

THE ACME LABORATORIES LTD.

Auditor's Report
&
Audited Financial Statements

for the year ended 30 June 2026

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 2026 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended 30 June 2026 and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2026 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) Accounting Standards as issued by the International Accounting Standards Board (IASB) and adopted by Financial Reporting Council (FRC) of Bangladesh.

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 Code of Ethics for Professional Accountants (Including International Independence Standards) (IESBA Code), as adopted by the Financial Reporting Council (FRC) as applicable to audit of financial statements of public interest entities, together with the ethical requirements of Chartered Accountants of Bangladesh (ICAB) Bye Laws that are relevant to audits of the financial statements of public interest entities of Bangladesh. We have also fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. 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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

Key audit matter description	How the scope of our audit responded to the key audit matter.
Property, plant and Equipment	
The carrying value of the PPE amounted to **Tk. 34,221,456,173** as at 30 June 2026. There is a risk of: • 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. • there always remains scope for overstatement of PPE. • the revalued asset may be materially overstated due to inappropriate valuation methods or unrealistic assumptions. • inadequate disclosure of revaluation methods, assumptions, and results may lead to material misstatement of the financial statements. 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. **See note no. 6 for details.**	Our audit procedures to assess the carrying value of property, plant and equipment included the following: • 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. • Obtaining an understanding of management's revaluation process and evaluating the appropriateness of the accounting policies adopted in accordance with the applicable financial reporting framework. • Examining the revaluation report prepared by the independent professional valuer, where applicable, and assessing the valuer's competence, capabilities and objectivity.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

	• Evaluating the adequacy of disclosures relating to the revaluation of property, plant and equipment in the financial statements in accordance with the applicable financial reporting framework.
Revenue Recognition	
The Company has reported sales revenue of **Tk. 41,595,329,045** for the year ended 30 June 2026. 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 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 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.) 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 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	We have tested the design and operating effectiveness of key controls focusing on the following: • 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; • 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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

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. **See note no. 30 for details.**	
Trade Receivables	
The Company has accounts receivable of **Tk.3,988,454,519** as at 30 June 2026. Accounts receivable of the company comprise mainly receivables regarding the sale of generic pharmaceuticals formulation Product in domestic & international markets respectively. **See note no. 11 for details.**	Our substantive procedures in relation to the assessing valuation of receivable comprises the following: • 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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

Valuation of Inventories	
The amount of inventory is **Tk. 10,659,138,175** as at 30 June 2026 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. 10 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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

Bank Loan	
The company reported long term loan and short-term loan respectively **Tk.7,046,567,262 and Tk.16,435,182,946** respectively in the statement of financial position at the reporting date. The above borrowing were 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. **See note no. 21,24 &25 for details.**	Our substantive audit procedures adopted during the audit includes the following test or details. • Inspecting relevant board minutes in support of bank loan reported in the financial statements. • Tracing existence and completeness of reported borrowings with supporting evidence such as sanction letters, loan certificates and statements. • Sending out and obtaining confirmation from the lenders. • Recalculating and testing accuracy and completeness of finance costs charged by the company during the year with corresponding loan statements provided by bank.

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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the IASB and adopted by FRC, and for such internal control as management determines is necessary to enable the preparation of Financial statements that are free from material misstatement, whether due to fraud or error.

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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

- 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.

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and Financial Reporting Act 2015. 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 returns; and

d) the financial statements have been prepared in accordance with standards, framework, compliance and guidelines adopted and promulgated by financial reporting council.

Pinaki Das, FCA
Senior Partner
ICAB Enrollment Number: 151
FRC Enlistment no -CA-001-133
Pinaki & Company
Chartered Accountants
FRC Firm Enlistment no -CAF-001-113

Place: Dhaka, Bangladesh.
Dated: 26 October 2026
DVC: 2610260151AS939624

Office Address: Ideal Trade Center (9th Floor), 102 Shaheed Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208, Bangladesh
Tel : +8802-4101-0592, +8802-4101-0593 & +8802-4101-0594, Cell: +8801711-106302, +8801534-130750
E-mail: pinaki_co@yahoo.com, info@pinakicabd.com Website: www.pinakicabd.com

The ACME Laboratories Ltd.

Statement of Financial Position

As at 30 June 2026

Particular	NOTES	Amount in Taka	
		30 June 2026	30 June 2025
ASSETS			
Non-Current Assets :		**34,482,579,947**	**32,879,165,148**
Property, Plant and Equipment	6	34,221,456,173	32,729,180,125
Right-of-Use Assets	7.A	129,823,928	119,602,576
Intangible Assets	8	98,383,475	-
Investment in Securities	9	32,916,371	30,382,447
Current Assets:		**26,459,657,903**	**25,514,642,323**
Inventories	10	10,659,138,175	10,472,948,667
Trade Receivable	11	3,988,454,519	3,613,905,909
Other Receivable	12	42,142,977	120,524,785
Advance, Deposits & Pre-Payments	13	3,795,723,261	3,567,563,821
Advance Income Tax	14	4,428,657,874	3,582,206,109
Material In Transit	15	1,866,456,464	2,115,077,581
Term Deposit	16	135,572,820	114,921,150
Cash and Cash Equivalents	17	1,543,511,813	1,927,494,301
TOTAL ASSETS		**60,942,237,850**	**58,393,807,471**
EQUITY AND LIABILITIES			
Shareholders' Equity :		**29,490,477,762**	**26,739,990,166**
Share Capital	18	2,116,017,000	2,116,017,000
Share Premium	19	5,127,599,728	5,127,599,728
Revaluation Surplus	6.A	5,699,304,297	4,925,972,529
Gain/(Loss) on Marketable Securities (Unrealized)	9.A	6,070,062	3,789,530
Tax Holiday Reserve	Ref- SOCE	179,464,241	179,464,241
Retained Earnings	20	16,362,022,434	14,387,147,138
Non Current Liabilities:		**9,640,353,410**	**9,550,249,995**
Long Term Loan- Net off Current Maturity	21	7,046,567,262	7,074,930,274
Long Term Lease Liability	7.B	85,315,604	77,397,748
Provision For Gratuity	22	1,883,486,089	1,630,245,848
Deferred Tax Liability	23	624,984,455	767,676,125
Current Liabilities:		**21,811,406,678**	**22,103,567,310**
Loans & Overdrafts	24	14,447,076,331	15,612,284,141
Current Maturity of Long Term Loans	25	1,988,106,615	2,122,897,539
Trade Payable	26	548,195,336	514,066,747
Provision for Income Tax	27	4,194,235,691	3,276,403,074
Current Lease Liability	7.B	30,781,972	27,864,636
Liability for Expenses and Others	28	599,678,067	546,248,531
Dividend Payable	29.A	3,332,666	3,802,642
Unclaimed Dividend Account	29.B	-	-
TOTAL EQUITY AND LIABILITIES		**60,942,237,850**	**58,393,807,471**
Net Asset Value Per Share (NAVPS)	18.4	**139.37**	**126.37**

Masudur Rahman Bhuiyan,FCS	Kazi Mohammed Badruddin FCMA, FCA	Tasneem Sinha	Nagina Afzal Sinha
Company Secretary	ED & CFO	Managing Director	Chairman

Pinaki Das FCA
Senior Partner
ICAB Enroll. No:0151
FRC Enlistment No.: CA-001-133
Chartered Accountants
Pinaki & Company
FRC Firm Enlistment No.:CAF-001-113

Place: Dhaka,Bangladesh
Dated: 26 October 2026
DVC: 2610260151AS939624

The ACME Laboratories Ltd.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

PARTICULARS	Notes	Amount in Taka	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025
Revenue	30	41,595,329,045	35,936,859,083
Less: Cost of Goods Sold	31	24,333,895,371	20,752,183,254
Gross Profit/(Loss)		**17,261,433,674**	**15,184,675,829**
Add: Other Income/ (Loss)	32	(36,948,549)	25,042,659
		17,224,485,125	**15,209,718,488**
Less: Selling, Marketing and Distribution Expenses	33	8,694,001,134	6,844,277,910
		8,530,483,991	**8,365,440,578**
Less: Administrative Expenses	34	1,905,262,520	1,568,962,253
		6,625,221,471	**6,796,478,325**
Less: Financial Expenses	35	3,001,849,056	3,268,627,208
Profit Before Contribution to WPPF and WWF		**3,623,372,415**	**3,527,851,117**
Less: Contribution to WPPF and WWF	36	172,541,544	167,992,910
Net Profit Before Tax		**3,450,830,871**	**3,359,858,207**
Less: Current Tax Expenses	37A	917,832,617	954,165,512
Less: Deferred Tax (Income)/Expenses	37B	(142,945,062)	(22,911,004)
Net Profit After Tax		**2,675,943,316**	**2,428,603,699**
Other Comprehensive Income			
Gain/(Loss) on Marketable Securities (Unrealized)	Ref- SOCE	2,533,924	180,318
Revaluation Surplus on Property,Plant & Equipment	6.A	812,869,698	-
Total Comprehensive Income for the year		**3,491,346,938**	**2,428,784,017**
Earnings Per Share (on the Equity share of Tk. 10 each)	38	**12.65**	**11.48**

Masudur Rahman Bhuiyan,FCS
Company Secretary

Kazi Mohammed Badruddin FCMA,FCA
ED & CFO

Tasneem Sinha
Managing Director

Nagina Afzal Sinha
Chairman

Pinaki Das FCA
Senior Partner
ICAB Enroll. No:0151
FRC Enlistment No.: CA-001-133
Chartered Accountants
Pinaki & Company
FRC Firm Enlistment No.:CAF-001-113

Place: Dhaka, Bangladesh
Dated: 26 October 2026
DVC: 2610260151AS939624

The ACME Laboratories Ltd.

