

The ACME Laboratories Limited
Interim Third Quarter Un-Audited Financial Statements
For the period ended 31 March 2026

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

As at 31 March 2026

ASSETS	NOTES	Amount in Taka	
		As at 31-03-2026	As at 30-06-2025
Non-Current Assets :		33,313,133,467	32,879,165,148
Property, Plant and Equipment	3	33,072,842,553	32,729,180,125
Right-of-Use Assets		108,460,283	119,602,576
Intangible Assets		101,633,131	-
Investment in Securities		30,197,500	30,382,447
Current Assets:		26,221,881,895	25,514,642,323
Inventories	4	10,357,675,486	10,472,948,667
Trade Receivable	5	3,702,081,440	3,613,905,909
Other Receivable		24,815,902	120,524,785
Advance, Deposits & Pre-Payments	6	3,726,371,405	3,567,563,821
Advance Income Tax		4,109,837,364	3,582,206,109
Material In Transit		1,710,874,869	2,115,077,581
Term Deposit		134,348,749	114,921,150
Cash and Cash Equivalents	7	2,455,876,680	1,927,494,301
TOTAL ASSETS		59,535,015,362	58,393,807,471
EQUITY AND LIABILITIES			
Shareholders' Equity :		27,989,267,099	26,739,990,166
Share Capital	8	2,116,017,000	2,116,017,000
Share Premium		5,127,599,728	5,127,599,728
Revaluation Surplus		4,892,479,041	4,925,972,529
Gain/(Loss) on Marketable Securities (Unrealized)		3,623,078	3,789,530
Tax Holiday Reserve		179,464,241	179,464,241
Retained Earnings		15,670,084,011	14,387,147,138
Non Current Liabilities:		9,658,848,956	9,550,249,995
Long Term Loan- Net off Current Maturity		7,030,508,768	7,074,930,274
Long Term Lease Liability		69,488,108	77,397,748
Provision For Gratuity		1,833,817,990	1,630,245,848
Deferred Tax Liability		725,034,090	767,676,125
Current Liabilities:		21,886,899,307	22,103,567,310
Loans & Overdrafts		14,674,614,211	15,612,284,141
Current Maturity of Long Term Loans		1,954,875,074	2,122,897,539
Trade Payable		529,229,689	514,066,747
Provision for Income Tax		4,020,599,373	3,276,403,074
Current Lease Liability		26,953,016	27,864,636
Liability for Expenses and Others		677,174,392	546,248,531
Dividend Payable	19	3,453,552	3,802,642
Unclaimed Dividend Account		-	-
TOTAL EQUITY AND LIABILITIES		59,535,015,362	58,393,807,471
Net Asset Value Per Share (NAVPS)	9	132.27	126.37

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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

Sd/-
Tasneem Sinha
Deputy Managing Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period ended 31 March 2026

