3rd Quarter Ended Report 2024-25 For the nine months ended on 31 March 2025

Statement of financial position Unaudited

			Figures in "000"
In Taka	Note	As at 31 March 2025	As at 30 June 2024
Assets			
Property, plant and equipment	5	2,559,361	2,536,705
Right-of-use assets	5	2,559,501	31,749
Investments	6	78,828	78,828
Non-current assets	0	2,663,989	2,647,282
		, , , , , , , , , , , , , , , , , , , ,	
Inventories	8	1,115,006	1,271,844
Trade receivables	9	1,595,877	1,195,760
Other receivables		103,885	48,796
Inter-company receivables	10	2,317,932	1,612,559
Advances, deposits and prepayments	11	140,832	183,819
Current tax assets		413,619	415,209
Cash and cash equivalents		128,076	203,653
Current assets		5,815,228	4,931,638
Total assets		8,479,216	7,578,921
Equity			
Share capital		472,500	472,500
Revaluation reserve		1,442,196	1,442,196
Retained earnings		1,657,623	1,345,681
Total equity		3,572,319	3,260,377
Liabilities			
Employee benefits	12	71,181	63,330
Lease liabilities		22,337	20,782
Deferred tax liabilities		186,303	190,481
Non-current liabilities		279,821	274,593
Declarer 1. C			
Bank overdrafts		114,018	204,044
Loans and borrowings		3,740,798	3,031,092
Lease liabilities- current portion		12,169	12,853
Trade payables		64,352	228,638
Other payables	13	673,369	546,343
Unclaimed dividend account	14	1,660	1,350
Inter-company payables	15	20,710	19,630
Current liabilities		4,627,076	4,043,950
Total liabilities		4,906,897	4,318,543
Total equity and liabilities		8,479,216	7,578,921

Net asset value (NAV) per share

75.60

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Company Secretary

69.00

Managing Director

Director

Chief Financial Officer

Statement of profit or loss and other comprehensive income Unaudited

					Figures in "000"
		For the nine mon	ths ended from	For the 3rd qua	rter ended from
		July 2024 to	July 2023 to	January 2025 to	January 2024 to
In Taka	Note	March 2025	March 2024	March 2025	March 2024
Revenue	16	4,121,201	4,050,006	1,299,297	1,232,971
Cost of sales	17	(2,737,639)	(2,885,463)	(907,509)	(861,423)
Gross profit		1,383,562	1,164,543	391,788	371,548
Administrative, selling and distribution expenses	18	(648,903)	(638,399)	(226,475)	(212,800)
Other income	19	38,521	53,903	5,329	12,412
Operating profit		773,180	580,047	170,643	171,160
Finance costs, net		(210,543)	(163,871)	(57,705)	(39,058)
Profit before contribution to WPPF		562,637	416,176	112,938	132,102
Contribution to WPPF	ž.	(28,132)	(20,808)	(5,647)	(6,604
Profit before tax		534,505	395,368	107,291	125,498
Tax expenses		(128,063)	(95,050)	(18,433)	(29,662)
Profit after tax		406,442	300,317	88,857	95,836
Other comprehensive income		-	-	_	-
Total comprehensive income		406,442	300,317	88,857	95,836
Earnings per share					
Basic earnings per share (EPS)		8.60	6.36	1.88	2.03

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1 Company Secretary

Managing Director

Director

Chief Financial Officer

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Statement of changes in equity Unaudited

Figures in "000"

		For the nine n	nonths period ended	led 31 March 2025			
	A	ttributable to owner	of the Company				
In Taka	Share capital	Revaluation reserve	Retained earnings	Total			
Balance at 1 July 2024	472,500	1,442,196	1,345,681	3,260,377			
Total comprehensive income							
Profit for the period	-	-	406,442	406,442			
Total comprehensive income	-	-	406,442	406,442			
Transactions with owners of the company Contributions and distributions	-	-	-	-			
Dividends	-	-	(94,500)	(94,500)			
Total transactions with owners of the company	-	-	(94,500)	(94,500)			
Balance at 31 March 2025	472,500	1,442,196	1,657,623	3,572,319			

