and accuracy of the sales recorded;

<p>passing of control to the customers. Revenue from local sale (human drugs comprising dosages form like a tablet, capsule, dry syrup, cream, ointment, powder, injection, dry powder inhaler, metered dosage inhaler, suppository, eye and nasal drop, liquid, liquid in hard gelatin, Blow Fill Seal (BFS) products, sachet products; veterinary drugs comprising dosages form like bolus, liquid, injection, water-soluble powder, premix and herbal drugs comprising dosages form like liquid, capsule, tablet, cream & ointment.) is recognized at the time of delivery from the depot and Exports (Pharmaceuticals Drugs and Medicines) at the time of delivery from Factory Godown. We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the Group and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations. We focused on the proper cutoff of sales to the company's customers. There is a risk of differences between the timing of invoicing of products and the dispatch of the products.</p> <p>See note no. 29 for details.</p>	<ul style="list-style-type: none"> • We performed analytical test to understand how the revenue has trended over the year among other parameters, we performed a detailed substantive testing on transactions around the year end to ensure revenues were recognized in the correct accounting period. We also tested journal entries focusing on sales transactions; • Verified VAT return with General Ledger. • We obtained supporting documents for sales, transactions recorded during the year; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
<p>Valuation of Receivables</p>	
<p>The Company has accounts receivable of Tk.3,734,430,694 as at 30 June 2025. Accounts receivable of the company comprise mainly receivables regarding the sale of generic pharmaceuticals formulation Product in domestic & international markets respectively.</p> <p>See note no. 10 & 11 for details.</p>	<p>Our substantive procedures in relation to the assessing valuation of receivable comprises the following:</p> <ul style="list-style-type: none"> • Obtained a list of outstanding receivables; • Reconciliation of receivables ageing to general ledger; • Conducting cut-off testing at the year-end; • Reviewing subsequent receipt of receivables balance.

Valuation of Inventories

The amount of inventory is **10,472,948,667** as at 30 June 2025

As per IAS 2, inventories are required to be valued at the lower to cost and net realizable value. Cost of inventories includes purchase cost and cost incurred in bringing inventories to its present location and condition. IAS 2 specifically prohibits certain costs from being excluded from the cost of inventories.

Its inventories using the first-in-first Out Basis. Net realizable value is based on the estimated selling price less any further costs expected to be incurred to make the sales.

See note no. 9 for details.

We obtained assurance over relevance and appropriateness of management's assumptions applied in calculating the value of the inventories by:

- We observed ACME's year-end inventory count, performed test counts and reconciled count sheet records to inventory valuation report in order to verify the existence of inventories reported in the accounts;
- We tested the purchase costs of a sample of inventory items by inspecting invoices;
- We assessed the components of the costs included within inventory items to ensure that they are in conformity with the requirements of IAS 2;
- We assessed the movement of inventories and analyzed whether closing inventories were valued using the first-in-first Out method;
- Testing, on a sample basis the stock expiry dates and the market price used in assessing the net realizable values of inventories of the related supporting documents.
- Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories.

Measurement of deferred tax liability

The net deferred tax liability is Tk. **767,676,125** as at 30 June 2025.

Significant judgment is required in relation to deferred tax liabilities as it is dependent on forecasts of future profitability over a number of years.

See note no. 22 for details.

We carried out the following substantive testing for this item

- We checked deferred tax expenses and liabilities in the financial statements and calculation and records;
- We obtained an understanding, evaluated the design and tested the operational effectiveness of the controls over the recognition and measurement of deferred tax liabilities and the assumptions used in estimating the Company's future taxable

	income.
	<ul style="list-style-type: none"> We involved tax specialists to assess key assumptions, controls, recognition and measurement of deferred tax liabilities. We also assessed the appropriateness of presentation of disclosures against IAS-12 income tax.

Bank Loan	
The company reported short-term, long-term loan & Overdraft 17,735,181,680 & 7,074,930,274 respectively in the statement of financial position at the reporting date.	Our substantive audit procedures adopted during the audit includes the following test or details.
The above borrowing was considered as key audit matter because this external form of credit facilities availed by the company required fulfillment of several terms and conditions as mentioned in sanction letter issued by lending bank. Any non-compliance with those stipulated terms and conditions might result in subsequent withdrawal and pose a threat to ongoing operation of the company. Besides, risk of material misstatement also lies due to non-disclosure of all those terms and conditions in the financial statements.	<ul style="list-style-type: none"> Inspecting relevant board minutes in support of bank loan reported in the financial statements.
	<ul style="list-style-type: none"> Tracing existence and completeness of reported borrowings with supporting evidence such as sanction letters, loan certificates and statements.
	<ul style="list-style-type: none"> Sending out and obtaining confirmation from the lenders.
	<ul style="list-style-type: none"> Recalculating and testing accuracy and completeness of finance costs charged by the company during the year with corresponding loan statements provided by bank.
See note no. 20,24 &23 for details.	

Other Information:

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any observation to that effect.

However, in connection with our audit of the financial statements, our responsibility is to read the other information identified in the Annual Report as & when it becomes available and, in doing so,

consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest/benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules, 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company and so far, as it appeared from our examination of these books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account; and
- d) the expenditure incurred was for the purposes of the Company's business.

Place: Dhaka.

Dated: 28 October 2025

DVC: 2510280151AS907377


Pinaki Das FCA

Senior Partner

ICAB Enrollment Number: 0151

FRC Enlistment no -CA-001-133

Pinaki & Company

Chartered Accountants

FRC Firm Enlistment no -CAF-001-113

The ACME Laboratories Limited
Statement of Financial Position
As at 30 June 2025

Particular	Notes	Amount in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-Current Assets :		32,879,165,148	31,759,350,787
Property, Plant and Equipment	6	32,729,180,125	31,658,701,709
Right-of-Use Assets	7.A	119,602,576	70,446,949
Investment in Securities	8	30,382,447	30,202,129
Current Assets:		25,514,642,323	23,862,813,599
Inventories	9	10,472,948,667	8,549,599,532
Trade Receivable	10	3,613,905,909	3,259,015,148
Other Receivable	11	120,524,785	20,132,305
Advance, Deposits & Pre-Payments	12	3,567,563,821	3,513,092,438
Advance Income Tax	13	3,582,206,109	3,390,754,893
Material In Transit	14	2,115,077,581	3,321,884,425
Term Deposit	15	114,921,150	56,320,480
Cash and Cash Equivalents	16	1,927,494,301	1,752,014,378
TOTAL ASSETS		58,393,807,471	55,622,164,386
EQUITY AND LIABILITIES			
Shareholders' Equity :		26,739,990,166	25,051,830,131
Share Capital	17	2,116,017,000	2,116,017,000
Share Premium	18	5,127,599,728	5,127,599,728
Revaluation Surplus	6.A	4,925,972,529	4,971,562,521
Gain/(Loss) on Marketable Securities (Unrealized)	8.A	3,789,530	3,627,244
Tax Holiday Reserve	Ref: SOCE	179,464,241	179,464,241
Retained Earnings	19	14,387,147,138	12,653,559,397
Non Current Liabilities:		9,550,249,995	9,039,412,648
Long Term Loan- Net off Current Maturity	20	7,074,930,274	6,753,319,650
Long Term Lease Liability	7.B	77,397,748	44,870,025
Provision For Gratuity	21	1,630,245,848	1,450,653,876
Deferred Tax Liability	22	767,676,125	790,569,097
Current Liabilities:		22,103,567,310	21,530,921,607
Loans & Overdrafts	23	15,612,284,141	15,052,662,241
Current Maturity of Long Term Loans	24	2,122,897,539	2,115,351,375
Trade Payable	25	514,066,747	603,668,457
Provision for Income Tax	26	3,276,403,074	3,022,082,571
Current Lease Liability	7.B	27,864,636	21,488,161
Liability for Expenses and Others	27	546,248,531	711,837,103
Dividend Payable	28.A	3,802,642	3,831,699
Unclaimed Dividend Account	28.B	-	-
TOTAL EQUITY AND LIABILITIES		58,393,807,471	55,622,164,386
Net Asset Value Per Share (NAVPS)	17.4	126.37	118.39


Masudur Rahman Bhuiyan, FCS
Company Secretary


Kazi Mohammed Badruddin
FCMA/FCA
ED & CFO


Mizanur Rahman Sinha
Managing Director


Nagina Afzal Sinha
Chairman


Pinaki Das FCA

Senior Partner

ICAB Enroll. No:0151

FRC Enlistment No. CA-001-133

Pinaki & Company

Chartered Accountants

FRC Firm Enlistment No. CAF-001-113

Place:Dhaka

Dated: 28 October 2025

DVC: 2510280151AS907377

The ACME Laboratories Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particular	Notes	Amount in Taka	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024
Revenue	29	35,936,859,083	31,931,630,396
Less: Cost of Goods Sold	30	20,752,183,254	18,676,834,458
Gross Profit/(Loss)		15,184,675,829	13,254,795,938
Add: Other Income/ (Loss)	31	25,042,659	(163,246,244)
		15,209,718,488	13,091,549,694
Less: Selling, Marketing and Distribution Expenses	32	6,844,277,910	6,004,102,335
		8,365,440,578	7,087,447,359
Less: Administrative Expenses	33	1,568,962,253	1,403,200,422
		6,796,478,325	5,684,246,937
Less: Financial Expenses	34	3,268,627,208	2,320,343,351
Profit Before Contribution to WPPF and WWF		3,527,851,117	3,363,903,586
Less: Contribution to WPPF and WWF	35	167,992,910	160,185,885
Net Profit Before Tax		3,359,858,207	3,203,717,701
Less: Current Tax Expenses	36A	954,165,512	859,977,739
Less: Deferred Tax (Income)/Expenses	36B	(22,911,004)	(112,441,346)
Net Profit After Tax		2,428,603,699	2,456,181,308
Other Comprehensive Income			
Gain/(Loss) on Marketable Securities (Unrealized)		180,318	(1,313,848)
Total Comprehensive Income for the period		2,428,784,017	2,454,867,460
Earnings Per Share (on the Equity share of Tk. 10 each)	37	11.48	11.61


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Company Secretary


Kazi Mohammed Badruddin
FCMA, FCA
ED & CFO


Mizanur Rahman Sinha
Managing Director


Nagina Afzal Sinha
Chairman

Place: Dhaka
Dated: 28 October 2025
DVC: 2510280151AS907377


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Senior Partner
ICAB Enroll. No: 0151
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Pinaki & Company
Chartered Accountants
FRC Firm Enlistment No.: CAF-001-113

The ACME Laboratories Limited
Statement of Changes in Equity
For the year ended 30 June 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 year	-	-	-	-	-	2,428,603,699	2,428,603,699
Final Dividend for the year 2023-2024	-	-	-	-	-	(740,605,950)	(740,605,950)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	180,318	-	-	180,318
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(85,589,992)	-	-	85,589,992	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	(18,032)	-	-	(18,032)
Balance as at 30 June 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

The ACME Laboratories Limited
Statement of Changes in Equity
For the year ended 30 June 2024

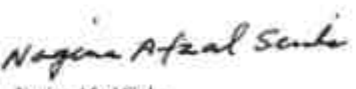
(Amount in Taka)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Gain/(loss) on Marketable Securities (Unrealized)	Tax Holiday Reserve	Retained Earnings	Total
Balance as at July 01, 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 year ended 30 June 2024	-	-	-	-	-	2,456,181,308	2,456,181,308
Final Dividend for the year 2022-2023	-	-	-	-	-	(698,283,610)	(698,283,610)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	(1,313,848)	-	-	(1,313,848)
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(45,886,567)	-	-	45,886,567	-
Adjustment for disposal/discard of PPE	-	-	-	-	-	-	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	131,385	-	-	131,385
Balance as at 30 June 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


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Company Secretary


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Mizanur Rahman Sinha
Managing Director


Nagina Afzal Sinha
Chairman



The ACME Laboratories Limited
Statement of Cash Flows
For the year ended 30 June 2025

Particular	Notes	Amount in Taka	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024
Cash Flows From Operating Activities:			
Collection from Sales and others		35,509,742,972	31,216,070,954
Payment to Suppliers & Others		(28,006,974,089)	(25,987,797,808)
Payment to WPPF and WWF		(160,185,856)	(151,409,128)
Cash generated from operation		7,342,583,027	5,076,864,018
Financial Expenses		(3,268,627,208)	(2,320,124,380)
Income Tax Paid		(891,296,225)	(801,751,400)
Net Cash Generated From Operating Activities		3,182,659,594	1,954,988,238
Cash Flows From Investing Activities:			
Acquisition of Property, Plant & Equipments		(3,080,664,727)	(4,117,419,726)
Term Deposit		(58,600,670)	(5,874,380)
Sale of Property, Plant and Equipment (Motor Vehicles)		21,014,723	8,867,232
Dividend received from Investment in Marketable Securities		1,984,771	1,416,256
Net Cash Used in Investing Activities		(3,116,265,903)	(4,113,010,618)
Cash Flows From Financing Activities:			
Dividend Paid		(740,635,007)	(700,959,130)
Principal Portion payment of Lease Liability		(39,057,449)	(20,454,139)
Net Increase / (Decrease) in Loans and Overdrafts		559,621,900	2,529,365,490
Net Increase / (Decrease) in Long Term Borrowings		329,156,788	646,707,855
Net Cash Generated/(Used) From Financing Activities		109,086,232	2,454,660,076
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		175,479,923	296,637,696
Cash and Cash Equivalents at the Opening		1,752,014,378	1,455,376,682
Cash and Cash Equivalents at the Closing		1,927,494,301	1,752,014,378
Net Operating Cash Flow Per Equity Share (NOCFPS)	38	15.04	9.24


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Company Secretary


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FCMA, FCA
ED & CFO


Miranur Rahman Sinha
Managing Director


Nagina Afzal Sinha
Chairman



1.00 Corporate Information

The ACME Laboratories Limited 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. Thereafter, it was converted into a public limited company on 30th November 2011.

