ACME Pesticides Limited

Statement of Financial Position (Un-audited)

As at 31 March 2026

Particulars	Notes	Amount in Taka	
		31 March 2026	30 June 2025
Assets			
Non-Current Assets		**1,672,382,780**	**1,718,857,834**
Freehold Property, Plant and Equipment	4.00	1,464,317,703	1,404,118,705
Right of use Assets	5.00	52,738,215	57,014,286
Intangible Assets	6.00	1,437,670	-
Capital Work-in-Progress	7.00	153,889,193	257,724,843
Current Assets		**1,042,947,948**	**1,071,301,366**
Inventories	8.00	123,902,902	290,670,918
Trade and other Receivables	9.00	716,287,676	582,633,708
Advances, Deposits & Prepayments	10.00	68,157,919	67,510,145
Cash and Cash Equivalents	11.00	102,181,853	98,068,997
Suspense Accounts	12.00	32,417,598	32,417,598
Total Assets		**2,715,330,729**	**2,790,159,200**
Shareholder's Equity and Liabilities			
Shareholder's Equity		**2,114,632,752**	**2,215,495,610**
Share Capital	13.00	1,350,000,000	1,350,000,000
Retained Earnings	14.00	764,632,752	865,495,610
Non-Current Liabilities		**384,187,768**	**332,394,897**
Long Term Loan (Non Current Portion)	15.00	47,199,599	50,099,468
Lease Liability (Non Current Portion)	16.00	262,888,643	209,585,319
Deferred Tax Liability	17.00	74,099,526	72,710,111
Current Liabilities		**216,510,208**	**242,268,693**
Provision for Expenses	18.00	7,553,306	9,613,366
Provision for Income Tax	19.00	115,376,500	112,204,903
Long Term Loan (Current Portion)	20.00	19,568,425	11,580,000
Lease Liability (Current Portion)	21.00	15,567,204	51,263,250
Liability for WPPF	22.00	10,739,954	10,739,954
Trade and other Payables	23.00	39,480,154	38,632,576
Dividend Payable	24.00	1,132,718	1,127,769
Dividend Tax Payable	24. B	7,091,948	7,106,875
Total Shareholders Equity and Liabilities		**2,715,330,729**	**2,790,159,200**
Net Asset Value (NAV) per share	32.00	**15.66**	**16.41**

The accompanying notes from 01.00 to 34.00 form an integral part of these Financial Statements.

Chief Financial Officer | **Company Secretary** | **Director**

Managing Director | **Chairman**

Place: Dhaka
Dated: 30 April, 2026

ACME Pesticides Limited

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the period ended 31 March 2026

Particulars	Notes	Amount in Taka			
		01 July 2025 to 31 March 2026	01 January 2026 to 31 March 2026	01 July 2024 to 31 March 2025	01 January 2025 to 31 March 2025
Net Revenue	25.00	317,069,738	86,085,304	406,216,350	121,102,544
Cost of Goods Sold	26.00	(341,289,947)	(127,045,862)	(457,584,740)	(188,296,745)
Gross Profit/(Loss)		**(24,220,209)**	**(40,960,558)**	**(51,368,390)**	**(67,194,201)**
Operating Expenses	27.00	(56,600,829)	(18,888,506)	(70,074,429)	(24,376,118)
Profit/ (Loss) from Operation		**(80,821,039)**	**(59,849,065)**	**(121,442,819)**	**(91,570,319)**
Other Income	28.00	7,439,836	2,511,485	6,614,840	2,201,732
Financial Expenses	29.00	(5,178,365)	(1,729,875)	(3,629,105)	(1,055,294)
Interest on Lease	30.00	(17,607,278)	(5,869,093)	(16,160,336)	(5,391,358)
Profit/ (Loss) Before WPPF & Income Tax		**(96,166,845)**	**(64,936,548)**	**(134,617,420)**	**(95,815,239)**
WPPF Expenses		-	-	-	-
Profit/(Loss) Before Income Tax		**(96,166,846)**	**(64,936,548)**	**(134,617,420)**	**(95,815,239)**
Provision for Income Tax		**(4,561,012)**	**(1,703,753)**	**(3,388,243)**	**(885,599)**
Current Tax	19.00	(3,171,596)	(861,140)	(2,654,470)	(895,872)
Deferred Tax	17.00	(1,389,416)	(842,613)	(733,774)	10,273
Net Profit/(Loss) After Income Tax		**(100,727,858)**	**(66,640,301)**	**(138,005,664)**	**(96,700,839)**
Add: Other Comprehensive Income		-	-	-	-
Total Comprehensive Income/(Loss) for the year		**(100,727,858)**	**(66,640,301)**	**(138,005,664)**	**(96,700,839)**
Earnings Per Share (EPS) - Basic	31.00	**(0.75)**	**(0.49)**	**(1.02)**	**(0.72)**

The accompanying notes from 01.00 to 34.00 form an integral part of these Financial Statements.

Chief Financial Officer | **Company Secretary** | **Director**

Managing Director | **Chairman**

Place: Dhaka
Dated: 30 April, 2026

ACME Pesticides Limited

Statements of Changes in Equity (Un-audited)

For the period ended 31 March 2026

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at July 01, 2025	1,350,000,000	865,495,610	2,215,495,610
Net profit for the period transferred from Statement of Profit or Loss & Other Comprehensive Income	-	(100,727,858)	(100,727,858)
Final Dividend during the year 2024-2025	-	(135,000)	(135,000)
Balance as at 31 March 2026	**1,350,000,000**	**764,632,752**	**2,114,632,752**

ACME Pesticides Limited

Statements of Changes in Equity (Un-audited)

For the period ended 31 March 2025

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as at July 01, 2024	1,350,000,000	1,022,663,578	2,372,663,578
Net profit for the period transferred from Statement of Profit or Loss & Other Comprehensive Income	-	(138,005,664)	(138,005,664)
Final Dividend during the year 2023-2024	-	(3,375,000)	(3,375,000)
Balance as at 31 March 2025	**1,350,000,000**	**881,282,914**	**2,231,282,914**

Chief Financial Officer | **Company Secretary** | **Director**

Managing Director | **Chairman**

Place: Dhaka
Dated: 30 April, 2026

ACME Pesticides Limited

Statement of Cash Flows (Un-audited)
For the period ended 31 March 2026

Particulars	Notes	Amount in Taka	
		01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
A. Cash Flows from Operating Activities			
Received from Customers	34.16	183,483,318	300,942,330
Paid to Suppliers	34.17	(118,823,417)	(214,464,825)
Paid to Employees	34.18	(32,267,961)	(42,757,119)
Paid to Others	34.19	(31,612,307)	(41,241,661)
Cash Generated from Operation		**779,633**	**2,478,725**
Received from Other Income		7,372,287	6,276,384
Income Tax paid		(2,184,367)	(1,906,066)
Net Cash Generated from Operating Activities		**5,967,553**	**6,849,043**
B. Cash Flows from Investing Activities			
Acquisition of Freehold Property, Plant and Equipment	34.20		-
Acquisition of Intangible Asset		(1,619,910)	
Advance against contractor (Factory Building)		-	-
Capital Work in Progress	34.21	-	-
Net Cash Used in Investing Activities		**(1,619,910)**	-
C. Cash Flows from Financing Activities			
Net Payment for Interest on Loan & Others		(5,178,365)	(3,629,105)
Net Payment for Interest on Lease Liability		(17,607,278)	(16,160,336)
Suspense Accounts		-	-
Dividend Paid		(112,645)	(4,521,256)
Dividend Tax Paid		(32,333)	-
Net Received/(Payment) in Long Term Loan		5,088,556	3,546,371
Net Received/(Payment) in Lease Liability		17,607,278	16,160,336
Net Cash Used to Financing Activities		**(234,787)**	**(4,603,991)**
D. Net Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		**4,112,857**	**2,245,052**
E. Opening Cash and Cash Equivalents		98,068,997	94,661,682
F. Closing Cash and Cash Equivalents (D+E)		**102,181,853**	**96,906,734**
Net Cash Flows from Operating Activities per Share(NOCFPS)	**33.00**	**0.04**	**0.05**

The accompanying notes form an integral part of these Financial Statements.

