

Advanced Chemical Industries PLC

Condensed Interim Financial Statements
3rd quarter ended report 2025-2026
for the nine months period ended on 31 March 2026

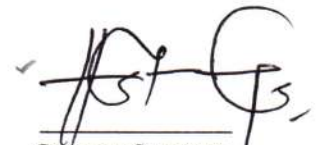
Advanced Chemical Industries PLC
Statement of financial position
Unaudited

	Note	Figures in '000' Taka	
		As at 31 March 2026	As at 30 June 2025
Assets			
Property, plant and equipment	2	20,832,381	20,383,667
Right-of-use assets		870,455	672,691
Investments	3	10,926,484	4,038,094
Intangible assets		10,428	10,428
Biological assets		65,609	58,443
Non-current assets		32,705,357	25,163,323
Inventories	4	11,319,660	9,539,984
Trade receivables	5	6,022,083	4,645,139
Other receivables		1,061,181	698,206
Inter-company receivables	6	39,065,144	41,055,886
Current tax assets		860,175	999,458
Advances, deposits and prepayments	7	2,122,694	1,811,171
Cash and cash equivalents		2,368,475	1,540,164
Current assets		62,819,412	60,290,008
Total assets		95,524,769	85,453,331
Equity			
Share capital		878,318	878,318
Share premium		457,210	457,210
Reserves		6,044,814	5,970,353
Retained earnings		25,958,086	22,496,338
Total equity		33,338,429	29,802,220
Liabilities			
Employee benefits	8	1,764,851	1,762,277
Long term borrowings	9	1,690,014	1,523,822
Non-current portion of lease liabilities		651,613	485,361
Deferred tax liabilities		288,845	225,041
Non-current liabilities		4,395,323	3,996,501
Bank overdraft		10,075,048	7,810,856
Loans and borrowings	10	31,324,916	28,471,845
Current portion of lease liabilities		236,377	198,988
Trade payables		2,926,672	3,126,500
Inter-company payables	11	7,180,886	6,893,326
Other payables	12	6,034,804	5,142,590
Unclaimed/unpaid dividend account		12,315	10,507
Current liabilities		57,791,017	51,654,610
Total liabilities		62,186,340	55,651,111
Total equity and liabilities		95,524,769	85,453,331
Net asset value (NAV) per share (in Taka)		379.57	339.31


 Managing Director


 Director


 Chief Financial Officer


 Company Secretary

Advanced Chemical Industries PLC
Statement of profit or loss
Unaudited

Figures in '000' 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	13	39,946,790	34,427,276	12,869,117	12,025,727
Cost of sales	14	(25,031,049)	(21,517,457)	(8,143,160)	(7,580,866)
Gross profit		14,915,741	12,909,819	4,725,957	4,444,861
Administrative, selling and distribution expenses	15	(10,623,678)	(8,830,221)	(3,642,718)	(2,942,665)
Other income		1,574,876	1,336,551	225,319	43,489
Operating profit		5,866,939	5,416,150	1,308,558	1,545,686
Net finance costs		(719,550)	(905,890)	(218,739)	(249,879)
Profit before contribution to WPPF		5,147,389	4,510,260	1,089,818	1,295,807
Contribution to WPPF		(257,369)	(225,513)	(54,491)	(64,790)
Profit before tax		4,890,020	4,284,747	1,035,327	1,231,017
Income tax expense		(1,208,691)	(1,011,181)	(334,787)	(335,007)
Profit after tax		3,681,328	3,273,566	700,540	896,010
Earnings per share					
Basic and diluted earnings per share (EPS) (in Taka)		41.91	37.27	7.98	10.20


 Managing Director


 Director


 Chief Financial Officer


 Company Secretary

Advanced Chemical Industries PLC
Statement of profit or loss and other comprehensive income
Unaudited

	For the nine months ended from		Figures in '000' Taka	
	July 2025 to March 2026	July 2024 to March 2025	January 2026 to March 2026	January 2025 to March 2025
Profit after tax	3,681,328	3,273,566	700,540	896,010
Other comprehensive income:				
Change in fair value of FVOCI financial assets	87,601	(8,944)	9,832	-
Income tax on FVOCI financial assets	(13,140)	1,342	(1,475)	-
Other comprehensive income, net of tax	74,461	(7,603)	8,357	-
Total comprehensive income	3,755,789	3,265,963	708,897	896,010