In the Year 2016, the Company achieved one of the major milestones of public offering and listing of its 50,000,000 Ordinary Shares of Tk. 10 each at Dhaka Stock Exchange Ltd (DSE) & Chittagong Stock Exchange Ltd. (CSE) with effect from 31 May 2016. Trading of the shares of the ACME Laboratories Limited commenced from 07 June 2016 at both the stock exchanges under the trade name ACME LAB and trading codes -18491 and 13031 respectively.

1.01 Address of Registered Office and Factory

The Registered Office of the Company is situated at 1/4, Kullayanpur, Mirpur Road, Dhaka-1207, Bangladesh, and the Factory is situated at Dhulivita, Dhamrai, Dhaka, Bangladesh and Gazaria, Munshigonj, Bangladesh.

2.00 Nature of business of the Company

The Company is engaged in manufacturing, marketing, and distribution of generic pharmaceuticals formulation products which includes human drugs comprising dosages form like a tablet, capsule, dry syrup, cream, ointment, powder, injection, dry powder inhaler, metered dosage inhaler, suppository, eye and nasal drop, liquid, liquid in hard gelatine, Blow Fill Seal (BFS) products, sachet products; veterinary drugs comprising dosages form like bolus, liquid, injection, water-soluble powder, premix and herbal drugs comprising dosages form like liquid, capsule, tablet, cream & ointment. The products of the company are sold in domestic and international markets respectively.

3.00 Share Capital

Details of Authorized, Issued, Subscribed, and Fully Paid-up Capital as at 30 June 2025 and 30 June 2024 are as under:

Particulars	30 June 2025 (Tk.)	30 June 2024 (Tk.)
Authorized Capital:		
500,000,000 Ordinary Shares @ Tk. 10 each	5,000,000,000	5,000,000,000
Total	5,000,000,000	5,000,000,000
Issued, Subscribed and Fully Paid-up Capital:		
211,601,700 Ordinary Shares @ Tk.10 each:	2,116,017,000	2,116,017,000
Total	2,116,017,000	2,116,017,000

4.00 Basis of Preparation of Financial Statements:

4.01 Directors' Responsibility Statement

The Board of Directors of the Company take the responsibility for the preparation and presentation of these Financial Statements.

4.02 Basis of measurement

The Financial Statements have been prepared on the historical cost basis except;

"Land and Land Development; Buildings; Machinery & Equipment; Motor Vehicle; Utilities, Electrical Installations & Engineering; Office Equipment," which has been revalued by an independent valuer M/S M M Rahman & Co. Chartered Accountants, Dhaka, Bangladesh in the financial year 2020-2021. The entire class of above-mentioned Property, Plant, and Equipment has been revalued on the basis of the Current Cost Accounting (CCA) Method, as applicable. The valuation report of the valuer has been prepared in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), notification dated 18th August 2013 issued by the Bangladesh Securities and Exchange Commission in this regard, and other applicable laws, rules, regulations, and guidelines. The Financial Statements however, do not take into consideration the effects of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the Company and are consistent with those of the previous year.

The revaluation surplus is not available for distribution as dividend to the shareholders.



4.03 Accrual Basis of Accounting

The Financial Statements of the Company are prepared as per the accrual basis of accounting except for cash flows information. Accordingly, the Company recognizes items of assets, liabilities, equity, income, and expenses (the elements of financial statements) when they satisfy the definition and recognition criteria as per the accounting framework.

4.04 Materiality, Aggregation and Offsetting

The Company presents material items separately. Financial Statements are a result of processing a large number of transactions or events that are aggregated into classes according to the nature or function. However, the company does not offset assets and liabilities or income and expenses unless required or permitted by IAS or IFRS.

4.05 Statement of compliance

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 2020, the Listing Regulations of Dhaka and Chittagong Stock Exchanges and other relevant laws and regulations applicable in Bangladesh.

4.06 Presentation of Financial Statements

The Financial Statements are presented in accordance with guidelines provided by IAS 1: Presentation of Financial Statements.

The Financial Statements comprises of:

- (i) Statement of Financial Position as at 30 June 2025;
- (ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2025;
- (iii) Statement of Changes in Equity for the year ended 30 June 2025;
- (iv) Statement of Cash Flows for the year ended 30 June 2025; and
- (v) Notes, comprising a summary of significant accounting policies and explanatory information.

4.07 Reporting Period

The Financial Statements cover the financial year commencing from 01 July 2024 to 30 June 2025.

4.08 Authorisation for Issue

The Financial Statements have been authorized for issue by the Board of Directors of the Company in their meeting held on 27 October 2025.

4.09 Functional and Presentation Currency

The Financial Statements have been prepared and presented in Bangladeshi Currency (Taka), which is the functional currency of the Company. All financial information presented has been rounded off to the nearest integer except where indicated otherwise.

4.10 Comparative information

Comparative information disclosed is of the financial year 2023-2024 for all numerical information in the Financial Statements and also the narrative and descriptive information wherever it is relevant for the understanding of the current year's Financial Statements.

Figures for the comparative year have been Merged/regrouped/rearranged wherever considered necessary to ensure better comparability with the current year.

4.11 Use of Estimates and Judgments

The preparation of Financial Statements requires management to make judgments, estimates, and assumptions that affect the reported value of assets, liabilities, income, and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. Estimates arise because of uncertainties inherent within them but this does not undermine reliability. However, the estimates and underlying assumptions are reviewed on an ongoing basis and the revision is recognized in the year in which the estimates are revised.

4.12 Capital Management

The primary objective of the capital structure is to maintain an efficient combination of debt and equity ratios to achieve a low cost of capital. The management of the Company regularly reviews the return on equity, capital structure in light of the economic conditions, business strategies and future commitments. For that purpose, capital includes issued Share Capital, Securities Premium and all other Equity Reserves and Debt covering foreign currency term loan, Long-Term & Short-Term Loan from domestic Financial Institutions/Banks and finance lease obligations, etc. During the financial year ended 30 June 2025, debt



equity ratios is 54.21:45.79 comparing to the 54.96:45.04 of previous year. This change occurs due to investment in Property, Plant and Equipment of API Project along with acquisition of Non-current assets for other projects and addition of Inventory.

4.13 Going Concern

The Company has adequate resources to continue in operation for the foreseeable future. To finance the further business expansion, in the financial year 2015-2016, the Company made for a public issue of Ordinary Shares through the "Book Building Method" allotted and issued 50,000,000 Ordinary Shares. The current credit facilities and resources of the Company provide sufficient funds to meet the present requirements of its existing business operations and expansion. For these reasons, the Board of Directors of the Company continues to adopt the policy of a "Going Concern" basis in preparing the Financial Statements.

4.14 Application of International Financial Reporting Standards (IFRSs) and International Accounting Standards (IAS)

Name of the Accounting Standards	Ref. No.	Status of Application
Financial Instruments: Disclosure	IFRS-7	Applied
Financial Instruments	IFRS-9	Applied
Fair Value Measurement	IFRS-13	Applied
Revenue from Contract with Customers	IFRS 15	Applied
Leases	IFRS-16	Applied
Presentation of Financial Statements	IAS-1	Applied
Inventories	IAS-2	Applied
Statement of Cash Flows	IAS-7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors	IAS-8	Applied
Events after the Reporting Period	IAS-10	Applied
Income Taxes	IAS-12	Applied
Property, Plant and Equipment	IAS-16	Applied
Employee Benefits	IAS-19	Applied
The effects of Changes in Foreign Exchange Rates	IAS-21	Applied
Borrowing Costs	IAS-23	Applied
Related Party Disclosures	IAS-24	Applied
Financial Instruments: Presentation	IAS-32	Applied
Earnings Per Share	IAS-33	Applied
Impairment of Assets	IAS-36	Applied
Provisions, Contingent Liabilities and Contingent Assets	IAS-37	Applied
Intangible Assets	IAS-38	Applied

5.00 Significant Accounting Policies

Background

The Company selects and applies accounting policies consistently unless an IFRS or IAS specifically requires or permits a different and appropriate accounting policy for the same or results in the financial statements providing more relevant information about the effects of the transaction on the company's Financial Position, Financial Performance or Cash Flows.

The Company corrects and discloses the material prior period's/year's error/s, if any, retrospectively by restating the comparative amount for the prior periods/years in which the error has occurred.

5.01 Revenue Recognition

The Company derives revenue principally from manufacturing and sales of pharmaceutical drugs and Medicines. A contract with a customer exists when the parties to the contract have approved it and are committed to performing their respective obligations, the company can identify each parties rights regarding the distinct goods or services to be transferred (Performance Obligations), the company can determine the transaction price for the goods or services to be transferred, the contract has commercial substance and it is probable that the company will collect the consideration to which it will be entitled in exchange for goods or services that will be transferred to the customers. Revenues are recorded in the amount of consideration to which the company expects to be entitled in exchange for performance obligation upon transfer of control to the customers and are measured at the fair value of the consideration received or receivable, net of returns, VAT, and applicable trade discounts, allowances, etc.



(a) Sales of Products

The majority of customers' contracts that the company enters into a single performance obligation for the delivery of pharmaceutical drugs and Medicines. The company recognizes revenue from sales when control of the products transfers, generally upon shipment or delivery to the customers or custom port. The company records sales net of estimated incentives/discounts, Returns, and other related charges. These are generally accounted for as variable consideration in the same periods the related sales occur. The Methodology and Assumption used to estimate rebate and returns are monitored and adjusted accordingly with the contractual and legal obligations, historical trends, past experience and projected market condition. The revenue for such variable consideration is included in the company's estimate of transaction price only if it is highly probable that a significant reversal of revenue will not occur once any uncertainty is resolved. In making this assessment the company considers its historical records of performance on similar contracts.

(b) Interest Income

Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a timely basis, by reference to principal outstanding and at the effective interest rate applicable.

(c) Dividend Income

Dividend income from investment in Marketable Securities is recognized when the rights to receive payment have been established, provided that it is probable that the economic benefit will flow to the company and the amount of income can be measured reliably.

(d) Cash Incentive

Cash incentive from Export Sales is recognized when the fund is duly deposited to the Bank Account of the Company. During the year the company received Taka 95,441,422 as cash incentive which is duly shown under the head of Other income in the financial statement for the year ended 30 June 2025.

(e) Scrap Sales

Scrap Sales is recognized when the items of Scrap is delivered to the customer. During the year the company received Taka 31,009,021 as scrap sales which is duly shown under the head of Other income in the financial statement for the year ended 30 June 2025.

5.02 Property, Plant and Equipment (PPE)

i) Recognition and Measurement

The Cost of an item of Property Plant and Equipment (PPE) is recognized as an asset if, and only if it is probable that the future economic benefit will flow to the company and the cost of the item can be measured reliably.

PPE has been measured and stated at cost or revalue amount less accumulated depreciation and accumulated impairment loss, if any, in compliance with the requirement of IAS 16: Property Plant and Equipment and IAS 36 Impairment of Assets. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the assets to its present location and working condition for its intended use inclusive of inward freight, duties, and non-refundable taxes.

ii) Maintenance Costs

The company incurs maintenance costs for all its major items of Property, Plant, and Equipment. Repair and maintenance costs are charged as expenses, as and when incurred.

iii) Depreciation

The land is held on a freehold basis and is not depreciated considering its unlimited useful life. In respect of all other Non-current assets, depreciation is provided on a straight-line method to amortize the cost of the asset after commissioning over their expected useful life. In respect of the addition to property, plant and equipment, depreciation begins from the date of respective asset available for use up to the date immediately preceding the date of disposal.

The rate at which assets are depreciated per annum depending on the nature and estimated useful life of assets are given below:



Category of Assets	Rate
Building	2.50% to 13.33%
Machinery and Equipment	7.50% to 100%
Furniture and Fixtures	10% to 100%
Motor Vehicles	8.33% to 100%
Utilities, Engineering and Electrical Installations	7.50% to 100%
Office Equipment	10%
Books and Periodicals	10%

iv) Impairment of Assets

If the recoverable amount of a PPE is less than its carrying amount, the carrying amount of the PPE is reduced to its recoverable amount. This reduction is an impairment loss. An impairment loss on a non-revalued asset is recognized in the Statements of Profit or Loss and Other Comprehensive Income. However, an impairment loss on a revalued asset is recognized in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that asset. Such impairment loss on a revalued asset reduces the revaluation surplus to the extent for the asset. The Company does impairment testing at the end of each reporting period if the indication of any impairment exists.

V) Retirement and Disposal

On disposal of Non-current assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is recognized in the Statement of Profit or Loss and Other Comprehensive Income, which is determined with reference to the net book value of the assets and net sales proceeds. The revaluation surplus included in Equity in respect of disposed off/demolished/discarded Property, Plant and Equipment are treated as per the principle enunciated in the IAS 16.