	For the nine months period ended 31 Marc				
	A	ttributable to owner.	of the Company		
In Taka	Share capital	Revaluation reserve	Retained earnings	Total	
Balance at 1 July 2023	472,500	1,442,196	1,140,704	3,055,400	
Total comprehensive income					
Profit for the period	-	-	300,317	300,317	
Total comprehensive income	-	-	300,317	300,317	
Transactions with owners of the company	-	-	-	-	
Contributions and distributions					
Dividends	-	-	(118,125)	(118,125)	
Total transactions with owners of the company	-	-	(118,125)	(118,125)	
Balance at 31 March 2024	472,500	1,442,196	1,322,896	3,237,592	

Statement of cash flows Unaudited

			Figures in ''000'
		For the nine n	nonths ended from
		July 2024 to	July 2023 to
In Taka	Note	March 2025	March 2024
Cash flows from operating activities			
Cash received from customers and others		3,698,275	3,704,460
Cash paid to suppliers and employees		(3,247,571)	(3,043,815
Cash (used in)/generated from operating activities		450,703	660,645
Paid to WPPF		(22,605)	(16,411
Interest paid		(132,963)	(143,844)
Income tax paid		(130,653)	(93,057)
		(286,220)	(253,312)
Net cash (used in)/generated from operating activities*	20	164,483	407,333
Cash flows from investing activities			
Acquisition of property, plant and equipment		(58,256)	(113,826)
Sales proceed from disposal		7,339	-
Net cash (used in)/generated from investing activities		(50,917)	(113,826)
Cash flows from financing activities		(704,401)	(622 747)
Inter-company debts received/(paid) Proceeds from loans and borrowings		(704,401) 709,706	(622,747) 294,305
Payment for lease liability		(10,232)	(9,267
Dividends paid		(94,190)	(111,698)
Net cash (used in)/generated from financing activities		(94,190) (99,118)	(449,407)
Net (decrease)/increase in cash and cash equivalents		14,449	(155,900)
Cash and cash equivalents as at 1 July		(390)	54,895
Cash and cash equivalents as at 31 March		14,058	(101,005)
Closing balance represents			
Cash and cash equivalents		128,076	101,830
Bank overdraft		(114,018)	(202,835)
		14,058	(101,005
Net operating cash flow per share (NOCFPS)		3.48	8.62

* See Note 20 for reconciliation of net operating cash flow.

Consolidated Statement of Financial Position Unaudited

	Unaudited		-
		A = -4	Figures in "00
In Taka	Note	As at 31 March 2025	As at 30 June 2024
Assats	<u>.</u>		3
Assets Property, plant and equipment	5(a)	2 550 270	2 526 75
Right-of-use assets	5(a)	2,559,370	2,536,75
Investments	$\mathcal{L}(\mathcal{A})$	25,799	31,74
	6(a)	56,880	56,88
Intangible assets	7	5,148	5,14
Non-current assets		2,647,197	2,630,52
Inventories	8(a)	1,115,006	1,271,844
Trade receivables	9(a)	1,596,591	1,196,65
Other receivables		104,642	48,79
Inter-company receivable	10(a)	2,313,257	1,605,92
Advances, deposits and prepayments	11(a)	141,277	184,28
Current tax assets		413,056	414,43
Cash and cash equivalents		129,516	206,68
Current assets		5,813,344	4,928,62
Total assets		8,460,541	7,559,152
Equity Share capital Revaluation reserve		472,500 1,442,196	472,500 1,442,190
Retained earnings		1,656,967	1,342,950
Equity attributable to the owner of the Company		3,571,664	3,257,652
Non controlling interest		2,133	1,98
Total equity		3,573,797	3,259,63
Liabilities			
Employee benefits	12	71,181	63,330
Lease liabilities		22,337	20,782
Deferred tax liabilities		186,303	190,482
Non-current liabilities		279,821	274,593
Bank overdrafts		114.010	201.01
Loans and borrowings		114,018	204,044
Lease liabilities- current portion		3,740,798	3,031,092
Trade payables		12,169	12,853
Other payables	12(0)	64,669	228,955
Unclaimed dividend account	13(a)	673,609	546,628
Current liabilities	14	1,660	1,350
Total liabilities		4,606,923	4,024,921
Total equity and liabilities	-	4,886,744 8,460,541	4,299,514 7,559,152
Net asset value (NAV) per share	21		
The asset value (INAV) per share	21	75.59	68.94

