

ACI Formulations PLC

**3rd Quarter Ended Report 2025-26
For the nine months ended on 31 March 2026**

ACI Formulations PLC

Statement of financial position
Unaudited

Figures in "000"

<i>In Taka</i>	Note	As at 31 March 2026	As at 30 June 2025
Assets			
Property, plant and equipment	5	2,796,608	2,662,168
Right-of-use assets		21,668	23,291
Investments	6	83,905	83,552
Non-current assets		2,902,181	2,769,011
Inventories	8	1,563,765	1,469,898
Trade receivables	9	2,147,294	1,318,352
Other receivables		159,748	64,258
Inter-company receivables	10	1,913,348	2,050,805
Advances, deposits and prepayments	11	157,907	202,043
Current tax assets		488,341	486,847
Cash and cash equivalents		42,905	242,556
Current assets		6,473,308	5,834,760
Total assets		9,375,489	8,603,771
Equity			
Share capital		472,500	472,500
Revaluation reserve		1,475,889	1,475,889
Retained earnings		1,886,208	1,618,503
Total equity		3,834,598	3,566,892
Liabilities			
Employee benefits	12	54,976	67,965
Lease liabilities		28,701	29,331
Deferred tax liabilities		198,876	199,583
Non-current liabilities		282,553	296,879
Bank overdrafts		124,854	245,034
Loans and borrowings		4,055,920	3,643,054
Lease liabilities- current portion		21,527	13,157
Trade payables		117,806	163,427
Other payables	13	914,343	651,258
Unclaimed dividend account	14	2,044	1,699
Inter-company payables	15	21,843	22,372
Current liabilities		5,258,338	4,740,000
Total liabilities		5,540,891	5,036,879
Total equity and liabilities		9,375,489	8,603,771
Net asset value (NAV) per share		81.16	75.49

Managing Director

Director

Chief Financial Officer

Company Secretary

ACI Formulations PLC

Statement of profit or loss and other comprehensive income
Unaudited

Figures in "000"

<i>In Taka</i>	Note	For the nine months ended from		For the 3rd quarter ended from	
		July 2025 to March 2026	July 2024 to March 2025	January 2026 to March 2026	January 2025 to March 2025
Revenue	16	4,521,602	4,121,201	1,358,339	1,299,297
Cost of sales	17	(3,090,553)	(2,737,639)	(951,163)	(907,509)
Gross profit		1,431,049	1,383,562	407,176	391,788
Administrative, selling and distribution expenses	18	(767,227)	(648,903)	(258,400)	(226,475)
Other income	19	61,551	38,521	24,195	5,329
Operating profit		725,373	773,180	172,971	170,643
Finance costs, net		(189,083)	(210,543)	(67,294)	(57,705)
Profit before contribution to WPPF		536,290	562,637	105,678	112,938
Contribution to WPPF		(26,814)	(28,132)	(5,283)	(5,647)
Profit before tax		509,476	534,505	100,395	107,291
Tax expenses		(123,645)	(128,063)	(18,451)	(18,433)
Profit after tax		385,830	406,442	81,944	88,857
Other comprehensive income		-	-	-	-
Total comprehensive income		385,830	406,442	81,944	88,857
Earnings per share					
Basic earnings per share (EPS)		8.17	8.60	1.73	1.88


Managing Director


Director


Chief Financial Officer


Company Secretary

ACI Formulations PLC
Statement of changes in equity
Unaudited

Figures in "000"

<i>In Taka</i>	For the nine months ended 31 March 2026			
	Attributable to owner of the Company			Total
	Share capital	Revaluation reserve	Retained earnings	
Balance at 1 July 2025	472,500	1,475,889	1,618,503	3,566,892
Total comprehensive income				
Profit for the period	-	-	385,830	385,830
Total comprehensive income	-	-	385,830	385,830
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 2026	472,500	1,475,889	1,886,208	3,834,597

<i>In Taka</i>	For the nine months ended 31 March 2025			
	Attributable to owner of the Company			Total
	Share capital	Revaluation reserve	Retained earnings	
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

ACI Formulations PLC

Statement of cash flows
Unaudited

Figures in '000"