Advanced Chemical Industries PLC
Statement of changes in equity
Unaudited

	Figures in '000' Taka							
	For the nine month ended from July 2025 to March 2026							
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	FVOCI reserve	Revaluation reserve	Retained earnings	Total equity
Balance at 1 July 2025	878,318	457,210	-	1,671	248,634	5,720,048	22,496,338	29,802,220
Total comprehensive income								
Profit after tax	-	-	-	-	-	-	3,681,328	3,681,328
Other comprehensive income, net of tax	-	-	-	-	74,461	-	-	74,461
Total comprehensive income	-	-	-	-	74,461	-	3,681,328	3,755,789
Transaction with owners of the Company								
Stock dividend	-	-	-	-	-	-	-	-
Cash dividend	-	-	-	-	-	-	(219,580)	(219,580)
Total transactions with owners of the Company	-	-	-	-	-	-	(219,580)	(219,580)
Balance at 31 March 2026	878,318	457,210	-	1,671	323,095	5,720,048	25,958,086	33,338,429

	For the nine month ended from July 2024 to March 2025							
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	FVOCI reserve	Revaluation reserve	Retained earnings	Total equity
	Balance at 1 July 2024	762,056	402,310	56,854	1,671	291,665	4,584,170	18,765,010
Total comprehensive income								
Profit after tax	-	-	-	-	-	-	3,273,566	3,273,566
Other comprehensive income, net of tax	-	-	-	-	(7,603)	-	-	(7,603)
Total comprehensive income	-	-	-	-	(7,603)	-	3,273,566	3,265,963
Transaction with owners of the Company								
Issuance of merger consideration share	1,954	54,900	(56,854)	-	-	-	-	-
Stock dividend	114,602	-	-	-	-	-	(114,602)	-
Cash dividend	-	-	-	-	-	-	(152,802)	(152,802)
Total transactions with owners of the Company	116,555	54,900	(56,854)	-	-	-	(267,404)	(152,802)
Balance at 31 March 2025	878,612	457,210	-	1,671	284,063	4,584,170	21,771,172	27,976,897

Advanced Chemical Industries PLC
Statement of cash flows
Unaudited

	Figures in '000' Taka	
	For the nine months ended from	
	July 2025 to March 2026	July 2024 to March 2025
Cash flows from operating activities		
Cash receipts from customers and others	38,992,503	33,704,987
Cash paid to suppliers and employees	(36,856,695)	(29,415,140)
Cash generated from / (used in) operating activities	2,135,808	4,289,848
Paid to WPPF	(272,960)	(209,270)
Finance costs paid	(379,582)	(414,341)
Income tax paid	(1,018,745)	(1,090,583)
	(1,671,287)	(1,714,193)
Net cash from / (used in) operating activities*	16	2,575,654
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,173,817)	(1,389,204)
Sale proceeds from property, plant and equipment	896	7,505
Purchase of biological assets	(12,468)	(6,314)
Dividend received	1,025,424	1,002,259
Investment	(6,798,923)	(347,958)
Net cash from / (used in) investing activities	(6,958,887)	(733,712)
Cash flows from financing activities		
Inter-company debts received/(paid)	2,278,301	(5,352,575)
Dividend paid	(217,771)	(151,099)
Payment for lease liabilities	(168,977)	(148,085)
Short-term borrowing received/(paid)	3,046,088	1,993,663
Long-term borrowing received/(paid)	120,682	(64,334)
Net cash from / (used in) financing activities	5,058,323	(3,722,430)
Net increase / (decrease) in cash and cash equivalents	(1,436,043)	(1,880,489)
Opening cash and cash equivalents	(6,270,692)	(4,816,516)
Effect of movements in exchange rates on cash held	164	508
Closing cash and cash equivalents	(7,706,572)	(6,696,497)
Closing balance represents		
Cash and cash equivalents	2,368,475	1,167,570
Bank overdraft	(10,075,048)	(7,864,067)
	(7,706,572)	(6,696,497)
Net operating cash flow per share (NOCFPS) (in Taka)	5.29	29.32

*See Note 16 for reconciliation of net operating cash flows.


Advanced Chemical Industries PLC
Consolidated statement of financial position
Unaudited