5.03 Leases

IFRS 16 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months unless the underlying asset is of low value. A lessee is required to recognize a Right-of-Use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments.

Effective from 1st January 2019 the company adopted IFRS 16, "Leases" using retrospective cumulative transaction method applied that we were not completed on 1st January 2019. In accordance with the cumulative transaction, method comparatives have not been adjusted retrospectively as the effect of adoption of IFRS 16 was not significant.

The ACME Laboratories Limited applied IFRS 16 onwards from the date of 1st July 2019 since IFRS 16 is effective from the date of 1st January 2019. The Company has made a Right-of-Use Assets and Lease Liability against the Rental Expenses of 18 Depot all over the country. According to IFRS 16 Paragraph 47, a company is required to present Right-of-Use Asset and Lease Liability on the face of Statement of Financial Position separately from Other Assets. Interest expenses and Depreciation on Right of Use Asset are also to be shown separately. An incremental borrowing rate that has been used to determine the present value of lease payment and other calculation.

5.04 Financial Instruments

A financial instrument is any contract that gives rise to financial assets and a financial liability or equity instrument of another entity.

i) Financial Assets

Financial assets of the company include Cash and Cash Equivalents, Trade Receivable, Other Receivables and Equity Instrument of another entity. The Company initially recognized receivables on the date they are originated. All other Financial Assets are recognized initially on the date at which the Company becomes a party to the contractual provision of the transaction. The company derecognizes a Financial Asset when, and only when the contractual rights or probabilities of receiving the cash flow from the assets expire or it transfers the right to receive the contractual cash flows on the Financial Assets in a transaction in which substantially all the risks and rewards of ownership of the Financial Assets are transferred.

Trade Receivable:

Trade receivables are created at the original invoice amount less any provisions for doubtful debts. Provision is made where there is evidence of a risk of non-payments, taking into consideration aging, previous experience, and general economic conditions. When a trade receivable is determined to be uncollectable, it is



written off firstly against any provision available and then to the Statement of Profit or Loss and Other Comprehensive Income. Subsequent recoveries of amounts previously provided for and/or written off are credited to the Statement of Profit or Loss and Other Comprehensive Income. During the year under audit, the company has no uncollectable trade receivable to be written off for which it created any provision in the earlier years.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash in hand, cash at bank and cash at BO Account that are readily convertible to the known amount of cash and that are subject to an insignificant risk of change in value.

ii) Financial Liability

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes the financial liabilities when its contractual obligations are discharged or cancelled or expired. Financial liabilities include payable for expense, liability for capital expenditure, and other current liabilities.

5.05 Impairment

i) Financial Assets

Trade receivables and other receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flow of that asset, which can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indicates that a debtor or issuer will enter bankruptcy, etc.

ii) Non-Financial Assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. The carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss if, and only if, the recoverable amount of the asset is lesser than its carrying amount. Impaired loss is recognized immediately in the Statement of Profit or Loss and Other Comprehensive Income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset shall be treated as a revaluation decrease to the extent of the availability of revaluation surplus. If it is more than the revaluation surplus available, then it is routed through the Statement of Profit or Loss and Other Comprehensive Income.

5.06 Investment in Securities

According to the relevant laws applicable, the company had invested in shares of listed companies through the stock exchange, by using the income generated in Tax Holiday Unit. The investments in shares are recognized at cost including transaction cost. Further, the entity recognizes subsequent changes in Other Comprehensive Income.

During the year the company has created a deferred tax on unrealized gain/(loss) on Investment in Securities at the rate of 10%.

5.07 Inventories

Inventories are carried at the lower of cost and net realizable value as prescribed by IAS 2: 'Inventories'. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. The cost of material consumption is determined on first-in-first-out basis. Net realizable value is based on the estimated selling price less any further costs expected to be incurred to make the sales.

Type of Stock	Basis of Valuation
Raw Materials	At cost on First in First Out basis
Packing Materials	At cost on First in First Out basis
Work-in-Process	At cost
Finished Goods	At lower of cost or net realizable value
Printing Stationery	At cost on First in First Out basis
Spare & Accessories	At cost on First in First Out basis



5.08 Provisions

Provisions and accrued expenses are recognized in the Financial Statements in line with the International Accounting Standard (IAS) 37: "Provisions, Contingent Liabilities, and Contingent Assets" when:

- The company has a legal or constructive obligation as a result of past events.
- It is probable that an outflow of economic benefit will be required to settle the obligations.
- A reliable estimate can be made of the amount of the obligations.

Provisions are reviewed at the end of each reporting date and adjusted to reflect the current best estimates. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

5.09 Income Tax Expense

Income tax expense comprised of current and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income and accounted for in accordance with the requirement of IAS 12: "Income Taxes".

Current Tax

Current tax is the expected tax payable on the taxable income for the period/year and any adjustment to tax payable in respect of previous years as per the provisions of Income Tax Act 2023 and duly amended by the Finance Act from time to time.

Deferred Tax

The company has recognized deferred tax using the balance sheet method in compliance with the provision of IAS 12: "Income Taxes". The policy for recognition of deferred tax assets/liabilities is based on temporary differences (taxable or deductible) between the carrying amount (Book Value) of assets and liabilities for financial reporting purposes and its tax base, and accordingly, deferred tax income or expense has been considered to determine Net Profit after Tax and Earnings Per Share (EPS).

5.10 Loans – Long Term and Short Term from Banks, Financial Institutions, and Others

i) Borrowing Cost

Interest and other costs incurred by the Company in connection with the borrowings of the fund are recognized as expenses in the year in which they are incurred unless such borrowing cost related to acquisition/construction of assets in progress that are capitalized as per IAS 23: "Borrowing costs".

ii) Charges on the Assets of the Company

There are Fixed and Floating charges over:

- All the Plant, Machinery and Equipment (both present and future);
- Floating assets (both present and future) including but not limited to book debts, bills receivable, goodwill, and other floating assets both tangible and intangible and all documents title, undertakings, contracts, engagements securities, and other documents whatsoever related to such assets of the Company in favor of various bankers securing the various kinds of loans taken by the company from them through a Pari Passu security sharing agreement dated 16 January 2020 (8th Supplemental to the lenders' Pari Passu Security Sharing Agreement) amongst the banks. As per the agreement under the names of the participating banks in the charges through the Pari Passu agreement are stated hereunder:

- Dutch Bangla Bank PLC
- Dhaka Bank PLC
- The Hong Kong and Shanghai Banking Corporation Limited
- Standard Chartered Bank
- Trust Bank PLC
- Eastern Bank PLC
- Prime Bank PLC
- Mutual Trust Bank PLC
- BRAC Bank PLC
- Bank Asia PLC
- IDLC Finance PLC
- NCC Bank PLC

- Registered mortgage of the specified Land of the Company executed in favor of Banks/ Financial Institutions where applicable.
- In maximum cases, Personal Guarantee of shareholders directors submitted in favor of Banks/Financial Institutions.



5.11 Employee Benefits

The Company maintains a Defined Contribution Plan and Defined Benefit Plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective agreements/trust deeds.

The Company has accounted for and disclosed employee benefits in compliance with the provision of IAS19: 'Employee Benefits'.

The cost of employee benefit is charged off as revenue expenditure in the year to which the contributions relate.

The Company's employee benefits include the following:

i) Defined Contribution Plan (Provident Fund)

The Company got recognition from the Commissioner of Taxes its provident fund scheme (Defined Contribution Plan) vide order: নথি নং পি.এফ অনুমোদন/৩২/কসস-৩/২০১০-২০১১, তারিখ ২৩/০৩/২০১১ employees of the company eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute to the provident fund and the Company also makes an equal contribution.

The Company recognizes the contribution to defined contribution plan as an expense when an employee has rendered services to the Company in exchange for such contribution. The legal and constructive obligation is limited to the amount the Company agrees to contribute to the fund.

ii) Defined Benefit Plan (Gratuity)

The Company has formulated a policy related to "Payment of Gratuity" payable to its eligible Permanent Employees who are serving the Company for a considerable duration, at the time of severance of their relationship from the Company. Eligibility for getting the said Benefit mainly depends upon the length of service with the organization subject to compliance of the eligibility criteria as prescribed by the management in the policy and accordingly the company has made necessary provisions (non-funded) in the books of accounts.

iii) Short-Term Employee Benefits

Short-term employee benefits include salaries, bonuses, etc. Obligations for such benefits are measured on an undiscounted basis and are expensed at the time when the related service is provided.

iv) Contribution to Worker's Profit Participation Fund (WPPF) and Worker's Welfare Fund (WWF)

This represents 5% of net profit before tax and before charging the contribution to WPPF by the Company as per provision of section 15 of the Bangladesh Labor (Amendment) Act, 2013 and is payable to a beneficiary as defined in the said law and accordingly the Company has made necessary provision in the books of accounts.

v) Insurance Schemes

Employees of the company are covered under group hospitalization and group term life insurance including accidental benefits. The summary of the plans is stated hereunder:

A. Group Hospitalization Insurance Plan

In this scheme, the Company covers its employees under hospitalization and other medical expenses related to the hospitalization of the employees from salary Grade M 16 and above. Moreover, employees who belongs to salary grade M 12 and above their spouse is also eligible for the group hospitalization in insurance benefits. The hospitalization benefits are provided to employees as per a three-tier system and each tier of benefits covering from a different group of employees based on salary grade in the Company. The Company pays an annual premium to the insurance Company for this cover of their employees.

B. Group Term Life Insurance Including Accidental Death Benefit

In this policy, all the permanent and salaried employees of the Company are covered. If an insured employee dies irrespective of the cause of death, the Insurance Company upon receipt of written proof pays to the employer the sum insured in respect of that employee as per the terms of the contract between the insurance company and the employer.



C. Employee Position

During the financial year, there were 9,823 employees employed in the Company, among them 9,025 employees has employed for the full year and the remaining 798 employees employed less than a full year.

During the year tax had been deducted at source from the salary income of 2,448 employees as per the provision of section 86 of Income Tax Act 2023 against their payment.

5.12 Share Premium

As per IAS-32 "Financial Instruments: Presentation", Para-37, an entity typically incurs various costs in issuing or acquiring its own equity instruments. Those costs might include registration and other regulatory fees amounts paid to legal, accounting, and other professional advisers, printing costs, and stamp duties. The transaction costs of an equity transaction are accounted for as a deduction from equity (net of any related income tax benefit) to the extent they are incremental costs directly attributable to the equity transaction that otherwise would have not been incurred.

The Company shows share premium account balance after netting off of relevant transaction costs. The balance in the share premium account shall be utilized in accordance with provisions of Section 57(2) of the Companies Act, 1994 and as directed by the Bangladesh Securities and Exchange Commission in this respect from time to time.

5.13 Research Development and Experimental Cost

In compliance with the requirements of IAS-38 "Intangible Assets", research, development, and experimental costs are usually absorbed as revenue charges to the Statement of Profit or Loss and Other Comprehensive Income as and when incurred, as being not material in the company's and /local context.

5.14 Earnings Per Share (EPS)

This has been calculated in compliance with the requirement of IAS 33: "Earnings per Share", by dividing the basic earnings by the weighted average number of Ordinary Shares outstanding during the year.

Basic Earnings per Share (Numerator/Denominator)

Earnings (Numerator)

This represents earnings for the year attributable to Ordinary Shareholders.

No. of Ordinary shares (Denominator)

This represents the weighted average number of Ordinary Shares outstanding during the year.

Diluted Earnings per Share

As per the existing term and conditions of the loans taken by the Company from various financial institutions and banks or contracts with various parties including employees, there is no condition related to the conversion of loan into Ordinary Share Capital or stipulation related to share-based payments for material and services supplied by them to the Company. Hence, the Diluted EPS of the Company is the same as Basic EPS.

5.15 Foreign Currency Transactions

Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date. The monetary assets and liabilities, if any, denominated in foreign currencies at the financial position date are translated at the applicable rates of exchanges ruling at that date. Exchange differences are accounted as revenue expenditure/income in compliance with the provision of IAS 21: "The Effects of Changes in Foreign Exchange Rates". Due to unfavourable fluctuation of Foreign Currency along with the war in between Russia and Ukraine there arisen a significant impact globally on business. During the year the company incurred foreign currency fluctuation losses which has been duly disclosed in the financial statement for the year ended 30 June 2025.

5.16 Triple Bottom Line Practice in ACME

In ACME, we believe that there is more to business than just making a profit. Long-term business success and sustainability rely on economic value, environmental health, and social progress. Our values are rooted in the concept of the 'Triple Bottom Line (TBL)' and we assume ourselves accountable in relationship to Profit, Planet, and People. We strongly believe that earning profit can't be the only goal of any organization, the well-being of the people and environment are also equally important, hence ACME has adopted the Triple Bottom Line concept as its business philosophy.



5.17 Segmental Reporting

As required by IFRS – 8 “Operating Segments”, if an entity operates and engages in different economic environments and activities then the entity has to disclose information, to enable users of its Financial Statements to evaluate the nature and financial effects of the business so carried out.

The Company considers the operation on an aggregate basis and manages the operations as a single operating segment. Hence, it is felt that such segment reporting is not required to be disclosed.

