3rd Quarter Ended Report 2023-2024 for the nine months ended on 31 March 2024

Statement o	f financial	position
U	naudited	

	Unaudited		Figures in "000"
	and a second	As at	As at
In Taka	Note	31 March 2024	30 June 2023
Assets			
Property, plant and equipment	5	2,519,801	2,441,710
Right-of-use assets		35,623	47,395
Investments	6	62,614	62,614
Non-current assets		2,618,038	2,551,719
Inventories	8	1,136,463	1,636,264
Trade receivables	9	1,528,825	1,160,288
Other receivables	18 - C	112,998	81,213
Inter-company receivables	10	1,307,518	682,777
Advances, deposits and prepayments	11	204,851	32,800
Current tax assets	**	341,233	353,705
Cash and cash equivalents		101,830	195,260
Current assets	A CONTRACTOR OF	4,733,718	4,142,307
Total assets		7,351,756	6,694,026
Equity			
Share capital		472,500	472,500
Revaluation reserve		1,442,196	1,442,196
Retained earnings		1,322,896	1,140,704
Total equity		3,237,592	3,055,400
Liabilities			
Employee benefits	12	73,505	64,830
Lease liabilities		22,308	31,284
Deferred tax liabilities		190,184	200,663
Non-current liabilities		285,997	296,777
Bank overdrafts		202,835	140,365
Loans and borrowings		2,906,936	2,612,631
Lease liabilities- current portion		12,149	12,440
Trade payables		107,773	75,010
Other payables	13	567,320	477,882
Unclaimed dividend account	14	12,129	5,703
Inter-company payables	15	19,025	17,818
Current liabilities		3,828,167	3,341,849
Total liabilities		4,114,164	3,638,626
Total equity and liabilities		7,351,756	6,694,026
Natassatualua (NAX) nan shara		(0.5)	() ()
Net asset value (NAV) per share		68.52	64.66

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2 Director

Managing Director

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Company Secretary

Chief Financial Officer

Statement of profit or loss and other comprehensive income Unaudited

		Unauuneu			Figures in "000"
		For the nine mon	ths ended from	For the 3rd qua	rter ended from
In Taka	Note	July 2023 to March 2024	July 2022 to March 2023	January 2024 to March 2024	January 2023 to March 2023
					1 205 010
Revenue	16	4,050,006	4,035,327	1,232,971	1,307,918
Cost of sales	17	(2,885,463)	(2,932,483)	(861,424)	(954,498)
Gross profit		1,164,543	1,102,844	371,547	353,420
Other income	18	53,903	28,205	12,411	4,220
Administrative, selling and distribution expenses	19	(638,399)	(617,160)	(212,800)	(203,804)
Operating profit		580,047	513,889	171,158	153,835
Finance costs, net		(163,871)	(158,573)	(39,057)	(66,662)
Profit before contribution to WPPF		416,176	355,316	132,101	87,173
Contribution to WPPF		(20,809)	(17,766)	(6,605)	(4,359)
Profit before tax		395,367	337,550	125,496	82,814
Tax expenses		(95,050)	(83,810)	(29,662)	(20,486)
Profit after tax		300,317	253,740	95,834	62,328
Other comprehensive income		-	-	-	-
Total comprehensive income		300,317	253,740	95,834	62,328
			٨.		
Earnings per share		6.36	5.37	2.03	1.32
Basic earnings per share (BEPS)		0.30	3.37	2.05	TIUL

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Managing Director

Director

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Chief Financial Officer

Company Secretary

Statement of changes in equity Unaudited

Figures in "000"

	For the nine months period ended 31 March 2024						
	Attributable to owner of the Company						
In Taka	Share capital	Revaluation reserve	Retained earnings	Total			
Balance at 1 July 2023	472,500	1,442,196	1,140,704	3,055,400			
Total comprehensive income							
Profit for the period	-	-	300,317	300,317			
Total comprehensive income	-	-	300,317	300,317			
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 March 2024	472,500	1,442,196	1,322,896	3,237,592			

	For the nine months period ended 31 March 2023						
	Attributable to owner of the Company						
In Taka	Share capital	Revaluation reserve	Retained earnings	Total			
Balance at 1 July 2022	472,500	1,619,739	1,024,819	3,117,058			
Total comprehensive income							
Profit for the period	-	-	253,740	253,740			
Total comprehensive income	-	-	253,740	253,740			
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 March 2023	472,500	1,619,739	1,160,434	3,252,673			