Chief Financial Officer | **Company Secretary** | **Director**

Managing Director | **Chairman**

Place: Dhaka.
Dated: 30 April, 2026

ACME Pesticides Limited
Notes, comprising summary of significant accounting policies and other explanatory information for the period ended 31 March 2026

1.0 Reporting Entity

1.01 Background of the Company

ACME Pesticides Limited is a Private Limited Company incorporated on 13th April 2009 vide Registration No. C- 76214 under the Companies Act. 1994. The Company started its commercial operation on 07 March 2010. The Registered office of the Company is situated in Dhaka, Bangladesh. The Company was converted into Public Company Limited by shares on 28 November 2019.

1.02 Address of the Registered & Corporate Office

The Registered Office and the industrial units of the Company are situated at Doyarampur, Chandupur, Tarakanda, Maymansing, Bangladesh and the corporate office is located at 24/1-2, Shyamoli Hall Building, 2nd Floor West Side, Shyamoli, Mohammadpur, Dhaka, Bangladesh.

1.03 Nature of Business Activities

The principal activities of the Company are manufacturing and marketing of Agro products in the categories of Fertilizer, Pesticides and Certified Seeds, Household Toiletries and other consumer products. The products are sold all over the Bangladesh in the local market mainly.

1.04 Date of Authorization

The Financial Statements of ACME Pesticides Limited for the period ended on 31st March 2026 was authorized for issue in accordance with a resolution of the Board of Directors on 30th April, 2026.

1.05 Reporting Period

The financial period of the Company covers 09 (Nine) month starts from 1st July 2025 to 31st March 2026.

2.00 Basis of Preparation and Presentation of Financial Statements

2.01 Basis of Measurement of Elements of Financial Statements

The Financial Statements of the Company was prepared on a going concern basis under historical cost convention in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), the Companies Act 1994, The Securities and Exchange Rules, 2020 and other applicable laws & regulation in Bangladesh.

2.02 Statement of Compliance with Laws

The Financial Statements of the Company (under-reporting) have been prepared under the historical cost convention on going concern concept and consistently accrual basis in accordance with Generally Accepted Accounting Principles (GAAP) and practices in Bangladesh in compliance with the Companies Act 1994, International Accounting Standards (IAS's/IFRS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), The Securities and Exchange Rules, 2020 and other applicable laws and regulations of the Bangladesh.

2.03 The Company also complies with amongst others, the following laws and regulations

The company is also required to comply with the following major laws and regulations in addition to the Companies Act, 1994:

- The Income Tax Act 2023;
- The Value Added Tax and Supplementary Duty Act, 2012;
- The Value Added Tax and Supplementary Duty Rules, 2016;
- The Customs Act, 1969
- Bangladesh Labor Law, 2006 (Amended 2013);
- The Securities and Exchange Ordinance, 1969.
- The Securities and Exchange Rules, 2020.

2.04 Statement on Compliance of Accounting Standards

The Financial Statements have been prepared and presented in accordance with the applicable International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

2.05 Applicable Accounting Standards

The following IASs and IFRSs are applicable for the Financial Statements of the Company for the year under review:

IASs:

IAS 1	Presentation of Financial Statements;
IAS 2	Inventories;
IAS 7	Statement of Cash Flows;
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS 10	Events after the reporting Period;
IAS 12	Income Taxes;
IAS 16	Property, Plant and Equipment;
IAS 19	Employee Benefits;
IAS 21	The Effects of Changes in Foreign Exchanges Rates;
IAS 23	Borrowing Costs;
IAS 24	Related Party Disclosures;
IAS 33	Earnings per Share;
IAS 34	Interim Financial Reporting
IAS 36	Impairment of Assets;
IAS 37	Provisions, Contingent Liabilities and Contingent Assets;
IAS 38	Intangible Assets;

IFRSs:

IFRS 1	First time Adoption of International Financial Reporting Standards;
IFRS 8	Operating Segments;
IFRS 9	Financial Instruments;
IFRS 13	Fair Value Measurement;
IFRS 15	Revenue from Contracts with Customers;
IFRS 16	Leases;

2.06 Going Concern

The company has adequate resources to continue in operation for the foreseeable future and hence, the Financial Statements have been prepared on a going concern basis. As per management assessment, there is no material uncertainties related to event or condition which may cast significant doubt upon the company's ability to continue as a going concern.

2.07 Accrual Basis

The Financial Statements have been prepared using the accrual basis of accounting except Cash Flows information.

2.08 Currency Presentation

2.08.1 Functional and Presentational Currency and Level of Precision

The Financial Statements are prepared in Bangladesh Taka (Taka/Tk./BDT) which is the Company's both functional currency and presentation currency. All financial information presented in Taka and has been rounded off to the nearest Taka.

2.09 Materiality and Aggregation

Each material class of similar items is presented separately in the Financial Statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.

2.10 Use of Estimates and Judgments

The preparation of Financial Statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised and in any future periods affected.

In particular information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the Financial Statements. The account judgments, estimates and assumptions are been used in the following heads of Accounts for the preparation of Financial Statements:

Note: 3.02.1	Recognition, Measurement and Disclosure of Property, Plant and Equipment
Note: 3.02.2	Depreciation on Property, Plant and Equipment
Note: 3.02.6	Revaluation of Property, Plant & Equipment
Note: 3.02.7	Impairment of Assets
Note: 3.05	Inventories (Provision for Damage & Obsolete)
Note: 3.07.3	Trade and Other Receivables
Note: 3.07.5	Trade and Other Payables
Note: 3.09	Provision, Contingent Liabilities and Contingent Assets
Note: 3.11	Revenue Recognition
Note: 3.15	Employees Benefits
Note: 3.16	Financial Expenses
Note: 3.24	Income Taxes (Current and Deferred Tax)

2.11 Components of Financial Statements

The presentation of these Financial Statements is in accordance with the guidelines provided by IAS-1: "Presentation of Financial Statements". A complete set of Financial Statements comprises:

The Financial Statements comprises of:

(a) Statement of Financial Position as at 31st March 2026;
(b) Statement of Profit or Loss and other Comprehensive Income for the period ended 31st March 2026;
(c) Statement of Changes in Equity for the period ended 31st March 2026;
(d) Statement of Cash Flows for the period ended 31st March 2026; and
(e) Notes, comprising summary of significant accounting policies and explanatory information to the accounts for the period ended 31st March 2026.

3.00 Summary of Significant Accounting Policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these Financial Statements.

3.01 Accounting Convention and Basis

The Financial Statements have been prepared in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), the Companies Act, 1994 and other laws and regulations applicable in Bangladesh.