Amount in Taka

PARTICULARS	Notes	Nine Month Ended 2025-2026		Third Quarter Ended 2025-2026	
		July'25 to March'26	July'24 to March'25	January'26 to March'26	January'25 to March'25
Revenue		30,462,950,119	26,354,518,299	10,439,682,769	9,251,673,313
Less: Cost of Goods Sold	11	17,837,718,817	15,228,318,389	6,173,110,476	5,302,684,921
Gross Profit/(Loss)		12,625,231,302	11,126,199,910	4,266,572,293	3,948,988,392
Add: Other Income/ (Loss)		(43,787,081)	(51,034,822)	(8,996,543)	34,819,488
		12,581,444,221	11,075,165,088	4,257,575,750	3,983,807,880
Less: Selling, Marketing and Distribution Expenses	12	6,155,330,181	4,979,235,756	2,144,082,955	1,796,894,694
		6,426,114,040	6,095,929,332	2,113,492,795	2,186,913,186
Less: Administrative Expenses	13	1,305,624,076	1,096,493,979	510,857,697	421,500,964
		5,120,489,964	4,999,435,353	1,602,635,098	1,765,412,222
Less: Financial Expenses		2,294,286,765	2,396,090,564	688,304,467	810,917,764
Profit Before Contribution to WPPF and WWF		2,826,203,199	2,603,344,789	914,330,631	954,494,458
Less: Contribution to WPPF and WWF		134,581,105	123,968,799	43,539,554	45,452,117
Net Profit Before Tax		2,691,622,094	2,479,375,990	870,791,077	909,042,341
Less: Current Tax Expenses		744,196,299	788,677,628	256,410,168	296,123,719
Less: Deferred Tax (Income)/Expenses	15	(42,623,540)	(62,121,517)	(83,511,003)	17,922,084
Net Profit After Tax		1,990,049,335	1,752,819,879	697,891,912	594,996,538
Other Comprehensive Income					
Gain/(Loss) on Marketable Securities (Unrealized)		(184,947)	1,900,763	1,353,977	85,366
Total Comprehensive Income for the period		1,989,864,388	1,754,720,642	699,245,889	595,081,904
Earnings Per Share (on the Equity share of Tk. 10 each)	16	9.40	8.28	3.30	2.81

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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

Sd/-
Tasneem Sinha
Deputy Managing Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited
Statement of Changes in Equity (Un-Audited)
For the period ended 31 March 2026
(Amount in Taka)

Particulars	Share Capital	Share Premium	Revaluation Surplus	Gain/(loss) on Marketable Securities (Unrealized)	Tax Holiday Reserve	Retained Earnings	Total
Balance as at July 01, 2025	2,116,017,000	5,127,599,728	4,925,972,529	3,789,530	179,464,241	14,387,147,138	26,739,990,166
Net Profit after Tax for the period	-	-	-	-	-	1,990,049,335	1,990,049,335
Final Dividend for the year 2024-2025	-	-	-	-	-	(740,605,950)	(740,605,950)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	(184,947)	-	-	(184,947)
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(33,493,488)	-	-	33,493,488	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	18,495	-	-	18,495
Balance as at 31 March 2026	2,116,017,000	5,127,599,728	4,892,479,041	3,623,078	179,464,241	15,670,084,011	27,989,267,099
Balance as at 31 March 2025	2,116,017,000	5,127,599,728	4,937,358,089	5,337,931	179,464,241	13,699,977,758	26,065,754,747

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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

Sd/-
Tasneem Sinha
Deputy Managing Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited

Statement of Cash Flows (Un-Audited)

For the period ended 31 March 2026

PARTICULARS

	Notes	Amount in Taka	
		July'25 to March'26	July'24 to March'25
Cash Flows From Operating Activities:			
Collection from Sales and others		30,425,646,615	25,988,897,594
Payment to Suppliers & Others		(23,248,461,648)	(21,192,730,269)
Payment to WPPF and WWF		(151,193,619)	(145,614,027)
Cash generated from operation		7,025,991,348	4,650,553,298
Financial Expenses		(2,312,184,831)	(2,396,090,564)
Income Tax Paid		(527,631,255)	(611,751,224)
A. Net Cash Generated From Operating Activities		4,186,175,262	1,642,711,510
Cash Flows From Investing Activities:			
Acquisition of Property, Plant & Equipments		(1,723,229,574)	(2,247,578,387)
Term Deposit		(19,427,599)	(56,619,040)
Sale of Property, Plant and Equipment (Motor Vehicles)		-	9,278,382
Dividend received from Investment in Marketable Securities		1,267,111	121,717
B. Net Cash Used in Investing Activities		(1,741,390,062)	(2,294,797,328)
Cash Flows From Financing Activities:			
Dividend Paid		(740,955,040)	(740,557,999)
Principal Portion payment of Lease Liability		(25,116,544)	(30,769,609)
Net Increase / (Decrease) in Loans and Overdrafts		(937,669,930)	1,778,912,231
Net Increase / (Decrease) in Long Term Borrowings		(212,443,971)	(661,919,814)
C. Net Cash Generated/(Used) From Financing Activities		(1,916,185,485)	345,664,809
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		528,599,715	(306,421,009)
Cash and Cash Equivalents at the Opening		1,927,494,301	1,752,014,378
Effect of exchange Rate Fluctuations on Cash and Cash Equivalents		(217,336)	5,380,774
Cash and Cash Equivalents at the Closing		2,455,876,680	1,450,974,143
Net Operating Cash Flow Per Equity Share (NOCFPS)	17	19.78	7.76
			Restated

