# Advanced Chemical Industries PLC

ACI Centre, 245 Tejgaon Industrial Area, Dhaka-1208

# UN-AUDITED CONSOLIDATED FINANCIAL STATEMENTS

## FOR THE FIRST QUARTER (Q1) ENDED 30 SEPTEMBER 2026

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 2026 along with requisite comparative financial indicators, as adopted by the Board of Directors in its 234th meeting held on Thursday 12 November 2026 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 2026 | As at 30 June 2026 |
|---|---|---|
| **Assets** | | |
| Property, plant and equipment | 38,445,861 | 38,131,835 |
| Right-of-use assets | 4,381,801 | 4,114,389 |
| Equity-accounted investees | 2,007,886 | 1,817,597 |
| Other investments | 1,562,876 | 1,514,408 |
| Intangible assets | 1,207,783 | 1,242,795 |
| Biological assets | 67,313 | 66,136 |
| Deferred tax assets | 1,555,786 | 1,375,846 |
| **Non-current assets** | 49,229,307 | 48,263,006 |
| Inventories | 29,822,392 | 27,925,036 |
| Trade receivables | 30,461,450 | 28,177,183 |
| Other receivables | 1,253,460 | 1,177,667 |
| Advances, deposits and prepayments | 5,923,767 | 5,082,455 |
| Current tax assets | 827,599 | 752,673 |
| Short term investments | 191,348 | 189,370 |
| Cash and cash equivalents | 3,628,285 | 4,247,274 |
| **Current assets** | 72,108,301 | 67,551,658 |
| **Total assets** | 121,337,609 | 115,814,664 |
| **Equity** | | |
| Share capital | 878,318 | 878,318 |
| Share premium | 1,309,016 | 1,309,016 |
| Reserves | 8,116,873 | 8,082,364 |
| Accumulated loss | (3,196,940) | (3,008,487) |
| Equity attributable to owners of the Company | 7,107,268 | 7,261,211 |
| Non-controlling interests | 1,975,491 | 1,837,291 |
| **Total equity** | 9,082,758 | 9,098,502 |
| **Liabilities** | | |
| Employee benefits | 2,425,095 | 2,297,161 |
| Long term borrowings | 4,161,172 | 4,316,400 |
| Non-current portion of lease liabilities | 3,764,128 | 3,471,118 |
| **Non-current liabilities** | 10,350,395 | 10,084,678 |
| Bank overdraft | 8,865,681 | 9,879,409 |
| Loans and borrowings | 68,458,204 | 63,213,322 |
| Current portion of lease liabilities | 699,629 | 697,480 |
| Trade payables | 10,753,032 | 10,318,889 |
| Other payables | 13,114,149 | 12,508,659 |
| Unclaimed/unpaid dividend account | 13,761 | 13,725 |
| **Current liabilities** | 101,904,455 | 96,631,483 |
| **Total liabilities** | 112,254,850 | 106,716,162 |
| **Total equity and liabilities** | 121,337,609 | 115,814,664 |
| **Net asset value (NAV) per share (in Taka)** | 80.92 | 82.67 |

### Consolidated statement of profit or loss (Un-audited)

Figures in '000' Taka

| | For the three months ended from July 2026 to September 2026 | For the three months ended from July 2025 to September 2025 |
|---|---|---|
| Revenue | 41,488,398 | 36,959,822 |
| Cost of sales | (30,679,171) | (27,098,143) |
| **Gross profit** | 10,809,227 | 9,861,679 |
| Administrative, selling and distribution expenses | (7,985,764) | (6,775,423) |
| Other income | 117,189 | 99,601 |
| **Operating profit** | 2,940,652 | 3,185,857 |
| Share of the profit of equity accounted investees | 129,838 | 94,541 |
| Net finance costs | (2,543,589) | (2,358,978) |
| **Profit before contribution to WPPF** | 526,901 | 921,420 |
| Contribution to WPPF | (96,068) | (171,263) |
| **Profit before tax** | 430,833 | 750,157 |
| Income tax expense | (478,055) | (686,894) |
| **Profit/(loss) after tax** | (47,222) | 63,263 |
| **Profit/(loss) attributable to:** | | |
| Owners of the Company | (188,452) | 34,092 |
| Non-controlling interests | 141,230 | 29,171 |
| **Profit/(loss) after tax** | (47,222) | 63,263 |
| **Earnings per share** | | |
| Basic and diluted earnings per share (EPS) (in Taka) | (2.15) | 0.39 |