5.18 Contingent Liabilities and Contingents Assets

Contingent liabilities and Contingent assets are present or possible obligations or on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the Company or which amount of the obligations cannot be measured with sufficient reliability.

5.19 Statement of Cash Flows

Statement of Cash Flows has been prepared in accordance with IAS-7: “Statement of Cash Flows” by using the direct method.

5.20 Events after the Reporting Period

Events after the reporting period that provide additional information about the Company’s position at the date of Statement of Financial Position or those that indicate the going concern assumption is not appropriate are reflected in the Financial Statements. Events after the reporting period that are not adjusting events are disclosed when material.

5.21 Insurance Claim

The Company recognizes the insurance claim only when the compensation in respect of loss claimed/assessed becomes receivable from the insurer.

5.22 Highest and Lowest Equity Share Price at Stock Exchanges

The monthly highest and lowest price of each equity shares of Taka 10 each fully paid up of the company listed at Dhaka and Chittagong stock exchange during the financial year 2024-2025 is as under:

Trade Name	Date	Dhaka Stock Exchange		Chittagong Stock Exchange	
		Highest Quoted Price	Lowest Quoted Price	Highest Quoted Price	Lowest Quoted Price
ACMELAB	July 2024	73.20	68.00	73.00	68.00
	August 2024	89.80	67.60	89.30	68.30
	September 2024	92.70	85.30	93.00	85.10
	October 2024	84.30	73.60	84.60	73.40
	November 2024	81.40	72.20	81.30	72.20
	December 2024	79.50	71.10	78.80	71.00
	January 2025	74.90	72.90	75.50	72.40
	February 2025	75.20	73.30	75.60	73.20
	March 2025	74.90	72.60	74.80	73.00
	April 2025	75.80	72.20	75.80	72.80
	May 2025	73.90	68.10	73.80	68.00
	June 2025	72.80	69.30	73.50	68.50

5.23 Status of API project

The Company has completed its validation batch of API Project. In line with the requirements of the International Financial Reporting Standards (IFRSs), capital assets associated with the production process, including buildings and plant & machinery, have been capitalized within the financial year.

According to IFRS, assets should be capitalized when they are ready for their intended use, which includes conditions of being capable of operating in the manner for which they were intended. As the API Project entered its production phase, the related capital assets met these criteria, justifying their capitalization.

Upon capitalization, these assets have also begun to be depreciated as per the company’s policy and applicable accounting standards. Depreciation on the building, plant, and machinery commenced from the date they were considered available for use. This depreciation expense has been recorded in the financial statements accordingly, impacting the company’s financial performance for the period by reflecting the gradual allocation of these capitalized costs over their useful life.



This approach ensures that the financial records accurately represent the company's investment in the API Project and comply with IFRS requirements, providing a true and fair view of the financial position and performance.

5.24 Risk Management

Efficient and effective Risk management is a part and parcel of today's business. As such, The ACME Laboratories Ltd. would be subject to systematic risks of the industry and market as well. The majority of these risks are commercial and business risks in nature that can be mitigated effectively. Such major risk factors and management approaches on the same are described in brief as under:

Operational Risk

ACME relies on suppliers for ingredients and various third parties for certain manufacturing-related services to produce material that meets appropriate content, quality, and stability standards of the company products and after approval, it is being released for commercial distribution. ACME may not be able to produce its drug substance or drug product to appropriate standards without the required supports from its suppliers and vendors. Again, if it fails to maintain important manufacturing and service relationships, may not find a replacement supplier or required vendor or develop Company's own capabilities which could delay or impair Company's ability to obtain regulatory approval for its products and substantially increase Company's costs or deplete profit margins.

Management Perception

ACME always try to maintain required number of vendors for each and every ingredient and service. The Company maintain purchase relation to all approved vendors through its professional team. Besides, it uses to conduct details vendor verification and its professionals are very conscious and concerned regarding the vendor issue.

Interest Rate Risk

Interest rate risk is the risk that Company faces due to unfavourable movement in the interest rates. Changes in the government's monetary policy, along with increased demand for loans/investments tend to increase the interest rates. Such rises in interest rates mostly affect Companies having floating rate loans or Companies investing in debt securities.

Management Perception

In order to manage this risk and overcome it, the Company exercises prudence in its cash flow management, supported by continued strength in sales and marketing. ACME is very careful in forecasting the prices of ingredients and manages its costs in an effective manner. To maintain an effective rate of return ACME also follow a knowledge and information-based products mix, so as to ensure that the debt repayments are met on schedule, even if the interest rates were to rise.

Exchange Rate Risk

Exchange rate risk occurs due to changes in foreign currency exchange rates. As the Company has taken foreign currency loan (Accepted Import Liabilities), imports major raw materials and some packing materials from abroad and earns most of the revenue in local currency, unfavourable volatility or fluctuation may affect the profitability of the Company. On the other hand, if the exchange rate decreased against local currency, opportunities will be created for generating more profit/surplus.

Management Perception

Management's perception of foreign currency risk depends on factors like the company's risk appetite, its approach to risk management, and the specific nature of its international operations. Companies typically have well-defined strategies and processes in place to address foreign currency risk in a manner that aligns with their overall business objectives.

Industry Risk

The pharmaceutical industry has witnessed challenges such as intellectual property rights, a historic fuel price peak, and material cost increase across the globe. It stands as one of the most challenging and dynamic industries to operate as of date. Fortunately, Bangladesh is the only least developed country that demonstrates significant competencies in the pharmaceuticals industry and it requires a huge quantity of medicine for its present 166 million (approx.) populations.

Management Perception

As the per capital income and per-person consumption of medicine have been increasing over the years, management is optimistic about the growth opportunities of the pharmaceutical industry in Bangladesh. The Company is trying to adopt sophisticated state of art cutting-edge technology-driven manufacturing facilities and making efforts to catch the opportunity of regulated global market apart from the domestic market.



Market Risk

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the Company. Mostly, the risk arises from falling demand for pharmaceutical products which would adversely affect the performance of the Company. On the other hand, strong marketing and brand management system would help the Company to increase its customer and market base.

Management Perception

The products of the pharmaceuticals industry are of basic nature and have a wide market as they are giving a good market share to The ACME Laboratories Limited at present. Hence, it will hardly be the case that there will be a lack of demand for the products. Moreover, as explained earlier, the pharmaceuticals industry is only increasing year-on-year basis and ACME is following a full-proof scientific integrated marketing policy hence, has a marginal probability for shrinkage of the market share.

Technology Related Risk

The pharmaceutical industry is dynamic in nature and heavily driven by technology. Hence, the technology always plays a vital role here. Adaptation of better technology may help to gain remarkable core competencies that certainly create competitive advantages like increase productivity; reduce costs, better perception of customers. Firms are exposed to technology risks when there are better technologies available in the market than one used by the Company which may cause operational inefficiency.

Management Perception

As one of the leading pharmaceutical company of the country, there are clear intent regarding the adaptation of the latest technology in the Company here and the management is aware of technological changes and always trying to adopt new technology according to its needs. Furthermore, routine and proper preventive maintenance of the equipment carried out by the Company ensures longer service life for the existing equipment and facilities. Finally, ACME is committed to holding its leading edge and maintaining quality and brand image.

Potential or Existing Government Regulations

The Company operates under the Drugs Ordinance 1982, Companies Act 1994, Directorate General of Drug Administration (DGDA) Regulations, Income Tax ACT 2023, Customs Act 1969, Value Added Tax (VAT) Act 1991, and Value Added Tax (VAT) Rules 1991, Bangladesh Securities and Exchange Rules, 1987 and other rules and regulations of the country. Any abrupt changes of the policies made by the regulatory authorities may adversely affect the business of the Company.

Management Perception

Since the product of pharmaceuticals industry is an essential one for lives and it is an import substitute industry and degree of value addition is remarkable, we see the government regulations are mostly investment-friendly for this sector. As ACME is one of the top-ranking pharmaceutical Companies in the country, it is doing business by following all the rules and regulations of the land. Change in regulations will bring changed strategies for doing the business by the dynamic management of the Company.

Potential Changes in Global and National Policies

Changes in Government policies may affect business. 47 least developed countries (LDCs) including Bangladesh are not required to provide patent protection, give exclusive marketing rights to companies with patented products or comply with the "mailbox" program – create a process to receive complaints about pharmaceutical product patent right violations until 1 January 2033, or until such a date on which they cease to be an LDCs Member, whichever date is earlier.

Management Perception

Pharmaceuticals, over the years, have been proved as a thrust sector for the country and growing at a considerable pace each year. In addition, ACME is continuously trying to adopt the right technology and build infrastructure to meet TRIPS standards.

History of Non-operation

The ACME Laboratories Limited started its journey in the year 1954 and converted into a private limited company on 17 March 1976 vide registration no. C-4745/163 of 1975-76 under the Companies Act-1913. Since the commencement of its operation, it has had no history of non-operation till now. The Company is running by a professional team and pursues a continuous full-proof market promotion system, which reduces the non-operating risk.



Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge its obligation. Credit risk information helps users of Financial Statements assess the credit quality of the entity's financial assets and level and sources of impairment loss. Management has a credit policy in place and exposure to credit risk is monitored on an ongoing basis. Risk exposures from other financial assets i.e. cash at the bank and other external receivables are very nominal.

Management Perception

To mitigate the credit risk the management of the Company follows robust credit control and collections policies. The Company has a dedicated credit collections team who are responsible for the collection of dues and they have been demonstrating remarkable performances in collecting receivables as per Company's credit and collection policy.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (Cash and Cash equivalents) is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or bringing damage to the Company's reputation. Typically, the Company ensures that it has sufficient cash and cash equivalent to meet expected operational expenses including financial obligations through the preparation of the cash flow forecast with due consideration of timeline of payment of the financial obligation and accordingly arrange for sufficient funds to make the expected payment within due date.

Management Perception

The management of the company is working relentlessly to minimize the cash operating cycle of the company. The Company maintained a cautious liquidity strategy, with a positive cash balance throughout the year ended 30 June 2025. Effective liquidity risk management requires both a top-down and a bottom-up approach. Strategy, principles, and objectives are set at Board and Management levels. ACME conducts liquidity management in a manner that maintains stability and flexibility in day-to-day funding activities. Our liquidity risk management starts by managing the daily payment of cheques, daily cash inflow, and outflow, maturity of deposits, and our access to other funding sources as and when required.

5.25 General Comments & Observations

- a) The previous year's figures have been merged/regrouped/reclassified wherever considered necessary to conform to the current year's presentation. Figures have been rounded off to the nearest integer, as the currency represented in this Financial Statements.
- b) All shares are fully paid up.
- c) The company has not incurred any expenditure in foreign currency against royalties.
- d) No foreign exchange was remitted to the relevant shareholders during the year under audit.
- e) No amount of money was expended by the company for compensating any members of the Board for special service rendered.
- f) No brokerage was paid against sales during the year under audit.
- g) There was no bank guarantee issued by the company on behalf of directors.



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
6	Property Plant and Equipment:		
	Details of Property, Plant and Equipment and Depreciation As at 30 June 2025 are shown in the annexed Schedule - A. This is arrived at as follows:		
	Cost	40,550,129,555	37,694,361,902
	Opening Balance (Cost)	37,694,361,902	33,644,996,964
	Addition during the year (Cost)	8,883,562,565	8,402,015,909
	Disposal (Cost)	(83,749,096)	(33,349,983)
	Adjustment for CWIP/MTT	(5,944,045,816)	(4,319,300,986)
	Revaluation	5,802,217,115	5,804,625,688
	Opening Balance (Revaluation)	5,804,625,688	5,805,191,938
	Addition during the year (Revaluation Surplus)	-	-
	Disposal (Revaluation Surplus)	(2,408,573)	(566,250)
	Accumulated Depreciation on Cost	12,746,921,959	11,007,222,714
	Opening Balance	11,007,222,714	9,519,339,679
	Addition during the year	1,793,020,040	1,508,428,530
	Disposal	(53,320,795)	(20,545,495)
	Accumulated Depreciation on Revaluation Surplus	876,244,586	833,063,167
	Opening Balance	833,063,167	787,742,850
	Addition during the year	45,580,992	45,886,567
	Disposal	(2,408,573)	(566,250)
	Carrying Value		
	Cost	27,803,207,596	26,687,139,188
	Revaluation Surplus	4,925,972,529	4,971,562,521
		32,729,180,125	31,658,701,709
	Allocation of depreciation charge for the year has been made in the Financial Statements as follows:		
	Factory Overhead	1,544,432,427	1,365,624,681
	Selling, Marketing and Distribution Expenses	151,685,327	128,230,906
	Administrative Expenses	142,492,278	120,459,420
	Total	1,838,610,032	1,554,315,007

6.A Revaluation Surplus:

Current balance has been arrived as below:

M M Rahman & Co. Chartered Accountants, Dhaka, Bangladesh the value revalued the Land and Land Development, Building, Machinery & Equipment, Motor Vehicle, Utilities, Electrical Installation & Engineering and Office Equipment as at 30 June 2021 at "Current Cost Accounting Method (CCA)". Due to these revaluation, a net revaluation surplus amounting to Tk. 15,137,594, arrived on dated 30 June 2021. Details of Revaluation Surplus has been given below:

