



ACI Formulations PLC

ACI Centre, 245 Tejgaon Industrial Area, Dhaka-1208

UN-AUDITED FINANCIAL STATEMENTS

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

In compliance with the Listing Regulations 2015 of the Exchanges, we are pleased to publish the un-audited first quarter's (Q1) Consolidated Financial Statements of ACI Formulations PLC ended 30 September 2025 along with requisite comparative financial indicators, as adopted by the Board of Directors at its 143rd meeting held on Wednesday, 12 November 2025 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)

In Taka	Figures in "000"	
	As at 30 September 2025	As at 30 June 2025
Assets		
Property, plant and equipment	2,677,976	2,662,177
Right-of-use assets	20,605	23,291
Investments	61,604	61,604
Intangible assets	5,148	5,148
Non-current assets	2,765,332	2,752,220
Inventories	1,665,624	1,469,898
Trade receivables	1,494,806	1,320,125
Other receivables	74,895	63,685
Inter-company receivable	2,376,352	2,046,816
Advances, deposits and prepayments	196,725	202,407
Current tax assets	483,706	485,296
Cash and cash equivalents	50,586	244,488
Current assets	6,342,694	5,832,716
Total assets	9,108,026	8,584,935
Equity		
Share capital	472,500	472,500
Revaluation reserve	1,475,889	1,475,889
Retained earnings	1,706,852	1,619,234
Equity attributable to the owner of the Company	3,655,241	3,567,623
Non controlling interest	2,261	2,182
Total equity	3,657,503	3,569,806
Liabilities		
Employee benefits	70,308	67,965
Lease liabilities	26,929	29,331
Deferred tax liabilities	192,081	199,583
Non-current liabilities	289,318	296,879
Bank overdrafts	180,396	245,034
Loans and borrowings	4,184,031	3,643,054
Lease liabilities-current portion	15,260	13,157
Trade payables	122,824	163,743
Other payables	657,032	651,564
Unclaimed dividend account	1,660	1,699
Current liabilities	5,161,205	4,718,251
Total liabilities	5,450,523	5,015,130
Total equity and liabilities	9,108,026	8,584,935
Net asset value (NAV) per share	77.36	75.51

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

In Taka	Figures in "000"	
	For the 1st quarter ended from July 2025 to September 2025	July 2024 to September 2024
Revenue	1,335,025	1,212,944
Cost of sales	(907,467)	(786,060)
Gross profit	427,557	426,883
Other income	4,802	5,221
Administrative, selling and distribution expenses	(237,872)	(198,283)
Operating profit	194,487	233,822
Finance costs, net	(56,182)	(71,626)
Profit before contribution to WPPF	138,305	162,196
Contribution to WPPF	(6,806)	(8,061)
Profit before tax	131,499	154,135
Income tax expenses	(43,802)	(42,845)
Profit after tax	87,697	111,290
Other comprehensive income	-	-
Total comprehensive income	87,697	111,290
Total comprehensive income attributable to:		
Owners of the Company	87,618	111,242
Non controlling interest	79	48
	87,697	111,290
Earnings per share		
Basic earnings per share (BEPS)	1.85	2.35

Consolidated statement of changes in equity (Un-audited)

In Taka	Figures in "000"					
	For the 1st quarter ended 30 September 2025					
	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	-	-	87,618	87,618	79	87,697
Total comprehensive income	-	-	87,618	87,618	79	87,697
Transactions with owners of the company						
Contributions and distributions						
Dividends	-	-	-	-	-	-
Total transactions with owners of the company	-	-	-	-	-	-
Balance at 30 September 2025	472,500	1,475,889	1,706,852	3,655,241	2,261	3,657,503

In Taka	Figures in "000"					
	For the 1st quarter ended 30 September 2024					
	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	3,257,652	1,985	3,259,637
Total comprehensive income						
Profit for the period	-	-	111,242	111,242	48	111,290
Total comprehensive income	-	-	111,242	111,242	48	111,290
Transactions with owners of the company						
Contributions and distributions						
Dividends	-	-	-	-	-	-
Total transactions with owners of the company	-	-	-	-	-	-
Balance at 30 September 2024	472,500	1,442,196	1,454,198	3,368,894	2,034	3,370,928

Consolidated statement of cash flows (Un-audited)

In Taka	Figures in "000"	
	For the 1st quarter ended from July 2025 to September 2025	July 2024 to September 2024
Cash flows from operating activities		
Cash received from customers and others	1,158,944	1,073,752
Cash paid to suppliers and employees	(1,387,977)	(1,160,145)
Cash (used in)/generated from operating activities	(229,033)	(86,393)
Interest paid	(27,520)	(47,657)
Income tax paid	(49,713)	(48,475)
	(77,233)	(96,132)
Net cash (used in)/generated from operating activities	(306,266)	(182,525)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(28,787)	(15,941)
Sales proceed from disposal	-	4,534
Net cash (used in)/generated from investing activities	(28,787)	(11,407)
Cash flows from financing activities		
Inter-company debts received/(paid)	(330,059)	(29,930)
Proceeds from loans and borrowings	540,978	224,660
Payment for lease liability	(5,091)	(3,263)
Dividends paid	(39)	(3)
Net cash (used in)/generated from financing activities	205,789	191,464
Net (decrease)/increase in cash and cash equivalents	(129,265)	(2,468)
Cash and cash equivalents as at 1 July	(546)	2,638
Cash and cash equivalents as at 30 September	(129,810)	170
Closing balance represents		
Cash and cash equivalents	50,586	291,553
Bank overdraft	(180,396)	(291,383)
	(129,810)	170
Net operating cash flow per share (NOCFPS)	(6.48)	(3.86)


Managing Director


Director


Chief Financial Officer


Company Secretary

The details of published un-audited first quarter's (Q1) Financial Statements 2025-26 are also available at the website of the Company. The address of the website is www.aci-bd.com/acif/