	Note	Figures in '000' Taka	
		As at 31 March 2026	As at 30 June 2025
Assets			
Property, plant and equipment	2 (a)	37,923,051	37,761,072
Right-of-use assets		3,105,175	2,914,579
Equity-accounted investees		2,307,251	2,760,624
Other investments		1,391,918	1,197,150
Intangible assets		1,277,918	1,383,389
Biological assets		65,609	58,443
Deferred tax assets		1,493,169	1,087,556
Non-current assets		47,564,091	47,162,813
Inventories	4 (a)	27,375,715	24,549,867
Trade receivables	5 (a)	28,743,836	22,370,726
Other receivables		1,116,799	983,975
Advances, deposits and prepayments	7 (a)	6,371,626	4,774,301
Current tax assets		204,266	691,835
Short term investments		185,651	206,784
Cash and cash equivalents		3,863,363	3,245,939
Current assets		67,861,258	56,823,427
Total assets		115,425,349	103,986,240
Equity			
Share capital		878,318	878,318
Share premium		1,309,016	1,309,016
Reserves		8,027,699	7,955,672
Accumulated loss		(2,681,202)	(2,094,077)
Equity attributable to owners of the Company		7,533,831	8,048,929
Non-controlling interests		1,539,369	1,718,886
Total equity		9,073,200	9,767,815
Liabilities			
Employee benefits	8 (a)	2,250,348	2,232,080
Long term borrowings	9 (a)	4,904,094	5,548,425
Non-current portion of lease liabilities		2,527,782	2,350,503
Non-current liabilities		9,682,225	10,131,008
Bank overdraft		8,354,695	8,034,699
Loans and borrowings	10 (a)	64,637,059	55,474,007
Current portion of lease liabilities		683,997	625,874
Trade payables		10,028,844	9,530,298
Other payables	12 (a)	12,546,430	10,410,334
Unclaimed/unpaid dividend account		418,900	12,205
Current liabilities		96,669,924	84,087,417
Total liabilities		106,352,149	94,218,425
Total equity and liabilities		115,425,349	103,986,240
Net asset value (NAV) per share (in Taka)	18	85.78	91.64


 Managing Director


 Director


 Chief Financial Officer


 Company Secretary

Advanced Chemical Industries PLC
Consolidated statement of profit or loss
Unaudited

	Note	Figures in '000' Taka			
		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	13 (a)	117,560,073	101,932,506	39,616,162	35,735,085
Cost of sales	14 (a)	(86,652,603)	(76,574,159)	(29,487,899)	(27,039,491)
Gross profit		30,907,470	25,358,346	10,128,263	8,695,594
Administrative, selling and distribution expenses	15 (a)	(21,584,513)	(17,731,317)	(7,425,262)	(6,051,886)
Other income		356,893	321,419	129,317	113,467
Operating profit		9,679,850	7,948,449	2,832,319	2,757,175
Share of the profit of equity accounted investees		226,250	364,099	77,748	106,787
Net finance costs		(7,422,850)	(6,685,097)	(2,500,931)	(2,248,397)
Profit before contribution to WPPF		2,483,250	1,627,451	409,135	615,564
Contribution to WPPF		(428,411)	(358,900)	(106,647)	(105,559)
Profit before tax		2,054,839	1,268,551	302,488	510,005
Income tax expense		(2,126,059)	(2,051,560)	(675,717)	(646,981)
Profit/ (loss) after tax		(71,219)	(783,009)	(373,228)	(136,976)
Profit/ (loss) attributable to:					
Owners of the Company		(367,546)	(800,098)	(431,417)	(98,005)
Non-controlling interests		296,326	17,089	58,189	(38,970)
Profit/ (loss) after tax		(71,219)	(783,009)	(373,228)	(136,976)
Earnings per share					
Basic and diluted earnings per share (EPS) (in Taka)	18	(4.18)	(9.11)	(4.91)	(1.12)



 Managing Director



 Director



 Chief Financial Officer



 Company Secretary

Advanced Chemical Industries PLC
Consolidated statement of profit or loss and other comprehensive income
Unaudited

	Figures in '000' Taka			
	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
Profit/ (loss) after tax	(71,219)	(783,009)	(373,228)	(136,976)
Other comprehensive income:				
Foreign operations - foreign currency translation differences	1,689	(122,745)	(12,900)	(7,424)
Change in fair value of FVOCI financial assets	78,378	(6,789)	14,822	(6,257)
Income tax on other comprehensive income	(11,757)	1,018	(2,223)	939
Other comprehensive income, net of tax	68,310	(128,515)	(301)	(12,742)
Total comprehensive income	(2,909)	(911,524)	(373,529)	(149,718)
Total comprehensive income attributable to:				
Owners of the Company				
Profit/ (loss) after tax	(367,546)	(800,098)	(431,417)	(98,005)
Other comprehensive income	72,027	(117,361)	(1,466)	(9,614)
	(295,519)	(917,459)	(432,883)	(107,619)
Non-controlling interests				
Profit/ (loss) after tax	296,326	17,089	58,189	(38,970)
Other comprehensive income	(3,717)	(11,154)	1,165	(3,128)
	292,610	5,935	59,353	(42,099)
Total comprehensive income	(2,909)	(911,524)	(373,529)	(149,718)

Advanced Chemical Industries PLC
Consolidated statement of changes in equity
Unaudited