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Company Secretary

Managing Director

Director

Chief Financial Officer

Consolidated statement of profit or loss and other comprehensive income Unaudited

					Figures in "000		
		For the nine mon			For the 3rd quarter ended from		
In Taka	Note	July 2024 to March 2025	July 2023 to March 2024	January 2025 to March 2025	January 2024 to March 2024		
Revenue	16(a)	4,123,294	4,051,458	1,300,070	1,233,543		
Cost of sales	17(a)	(2,737,639)	(2,885,463)	(907,509)	(861,423		
Gross profit		1,385,656	1,165,995	392,561	372,120		
Administrative, selling and distribution expenses	18(a)	(649,365)	(638,817)	(226,844)	(212,884		
Other income	19	38,521	53,903	5,329	12,412		
Operating profit	12	774,812	581,081	171,047	171,648		
Finance costs, net		(209,088)	(162,954)	(57,234)	(38,718		
Profit before contribution to WPPF		565,724	418,127	113,812	132,930		
Contribution to WPPF		(28,132)	(20,809)	(5,647)	(6,605		
Profit before tax		537,592	397,318	108,165	126,325		
Income tax expenses		(128,932)	(95,619)	(18,736)	(29,898		
Profit after tax		408,660	301,699	89,429	96,427		
Other comprehensive income	6		-	-	-		
Total comprehensive income		408,660	301,699	89,429	96,427		
Total comprehensive income attributable to:							
Owners of the Company		408,512	301,600	89,401	96,389		
Non controlling interest		148	99	28	38		
		408,660	301,699	89,429	96,427		
Earnings per share							
Basic earnings per share (EPS)	21	8.65	6.38	1.89	2.04		

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Managing Director

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Chief Financial Officer

Lompany Secretary

Consolidated statement of changes in equity Unaudited

Figures in "000"

For the nine months period ended 31 March 2025

	At	tributable to owne	er of the Company	y		
	Share	Revaluation	Retained		Non-controlling	Total
In Taka	capital	reserve	earnings	Total	interests	equity
Delever et 1 July 2024	472 500	1 442 107	1 242 056	2 255 (52	1 005	2 250 (27
Balance at 1 July 2024	472,500	1,442,196	1,342,956	3,257,652	1,985	3,259,637
Total comprehensive income						
Profit for the period	-	-	408,512	408,512	148	408,660
Total comprehensive income	-	-	408,512	408,512	148	408,660
Transactions with owners of the company						
Contributions and distributions						
Dividends	-	-	(94,500)	(94,500)	-	(94,500)
Total transactions with owners of the company	-	-	(94,500)	(94,500)	-	(94,500)
Balance at 31 March 2025	472,500	1,442,196	1,656,967	3,571,664	2,133	3,573,797
				For the nine r	nonths period ended	31 March 2024
	A	tributable to owne	er of the Company	y		
	Share	Revaluation	Retained		Non-controlling	Total
In Taka	capital	reserve	earnings	Total	interests	equity