Revaluation Surplus	5,802,217,115	5,804,625,688
Opening Balance	5,804,625,688	5,805,191,938
Add: Addition during the year	-	-
Less: Adjustment due to Loss on Revaluation	-	-
Less: Adjustment due to disposal/Discard	(2,408,573)	(566,250)
Less: Accumulated depreciation on revaluation & Loss on Disposal	876,244,586	833,063,167
Opening Balance	833,063,167	787,742,850
Add: Depreciation charged for the year	45,580,992	45,886,567
Less: Adjustment due to disposal/Discard	(2,408,573)	(566,250)
	4,925,972,529	4,971,562,521



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

7.A Right-of-Use Assets :

Openings Carrying Value

Add: Addition During the year

Less: Depreciation during the year

Less: Expired/Discontinue of lease

70,446,949	99,553,397
84,929,571	3,310,933
35,110,356	32,397,381
2,603,588	-
119,602,576	70,446,949

Disclosure notes regarding RCU Assets given in note number 5.03

7.B Lease Liability:

Current Lease Liability

Long term Lease Liability

27,864,636	21,488,161
77,197,748	44,876,024
105,062,384	66,358,186

Disclosure notes regarding RCU Assets given in note number 5.03

8 Investment in Securities :

Public Limited Co.'s Securities (Details are given in Note no. 8.A below)

30,382,447	30,202,129
30,382,447	30,202,129

8.A Public Limited Co.'s Securities

Particulars	No. of Equity Shares held	FV	Average cost per unit	Total cost as at 30.06.2025	Market Price as at 30.06.2025	Unrealized gain/(loss)
AB Bank PLC.	33,639	10	15.5310	522,446	211,920	(310,520)
Eastern Bank PLC.	52,517	10	11.1105	583,480	1,190,548	607,068
Pioneer Insurance Co. PLC.	36,795	10	28.5368	1,050,013	1,423,967	373,954
Southeast Bank PLC.	33,233	10	15.1810	504,509	239,278	(265,231)
EXIM Bank PLC.	28,187	10	9.1010	256,330	155,028	(101,302)
Squire Pharma PLC.	106,632	10	173.8867	18,538,586	22,292,778	3,754,192
Square Textile Ltd.	262	10	-	-	12,628	12,628
Gramoon Phone Ltd.	16,000	10	294.7140	4,715,424	4,866,000	140,576
C & A Textiles Ltd.	92	10	9.4565	870	294	(576)
				26,171,858	30,382,447	4,210,589
						421,059
				26,171,858	30,382,447	3,789,530
				26,171,858	30,202,129	3,627,244

Less: Deferred Tax Liability @10% on Un-realized Gain
Balance as at 30 June 2025

Comparative year as at 30 June 2024

9 Inventories:

This balance is made up of as follows:

Raw Materials

Packing Materials

Work-in-Process

Finished Goods

Printing & Stationery

Spare, Accessories & Others

Total

5,395,742,678	3,844,388,375
1,775,503,467	1,344,822,839
802,562,408	1,067,010,877
1,991,096,967	1,663,995,746
18,718,448	15,076,532
489,324,699	614,505,163
10,472,948,667	8,549,599,532



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

10 Trade Receivable :

Trade Receivable both domestic and exports occurred in the ordinary course of business are unsecured but consider good. The above Trade Receivable is as follows:

Domestic	3,310,168,774	2,838,098,179
Exports	300,660,555	390,649,227
	3,610,829,329	3,228,747,406
Add: Foreign exchange Unrealized Gain	3,076,580	30,267,742
	3,613,905,909	3,259,015,148

10.A Trade Receivable:

Aging of the above receivables are given below:

Particulars	Up to 6 Months		Above 6 Months		Total	
	2024-2025	2023-2024	2024-2025	2023-2024	2024-2025	2023-2024
Domestic	3,309,440,854	2,837,204,661	721,920	893,318	3,310,168,774	2,838,098,179
Export	290,844,452	214,636,452	9,816,103	176,012,775	300,660,555	390,649,227
					3,610,829,329	3,228,747,406
Add: Foreign exchange Gain/(Loss)					3,076,580	30,267,742
					3,613,905,909	3,259,015,148

11 Other Receivable:

This consists of as follows:

Rent on Investment Property	19,386,000	19,386,000
Interest Receivable (Term Deposit)	5,697,363	718,118
Cash Incentive Receivable	95,441,422	-
Dividend Receivable on Marketable Securities	-	28,187
	120,524,785	20,132,305

12 Advances, Deposits and Prepayments :

The followings items are unsecured but considered good and consists of as follows :

Advances:

Advance to Employees

Advance for API Industrial Park

Advance to Suppliers and Others

Deposit :

Security Deposit and Earnest Money

Presumptive Tax on Share Premium

VAT Deposit on Stock

Prepayments :

Insurance

823,971,087	292,530,709
297,667,528	270,659,528
1,472,385,145	1,272,949,492
212,284,067	468,151,204
13,064,814	13,064,814
724,650,653	678,354,309
23,540,527	17,362,092
3,567,563,821	3,513,092,438



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
13 Advance Income Tax:			
	The breakup of the above amount is as under:		
	Opening Balance as per last A/C	3,390,754,893	3,682,324,080
	Adjustment of Current Tax Provision and Advance Income Tax for completed assessment		
	For the assessment year 2021-2022	-	(489,159,082)
	For the assessment year 2022-2023	-	(607,725,334)
	For the assessment year 2023-2024	(699,843,009)	-
	Advance Income Tax Refundable for the assessment year 2022-2023	-	3,563,829
	Payment during the year:		
	AIT collected by Customs and Port Authority	417,996,905	453,241,212
	AIT collected by Bank from Export Bills	23,587,503	17,533,211
	AIT deducted against supply of Medicines	76,153,021	72,044,530
	AIT collected by BRTA Authority	13,249,300	12,141,000
	AIT deducted on Bank Interest on FDRs and STD account	1,031,494	776,824
	AIT deducted from Cash Incentive	2,853,367	19,526,183
	AIT deducted from Dividend Received and others	396,953	283,246
	Paid by pay order/Cheque:		
	For the assessment year 2021-2022	(2,481,456)	-
	For the assessment year 2023-2024	105,887,094	31,205,194
	For the assessment year 2024-2025	12,658,932	195,000,000.00
	For the assessment year 2025-2026	225,000,000	-
		3,582,206,109	3,390,754,893
14 Material in Transit:			
	Raw Materials	1,160,536,606	2,284,229,804
	Packing Materials	748,936,751	833,556,035
	Spare Parts and others	205,604,224	204,098,586
		2,115,077,581	3,321,884,425
15 Term Deposit:			
	As a part of efficient treasury management the company has made some short term investment with various Commercial Banks and Non Banking Financial Institutions which are stated below:		
	Agrani Bank PLC	74,921,150	56,320,480
	IPDC	40,000,000	-
		114,921,150	56,320,480
16 Cash and Cash Equivalents:			
	This is made up as follows:		
	Cash in Hand	972,150,642	887,761,342
	Cash at BO Account	3,397,548	1,810,180
	Cash at Bank	951,946,111	862,442,856
		1,927,494,301	1,752,014,378
17 Share Capital:			
	This is arrived at as follows:		
17.1 Authorized Capital : Tk 5,000,000,000			
	500,000,000 Ordinary share of Tk. 10 each	5,000,000,000	5,000,000,000
17.2 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



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

17.3 The movement in number of Ordinary Shares during the year is as under:

Opening Balance	211,601,700	211,601,700
Add: Issued during the year	-	-
Closing Balance	211,601,700	211,601,700

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

A Total Equity of the Company	26,739,990,166	25,051,830,131
B Total Number of outstanding ordinary share at the end of the year	211,601,700	211,601,700
C Net Asset Value per Ordinary Share (A/B) rounded off upto two decimal places	126.37	118.39

17.5 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
10.08.1988	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

18 Share Premium:

In the year 2015-2016, the company issued 50,000,000 Ordinary Shares of Tk. 10 each of which 30,000,000 Ordinary Shares issued at an issue price of Tk. 85.20 with a premium of Tk. 75.20 each and 20,000,000 Ordinary Shares issued at an issue price of Tk. 77.00 with a premium of Tk. 67.00 each.

Opening balance	5,127,599,728	5,127,599,728
Add: Amount received during the year	-	-
Closing balance	5,127,599,728	5,127,599,728

19 Retained Earnings:

Opening balance	12,653,559,397	10,849,777,132
Add: Addition during the year	2,474,193,691	2,582,067,875
Net Profit after Tax for the year	2,428,603,699	2,456,181,308
Adjustment for Depreciation on Revaluation Surplus	45,589,992	45,886,567
Adjustment for disposal of PPE	-	-
Less: Adjustment during the year	740,605,950	698,285,610
Dividend for the year 2023-2024 (comparative year dividend was for the financial year 2022-2023)	740,605,950	698,285,610
Closing balance	14,387,147,138	12,653,559,397



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
20	Long Term Loans - Net off Current Maturity:		
	This represents long term borrowings from Financial Institutions which are as follows:		
	Name of Financial Institution		
	Trust Bank PLC	370,175,793	151,796,395
	Dutch Bangla Bank PLC	479,457,125	698,496,865
	Eastern Bank PLC	311,500,000	289,291,700
	IDLC Finance PLC	827,073,182	993,632,394
	Dhaka Bank PLC	316,928,724	322,886,161
	Standard Chartered Bank	9,461,300	339,315,703
	IPDC	248,000,000	122,000,000
	HSBC	87,392,665	295,560,905
	Lanka Bangla Finance PLC	250,000,000	470,000,000
	Prime Bank PLC	71,042,473	161,226,320
	Mutual Trust Bank PLC	347,155,753	306,238,037
	Bank Asia PLC	428,336,325	637,940,102
	United Commercial Bank PLC	1,477,685	43,695,566
	BRAC Bank PLC	-	11,239,566
	Pshali Bank PLC	1,174,307,601	-
	IDCOL	1,251,202,130	1,500,000,000
	United Finance PLC	278,000,000	390,000,000
	The City Bank PLC	196,911,216	-
	NCC Bank PLC	26,508,122	-
	Mufund Bank PLC	400,000,000	-
		7,074,930,274	6,753,319,650
21	Provision for Gratuity:		
	Opening Balance	1,450,653,876	1,028,075,307
	Add: Provision for the year	222,600,271	485,215,571
	Less: Paid during the year	43,008,299	62,637,002
	Closing Balance	1,630,245,848	1,450,653,876
22	Deferred Tax Liability:		
	This represents provision made/assets created related to deferred income tax for taxable/deductable temporary differences which is arrived at as follows:		
	Opening Balance	790,569,097	903,141,828
	Add: Deferred Tax Liability/(Assets) created during the year		
	Increase in Deferred tax liability	17,515,222	(28,057,817)
	On account of (deductable) /taxable temporary difference for PPE	14,270,647	(28,743,385)
	On account of (deductable) /taxable temporary difference for unrealized gain on Marketable Securities	18,032	(131,385)
	Deferred Tax of Temporary difference on Lease	3,226,543	817,753
	Creation of Deferred Tax Assets	(40,408,194)	(84,515,714)
	on account of Provision for Gratuity	(40,408,194)	(84,515,714)
	Closing Balance	767,676,125	790,569,097



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

23 Loans & Overdrafts:

This represents the amount are as follows:

Name of the Bank

Dutch Bangla Bank PLC.

Standard Chartered Bank

Dhaka Bank PLC.

HSBC

Eastern Bank PLC.

Trust Bank PLC.

The City Bank PLC.

Prime Bank PLC.

Mutual Trust Bank PLC.

Agram Bank PLC.

Meghna Bank PLC.

United Commercial Bank PLC.

Bank Asia PLC.

Bank Alfalah PLC.

BRAC Bank PLC.

Pabna Bank PLC.

NCC Bank PLC.

NRB Bank PLC.

1,283,624,356	903,064,182
704,889,180	1,609,979,141
607,890,472	1,031,006,826
1,179,885,615	901,816,426
1,541,874,140	2,083,824,840
634,661,274	783,799,451
852,978,407	902,296,845
1,757,887,408	1,019,846,852
637,278,500	633,874,452
184,124,910	212,917,241
618,481,235	713,066,721
309,229,967	368,398,605
2,472,854,731	1,778,914,400
450,394,897	442,226,844
563,586,149	1,156,187,359
1,031,452,295	511,442,056
647,281,676	-
134,606,980	-
15,612,284,141	15,052,662,241

24 Current Maturity of Long Term Loans:

This amount represents current portion of long term loans from Bank & Non-Banking Financial Institutions which are repayable within next 12 months from the balance Sheet date

Name of Financial Institutions:

Trust Bank PLC.

ILDC Finance PLC.

JPDC

Eastern Bank PLC.

HSBC

Standard Chartered Bank

Dhaka Bank PLC.

Dutch Bangla Bank PLC.

Lanka Bangla Finance PLC.

Prime Bank PLC.

Mutual Trust Bank PLC.

Bank Asia PLC.

United Commercial Bank PLC.

EDCOL

United Finance PLC.

NCC Bank PLC.

Midland Bank PLC.