Figures in '000' Taka
For the nine month ended from July 2025 to March 2026

	Attributable to owners of the Company							Accumulated loss	Total	Non-controlling Interests	Total equity
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	Translation reserve	FVOCI reserve	Revaluation reserve				
Balance at 1 July 2025	878,318	1,309,016	-	1,671	(123,443)	223,658	7,853,786	(2,094,077)	8,048,929	1,718,886	9,767,815
Total comprehensive income											
Profit/ (loss) after tax	-	-	-	-	-	-	-	(367,546)	(367,546)	296,326	(71,219)
Other comprehensive income, net of tax	-	-	-	-	1,570	70,457	-	-	72,027	(3,717)	68,310
Total comprehensive income	-	-	-	-	1,570	70,457	-	(367,546)	(295,519)	292,610	(2,909)
Transaction with owners of the Company											
Stock dividend	-	-	-	-	-	-	-	-	-	-	-
Cash dividend	-	-	-	-	-	-	-	(219,580)	(219,580)	(472,127)	(691,706)
Total transactions with owners of the Company	-	-	-	-	-	-	-	(219,580)	(219,580)	(472,127)	(691,706)
Balance at 31 March 2026	878,318	1,309,016	-	1,671	(121,873)	294,115	7,853,786	(2,681,202)	7,533,831	1,539,369	9,073,200

For the nine month ended from July 2024 to March 2025

	Attributable to owners of the Company							Accumulated loss	Total	Non-controlling Interests	Total equity
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	Translation reserve	FVOCI reserve	Revaluation reserve				
Balance at 1 July 2024	762,056	1,254,116	56,854	1,671	(57,081)	272,821	5,852,066	(1,176,671)	6,965,832	1,591,894	8,557,727
Total comprehensive income											
Profit/ (loss) after tax	-	-	-	-	-	-	-	(800,098)	(800,098)	17,089	(783,009)
Other comprehensive income, net of tax	-	-	-	-	(110,699)	(6,662)	-	-	(117,361)	(11,154)	(128,515)
Total comprehensive income	-	-	-	-	(110,699)	(6,662)	-	(800,098)	(917,459)	5,935	(911,524)
Transaction with owners of the Company											
Issuance of merger consideration share	1,954	54,900	(56,854)	-	-	-	-	-	-	-	-
Stock dividend	114,602	-	-	-	-	-	-	(114,602)	-	-	-
Cash dividend	-	-	-	-	-	-	-	(152,802)	(152,802)	(226,933)	(379,735)
Capital contribution by non-controlling interests	-	-	-	-	-	-	-	-	-	2,300	2,300
Total transactions with owners of the Company	116,555	54,900	(56,854)	-	-	-	-	(267,404)	(152,802)	(224,633)	(377,435)
Balance at 31 March 2025	878,612	1,309,016	-	1,671	(167,781)	266,159	5,852,066	(2,244,172)	5,895,571	1,373,196	7,268,768

Advanced Chemical Industries PLC
Consolidated statement of cash flows
Unaudited

	Figures in '000' Taka	
	For the nine months ended from	
	July 2025 to March 2026	July 2024 to March 2025
Cash flows from operating activities		
Cash receipts from customers and others	110,918,029	96,533,876
Cash paid to suppliers and employees	(107,471,410)	(95,306,008)
Cash generated from / (used in) operating activities	3,446,619	1,227,868
Paid to WPPF	(484,803)	(238,435)
Finance costs paid	(6,759,369)	(6,151,790)
Income tax paid	(2,177,094)	(2,139,738)
	(9,421,266)	(8,529,963)
Net cash from / (used in) operating activities *	16 (a)	(5,974,647)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(1,761,463)	(2,203,734)
Sale proceeds from property, plant and equipment	2,594	15,207
Purchase of biological assets	(12,468)	(6,314)
Dividend received	989,231	961,828
Short term investments	21,133	(7,759)
Long term investments	(398,570)	(452,942)
Net cash from / (used in) investing activities	(1,159,542)	(1,693,713)
Cash flows from financing activities		
Dividend paid	(217,771)	(151,099)
Dividend paid to non-controlling interests	(67,241)	(150,981)
Payment for lease liabilities	(467,249)	(437,398)
Equity investment from NCI	15,000	-
Short-term borrowing received/(paid)	9,129,433	10,207,783
Long-term borrowing received/(paid)	(960,534)	(1,054,148)
Net cash from / (used in) financing activities	7,431,638	8,414,157
Net increase / (decrease) in cash and cash equivalents	297,452	(581,652)
Opening cash and cash equivalents	(4,788,759)	(3,107,509)
Effect of movements in exchange rates on cash held	(24)	693
Closing cash and cash equivalents	(4,491,331)	(3,688,468)
Closing balance represents		
Cash and cash equivalents	3,863,363	6,566,609
Bank overdraft	(8,354,695)	(10,255,077)
	(4,491,331)	(3,688,468)
Net operating cash flow per share (NOCFPS) (in Taka)	18	(68.02)
		(83.14)

*See Note 16(a) for reconciliation of consolidated net operating cash flow.

