



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 Advanced Chemical Industries PLC ended 31 March 2026 along with requisite comparative financial indicators, as adopted by the Board of Directors in its 229th meeting held on Wednesday, 29 April 2026 at 4:00 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' Taka		
	As at 31 March 2026	As at 30 June 2025
Assets		
Property, plant and equipment	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	27,375,715	24,549,867
Trade receivables	28,743,836	22,370,726
Other receivables	1,116,799	983,975
Advances, deposits and prepayments	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	2,250,348	2,232,080
Long term borrowings	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	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	12,546,430	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)	85.78	91.64

Consolidated statement of profit or loss (Un-audited)				
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	117,560,073	101,932,506	39,616,162	35,735,085
Cost of sales	(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	(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)	(4.18)	(9.11)	(4.91)	(1.12)

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

Consolidated statement of cash flows (Un-audited)		
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	(5,974,647)	(7,302,095)
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)	(68.02)	(83.14)

Consolidated statement of changes in equity (Un-audited)											
Figures in '000' Taka											
For the nine month ended from July 2025 to March 2026											
Attributable to owners of the Company											
	Share capital	Share premium	Merger consideration shares	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	-	-	-	-	-	-	-	(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											
	Share capital	Share premium	Merger consideration shares	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	-	-	-	-	-	-	-	(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

Managing Director

Director

Chief Financial Officer

Company Secretary