111 Тики	Capital	1 esei ve	carmings	10141	interests	equity
Balance at 1 July 2023	472,500	1,442,196	1,136,137	3,050,833	1,840	3,052,673
Total comprehensive income						
Profit for the period	-	-	301,600	301,600	99	301,699
Total comprehensive income	-	-	301,600	301,600	99	301,699
Transactions with owners of the company						
Contributions and distributions						
Dividends	-	-	(118,125)	(118,125)	-	(118,125)
Total transactions with owners of the company	-	-	(118,125)	(118,125)	-	(118,125)
Balance at 31 March 2024	472,500	1,442,196	1,319,612	3,234,308	1,939	3,236,247

Consolidated statement of cash flows Unaudited

	-		Figures in "000"
	_		onths ended from
		July 2024 to	July 2023 to
In Taka	Note	March 2025	March 2024
Cash flows from operating activities			
Cash received from customers and others		3,700,552	3,705,642
Cash paid to suppliers and employees		(3,248,017)	(3,044,006)
Cash (used in)/generated from operating activities		452,535	661,636
Paid to WPPF		(22,605)	(16,411)
Interest paid		(131,508)	(142,926)
Income tax paid		(131,730)	(93,388)
		(285,842)	(252,725)
Net cash (used in)/generated from operating activities*	20 (a)	166,693	408,911
Cash flows from investing activities			
Cash flows from investing activities Acquisition of property, plant and equipment		(58,256)	(112.826)
Sales proceed from disposal		(38,230) 7,339	(113,826)
Net cash (used in)/generated from investing activities		(50,917)	(113,826)
The cash (used in)/generated if on investing activities		(30,917)	(113,020)
Cash flows from financing activities			
Inter-company debts received/(paid)		(708,200)	(624,401)
Proceeds from loans and borrowings		709,706	294,305
Proceeds from share capital		-	-
Payment for lease liability		(10,232)	(9,267)
Dividends paid		(94,190)	(111,698)
Net cash (used in)/generated from financing activities		(102,916)	(451,061)
Net (decrease)/increase in cash and cash equivalents		12,859	(155,976)
Cash and cash equivalents as at 1 July		2,638	57,693
Cash and cash equivalents as at 1 July Cash and cash equivalents as at 31 March		15,497	(98,283)
		- / -	(-))
Closing balance represents			
Cash and cash equivalents		129,516	104,552
Bank overdraft		(114,018)	(202,835)
		15,497	(98,283)
Net operating cash flow per share (NOCFPS)	21	3.53	8.65
Net operating cash now per share (NOCFFS)	21	3.55	0.02

* See Note 20(a) for reconciliation of consolidated net operating cash flow.

Notes to the financial statements as at and for the nine months period ended on 31 March 2025 <u>Unaudited</u>

1 Company profile:

ACI Formulations PLC, a subsidiary of Advanced Chemical Industries PLC, domiciled in Bangladesh. The company's shares are listed with both Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The Principal activities of the company are manufacturing and marketing of a number of agrochemical, consumer brand and paint products.

2 Subsidiaries of ACI Formulations PLC:

Neem Laboratories (Pvt.) Ltd.

Neem Laboratories (Pvt.) Ltd generate its revenue through royalty fees based on the agreement with ACI PLC effective from 1 July 2019 ; the later currently being engaged in the manufacturing of products under the Neem brand name. Since the Subsidiary showed profitability during the year, its ability to operate as a going concern is not at risk. ACI Formulations PLC through its voting rights controls the operating and financing activities of this entity.

ACI AgroChem (Pvt.) Ltd.

ACI AgroChem was incorporated on 22nd June 2022 as a limited Company. The principal activities of the Company is to manufacture and marketing of various kinds of agricultural input like chemical including other allied and general chemical. The Company is yet to start its operation. ACI Formulations PLC through its voting rights (90% share holdings of ACI AgroChem Limited) controls the operating and financing activities of this entity.