Statement of cash flows Unaudited

			Figures in "000"
		For the nine months	<u>.</u>
		July 2023 to	July 2022 to
In Taka	Note	March 2024	March 2023
Cash flows from operating activities			
Cash received from customers and others		3,704,460	3,693,239
Cash paid to suppliers and employees		(3,043,815)	(3,979,482)
Cash (used in)/generated from operating activities		660,645	(286,243)
Paid to WPPF		(16,411)	(17,282)
Interest paid		(143,844)	(91,723)
Income tax paid		(93,057)	(137,921)
		(253,312)	(246,926)
Net cash (used in)/generated from operating activities*	20	407,333	(533,169)
Cash flows from investing activities			
Acquisition of property, plant and equipment		(113,826)	(79,512)
Investment		-	(18,000)
Net cash (used in)/generated from investing activities		(113,826)	(97,512)
Cash flows from financing activities			
Inter-company debts received/(paid)		(622,747)	142,928
Proceeds from loans and borrowings		294,305	486,851
Payment for lease liability		(9,267)	(5,964)
Dividend paid		(111,698)	(118,118)
Net cash (used in)/generated from financing activities		(449,407)	505,697
Net increase/(decrease) in cash and cash equivalents		(155,900)	(124,984)
Cash and cash equivalents as at 1 July		54,895	109,867
Cash and cash equivalents as at 31 March		(101,005)	(15,117)
Closing balance represents			
Cash and cash equivalents		101,830	131,137
Bank overdraft		(202,835)	(146,254)
		(101,005)	(15,117)
Net operating cash flow per share (NOCFPS)		8.62	(11.28)

* See Note 20 for reconciliation of net operating cash flows.

Consolidated Statement of Financial Position Unaudited

	Unauditeu		Figures in "000'
In Taka	Note	As at 31 March 2024	As at 30 June 2023
Assets			
Property, plant and equipment	5(a)	2,519,865	2,441,977
Right-of-use assets	- ()	35,623	47,395
Investments	6(a)	40,666	40,666
Intangible assets	7	5,148	5,148
Non-current assets		2,601,302	2,535,186
Inventories	8(a)	1,136,463	1,636,264
Trade receivables	9(a)	1,130,403	1,160,848
Other receivables	<i>)</i> (<i>a</i>)	112,998	81,213
Inter-company receivable	10(a)	1,301,103	675,914
Advances, deposits and prepayments	11(a)	205,345	33,556
Current tax assets	11(a)	340,572	353,282
Cash and cash equivalents		104,552	198,057
Current assets		4,730,687	4,139,134
Total assets		7,331,989	6,674,320
Paulta			
Equity Share capital		* 472,500	472,500
Revaluation reserve		1,442,196	1,442,196
Retained earnings		1,319,612	1,136,137
Equity attributable to the owner of the Company		3,234,308	3,050,833
Non- controlling interest		1,939	1840
Total equity		3,236,247	3,052,673
Liabilities			
Employee benefits	12	73,505	64,830
Lease liabilities	12	22,308	31,284
Deferred tax liabilities		190,184	200,663
Non-current liabilities		285,997	296,777
	х. Х		
Bank overdrafts		202,835	140,365
Loans and borrowings		2,906,936	2,612,631
ease liabilities- current portion		12,149	12,440
Trade payables	11. June 10. 102	108,090	75,326
Other payables	13(a)	567,606	478,405
Jnclaimed dividend account	14	12,129	5,703
Current liabilities		3,809,745	3,324,870
Fotal liabilities Fotal equity and liabilities		4,095,742 7,331,989	3,621,647
	21		6,674,320
Net asset value (NAV) per share	21	68.45	64.57

Ohing panning Managing Director

Director

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3 Company Secretary

Chief Financial Officer

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Consolidated statement of profit or loss and other comprehensive income Unaudited

	Unaudited			Figures in "000"
	For the nine mon	th ended from	For the 3rd qua	rter ended from
Note	July 2023 to March 2024	July 2022 to March 2023	January 2024 to March 2024	January 2023 to March 2023
16(a)	4.051,458	4,036,444	1,233,543	1,308,181
	(2,885,463)	(2,932,483)	(861,423)	(954,498)
	1,165,995	1,103,961	372,120	353,683
18	53,903	28,205	12,411	4,220
19(a)	(638,817)	(618,535)	(212,884)	(203,941)
	581,081	513,631	171,647	153,962
	(162,954)	(158,588)	(38,718)	(66,435)
	418,127	355,043	132,929	87,527
	(20,809)	(17,766)	(6,605)	(4,359)
	397,318	337,277	126,324	83,168
	(95,619)	(83,922)	(29,898)	(20,513)
	301,699	253,355	96,426	62,655
	-	-	-	-
	301,699	253,355	96,426	62,655
	301,600	253,415	96,388	62,623
		(60)		32
	301,699	253,355	96,426	62,655
21	6 38	5 36	2.04	1.33
	16(a) 17(a) 18	For the nine mon July 2023 to March 2024 16(a) 4,051,458 17(a) (2,885,463) 1,165,995 18 18 53,903 19(a) (638,817) 581,081 (162,954) 418,127 (20,809) 397,318 (95,619) 301,699 - 301,600 99* 301,699 -	$\begin{tabular}{ c c c c c c } \hline For the nine month ended from \\ \hline July 2023 to \\ July 2023 to \\ July 2022 to \\ March 2024 \\ \hline March 2023 \\ \hline March 2024 \\ \hline March 2023 \\ \hline March 2023 \\ \hline March 2024 \\ \hline March 2023 \\ \hline March 2024 \\ \hline March 2023 \\ \hline March 2024 \\ \hline March 2023 \\ \hline (162,954) & (1,03,961 \\ (16$	$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$

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Managing Director

Director

3 Company Secretary

Chief Financial Officer

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Consolidated statement of changes in equity Unaudited