<i>In Taka</i>	Note	For the nine months ended from	
		July 2025 to March 2026	July 2024 to March 2025
Cash flows from operating activities			
Cash received from customers and others		3,659,022	3,698,275
Cash paid to suppliers and employees		(3,738,803)	(3,247,571)
Cash (used in)/generated from operating activities		(79,780)	450,703
Paid to WPPF		(25,881)	(22,605)
Interest paid		(94,677)	(132,963)
Income tax paid		(125,846)	(130,653)
Net cash (used in)/generated from operating activities*	20	(326,183)	164,483
Cash flows from investing activities			
Acquisition of property, plant and equipment		(173,138)	(58,256)
Sales proceed from disposal		967	7,339
Investment		353	-
Net cash (used in)/generated from investing activities		(171,818)	(50,917)
Cash flows from financing activities			
Inter-company debts received/(paid)		136,929	(704,401)
Proceeds from loans and borrowings		412,866	709,706
Payment for lease liability		(13,485)	(10,232)
Dividends paid		(117,779)	(94,190)
Net cash (used in)/generated from financing activities		418,531	(99,118)
Net (decrease)/increase in cash and cash equivalents		(79,471)	14,449
Cash and cash equivalents as at 1 July		(2,478)	(390)
Cash and cash equivalents as at 31 March		(81,949)	14,058
Closing balance represents			
Cash and cash equivalents		42,905	128,076
Bank overdraft		(124,854)	(114,018)
		(81,949)	14,058
Net operating cash flow per share (NOCFPS)		(6.90)	3.48

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

ACI Formulations PLC
Consolidated Statement of Financial Position
Unaudited

Figures in "000"

<i>In Taka</i>	Note	As at 31 March 2026	As at 30 June 2025
Assets			
Property, plant and equipment	5(a)	2,796,608	2,662,177
Right-of-use assets		21,668	23,291
Investments	6(a)	61,957	61,604
Intangible assets	7	5,148	5,148
Non-current assets		2,885,381	2,752,220
Inventories	8(a)	1,563,765	1,469,898
Trade receivables	9(a)	2,149,047	1,320,125
Other receivables		162,130	63,685
Inter-company receivable	10(a)	1,914,295	2,046,816
Advances, deposits and prepayments	11(a)	158,362	202,407
Current tax assets		485,180	485,296
Cash and cash equivalents		43,719	244,488
Current assets		6,476,497	5,832,716
Total assets		9,361,878	8,584,935
Equity			
Share capital		472,500	472,500
Revaluation reserve		1,475,889	1,475,889
Retained earnings		1,891,435	1,619,234
Equity attributable to the owner of the Company		3,839,824	3,567,623
Non controlling interest		2,404	2,182
Total equity		3,842,228	3,569,806
Liabilities			
Employee benefits	12	54,976	67,965
Lease liabilities		28,701	29,331
Deferred tax liabilities		198,876	199,583
Non-current liabilities		282,553	296,879
Bank overdrafts		124,854	245,034
Loans and borrowings		4,055,920	3,643,054
Lease liabilities- current portion		21,527	13,157
Trade payables		118,123	163,743
Other payables	13(a)	914,628	651,564
Unclaimed dividend account	14	2,044	1,699
Current liabilities		5,237,097	4,718,251
Total liabilities		5,519,650	5,015,130
Total equity and liabilities		9,361,878	8,584,935
Net asset value (NAV) per share	21	81.27	75.51


 Managing Director


 Director


 Chief Financial Officer


 Company Secretary

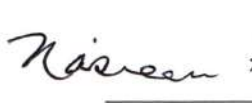
ACI Formulations PLC

Consolidated statement of profit or loss and other comprehensive income
Unaudited


Figures in "000"

In Taka	Note	For the nine months ended from		For the 3rd quarter ended from	
		July 2025 to March 2026	July 2024 to March 2025	January 2026 to March 2026	January 2025 to March 2025
Revenue	16(a)	4,526,609	4,123,294	1,359,803	1,300,070
Cost of sales	17(a)	(3,090,553)	(2,737,639)	(951,163)	(907,509)
Gross profit		1,436,056	1,385,656	408,640	392,561
Administrative, selling and distribution expenses	18(a)	(767,386)	(649,365)	(258,477)	(226,844)
Other income	19	61,551	38,521	24,195	5,329
Operating profit		730,221	774,812	174,358	171,047
Finance costs, net		(187,604)	(209,088)	(66,815)	(57,234)
Profit before contribution to WPPF		542,617	565,724	107,543	113,812
Contribution to WPPF		(26,814)	(28,132)	(5,284)	(5,647)
Profit before tax		515,803	537,592	102,259	108,165
Income tax expenses		(125,255)	(128,932)	(18,933)	(18,736)
Profit after tax		390,547	408,660	83,326	89,429
Other comprehensive income		-	-	-	-
Total comprehensive income		390,547	408,660	83,326	89,429
Total comprehensive income attributable to:					
Owners of the Company		390,326	408,512	83,260	89,401
Non controlling interest		222	148	67	28
		390,547	408,660	83,326	89,429
Earnings per share					
Basic earnings per share (EPS)	21	8.26	8.65	1.76	1.89