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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

Sd/-
Tasneem Sinha
Deputy Managing Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2026

1 Reporting Entity

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

2 Basis of Preparation of Financial Statements

These interim financial statements should be read in conjunction with the Annual Financial Statements for the Year ended 30 June 2025, as they provide an update of previously reported information.

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

3 Property Plant and Equipment	Amount in Taka	
	As at 31-03-2026	As at 30-06-2025
Opening Balance	46,352,346,670	43,498,987,590
Add: Addition (Net off Adjustment) during the Period	1,955,683,328	2,853,359,080
Less: Accumulated Depreciation (Net off Adjustment)	15,235,187,445	13,623,166,545
Carrying Value	33,072,842,553	32,729,180,125

4 Inventories

This consists of as follows:

Raw Materials	4,544,741,758	5,395,742,678
Packing Materials	1,958,443,660	1,775,503,467
Work-in-Process	932,173,075	802,562,408
Finished Goods	2,525,073,721	1,991,096,967
Printing & Stationery	32,352,083	18,718,448
Spare, Accessories & Others	364,891,189	489,324,699
Total	10,357,675,486	10,472,948,667

5 Trade Receivable

Domestic	3,357,037,526	3,310,168,774
Exports	341,831,115	300,660,555
	3,698,868,641	3,610,829,329
Foreign exchange Unrealized Gain	3,212,799	3,076,580
	3,702,081,440	3,613,905,909

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2026

		Amount in Taka	
		As at 31-03-2026	As at 30-06-2025
6	Advances, Deposits and Prepayment		
	Advances	2,476,419,598	2,594,023,760
	Deposit	1,217,447,556	949,999,534
	Prepayments	32,504,251	23,540,527
		3,726,371,405	3,567,563,821
7	Cash and Cash Equivalents		
	This is made up as follows :		
	Cash in Hand	947,505,702	972,150,642
	Cash at Bank	1,504,706,972	951,946,111
	Cash at BO Account	3,664,006	3,397,548
		2,455,876,680	1,927,494,301
8	Share Capital :		
	This is arrived at as follows :		
a)	Authorized Capital : Tk 5,000,000,000		
	500,000,000 Ordinary share of Tk. 10 each	5,000,000,000	5,000,000,000
b)	Issued, Subscribed and Paid - up Capital:		
	211,601,700 Ordinary Shares @ Tk. 10 each	2,116,017,000	2,116,017,000
c)	Movement in Number of Ordinary Shares is as under:		
	Opening Balance	211,601,700	211,601,700
	Add: Issued during the Period	-	-
	Closing Balance	211,601,700	211,601,700
9	Calculation of Net Asset Value (NAV) per ordinary share of Tk. 10 each:		
	A Total Equity of the Company	27,989,267,099	26,739,990,166
	B Total Number of outstanding ordinary share at the end of the period	211,601,700	211,601,700
	C Net Asset Value per Ordinary Share (A/B) rounded of upto two decimal places	132.27	126.37