Figures in "000"

				For the nine m	onths period ended	31 March 2024
	A	ttributable to own	er of the Compan	ıy		
	Share	Revaluation	Retained		Non-controlling	Total
In Taka	capital	reserve	earnings	Total	interests	equity
Balance at 1 July 2023	472,500	1,442,196	1,136,137	3,050,833	1840	3,052,673
Total comprehensive income						
Profit for the period	-	-	301,600	301,600	99	301,699
Total comprehensive income	-	-	301,600	301,600	99	301,699
Transactions with owners of the company						
Contributions and distributions						
Dividend	-	-	(118,125)	(118,125)	-	(118,125)
Capital contribution by non-controlling interest	-	-	-	-	-	-
Total transactions with owners of the company	-	-	(118,125)	(118,125)	-	(118,125)
Balance at 31 March 2024	472,500	1,442,196	1,319,612	3,234,308	1,939	3,236,247
				For the nine m	onths period ended	31 March 2023
	A	ttributable to own	er of the Compan	ıy		
	Share	Revaluation	Retained		Non-controlling	Total
In Taka	capital	reserve	earnings	Total	interests	equity
Balance at 1 July 2022	472,500	1,619,739	1,020,448	3,112,687	(114)	3,112,573
Total comprehensive income	,					

Balance at 1 July 2022	472,500	1,619,739	1,020,448	3,112,687	(114)	3,112,573
Total comprehensive income						
Profit for the period	-	-	253,415	253,415	(60)	253,355
Total comprehensive income	-	-	253,415	253,415	(60)	253,355
Transactions with owners of the company						
Contributions and distributions						
Dividend	-	-	(118,125)	(118,125)	-	(118,125)
Capital contribution by non-controlling interest	-	-	-	-	2,000	2,000
Total transactions with owners of the company	-	-	(118,125)	(118,125)	2,000	(116,125)
Balance at 31 March 2023	472,500	1,619,739	1,155,738	3,247,977	1,826	3,249,803

Consolidated statement of cash flows Unaudited

			Figures in "000"
		For the nine months	
	N T (July 2023 to March 2024	July 2022 to March 2023
In Taka	Note	March 2024	March 2023
Cash flows from operating activities			
Cash received from customers and others		3,705,642	3,694,276
Cash paid to suppliers and employees		(3,044,006)	(3,980,683)
Cash (used in)/generated from operating activities		661,636	(286,407)
Paid to WPPF		(16,411)	(17,282)
Interest paid		(142,926)	(91,738)
Income tax paid		(93,388)	(137,934)
		(252,725)	(246,954)
Net cash (used in)/generated from operating activities*20	(a)	408,911	(533,361)
Cash flows from investing activities			
Acquisition of property, plant and equipment		(113,826)	(79,512)
Net cash (used in)/generated from investing activities		(113,826)	(79,512)
Cash flows from financing activities			
Inter-company debts received/(paid)		(624,401)	124,160
Proceeds from loans and borrowings		294,305	486,851
Proceeds from share capital		-	2,000
Payment for lease liability		(9,267)	(5,963)
Dividend paid		(111,698)	(118,118)
Net cash (used in)/generated from financing activities		(451,061)	488,930
Net increase/(decrease) in cash and cash equivalents		(155,976)	(123,943)
Cash and cash equivalents as at 1 July		57,693	111,028
Cash and cash equivalents as at 31 March		(98,283)	(12,915)
Closing balance represents			
Cash and cash equivalents		104,552	133,339
Bank overdraft		(202,835)	(146,254)
		(98,283)	(12,915)
Net operating cash flow per share (NOCFPS) 2	1	8.65	(11.29)

* See Note 20(a) for reconciliation of consolidated net operating cash flows.

Notes to the financial statements as at and for the nine months period ended on 31 March 2024 <u>Unaudited</u>

1 Company profile:

ACI Formulations Limited, a subsidiary of Advanced Chemical Industries Limited, domiciled in Bangladesh. The company's shares are listed with both Dhaka Stock Exchange Limited and Chittagong Stock Exchange Limited. The Principal activities of the company are manufacturing and marketing of a number of agrochemical, consumer brand and paint products.

2 Subsidiaries of ACI Formulations Limited:

Neem Laboratories (Pvt.) Ltd.

Neem Laboratories (Pvt.) Ltd generate its revenue through royalty fees based on the agreement with ACI Limited effective from 1 July 2019 for a tenure of 5 years; the later currently being engaged in the manufacturing of products under the Neem brand name. Since the Subsidiary showed profitability during the year, its ability to operate as a going concern is not at risk. ACI Formulations Limited through its voting rights controls the operating and financing activities of this entity.

ACI AgroChem Ltd.

ACI AgroChem was incorporated on 22nd June 2022 as a limited Company. The principal activities of the Company is to manufacture and marketing of various kinds of agricultural input like chemical including other allied and general chemical. The Company is yet to start its operation. ACI Formulations Limited through its voting rights (90% share holdings of ACI AgroChem Limited) controls the operating and financing activities of this entity.