Statement of Changes in Equity

For the year ended 30 June 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 year 2025-2026	-	-	-	-	-	2,675,943,316	2,675,943,316
Adjustment due to Revaluation			812,869,698				812,869,698
Final Dividend for the year 2024-2025	-	-	-	-	-	(740,605,950)	(740,605,950)
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	2,533,924	-	-	2,533,924
Adjustment for Depreciation on Revaluation Surplus & Others	-	-	(39,537,930)	-	-	39,537,930	-
Adjustment for disposal/discard of PPE	-	-	-	-	-	-	-
Deferred Tax on Unrealized Gain/Losses on Investment in Securities	-	-	-	(253,392)	-	-	(253,392)
Balance as at 30 June 2026	**2,116,017,000**	**5,127,599,728**	**5,699,304,297**	**6,070,062**	**179,464,241**	**16,362,022,434**	**29,490,477,762**

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 2024-2025	-	-	-	-	-	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	-	-	(45,589,992)	-	-	45,589,992	-
Adjustment for disposal/discard of PPE	-	-	-	-	-	-	-
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**

Masudur Rahman Bhuiyan,FCS	Kazi Mohammed Badruddin FCMA, FCA	Tasneem Sinha	Nagina Afzal Sinha
Company Secretary	ED & CFO	Managing Director	Chairman

The ACME Laboratories Ltd.

Statement of Cash Flows

For the year ended 30 June 2026

PARTICULARS	Notes	Amount in Taka	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025
Cash Flows From Operating Activities:			
Collection from Sales and others		41,286,699,113	35,505,283,081
Payment to Suppliers & Others		(33,015,260,888)	(28,006,974,089)
Payment to WPPF and WWF		(151,193,619)	(160,185,856)
Cash generated from operation		8,120,244,606	7,338,123,136
Financial Expenses		(3,001,849,056)	(3,268,627,208)
Income Tax Paid		(846,451,765)	(891,296,225)
A. Net Cash Generated From Operating Activities		**4,271,943,785**	**3,178,199,703**
Cash Flows From Investing Activities:			
Acquisition of Property, Plant & Equipments		(2,535,820,521)	(3,080,664,727)
Term Deposit		(20,651,670)	(58,600,670)
Sale of Property, Plant and Equipment (Motor Vehicles)		7,188,988	21,014,723
Dividend received from Investment in Marketable Securities		1,846,767	1,984,771
B. Net Cash Used in Investing Activities		**(2,547,436,436)**	**(3,116,265,903)**
Cash Flows From Financing Activities:			
Dividend Paid		(741,075,926)	(740,635,007)
Principal Portion payment of Lease Liability		(39,110,792)	(39,057,449)
Net Increase / (Decrease) in Loans and Overdrafts		(1,165,207,810)	559,621,900
Net Increase / (Decrease) in Long Term Borrowings		(163,153,936)	329,156,788
C. Net Cash Generated/(Used) From Financing Activities		**(2,108,548,464)**	**109,086,232**
Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(384,041,115)	171,020,032
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		58,627	4,459,891
Cash and Cash Equivalents at the Closing		**1,543,511,813**	**1,927,494,301**
Net Operating Cash Flow Per Equity Share (NOCFPS)	39	**20.19**	**15.02** Restated

Masudur Rahman Bhuiyan,FCS	Kazi Mohammed Badruddin FCMA, FCA	Tasneem Sinha	Nagina Afzal Sinha
Company Secretary	ED & CFO	Managing Director	Chairman

Property, Plant and Equipment

Schedule-A
(Amount in Taka)

Particulars of Assets	COST/ REVALUATIONS								DEPRECIATION								Written Down Value as at 30.06.26
	Historical Cost as at 01.07.25	Revaluation Surplus as at 01.07.25	Additions during the year (Cost)	Additions during the year Revaluation Surplus	Disposal/Adjustment		Adjustment of Machinery in transit/CWIP	Total as at 30.06.26	Accumulated Dep. As at 01.07.25 on Cost	Accumulated Dep. As at 01.07.25 on Revaluation Surplus	Depreciation on Historical Cost during the year	Depreciation on Revaluation Surplus during the year	Disposal/Adjustment		Total as at 30.06.26		
					Cost	Revaluation Surplus							Cost	Revaluation Surplus			
Land and land development	1,476,630,547	4,069,992,920	248,557,070	812,869,698	-	-	-	6,608,050,235	-	-	-	-	-	-	-		6,608,050,235
Building	12,689,644,973	1,616,631,490	4,865,828	-	-	-	-	14,311,142,291	2,425,002,278	760,651,881	492,359,635	39,537,930	-	-	3,717,551,724		10,593,590,567
Machinery & Equipment	12,718,875,352	36,624,041	299,271,923	(9,676,492)	-	-	-	13,145,098,824	6,319,520,275	36,624,041	909,010,695	-	-	-	7,265,155,011		5,879,943,813
Furniture & Fixture	1,032,128,606	-	26,379,596	-	-	-	-	1,058,507,602	440,919,875	-	86,209,487	-	-	-	527,129,362		531,378,240
Motor Vehicle	1,804,224,024	20,259,517	345,329,156	-	(89,378,894)	(2,226,000)	-	1,879,207,803	777,810,018	20,259,517	137,463,748	-	(52,612,919)	(2,226,000)	880,694,388		998,513,415
Utilities, Electrical Installation & Eng.	6,554,140,819	57,205,328	108,508,660	-	-	-	-	6,719,854,807	4,473,623,112	57,205,328	416,200,653	-	-	-	2,947,029,093		3,772,825,714
Office Equipment	435,032,610	1,503,819	51,637,830	-	(31,348,164)	(524,240)	-	458,301,855	303,703,336	1,503,819	52,111,153	-	(31,348,164)	(524,240)	325,445,904		132,855,951
Books and Periodicals	6,343,045	-	-	-	(6,343,045)		-	-	6,343,045	-	-	-	(6,343,045)	-	-		-
Sub Total	**36,517,023,376**	**5,802,217,115**	**1,186,550,063**	**803,193,206**	**(126,070,103)**	**(2,750,240)**	**-**	**44,180,163,417**	**12,746,921,959**	**876,244,586**	**2,093,355,371**	**39,537,930**	**(90,304,124)**	**(2,750,240)**	**15,663,005,482**		**28,517,157,935**
Machinery in Transit	838,213,816	-	1,661,065,279	-	-	-	(498,401,920)	2,000,877,175	-	-	-	-	-	-	-		2,000,877,175
Construction Work in progress	3,194,892,363	-	1,105,289,688	-	-	-	(596,760,988)	3,703,421,063	-	-	-	-	-	-	-		3,703,421,063
Sub Total	**4,033,106,179**	**-**	**2,766,354,967**	**-**	**-**	**-**	**(1,095,162,908)**	**5,704,298,238**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**5,704,298,238**
Total Taka (As at 30.06.2026)	**40,550,129,555**	**5,802,217,115**	**3,952,905,030**	**803,193,206**	**(126,070,103)**	**(2,750,240)**	**(1,095,162,908)**	**49,884,461,655**	**12,746,921,959**	**876,244,586**	**2,093,355,371**	**39,537,930**	**(90,304,124)**	**(2,750,240)**	**15,663,005,482**		**34,221,456,173**
Total Taka (As at 30.06.2025)	**37,694,361,902**	**5,804,625,688**	**8,883,562,565**	**-**	**(83,749,096)**	**(2,408,573)**	**(5,944,045,816)**	**46,352,346,670**	**11,007,222,714**	**833,063,167**	**1,793,020,040**	**45,589,992**	**(53,320,795)**	**(2,408,573)**	**13,623,166,545**		**32,729,180,125**

ALLOCATION OF DEPRECIATION:	On Cost	On Revaluation	Total
Factory Overhead	1,758,418,312	33,211,861	1,791,630,373
Selling & Distribution Expenses	172,701,818	3,261,879	175,963,697
Administrative Expenses	162,235,041	3,064,190	165,299,231
	2,093,355,371	39,537,930	2,132,893,301

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 ACMELAB 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, Kallayanpur, 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 2026 and 30 June 2025 are as under:

Particulars	30 June 2026 (Tk.)	30 June 2025 (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 2025-2026. 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.