Managing Director


Director


Chief Financial Officer


Company Secretary

ACI Formulations PLC

Consolidated statement of changes in equity
Unaudited

Figures in "000"

<i>In Taka</i>	For the nine months ended 31 March 2026					
	Attributable to owner of the Company				Non-controlling interests	Total equity
	Share capital	Revaluation reserve	Retained earnings	Total		
Balance at 1 July 2025	472,500	1,475,889	1,619,234	3,567,623	2,182	3,569,806
Total comprehensive income						
Profit for the period	-	-	390,326	390,326	222	390,547
Total comprehensive income	-	-	390,326	390,326	222	390,547
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 2026	472,500	1,475,889	1,891,435	3,839,824	2,404	3,842,228
	For the nine months ended 31 March 2025					
<i>In Taka</i>	Attributable to owner of the Company				Non-controlling interests	Total equity
	Share capital	Revaluation reserve	Retained earnings	Total		
Balance at 1 July 2024	472,500	1,442,196	1,342,956	3,257,653	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	1,656,968	3,571,664	2,133	3,573,797

ACI Formulations PLC
Consolidated statement of cash flows
Unaudited

Figures in "000"

<i>In Taka</i>	Note	For the nine months ended from	
		July 2025 to March 2026	July 2024 to March 2025
Cash flows from operating activities			
Cash received from customers and others		3,664,050	3,700,552
Cash paid to suppliers and employees		(3,739,066)	(3,248,017)
Cash (used in)/generated from operating activities		(75,016)	452,535
Paid to WPPF		(25,881)	(22,605)
Interest paid		(93,197)	(131,508)
Income tax paid		(126,792)	(131,730)
		(245,870)	(285,842)
Net cash (used in)/generated from operating activities*	20 (a)	(320,886)	166,693
Cash flows from investing activities			
Acquisition of property, plant and equipment		(173,138)	(58,256)
Sales proceed from disposal		967	7,339
Investment		353	-
Net cash (used in)/generated from investing activities		(171,818)	(50,917)
Cash flows from financing activities			
Inter-company debts received/(paid)		130,513	(708,200)
Proceeds from loans and borrowings		412,866	709,706
Payment for lease liability		(13,485)	(10,232)
Dividends paid		(117,779)	(94,190)
Net cash (used in)/generated from financing activities		412,115	(102,916)
Net (decrease)/increase in cash and cash equivalents		(80,589)	12,859
Cash and cash equivalents as at 1 July		(546)	2,638
Cash and cash equivalents as at 31 March		(81,135)	15,497
Closing balance represents			
Cash and cash equivalents		43,719	129,516
Bank overdraft		(124,854)	(114,018)
		(81,135)	15,497
Net operating cash flow per share (NOCFPS)	21	(6.79)	3.53

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

ACI Formulations PLC

Notes to the financial statements as at and for the nine months ended on 31 March 2026 Unaudited

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 2025. This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

5 Property, plant & equipment

	<u>Figures in '000'</u>	
	<u>31- Mar -26</u>	<u>30-June -25</u>
	<u>Taka</u>	<u>Taka</u>
Opening balance	3,137,478	2,979,040
Addition during the period	173,564	173,443
Adjustment/disposal during the period	-	(11,306)
	<u>3,311,042</u>	<u>3,141,178</u>
Accumulated depreciation at the end of period	<u>(514,434)</u>	<u>(479,009)</u>
Closing balance	<u>2,796,608</u>	<u>2,662,168</u>