3 Consolidated Financial statements:

In addition to the separate financial statements, the consolidated financial statements of the company have been prepared and included in this interim financial report as per IFRS 10: Consolidated Financial Statements. In separate Financial Statements, investment in subsidiaries has been carried at cost as per IAS 27: Separate Financial Statements.

4 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 30 June 2023. This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

		<u> </u>	igures in '000'
		<u>31- March -24</u> <u>Taka</u>	<u>30-June -23</u> <u>Taka</u>
5	Property, plant and equipment		
	Opening balance	2,842,467	2,714,520
	Addition during the period/year	114,502	116,180
	Adjustment/disposal during thr period/year	(10,461)	11,767
		2,946,508	2,842,467
	Accumulated depreciation at the end of period/year	(426,707)	(400,757)
	Closing balance	2,519,801	2,441,710

5(a) Consolidated property, plant and equipment Addition during the period/year 2,846,167 2,718,220 Addition during the period/year (10,461) 11.767 Adjustment/disposal during the period/year (10,461) 11.767 Accumulated depreciation at the end of period/year (430,343) (404,190) Closing balance 2.519,865 2.441,977 6 Investment is subsidiaries 21,948 21,948 Investment in subsidiaries 21,948 21,948 21,948 Investment in subsidiaries 21,948 21,948 21,948 Investment in Shares of ACI Motors Limited 75 75 Investment in Shares- ACI Motors Limited 75 40,666 7 Intangible assets 40,666 40,666 7 Intangible assets 520,451 772,983 60ado in transit 121,286 40,865 113,643 7 Intangible assets 520,451 72,983 8 Inventories 28,510 24,475 8 Inventories 28,510 24,479			<u>31- March -24</u> <u>Taka</u>	<u>30-June -23</u> <u>Taka</u>
Addition during the period/year 114,502 116,180 Adjustment/disposal during the period/year (10,461) 11,767 Accumulated depreciation at the end of period/year (2,50,208 2,846,167 Closing balance 2,519,862 2,846,167 6 Investments (404,190) Investment in subsidiaries 2,1948 21,948 Investment in Shares of ACI Motors Limited 75 75 6(a) Consolidated investments 40,591 40,591 Investment in FDR 40,691 40,591 40,591 Investment in Shares of ACI Motors Limited 75 75 75 Investment in Shares ACI Motors Limited 75 75 75 Investment in Shares ACI Motors Limited 5,148 5,148 5,148 8 Inventories 28,510 824,939 77,148 5,148 8 Inventories 28,510 824,939 1,163,624 40,666 40,666 7 Intangible assets 300,1541 77,2983 16,643 16,62,644 5,148 5,148 5,148 5,148 5,148 5,148 5,14	5(a)	Consolidated property, plant and equipment		
Adjustment/disposal during the period/year (10,461) 11.767 Accumulated depreciation at the end of period/year (430,343) (2,846,167) Closing balance 2,950,208 2,846,167 Closing balance 2,1948 2,1948 Investment in subsidiaries 21,948 21,948 Investment in sbusidiaries 21,948 21,948 Investment in sbusidiaries 21,948 21,948 Investment in shares of ACI Motors Limited 75 75 6(a) Consolidated investments 40,591 40,591 Investment in FDR 40,591 40,591 40,591 Investment in shares - ACI Motors Limited 75 75 75 Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 5,148 8 Inventories 28,510 25,475 40,666 40,666 Other inventories 28,510 25,475 1,36,663 1,636,264 8(a) Consolidated inventories 28,510 25,475 1,636,264 9(a) Consolidated inventories 28,510 25,475 40,865 Ot		Opening balance	2,846,167	2,718,220
Accumulated depreciation at the end of period/year 2,950,208 2,846,167 Accumulated depreciation at the end of period/year (430,343) (404,190) Closing balance 2,194,865 (2441,977) 6 Investment in subsidiaries 21,948 21,948 Investment in FDR 40,591 40,591 Investment in FDR 40,591 40,591 Investment in FDR 40,666 40,666 Investment in FDR 40,666 40,666 Investment in FDR 40,666 40,666 7 Intangible assets 5,148 5,148 Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories 28,510 25,475 Allowances for slow moving inventory (20,191) 1,136,463 1,636,264 8(a) Consolidated inventories 28,0710 824,939 1,136,463 1,636,264 8(a) Consolidated inventories 28,0710 28,475 28,475 Allowances for slow moving inventory (20,191) 1,3636,264 <t< th=""><td></td><td>Addition during the period/year</td><td>114,502</td><td>116,180</td></t<>		Addition during the period/year	114,502	116,180
Accumulated depreciation at the end of period/year (430,343) (404,190) Closing balance 2,519,865 2,441,977 6 Investment in subsidiaries 21,948 21,948 Investment in subsidiaries 21,948 40,591 40,591 Investment in subsidiaries 21,948 40,591 40,591 Investment in sbares of ACI Motors Limited 75 62,614 62,614 6(a) Consolidated investments 40,591 40,591 Investment in FDR 40,591 40,566 40,666 7 Intagible assets 600066 40,666 40,666 7 Intagible assets 5,148 5,148 5,148 8 Inventories 28,510 22,475 Goods in transit 121,286 40,865 40,865 Other inventories 28,510 25,475 1,636,264 8(a) Consolidated inventories 28,510 25,475 1,636,264 9(a) Consolidated inventories 28,510 25,475 1,636,264 1,636,264		Adjustment/disposal during the period/year	(10,461)	11,767
Closing balance 2,519,865 2,441,977 6 Investment in subsidiaries Investment in subsidiaries Investment in shares of ACI Motors Limited 21,948 21,948 6(a) Consolidated investments Investment in FDR 40,591 40,591 1nvestment in FDR 40,591 40,591 1nvestment in FDR 40,666 40,666 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories Raw and packing materials Goods in transit 21,246 40,865 Other inventories Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 846,410 824,939 8(a) Consolidated inventories Allowances for slow moving inventory (30,194) (27,998) 9 Trade receivables Related parties 1,136,463 1,636,264 9 Trade receivables Related parties 1,787,500 1,395,214 Allowances for doubtful debts 258,6779) (234,920) 1,136,423 9 Trade receivables Related parties 1,787,500 1,395,214 0ver six month			2,950,208	2,846,167
Closing balance 2,519,865 2,441,977 6 Investment in subsidiaries Investment in subsidiaries Investment in shares of ACI Motors Limited 21,948 21,948 6(a) Consolidated investments Investment in FDR 40,591 40,591 1nvestment in FDR 40,591 40,591 1nvestment in FDR 40,666 40,666 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories Raw and packing materials Goods in transit 21,246 40,865 Other inventories Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 846,410 824,939 8(a) Consolidated inventories Allowances for slow moving inventory (30,194) (27,998) 9 Trade receivables Related parties 1,136,463 1,636,264 9 Trade receivables Related parties 1,787,500 1,395,214 Allowances for doubtful debts 258,6779) (234,920) 1,136,423 9 Trade receivables Related parties 1,787,500 1,395,214 0ver six month		Accumulated depreciation at the end of period/year	(430,343)	(404,190)
6 Investments Investment in subsidiaries Investment in FDR 21,948 21,948 Investment in FDR 40,591 40,591 40,591 Investment in shares of ACI Motors Limited 62,614 62,614 62,614 6(a) Consolidated investments Investment in FDR 40,591 40,591 40,591 Investment in Shares- ACI Motors Limited 75 75 40,666 40,666 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories Raw and packing materials 496,410 824,939 Finished goods 520,451 772,983 Goods in transit 121,286 40,865 Other inventories 245,100 25,475 Allowances for slow moving inventory (30,194) (27,998) Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9				
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Investment in shares of ACI Motors Limited 75 75 6(a) Consolidated investments Investment in FDR 40,591 40,591 Investment in Shares- ACI Motors Limited 75 75 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories Raw and packing materials 496,410 824,939 Finished goods 520,451 772,983 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 9 Trade receivables 1,787,500 1,395,214 O				•