PINAKI & CO. CHARTERED ACCOUNTANTS

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 2026;
(ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2026;
(iii) Statement of Changes in Equity for the year ended 30 June 2026;
(iv) Statement of Cash Flows for the year ended 30 June 2026; 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 2025 to 30 June 2026.

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 26 October 2026

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 Rearrangement and Presentation of Comparative Information

During the year, the Company reviewed and revised the presentation of certain items in the Notes to the Financial Statements. Accordingly, certain note headings have been renamed, combined and regrouped to improve clarity, consistency and comparability of financial information.

The corresponding comparative information for the previous year has been rearranged, where applicable, to conform to the current year's presentation. These changes relate to presentation and classification only and have no impact on the previously reported total assets, total liabilities, total equity, profit or loss, or cash flows of the Company.

The accounting policies applied in the preparation of the financial statements remain unchanged, except as otherwise disclosed in the relevant notes.

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.

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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 2026, debt equity ratios is 51.61:48.39 comparing to the 54.21:45.79 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 Revaluation surplus arise from asset revaluation at the end of the year.

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

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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 57,572,334 as cash incentive which is duly shown under the head of other income in the financial statement for the year ended 30 June 2026.

(e) Scrap Sales

Scrap Sales is recognized when the items of Scrap is delivered to the customer. During the year the company received Taka 34,481,355 as scrap sales which is duly shown under the head of Other income in the financial statement for the year ended 30 June 2026 .

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

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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. During the year an amount of tk. 9,676,492.00 has been duly accounted for the financial asset.

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

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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-

PINNAKI & CO. * CHARTERED ACCOUNTANTS *

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 July 2025 (10th 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

PINAKI & CO. * CHARTERED ACCOUNTANTS *

- 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 it's provident fund scheme (Defined Contribution Plan) vide order.:নথি নং পি.এফ অনুমোদন/৩২/কঃঅঃ-৩/২০১০-২০১১,তারিখঃ২৩/০৩/২০১১ 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 been maintaining a gratuity fund as a defined benefit plan for its permanent employees. During the year the fund has been approved/Recognized by National Board of Revenue (NBR). The Company has 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:

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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 10,936 employees employed in the Company, among them 10,344 employees has employed for the full year and the remaining 592 employees employed less than a full year.

During the year tax had been deducted at source from the salary income of 2,340 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 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 2026.

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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 2025-2026 is as under:

Trade Name	Date	Dhaka Stock Exchange		Chittagong Stock Exchange	
		Highest Quoted price	Lowest Quoted Price	Highest Quoted price	Lowest Quoted Price
ACME LAB	July 2025	80.40	77.20	80.10	70.80
	August 2025	83.90	79.50	84.00	79.40
	September 2025	83.00	77.30	83.60	77.00
	October 2025	78.30	74.30	78.20	74.20
	November 2025	76.10	71.40	79.80	70.80
	December 2025	72.30	69.10	79.80	70.00
	January 2026	74.50	71.10	78.80	70.00
	February 2026	82.40	74.00	82.90	74.60
	March 2026	79.50	75.50	80.10	76.00
	April 2026	76.80	74.30	77.50	74.10
	May 2026	76.70	75.00	77.00	75.60
	June 2026	82.40	77.40	83.00	77.00

PINNAKI & CO. * CHARTERED ACCOUNTANTS *

5.23 Status of API project

The API Project has progressed to commercial production, with four APIs produced at commercial scale. 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.

PINAKI & CO. * CHARTERED ACCOUNTANTS *

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 178 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, 1987and 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. 44 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 2026. 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.



Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

6 Property Plant and Equipment:

M M Rahman & Co. Chartered Accountants, Dhaka, Bangladesh the valuer revalued the Land and Land Development, Building, Machinery & Equipment ,Motor Vehicle, Utilities Electrical Installation & Engineering and Office Equipment as at 30 June 2026 at " Current Cost Accounting Method (CCA)". Due to these revaluation, as at 30 June 2026, value of Property, Plant and Equipment has been increased by a net of Tk. 803,193,206 (Value increased by Tk. 812,869,698 and value impairment by Tk.9,676,492). Details has been given below:

Cost	**43,272,125,082**	**40,550,129,555**
Opening Balance (Cost)	40,550,129,555	37,694,361,902
Addition during the year (Cost)	3,952,905,030	8,883,562,565
Disposal/Impairment (Cost)	(135,746,595)	(83,749,096)
Adjustment for CWIP/MIT	(1,095,162,908)	(5,944,045,816)
Revaluation	**6,612,336,573**	**5,802,217,115**
Opening Balance (Revaluation)	5,802,217,115	5,804,625,688
Net Addition during the year (Revaluation Surplus)	812,869,698	-
Disposal (Revaluation Surplus)	(2,750,240)	(2,408,573)
Accumulated Depreciaton on Cost	**14,749,973,206**	**12,746,921,959**
Opening Balance	12,746,921,959	11,007,222,714
Addition during the year	2,093,355,371	1,793,020,040
Disposal	(90,304,124)	(53,320,795)
Accumulated Depreciation on Revaluation Surplus	**913,032,276**	**876,244,586**
Opening Balance	876,244,586	833,063,167
Addition during the year	39,537,930	45,589,992
Disposal	(2,750,240)	(2,408,573)
Carrying Value		
Cost	28,522,151,876	27,803,207,596
Revaluation Surplus	5,699,304,297	4,925,972,529
	34,221,456,173	**32,729,180,125**

Details of Property, Plant and Equipment and Depreciation as at 30 June 2026 are shown in the annexed schedule-A.
Allocation of depreciation charge for the year has been made in the Financial Statements as follows:

Factory Overhead	1,791,630,373	1,544,432,427
Selling, Marketing and Distribution Expenses	175,963,697	151,685,327
Administrative Expenses	165,299,231	142,492,278
Total	**2,132,893,301**	**1,838,610,032**

6.A Revaluation Surplus:

Current balance has been arrived as below:

M M Rahman & Co. Chartered Accountants, Dhaka, Bangladesh the valuer revalued the Land and Land Development, Building, Machinery & Equipment ,Motor Vehicle, Utilities Electrical Installation & Engineering and Office Equipment as at 30 June 2026 at " Current Cost Accounting Method (CCA)". Due to these revaluation, a revaluation surplus amounting to Tk. 812,869,698 has been increased on dated 30 June 2026. Details of Revaluation Surplus has been given below:

Revaluation Surplus	**6,612,336,573**	**5,802,217,115**
Opening Balance	5,802,217,115	5,804,625,688
Add: Addition during the year	812,869,698	-
Less: Adjustment due to Loss on Revaluation	-	-
Less : Adjustment due to disposal/Discard	(2,750,240)	(2,408,573)
Less: Accumulated depreciation on revaluation & Loss on Disposal	**913,032,276**	**876,244,586**
Opening Balance	876,244,586	833,063,167
Add: Depreciation charged for the year	39,537,930	45,589,992
Less: Adjustment due to Mismatch between Opening Balance		
Less: Adjustment due to disposal/Discard	(2,750,240)	(2,408,573)
	5,699,304,297	**4,925,972,529**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
7.A	**Right-of-Use Assets :**		
	Openings Carrying Value	119,602,576	70,446,949
	Add: Addition During the year	52,132,162	84,929,571
	Less: Depreciation during the year	41,910,810	33,110,356
	Less: Expired/Discontinue of lease	-	2,663,588
		129,823,928	**119,602,576**
	Disclosure notes regarding ROU Assets given in note number 5.03		
7.B	**Lease Liability:**		
	Current Lease Liability	30,781,972	27,864,636
	Long term Lease Liability	85,315,604	77,397,748
		116,097,576	**105,262,384**
	Disclosure notes regarding ROU Assets given in note number 5.03		
8	**Intangible Assets :**		
	The Details are as under:		
	Cost	106,361,300	-
	Opening	-	-
	Addition During the year	106,361,300	-
	Less: Amortization	7,977,825	-
	Accumulated Balance	-	-
	Amortized during the year	7,977,825	-
	CWIP	-	-
	Opening Balance	-	-
	Addition during the year	106,361,300	-
	Capitalized during the year	(106,361,300)	-
	Carrying Amount	**98,383,475**	**-**
9	**Investment in Securities :**		
	Public Limited Co.'s Securities (Details are given in Note no. 8.A below)	32,916,371	30,382,447
		32,916,371	**30,382,447**