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

Figures in '000' Taka

| | For the three months ended from July 2026 to September 2026 | For the three months ended from July 2025 to September 2025 |
|---|---|---|
| Profit/(loss) after tax | (47,222) | 63,263 |
| **Other comprehensive income:** | | |
| Foreign operations - foreign currency translation differences | (5,138) | 29,379 |
| Change in fair value of FVOCI financial assets | 43,078 | 97,997 |
| Income tax on other comprehensive income | (6,462) | (14,700) |
| **Other comprehensive income, net of tax** | 31,478 | 112,677 |
| **Total comprehensive income** | (15,744) | 175,940 |
| **Total comprehensive income attributable to:** | | |
| **Owners of the Company** | | |
| Profit/(loss) after tax | (188,452) | 34,092 |
| Other comprehensive income | 34,509 | 106,370 |
| | (153,944) | 140,462 |
| **Non-controlling interests** | | |
| Profit/(loss) after tax | 141,230 | 29,171 |
| Other comprehensive income | (3,030) | 6,307 |
| | 138,200 | 35,478 |
| **Total comprehensive income** | (15,744) | 175,940 |

### Consolidated statement of changes in equity (Un-audited)

Figures in '000' Taka

For the three months ended from July 2026 to September 2026

| | Attributable to owners of the Company | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Share capital | Share premium | Capital reserve | Translation reserve | FVOCI reserve | Revaluation reserve | Accumulated loss | Total | Non-controlling Interests | Total equity |
| **Balance at 1 July 2026** | 878,318 | 1,309,016 | 1,671 | (102,125) | 329,032 | 7,853,786 | (3,008,487) | 7,261,211 | 1,837,291 | 9,098,502 |
| **Total comprehensive income** | | | | | | | | | | |
| Profit/(loss) after tax | - | - | - | - | - | - | (188,452) | (188,452) | 141,230 | (47,222) |
| Other comprehensive income, net of tax | - | | - | (4,775) | 39,284 | - | - | 34,509 | (3,030) | 31,478 |
| **Total comprehensive income** | - | - | - | (4,775) | 39,284 | - | (188,452) | (153,944) | 138,200 | (15,744) |
| **Transaction with owners of the Company** | | | | | | | | | | |
| Stock dividend | - | - | - | - | - | - | - | - | - | - |
| Cash dividend | - | - | - | - | - | - | - | - | - | - |
| **Total transactions with owners of the Company** | - | - | - | - | - | - | - | - | - | - |
| **Balance at 30 September 2026** | 878,318 | 1,309,016 | 1,671 | (106,900) | 368,316 | 7,853,786 | (3,196,940) | 7,107,268 | 1,975,491 | 9,082,758 |

For the three months ended from July 2025 to September 2025

| | Attributable to owners of the Company | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Share capital | Share premium | 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** | | | | | | | | | | |
| 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 |

### Consolidated statement of cash flows (Un-audited)

Figures in '000' Taka

| | For the three months ended from July 2026 to September 2026 | For the three months ended from July 2025 to September 2025 |
|---|---|---|
| **Cash flows from operating activities** | | |
| Cash receipts from customers and others | 39,209,904 | 34,330,915 |
| Cash paid to suppliers and employees | (39,029,690) | (35,053,712) |
| **Cash generated from/(used in) operating activities** | 180,214 | (722,796) |
| Paid to WPPF | (1,434) | (9,962) |
| Finance costs paid | (2,218,535) | (2,207,726) |
| Income tax paid | (820,191) | (633,200) |
| **Net cash from/(used in) operating activities** | (2,859,946) | (3,573,683) |
| **Cash flows from investing activities** | | |
| Acquisition of property, plant and equipment | (919,450) | (425,466) |
| Sale proceeds from property, plant and equipment | 4,433 | 639 |
| Purchase of biological assets | (1,001) | (4,381) |
| Short term investments | (1,978) | - |
| Long term investments | (61,467) | (166,914) |
| **Net cash from/(used in) investing activities** | (979,463) | (596,122) |
| **Cash flows from financing activities** | | |
| Dividend paid to non-controlling interests | - | (39) |
| Payment for lease liabilities | (183,593) | (197,243) |
| Equity investment from NCI | 11,867 | 15,000 |
| Short-term borrowing received/(paid) | 4,313,680 | 4,301,746 |
| Long-term borrowing received/(paid) | 92,617 | (732,489) |
| **Net cash from/(used in) financing activities** | 4,234,572 | 3,386,974 |
| Net increase/(decrease) in cash and cash equivalents | 395,163 | (782,828) |
| Opening cash and cash equivalents | (5,632,135) | (4,788,759) |
| Effect of movements in exchange rates on cash held | (423) | 62 |
| **Closing cash and cash equivalents** | (5,237,395) | (5,571,525) |
| **Closing balance represents** | | |
| Cash and cash equivalents | 3,628,285 | 2,893,355 |
| Bank overdraft | (8,865,681) | (8,464,880) |
| | (5,237,395) | (5,571,525) |
| **Net operating cash flow per share (NOCFPS) (in Taka)** | (32.56) | (40.69) |

Managing Director | Director | Chief Financial Officer | Company Secretary

The details of the published un-audited first quarter's (Q1) Financial Statements 2026-27 are also available at the website of the Company. The address of the website is **www.aci-bd.com**