6(a) Consolidated investments Investment in FDR Investment in Shares- ACI Motors Limited 40,591 75 40,591 75 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 5,148 5,148 8 Inventories Raw and packing materials Goods in transit 496,410 5,20,451 824,939 772,983 Goods in transit 9 Consolidated inventories Related parties Other inventories 496,410 28,510 824,939 250,451 9 Trade receivables Related parties Other than related parties 121,286 40,865 40,666 9 Trade receivables Related parties Other than related parties 1,787,500 1,395,214 1,395,214 1,102,824 9 Trade receivables Related parties 1,787,500 1,395,214 1,395,214 1,636,264 9 Trade receivables Related parties 1,787,500 1,395,214 1,395,214 1,100,288 9 Trade receivables Related parties 1,787,500 1,395,214 1,395,214 1,100,288 9 Trade receivables Related parties 1,218,712 1,305,214 1,305,214 1,100,288 9 Trade receivables Related parties 1,218,712 1,305,214 1,302,824 1,100,288 9 Trade receivables Related parties 1,218,712 1,305,2				
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Investment in Shares- ACI Motors Limited 75 75 40,666 40,666 40,666 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 8 Inventories Raw and packing materials Goods in transit 496,410 824,939 9 Finished goods Goods in transit 121,286 40,865 0 ther inventories Raw and packing materials 496,410 824,939 9 Trade receivables Related parties 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 9 Trade receivables Related parties 28,510 25,475 Allowances for doubtful debts (258,676) (234,926) 1,136,463 1,636,264 9 9 Trade receivables Related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 0 Ver six months Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 1,60,288 0 Ver six months Allowances for doubtful debts (258,676) (234,926)	- 1-7		40.591	40.591
40,666 40,666 7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 8 Inventories Raw and packing materials Goods in transit 496,410 824,939 9 Consolidated inventories Related parties Other inventories 28,510 25,475 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 9 Trade receivables Related parties 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 9 Trade receivables Related parties - - 0				•
7 Intangible assets Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,148 5,148 5,148 8 Inventories Raw and packing materials Goods in transit 496,410 121,286 824,939 40,865 9 Raw and packing materials Goods in transit 121,286 121,286 40,865 40,865 0 ther inventories Allowances for slow moving inventory (30,194) (27,998) (27,998) (1,136,463) 8(a) Consolidated inventories Raw and packing materials Goods in transit 496,410 520,727 824,939 77,73,259 Goods in transit 9 Trade receivables Related parties Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts 1,218,712 (258,676) (234,926) 9 Trade receivables Related parties 1,787,122 (236,604 (258,676) (234,926) 1,028,604 (258,676) (234,926)				
Goodwill on acquisition : Neem Laboratories (Pvt.) Limited 5,148 5,143 5,164 6,1636,264			40,000	10,000
5,148 5,148 8 Inventories Raw and packing materials Finished goods Goods in transit 496,410 824,939 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 1,212,86 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables Related parties - - - Other than related parties - - - Other than related parties - - - Other six months 1,218,712 935,604 - Over six months 568,789 459,610 4234,926) Allowances	7	Goodwill on acquisition :	5 148	5 148
8 Inventories Raw and packing materials Finished goods 496,410 824,939 Finished goods Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 40,865 0.865 0.865 Other inventories 28,510 25,475 40,865 0.25,475 40,865 Other inventories 28,510 25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 40,865 0.25,475 41,04,865 0.25,475 41,636,264 9 7 7,73,259 5,05,01 2,39,261 1,636,264 9 1,738,500 1,395		Neem Laboratories (1 Vt.) Limited		
Raw and packing materials 496,410 824,939 Finished goods 520,451 772,983 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories 496,410 824,939 Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 9 Trade receivables - Related parties - - Other than related parties - - 0 1,528,824 1,160,288			3,140	5,140
Raw and packing materials 496,410 824,939 Finished goods 520,451 772,983 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories 496,410 824,939 Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 9 Trade receivables - Related parties - - Other than related parties - - 0 1,528,824 1,160,288	8	Inventories		
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Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 9 Trade receivables 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 9 Trade receivables 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances f				•
Other inventories 28,510 25,475 Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 1,636,264 9 Trade receivables 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 1,636,264 9 Trade receivables 1,136,463 1,636,264 9 Trade receivables 1,395,214 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610		-		
Allowances for slow moving inventory (30,194) (27,998) 1,136,463 1,636,264 8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 1,636,264 9 Trade receivables - - Related parties - - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)				
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8(a) Consolidated inventories Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 1,636,264 9 Trade receivables Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)		Allowances for slow moving inventory		
Raw and packing materials 496,410 824,939 Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables - Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)			1,130,403	1,030,204
Finished goods 520,727 773,259 Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables 1,787,500 Related parties - Other than related parties 1,787,500 Allowances for doubtful debts (258,676) (234,926) 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)	8(a)			
Goods in transit 121,286 40,865 Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables 1,636,264 9 Trade receivables 1,787,500 Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)				,
Other inventories 28,510 25,475 Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables - Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)		-	•	
Allowances for slow moving inventory (30,470) (28,274) 1,136,463 1,636,264 9 Trade receivables Related parties - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)				•
1,136,463 1,636,264 9 Trade receivables Related parties Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,160,288 Below six months Over six months 1,218,712 935,604 935,604 Allowances for doubtful debts (258,676) (234,926) (234,926)				
9 Trade receivables Related parties 1,787,500 1,395,214 Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)		Allowances for slow moving inventory		
Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)			1,136,463	1,636,264
Related parties - - Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)	9	Trade receivables		
Other than related parties 1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)			-	-
1,787,500 1,395,214 Allowances for doubtful debts (258,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)			1.787.500	1.395.214
Allowances for doubtful debts (238,676) (234,926) 1,528,824 1,160,288 Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)				
Image: state of the s		Allowances for doubtful debts		
Below six months 1,218,712 935,604 Over six months 568,789 459,610 Allowances for doubtful debts (258,676) (234,926)				
Over six months 568,789 459,610 Allowances for doubtful debts (234,926) (234,926)		Delever size even the		
Allowances for doubtful debts (234,926) (234,926)				
1,528,825 1,160,288		Allowances for doubtful debts		
			1,528,825	1,160,288