3.02 Property, Plant and Equipment

3.02.1 Recognition, Measurement and Disclosure

Property, plant and equipment except Land and Land development are measured at cost less accumulated depreciation and impairment losses if any. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable cost inward freight, duties and non-refundable taxes. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment. The Company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when that cost is incurred if it is probable that the future economic benefits embodied within the item will flow to the entity and the cost of the item can be measured reliably. All other costs are recognized in the Statement of Profit or Loss and Other Comprehensive Income as an expense as incurred. In accordance with the allowed alternative treatment of ***IAS 23 "Borrowing Cost",*** finance costs have been capitalized (if any) for qualifying assets.

3.02.2 Depreciation on Freehold Property, Plant and Equipment

Depreciation on Freehold Property, Plant and Equipment is computed using the reducing balance method so as to write off the assets over their expected useful life. After considering the useful life of assets as per IAS-16 Property, Plant & Equipment the annual depreciation rates applied under which is considered reasonable by the management. Depreciation rates are varying from 2.5% to 20%. Depreciation of an asset begins when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the management. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed of are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in operations for the period. No Depreciation is charged on Land & Land Development and Capital work-in-progress. The Depreciation rates are as follows:

Category	Rate (%)
Land & Land Development	0%
Building & Other Construction	2.50%
Plant & Machinery	10%
Generator	10%
Fire Extinguisher	10%
Furniture and Fixture	10%
Office Equipment	10%
Computer & Computer Accessories	20%
Vehicle	10%

The Company used branded plant and machinery in its production process mainly Chinese, Korean and Taiwanese machineries in addition with local accessories. The rate of depreciation of machineries depends on wear and tear which in turn depends on the manufacturer and quality of machine. The expected working lives of the machines are expected to be at least 10 years and the working life can be extended by regular maintenance.

Therefore, we applied 10% depreciation for machineries. On the other hand, as per BNBC code factory buildings should be designed and built for service life of at least 40 years. The Company had followed all the rules and regulations of BNBC code during the design phase of factory buildings and maintained strict quality control during construction phase. Therefore, service life of the factory buildings considered 40 years and depreciation was applied at the rate of 2.5% justifiably. Other Fixed Asset's life time is considered 10 years which is very reasonable.

Depreciation on Freehold Land and Land Development

Total areas of the land of the Company is 1340.94 decimals. To make the purchased low lands usable for establishing factory for production, the Company has to develop the land by filling sand, earth work, demolition of existing structures, sand piling to improve bearing capacity of the land for future building construction etc. The land (excluding the area of land for the existing factory building and other constructions) is now ready for making roads and for making necessary structures for further expansion. There are some lands that need further development. Since, there is no physical construction (i.e. buildings, roads, drains etc.) over those lands (i.e. excluding the existing factory building). Therefore, the Company did not charge any depreciation on the value of land development.

3.02.3 Depreciation on Right of use Assets

Depreciation on Right of use Assets is computed using the reducing balance method so as to write off the assets over their expected useful life. After considering the useful life of assets as per IAS-16 Property, Plant & Equipment the annual depreciation rates applied under which is considered reasonable by the management. Depreciation rates of assets are 10%. Depreciation of an asset begins when it is available for use i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by the management. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed of are eliminated from the assets and accumulated depreciation and any gain or loss on such disposal is reflected in operations for the period.

Category	Rate (%)
Plant & Machinery	10%
Generator	10%
Vehicle	10%

- The Company used branded plant and machinery in its production process mainly Chinese, Korean and Taiwanese machineries in addition with local machineries. The rate of depreciation of machineries depends on wear and tear which in turn depends on the manufacturer and quality of machine. The expected working lives of the machines are expected to be at least 10 years and the working life can be extended by regular maintenance. Therefore, we applied 10% depreciation for machineries. Other Fixed Asset's life time is considered 10 years which is very reasonable.

3.02.3 Disposal of Property, Plant and Equipment

An asset is derecognized upon disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset is recognized as gain or loss from disposal of asset under other income in the statement of comprehensive income. However, no such disposal of Property, Plant and Equipment was made during the period ended on 31st March 2026.

3.02.4 Maintenance Activities

The company incurs maintenance cost all its major items of property, plant and equipment. Repair and Maintenance costs are charged as expenses when incurred.

3.02.5 Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognized in the profit and loss account as incurred.

3.02.6 Revaluation of Property, Plant & Equipment

As per IAS16: Property, Plant and Equipment paragraph 34, "the frequency of revaluations depends upon the changes in fair values of the items of property, plant and equipment being revalued. When the fair value of a revalued asset differs materially from it carrying amount, a further revaluation is required. Some items of property, plant and equipment experience significant and volatile changes in fair value, thus necessitating annual revaluation. Such frequent revaluations are unnecessary for items of property, plant and equipment with only insignificant changes in fair value. Instead, it may be necessary to revalue the item only every three or five years. However, no such revaluation of Property, Plant & Equipment was made as on the Balance Sheet date, i.e., 31st March 2026.

3.02.7 Impairment of Assets

The management of the Company takes physical stocks periodically and recognition of the assets were made accordingly considering the usable condition, wear and tear of the assets as follows:

i) The valuation of Property, Plant & Equipment has been made on the basis of the usable condition of the assets as per IAS-36 Impairment of Assets.
ii) The management of the Company has conducted physical verification of Property, Plant & Equipment on 31st March 2026.

Property, Plant & Equipment are consisting of Building & other construction, Plant & Machinery, Furniture & Fixture, Office Equipment & Installation, Computer & Computer Accessories and Vehicle are valued at lower of cost and net realisable value as per IAS 16: Property, Plant & Equipment Costs include expenditure incurred in acquiring the assets and other costs incurred in bringing them to their existing location and condition.

Impairment of assets are made as and when assets became obsolete or unusable for which the management of the company is giving decisions from time to time. The management of the Company reviews the carrying amounts of its assets (Balance Sheet Date) to determine whether there is any indication of impairment in accordance with IAS-36: 'Impairment of Assets'. During the year at Balance Sheet date, there was no indication of impairment of assets; as such, no adjustment was given in the Financial Statements for impairment during the period ended on 31st March 2026.

3.03 Intangible assets

Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment loss, if any. Intangible assets are recognised when all the conditions for recognition as per IAS 38: Intangible assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

Subsequent costs

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditures are recognised in statement of profit or loss and other comprehensive income as incurred.

Amortisation

IT software are amortised over 5 years from the month immediately following the month in which the asset comes into use.

3.04 Capital Work in Progress

Property, plant and equipment under construction/ acquisition are accounted for as capital work-in-progress until construction/ acquisition is complete and measured at cost. As the capital work in process has not yet been finished and is not contributing to the production process to generate revenue, depreciation is not applied for capital work in process as per Generally Accepted Accounting Principles (GAAPs- revenue and expense recognition principle).

3.05 Inventories

Inventories consisting of Raw Materials, Work in Progress, Finished Goods are valued at lower of cost and net realisable value as per IAS 2: Inventory. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. Cost of inventories is determined by using the weighted average cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realisable value. Net realisable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Impairment of Inventories

Impairment of inventory is made as and when inventory became obsolete or unusable or for slow moving items for which the management of the company is giving decisions from time to time. Based on sales cycle of slow-moving items, the sales prices of the products may decrease over time. The management of the Company reviews the carrying amounts of its inventory (Balance Sheet Date) to determine whether there is any indication of impairment In accordance with IAS-2: 'Inventories'. When the sales price moves below the inventory cost prices, the loss on sales is recognized immediately in the Financial Statements. However, there was no indication of impairment of inventory during the period; and as such, no adjustment was given in the Financial Statements for impairment.