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2026

10 History of allotment of Shares by the Company:

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

Amount in Taka

	July 25 to March 26	July 24 to March 25
11 Cost of Goods Sold		
Material Consumption during the period	13,537,119,032	11,590,858,120
Factory Overhead	4,834,576,539	4,082,643,016
Cost of Production	18,371,695,571	15,673,501,136
Opening Stock of Finished Goods	1,991,096,967	1,663,995,746
Finished Goods Available	20,362,792,538	17,337,496,882
Closing Stock of Finished Goods	(2,525,073,721)	(2,109,178,493)
Cost of Goods Sold	17,837,718,817	15,228,318,389
12 Selling, Marketing and Distribution Expenses		
Salary, Daily Wages, TA/DA, Travelling Kits, Gratuity, PF and Group Health insurance	4,692,279,579	3,830,384,038
Depreciation and other operating expenses	1,463,050,602	1,148,851,718
	6,155,330,181	4,979,235,756
13 Administrative Expenses		
Salary, Daily Wages, Gratuity, PF and Group Health insurance	937,254,581	798,011,070
Depreciation and other operating expenses	368,369,495	298,482,909
	1,305,624,076	1,096,493,979

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2026

	Amount in Taka	
	July 25 to March 26	July 24 to March 25
14 Reconciliation of Effective Tax Rate		
Net Profit before Tax	2,691,622,094	2,479,375,990
Current Tax Expenses	744,196,299	788,677,628
Deferred Tax Expenses/(Income)	(42,623,540)	(62,121,517)
	701,572,759	726,556,111
Effective Tax Rate	26.07%	29.30%
15 Deffered Tax Expenses/(Income):		
Property, Plant and Equipment- Difference in book value & Tax base	2,115,026	(130,574,203)
Temporary Difference of Gratuity	(203,572,142)	(160,419,211)
Temporary Difference of Lease Liability & ROU Assets	12,019,159	14,897,781
Total Taxable/ (Deductible) Difference	(189,437,957)	(276,095,633)
Deffered Tax Expenses/ (Income) during the period	(42,623,540)	(62,121,517)
16 Basic/Diluted Earning Per Share (EPS):		
Net Profit After Tax	1,990,049,335	1,752,819,879
Weighted average number of shares outstanding during the period	211,601,700	211,601,700
Basic Earnings Per Share	9.40	8.28
17 Net Operating Cash Flows Per Share:		
Net cash generated from operating activities	4,186,175,262	1,642,711,510
Weighted average number of shares outstanding during the period	211,601,700	211,601,700
*Net Operating Cash Flows Per Share	19.78	7.76
		Re-Stated

*Net operating cash flow per share for the comparative period from July 2024 to March 2025 has been restated to BDT 7.76 from BDT 7.79 in accordance with IAS 8 to comply with IAS 7 paragraph 28. Moreover, during the period Net operating cash flow per share has been increased due to higher sales collections and lower procurement of materials. In addition, finance cost has been decreased while Inventory levels—including materials in transit has also been decreased.

The ACME Laboratories Limited

Notes to the Financial Statements (Un-Audited)

As at & for the period ended 31 March 2026

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

	Amount in Taka	
	July 25 to March 26	July 24 to March 25
Net Profit after Tax	1,990,049,335	1,752,819,879
Add: Non Cash Items	2,344,139,242	2,006,337,545
Less: Net Increase/Decrease in Current Asset	496,407,149	2,166,572,554
Add: Net Increase/Decrease in Current Liabilities	348,393,834	50,126,640
Net cash generated from operating activities-Direct Method	4,186,175,262	1,642,711,510

19 Dividend Payable

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

S.L	Financial Year	Dividend	% of Dividend	No. of BO	Date of AGM	Dividend Payable (Tk.)
1	2022-2023	Cash	33%	903	18.12.2023	852,393
2	2023-2024	Cash	35%	1,074	23.12.2024	1,516,484
3	2024-2025	Cash	35%	864	22.12.2025	1,084,675
Dividend Payable as at 31 March 2026						3,453,552

Sd/-
Masudur Rahman Bhuiyan FCS
Company Secretary

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

Sd/-
Tasneem Sinha
Deputy Managing Director

Sd/-
Mizanur Rahman Sinha
Managing Director

Sd/-
Nagina Afzal Sinha
Chairman