		<u>31- March -24</u> <u>Taka</u>	<u>30-June -23</u> <u>Taka</u>
9(a)	Consolidated trade receivables		
	Related parties	-	-
	Other than related parties	1,788,330	1,395,774
		1,788,330	1,395,774
	Allowances for doubtful debts	(258,676)	(234,926)
		1,529,654	1,160,848
	Below six months	1,218,913	935,692
	Over six months	569,417	460,082
	Allowances for doubtful debts	<u>(258,676)</u> 1,529,654	(234,926) 1,160,848
		1,329,034	1,100,040
10	Inter-company receivables		
	ACI Limited	1,256,946	635,291
	ACI HelathCare USA Inc.	43,967	40,416
	Neem Laboratories (Pvt.) Ltd.	6,605	7,070
		1,307,518	682,777
10(a)	Consolidated inter-company receivables		
	ACI Limited	1,257,136	635,498
	ACI HelathCare USA Inc.	43,967	40,416
		1,301,103	675,914
11	Advances, deposits & prepayments		
	Advances:	540	070
	Staffs	513	376
	Suppliers & others VAT current account	19,886 17,583	11,454
	VAT current account	37,982	(1,094) 10,736
	Democilia	07,302	10,700
	Deposits:	40 444	10 202
	Security deposits LC Margin	10,441 145,944	10,383 4,571
	Bank guarantee margin	4,784	4,784
	Dank guarance margin	161,169	19,738
	Prepayments:		10,700
	Prepaid expenses	5,700	2,326
		5,700	2,326
		204,851	32,800
11(a)	Consolidated advances, deposits & prepayments Advances:		
	Staff	553	481
	Suppliers & others	20,341	12,105
	VAT current account	17,583	(1,094)
	-	38,477	11,492
	Deposits:	10.110	40.000
	Security deposits	10,440	10,383
	LC Margin Bank quarantee margin	145,944 4 784	4,571
	Bank guarantee margin	<u>4,784</u> 161,168	4,784 19,738
	Prepayments:	101,100	13,730
	Prepaid expenses	5,700	2,326
		5,700	2,326
		205,345	33,556