9.A Public Limited Co.'s Securities

Particulars	No. of Equity Shares held	FV	Average cost per unit	Total cost as at 30.06.2026	Market Price as at 30.06.2026	Unrealized gain/(loss)
AB Bank PLC.	33,639	10	15.5310	522,446	168,195	(354,251)
Eastern Bank PLC.	53,782	10	10.8488	583,480	1,333,818	750,338
Pioneer Insurance Co. PLC.	38,634	10	27.1785	1,050,013	2,804,828	1,754,815
Southeast Bank PLC.	35,559	10	14.1879	504,509	366,258	(138,251)
EXIM Bank PLC.	28,187	10	9.1010	256,530	84,561	(171,969)
Square Pharma PLC.	106,613	10	173.8867	18,538,586	23,977,264	5,438,678
Square Textile Ltd.	262	10	-	-	13,152	13,152
Grammeen Phone Ltd.	16,000	10	294.7140	4,715,424	4,168,000	(547,424)
C & A Textiles Ltd.	92	10	9.4565	870	294	(576)
				26,171,858	**32,916,371**	**6,744,513**
Less: Deffered Tax Liability @10% on Un-realized Gain						**674,451**
Balance as at 30 June 2026				**26,171,858**	**32,916,371**	**6,070,062**
Comparative year as at 30 June 2025				**26,171,858**	**30,382,447**	**3,789,530**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

10 Inventories:

This balance is made up of as follows:

Raw Materials	4,939,328,066	5,395,742,678
Packing Materials	2,067,003,242	1,775,503,467
Work-in-Process	783,720,631	802,562,408
Finished Goods	2,439,432,103	1,991,096,967
Printing & Stationery	22,136,243	18,718,448
Spare, Accessories & Others	407,517,890	489,324,699
Total	**10,659,138,175**	**10,472,948,667**

11 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	3,638,252,982	3,310,168,774
Exports	349,946,062	300,660,555
	3,988,199,044	3,610,829,329
Add: Foreign exchange Unrealized Gain	255,475	3,076,580
	3,988,454,519	3,613,905,909

11.A Trade Receivable:

Ageing of the above receivables are given below:

Particulars	Up to 6 Months		Above 6 Months		Total	
	2025-2026	2024-2025	2025-2026	2024-2025	2025-2026	2024-2025
Domestic	3,637,240,857	3,309,446,854	1,012,125	721,920	3,638,252,982	3,310,168,774
Export	246,933,176	214,636,452	103,012,886	9,816,103	349,946,062	300,660,555
					3,988,199,044	3,610,829,329
Add: Foreign exchange Gain/(Loss)					255,475	3,076,580
					3,988,454,519	3,613,905,909

12 Other Receivable:

This consists of as follows:

Rent on Investment Property	19,386,000	19,386,000
Interest Receivable (Term Deposit)	6,525,121	5,697,363
Cash Incentive Receivable	16,231,856	95,441,422
	42,142,977	**120,524,785**

13 Advances, Deposits and Prepayments :

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

Advances:		
Advance to Employees	895,969,997	823,971,087
Advance for API Industrial Park	355,877,675	297,667,528
Advance to Suppliers and Others	990,348,572	1,472,385,145
Deposit :		
Security Deposit and Earnest Money	536,303,307	212,284,067
Presumptive Tax on Share Premium	13,064,814	13,064,814
VAT Deposit on Stock	982,489,396	724,650,653
Prepayments :		
Insurance	21,669,500	23,540,527
	3,795,723,261	**3,567,563,821**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
14	**Advance Income Tax:**		
	The breakup of the above amount is as under:		
	Opening Balance as per last A/C	3,582,206,109	3,390,754,893
	Adjustment of Current Tax Provision and Advance Income Tax for completed assessment		
	For the assessment year 2023-2024	-	(699,845,009)
	Advance Income Tax Refundable for the assessment year 2022-2023	-	-
	Payment during the year:		
	AIT collected by Customs and Port Authority	475,787,573	417,996,905
	AIT collected by Bank from Export Bills	25,358,825	23,587,503
	AIT deducted against supply of Medicines	94,166,214	76,153,021
	AIT collected by BRTA Authority	11,464,000	13,249,500
	AIT deducted on Bank Interest on FDRs and STD account	2,268,668	1,031,494
	AIT deducted from Cash Incentive	13,678,190	2,853,367
	AIT deducted from Dividend Received and others	367,081	396,953
	Paid by pay order/Cheque:		
	For the assessment year 2021-2022	-	12,481,456
	For the assessment year 2023-2024	-	105,887,094
	For the assessment year 2024-2025	-	12,658,932
	For the assessment year 2025-2026	8,361,214	225,000,000
	For the assessment year 2026-2027	215,000,000	-
		4,428,657,874	3,582,206,109
15	**Material in Transit:**		
	Raw Materials	950,506,268	1,160,536,606
	Packing Materials	703,464,322	748,936,751
	Spare Parts and others	212,485,874	205,604,224
		1,866,456,464	2,115,077,581
16	**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	92,184,820	74,921,150
	IPDC	43,388,000	40,000,000
		135,572,820	114,921,150
17	**Cash and Cash Equivalents:**		
	This is made up as follows :		
	Cash in Hand	988,751,789	972,150,642
	Cash at BO Account	4,877,085	3,397,548
	Cash at Bank	549,882,939	951,946,111
		1,543,511,813	1,927,494,301
18	**Share Capital :**		
	This is arrived at as follows :		
18.1	**Authorized Capital :**		
	500,000,000 Ordinary share of Tk. 10 each	5,000,000,000	5,000,000,000
18.2	**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
18.3	**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

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

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

A Total Equity of the Company	29,490,477,762	26,739,990,166
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 of upto two decimal places	**139.37**	**126.37**

18.5 History of allotment of Shares by the Company:

Date of Allotment	Particulars of allotment	Number of ordinary shares alloted	Face Value (Tk)	Amount of Share Capital(Tk.)
17.03.1976	First (Subscription to the Memorandum and Articles of Aasociation at the time of	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**

19 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**

20 Retained Earnings:

Opening balance	**14,387,147,138**	**12,653,559,397**
Add: Addition during the year	**2,715,481,246**	**2,474,193,691**
Net Profit after Tax for the year	2,675,943,316	2,428,603,699
Adjustment for Depreciation on Revaluation Surplus	39,537,930	45,589,992
Adjustment for disposal of PPE	-	-
	740,605,950	**740,605,950**
Less: Adjustment during the year		
Dividend for the year 2024-2025 (comparative year dividend was for the financial year 2023-2024)	740,605,950	740,605,950
Closing balance	**16,362,022,434**	**14,387,147,138**

21 Long Term Loans - Net off Current Maturity:

This represents long term borrowings from Financial Institutions which are as follows:

Name of Financial Institution		
Dutch Bangla Bank PLC.	242,797,088	479,457,125
Standard Chartered Bank	9,461,500	9,461,500
Dhaka Bank PLC.	245,408,352	316,928,724
HSBC	85,239,750	87,392,665
Eastern Bank PLC.	129,000,000	311,500,000
Trust Bank PLC.	208,161,508	370,175,793
The City Bank PLC.	132,336,833	196,911,216
Prime Bank PLC.	1,881,234	71,042,473
Mutual Trust Bank PLC.	304,929,251	347,155,753
United Commercial Bank PLC.	-	1,477,685
Bank Asia PLC.	340,897,428	428,336,325
Pubali Bank PLC.	2,387,049,331	1,174,307,601