Advanced Chemical Industries PLC
Notes to the financial statements
As at and for the 3rd quarter ended on 31 March 2026
Unaudited

1 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 from 1 July 2024 to 30 June 2025. This interim financial report includes only those selected explanatory notes as deemed appropriate for better understanding of unaudited financial statements.

2	Property, plant and equipment	31 March 2026	Figures in '000' Taka
		Taka	30 June 2025
			Taka
	Opening balance	26,166,374	23,093,157
	Additions during the period	1,173,818	3,178,655
	Disposals and adjustments	(81,523)	(105,439)
	Accumulated depreciation	(6,426,288)	(5,782,707)
	Closing balance	20,832,381	20,383,667
2 (a)	Consolidated property, plant and equipment		
	Opening balance	51,344,389	45,716,051
	Additions during the period	1,786,871	5,774,182
	Disposals and adjustments	(109,197)	(145,844)
	Accumulated depreciation	(15,099,011)	(13,583,317)
	Closing balance	37,923,051	37,761,072
3	Investments		
	Investment in subsidiaries*	8,362,638	1,962,638
	Investment in joint ventures	185,000	185,000
	Investment in associates	1,810,434	1,515,178
	Investment in shares	465,943	378,342
	Investment in FDR/ other deposits	376,069	270,536
	Impairment	(273,600)	(273,600)
		10,926,484	4,038,094
	*Includes subscription to 6,400,000 convertible preference shares of BDT 1,000 each in ACI Logistics Limited.		
4	Inventories		
	Raw materials	4,434,201	4,105,615
	Packing materials	919,420	762,906
	Work-in-process	859,585	794,563
	Finished goods	4,085,079	3,378,905
	Goods in transit	1,400,008	870,725
	Stores and spares	260,648	209,948
	Allowance for inventory	(639,281)	(582,678)
		11,319,660	9,539,984

	31 March 2026	Figures in '000' Taka 30 June 2025
	Taka	Taka
4 (a) Consolidated inventories		
Raw materials	8,133,951	8,447,969
Packing materials	1,076,840	892,646
Work-in-process	1,088,053	1,047,247
Finished goods	15,086,015	12,576,827
Goods in transit	2,706,591	2,380,478
Stores and spares	437,344	393,669
Allowance for inventory	(1,153,079)	(1,188,969)
	<u>27,375,715</u>	<u>24,549,867</u>
5 Trade receivables		
Debts due over six months	1,647,194	1,640,365
Debts due below six months	5,149,495	3,812,733
Allowance for doubtful debts	(774,606)	(807,958)
	<u>6,022,083</u>	<u>4,645,139</u>
5 (a) Consolidated trade receivables		
Debts due over six months	4,856,919	4,450,442
Debts due below six months	25,379,004	19,386,708
Allowance for doubtful debts	(1,492,087)	(1,466,425)
	<u>28,743,836</u>	<u>22,370,726</u>
6 Inter-company receivables		
ACI Logistics Limited	10,814,695	15,401,817
ACI HealthCare Limited	18,479,483	16,025,590
ACI Foods Limited	1,727,589	2,029,096
ACI Biotech Limited	2,521,088	2,038,013
ACI Agrolink Limited	1,502,955	1,263,961
ACI HealthCare USA Inc.	1,130,360	1,167,606
INFOLYTX Bangladesh Ltd.	957,689	1,047,712
ACI Trade Services Limited	329,943	309,116
ACI Marine and Riverine Technologies Limited	44,624	-
ACI Premio Plastics Limited	1,549,429	1,771,995
ACI Godrej Agrovvet Private Limited	885	948
ACI Properties Limited	1,596	-
Creative Communication Limited	4,778	-
Computer Technology Limited	30	30
	<u>39,065,144</u>	<u>41,055,886</u>
7 Advances, deposits and prepayments		
Advances to staff, suppliers and others	1,020,886	584,723
VAT current account	46,329	160,350
LC Margin	478,677	615,383
Deposits	342,531	312,281
Prepayments	234,271	138,434
	<u>2,122,694</u>	<u>1,811,171</u>