3 Consolidated Financial statements:

In addition to the separate financial statements, the consolidated financial statements of the company have been prepared and included in this interim financial report as per IFRS 10: Consolidated Financial Statements. In separate Financial Statements, investment in subsidiaries has been carried at cost as per IAS 27: Separate Financial Statements.

4 Selected explanatory notes:

These financial statements have been prepared in line with Accounting Policies as adopted in the preparation of financial statements for the year ended 30 June 2024. This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

		Figures in '000'
	<u>31-March-25</u> <u>Taka</u>	<u>30-June-24</u> <u>Taka</u>
Property, plant & equipment		
Opening balance	2,975,340	2,842,467
Addition during the period	58,476	144,098
Adjustment/disposal during the period	(11,306)	(11,225)
	3,022,511	2,975,340
Accumulated depreciation at the end of period	(463,150)	(438,635)
Closing balance	2,559,361	2,536,705
	Opening balance Addition during the period Adjustment/disposal during the period Accumulated depreciation at the end of period	TakaProperty, plant & equipmentOpening balance2,975,340Addition during the period58,476Adjustment/disposal during the period(11,306)3,022,5113,022,511Accumulated depreciation at the end of period(463,150)

		31-Mar-25	30-Jun-24
		Taka	Taka
5(a)	Consolidated property, plant & equipment		
	Opening balance	2,979,041	2,846,167
	Addition during the period	58,476	144,098
	Adjustment/disposal during the period	<u>(11,306)</u> 3,026,211	(11,225) 2,979,041
	Accumulated depreciation at the end of period	(466,841)	(442,290)
	Closing balance	2,559,370	2,536,751
	-		
6	Investments		
	Investment in subsidiaries	21,948	21,948
	Investment in FDR	56,805	56,805
	Investment in shares of ACI Motors Limited	75	75
		78,828	78,828
6(a)	Consolidated investments		
	Investment in FDR Investment in Shares- ACI Motors Limited	56,805	56,805
	Investment in Shares- ACI Motors Limited	<u>75</u> 56,880	<u>75</u> 56,880
7	Intangible assets Goodwill on acquisition :		
	Neem Laboratories (Pvt.) Limited	5,148	5,148
		5,148	5,148
8	Inventories		
	Raw and packing materials	526,102	545,673
	Finished goods	565,519	597,674
	Goods in transit	29,223	127,314
	Other inventories	27,354	28,063
	Allowances for slow moving inventory	<u>(33,191)</u> 1,115,006	<u>(26,881)</u> 1,271,844
		1,113,000	1,271,044
8(a)	Consolidated inventories		
	Raw and packing materials	526,102	545,673
	Finished goods Goods in transit	565,795 29,223	597,951 127,314
	Other inventories	27,354	28,063
	Allowances for slow moving inventory	(33,468)	(27,158)
		1,115,006	1,271,844
9	Trade receivables		
	Related parties	-	-
	Other than related parties	<u>1,872,465</u> 1.872,465	1,459,581
	Allowances for doubtful debts	(276,588)	(263,821)
		1,595,877	1,195,760
	Below six months	1,376,223	871,074
	Over six months	496,242	588,507
	Allowances for doubtful debts	(276,588)	(263,821)
		1,595,877	1,195,760
9(a)	Consolidated trade receivables		
	Related parties Other than related parties	- 1 972 170	-
		<u>1,873,179</u> 1,873,179	1,460,479
	Allowances for doubtful debts	(276,588)	(263,821)
		1,596,591	1,196,658
	Below six months	1,376,650	871,501
	Over six months	496,530	588,979
	Allowances for doubtful debts	(276,588)	(263,821)
		1,596,591	1,196,658
			_