3.06 Borrowing Cost

Interest and other cost incurred in the Company in connection with the borrowing of fund are recognized as expenses in the period in which they are incurred unless such borrowings cost related to acquisition/construction of assets in progress (if any) that are required to capitalized as per IAS-23: Borrowing Cost.

3.07 Financial Instruments

3.07.1 Derivative

According to IFRS 7 "Financial Instruments Disclosure", the company was not a party to any derivative contract (Financial instruments) at the Balance Sheet date, such as forward exchange contracts, currency swap agreement or contract to hedge currency exposure related to import of capital machinery to be leased to leases in future.

3.07.2 Non-Derivation Financial Instruments

Non-derivative financial instruments comprise Trade Receivables, Trade Payables, Cash and Cash Equivalents and Share Capital.

3.07.3 Trade and other receivables

The Trade Receivables are recognized initially at invoice value and subsequently measured at the remaining amount less allowance for doubtful receivable at the year end, if any.

3.07.4 Cash and Cash Equivalents

The Cash and Cash Equivalents consist of Cash in Hand and with Banks on current and deposit accounts and Short-Term investments which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

3.07.5 Trade and other Payables

Trade and other Payables are recorded at the amount payable for settlement in respect of goods and services received by the company.

3.07.6 Share Capital

The ordinary shares Capital are classified as equity.

3.07.7 Share Money Deposit

Share money received in exchange for shares which have not yet been acquired. The Company may have received money "up front" for a new issue of shares. Share Money Deposit considered at equity share at the time of calculation of Earnings per Share (EPS). The excess amount has refunded on behalf of Share money depositor after made allotment.

3.08 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS-7 "**Statement of Cash Flows**" and the cash flows from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provision of paragraph 19 of IAS-7 which provides that "Enterprises are Encouraged to Report Cash Flows from Operating Activities Using the Direct Method". We also provide cash flows from operating activities using the Indirect Method as well on Note No. 34.15.

3.09 Provision, Contingent Liabilities and Contingent Assets

The Financial Statements are prepared in conformity with IAS 37 "Provision, contingent Liabilities and Contingent Assets", which requires management to ensure that appropriate recognition criteria and measurement bases are applied to provision for outstanding expenses, contingent liability, assets and that sufficient information is disclosed in the notes to the accounts to enable its users for their understanding about its nature, timing and amount. In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

- When the company has a present obligation as a result of the past event.
- When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations and
- Reliable estimate can be made about the sum of the obligation.

We have shown the provision in the statement of Financial Position at an appropriate level with regard to an adequate provision for risks and uncertainties. The sum of provision estimated and booked represents the reliable estimate of the probable expenses incurred but not paid, which is required to fulfil the current obligation on the Balance Sheet Date.

3.10 Loans and Borrowings

Principal amounts of loans and borrowings are stated at their outstanding amounts. Borrowings repayable after twelve months from the reporting date are classified as non-current liabilities whereas the portion payable within twelve months, unpaid interest and other charges are classified as current liabilities.

3.11 Revenue Recognition

"As per IFRS-15: "Revenue from Contracts with Customers" an entity shall account for a contract with a customer only when all of the following criteria are met:

a) The parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to performing their respective obligations;
b) The entity can identify each party's rights regarding the goods or services to be transferred;
c) The entity can identify the payment terms for the goods or services to be transferred;
d) The contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and
e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer."

Considering the five steps model, the Company recognizes revenue at the time of delivery when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer obtains control of those goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates and Value Added Tax (VAT).

Sale of goods

The revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer when the buyer's bank provides assurance by giving acceptance letter on the delivery of goods. The revenue represents the invoice value of goods supplied to the customers measured at the fair value of the consideration received or receivable.

3.12 Financial Instruments

IFRS 9 sets out requirements for recognizing and measuring Financial Assets, Financial Liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement. The details of new significant accounting policies and the nature and effect of the changes to previous accounting policies are set out below.

Classification and measurement of financial assets and financial liabilities

IFRS 9 largely retains the existing requirements in IAS 39 for the classification and measurement of financial liabilities. However, it eliminates the previous IAS 39 categories for financial assets of held to maturity, loans and receivables and available for sale. The adoption of IFRS 9 has not had a significant effect on the company's accounting policies related to financial liabilities. The impact of IFRS 9 on the classification and measurement of Financial Assets is set out below.

Under IFRS 9, on initial recognition, a Financial Asset is classified as measured at: amortized cost; The Fair Value through Other Comprehensive Income (FVOCI)–debt investment; Fair Value through Other Comprehensive Income (FVOCI)–equity investment; or Fair Value through Profit or Loss (FVTPL). The classification of Financial Assets under IFRS 9 is

generally based on the business model in which a Financial Asset is managed and its contractual cash flow characteristics. The derivatives embedded in contracts where the host is a financial asset in the scope of the standard are never separated. Instead, the hybrid Financial Instrument as a whole is assessed for classification.

Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' (ECL) model. The new impairment model applies to Financial Assets measured at amortised cost, contract assets and debt investments at FVOCI, but not to investments in equity instruments. The Financial Assets at amortised cost consist of trade receivables, cash and cash equivalents, and corporate debt securities. When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward-looking information. The company considers a financial asset to be in default when the debtor is unlikely to pay its credit obligations to the company in full, without recourse by the company to actions such as realizing security (if any is held).

Measurement of Expected Credit Losses (ECL)

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows that the company expects to receive). ECLs are discounted at the effective interest rate of the Financial Asset. At each reporting date, the company assesses whether financial assets carried at amortised cost are credit-impaired. A financial asset is 'credit-impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred. The Company expected that they have no credit losses on Trade & Other Receivables.

Presentation of Impairment

Loss allowances for Financial Assets measured at amortised cost are deducted from the gross carrying amount of the assets. For debt securities at FVOCI, the loss allowance is recognised in OCI, instead of reducing the carrying amount of the asset. Impairment losses related to trade receivables and others, including contract assets, are presented separately in the notes to the financial statement if any.

3.13 Impairment

i) Financial Assets

The Company recognizes loss allowances for Expected Credit Losses ECLs on:

- Financial Assets measured at amortised cost;
- Debt investments measured at FVOCI; and
- Contract assets.

Loss allowances for Financial Assets measured at amortised cost are deducted from the gross carrying amount of the assets. Except for the following, which are measured at 12-month ECLs?

- Debt securities that are determined to have low credit risk at the reporting date; and
- Other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

When determining whether the credit risk of a Financial Asset has increased significantly since initial recognition and when estimating ECLs, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward-looking information.

ii) Non-Financial Assets

The carrying amounts of the Company's non-financial assets (other than inventories) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated in order to determine the extent of impairment loss (if any). Where it is not possible to determine the recoverable amount of an individual asset, the Company estimates the recoverable amount of the Cash Generating Unit (CGU) to which the asset belongs. An impairment loss is recognized if the carrying amount of an asset or its CGU exceeds its recoverable amount. The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less costs to sell. The value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU. Impairment losses are recognized in profit or loss. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognized. However, no such impairment was found in Financial Assets during the period for which the company needs to make provision for impairment.