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025
	NCC Bank PLC.	24,394,705	26,508,122
	Midland Bank PLC.	340,213,463	400,000,000
	IDLC Finance PLC.	625,092,807	827,073,162
	IPDC	451,333,332	248,000,000
	Lanka Bangla Finance PLC.	150,000,000	250,000,000
	IDCOL	1,202,370,680	1,251,202,130
	United Finance PLC.	166,000,000	278,000,000
	IIDFC	-	-
	Lankan Alliance Finance PLC.	-	-
	Bay Leasing & Investment PLC.	-	-
		7,046,567,262	**7,074,930,274**
22	**Provision for Gratuity:**		
	Opening Balance	1,630,245,848	1,450,633,876
	Add: Provision for the year	315,113,286	222,600,271
	Less: Paid during the year	61,873,045	43,008,299
	Closing Balance	**1,883,486,089**	**1,630,245,848**
23	**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	**767,676,125**	**790,569,097**
	Add : Deferred Tax Liability/(Assets) created during the year		
	Increase in Deferred tax liability	**(85,712,616)**	**17,515,222**
	On account of (deductable) /taxable temporary difference for PPE	(89,054,437)	14,270,647
	On account of (deductable) /taxable temporary difference for unrealized gain on Marketable Securities.	253,392	18,032
	Deferred Tax of Temporary difference on Lease	3,088,429	3,226,543
	Creation of Deferred Tax Assets	**(56,979,054)**	**(40,408,194)**
	on account of Provision for Gratuity	(56,979,054)	(40,408,194)
	Closing Balance	**624,984,455**	**767,676,125**
24	**Loans & Overdrafts:**		
	This represents the amount are as follows :		
	Name of the Bank		
	Dutch Bangla Bank PLC.	636,915,285	1,283,624,356
	Standard Chartered Bank	2,380,613,240	704,889,180
	Dhaka Bank PLC.	434,722,845	607,590,412
	HSBC	477,544,230	1,179,885,615
	Eastern Bank PLC.	1,104,213,648	1,541,874,140
	Trust Bank PLC.	683,854,248	634,061,274
	The City Bank PLC.	1,236,720,348	852,978,407
	Prime Bank PLC.	397,654,728	1,757,887,408
	Mutual Trust Bank PLC.	333,151,694	637,278,509
	Agrani Bank PLC.	582,178,575	184,124,910
	Meghna Bank PLC.	675,070,485	618,481,235
	United Commercial Bank PLC.	309,868,802	309,229,967
	Bank Asia PLC.	911,877,928	2,472,854,731
	Bank Alfalah PLC.	440,296,306	450,594,897
	BRAC Bank PLC.	787,776,304	563,586,149
	Pubali Bank PLC.	670,760,937	1,031,452,295
	NCC Bank PLC.	1,174,141,978	647,283,676
	Midland Bank PLC.	81,637,942	-
	One Bank PLC.	65,652,882	-
	NRB Bank PLC.	157,319,062	134,606,980
	Ceylon Bank PLC.	905,104,864	-
		14,447,076,331	**15,612,284,141**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

25 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:		
Dutch Bangla Bank PLC.	272,245,380	313,248,151
Standard Chartered Bank	-	78,350,063
Dhaka Bank PLC.	52,782,891	35,248,000
HSBC	24,447,915	12,606,317
Eastern Bank PLC.	171,000,000	171,000,000
Trust Bank PLC.	124,501,315	118,287,612
The City Bank PLC.	44,204,300	-
Prime Bank PLC.	68,853,735	91,536,535
Mutual Trust Bank PLC.	135,579,149	135,579,149
United Commercial Bank PLC.	-	42,826,628
Bank Asia PLC.	153,840,008	257,614,951
Pubali Bank PLC.	197,402,770	-
NCC Bank PLC.	6,583,629	10,263,612
Midland Bank PLC.	52,946,795	7,311,111
IDLC Finance PLC.	178,360,461	150,227,540
IPDC	140,666,668	118,000,000
Lanka Bangla Finance PLC.	100,000,000	220,000,000
IDCOL	152,691,599	248,797,870
United Finance PLC.	112,000,000	112,000,000
	1,988,106,615	**2,122,897,539**

26 Trade Payables:

Trade Creditors	548,195,336	514,066,747
	548,195,336	**514,066,747**

27 Provision for Income Tax:

Opening Balance	3,276,403,074	3,022,082,571
Add: Provision during the year	917,832,617	954,165,512
Less: Adjustment of current Tax Provision and Advance Income Tax for completed For the assessment year 2023-2024	-	(699,845,009)
	4,194,235,691	**3,276,403,074**

27.A Income Tax Provision during the year:

Provision made during the year	917,832,617	786,569,226
Provision made for the prior year	-	167,596,286
	917,832,617	**954,165,512**

28 Liability for Expenses and Others:

This is arrived at as follows.		
Salary & Allowances	13,688,526	12,783,131
Power & Electricity	29,545,784	25,160,670
Postage & Telephone	645,214	426,536
Gas Bill	29,845,874	27,761,683
Audit Fee	650,000	600,000
WASA Bill	158,458	153,703
Workers Profit Participation Fund (WPPF) and Workers Welfare Fund (WWF) 27.A	199,987,745	178,639,820
Non Current Assets Valuation fee	750,000	-
Advance against Export Sales	6,542,587	64,315,274
Interest on WPPF and WWF	17,898,066	17,898,066
VAT Payable	279,578,254	205,886,571
Other Expenses and TDS & VDS	20,387,559	12,623,077
	599,678,067	**546,248,531**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

Note	Particulars	Amount in Taka	
		30 June 2026	30 June 2025

28.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

Opening Balance	178,639,820	170,832,766
Add: Addition for the year	172,541,544	167,992,910
Less: Payment during the year	151,193,619	160,185,856
Closing Balance	**199,987,745**	178,639,820

29 Dividend Payable:

The Board of Directors proposed 35% cash dividend of Tk. 740,605,950 for the year 2024-2025 which was duly approved in the 49th AGM by the shareholders. The details are stated below:

Opening Balance	3,802,642	3,831,699
Add: Final dividend declared for the year 2024-2025 (Gross)	740,605,950	740,605,950
Less: Dividend paid to Shareholders	739,775,699	739,033,411
Less: Unclaimed Dividend Transferred to Capital Market Stabilization Fund (Note-29.B)	1,300,227	1,601,596
Dividend Payable	**3,332,666**	3,802,642

29.A Dividend Payable :

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

S.L	Financial Year	Dividend	% of Dividend	No. of BO	Date of AGM	Dividend Payable (Tk.)
1	2021-2022	Cash	30%	1,192	20.12.2022	1,300,227
2	2022-2023	Cash	33%	903	18.12.2023	852,393
3	2023-2024	Cash	35%	1,172	23.12.2024	1,503,901
4	2024-2025	Cash	35%	824	22.12.2025	976,372
						4,632,893
	Less: Unclaimed Dividend during the year					1,300,227
	Dividend payable as at 30 June 2026					**3,332,666**
	Dividend payable as at 30 June 2025					**3,802,642**

29.B Unclaimed Dividend Account:

Referring to the BSEC Directive no.BSEC/CMRRCD/2021-386/03 dated 14th January, 2021 Unclaimed dividend of more than 03 years as at 30 June 2026 is as under:

S.L	Financial Year	Dividend	% of	No. of BO	Date of AGM	Unclaimed
1	2021-2022	Cash	30%	1,192	20.12.2022	1,300,227
						1,300,227
	Less: Unclaimed Dividend Transferred to Capital Market Stabilization Fund (CMSF) during the year					1,300,227
	Unclaimed Dividend as at 30 June 2026					-
	Unclaimed Dividend as at 30 June 2025					-

The above mentioned unclaimed dividend amount has duly been transferred to Capital Market Stabilization Fund (CMSF) on dated 01 February 2026 by the Company.

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

30 Revenue :

This is made up as follows:

Gross Turnover		
Domestic		
Own Products	45,317,543,128	38,902,959,120
	45,317,543,128	**38,902,959,120**
Export		
Own Products	2,547,811,699	2,444,540,232
	2,547,811,699	**2,444,540,232**
Others		
Toll Manufacturing Charge	673,222	965,718
	673,222	**965,718**
Total Gross Turnover	47,866,028,049	41,348,465,070
Less: VAT	6,270,699,004	5,411,605,987
Net Turnover	41,595,329,045	35,936,859,083

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	480,526	6,929,192	6,856,104	553,614
Capsule	Tube	99,434	952,282	937,158	114,558
Liquid/Handrub/Sanitizer	Bottles	7,667	80,633	79,391	8,909
Dry Syrup/Powder	Phials	1,572	19,226	18,987	1,811
Ointment/Gel	Pcs	463	5,037	4,966	533
Cream	Bottles	712	16,371	16,249	834
Suppository	Tube	2,219	47,259	46,921	2,556
Inhaler (DPI)	Pcs	7,362	118,163	117,043	8,482
Inhaler (MDI)	Pcs	125	2,471	2,450	145
Eye/Ear/Nasal Drop	Cans	1,963	28,575	28,277	2,261
Injection (Vial & Amps)	Pcs	2,355	52,538	52,180	2,713
Infusion	Pcs	120	5,101	5,082	138
Sachet/Premix	Bottles	1,457	66,782	66,561	1,678
Veterinary					
Bolus	Pcs	50,791	753,450	745,724	58,517
Liquid	Kg	1,608	13,501	13,240	1,869
Premix	Pcs	5,466	78,420	77,589	6,297
WSP	Pcs	1,578	36,520	36,248	1,849
Injection	Vial	3,676	17,455	16,896	4,236
Herbal & Ayurhedic					
Capsule	Pcs	1,251	29,736	29,584	1,404
Liquid	Pcs	1,441	21,458	21,239	1,660
Tablet	Pcs	1,540	48,168	47,934	1,775