118,287,612	35,312,427
150,227,340	118,539,194
118,000,000	113,000,000
171,000,000	218,750,000
12,606,317	48,264,300
78,350,063	152,285,764
35,248,000	64,397,087
313,248,151	316,747,374
220,000,000	260,000,000
91,536,535	112,369,724
135,579,149	69,637,325
257,614,951	454,943,698
42,826,628	39,084,832
248,797,870	-
112,000,000	112,000,000
10,263,612	-
7,311,111	-
2,122,897,839	2,118,351,375

25 Trade Payables:

Trade Creditors

514,066,747	603,668,457
514,066,747	603,668,457



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
26 Provision for Income Tax:			
Opening Balance		3,022,082,571	3,255,425,419
Add: Provision during the year		954,165,512	859,977,739
Less: Adjustment of current Tax Provision and Advance Income Tax for completed assessment			
For the assessment year 2021-2022		-	(489,159,082)
For the assessment year 2022-2023		-	(604,161,505)
For the assessment year 2023-2024		(699,845,000)	-
		3,276,403,074	3,022,082,571
26.A Income Tax Provision during the year:			
Provision made during the year		786,569,226	759,864,496
Provision made for the prior year		167,596,286	100,113,243
		954,165,512	859,977,739
27 Liability for Expenses and Others:			
This is arrived at as follows:			
Salary & Allowances		12,783,131	29,276,353
Power & Electricity		25,160,679	27,202,548
Postage & Telephone		426,536	617,621
Gas Bill		27,761,683	13,645,728
Audit Fee		600,000	600,000
WASA Bill		133,703	155,479
Workers Profit Participation Fund (WPPF) and Workers Welfare Fund (WWF) 27.A		178,639,820	170,832,766
Advance against Export Sales		64,315,274	111,825,962
Interest on WPPF and WWF		17,898,066	17,898,066
VAT Payable		201,886,571	297,740,199
Other Expenses and TDS & VDS		12,623,077	42,042,390
		546,248,531	711,837,103
27.A Workers Profit Participation Fund (WPPF) and Workers Welfare Fund (WWF):			
The company makes a regular allocation of 5% on net profit before tax to this funds and payment is made to the workers as per provisions of Labor Law 2006 as amended in 2013.			
Opening Balance		170,832,766	162,056,909
Add: Addition for the year		167,992,930	160,185,885
Less: Payment during the year		(60,185,856)	(51,409,128)
Closing Balance		178,639,820	170,832,766
28 Dividend Payable:			
The Board of Directors proposed 35% cash dividend of Tk. 740,605,950 for the year 2023-2024 which was duly approved in the 48th AGM by the shareholders. The details are stated below:			
Opening Balance		3,831,699	6,565,219
Add: Final dividend declared for the year 2023-2024 (Gross)		740,605,950	698,285,610
Less: Dividend paid to Shareholders		739,033,411	699,917,730
Less: Unclaimed Dividend Transferred to Capital Market Stabilization Fund (Note-28.B)		1,601,596	1,041,400
Dividend Payable		3,802,642	3,831,699



Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024

28.A Dividend Payable :

As per BSEC Directive no BSEC/CMRUCD/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	2020-2021	Cash	25%	1,281	26.12.2021	1,601,596
2	2021-2022	Cash	30%	1,195	20.12.2022	1,328,412
3	2022-2023	Cash	33%	905	18.12.2023	876,797
4	2023-2024	Cash	35%	1,083	25.12.2024	1,597,433
						5,404,238
						Less: Unclaimed Dividend during the year
						1,601,596
						Dividend payable as at 30 June 2025
						3,802,642
						Dividend payable as at 30 June 2024
						3,831,699

28.B Unclaimed Dividend Account:

Referring to the BSEC Directive no BSEC/CMRUCD/2021-386/03 dated 14th January, 2021 Unclaimed dividend of more than 03 years as at 30 June 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
						1,601,596
						Less: Unclaimed Dividend Transferred to Capital Market Stabilization Fund (CMSF) during the year
						1,601,596
						Unclaimed Dividend as at 30 June 2025
						-
						Unclaimed Dividend as at 30 June 2024
						-

The above mentioned unclaimed dividend amount has duly been transferred to Capital Market Stabilization Fund (CMSF) on dated 31 August 2021 by the Company.



The ACME Laboratories Limited

Notes to the Financial Statements

For the year ended 30 June 2025

No.	Particulars	Amount in BDT	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024

29 Revenue :

This is made up as follows:

Gross Turnover

Domestic

Own Products

38,902,959,120	35,055,671,071
38,902,959,120	35,055,671,071

Export

Own Products

2,444,540,232	1,774,843,230
2,444,540,232	1,774,843,230

Others

Toll Manufacturing Charge

965,718	906,626
965,718	906,626

Total Gross Turnover

41,348,465,070	36,831,420,927
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Less: VAT

5,411,605,987	4,899,790,531
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Net Turnover

35,936,859,083	31,931,630,396
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The Summarized Sales and Production Quantities are as follows:

Quantity in Thousand					
Name of Category	Unit	Opening Balance	Production/Purchase	Sales/Consumption	Closing Balance
Human					
Tablet	Pcs	440,849	6,872,807	6,833,131	480,526
Capsule	Tube	90,230	918,686	909,482	99,434
Liquid/Handrub/San	Bottles	6,892	78,120	77,345	7,667
Dry Syrup/Powder	Phials	1,437	17,756	17,621	1,572
Ointment/Gel	Pcs	408	4,568	4,513	463
Cream	Bottles	654	14,985	14,927	712
Suppository	Tube	2,633	45,387	45,261	2,714
Inhaler (DPI)	Pcs	6,739	107,826	107,262	7,362
Inhaler (MDI)	Pcs	113	2,215	2,202	125
Eye/Ear/Nasal Drop	Cam	1,811	26,155	26,053	1,963
Injection (Vial & Amp)	Pcs	2,158	48,985	48,788	2,355
Infusion	Pcs	107	4,712	4,698	120
Sachet/Premix	Bottles	1,271	60,642	60,457	1,457
Veterinary					
Bolus	Pcs	46,974	683,376	679,559	50,791
Liquid	Kg	1,429	12,165	11,985	1,608
Premix	Pcs	4,970	74,981	74,483	5,466
WSP	Pcs	1,418	32,979	32,820	1,578
Injection	Vial	3,305	15,823	15,451	3,676
Herbal & Ayurvedic					
Capsule	Pcs	1,145	28,330	28,214	1,251
Liquid	Pcs	1,295	20,436	20,791	1,441
Tablet	Pcs	1,414	43,008	42,881	1,540

30 Cost of Goods Sold :

This is arrived at as follows:

Raw Materials Consumed

(Refer Note 30 A)

10,163,080,799	9,590,223,623
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Packing Materials Consumed

(Refer Note 30 B)

4,888,456,014	4,552,409,638
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Work in Process (Opening)

1,067,010,877	863,045,383
---------------	-------------

Work in Process (Closing)

(802,362,408)	(1,067,010,877)
---------------	-----------------

Material Consumption during the year

15,295,985,282	13,938,667,771
-----------------------	-----------------------

Factory Overhead

(Refer Note 30 C)

5,783,299,193	5,017,774,530
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Cost of Production

21,079,284,475	18,956,442,301
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Purchase of Finished Goods

-	-
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Opening Stock of Finished Goods

1,663,995,746	1,384,387,903
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Finished Goods Available

22,743,280,221	20,340,830,204
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Closing Stock of Finished Goods

(1,991,096,067)	(1,663,995,746)
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Cost of Goods Sold

20,752,183,254	18,676,834,458
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The ACME Laboratories Limited
Notes to the Financial Statements
For the year ended 30 June 2025

No.	Particulars	Amount in BDT	
		01 July 2024	01 July 2023
		To	To

30.A Raw Materials Consumed :

This is arrived at as follows :

Opening Stock of Raw Materials	3,844,388,375	2,966,921,878
Purchase during the year	11,714,435,102	10,467,690,122
Closing Stock of Raw Materials	(5,395,742,678)	(3,844,388,375)
Raw Material Consumed	10,163,080,799	9,590,223,625

Item wise Summarized Quantity and total number of ingredients are as follows:

Particulars	Pcs	Quantity (kg)		Quantity (Liter)		Quantity (Pcs)	
	Cap Shell	Active	Excipients	Active	Excipients	Active	Excipients
Opening Balance	400,045,971	3,142,415	1,739,964	6,122	30,237	14,516	457,239
Purchase	1,063,993,498	9,838,103	10,631,098	11,511	115,557	88,101	1,343,838,20
Available for use	1,464,039,469	12,980,518	12,371,062	17,633	145,794	100,616	1,801,077.20
Closing Balance	497,057,119	4,242,574	2,294,839	8,742	40,393	19,531	605,741.08
Consumption	966,982,350	8,737,944	10,076,223	8,890	105,402	81,085	1,195,336.12

30.B Packing Materials Consumed :

This is arrived at as follows :

Opening Stock of Packing Materials	1,344,622,839	1,148,007,242
Purchase during the year	3,209,336,642	4,749,025,225
Closing Stock of Packing Materials	(1,775,503,467)	(1,344,622,839)
	4,868,456,014	4,552,409,638

The Total Quantity of Packing Materials are as under:

Name of Category	Unit	Opening Balance	Purchase	Consumption	Closing Balance
Bottle	Pcs	15,863,366	132,272,094	129,079,592	19,055,868
Carton	Pcs	47,355,460	227,373,819	218,317,087	56,412,192
Plastic Item	Pcs	23,978,440	242,034,657	236,772,984	31,240,113
Cap	Pcs	24,255,015	151,958,800	146,803,469	29,410,346
Catch Cover	Pcs	14,561,738	31,717,704	48,345,496	17,933,945
Inner Leaflet	Pcs	43,147,248	194,803,672	185,311,277	52,639,643
Label	Pcs	8,468,267	91,444,752	90,084,709	7,828,220
Shipping Box Label	Pcs	7,426,643	14,195,918	12,691,667	8,930,895
PVC/PVDC	kg	778,186	1,824,862	1,642,315	960,723
Shipping Box	Pcs	1,268,606	14,368,571	14,091,012	1,546,164
Tube	Pcs	3,498,764	16,914,480	16,207,177	4,206,067
Al Foil- Dister	Kgs	91,219	334,480	313,912	111,787
Al Foil- Strip	Kgs	814,067	1,525,650	1,436,225	903,492
Inner Board	Pcs	659,737	1,857,520	1,717,299	799,958
Vial and Ampoule	Pcs	26,758,584	66,743,482	64,999,934	28,502,133
Sticker Label	Pcs	33,673,037	168,036,326	160,576,201	41,132,962

30.C Factory Overhead :

This is made up as follows :

Salary & Daily Wages	2,153,807,338	1,864,708,722
Gratuity	74,365,572	113,516,802
Group Insurance Premium	4,067,236	4,435,061
Company's Contribution to RPF	51,155,588	40,464,893
Postage & Telephone	7,523,305	7,673,692
Fuel & Electricity	961,417,692	661,382,323
Gas Bill	234,154,687	374,929,103
Factory Staff Uniform	13,368,833	11,246,599
Carrage Inward	7,893,584	6,883,807
Repairs & Maintenance	164,589,168	140,712,926
Insurance	29,314,766	26,191,306



The ACME Laboratories Limited
Notes to the Financial Statements
For the year ended 30 June 2025

No.	Particulars	Amount in BDT	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024
	Fees, Renewal and Taxes	3,823,327	2,926,273
	Printing, Stationery & Others	77,565,297	67,422,704
	Research, Analysis & Product Development	33,414,897	32,993,841
	Medical, Welfare & Recreation	590,969	10,036,002
	Entertainment	31,983,703	32,552,977
	Cartoon Expenses	120,440,747	83,389,471
	Spare Parts	264,730,613	226,921,977
	Travelling & Conveyance	4,659,444	3,761,568
	Depreciation	1,544,432,427	1,305,624,681
		5,783,299,193	5,017,774,530

31 Other Income :

This is made up as follows

Income (Loss) from sale of Motor Vehicle
Interest on STD and SNO Account
Translation Gain (loss) for foreign currency fluctuation
Settlement Gain (loss) for foreign currency fluctuation
Interest on Term Deposit
Dividend Income on marketable securities
Cash incentive received against export sales
Gain on Discontinuation of Lease (As per IFRS-16 Lease)
Sale of Scrap

(9,413,578)	(3,937,258)
400,759	293,205
(18,220,997)	(180,999,649)
(90,032,470)	(207,429,221)
9,597,582	3,837,495
1,956,584	1,416,256
95,441,422	195,568,500
4,304,336	646,312
31,009,021	27,358,116
25,042,659	(163,246,244)

32 Selling, Marketing and Distribution Expenses :

This is made up as follows

Salary, Daily Wages, TA/DA, Travelling Kits & Others
Gratuity
Group & Health Insurance Premium
Company's Contribution to RPF
Electricity & WASA, Gas
Fuel for Generator
Postage & Telephone
Printing, Stationery & Others
Vehicle Expenses
Carriage Outward
Seminar & Conference
Medical Expenses
Sales Promotion Expenses
New Products Induction Expenses
Export Expenses and Foreign Product Registration
Welfare & Recreation
Free Sample
Insurance
Fees & Renewals
Repair & Maintenance
Entertainment
Advertisement
Depreciation of Right-of-Use Assets (As per IFRS-16-Ref Note 7.A)
Depreciation