3.14 Other Income

All other income is recognized when the Organization's right to receive such income has been reasonably determined and all conditions precedent is satisfied.

3.15 Employees Benefits

The Company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19: Employee Benefits. The cost of employee benefits is charged off as revenue expenditure in the period to which the contributions relate. The Company's employee benefits include the following:

Short-term employee benefits

Short-term employee benefits include wages, salaries, bonus, house rent, medical fees etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

Provident Funds

The Company has yet to be established Contributory Provident Fund for Permanent employees of the Company.

Workers' Profit Participation Fund (WPPF)

The Company provides 5% of its profit before tax after charging contribution to WPPF in accordance with Bangladesh Labour Act, 2006 as amendment 2013 from 1st July 2019.

Employee Retirement Benefits

Obligations for the Company's contributions to defined contribution plans are recognized as expenses in the income statement as incurred.

3.16 Financial Expenses

Financial Expenses comprise interest expenses on loan, lease and bank charges. All borrowing costs are recognized in the profit and loss account using the effective interest method except to the extent that they are capitalized (If any) during the constructions period of the assets in accordance with IAS-23 "Borrowing Cost". The Company did not capitalize any Financial Expenses during the period.

3.17 Earnings per Share (EPS)

The Company calculates its Earning per Share (EPS) in accordance with ***IAS 33 "Earnings per Share"*** which has been shown on the face of Statement of Profit or Loss and Other Comprehensive Income and the computation of EPS.

Basic Earnings

This represents earnings for the period attributable to the Ordinary Shareholders. As there are no preference dividends, minority interest or extra ordinary items, the net profit for the period has been considered as fully attributable to Ordinary Shareholders.

Basic Earnings Per Share

Basic EPS is calculated by dividing the profit or loss attributable to Ordinary Shareholders of the company by the weighted average number of Ordinary Shares outstanding during the Period.

Diluted Earnings per Share

Diluted EPS is determined by adjusting the profit or loss attributable to Ordinary Shareholders and weighted average number of Ordinary Shares outstanding, for the effect of all dilutive potential Ordinary Shares. However, dilution of EPS is not applicable for these Financial Statements as there were no potential Ordinary Shares during the relevant period.

Weighted Average Number of Ordinary Shares outstanding during the period

The basis of computation of number of shares in line with the provisions of IAS-33: Earnings per share. Therefore, the total number of shares outstanding at the period multiplied by a time-weighting factor which is the number of days the specific shares were outstanding as proportion of total number of days in the period.

3.18 Responsibility for Preparation and Presentation of Financial Statements:

The Management is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act, 1994 and as per the Provision of "The Framework for the preparation and presentation of Financial Statements" issued by the International Accounting Standard Board (IASB) as adopted by the Institute of The Chartered Accountants of Bangladesh (ICAB).

3.19 Risk Exposure

Financial Risk Management Policies

The company's Financial Risk management is governed by direct monitoring its management. Company's Financial Assets include inter alia trade and other receivables, cash and short-term deposits that arise directly from its operations and Financial Liabilities include inter alia trade and other payables and loans and borrowings. The main purpose of these Financial Liabilities is to finance the company's operations. The Company's activities are mainly exposed to the following internal, external, quantitative and qualitative risks from its use of Financial Instruments:

i. Market Risk;
ii. Credit Risks;
iii. Liquidity risks.

Risk Management Framework

The management is responsible for the establishment and oversight of the company's risk management policies that are established to identify and analysed the risks faced by the company, to set appropriate risks limits and controls, and to monitor risks and adherence to limits. Management discloses the exposures to risk and how they arise as well as its objectives, policies and processes for managing the risk and the methods used to measure the risk. The company has exposures to the following risks from its use of financial instruments.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: Currency Risk, Interest rate risk and other price risk. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a Financial Instrument will fluctuate because of changes in market interest rates.

Currency Risk

The Company is exposed to foreign currency risk relating to purchases which are denominated in foreign currencies. The company primarily utilizes forward exchange contracts with maturities of less than one year to hedge such financial liabilities denominated in foreign currencies. The forward exchange contracts entered into at the reporting date also relate to anticipated purchases, denominated in foreign currencies, for the subsequent period.

Credit Risk

Credit risk is the potential financial loss resulting from the failure of a customer or counterparty to settle its financial and contractual obligations to the company as and when they fall due. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations are performed on all customers requiring credit over a certain amount. At the reporting date there were no significant concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each Financial Asset in the statement of Financial Position. However, due to a large number of parties comprising the group's customer base, Management does not anticipate material losses from its debt collection.

Particulars	**Amount in Taka**	
	31st March 2026	**30 June 2025**
Trade & Other Receivables	716,287,676.30	582,633,708.02
Cash and Cash Equivalent	102,181,853.32	98,068,996.79
Total	**818,469,529.62**	**680,702,704.81**
Cash and Cash Equivalent		
Cash in Hand	356,208.00	1,125,894.00
Cash at Bank	101,825,645.32	96,943,102.79
Total	**102,181,853.32**	**98,068,996.79**

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its Financial Obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company ensures that it has sufficient Cash and Cash Equivalents to meet expected operational expenses, including Financial Obligations through preparation of the Cash Flow forecast, prepared based on timeline of payment of the Financial Obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. Moreover, the Company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligations in the event that there is insufficient cash to make the required payment. The requirement is determined in advance through Cash Flows projections and credit lines facilities with banks are negotiated accordingly.

Fair Values

The fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. The fair value of trade and other short-term receivables are taken to approximate their carrying value. The fair value of financial assets and liabilities approximate their carrying value.

Technical risks are those events or issues associated with the scope definition, research and development (R & D), design, construction, and operation definition that could affect the actual level of performance vs, that specifies in the project mission need and performance requirements documents. Examples of technical risks include mew and changing technology and changing regulatory requirements.

Cost risk is the risk associated with the ability of the project to achieve the planned life-cycle costs. Thus, it includes both design/construction and operating costs. Two major elements of cost risk are (1) the accuracy and completeness of the cost estimates for the planned activities and (2) the risk that cost performance will be affected adversely by a failure to manage technical risks. An example cost risk would be have all proposals for a significant contract come in over the estimated budget for that item.

Industry Risk:

i) **Environmental Issue:** Environmentalists are likely to create pressure on government to protect or banning those factories, which are not follow proper ETP, waste management solution, Air pollution etc. which are negative effects on living being and environment thereby causing closure of business of the company.
We have a good setup for ETP and incinerator for waste management, a very good and sophisticated fire alarm system with integrated fire hydrant and fire house arrangement with carbon dioxide fire extinguisher, dry powder and sand bucket. The company also strictly follows the laid down regulations for marketing the products and therefore does not foresee any problems in doing the business.

ii) **Labor Unrest:** Any incident of labor unrest will adversely affect the operation of the company. More importantly, the company's reputation in the industry and among its buyers will be affected. This may affect its financial performance in the long run as well.
The company values its employees and workers the most. It has established a very high standard of labor practices compared to the overall industry. It has detailed human resources management policies encompassing employee recruitment, training, development, remuneration and retirement. Since inception, there has not been any instance of labor unrest or strike at the company's factory premises. The rate of employee turnover and absenteeism has remained at negligible levels over the last few years.

Economic & Political Risks:

i) **Economic risks:** Our performance and growth are dependent on the health of the Bangladesh economy. The economy could be adversely affected by various factors such

as political or regulatory action, including adverse changes in liberalization policies, social disturbance, terrorist attacks and other acts of violence or war, natural calamities, commodity and energy prices and various other factors. Any significant changes may adversely affect our business and financials.