		<u>31-Mar-25</u> <u>Taka</u>	<u>30-Jun-24</u> <u>Taka</u>
10	Inter-company receivables		
	Advanced Chemical Industries PLC	2,258,433	1,557,718
	ACI HealthCare Bangladesh Ltd.	52,300	48,024
	Neem Laboratories (Pvt.) Ltd.	7,198	6,817
		2,317,932	1,612,559
10(a)	Consolidated inter-company receivables		
	Advanced Chemical Industries PLC	2,260,957	1,557,898
	ACI HealthCare USA Inc.	52,300	48,024
		2,313,257	1,605,921
11	Advances, deposits & prepayments Advances:		
	Staffs	159	259
	Suppliers & others	22,105	24,206
	VAT current account	3,799	22,266
		26,063	46,731
	Deposits: Security deposits	10 146	10.071
	LC Margin	10,146 89,640	10,071 122,233
	Bank guarantee margin	9,611	4,784
		109,397	137,087
	Prepayments:	5 070	
	Prepaid expenses	<u> </u>	
		140,832	183,819
11(a)	Consolidated advances, deposits & prepayments Advances:		
	Staff	229	366
	Suppliers & others VAT current account	22,480 3,799	24,568 22,266
		26,508	47,200
	Deposits:		
	Security deposits	10,146	10,071
	LC Margin Bank guarantee margin	89,640 9,611	122,233 4,784
	Dank guarantee maight	109,397	137,087
	Prepayments:		
	Prepaid expenses	5,372	
		5,372	-
		141,277	184,288
12	Employee benefits		
	Defined benefit obligation	52,258	46,520
	Other employee benefits	18,923	16,810
		71,181	63,330
13	Other payables		
	Creditor for expenses	383,202	359,119
	Advance from customer	925	23,274
	Interest payable	166,421	88,841
	Security money payable	85,449	37,891
	Withholding tax and VAT payable	9,690 27,682	15,063 22,155
	Workers' profit participation fund	<u>27,682</u> 673,369	<u>22,155</u> 546,343
		0.0,000	0.0,010

40/-)		<u>31-Mar-25</u> <u>Taka</u>	<u>30-Jun-24</u> <u>Taka</u>
13(a)	Consolidated other payables	202.442	250 404
	Creditor for expenses Advance from customer	383,442 925	359,404 23,274
	Interest payable	925 166.421	88,841
	Security money payable	85,449	37,891
	Withholding tax and VAT payable	9,690	15,063
	Provision for workers' profit participation fund	27,682	22,155
		673,609	546,628
14	Unclaimed dividend account	4.000	4.250
	Unclaimed/ unpaid dividend	<u> </u>	<u> </u>
		1,000	1,550
15	Inter-company payables		
	ACI AgroChem Limited	20,710	19,630
	ő	20,710	19,630
		for the per July 2024 to	riod from July 2023 to
		March 2025	March 2024
		Taka	Taka
16	Revenue		
	Crop Care & Public Health	3,220,412	3,190,058
	Mosquito Coil	1,231	3,782
	Aerosol Paint	534,900 356,018	566,572 277,991
	Others	8,640	11,603
		4,121,201	4,050,006
			,,
16(a)	Consolidated revenue		
	Crop Care & Public Health	3,220,412	3,190,058
	Mosquito Coil	1,231	3,782
	Aerosol	534,900	566,572
	Paint	356,018	277,991
	Others	10,733	13,055
		4,123,294	4,051,458