	31 March 2026	Figures in '000' Taka 30 June 2025
	Taka	Taka
7 (a) Consolidated advances, deposits and prepayments		
Advances to staff, suppliers and others	1,820,323	1,272,422
VAT current account	764,212	610,520
LC Margin	2,392,275	1,703,019
Deposits	969,894	927,379
Prepayments	387,826	249,495
Advance for capital expenditure	37,096	11,466
	<u>6,371,626</u>	<u>4,774,301</u>
8 Employee benefits		
Staff gratuity provision	1,377,301	1,395,788
Other long term employee benefits	387,550	366,489
	<u>1,764,851</u>	<u>1,762,277</u>
8 (a) Consolidated employee benefits		
Staff gratuity provision	1,708,526	1,725,747
Other long term employee benefits	541,822	506,333
	<u>2,250,348</u>	<u>2,232,080</u>
9 Long term borrowings		
Long term bank loans	1,690,014	1,523,822
	<u>1,690,014</u>	<u>1,523,822</u>
9 (a) Consolidated long term borrowings		
Long term bank loans	4,904,094	5,548,425
	<u>4,904,094</u>	<u>5,548,425</u>
10 Loans and borrowings - short term		
Short term loans	30,722,224	27,823,643
Current portion of long term loans	602,692	648,203
	<u>31,324,916</u>	<u>28,471,845</u>
10 (a) Consolidated loans and borrowings - short term		
Short term loans	61,050,823	51,426,823
Current portion of long term loans	3,586,236	4,047,183
	<u>64,637,059</u>	<u>55,474,007</u>
11 Inter company payables		
ACI Marine and Riverine Technologies Limited	-	28,863
ACI Motors Limited	500,353	488,754
ACI Herbal and Nutraceuticals Limited	107,323	83,244
ACI Salt Limited	2,468,143	1,776,982
ACI Pure Flour Limited	2,186,416	2,349,606
ACI Edible Oils Limited	26,778	155,555
Creative Communication Limited	-	12,101
ACI Formulations PLC	1,850,722	1,982,294
ACI Biosciences Limited	22,278	-
Stochastic Logic Limited	8,358	6,437
ACI Avionics and Airlines Services Limited	10,515	9,491
	<u>7,180,886</u>	<u>6,893,326</u>

Figures in '000' Taka

	31 March 2026 Taka	30 June 2025 Taka
12 Other payables		
Accruals	3,468,966	2,949,342
Advance from customers	164,045	80,056
Security money received from customers	20,868	22,100
Workers' profit participation fund	1,243,445	1,182,619
Tax and VAT deducted at source	280,703	168,138
Employees welfare fund	454,781	385,617
Rights share deposit to be refunded	564	564
Family day fund	10,476	8,917
Non-management staff provident fund	107,200	86,247
Unclaimed refund warrant - Zero Coupon Bonds	3,647	3,647
Payable for redemption of Zero Coupon Bonds	20,403	20,403
Management staff provident fund	17,237	13,867
Advertisement and promotional funds	134,354	113,906
Development funds	12,114	13,547
Other finances	96,000	93,619
	6,034,804	5,142,590

12 (a) Consolidated other payables

Accruals	8,343,226	6,399,969
Advance from customers	646,694	1,049,880
Security money received from customers	342,723	161,121
Workers' profit participation fund	1,747,383	1,699,638
Management staff provident fund	17,237	13,867
Tax and VAT deducted at source	588,877	338,111
Employees welfare fund	454,781	385,617
Rights share deposit to be refunded	564	564
Family day fund	10,476	8,917
Non-management staff provident fund	107,200	86,247
Unclaimed refund warrant - Zero Coupon Bonds	3,647	3,647
Payable for redemption of Zero Coupon Bonds	20,403	20,403
Creditors for capital expenditure	20,749	21,280
Advertisement and promotional funds	134,354	113,906
Development funds	12,114	13,547
Other finances	96,000	93,619
	12,546,430	10,410,334

Figures in '000' Taka

		For the nine months ended from	
		July 2025	July 2024
		to	to
		March 2026	March 2025
		Taka	Taka
13	Revenue		
	Pharmaceuticals	16,491,201	13,656,253
	Animal Health	5,104,262	4,349,567
	Consumer Brands	9,363,323	7,707,134
	Seed	1,385,596	1,611,768
	Fertilizer	2,113,003	1,753,744
	Flexible Packaging	4,959,182	4,964,811
	Animal Genetics and others	530,223	383,998
		39,946,790	34,427,276
13 (a)	Consolidated revenue		
	Gross sales	120,873,674	104,572,594
	Inter-company sales	(3,313,601)	(2,640,088)
		117,560,073	101,932,506
14	Cost of sales		
	Opening stock	9,041,989	8,580,500
	Purchase	22,314,207	18,975,150
		31,356,196	27,555,650
	Closing stock	(10,298,285)	(8,948,634)
		21,057,911	18,607,016
	Manufacturing expenses	3,973,137	2,910,441
		25,031,049	21,517,457
14 (a)	Consolidated cost of sales		
	Opening stock	22,966,540	20,478,216
	Purchase	82,174,400	74,331,872
		105,140,940	94,810,087
	Closing stock	(25,386,711)	(24,109,627)
		79,754,229	70,700,460
	Manufacturing expenses	6,898,374	5,873,699
		86,652,603	76,574,159
15	Administrative, selling and distribution expenses		
	Administrative expenses	912,081	621,830
	Distribution expenses	1,253,037	1,139,484
	Selling expenses	8,458,560	7,068,907
		10,623,678	8,830,221

