



ACI Formulations PLC

ACI Centre, 245 Tejgaon Industrial Area, Dhaka-1208

UN-AUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE SECOND QUARTER (Q2) ENDED 31 DECEMBER 2025

In compliance with the Listing Regulations 2015 of the Exchanges, we are pleased to publish the un-audited second quarter's (Q2) Consolidated Financial Statements of ACI Formulations PLC ended 31 December 2025 along with requisite comparative financial indicators, as adopted by the Board of Directors at its 144th meeting held on Thursday, 29 January 2026 at 2:45 pm through Hybrid system at ACI Centre. The detailed 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 31 December 2025	As at 30 June 2025
Assets		
Property, plant and equipment	2,706,112	2,662,177
Right-of-use assets	25,081	23,291
Investments	61,604	61,604
Intangible assets	5,148	5,148
Non-current assets	2,797,944	2,752,220
Inventories	1,489,295	1,469,898
Trade receivables	1,977,521	1,320,125
Other receivables	106,006	63,685
Inter-company receivable	1,924,139	2,046,816
Advances, deposits and prepayments	164,102	202,407
Current tax assets	460,592	485,296
Cash and cash equivalents	352,624	244,488
Current assets	6,474,279	5,832,716
Total assets	9,272,223	8,584,935
Equity		
Share capital	472,500	472,500
Revaluation reserve	1,475,889	1,475,889
Retained earnings	1,808,175	1,619,234
Equity attributable to the owner of the Company	3,756,564	3,567,623
Non controlling interest	2,337	2,182
Total equity	3,758,902	3,569,806
Liabilities		
Employee benefits	71,958	67,965
Lease liabilities	23,741	29,331
Deferred tax liabilities	193,999	199,583
Non-current liabilities	289,698	296,879
Bank overdrafts	204,729	245,034
Loans and borrowings	3,937,158	3,643,054
Lease liabilities-current portion	22,366	13,157
Trade payables	148,508	163,743
Other payables	791,077	651,564
Unclaimed/Unpaid dividend	119,785	1,699
Current liabilities	5,223,623	4,718,251
Total liabilities	5,513,321	5,015,130
Total equity and liabilities	9,272,223	8,584,935
Net asset value (NAV) per share	79.50	75.51

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

In Taka	Figures in "000"			
	For the half year ended from		For the 2nd quarter ended from	
	July 2025	July 2024	October 2025	October 2024
	to December 2025	to December 2024	to December 2025	to December 2024
Revenue	3,166,806	2,823,224	1,831,781	1,610,281
Cost of sales	(2,139,391)	(1,830,130)	(1,231,923)	(1,044,070)
Gross profit	1,027,416	993,094	599,858	566,211
Other income	37,356	33,192	32,554	27,971
Administrative, selling and distribution expenses	(508,909)	(422,521)	(271,037)	(224,238)
Operating profit	555,863	603,765	361,375	369,943
Finance costs, net	(120,789)	(151,854)	(64,607)	(80,228)
Profit before contribution to WPPF	435,074	451,911	296,769	289,716
Contribution to WPPF	(21,531)	(22,485)	(14,725)	(14,424)
Profit before tax	413,543	429,426	282,044	275,292
Income tax expenses	(106,323)	(110,196)	(62,520)	(67,351)
Profit after tax	307,221	319,230	219,524	207,941
Other comprehensive income	-	-	-	-
Total comprehensive income	307,221	319,230	219,524	207,941
Total comprehensive income attributable to:				
Owners of the Company	307,066	319,110	219,448	207,869
Non controlling interest	155	120	76	72
	307,221	319,230	219,524	207,941
Earnings per share				
Basic earnings per share (EPS)	6.50	6.75	4.64	4.40

Consolidated statement of changes in equity (Un-audited)

In Taka	Figures in "000"				
	For the half year ended 31 December 2025				
	Attributable to owner of the Company				
	Share capital	Revaluation reserve	Retained earnings	Total	Non-controlling interests
Balance at 1 July 2025	472,500	1,475,889	1,619,234	3,567,623	2,182
Total comprehensive income					
Profit for the period	-	-	307,066	307,066	155
Total comprehensive income	-	-	307,066	307,066	155
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 December 2025	472,500	1,475,889	1,808,175	3,756,564	2,337
	For the half year ended 31 December 2024				
	Attributable to owner of the Company				
	Share capital	Revaluation reserve	Retained earnings	Total	Non-controlling interests
Balance at 1 July 2024	472,500	1,442,196	1,342,956	3,257,653	1,985
Total comprehensive income					
Profit for the period	-	-	319,110	319,110	120
Total comprehensive income	-	-	319,110	319,110	120
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 December 2024	472,500	1,442,196	1,567,567	3,482,263	2,106

Consolidated statement of cash flows (Un-audited)

In Taka	Figures in "000"	
	For the half year ended from	
	July 2025 to December 2025	July 2024 to December 2024
Cash flows from operating activities		
Cash received from customers and others	2,512,099	2,442,050
Cash paid to suppliers and employees	(2,523,370)	(2,098,260)
Cash (used in)/generated from operating activities	(11,271)	343,790
Paid to WPPF	(25,881)	(22,605)
Interest paid	(65,080)	(94,711)
Income tax paid	(87,202)	(87,311)
	(178,162)	(204,627)
Net cash (used in)/generated from operating activities	(189,433)	139,163
Cash flows from investing activities		
Acquisition of property, plant and equipment	(69,590)	(37,176)
Sales proceed from disposal	967	6,556
Net cash (used in)/generated from investing activities	(68,623)	(30,620)
Cash flows from financing activities		
Inter-company debts received/(paid)	121,647	(278,766)
Proceeds from loans and borrowings	294,104	354,747
Payment for lease liability	(9,215)	(6,565)
Dividends paid	(39)	(13)
Net cash (used in)/generated from financing activities	406,497	69,404
Net (decrease)/increase in cash and cash equivalents	148,441	177,947
Cash and cash equivalents as at 1 July	(546)	2,638
Cash and cash equivalents as at 31 December	147,895	180,585
Closing balance represents		
Cash and cash equivalents	352,624	219,760
Bank overdraft	(204,729)	(39,175)
	147,895	180,585
Net operating cash flow per share (NOCFPS)	(4.01)	2.95

Managing Director

Director

Chief Financial Officer

Company Secretary

The details of the published un-audited second quarter's (Q2) Financial Statements 2025-26 are also available at the website of the Company. The address of the website is www.aci-bd.com/acifl/