Advanced Chemical Industries PLC

ACI Centre, 245 Tejgaon Industrial Area, Dhaka-1208

UN-AUDITED CONSOLIDATED 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 Advanced Chemical Industries PLC ended 30 September 2025 along with requisite comparative financial indicators, as adopted by the Board of Directors at its 226th meeting held on Wednesday, 12 November 2025 at 4:00 pm through Hybrid system at ACI Centre. The detailed financial statements have duly been dispatched to Bangladesh Securities and Exchange Commission as well as the Stock Exchanges.

Consolidated statement of financial position (Un-audited)

Figures in '000' Taka

	As at 30 September 2025	As at 30 June 2025
Assets		
Property, plant and equipment	37,675,727	37,761,072
Right-of-use assets	2,904,023	2,914,579
Equity-accounted investees	2,046,389	2,760,624
Other investments	1,301,160	1,197,150
Intangible assets	1,351,010	1,383,389
Biological assets	60,832	58,443
Deferred tax assets	1,229,615	1,087,556
Non-current assets	46,568,756	47,162,813
Inventories	26,360,852	24,549,867
Trade receivables	25,399,817	22,370,726
Other receivables	1,841,998	983,975
Advances, deposits and prepayments	5,340,672	4,774,301
Current tax assets	475,468	691,835
Short term investments	206,784	206,784
Cash and cash equivalents	2,893,355	3,245,939
Current assets	62,518,945	56,823,427
Total assets	109,087,701	103,986,240
Equity		
Share capital	878,318	878,318
Share premium	1,309,016	1,309,016
Reserves	8,062,041	7,955,672
Accumulated loss	(2,059,985)	(2,094,077)
Equity attributable to owners of the Company	8,189,391	8,048,929
Non-controlling interests	1,754,365	1,718,886
Total equity	9,943,755	9,767,815
Liabilities		
Employee benefits	2,268,037	2,232,080
Long term borrowings	5,031,581	5,548,425
Non-current portion of lease liabilities	2,355,708	2,350,503
Non-current liabilities	9,655,326	10,131,008
Bank overdraft	8,464,880	8,034,699
Loans and borrowings	59,500,982	55,474,007
Current portion of lease liabilities	648,447	625,874
Trade payables	9,667,093	9,530,298
Other payables	11,195,052	10,410,334
Unclaimed/unpaid dividend account	12,166	12,205
Current liabilities	89,488,620	84,087,417
Total liabilities	99,143,946	94,218,425
Total equity and liabilities	109,087,701	103,986,240
Net asset value (NAV) per share (in Taka)	93.24	91.64

Consolidated statement of profit or loss (Un-audited)

Figures in '000' Taka

	For the 1st quarter ended from July 2025 to September 2025	July 2024 to September 2024
Revenue	36,959,822	29,709,695
Cost of sales	(27,098,143)	(22,224,219)
Gross profit	9,861,679	7,485,476
Administrative, selling and distribution expenses	(6,775,423)	(5,401,832)
Other income	99,601	83,034
Operating profit	3,185,857	2,166,678
Share of the profit of equity accounted investees	94,541	110,091
Net finance costs	(2,358,978)	(2,126,202)
Profit before contribution to WPPF	921,420	150,567
Contribution to WPPF	(171,263)	(84,049)
Profit before tax	750,157	66,518
Income tax expense	(686,894)	(535,661)
Profit/(loss) after tax	63,263	(469,144)
Profit/(loss) attributable to:		
Owners of the Company	34,092	(423,563)
Non-controlling interests	29,171	(45,581)
Profit/(loss) after tax	63,263	(469,144)
Earnings per share		
Basic and diluted earnings per share (EPS) (in Taka)	0.39	(4.82)

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

Figures in '000' Taka

	For the 1st quarter ended from July 2025 to September 2025	July 2024 to September 2024
Profit/(loss) after tax	63,263	(469,144)
Other comprehensive income:		
Foreign operations - foreign currency translation differences	29,379	(70,302)
Change in fair value of FVOCI financial assets	97,997	10,620
Income tax on other comprehensive income	(14,700)	(1,593)
Other comprehensive income, net of tax	112,677	(61,275)
Total comprehensive income	175,940	(530,419)
Total comprehensive income attributable to:		
Owners of the Company		
Profit/(loss) after tax	34,092	(423,563)
Other comprehensive income	106,370	(65,656)
	140,462	(489,219)
Non-controlling interests		
Profit/(loss) after tax	29,171	(45,581)
Other comprehensive income	6,307	4,381
	35,478	(41,200)
Total comprehensive income	175,940	(530,419)