		<u>31- March -24</u> <u>Taka</u>	<u>30-June -23</u> <u>Taka</u>
12	Employee benefits		
	Defined benefit obligation	57,307	50,470
	Other employee benefits	<u> </u>	<u> </u>
40		73,505	04,030
13	Other payables	407 514	270 272
	Creditor for expenses Advance from customer	427,514	370,273
	Interest payable	70,239	4,806 50,212
	Security money payable	34,387	28,852
	Withholding tax and VAT payable	14,371	7,328
	Workers' profit participation fund	20,809	16,411
		567,320	477,882
13(a)	Consolidated other payables		
	Creditor for expenses	427,800	370,796
	Advance from customer	-	4,806
	Interest payable	70,239	50,212
	Security money payable	34,387	28,852
	Withholding tax and VAT payable	14,371	7,328
	Provision for workers' profit participation fund	20,809	16,411
		567,606	478,405
14	Unclaimed dividend account		
	Unclaimed/ unpaid dividend	12,129	5,703
		12,129	5,703
15	Inter-company payables		
	ACI AgroChem Limited	19,025	17,818
		19,025	17,818
		for the pe	riod from
		July 2023 to	July 2022 to
		March 2024	March 2023
16	Revenue	<u>Taka</u>	<u>Taka</u>
10	Crop Care & Public Health	3,190,058	3,160,203
	Mosquito Coil	3,782	4,726
	Aerosol	566,572	511,955
	Paint	277,991	340,443
	Others	11,603	18,000
		4,050,006	4,035,327
16(a)	Consolidated revenue	0 400 050	0 400 000
	Crop Care & Public Health	3,190,058	3,160,203
	Mosquito Coil Aerosol	3,782 566,572	4,726 511,955
	Paint	277,991	340,443
	Others	13,055	19,117
		4,051,458	4,036,444
17	Cost of sales		
	Opening stock	1,597,922	1,220,121
	Purchase	2,139,389	3,417,828
	Stock write off /adjustment	<u>(1,327)</u> 3,735,984	(3,850)
	Closing stock	3,735,984 (1,016,861)	4,634,100 (1,860,260)
		2,719,123	2,773,839
	Manufacturing expenses	166,340	158,644
		2,885,463	2,932,483

	-	for the period from		
	-	July 2023 to	July 2022 to	
		March 2024	March 2023	
		<u>Taka</u>	<u>Taka</u>	
17(a)	Consolidated cost of sales			
	Opening stock	1,598,198	1,220,397	
	Purchase	2,139,389	3,417,828	
	Stock write off /adjustment	(1,327)	(3,850)	
		3,736,260	4,634,376	
	Closing stock	(1,017,137)	(1,860,536)	
		2,719,123	2,773,839	
	Manufacturing expenses	166,340	158,644	
	-	2,885,463	2,932,483	
18	Other income			
-	Sales of Scrap	7,681	8,773	
	Dividend Income	33,205	15,000	
	Rental Income	1,343	50	
	Miscellaneous Income	252	139	
	Gain/loss on disposal	10,634	-	
	Unrealized gain/(loss) on translation of foreign currency receivable	788	4,243	
		53,903	28,205	
19	Administrative, selling and distribution expenses			
	Administrative expenses	171,325	150,168	
	Distribution expenses	97,017	98,845	
	Selling expenses	370,057	368,147	
		638,399	617,160	
19(a)	Consolidated administrative, selling and distribution			
	Administrative expenses	171,743	151,543	
	Distribution expenses	97,017	98,845	
	Selling expenses	370,057	368,147	
		638,817	618,535	

20 Reconciliation of net operating cash flow

	for the period from						
- In Taka	July 2023 to March 2024	July 2022 to March 2023					
Profit after tax	300,317	253,740					
Adjustment for non cash items and others:							
- Depreciation and amortization	34,075	34,153					
- Provisions	25,055	3,522					
- Net finance cost	20,028	66,850					
- Unrealized gain/(loss) on translation of foreign currency receiv	(788)	(4,243					
- Tax expense	1,993	(54,111					
- Contribution to WPPF	4,398	484					
Changes in:							
- Inventories	501,227	(506,635					
- Trade and other receivables	(424,071)	(372,159					
- Advances, deposit and prepayments	(173,530)	(9,802					
- Trade and other payables, employment benefits'	118,629	55,033					
Cash generating from operating activities	407,333	(533,169					