Bangladesh economy is booming for last few years. Consistent industrial growth along with increased agricultural production has made the per capita income higher than that of recent years.

ii) **Political risks:** Bangladesh is prone to serious unrest in the political condition which produces Strike, Road-Block and domestic terror attacks in Bangladesh could increase over the coming months, this could have an adverse impact on the country's economic growth prospects as investors, expatriates, and tourists may be deterred.

During the last forty years of post-independence period, Bangladesh has gone through a variety of political situations. At present political situation is much stable in the country as the opposition is not much active in the field. Last democratic national assembly election and local council polls are instances of peaceful political situation in Bangladesh.

3.20 Risk and Uncertainties for the use of Estimates in Preparing Financial Statements

The preparation of Financial Statements in conformity with the International Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statement and revenues and expenses during the period reported. The actual result could differ from those estimates. Estimates are used for accounting as described in note no. 2.10.

3.21 Events after the Reporting Period

As per IAS-10 "Event after the reporting period" are those events favourable and unfavourable that occurred between the end of the reporting period and the date when the Financial Statements are authorized for the issue. There were no material events that occurred after the reporting period which could affect the values in Financial Statements.

3.22 Related Party Transactions

The company, in the normal course of business, has carried out a number of transactions with other entities that fall within the definition. The objective of Related Party Disclosure IAS 24 is to ensure that an entity's Financial Statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances with such parties. Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or joint control over the other party in making financial and operating decisions. The Company transacts with related parties and recognize as per IAS 24 'Related Party Disclosures'. Related party transactions have been disclosed under Note – 34.09.

3.23 Comparative Amounts

Comparative information has been disclosed as per IAS-34 'Interim Financial Reporting' in respect of the previous period for all numerical information in the current Financial Statements as below:

- Statements of Financial Position as of the end of the preceding financial year / period.
- Statements of Comprehensive Income for the comparable of the preceding financial period.
- Statements of Changes in Equity for the comparable of the preceding financial period.
- Statement Cash Flows for the comparable if the preceding financial period.

Narrative and descriptive information for comparative information has also been disclosed whenever it is relevant for the understanding of the current Period financial statements.

3.24 Income Tax (Current & Deferred Tax)

Income tax on the profit or loss for the Period comprises current and deferred tax. Income tax is recognized in the Statement of Profit or Loss and Other Comprehensive Income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

3.24.1 Current Tax

Current tax is the expected tax payable on the taxable income for the period/year and any adjustment to tax payable in respect of previous years as per the provisions of Income Tax Act 2023 and duly amended by the Finance Act from time to time.

The effective current tax rate of the Company is provided as follows:

Corporate Tax applicable for the Company (as per Income Tax Act 2023):

a) Tax Rate on Income from Consumer Brand Products 22.50%
b) Tax Rate on Agricultural Income (Fertilizers and Seeds)-as per SRO No.199-law / income tax / 2015;
   - On 1st 10 Lac 3%
   - On Next 20 Lac 10%
   - On Rest amount 15%
c) Tax Rate on Other Income 22.50%
d) Tax Rate on FDR Interest 22.50%
e) Tax Rate on Dividend Income 20%
f) Minimum Tax Rate 1.00%

Whichever is higher is applicable for calculation and repayment of Income Tax.

3.24.2 Deferred Tax

Deferred tax is recognized using (in accordance with the IAS-12) the Comprehensive Balance Sheet method. Deferred tax arises due to temporary difference deductible or taxable for the events or transaction is recognized in the income statements. A temporary difference is the difference between the tax bases of an asset or liability and its carrying amount/reported amount in the Balance Sheet. Deferred tax assets or liability is the amount of income tax recoverable or payable in the future period(s) recognized in the current period. The deferred tax liability/expenses do not create a legal liability/recoverability to and from the income tax authority.

The effective deferred tax rate of the Company is provided as follows:

Corporate Tax applicable for the Company (as per Income Tax Act 2023):

a) Tax Rate on Income from Consumer Brand Products 22.50%
b) Tax Rate on Agricultural Income (Fertilizers and Seeds) as per SRO No.199-law / income tax / 2015; 15.00%

3.25 Value Added Tax

Value Added Tax on Consumer Brand Products is 15%. Fertilizer and Seeds are exempted for VAT as per SRO No. 144-AIN/2020/105-VAT dated 11-06-2020.

3.26 Operating Segments

Segment results for periods ended on 31st March 2026 and 2025.

An operating segment is a component of the company that engages in business activities from which it may earn revenues and incurred expenses. All operating segments are regularly reviewed by chief operating decision maker of the company, to make decisions about resources to be allocated to the segment and to assess its performance to the extent discrete financial information is available. The company is performing on the basis of Three products and management has identified two operating segments such as (i) Consumer Brand Products and (ii) Agro. Product (Fertilizer & Seeds) as operating segments as per IFRS 8.

3.27 Advance, Deposits and Prepayments

Advances are initially measured at cost. Since initial recognition advances are carried at cost fewer deductions, adjustments or charges to other account heads such as Property, Plant and Equipment, inventory or expenses. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to Statement of Profit or Loss and Other Comprehensive Income.

3.28 Cash and Cash Equivalents

According to IAS -7 "Statement of Cash Flows" cash comprises cash in hand, demand deposit and cash equivalent which are short-term highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of change balances and call deposits, Bank Balances in Value. IAS -1 "Presentation of Financial Statements" provides that cash and cash equivalents are not restricted in use. Consideration the provisional of IAS-7 and IAS-1, Cash in Hand and Bank Balances has been treated as Cash and Cash Equivalents.

3.29 Other Current Assets

Other current assets (if any) have a value on realization in the ordinary course of the company's business which is at least equal to the amount at which they are stated in the Statement of Financial Position.

3.30 Sources of Information

During our course of preparation of the Financial Statements it has been considered the relevant financial documents and collected information throughout the accounting period ended 31st March 2026 after overlooking of the head of accounts.

3.31 Leases

At the commencement of the lease term, recognize leases as assets and liabilities in their statements of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. Any initial direct costs of the lessee are added to the amount recognized as an asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents are charged as expenses in the periods in which they are incurred. A finance lease gives rise to depreciation expense for the recognized lease assets as well as finance expense for each accounting period.

3.32 Bad and Doubtful Debts

The Management recognized the bad and doubtful debts when a debt is unrecoverable through Board of Directors' approved. Since, the management made sales through 100%

confirm order by the customers and duly collected by the marketing team. Hence, no bad debts had occurred and therefore no provision was made against the receivables.

3.33 General

i. Wherever considered necessary, previous period's figures have been rearranged for the purpose of comparison.

ii. Previous period's figure has been rearranged wherever considered necessary to confirm to current period's presentation.