5,156,375,258	4,274,791,157
128,618,165	298,987,302
7,309,856	8,048,512
112,736,062	101,221,773
26,043,380	23,601,540
3,272,510	3,575,344
56,712,696	49,654,183
53,042,288	52,210,939
185,669,520	179,746,154
214,315,898	198,782,302
57,312,720	32,586,380
579,810	386,844
190,899,784	173,926,296
412,944	326,164
142,956,021	142,825,853
3,425,516	3,220,131
180,899,751	161,606,477
9,962,008	13,747,322
40,027,272	34,042,625
25,487,105	23,282,276
58,173,645	61,467,357
5,280,018	4,839,027
33,110,356	32,397,381
151,685,327	128,230,996
6,844,277,910	6,004,102,335



The ACME Laboratories Limited

Notes to the Financial Statements

For the year ended 30 June 2023

No.	Particulars	Amount in BDT	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024

33 Administrative Expenses :

This is made up as follows :

Salary & Daily Wages

Group & Health Insurance Premium

Gratuity

Company's Contribution to RPF

Directors Remuneration

Directors Sitting Fees

Postage & Telephone

Electricity, Gas & WASA

Fuel for Generator & Vehicle

Conveyance

Refreshment Expenses

Office General Expenses

Vehicle Expenses

Advertisement for Recruitment & Others

Printing, Stationery & Others

Newspaper & Periodicals

AGM Expenses

Expenses for Legal Procedure

Professional Fee

Audit Fees

Medicine Expenses

Uniform and Liveries

Travelling Expenses

Repair and Maintenance

Insurance

Municipal Tax

Fees and Renewals

Welfare and Recreation

Contribution to CSR Activities

Depreciation

1,118,731,312	943,977,020
2,261,610	1,656,772
19,616,534	73,111,467
15,285,228	14,272,898
45,600,000	45,600,000
3,040,333	3,776,667
9,400,725	8,205,323
18,237,428	16,738,502
12,908,656	13,934,307
2,953,932	3,108,123
20,941,262	15,776,700
12,114,578	10,057,336
16,902,261	15,690,668
4,558,165	4,022,726
11,917,624	11,331,862
47,334	97,023
638,140	1,313,542
1,973,591	2,195,385
15,220,795	15,157,315
800,000	800,000
8,431,463	8,532,383
844,158	945,595
15,233,674	14,324,715
17,432,273	16,299,674
1,027,596	923,930
3,895,432	3,895,432
19,616,148	17,150,358
21,385,097	18,735,742
5,651,626	2,399,737
142,492,278	129,459,420
1,568,962,253	1,403,200,422

34 Financial Expenses :

This is made up as follows :

Interest on Cash Credit

Interest on Overdraft

Interest on MTL & LTR

Interest on Revolving & STL

Interest on Lease Finance

Interest on Term Loan

Interest on Accepted Import Loan

Interest on WPPF & WWF

Interest on Lease Liability (For right-of-use assets as per IFRS 16)

Bank Charge

213,646,701	187,005,791
298,023,573	185,274,823
242,181,169	110,289,297
1,250,166,720	920,531,870
335,708,982	309,959,828
588,964,945	368,191,526
361,729,497	294,030,120
-	14,466,148
6,985,934	7,573,280
30,819,687	23,020,608
3,268,627,208	2,520,343,351



The ACME Laboratories Limited
Notes to the Financial Statements
For the year ended 30 June 2025

No.	Particulars	Amount in BDT	
		01 July 2024 To 30 June 2025	01 July 2023 To 30 June 2024
35	Contribution to Workers Profit Participation Fund and Welfare Fund:		
	This represent 5% of net profit before tax after charging contribution as per provision of section 15 of Bangladesh Labor Law 2006		
	Contribution to WPPF and Welfare Fund	167,992,910	160,185,885
		<u>167,992,910</u>	<u>160,185,885</u>
36	Income Tax Expenses :		
	This is arrived at as follows :		
A	Current Tax Expenses		
	Current Tax for the year under review	954,165,512	859,977,739
		<u>954,165,512</u>	<u>859,977,739</u>
B	Deferred Tax Expenses/(Income)		
	Deferred Tax Expenses/(Income)	(22,911,004)	(112,441,346)
		<u>(22,911,004)</u>	<u>(112,441,346)</u>
		<u>931,254,508</u>	<u>747,536,393</u>
36.1	Reconciliation of Effective Tax Rate		
	Net Profit before Tax	3,359,858,207	3,203,717,701
	Current Tax Expenses	954,165,512	859,977,739
	Deferred Tax Expenses/(Income)	(22,911,004)	(112,441,346)
		<u>931,254,508</u>	<u>747,536,393</u>
	Effective Tax Rate	<u>27.72%</u>	<u>23.33%</u>
37	Basic/Diluted Earning Per Share (EPS):		
	The computation is given below :		
	Net Profit After Tax for the year	2,428,603,699	2,436,181,308
	Weighted average number of shares outstanding during the year (37.1)	211,601,700	211,601,700
	Basic Earnings Per Share	<u>11.48</u>	<u>11.61</u>
	Diluted Earnings Per Share	<u>11.48</u>	<u>11.61</u>
	Refer Policy notes 5.15		
37.1	Number of Ordinary Shares Outstanding		
	211,601,700 Ordinary Shares @ Tk 10/- each	211,601,700	211,601,700
		<u>211,601,700</u>	<u>211,601,700</u>
37.2	Weighted Average Number of Ordinary Shares		
	211,601,700 Ordinary Shares @ Tk 10/- each	211,601,700	211,601,700
		<u>211,601,700</u>	<u>211,601,700</u>
38	Net Operating Cash Flows Per Share:		
	Net cash generated from operating activities	3,182,659,594	1,954,988,238
	Weighted average number of shares outstanding during the year	211,601,700	211,601,700
	Net Operating Cash Flows Per Share	<u>15.04</u>	<u>9.24</u>
39	Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities-Indirect Method		
	Net Profit after Tax	2,428,603,699	2,436,181,308
	Add: Non Cash Items	2,808,084,338	1,476,145,822
	Less: Net Increase/Decrease in Current Asset	1,976,445,162	2,389,730,857
	Add: Net Increase/Decrease in Current Liabilities	(77,583,081)	412,391,965
	Net cash generated from operating activities-In Direct Method	<u>3,182,659,594</u>	<u>1,954,988,238</u>
	Net cash generated from operating activities-Direct Method	<u>3,182,659,594</u>	<u>1,954,988,238</u>



The ACME Laboratories Limited

Notes to the Financial Statements

For the year ended 30 June 2025

40 Related Party Disclosures

SL	Name of the company	Relationship	Nature of Transaction	2024-2025		2023-2024	
				Value of transaction during the year	Balance as at 30 June 2025	Value of transaction during the year	Balance as at 30 June 2024
1	Sinha Printers Ltd.	Common Director	Local Supply Received	1,327,571,789	(194,247,154)	1,333,760,282	(552,832,742)
2	ACME/SJO Int. Ltd.	Common Director	Advance	-	86,479,473	-	86,479,473
			Rent on Investment Property	-	19,386,000	-	19,386,000
3	The ACME Agrivet & Beverages Ltd.	Common Director	Local Supply Received	334,562,261	(63,245,477)	650,959,927	105,295,465
			Local Supply	126,954,300	60,790,400	-	-
4	Kalyan Packaging Ltd.	Common Director	Local Supply Received	292,704,539	(12,371,737)	284,846,149	(25,641,729)
5	Kalyan Replics Ltd.	Common Director	Local Supply Received	934,505,074	(103,377,731)	583,498,770	191,815,546
6	ACME Consumer Ltd.	Common Director	Local Supply Received	26,845,008	(1,435,365)	26,890,607	(5,403,251)
7	Sinha Logistics & Transport Ltd.	Common Director	Carrying Contractor	148,317,061	(3,561,229)	143,331,694	(5,772,155)

41 Details regarding disposal of Motor Vehicle:

Amount in BDT

SL	Particulars	Cost/Revaluation		Acc. Depreciation		Carrying Value		Sales Price	Disposition of total Gain/(Loss)	
		Cost	Revaluation Surplus	Cost	Revaluation Surplus	Cost	Revaluation Surplus		Charged to P/L	Total for the year 2024-2025
1	DHAKA METRO GA-34-8298	3,824,797	-	2,063,771	-	1,761,026	-	956,199	(804,827)	(804,827)
2	DHAKA METRO GA-26-1684	3,275,190	-	2,048,793	-	1,226,397	-	600,003	(656,594)	(656,594)
3	DHAKA METRO GA-34-8614	1,066,562	-	1,657,462	-	1,409,100	-	766,643	(642,457)	(642,457)
4	DHAKA METRO GA-34-8297	3,188,948	-	1,720,681	-	1,468,267	-	297,237	(671,030)	(671,030)
5	DHAKA METRO-GA-34-8251	3,106,768	-	1,699,085	-	1,407,683	-	776,692	(631,073)	(631,073)
6	DHAKA METRO-GA-34-5699	2,992,297	-	1,113,319	-	958,778	-	323,074	(435,704)	(435,704)
7	DHAKA METRO GA-26-8446	3,161,934	-	1,898,187	-	1,263,747	-	625,000	(638,747)	(638,747)
8	DHAKA METRO-CHA-53-1941	1,166,500	140,000	1,166,500	140,000	-	-	187,300	187,300	187,300
9	DHAKA METRO-GA-23-1608	1,313,700	140,000	1,313,700	140,000	-	-	200,001	200,001	200,001
10	DHAKA METRO-GA-33-9617	1,713,025	-	1,713,025	-	-	-	275,002	275,002	275,002



The ACME Laboratories Limited

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For the year ended 30 June 2023

11	DHAKA- METRO-GA-23- 4404	1,271,000	140,000	1,271,000	140,000	-	-	212,501	212,501	212,501
12	DHAKA METRO-GA-28- 2157	2,122,190	-	1,307,966	-	814,224	-	350,000	(464,224)	(464,224)
13	DHAKA METRO-GA-42- 4692	3,796,310	-	1,906,000	-	1,890,310	-	949,078	(941,232)	(941,232)
14	DHAKA METRO-GA-43- 3672	2,901,075	-	1,330,895	-	1,600,180	-	750,000	(850,180)	(850,180)
15	DHAKA METRO-GA-34- 8616	2,080,588	-	1,123,272	-	957,316	-	620,147	(437,169)	(437,169)
16	DHAKA METRO-GA-34- 9671	2,226,580	-	1,222,916	-	1,003,670	-	564,305	(439,365)	(439,365)
17	DHAKA METRO-GA-27- 8389	1,303,377	144,000	1,303,377	144,000	-	-	225,000	225,000	225,000
18	DHAKA METRO-GA-42- 7993	2,384,585	-	1,199,248	-	1,085,337	-	1,062,102	(23,235)	(23,235)
19	DHAKA METRO-GA-43- 2671	3,887,432	-	1,919,639	-	1,968,013	-	1,450,956	(517,057)	(517,057)
20	DHAKA METRO-GA-47- 2267	3,713,161	-	1,331,086	-	2,384,075	-	1,424,145	(959,930)	(959,930)
21	DHAKA METRO-GA-34- 2327	2,102,647	-	1,242,818	-	859,829	-	325,670	(334,159)	(334,159)
22	DHAKA METRO-GA-34- 8134	2,060,896	-	1,194,808	-	865,988	-	515,224	(350,764)	(350,764)
23	DHAKA METRO-GA-20- 4022	1,768,990	-	1,768,990	-	(0)	-	300,000	300,000	300,000
24	DHAKA- METRO-CHA- 51-8751	2,440,428	100,000	2,440,428	100,000	-	-	800,000	800,000	800,000
25	DHAKA METRO-MA-51- 1809	202,750	202,750	202,750	202,750	-	-	191,667	191,667	191,667
26	DHAKA METRO-GA-42- 6438	2,171,575	-	1,139,928	-	1,031,647	-	543,144	(488,503)	(488,503)
27	DHAKA METRO-MA-51- 3450	2,016,842	100,000	2,016,842	100,000	-	-	191,667	191,667	191,667
28	DHAKA METRO-MA-51- 1334	364,500	364,500	364,500	364,500	-	-	191,667	191,667	191,667
29	DHAKA METRO-MA-51- 1850	1	-	-	-	1	-	191,667	191,666	191,666
30	DHAKA- METRO-MA-11- 1434	1,224,029	140,000	1,224,029	140,000	-	-	191,666	191,666	191,666
31	DHAKA METRO-MA-51- 0830	972,975	500,000	972,975	500,000	-	-	191,666	191,666	191,666
32	DHAKA METRO-GA-23- 4438	1,271,000	140,000	1,271,000	140,000	-	-	212,501	212,501	212,501