Figures in '000' Taka

For the nine months ended from	
July 2025	July 2024
to	to
March 2026	March 2025
Taka	Taka

15 (a) Consolidated administrative, selling and distribution expenses

Administrative expenses	2,704,623	2,101,593
Distribution expenses	2,359,066	2,169,626
Selling expenses	16,520,824	13,460,098
	21,584,513	17,731,317

16 Reconciliation of net operating cash flows

Profit after tax	3,681,328	3,273,566
<i>Adjustment for non-cash items and others:</i>		
- Unrealized gain on translation of foreign currency receivables	-	(34,960)
- Depreciation and amortization	724,489	538,989
- Provisions	23,251	(130,842)
- Finance cost	719,550	905,890
- Tax expense	1,208,691	1,011,181
- Contribution to WPPF	257,369	225,513
- Lease and other adjustments	177,252	137,743
<i>Changes in:</i>		
- Inventories	(1,836,278)	(644,523)
- Trade and other receivables	(2,731,804)	(2,077,229)
- Advances, deposits and prepayments	(459,322)	(1,484)
- Trade and other payables, and employment benefits	371,280	1,086,005
Cash generated from operating activities	2,135,808	4,289,848
Paid to WPPF	(272,960)	(209,270)
Interest paid	(379,582)	(414,341)
Income tax paid	(1,018,745)	(1,090,583)
Net cash from operating activities	464,521	2,575,654

16 (a) Reconciliation of consolidated net operating cash flows

Profit/ (loss) after tax	(71,219)	(783,009)
<i>Adjustment for non-cash items and others:</i>		
- Depreciation and amortization	1,682,455	1,376,876
- Provisions	(10,228)	119,171
- Share of profit of equity accounted investees	(226,250)	(364,099)
- Finance cost	7,422,850	6,685,097
- Tax expense	2,126,059	2,051,560
- Contribution to WPPF	428,411	358,900
- Lease and other adjustments	452,258	492,512
<i>Changes in:</i>		
- Inventories	(2,789,958)	(3,910,143)
- Trade and other receivables	(6,973,673)	(5,388,758)
- Advances, deposits and prepayments	(778,647)	(329,845)
- Trade and other payables, and employment benefits	2,184,562	919,607
Net cash from operating activities	3,446,619	1,227,868
Paid to WPPF	(484,803)	(238,435)
Interest paid	(6,759,369)	(6,151,790)
Income tax paid	(2,177,094)	(2,139,738)
Net cash from operating activities	(5,974,647)	(7,302,095)

- 17 Consolidated operating segments
Please see Annexure A.

Figures in '000' Taka	
For the nine months ended from	
July 2025 to March 2026	July 2024 to March 2025

- 18 Consolidated EPS, NAV per share, and NOCFPS

Ordinary shares (Number)	87,832	87,832
Weighted average number of ordinary shares (in thousand)	87,832	87,832
Consolidated profit/ (loss) attributable to owners of the Company	(367,546)	(800,098)
Earnings per share (Taka)	(4.18)	(9.11)
Consolidated cash flows from operating activities (Taka '000)	(5,974,647)	(7,302,095)
Net operating cash flows per share (NOCFPS) (Taka)	(68.02)	(83.14)
	31 March 2026	30 June 2025
	Taka	Taka
Consolidated net asset attributable to owners of the Company (Taka '000)	7,533,831	8,048,929
Net asset value (NAV) per share	85.78	91.64

Reasons for significant deviations: During the nine months ended on 31 March 2026, the Group achieved a 15% revenue growth which was contributed by a number of businesses as demonstrated in Consolidated Operating Segments in Annexure A. During the period, increase in gross profit exceeded the increase in operating expenses driven by growth in key segments. On the other hand, cost of borrowing increased due to additional funding for working capital and strategic investments for supporting business growth. Overall, the consolidated EPS was Taka (4.18) during the period against Taka (9.11) of SPLY. NOCFPS during the period was Taka (68.02) against Taka (83.14) as a result of the movement in the working capital.

- 19 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.