Particulars		Amount in Tk.	
		31 March 2026	30 June 2025
Property, Plant and Equipment:			
4.00 Freehold Property, Plant and Equipment			
A. At Cost:			
Opening Balance		1,887,921,618	1,887,921,618
Add: Addition during the year			
Purchase during the year		-	-
Transferred from CWIP	(Note - 7.00)	103,835,650	-
Total Assets Value at cost		**1,991,757,268**	**1,887,921,618**
B. Accumulated Depreciation			
Opening Balance		483,802,913	431,648,379
Add: Depreciation charged for the year / period		43,636,652	52,154,534
Accumulated Depreciation		**527,439,565**	**483,802,913**
Written Down Value (A-B)		**1,464,317,703**	**1,404,118,705**
The details of Freehold Property, Plant and Equipment have been shown in **Annexure- 'A1'**			
5.00 Right of use Assets			
A. At Cost:			
Opening Balance		140,000,000	140,000,000
Add: Addition during the year		-	-
Add: Purchase during the year		-	-
Total Assets Value at Cost		**140,000,000**	**140,000,000**
B. Accumulated Depreciation			
Opening Balance		82,985,714	76,650,793
Add: Depreciation charged for the year / period		4,276,071	6,334,921
Accumulated Depreciation		**87,261,785**	**82,985,714**
Written Down Value (A-B)		**52,738,215**	**57,014,286**
The details of Right of use Assets have been shown in **Annexure- 'A2'**			
6.00 Intangible Asset			
A. At Cost:			
Opening Balance		900,000	900,000
Add: Purchase during the year / period		1,619,910	-
Total Assets Value at cost		**2,519,910**	**900,000**
B. Accumulated Amortization			
Opening Balance		900,000	757,479
Add: Amortization during the year / period		182,240	142,521
Accumulated Amortization		**1,082,240**	**900,000**
Written Down Value (A-B)		**1,437,670**	**-**
The details of Intangible Asset have been shown in **Annexure- 'A3'**			
7.00 Capital Work-in-Progress			
A. Building & Other Civil Construction			
Opening Balance		123,245,165	123,245,165
Add: Addition made during the year		-	-
Less: Transfer to PPE during the year		-	-
Closing Balance		**123,245,165**	**123,245,165**
B. Plant & Machinery			
Opening Balance		114,079,678	114,079,678
Add: Addition made during the year		-	-
Less: Transfer to PPE during the year / period		(83,435,650)	-
Closing Balance		**30,644,028**	**114,079,678**
C. Electrical Installation			
Opening Balance		20,400,000	20,400,000
Add: Addition made during the year		-	-
Less: Transfer to PPE during the year / period		(20,400,000)	-
Closing Balance		**-**	**20,400,000**
Closing Balance of Capital Work-in-Process (A+B+C)		**153,889,193**	**257,724,843**

Disclosure on Capital Work-in-Progress (CWIP)

Sl.No.	Project name	Location	Start date	Expected completion date	Opening Balance	Total Estimated Cost using IPO Fund	Cost incurred to date using IPO Fund	Source of Fund	(%) of work completion using IPO Fund	Closing Balance	Remarks
1	Factory Building & Other Construction	Mymensingh	04.01.2022	31-Dec-27	22,871,060	101,499,000	100,374,105	IPO Fund	73%	123,245,165	
2	Electrical Installation	Mymensingh	15.11.2022	31-Dec-27	-	20,000,000	20,400,000	IPO Fund	100%	-	
3	Acquisition of new plant and Machinery	Mymensingh	24.02.2022	31-Dec-27	30,644,028	105,000,000	83,435,650	IPO Fund	79%	30,644,028	
Total						226,499,000	204,209,755			153,889,193	

Notes:

a) Capital Work-in-Progress (CWIP) represents expenditure incurred on fixed assets that are in the process of being constructed, developed, or installed and are not yet ready for intended use.

b)The CWIP amounts have been recognized in accordance with IAS 16 – Property, Plant and Equipment, and will be capitalized to fixed assets upon completion and readiness for use.

c) The Company ensures that the use of IPO Proceeds and other funding sources for CWIP projects are compliant with the Bangladesh Securities and Exchange Commission (Public Issue) Rules, 2015 and any subsequent circulars/directives issued by BSEC.

d) Physical verification and progress monitoring of CWIP projects are conducted by the internal team, and where applicable, certified by external professionals.

e) Management confirms that no material deviation has occurred in the use of funds allocated for CWIP from the stated purpose in the IPO prospectus or board-approved capex plan.

f) The CWIP is reviewed quarterly and disclosed accordingly in the interim and annual financial statements as per BSEC's Corporate Governance Code, condition 1(5)(xxviii).

Particulars		Amount in Tk.	
		31 March 2026	30 June 2025
8.00 Inventories			
Raw & Packing Materials	(Note - 26.01)	37,124,396	86,526,686
Work in Process	(Note - 26.00)	3,910,582	10,238,604
Finished Goods	(Note - 26.00)	82,867,924	193,905,628
		123,902,902	**290,670,918**
9.00 Trade and other Receivables			
Trade Receivables	(Note - 9.01)	715,478,217	581,891,798
Other Receivables	(Note - 9.02)	809,459	741,910
		716,287,676	**582,633,708**
9.01 Trade Receivables			
Opening Balance		581,891,798	489,779,226
Add: Sales during the year / period		317,069,738	481,696,297
		898,961,536	**971,475,523**
Less: Collection/Realization during the year/ period		183,483,319	389,583,725
Total :		**715,478,217**	**581,891,798**
9.02 Other Receivables			
Opening Balance		741,910	416,735
Add: FDR Interest Income during the year/ period		7,347,613	9,022,425
		8,089,523	**9,439,160**
Less: Collection/Realization during the year/ period		7,280,064	8,697,250
Total :		**809,459**	**741,910**
Ageing of Trade and Other Receivables			
More than six months		281,946,058	216,598,245
Less than six months		433,532,159	365,293,553
		715,478,217	**581,891,798**

The classification of receivables as required by the Schedule XI, Part 1, Para 4 of the Companies Act, 1994 are given below:

i) Receivables considered good and in respect of which the company is fully secured.	281,946,058	216,598,245
ii) Receivables considered good for which the company holds no security other than the debtor's personal security.	433,532,159	365,293,553
iii) Receivables considered doubtful or bad.		-
iv) Receivable due by any directors or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member.		-
v) Receivables due by companies under the same management.		-
vi) The maximum amount of receivables due by any directors or other officers of the company at any time during the year to be shown by way of a note.		-

10.00 Advances, Deposits & Prepayments			
Advance to Employees		2,139,580	2,867,592
Advance to Supplier and others		7,159,550	7,968,131
Advance Income Tax	(Note - 10.01)	58,804,889	56,620,521
Security Deposit	(Note - 10.02)	53,900	53,900
Closing Balance		**68,157,919**	**67,510,145**

The classification of Advances, Deposits & Prepayments as required by the Schedule XI, Part I, Para 6 of the Companies Act, 1994 are given below:

i) Advance, deposits & prepayment considered good and in respect of which the company is fully secured.	68,157,919	67,510,145
ii) Advance, deposits & prepayment considered good for which the company holds no security.		
iii) Advance, deposits & prepayment considered doubtful or bad.		