The ACME Laboratories Limited

Notes to the Financial Statements

For the year ended 30 June 2025

33	DHAKA METRO-GA-31- 6183	1,968,757	217,323	1,968,757	217,323	-	-	275,000	275,000	275,000
34	DHAKA METRO-GA-42- 7900	2,119,807	-	1,112,749	-	1,007,054	-	529,952	(477,102)	(477,102)
35	DHAKA METRO-GA-42- 9197	2,164,509	-	1,089,957	-	1,074,572	-	541,127	(533,445)	(533,445)
36	DHAKA- METRO-CITA- 51-7231	1,103,350	80,000	1,103,350	80,000	-	-	550,000	550,000	550,000
37	DHAKA METRO-GA-43- 5789	2,610,742	-	962,155	-	1,048,587	-	134,049	(914,538)	(914,538)
38	DHAKA METRO-GA-43- 1650	1,995,203	-	985,820	-	1,009,383	-	500,000	(509,383)	(509,383)
39	DHAKA METRO-GA-45- 7467	2,304,673	-	748,798	-	1,455,875	-	704,673	(751,202)	(751,202)
40	DHAKA METRO-GA-54- 2534	2,071,182	-	1,224,220	-	846,962	-	217,796	(329,166)	(329,166)
	Total	83,749,096	2,488,573	53,320,795	2,488,573	30,428,381	-	21,004,723	(9,413,578)	(9,413,578)

42 Directors Remuneration and Sitting Allowance

Directors remuneration (Including MD's Remuneration for CY/PY amounting to Tk. 12,000,000)

Directors Sitting fees (Including MD's Sitting Allowance for CY Tk. 146,667/PY Tk. 256,667)

45,000,000	45,000,000
3,043,333	3,776,667
48,043,333	48,776,667

43 Audit Fees

600,000	600,000
600,000	600,000

44 Contingent Liability

Large Tax payer suit(LTU),North Commissioner and Directorate,Inspection,Intelligence & Investigation under National Board of Revenue(NBR) against 3(three) claims of VAT, another 1(one) regarding VAT on VAT exempted medicine and remaining one for reopening of audit proceeding, another 1(one) arising out of review by custom officials, another 1 (one) arising out of review of VAT return by VAT officials and last 1 (one) arising out of VAT officials. The ACME Laboratories Ltd. has filed 7(Seven) writ petitions in The Honorable High Court Division of the Supreme Court of Bangladesh separately vide no. 8650/2008, 785/2009,3948/2004, 14250/2016, 4478/2002, 5196/2015 and 2477/2015 respectively against the said claims. The company reviews status of the same on every reporting date. Details of current status are given/result are as below:

Sl. No.	Writ No.	Value in Taka	Reason	Expiry Date/Result
1	8650/2008	Non-monitory	Medicine supply to ICDDR,B as Exempted	Valid up to disposal of hearing
2	785/2009	11,097,829	Rebate for exempted medicine	Valid up to disposal of hearing
3	3948/2004	2,750,765	Rebate cancel	Disallow of our company and further leave to appeal to 1569
4	14250/2016	Non-monitory	Re-initiation and reopening of audit proceedings	Valid up to disposal of hearing
5	4478/2002	665,525	Difference in rate of custom duty with the department.	Verdict has already been given by the Honourable High Court Division but formal demand yet to receive from concern authority.
6	5196/2015	249,018,448	Premix supply as VAT exempted but VAT authority claim to impose VAT at mfg. 5%	Valid up to disposal of hearing
7	2477/2015	4,000,000	The Writ against penalty in connection with Audit claim after adjustment Tk. 7,711,245.36	Valid up to disposal of hearing
Total		269,512,567		



The ACME Laboratories Limited

Notes to the Financial Statements

For the year ended 30 June 2025

45 Un Expired Bank Guarantees

Details of Unexpired Bank Guarantees of Tk. 1,731,905,361 (as at 30 June 2024 the amount was Tk. 1,680,263,794) given in the normal course of business on behalf of the company to various parties as at 30 June 2025 are as follows -

SL	Name of Bank	Date of Expiry	Amount in BDT
01	Trust Bank PLC	15.05.2026	12,401,350
02	Trust Bank PLC	15.05.2026	316,050
03	Trust Bank PLC	15.05.2026	2,320,400
04	Trust Bank PLC	15.05.2026	252,700
05	Trust Bank PLC	22.10.2026	1,093,820
06	Trust Bank PLC	30.10.2027	292,800
07	Trust Bank PLC	30.10.2027	699,400
08	Trust Bank PLC	30.10.2027	2,492,100
09	Trust Bank PLC	30.10.2027	566,700
10	Trust Bank PLC	31.08.2029	1,251,800
11	Trust Bank PLC	31.08.2029	1,940,420
12	Trust Bank PLC	31.08.2029	1,055,700
13	Trust Bank PLC	31.08.2029	8,366,400
14	Trust Bank PLC	06.06.2030	3,783,400
15	Trust Bank PLC	05.09.2027	428,600
16	Trust Bank PLC	05.09.2027	4,352,500
17	Trust Bank PLC	07.01.2029	4,742,700
18	Trust Bank PLC	05.08.2025	1,413,383
19	Trust Bank PLC	05.05.2026	3,330,864
20	Trust Bank PLC	31.12.2025	7,498,699
21	Trust Bank PLC	16.08.2025	1,103,901
22	Trust Bank PLC	16.08.2025	1,660,030
23	Trust Bank PLC	16.08.2025	1,792,772
24	Trust Bank PLC	07.01.2029	31,942,700
25	Trust Bank PLC	17.08.2025	163,090
26	Trust Bank PLC	03.09.2025	4,077,075
27	Trust Bank PLC	15.09.2025	4,080,813
28	Trust Bank PLC	26.08.2029	4,334,169
29	Trust Bank PLC	23.09.2025	8,311,187
30	Trust Bank PLC	31.07.2025	600,000
31	Trust Bank PLC	30.09.2025	4,000,000
32	Trust Bank PLC	16.08.2025	1,070,725
33	Trust Bank PLC	29.07.2029	8,249,200
34	Trust Bank PLC	29.07.2029	2,960,800
35	Trust Bank PLC	31.07.2026	8,147,310
36	Trust Bank PLC	30.09.2026	1,994,417
37	Trust Bank PLC	30.08.2026	1,755,171
38	Trust Bank PLC	30.06.2026	1,530,118
39	Trust Bank PLC	30.06.2026	318,072
40	Trust Bank PLC	21.10.2026	645,347
41	Trust Bank PLC	21.10.2026	620,631
42	Trust Bank PLC	20.12.2025	4,924,292
43	Trust Bank PLC	10.11.2029	15,976,600
44	Trust Bank PLC	10.11.2029	9,797,700
45	Trust Bank PLC	30.11.2020	1,595,340
46	Trust Bank PLC	31.05.2026	268,358
47	Trust Bank PLC		660,844
48	Trust Bank PLC	11.02.2026	662,156
49	Trust Bank PLC	03.05.2026	5,586,616
50	Dutch Bangla Bank PLC	17.10.2026	249,800
51	Dutch Bangla Bank PLC	17.10.2026	180,900
52	Dutch Bangla Bank PLC	25.05.2027	766,350
53	Dutch Bangla Bank PLC	25.05.2027	164,680
54	Dutch Bangla Bank PLC	07.05.2027	17,682,078
55	Prime Bank PLC		3,863,766
56	Dhaka Bank PLC	26.09.2025	350,000,000
57	Bank Asia PLC	08.10.2025	200,000,000
58	Eastern Bank PLC	18.06.2026	334,000,000
59	Murad Trust Bank PLC	20.06.2026	300,000,000
60	DBAC Bank PLC	23.06.2026	334,000,000
Total			1,731,905,361

46 Claim not acknowledge as debts

There is no claim against the company which have not been acknowledged as debt as at 30 June 2025.



The ACME Laboratories Limited
Notes to the Financial Statements
For the year ended 30 June 2025

47 Production Capacity and Utilization

Name of Category	Unit	Production Capacity		Actual Production			
		2024-2025	2023-2024	2024-2025	%	2023-2024	%
Human							
Tablet	Pcs	11,727,794	10,787,021	6,872,807	58.60	6,330,265	58.68
Capsule	Pcs	1,087,635	1,087,635	918,686	84.47	886,228	81.48
Liquid	Bottle	90,180	90,180	78,120	86.63	75,477	83.70
Dry Syrup	Bottle	23,135	23,135	17,756	76.75	16,399	70.88
Ointment	Tube	7,013	7,013	4,568	65.14	4,144	59.08
Cream	Tube	19,895	19,000	14,985	75.32	13,716	72.19
Suppository	Pcs	51,866	51,866	45,387	87.51	43,589	84.04
Inhaler (DPI)	Cans	171,426	166,560	107,826	62.90	98,393	59.07
Inhaler (MDI)	Canist	5,999	5,999	2,215	36.92	1,986	33.10
Eye/Ear/Nasal Drop	Phials	45,738	43,648	26,155	57.18	23,940	54.85
Injection (Vial & Amps)	Pcs	94,645	93,037	48,985	51.76	45,671	49.09
Infusion	Pcs	11,781	8,408	4,712	40.00	4,353	67.92
Sachet	Pcs	127,933	127,933	60,642	47.40	55,067	43.04
Veterinary							
Bolus	Pcs	955,482	955,482	683,376	71.52	619,820	64.87
Liquid	Pcs	32,228	27,621	12,165	37.75	10,961	39.68
Premix	Pcs	93,166	93,166	74,981	80.48	71,692	76.95
WSP	Pcs	75,955	75,955	32,979	43.42	29,782	39.21
Injection	Vial	31,810	31,810	15,823	49.74	14,343	45.09
Herbal & Ayurvedic							
Capsule	Pcs	65,355	60,357	28,320	43.33	25,993	43.07
Liquid	Pcs	27,095	27,095	20,436	75.42	18,536	68.41
Tablet	Pcs	110,155	105,032	43,008	39.04	39,245	37.37

48 VAT Return and Auditing status as at 30.06.2025

The Company deposits VAT & filing VAT returns on monthly basis with the concern authority. The authority has conducted and completed their audit up to the financial year 2019-2020. Due to change of commissioner, new commissioner has issued a letter to the company in respect of conducting re-audit for the financial year 2014-2015. However, the company has filed a Writ petition with High Court Division of the Honorable Supreme Court of Bangladesh. But decision is yet to come in this regard. Further, at reporting date the audit for the financial year 2020-2021, 2021-2022 & 2022-2023 are under process and documents/information have been submitted by the company as and when required. Subsequently, the audit has been completed.



The ACME Laboratories Limited
Notes to the Financial Statements
As at 30 June 2025

Annexure Schedule - A
(Annexure to Table)

Particulars of Assets	COST, REVALUATIONS				DEPRECIATION					Written Down Value as at 30.06.25
	Historical Cost as at 01.07.24	Revaluation Surplus as at 01.07.24	Additions during the year (Cost)	Adjustment of Machinery to match WIP	Total as at 30.06.25	Accumulated Dep. As at 01.07.24 on Revaluation Surplus	Accumulated Dep. As at 01.07.24 on Cost	Depreciation on Historical Cost during the year	Depreciation on Revaluation Surplus during the year	Total as at 30.06.25
Land and land development	1,540,712,001	2,000,000,000	1,277,017,500	-	6,540,623,403	-	-	-	-	7,540,623,403
Building	10,610,541,129	1,016,633,400	2,070,000,000	-	18,300,270,400	2,000,270,400	2,000,270,400	144,720,377	44,719,000	11,140,022,504
Machinery & Furniture	10,840,348,137	16,024,043	1,871,711,219	-	12,792,083,400	8,490,111,118	8,490,111,118	840,207,117	871,000	6,190,140,271
Furniture & Fixtures	630,800,918	-	81,200,000	-	1,032,128,000	270,284,250	270,284,250	61,073,630	-	440,910,075
Motor Vehicle	1,307,686,429	22,668,000	290,286,695	-	1,824,480,544	22,668,000	22,668,000	115,405,100	-	290,600,544
Utilities, Electrical Installation & Etc.	4,677,903,230	37,207,328	1,870,177,403	-	8,611,346,147	37,207,328	37,207,328	644,119,744	-	2,500,828,440
Office Equipment	101,028,240	1,503,019	41,014,568	-	143,545,827	260,301,307	260,301,307	37,411,040	-	395,207,155
Books and Periodicals	6,141,045	-	-	-	6,141,045	8,328,793	8,328,793	611,298	-	6,347,043
	30,230,256,187	5,204,627,600	6,361,510,200	-	42,192,240,400	11,007,222,714	11,007,222,714	1,793,020,000	40,000,000	13,602,346,540
Machinery to Transfer	3,000,771,812	-	903,007,412	-	3,903,779,224	-	-	-	-	3,903,779,224
Construction Work in progress	3,790,333,903	-	1,310,038,868	-	5,100,372,771	-	-	-	-	5,100,372,771
Sub Total	7,407,105,765	-	2,577,046,280	-	9,984,152,045	-	-	-	-	9,984,152,045
Total Total (As at 30.06.2025)	37,694,361,952	2,004,627,600	8,000,561,505	(2,004,627,600)	46,552,446,679	11,007,222,714	11,007,222,714	1,793,020,000	40,000,000	13,602,346,540
Total Total (As at 30.06.2024)	33,644,996,064	5,000,191,200	8,407,017,000	(5,000,191,200)	42,051,822,064	9,219,330,670	9,219,330,670	1,200,420,500	40,000,000	11,840,280,800

ALLOCATION OF DEPRECIATION:

	On Cost	On Revaluation	Total
Factory Overhead	1,500,136,834	18,295,500	1,518,432,334
Selling & Distribution Expenses	147,924,155	3,261,124	151,185,279
Administrative Expenses	110,390,103	8,112,225	118,502,328
	1,758,451,092	40,668,849	1,800,119,941