	<u>31- Mar -26</u>	<u>30-June -25</u>
	<u>Taka</u>	<u>Taka</u>
5(a) Consolidated property, plant & equipment		
Opening balance	3,141,186	2,979,049
Addition during the period	173,564	173,443
Adjustment/disposal during the period	-	(11,306)
	<u>3,314,750</u>	<u>3,141,186</u>
Accumulated depreciation at the end of period	<u>(518,142)</u>	<u>(479,009)</u>
Closing balance	<u><u>2,796,608</u></u>	<u><u>2,662,177</u></u>
6 Investments		
Investment in subsidiaries	21,948	21,948
Investment in FDR	61,882	61,529
Investment in shares of ACI Motors Limited	75	75
	<u>83,905</u>	<u>83,552</u>
6(a) Consolidated investments		
Investment in FDR	61,882	61,529
Investment in Shares- ACI Motors Limited	75	75
	<u>61,957</u>	<u>61,604</u>
7 Intangible assets		
Goodwill on acquisition :		
Neem Laboratories (Pvt.) Limited	5,148	5,148
	<u>5,148</u>	<u>5,148</u>
8 Inventories		
Raw and packing materials	770,690	546,150
Finished goods	740,799	618,605
Goods in transit	64,242	310,761
Other inventories	18,960	26,586
Allowances for slow moving inventory	(30,926)	(32,204)
	<u>1,563,765</u>	<u>1,469,898</u>
8(a) Consolidated inventories		
Raw and packing materials	770,690	546,150
Finished goods	741,075	618,882
Goods in transit	64,242	310,761
Other inventories	18,960	26,586
Allowances for slow moving inventory	(31,202)	(32,480)
	<u>1,563,765</u>	<u>1,469,898</u>
9 Trade receivables		
Related parties	-	7,094
Other than related parties	2,405,918	1,566,156
	<u>2,405,918</u>	<u>1,573,249</u>
Allowances for doubtful debts	(258,624)	(254,897)
	<u>2,147,294</u>	<u>1,318,352</u>
Below six months	1,905,489	1,057,170
Over six months	500,429	516,080
Allowances for doubtful debts	(258,624)	(254,897)
	<u>2,147,294</u>	<u>1,318,352</u>
9(a) Consolidated trade receivables		
Related parties	-	7,094
Other than related parties	2,407,671	1,567,929
	<u>2,407,671</u>	<u>1,575,022</u>
Allowances for doubtful debts	(258,624)	(254,897)
	<u>2,149,047</u>	<u>1,320,125</u>
Below six months	1,905,916	1,057,597
Over six months	501,755	517,425
Allowances for doubtful debts	(258,624)	(254,897)
	<u>2,149,047</u>	<u>1,320,125</u>

	<u>31- Mar -26</u>	<u>30-June -25</u>
	<u>Taka</u>	<u>Taka</u>
10 Inter-company receivables		
Advanced Chemical Industries PLC	1,849,937	1,990,274
ACI HealthCare Bangladesh Ltd.	56,212	53,333
Neem Laboratories (Pvt.) Ltd.	7,198	7,198
	<u>1,913,348</u>	<u>2,050,805</u>
10(a) Consolidated inter-company receivables		
Advanced Chemical Industries PLC	1,858,082	1,993,483
ACI HealthCare USA Inc.	56,212	53,333
	<u>1,914,295</u>	<u>2,046,816</u>
11 Advances, deposits & prepayments		
Advances:		
Staffs	231	9
Suppliers & others	19,369	15,424
VAT current account	25,845	24,965
	<u>45,445</u>	<u>40,399</u>
Deposits:		
Security deposits	16,659	10,146
LC Margin	84,656	147,557
Bank guarantee margin	6,409	2,339
	<u>107,724</u>	<u>160,042</u>
Prepayments:		
Prepaid expenses	4,738	1,602
	<u>4,738</u>	<u>1,602</u>
	<u>157,907</u>	<u>202,043</u>
11(a) Consolidated advances, deposits & prepayments		
Advances:		
Staff	231	9
Suppliers & others	19,824	15,789
VAT current account	25,845	24,965
	<u>45,900</u>	<u>40,763</u>
Deposits:		
Security deposits	16,659	10,146
LC Margin	84,656	147,557
Bank guarantee margin	6,409	2,339
	<u>107,724</u>	<u>160,042</u>
Prepayments:		
Prepaid expenses	4,738	1,602
	<u>4,738</u>	<u>1,602</u>
	<u>158,362</u>	<u>202,407</u>
12 Employee benefits		
Defined benefit obligation	34,899	48,337
Other employee benefits	20,078	19,628
	<u>54,976</u>	<u>67,965</u>
13 Other payables		
Creditor for expenses	487,652	384,702
Advance from customer	8,078	18,753
Interest payable	189,901	95,495
Security money payable	182,364	107,207
Withholding tax and VAT payable	19,851	19,537
Workers' profit participation fund	26,498	25,564
	<u>914,343</u>	<u>651,258</u>