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars		Amount in BDT	
			01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025
31	**Cost of Goods Sold :**			
	This is arrived at as follows :			
	Raw Materials Consumed	(Refer Note 31.A)	12,391,593,833	10,163,080,799
	Packing Materials Consumed	(Refer Note 31.B)	5,790,448,875	4,868,456,014
	Work in Process (Opening)		802,562,408	1,067,010,877
	Work in Process (Closing)		(783,720,631)	(802,562,408)
	Material Consumption during the year		**18,200,884,485**	**15,295,985,282**
	Factory Overhead	(Refer Note 31.C)	6,581,346,022	5,783,299,193
	Cost of Production		**24,782,230,507**	**21,079,284,475**
	Opening Stock of Finished Goods		1,991,096,967	1,663,995,746
	Finished Goods Available		**26,773,327,474**	**22,743,280,221**
	Closing Stock of Finished Goods		(2,439,432,103)	(1,991,096,967)
			24,333,895,371	20,752,183,254

31.A Raw Materials Consumed :

This is arrived at as follows :

Opening Stock of Raw Materials	5,395,742,678	3,844,388,375
Purchase during the year	11,935,179,221	11,714,435,102
Closing Stock of Raw Materials	(4,939,328,066)	(5,395,742,678)
	12,391,593,833	**10,163,080,799**

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

Particulars	Pcs	Quantity (kg)		Quantity (Liter)		Quantity (Pcs)	
	Cap Shell	Active	Excepients	Active	Excepients	Active	Excepients
Opening Balance	497,057,119	4,242,574	2,294,839	8,742	40,393	19,551	605,741
Purchase	1,170,392,847	10,512,587	11,231,541	12,487	119,582	89,451	1,398,452.00
Available for use	**1,667,449,966**	**14,755,161**	**13,526,380**	**21,229**	**159,975**	**109,002**	**2,004,193**
Closing Balance	541,241,569	4,315,268	2,589,451	9,425	42,159	21,411	624,158.00
Consumption	**1,126,208,397**	**10,439,893**	**10,936,929**	**11,804**	**117,816**	**87,591**	**1,380,035**

31.B Packing Materials Consumed :

This is arrived at as follows :

Opening Stock of Packing Materials	1,775,503,467	1,344,622,839
Purchase during the year	6,081,948,650	5,299,336,642
Closing Stock of Packing Materials	(2,067,003,242)	(1,775,503,467)
	5,790,448,875	**4,868,456,014**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

The Total Quantity of Packing Materials are as under:

Qty in Thousand

Name of Category	Unit	Opening Balance	Purchase	Consumption		Closing Balance
Bottle	Pcs	19,055,868	123,606,350	121,317,263	121,317,263	21,344,955
Carton	Pcs	56,412,192	254,658,677	247,254,577	247,254,577	63,816,292
Plastic Item	Pcs	31,240,113	271,078,815	266,697,265	266,697,265	35,621,663
Cap	Pcs	29,410,346	151,827,893	147,929,640	147,929,640	33,308,599
Catch Cover	Pcs	17,933,945	57,923,828	55,384,740	55,384,740	20,473,033
Inner Leaflet	Pcs	52,639,643	203,180,113	197,389,753	197,389,753	58,430,003
Label	Pcs	7,828,220	102,418,122	101,462,277	101,462,277	8,784,065
Shipping Box Label	Pcs	8,930,895	14,899,428	13,720,323	13,720,323	10,110,000
PVC/PVDC	kgs	960,733	1,893,846	1,785,911	1,785,911	1,068,668
Shipping Box	Pcs	1,546,164	16,092,799	15,903,876	15,903,876	1,735,087
Tube	Pcs	4,206,067	17,444,217	16,973,047	16,973,047	4,677,237
Al. Foil- Blister	Kgs	111,787	344,618	329,833	329,833	126,572
Al. Foil- Strip	Kgs	903,492	1,562,446	1,443,999	1,443,999	1,021,939
Inner Board	Pcs	799,958	1,890,422	1,776,728	1,776,728	913,652
Vial and Ampoule	Pcs	28,102,133	71,404,440	69,993,432	69,993,432	29,513,141
Sticker Label	Pcs	41,132,962	170,200,461	164,764,576	164,764,576	46,568,847

31.C Factory Overhead :

This is made up as follows :

Salaries, Wages & Allowances	2,570,112,660	2,153,807,338
Contribution to Provident Fund	58,824,758	51,155,588
Contribution to Gratuity Fund	105,582,462	74,365,572
Canteen and Others Expenses	179,545,608	121,031,716
Insurance Expenses	37,580,090	33,382,002
Utility Expenses	998,338,994	1,195,572,379
Repairs, Maintenance & Spare Parts	622,620,965	429,319,781
Carriage, Loading & Unloading Expenses	7,703,211	7,893,584
Entertainment & Refreshment Expenses	41,209,067	31,983,703
Printing, Stationery & Others	105,808,378	90,934,130
Postage & Telephone	8,670,487	7,523,305
Travelling & Conveyance	6,111,095	4,659,444
Fees, Licences, Renewals & Taxes	4,750,052	3,823,327
Research,Analysis & Product Development	42,857,822	33,414,897
Depreciation	1,791,630,373	1,544,432,427
	6,581,346,022	**5,783,299,193**

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

32 Other Income :

This is made up as follows :

Income/(Loss) from sale of Motor Vehicle	(28,576,991)	(9,413,578)
Interest on STD and SND Account	1,276,297	400,759
Translation Gain/(loss) for foreign currency fluctuation	(26,478,187)	(18,220,997)
Settlement Gain/(loss) for foreign currency fluctuation	(90,927,399)	(90,032,470)
Interest on Term Deposit	11,671,097	9,597,582
Dividend Income on marketable securities	1,846,767	1,956,584
Cash incentive against export sales	57,572,334	95,441,422
Gain on Discontinuation of Lease (As per IFRS-16 lease)	2,186,178	4,304,336
Sale of Scrap	34,481,355	31,009,021
	(36,948,549)	25,042,659

33 Selling, Marketing and Distribution Expenses :

This is made up as follows :

Salary, Daily Wages & TA/DA	6,432,546,493	5,156,955,068
Contribution to Provident Fund	123,570,140	112,736,062
Contribution to Gratuity Fund	182,245,748	128,618,165
Canteen Expenses	5,160,962	3,425,516
Insurance Expenses	18,919,937	17,271,864
Utility Expenses	29,640,142	29,315,890
Repairs, Maintenance & Spare Parts	279,888,701	211,156,625
Carriage, Loading & Unloading Expenses	259,602,547	214,315,898
Export Expenses and Foreign Product Registration	224,659,593	142,956,021
Promotional Expenses	297,187,409	190,899,784
Free Samples	275,656,957	180,899,751
Newspapers, Advertising, Literature & Periodicals	2,952,940	5,250,018
Entertainment & Refreshment Expenses	79,972,925	58,173,645
Printing, Stationery & Other Supplies	62,964,286	53,042,288
Postage, Telephone & Communication Expenses	70,526,742	56,712,696
Seminars, Conferences & Training	81,936,504	57,312,720
Fees, Licences, Renewals & Taxes	48,694,601	40,440,216
Depreciation Expense	217,874,507	184,795,683
	8,694,001,134	6,844,277,910

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025
34	**Administrative Expenses :**		
	This is made up as follows :		
	Salary, Daily Wages & TA/DA	1,362,502,986	1,127,162,775
	Contribution to Provident Fund	16,094,831	15,285,228
	Contribution to Gratuity Fund	27,285,076	19,616,534
	Directors' Remuneration	44,600,000	45,600,000
	Directors' Sitting Fees	3,833,333	3,043,333
	Canteen Expenses	52,225,965	33,499,675
	Insurance Expenses	3,683,338	3,289,206
	Utility Expenses	33,549,963	31,146,084
	Repairs, Maintenance & Spare Parts	39,249,755	34,334,534
	Newspapers, Advertising & Periodicals	6,010,380	4,605,499
	Entertainment & Refreshment Expenses	27,827,144	20,941,262
	Printing, Stationery & Other Supplies	17,168,375	12,761,782
	Postage, Telephone & Communication Expenses	11,902,544	9,400,725
	Travel & Conveyance Expenses	18,373,164	18,187,606
	Fees, Licences, Renewals & Taxes	50,175,346	40,705,966
	Audit Fees	650,000	600,000
	Annual General Meeting Expenses	894,967	638,140
	Corporate Social Responsibility (CSR) Expenses	6,281,805	5,651,626
	Amortization Expense	7,977,825	-
	Impairment due to Revaluation	9,676,492	-
	Depreciation Expense	165,299,231	142,492,278
		1,905,262,520	**1,568,962,253**
35	**Financial Expenses:**		
	This is made up as follows :		
	Interest on Cash Credit	130,963,612	213,646,701
	Interest on Overdraft	221,030,948	298,023,573
	Interest on MTL & LTR	207,047,819	242,581,169
	Interest on Revolving & STL	1,132,089,522	1,250,166,720
	Interest on Lease Finance	424,413,851	335,708,982
	Interest on Term Loan	675,000,043	588,964,945
	Interest on Accepted Import Loan	167,631,041	301,729,497
	Interest on Lease Liability (For right-of-use assets as per IFRS 16)	11,183,750	6,985,934
	Bank Charge	32,488,470	30,819,687
		3,001,849,056	**3,268,627,208**