20 (a) Reconciliation of consolidated net operating cash flow

	for the period from			
In Taka	July 2023 to March 2024	July 2022 to March 2023		
Profit after tax	301,699	253,355		
Adjustment for: - Depreciation and amortization - Bad debts and inventory loss/(recovery) - Net finance cost - Unrealized gain/(loss) on translation of foreign currency receiv - Tax expense - Contribution to WPPF	34,445 25,055 20,028 (788) 2,231 4,398	34,431 3,522 66,850 (4,243) (54,012) 484		
Changes in: - Inventories - Trade and other receivables - Advances, deposit and prepayments - Trade and other payables, employment benefits' Cash generating from operating activities	501,227 (424,341) (173,269) 118,226 408,911	(506,635) (372,239) (9,919) 55,046 (533,361)		
	for the pe	riod from		

21 Consolidated EPS, NAV per Share and NOCFPS:

Weighted average number of ordinary shares (in thousand) Consolidated profit attributable to equity holders of the	47,250	47,250
Company (Taka '000)	301,600	253,415
Earnings per share (Taka)	6.38	5.36
Consolidated cash flows from operating activities (Taka '000) Net operating cash flows per share (NOCFPS)	408,911 8.65	(533,361) (11.29)
	<u>31- March -24</u> <u>Taka</u>	<u>30-June -23</u> <u>Taka</u>
Consolidated net asset attributable to equity holders of the Net asset value (NAV) per share	3,234,308 68.45	3,050,833 64.57

July 2023 to

March 2024

July 2022 to

March 2023

Consolidated revenue increased marginally over SPLY mainly due to lower sales in Paint business. Changes in product mix in CC&PH business along with favorable material cost variance led to increase overall gross profit by 6% over SPLY. Overall operating expenses increased by 3% due to efficient and effective control over operating cost. On the other hand, effective control over working capital management led to increased financing cost marginally over SPLY despite having higher interest rate. Higher operating profit and controlled financing cost led to consolidated profit after tax of Tk. 301.70 Mn against Tk 253.36 Mn of SPLY resulting in higher consolidated EPS and NAV per share. On the other hand, consolidated NOCFPS increased due to liquidation of inventory and efficient working capital management .

14

22 Segment reporting

The Company has four reportable segments, as described below, which are the Company's strategic divisions. The strategic divisions offer different products and services, and are managed separately because they require different technology and marketing strategies. For each of the strategic divisions, the Company's CEO reviews internal management reports at least on a quarterly basis. The following summary describes the operations in each of the Company's reportable segments:

Crop Care and Public Health (CC & PH)	To manufacture and sell crop care and public health products.
Mosquito Coil (M Coil)	To manufacture and sell mosquito coil products
Aerosol	To manufacture and sell aerosol and air freshener products.
Paint	To manufacture and sell of paint products.

Figures in '000'

	CC &P	Н	MC	oil	Aero	sol	Pa	int	Unallo	cated	Tot	al	
Particulars	for the nine mor	for the nine months period		for the nine months period		for the nine months period							
	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	31-Mar-24	31-Mar-23	
	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	<u>Taka</u>	
Segment revenue:													
External revenues	3,190,058	3,160,203	3,782	4,726	566,572	496,339	277,991	340,443	10,406	7,969	4,048,809	4,009,680	
Inter-segment revenues	-	-	-	-	-	15,616			2,649	11,148	2,649	26,764	
Total revenue	3,190,058	3,160,203	3,782	4,726	566,572	511,955	277,991	340,443	13,055	19,117	4,051,458	4,036,444	
Financing costs	(117,016)	(120,254)	(895)	(114)	(19,409)	(19,023)	(23,412)	(16,862)	(2,222)	(2,335)	(162,954)	(158,588)	
Depreciation	(16,244)	(15,229)	(10,480)	(11,682)	(3,832)	(3,463)	(3,047)	(3,122)	(676)	(934)	(34,279)	(34,430)	
Cost of sales excluding depreciation	(2,084,504)	(2,134,643)	(22,472)	(26,124)	(523,420)	(457,395)	(215,115)	(268,665)	(15,894)	(20,827)	(2,861,405)	(2,907,654)	
Operating expenses excluding depreciation	(502,830)	(479,222)	(9,677)	(7,715)	(7,466)	(9,168)	(107,921)	(113,354)	(702)	525	(628,596)	(608,934)	
Other income /(expense)	10,311	5,298	8,361	1,613	356	490	383	1,351	34,493	19,453	53,904	28,205	
Profit before tax	455,786	395,345	(29,812)	(37,331)	12,161	22,226	(67,565)	(57,199)	26,651	14,235	397,318	337,277	
Reportable segment assets	2,784,542	2,962,783	191,196	185,387	674,038	557,010	599,358	545,345	3,082,855	2,423,795	7,331,989	6,674,320	
Reportable segment liabilities	954,397	813,444	14,726	13,548	191,613	158,703	174,924	180,455	2,760,082	2,455,497	4,095,742	3,621,647	

* Comparative figures of segment assets and segment liabilities are as of 30 June 2023.

23 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.