	31- Mar -26	30-June -25
	Taka	Taka
13(a) Consolidated other payables		
Creditor for expenses	487,937	385,008
Advance from customer	8,078	18,753
Interest payable	189,901	95,495
Security money payable	182,364	107,207
Withholding tax and VAT payable	19,851	19,537
Provision for workers' profit participation fund	26,498	25,564
	<u>914,628</u>	<u>651,564</u>
14 Unclaimed dividend account		
Unclaimed/ unpaid dividend	2,044	1,699
	<u>2,044</u>	<u>1,699</u>
15 Inter-company payables		
ACI AgroChem Limited	21,843	22,372
	<u>21,843</u>	<u>22,372</u>
	for the period from	
	July 2025 to	July 2024 to
	March 2026	March 2025
	Taka	Taka
16 Revenue		
Crop Care & Public Health	3,520,076	3,220,412
Mosquito Coil	-	1,231
Aerosol	581,166	534,900
Paint	416,138	356,018
Others	4,222	8,640
	<u>4,521,602</u>	<u>4,121,201</u>
16(a) Consolidated revenue		
Crop Care & Public Health	3,520,076	3,220,412
Mosquito Coil	-	1,231
Aerosol	581,166	534,900
Paint	416,138	356,018
Others	9,229	10,733
	<u>4,526,609</u>	<u>4,123,294</u>

		for the period from	
		July 2025 to March 2026	July 2024 to March 2025
		Taka	Taka
17	Cost of sales		
	Opening stock	1,164,755	1,143,347
	Purchase	3,256,449	2,515,532
	Stock write off	(191)	6,548
		<u>4,421,013</u>	<u>3,665,427</u>
	Closing stock	(1,511,488)	(1,091,621)
		<u>2,909,525</u>	<u>2,573,806</u>
	Manufacturing expenses	181,029	163,832
		<u>3,090,553</u>	<u>2,737,639</u>
17(a)	Consolidated cost of sales		
	Opening stock	1,164,755	1,143,347
	Purchase	3,256,449	2,515,532
	Stock write off	(191)	6,548
		<u>4,421,013</u>	<u>3,665,427</u>
	Closing stock	(1,511,488)	(1,091,621)
		<u>2,909,525</u>	<u>2,573,806</u>
	Manufacturing expenses	181,029	163,832
		<u>3,090,553</u>	<u>2,737,639</u>
18	Administrative, selling and distribution expenses		
	Administrative expenses	218,531	168,103
	Distribution expenses	114,855	96,061
	Selling expenses	433,841	384,739
		<u>767,227</u>	<u>648,903</u>
18(a)	Consolidated administrative, selling and distribution expenses		
	Administrative expenses	218,690	168,565
	Distribution expenses	114,855	96,061
	Selling expenses	433,841	384,739
		<u>767,386</u>	<u>649,365</u>
19	Other income		
	Sales of Scrap	11,773	8,358
	Dividend Income	47,317	20,753
	Rental Income	1,464	1,750
	Miscellaneous Income	29	150
	Gain/loss on disposal	967	6,241
	Unrealized gain/(loss) on translation of foreign currency receivable	-	1,269
		<u>61,551</u>	<u>38,521</u>
20	Reconciliation of net operating cash flow		
		for the period from	
		July 2025 to March 2026	July 2024 to March 2025
<i>In Taka</i>			
	Profit after tax	385,830	406,442
	Adjustment for non cash items and others:		
	- Depreciation and amortization	38,698	34,610
	- Provisions	7,270	16,026
	- Net finance cost	94,407	77,580
	- Unrealized gain/(loss) on translation of foreign currency receivables	-	(1,269)
	- Tax expense	(2,201)	(2,589)
	- Contribution to WPPF	934	5,527
	- Gain/ loss on asset disposal	(967)	(6,241)
	- Dividend income	(47,317)	(20,753)
	Changes in:		
	- Inventories	(92,780)	157,076
	- Trade and other receivables	(931,703)	(471,232)
	- Advances, deposit and prepayments	44,136	42,987
	- Trade and other payables, employment benefits' and others	177,509	(73,679)
	Cash generating from operating activities	<u>(326,183)</u>	<u>164,483</u>