Consolidated statement of cash flows (Un-audited)

Figures in '000' Taka

	For the 1st quarter ended from July 2025 to September 2025	July 2024 to September 2024
Cash flows from operating activities		
Cash receipts from customers and others	34,330,915	27,389,349
Cash paid to suppliers and employees	(35,053,712)	(29,556,649)
Cash generated from/(used in) operating activities	(722,796)	(2,167,301)
Paid to WPPF	(9,962)	(29,615)
Finance costs paid	(2,207,726)	(1,937,751)
Income tax paid	(633,200)	(607,844)
	(2,850,887)	(2,575,210)
Net cash from/(used in) operating activities	(3,573,683)	(4,742,511)
Cash flows from investing activities		
Acquisition of property, plant and equipment	(425,466)	(867,970)
Sale proceeds from property, plant and equipment	639	5,564
Purchase of biological assets	(4,381)	(1,596)
Short term investments	-	(3,008)
Long term investments	(166,914)	(25,275)
Net cash from/(used in) investing activities	(596,122)	(892,285)
Cash flows from financing activities		
Dividend paid to non-controlling interests	(39)	-
Payment for lease liabilities	(197,243)	(141,671)
Equity investment from NCI	15,000	-
Short-term borrowing received/(paid)	4,301,746	3,952,661
Long-term borrowing received/(paid)	(732,489)	(358,324)
Net cash from/(used in) financing activities	3,386,974	3,452,665
Net increase/(decrease) in cash and cash equivalents	(782,828)	(2,182,131)
Opening cash and cash equivalents	(4,788,759)	(3,107,509)
Effect of movements in exchange rates on cash held	62	1,127
Closing cash and cash equivalents	(5,571,525)	(5,288,512)
Closing balance represents		
Cash and cash equivalents	2,893,355	5,312,846
Bank overdraft	(8,464,880)	(10,601,358)
	(5,571,525)	(5,288,512)
Net operating cash flow per share (NOCFPS) (in Taka)	(40.69)	(54.00)

Consolidated statement of changes in equity (Un-audited)

Figures in '000' Taka

For the 1st quarter ended from July 2025 to September 2025

	Attributable to owners of the Company										
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	Translation reserve	FVOCI reserve	Revaluation reserve	Accumulated loss	Total	Non-controlling Interests	Total equity
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	-	-	-	-	-	-	-	34,092	34,092	29,171	63,263
Other comprehensive income, net of tax	-		-	-	27,304	79,065	-	-	106,370	6,307	112,677
Total comprehensive income	-	-	-	-	27,304	79,065	-	34,092	140,462	35,478	175,940
Transaction with owners of the Company											
Issuance of merger consideration share	-	-	-	-	-	-	-	-	-	-	-
Stock dividend	-	-	-	-	-	-	-	-	-	-	-
Cash dividend	-	-	-	-	-	-	-	-	-	-	-
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	-	-	-
Balance at 30 September 2025	878,318	1,309,016	-	1,671	(96,139)	302,723	7,853,786	(2,059,985)	8,189,391	1,754,365	9,943,755

For the 1st quarter ended from July 2024 to September 2024

	Attributable to owners of the Company										
	Share capital	Share premium	Merger consideration shares reserve	Capital reserve	Translation reserve	FVOCI reserve	Revaluation reserve	Accumulated loss	Total	Non-controlling Interests	Total equity
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	-	-	-	-	-	-	-	(423,563)	(423,563)	(45,581)	(469,144)
Other comprehensive income, net of tax	-		-	-	(65,337)	(319)	-	-	(65,656)	4,381	(61,275)
Total comprehensive income	-	-	-	-	(65,337)	(319)	-	(423,563)	(489,219)	(41,200)	(530,419)
Transaction with owners of the Company											
Stock dividend	-	-	-	-	-	-	-	-	-	-	-
Cash dividend	-	-	-	-	-	-	-	-	-	-	-
Capital contribution by non-controlling interests (NCI)	-	-	-	-	-	-	-	-	-	2,300	2,300
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	-	2,300	2,300
Balance at 30 September 2024	762,056	1,254,116	56,854	1,671	(122,418)	272,502	5,852,066	(1,600,233)	6,476,613	1,552,995	8,029,608

Managing Director | Director | Chief Financial Officer | Company Secretary

The details of the 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**