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

36 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	172,541,544	167,992,910
	172,541,544	**167,992,910**

37 Income Tax Expenses :

This is arrived at as follows :

A Current Tax Expenses		
Current Tax for the year under review	917,832,617	954,165,512
	917,832,617	954,165,512
B Deferred Tax Expenses/(Income)		
Deferred Tax Expenses/(Income)	(142,945,062)	(22,911,004)
	(142,945,062)	**(22,911,004)**
	774,887,555	**931,254,508**

37.1 Reconciliation of Effective Tax Rate

Net Profit before Tax	**3,450,830,871**	**3,359,858,207**
Current Tax Expenses	917,832,617	954,165,512
Deferred Tax Expenses/(Income)	(142,945,062)	(22,911,004)
	774,887,555	931,254,508
Effective Tax Rate	**22.46%**	**27.72%**

38 Basic/Diluted Earning Per Share (EPS):

The computation is given below :

Net Profit After Tax for the year	2,675,943,316	2,428,603,699
Weighted average number of shares outstanding during the year (37.1)	211,601,700	211,601,700
Basic Earnings Per Share	**12.65**	**11.48**
Diluted Earnings Per Share	**12.65**	**11.48**

Refer Policy notes 5.15

38.1 Number of Ordinary Shares Outstanding

211,601,700 Ordinary Shares @ Tk.10/- each.	211,601,700	211,601,700
	211,601,700	**211,601,700**

38.2 Weighted Average Number of Ordinary Shares

211,601,700 Ordinary Shares @ Tk.10/- each.	**211,601,700**	**211,601,700**



No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

39 Net Operating Cash Flows Per Share:

Net cash generated from operating activities	4,271,943,785	3,178,199,703
Weighted average number of shares outstanding during the year	211,601,700	211,601,700
Net Operating Cash Flows Per Share	**20.19**	**15.02**
		Restated

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

Net Profit after Tax	2,675,943,316	2,428,603,699
Add: Non Cash Items	2,993,678,169	2,803,624,247
Less: Net Increase/Decrease in Current Asset	1,736,629,299	1,976,445,162
Add: Net Increase/Decrease in Current Liabilities	338,951,599	(77,583,081)
Net cash generated from operating activities-In Direct Method	4,271,943,785	3,178,199,703
Net cash generated from operating activities-Direct Method	4,271,943,785	3,178,199,703

41 Related Party Disclosures

The Company carried out a number of transactions with related parties in the normal course of business and on arms length basis. The Directorship of the company mostly

SL	Name of the company	Relationship	Nature of Transaction	2025-2026		2024-2025	
				Value of transaction during the year	Balance as at 30 June 2026	Value of transaction during the year	Balance as at 30 June 2025
01	Sinha Printers Ltd.	Common Director	Local Supply Received	1,370,716,772	(512,140,014)	1,327,575,789	(194,247,154)
02	ACMUNIO Int. Ltd.	Common Director	Advance	-	86,479,473	-	86,479,473
			Rent on Investment Property	-	19,386,000	-	19,386,000
03	The ACME Agrovet & Beverages Ltd.	Common Director	Local Supply/ Supply Received	734,375,163	31,643,828	461,296,561	(2,455,077)
04	Kalyar Packaging Ltd.	Common Director	Local Supply Received	355,952,960	(10,540,267)	292,704,539	(12,371,737)
05	Kalyar Replica Ltd.	Common Director	Local Supply Received	1,302,665,385	85,805,896	934,505,074	(103,377,751)
06	ACME Consumer Ltd.	Common Director	Local Supply Received	273,633,342	177,577,515	26,845,008	(1,435,305)
07	Sinha Logistics & Transport Ltd.	Common Director	Carrying Contractor	164,884,867	(4,336,063)	148,317,061	(3,561,229)

42 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-MA-11-1433	1,226,776	140,000	1,226,776	140,000	-	-	190,400	190,400	-
2	DHAKA METRO-AU-11-2619	1,239,820	120,000	1,239,820	120,000	-	-	256,522	256,522	-
3	DHAKA METRO-MA-51-0735	285,000	285,000	285,000	285,000	-	-	190,400	190,400	-
4	DHAKA METRO-MA-11-2066	167,750	167,750	167,750	167,750	-	-	256,522	256,522	-
5	DHAKA METRO-MA-51-2062	167,750	167,750	167,750	167,750	-	-	256,522	256,522	-
6	DHAKA METRO-MA-51-2063	167,750	167,750	167,750	167,750	-	-	190,400	190,400	-
7	DHAKA METRO-MA-51-2064	167,750	167,750	167,750	167,750	-	-	256,522	256,522	-
8	DHAKA METRO-MA-51-2350	423,000	300,000	423,000	300,000	-	-	256,522	256,522	-
9	DHAKA METRO-MA-11-0595	764,500	-	764,500	-	-	-	256,522	256,522	-

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

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
10	DHAKA-METRO-MA-51-3448	2,016,842	100,000	2,016,842	100,000	-	-	256,522	256,522	-
11	DHAKA METRO-THA-11-8767	1,020,202	160,000	1,020,202	160,000	-	-	256,522	256,522	-
12	DHAKA METRO-GA-47-9102	2,689,425	-	733,852	-	1,955,573	-	1,487,211	(468,362)	-
13	DHAKA METRO-GA-16-2252	4,062,073	-	1,215,206	-	2,846,867	-	1,696,698	(1,150,169)	-
14	DHAKA METRO GA-34-2825	2,121,147	-	1,392,487	-	728,660	-	-	(728,660)	-
15	DHAKA METRO GA-34-2826	2,105,626	-	1,322,983	-	782,643	-	-	(782,643)	-
16	DHAKA METRO GA-42-7995	2,097,565	-	1,161,354	-	936,211	-	-	(936,211)	-
17	DHAKA METRO GA-42-7994	2,147,535	-	1,259,683	-	887,852	-	-	(887,852)	-
18	DHAKA METRO-GHA-14-4591	7,000,000	-	796,302	-	6,203,698	-	-	(6,203,698)	-
19	DHAKA METRO-CHA-53-4592	1,608,357	-	1,608,357	-	-	-	678,261	678,261	-
20	DHAKA METRO GA-43-7570	1,888,607	-	989,546	-	899,061	-	-	(899,061)	-
21	DHAKA METRO GA-43-7958	2,309,697	-	1,154,167	-	1,155,530	-	-	(1,155,530)	-
22	DHAKA METRO CHA-56-1089	2,923,953	-	2,923,953	-	-	-	-	-	-
23	DHAKA METRO CHA-56-1506	2,957,858	-	2,091,495	-	866,363	-	-	(866,363)	-
24	DHAKA METRO-GA-39-4147	1,588,025	-	1,588,025	-	-	-	-	-	-
25	DHAKA METRO GA-32-7601	1,961,655	-	1,311,944	-	649,711	-	-	(649,711)	-
26	DHAKA METRO GA-42-7570	2,161,179	-	1,262,783	-	898,396	-	-	(898,396)	-
27	DHAKA METRO-GA-43-1232	2,296,626	-	1,224,419	-	1,072,207	-	-	(1,072,207)	-
28	DHAKA METRO GA-43-1129	2,356,626	-	1,244,518	-	1,112,108	-	-	(1,112,108)	-
29	DHAKA METRO GA-43-1963	2,049,738	-	1,054,665	-	995,073	-	-	(995,073)	-
30	DHAKA METRO GA-43-1991	2,669,828	-	1,356,383	-	1,313,445	-	-	(1,313,445)	-
31	DHAKA METRO GA-43-2338	2,035,589	-	1,146,303	-	889,286	-	-	(889,286)	-
32	DHAKA METRO GA-43-2339	2,035,589	-	1,050,606	-	984,983	-	-	(984,983)	-
33	DHAKA METRO GA-43-2784	2,002,605	-	1,057,628	-	944,977	-	-	(944,977)	-
34	DHAKA METRO GA-43-3783	2,029,429	-	1,085,241	-	944,188	-	-	(944,188)	-
35	DHAKA METRO GA-43-3926	3,758,135	-	1,849,753	-	1,908,382	-	-	(1,908,382)	-
36	DHAKA METRO GA-43-3956	2,052,059	-	1,057,543	-	994,516	-	-	(994,516)	-
37	DHAKA METRO GA-43-3955	1,987,652	-	1,034,653	-	952,999	-	-	(952,999)	-
38	SYLHET-METRO-MA-51-0041	253,334	-	253,334	-	-	-	256,522	256,522	-
39	DHAKA METRO GA-43-3790	2,010,242	-	1,073,016	-	937,226	-	-	(937,226)	-
40	DHAKA METRO GA-26-1501	3,166,440	-	2,275,718	-	890,722	-	-	(890,722)	-
41	DHAKA METRO GA-42-5303	2,329,116	-	1,276,355	-	1,052,761	-	-	(1,052,761)	-
42	DHAKA METRO-CHA-53-5388	3,021,573	-	3,021,573	-	-	-	256,522	256,522	-
43	DHAKA METRO-MA-51-0829	972,975	450,000	972,975	450,000	-	-	190,400	190,400	-