20 (a) Reconciliation of consolidated net operating cash flow

<i>In Taka</i>	for the period from	
	July 2025 to March 2026	July 2024 to March 2025
Profit after tax	390,547	408,660
Adjustment for:		
- Depreciation and amortization	38,698	34,628
- Bad debts and inventory loss/(recovery)	7,270	16,026
- Net finance cost	94,407	77,580
- Unrealized gain/(loss) on translation of foreign currency receivables	-	(1,269)
- Tax expense	(1,966)	(2,272)
- Contribution to WPPF	934	5,527
- Gain/ loss on asset disposal	(967)	(6,241)
- Dividend income	(47,317)	(20,753)
Changes in:		
- Inventories	(92,780)	157,076
- Trade and other receivables	(931,771)	(470,950)
- Advances, deposit and prepayments	44,045	43,053
- Trade and other payables, employment benefits' and others	178,013	(74,371)
Cash generating from operating activities	(320,886)	166,693

for the period upto	
July 2025 to March 2026	July 2024 to March 2025

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)	390,326	408,512
Earnings per share (Taka)	8.26	8.65
Consolidated cash flows from operating activities (Taka '000)	(320,886)	166,693
Net operating cash flows per share (NOCFPS)	(6.79)	3.53
	31- Mar -26	30-June -25
	Taka	Taka
Consolidated net asset attributable to equity holders of the Company (Taka '000)	3,839,824	3,567,623
Net asset value (NAV) per share	81.27	75.51

Consolidated revenue of first nine months increased by around 9.78% over Same Period Last Year (SPLY) and GP growth of 3.64% is impacted by the higher price of raw material and packing material in the international market. While operating expenses rose by 18.17%, driven by inflationary adjustments, transportation costs of export and demand-generating activities; financing costs decreased due to the efficient utilization of working capital and other income has increased. Consequently, consolidated profit after tax during Jul 25 to Mar 26 stood at Tk. 390.55 Mn against Tk 408.66 Mn of SPLY resulting in lower consolidated EPS. However, NAV per share has increased. On the other hand, consolidated NOCFPS decreased due to lower collections and 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:

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.

Figures in '000'

Particulars	CC & PH		M Coil		Aerosol		Paint		Unallocated		Total	
	For the nine months ended on		For the nine months ended on		For the nine months		For the nine months		For the nine months		For the nine months ended on	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Segment revenue:												
External revenues	3,520,076	3,220,412	-	1,231	581,166	533,817	416,138	356,018	4,222	8,640	4,521,602	4,120,117
Inter-segment revenues	-	-	-	-	-	1,084	-	-	5,007	2,093	5,007	3,177
Total revenue	3,520,076	3,220,412	-	1,231	581,166	534,900	416,138	356,018	9,229	10,733	4,526,609	4,123,294
Financing costs	(148,717)	(158,221)	-	(147)	(11,615)	(25,321)	(35,435)	(23,730)	8,163	(1,668)	(187,604)	(209,088)
Depreciation	(24,479)	(18,449)	(5,297)	(8,325)	(4,407)	(4,022)	(3,693)	(3,218)	(822)	(595)	(38,698)	(34,610)
Cost of sales excluding depreciation	(2,151,974)	(1,901,194)	(9,192)	(13,921)	(561,538)	(500,078)	(333,374)	(281,580)	(11,235)	(17,149)	(3,067,313)	(2,713,921)
Operating expenses excluding depreciation	(612,576)	(515,952)	(625)	(6,861)	(12,215)	(9,470)	(124,813)	(108,578)	(1,698)	(2,494)	(751,926)	(643,355)
Other income /(expense)	11,043	13,074	2,919	7,287	29	803	150	-	47,410	17,357	61,551	38,521
Profit before tax	564,001	607,686	(11,591)	(19,700)	(8,155)	(3,028)	(77,016)	(58,034)	51,048	5,875	515,803	537,592
Reportable segment assets	4,240,013	3,316,182	148,501	166,515	602,323	662,489	648,088	639,036	3,722,952	3,800,713	9,361,878	8,584,935
Reportable segment liabilities	2,106,140	1,669,320	14,197	14,373	165,433	272,227	162,010	172,704	3,071,869	2,886,506	5,519,650	5,015,130

* Comparative figures of segment assets and segment liabilities are as of 30 June 2025.

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.