July 2024 to March 2025 July 2023 to March 2024 17 Cost of sales Opening stock 1.143,347 1.597,922 Purchase 2,515,532 2,139,389 Stock write off 6,648 (1,327) 3,665,427 3,735,984 (1,091,621) Closing stock 163,832 166,340 2,737,639 2,885,463 2,737,806 17(a) Consolidated cost of sales Opening stock 1,143,347 1,598,198 Purchase 2,515,532 2,139,389 Stock write off 0pening stock 1,143,347 1,598,198 Purchase 2,515,532 2,139,389 Stock write off 6,548 (1,327) 3,665,427 3,736,280 (1,091,621) Closing stock 2,173,206 2,719,123 Manufacturing expenses 163,832 166,340 2,757,806 2,719,123 163,832 Itimistrative expenses 168,103 171,325 9,0601 97,017 384,739 370,067 648,903 638,399 638,8			for the period from		
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Image: Construction of the image: Construction of th			2,573,806	2,719,123	
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Selling expenses384,739 638,399370,057 648,90318(a)Consolidated administrative, selling and distribution expenses Administrative expenses168,565 96,061171,743 97,017 384,73919Other income8,358 20,7537,681 33,20519Other income20,753 1,75033,205 1,343 1,343Miscellaneous Income Gain/loss on disposal Unrealized gain/(loss) on translation of foreign currency receivable6,241 1,26910,634 788		•	•		
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Selling expenses 384,739 649,365 370,057 638,817 19 Other income 8,358 7,681 Dividend Income 20,753 33,205 Rental Income 1,750 1,343 Miscellaneous Income 150 252 Gain/loss on disposal 6,241 10,634 Unrealized gain/(loss) on translation of foreign currency receivable 1,269 788		•	,	,	
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Miscellaneous Income150252Gain/loss on disposal6,24110,634Unrealized gain/(loss) on translation of foreign currency receivable1,269788			•		
Gain/loss on disposal 6,241 10,634 Unrealized gain/(loss) on translation of foreign currency receivable 1,269 788		Rental Income	1,750	1,343	
Unrealized gain/(loss) on translation of foreign currency receivable		Miscellaneous Income	150	252	
Unrealized gain/(loss) on translation of foreign currency receivable		Gain/loss on disposal	6,241	10,634	
38,521 53,903		Unrealized gain/(loss) on translation of foreign currency receivable	1,269		
			38,521	53,903	

20 Reconciliation of net operating cash flow

	for the period from			
In Taka	July 2024 to March 2025	July 2023 to March 2024		
Profit after tax	406,442	300,317		
Adjustment for non cash items and others:				
- Depreciation and amortization	34,610	34,075		
- Provisions	16,026	25,055		
- Net finance cost	77,580	20,028		
- Unrealized gain/(loss) on translation of foreign currency receivables	(1,269)	(788)		
- Tax expense	(2,589)	1,993		
- Contribution to WPPF	5,527	4,398		
- Gain/ loss on asset disposal	(6,241)	-		
- Dividend income	(20,753)	-		
Changes in:				
- Inventories	157,076	501,227		
- Trade and other receivables	(471,232)	(424,071)		
- Advances, deposit and prepayments	42,987	(173,530)		
- Trade and other payables, employment benefits' and others	(73,679)	118,629		
Cash generating from operating activities	164,483	407,333		

20 (a) Reconciliation of consolidated net operating cash flow

	for the period from			
In Taka	July 2024 to March 2025	July 2023 to March 2024		
Profit after tax	408,660	301,699		
Adjustment for: - Depreciation and amortization - Bad debts and inventory loss/(recovery) - Net finance cost - Unrealized gain/(loss) on translation of foreign currency receivables - Tax expense - Contribution to WPPF - Gain/ loss on asset disposal - Dividend income	34,628 16,026 77,580 (1,269) (2,272) 5,527 (6,241) (20,753)	34,445 25,055 20,028 (788) 2,231 4,398 -		
Changes in: - Inventories - Trade and other receivables - Advances, deposit and prepayments - Trade and other payables, employment benefits' and others Cash generating from operating activities	157,076 (470,950) 43,053 (74,371) 166,693	501,227 (424,341) (173,269) <u>118,226</u> 408,911		

		for the period upto		
		July 2024 to	July 2023 to	
		March 2025	March 2024	
21	Consolidated EPS, NAV per Share and NOCFPS:			
	Weighted average number of ordinary shares (in thousand)	47,250	47,250	
	Consolidated profit attributable to equity holders of the Company	,	, , ,	
	(Taka '000)	408,512	301,600	
	Earnings per share (Taka)	8.65	6.38	
	Consolidated cash flows from operating activities (Taka '000)	166,693	408,911	
	Net operating cash flows per share (NOCFPS)	3.53	8.65	
		<u>31-Mar-25</u>	<u>30-Jun-24</u>	
		Taka	<u>Taka</u>	
	Consolidated net asset attributable to equity holders of the Company			
	(Taka '000)	3,571,664	3,257,652	
	Net asset value (NAV) per share	75.59	68.94	