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

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
44	DHAKA METRO GA-43-2337	2,040,835	-	1,048,047	-	992,788	-	-	(992,788)	-
45	DHAKA METRO GA-43-2336	2,040,661	-	1,070,906	-	969,755	-	-	(969,755)	-
	Total	88,378,894	2,226,000	52,612,915	2,226,000	35,765,979	-	7,188,988	(28,576,991)	-

43 Directors Remuneration and Sitting Allowance

Directors remuneration (Including MD's Remuneration for CY/PY amounting toTk. 11,000,000/ Tk. 12,000,000)	44,600,000	45,600,000
Directors Sitting fees (Including MD's Sitting Allowance for CY Tk. 153,333/PY Tk. 146,667)	3,833,333	3,043,333
	48,433,333	48,643,333

44 Audit Fees	650,000	600,000
	650,000	600,000

45 Contingent Liability

Large Tax payer unit (LTU),North Commissionerate 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	13,097,829	Rebate for exempted medicine	Valid up to disposal of hearing
3	3948/2004	2,730,765	Rebate cancel	Disfavor of our company and further leave to appeal no.1569
4	14250/2016	Non-monitory	Re-initiation and reopening of audit proceedings	Disposed of hearing in favour of company. Re-initiation and reopening of audit proceedings is not valid.
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 exemted but VAT authority claim to impose VAT at mfg. Stg.	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		

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

46 Un Expired Bank Guarantees

Details of Unexpired Bank Guarantees of Tk. 1,718,900,074 (as at 30 June 2025 the amount was Tk. 1,731,905,361) given in the normal course of business on behalf of the company to various parties as at 30 June 2026 are as follows -

SL	Name of Bank	Date of Expiry	Amount in BDT
1	Trust Bank PLC	15.05.2031	12,401,250
2	Trust Bank PLC	15.05.2031	316,050
3	Trust Bank PLC	15.05.2031	2,320,400
4	Trust Bank PLC	15.05.2031	252,700
5	Trust Bank PLC	22.10.2026	1,093,820
6	Trust Bank PLC	30.10.2027	292,800
7	Trust Bank PLC	30.10.2027	699,400
8	Trust Bank PLC	30.10.2027	2,492,100
9	Trust Bank PLC	30.10.2027	366,300
10	Trust Bank PLC	31.08.2029	1,251,880
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	5,785,400
15	Trust Bank PLC	05.09.2027	428,600
16	Trust Bank PLC	05.09.2027	4,252,500
17	Trust Bank PLC	07.01.2029	4,742,700
18	Trust Bank PLC	07.01.2029	31,942,700
19	Trust Bank PLC	17.05.2025	163,050
20	Trust Bank PLC	12.12.2026	4,089,813
21	Trust Bank PLC	26.08.2029	4,234,169
22	Trust Bank PLC	20.12.2026	8,111,167
23	Trust Bank PLC	29.07.2029	8,259,200
24	Trust Bank PLC	29.07.2029	2,966,800
25	Trust Bank PLC	31.07.2026	8,147,310
26	Trust Bank PLC	30.09.2026	1,994,417
27	Trust Bank PLC	21.10.2026	645,342
28	Trust Bank PLC	21.10.2026	620,651
29	Trust Bank PLC	10.11.2029	15,976,600
30	Trust Bank PLC	10.11.2029	9,297,700
31	Trust Bank PLC	30.11.2026	1,595,340
32	Trust Bank PLC	29.11.2026	5,586,616
33	Trust Bank PLC	30.08.2026	1,500,000
34	Trust Bank PLC	30.11.2026	2,700,000
35	Trust Bank PLC	31.05.2027	281,387
36	Trust Bank PLC	31.03.2027	1,291,898
37	Trust Bank PLC	30.04.2027	1,357,920
38	Trust Bank PLC		6,650,897
39	Dutch Bangla Bank PLC	17.10.2026	249,800
40	Dutch Bangla Bank PLC	17.10.2026	180,900
41	Dutch Bangla Bank PLC	25.05.2027	766,350
42	Dutch Bangla Bank PLC	25.05.2027	164,680
43	Dutch Bangla Bank PLC	07.05.2027	17,682,070
44	Prime Bank PLC		5,863,766
45	Dhaka Bank PLC	26.09.2026	350,000,000
46	Bank Asia PLC	30.09.2026	146,800,000
47	Eastern Bank PLC	18.06.2027	334,000,000
48	Mutual Trust Bank PLC	20.06.2027	300,000,000
49	Mutual Trust Bank PLC	31.01.2027	49,440,619
50	BRAC Bank PLC	25.06.2027	334,000,000
51	NCC Bank PLC.	30.06.2027	822,600
52	NCC Bank PLC.	30.06.2027	1,172,428
53	NCC Bank PLC.	30.06.2027	486,000
54	NCC Bank PLC.	30.06.2027	843,562
55	NCC Bank PLC.	30.06.2027	353,915
56	NCC Bank PLC.	30.04.2027	10,101,987
			1,718,900,074

PINAKI & CO. * CHARTERED ACCOUNTANTS *

No.	Particulars	Amount in BDT	
		01 July 2025 To 30 June 2026	01 July 2024 To 30 June 2025

47 Claim not acknowledge as debts

There is no claim against the company which have not been acknowledged as debt as at 30 June 2026.

48 Production Capacity and Utilization

Qty in Thousand

Name of Category	Unit	Production Capacity			Actual Production		
		2025-2026	2024-2025	2025-2026	%	2024-2025	%
Human							
Tablet	Pcs	13,620,932	11,727,794	8,129,192	59.68	6,872,807	58.60
Capsule	Pcs	1,200,083	1,087,635	1,022,282	85.18	918,686	84.47
Liquid	Bottle	90,180	90,180	80,633	89.41	78,120	86.63
Dry Syrup	Bottle	23,135	23,135	19,226	83.10	17,756	76.75
Ointment	Tube	7,013	7,013	5,037	71.82	4,568	65.14
Cream	Tube	20,599	19,895	16,371	79.48	14,985	75.32
Suppository	Pcs	51,866	51,866	47,259	91.12	45,387	87.51
Inhaler (DPI)	Cans	173,898	171,426	118,163	67.95	107,826	62.90
Inhaler (MDI)	Canist.	5,999	5,999	2,471	41.19	2,215	36.92
Eye/Ear/Nasal Drop	Phials	45,738	45,738	28,575	62.48	26,155	57.18
Injection (Vial & Amp	Pcs	94,645	94,645	52,538	51.76	48,985	51.76
Infusion	Pcs	11,785	11,781	5,101	43.28	4,712	40.00
Sachet	Pcs	129,235	127,933	66,782	51.68	60,642	47.40
Veterinary							
Bolus	Pcs	955482.44	955,482	753,450	78.86	683,376	71.52
Liquid	Pcs	32228.46571	32,228	13,501	41.89	12,165	37.75
Premix	Pcs	93166	93,166	78,420	84.17	74,980	80.48
WSP	Pcs	75954.62471	75,955	36,520	48.08	32,979	43.42
Injection	Vial	31809.66894	31,810	17,455	54.87	15,823	49.74
Herbal & Ayurbedic							
Capsule	Pcs	77877.00611	65,355	34,736	44.60	28,320	43.33
Liquid	Pcs	28019.32676	27,095	21,458	76.58	20,436	75.42
Tablet	Pcs	119042	110,155	48,168	40.46	43,008	39.04

Note: Capacity is calculated considering 240 days per year; 2 shifts per day and 8 hours per shifts for all units.

49 VAT Return and Auditing status as at 30.06.2026

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.