Annexure-A

Consolidated operating segments

Figures in '000' Taka
For the nine month ended from July 2025 to March 2026

Particulars	Reportable Segment												Total reportable segments	Unallocated/ Elimination	Total
	Pharmaceuticals	Animal Health	Consumer Brands	Crop Care and Public Health	Motors	Pure Flour	Retail Chain	Salt	Foods	Flexible Packaging	Consumer Plastics	Healthcare			
External revenue	16,491,201	5,104,262	9,076,405	3,520,076	31,471,170	4,899,946	23,340,226	2,670,696	7,414,239	4,488,719	2,178,156	-	110,655,095	6,904,978	117,560,073
Inter-segment revenue	-	-	868,084	-	310,478	187,995	91,351	91,066	389,601	470,463	-	661,405	3,070,444	243,158	3,313,601
Segment revenue	16,491,201	5,104,262	9,944,488	3,520,076	31,781,648	5,087,941	23,431,577	2,761,762	7,803,839	4,959,182	2,178,156	661,405	113,725,538	7,148,136	120,873,674
Depreciation and amortisation	409,378	23,922	78,254	24,479	155,026	26,264	144,426	106,044	67,014	135,256	73,110	331,012	1,574,185	108,270	1,682,455
Operating expenses	7,050,774	874,993	1,787,070	612,576	3,997,824	262,501	4,344,150	309,887	736,154	151,806	349,301	35,624	20,512,659	1,071,854	21,584,513
Finance cost / (income)	470,870	244,400	137,885	154,518	1,113,970	(115,848)	2,355,970	(148,325)	427,391	440,520	223,428	2,091,922	7,396,700	26,150	7,422,850
Segment profit/(loss) before tax	1,755,008	330,695	283,624	558,546	2,038,940	176,134	(1,867,589)	467,681	(275,930)	209,875	(134,666)	(1,976,987)	1,565,331	489,509	2,054,839
Segment assets at 31 March 2026	18,704,146	2,921,182	5,720,280	4,241,011	37,824,806	3,833,784	8,725,058	4,619,680	3,472,373	8,528,471	1,312,669	7,941,631	107,845,092	7,580,257	115,425,349
Segment liabilities at 31 March 2026	6,953,261	1,649,480	4,531,506	2,106,140	24,986,726	2,159,437	25,147,795	1,506,969	5,853,620	3,285,854	2,048,819	24,307,917	104,537,524	1,814,625	106,352,149

For the nine month ended from July 2024 to March 2025

Particulars	Reportable segment												Total reportable segments	Unallocated/ Elimination	Total
	Pharmaceuticals	Animal Health	Consumer Brands	Crop Care and Public Health	Motors	Pure Flour	Retail Chain	Salt	Foods	Flexible Packaging	Consumer Plastics	Healthcare			
External revenue	13,656,253	4,349,567	7,423,787	3,220,412	26,074,366	4,943,921	19,781,990	2,309,532	7,193,755	4,707,313	2,259,681	571,210	96,491,787	5,440,719	101,932,506
Inter-segment revenue	-	-	819,478	-	68,465	339,982	60,151	92,604	396,136	257,498	-	415,922	2,450,238	189,850	2,640,088
Segment revenue	13,656,253	4,349,567	8,243,265	3,220,412	26,142,831	5,283,903	19,842,141	2,402,137	7,589,891	4,964,811	2,259,681	987,132	98,942,025	5,630,569	104,572,594
Depreciation and amortisation	258,663	22,806	64,931	18,449	103,823	25,733	131,748	73,751	69,362	131,063	72,894	300,577	1,273,800	103,076	1,376,876
Operating expenses	5,819,145	840,586	1,483,166	515,952	3,100,804	220,659	3,512,838	239,744	650,780	145,479	328,695	57,060	16,914,908	816,408	17,731,317
Finance cost / (income)	395,250	205,180	116,548	158,221	760,489	(51,725)	2,163,285	(110,464)	451,453	493,749	221,799	1,905,185	6,708,969	(23,872)	6,685,097
Segment profit/(loss) before tax	1,602,718	262,460	245,345	607,686	1,576,870	162,539	(1,962,022)	279,799	(176,304)	135,729	(124,240)	(2,193,722)	416,858	851,693	1,268,551
Segment assets at 30 June 2025	16,156,146	2,816,931	5,648,910	3,316,182	30,605,133	4,066,045	7,127,316	4,291,047	3,080,586	7,052,355	1,416,045	8,135,032	93,711,727	10,274,513	103,986,240
Segment liabilities at 30 June 2025	4,992,495	1,514,435	4,190,669	1,669,320	18,455,038	2,513,424	28,064,598	1,515,381	5,180,865	6,414,922	1,987,497	22,454,294	98,952,937	(4,734,512)	94,218,425