ACI Formulations PLC

ACI Centre, 245 Tejgaon Industrial Area, Dhaka-1208

UN-AUDITED CONSOLIDATED FINANCIAL STATEMENTS

FOR THE THIRD QUARTER (Q3) ENDED 31 MARCH 2026

In compliance with the Listing Regulations 2015 of the Exchanges, we are pleased to publish the un-audited Third quarter's (Q3) Consolidated Financial Statements of ACI Formulations PLC ended 31 March 2026 along with requisite comparative financial indicators, as adopted by the Board of Directors in its 145th meeting held on Wednesday, 29 April 2026 at 2:45 pm through Hybrid system at ACI Centre. The detail financial statements have duly been dispatched to Bangladesh Securities and Exchange Commission as well as Stock Exchanges.

Consolidated statement of financial position (Un-audited)

Figures in "000"

In Taka	As at 31 March 2026	As at 30 June 2025
Assets		
Property, plant and equipment	2,796,608	2,662,177
Right-of-use assets	21,668	23,291
Investments	61,957	61,604
Intangible assets	5,148	5,148
Non-current assets	2,885,381	2,752,220
Inventories	1,563,765	1,469,898
Trade receivables	2,149,047	1,320,125
Other receivables	162,130	63,685
Inter-company receivable	1,914,295	2,046,816
Advances, deposits and prepayments	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	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	914,628	651,564
Unclaimed dividend account	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	81.27	75.51

Consolidated statement of profit or loss and other comprehensive income (Un-audited)

Figures in "000"

	For the nine months ended from		For the 3rd quarter ended from	
In Taka	July 2025 to March 2026	July 2024 to March 2025	January 2026 to March 2026	January 2025 to March 2025
Revenue	4,526,609	4,123,294	1,359,803	1,300,070
Cost of sales	(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	(767,386)	(649,365)	(258,477)	(226,844)
Other income	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)	8.26	8.65	1.76	1.89

Consolidated statement of changes in equity (Un-audited)

Figures in "000"

For the nine months ended 31 March 2026

	Attributable to owner of the Company					
In Taka	Share capital	Revaluation reserve	Retained earnings	Total	Non-controlling interests	Total equity
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

	Attributable to owner of the Company					
In Taka	Share capital	Revaluation reserve	Retained earnings	Total	Non-controlling interests	Total equity
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

Consolidated statement of cash flows (Un-audited)

Figures in "000"

	For the nine months ended from	
In Taka	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	(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)	(6.79)	3.53

Managing Director

Director

Chief Financial Officer

Company Secretary

The details of published un-audited Third quarter's (Q3) Financial Statements 2025-26 are also available at the website of the Company.

The address of the website is **www.aci-bd.com/acifl/**