Consolidated revenue increased by around 1.77% over Same Period Last Year (SPLY). Despite that GP increased by around 5% due to decrease of raw material and packing material price in the international market. On other hand, overall operating expenses increased by 1.65% due to efficient and effective control over operating cost. However, despite having higher financing cost mainly due to higher interest rate and utilization of working capital, higher GP and controlled operating cost led to consolidated profit after tax of Tk. 408.66 Mn against Tk 301.70 Mn of SPLY resulting in higher consolidated EPS and NAV per share. On the other hand, consolidated NOCFPS decreased due to suppliers payment.

22 Segment reporting

The Company has four reportable segments, as described below, which are the Company's strategic divisions. The strategic divisions offer different products and services, and are managed separately because they require different technology and marketing strategies. For each of the strategic divisions, the Company's CEO reviews internal management reports at least on a quarterly basis. The following summary describes the operations in each of the Company's reportable segments:

Figures in '000'

Crop Care and Public Health (CC & PH)	To manufacture and sell crop care and public health products.				
Mosquito Coil (M Coil)	To manufacture and sell mosquito coil products				
Aerosol	To manufacture and sell aerosol and air freshener products.				
Paint	To manufacture and sell of paint products.				

	CC &P	Н	M Coil		Aerosol		Paint		Unallocated		Total	
Particulars	For the nine mont	ine months ended on For the nine months ended on										
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	Taka
Segment revenue:												
External revenues	3,220,412	3,190,058	1,231	3,782	533,817	566,572	356,018	277,991	8,640	10,406	4,120,117	4,048,809
Inter-segment revenues	-	-	-	-	1,084	-			2,093	2,649	3,177	2,649
Total revenue	3,220,412	3,190,058	1,231	3,782	534,900	566,572	356,018	277,991	10,733	13,055	4,123,294	4,051,458
Financing costs	(158,221)	(117,016)	(147)	(895)	(25,321)	(19,409)	(23,730)	(23,412)	(1,668)	(2,222)	(209,088)	(162,954)
Depreciation	(18,449)	(16,244)	(8,325)	(10,480)	(4,022)	(3,832)	(3,218)	(3,047)	(595)	(676)	(34,610)	(34,279)
Cost of sales excluding depreciation	(1,901,194)	(2,084,504)	(13,921)	(22,472)	(500,078)	(523,420)	(281,580)	(215,115)	(17,149)	(15,894)	(2,713,921)	(2,861,405)
Operating expenses excluding depreciation	(515,952)	(502,830)	(6,861)	(9,677)	(9,470)	(7,466)	(108,578)	(107,921)	(2,494)	(702)	(643,355)	(628,596)
Other income /(expense)	13,074	10,311	7,287	8,361	803	356	-	383	17,357	34,493	38,521	53,904
Profit before tax	607,686	455,786	(19,700)	(29,812)	(3,028)	12,161	(58,034)	(67,565)	5,875	26,651	537,592	397,318
Reportable segment assets	3,021,681	2,782,410	167,020	178,150	584,468	650,277	626,120	614,987	4,061,252	3,333,328	8,460,541	7,559,152
Reportable segment liabilities	1,395,922	1,116,550	14,576	14,509	150,279	191,911	244,271	208,623	3,081,696	2,767,920	4,886,744	4,299,514

* Comparative figures of segment assets and segment liabilities are as of 30 June 2024.

23 Figures have been rounded off to the nearest '000' Taka and previous period's figures have been rearranged to conform to current period's presentation.