Particulars	Amount in Tk.	
	31 March 2026	30 June 2025
iv) Advance, deposits & prepayment due by directors or other officers of the company or any of them either severally or jointly with any other person or Advance, deposits & prepayment due by firms or private companies respectively in which any director is a partner or a director or a member.	2,139,580	2,867,592
v) Advance, deposits & prepayment due by companies under the same management.		-
vi) The maximum amount due by directors or other officers of the company at any time during the year / period.		-

10.01 Advance Income Tax

Opening Balance	56,620,521	54,010,452
Add: Advance Tax paid during the year / period	2,184,367	2,610,069
	58,804,889	**56,620,521**
Less: Tax paid for the Assessment Year	-	-
	58,804,889	**56,620,521**

10.02 Security Deposit

Polly Bidyut Samity (PBS), Mymensingh- Electricity	45,500	45,500
T & T - BTCL, Dhaka	8,400	8,400
	53,900	**53,900**

11.00 Cash and Cash Equivalents

Cash in Hand		356,208	1,125,894
Cash at Bank	**Note-11.01**	1,341,114	1,554,616
Fixed Deposit Receipt (FDR)	**Note-11.02**	100,484,532	95,388,486
		102,181,853	**98,068,997**

11.01 Cash at Bank :

Jamuna Bank Ltd. A/C No: 0061-0210000413	6,586	6,931
Jamuna Bank Ltd. A/C No: 0011-0210008380	3,905	4,250
Islami Bank Bangladesh Ltd. A/C No.110100034403	24,005	24,350
Islami Bank Bangladesh Ltd. A/C No. 20502090100409516	14,052	14,397
Mutual Trust Bank Ltd. A/C, 0061-0210000673	-	-
Dutch-Bangla Bank Ltd. A/C No.-1481100046060	37,534	307,630
Dutch-Bangla Bank Ltd. A/C No.-1481200006911	101,998	50,153
Dutch-Bangla Bank Ltd. A/C No.-1481570047981	95,564	87,710
Dhaka Bank Ltd. A/C No. , 2051-9543	21,652	21,997
Pubali Bank Ltd. A/C-4648901000688	314,247	314,592
Bank Alfalah Ltd. A/c - 2100127558	23,605	23,950
Bank Alfalah Ltd. A/c - 2100009857	-	-
Mercantile Bank Ltd. A/c No- 0165-11100000685	501	846
IFIC Bank Ltd. A/C No: 0170236771001	-	-
IFIC Bank Ltd. A/C No: 0170236771041	2,436	2,781
Brac Bank Limited A/c No. 1501204600436001		
Southeast Bank Limited A/c No. 0123 11100000282	695,030	695,030
	1,341,114	**1,554,616**

11.02 FDR:

Southeast Bank A/C No: 012324300000118	62,796,259	59,611,564
Southeast Bank A/C No: 012324300000123	37,688,273	35,776,922
	100,484,532	**95,388,486**

IPO Expenses is given below:

Deposit							IPO Expenses	
Date	**Purpose**	**A/C Number**	**Amount**	**Through**	**Name of the Bank**	**Remarks**	**Date**	**Amount**
2021-2022	**Fund raising from IPO**	**1501204600436000**	**300,000,000**	**Bank**	**Brack Bank PLC**		2021-2022	34,422,561
Bellow amount is transferred to Southeast Bank PLC								
2021-2022	Southeast Bank - Current Account	12311100000282	284,241,000	Bank	Southeast Bank PLC	Transferred from Brack Bank PLC	2022-2023	184,209,755
2021-2022	Southeast Bank - FDR	12324300000118	50,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC	2023-2024	Nil
2021-2022	Southeast Bank - FDR	12324300000119	50,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC		
2021-2022	Southeast Bank - FDR	12324300000120	50,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC		
2021-2022	Southeast Bank - FDR	12324300000121	50,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC		
2021-2022	Southeast Bank - FDR	12324300000122	30,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC		
2021-2022	Southeast Bank - FDR	12324300000123	30,000,000	Bank	Southeast Bank PLC	Converted into FDR in Southeast Bank PLC		
Total FDR Amount			**260,000,000**					**218,632,316**

Note 01: The Residual amount of Tk. 5.5 crore Kept in FDR form in Southeast Bank PLC which is now frozen by the order of the Honorable High Court Division of the Supreme Court of Bangladesh. The rest of the amount is also kept in FDR form in Southeast Bank PLC .

Note 02: Bangladesh Securities and Exchange Commission gave consent to ACME Pesticides Limited to raise capital through issuance of securities in form of IPO on 07 September 2021. ACME Pesticides Limited raised BDT Tk. 30 crore through initial public offering against issuance of 30,000,000 number of ordinary shares @Tk. 10.00 each. Our Company is committed to utilizing the IPO fund in compliance with the conditions of BSEC's IPO consent letter. After getting the IPO fund,the company utilized a significant portion of the IPO fund including electrical installation and acquisition of new plant and machinery as per condition of the IPO consent letter. Mentionable that our company made an agreement with a construction company to develop the factory building and other construction work and hence payment has been completed to the construction company. Due to some unavoidable circumstances, the construction work of the company is still in progress and hopefully the overall construction will be completed as early as possible. On the other hand, our company had a loan with National Finance Limited before getting the IPO fund and National Finance Limited gave a NOC which was required to raise capital through the IPO. Before receiving the IPO fund, our company provided Tk. 1,34,24,683 to National Finance Limited. After getting IPO Fund, our company issued a number of letters to National Finance Limited asking for bank Statement, but National finance Limited didn't respond to the letters, rather claiming unlawfully 50,00,000 (Fifty Lac) shares to the Sponsors/Directors. Claimming 50,00,000 (Fifty Lac) shares from the Sponsors/Directors is not supported by the securities related laws, and we are surprised by the unacceptable and illegal proposal from National Finance Limited. Our Company was not in a position to make any payments without getting the authenticated loan statements from National Finance Limited and respond with the illegal proposal of National Finance Limited. With no way out and our Company made an FDR with residual amount of IPO fund which is now frozen by the order of the Honorable High Court Division of the Supreme Court of Bangladesh. Our Company has fulfilled all the regulatory provision regarding the Extention of time up to 30th June 2025 for the Utilization of IPO proceeds including approval of shareholders in an Annual General Meeting.

Note 03: Whereas the IPO fund is now frozen by the order of the Honorable High Court Division of the Supreme Court of Bangladesh so, we were compelled to pay a significant amount to Supplier in cash.

Particulars	Amount in Tk.	
	31 March 2026	30 June 2025

12.00 Suspense Accounts:

Penalty charged during the year 2022-2023	30,393,540	30,393,540
Penalty charged during the year 2023-2024	2,024,058	2,024,058
	32,417,598	**32,417,598**

The above amount represents interest charged by NFL on Loan under litigation. As it is under claim of waiver in the court it has been shown as suspense account. However, if the court does not accept the waiver proposal this will be charged as an expense.

13.00 Share Capital	**1,350,000,000**	**1,350,000,000**
13.01 Authorized Capital:		
150,000,000 Ordinary Shares of Tk. 10/- each	**1,500,000,000**	**1,500,000,000**
13.02 Issued, Subscribed, Called-up & Paid-up Capital		
135,000,000 ordinary shares of Tk. 10/- each fully paid-up	1,350,000,000	1,350,000,000
	1,350,000,000	**1,350,000,000**

13.03 A distribution schedule of the above shares is given below:

Name	Category of Shareholders	(%)	31 March 2026	30 June 2025
			No. of Share	No. of Share
Mrs. Shanta Sinha	Chairman	7.30%	9,859,454	9,859,454
Mr. Reza-Ur-Rahman Sinha	Managing Director	17.02%	22,974,860	22,974,860
Mr. Ahasan Habib Sinha	Director	4.05%	5,471,158	5,471,158
Mr. K M Heluar	Director	3.43%	4,627,349	4,627,349
Mr. K. M. Nasir Uddin	Independent Director	0.00%	-	-
Other Shareholder		68.20%	92,067,179	92,067,179
Total		**100%**	**135,000,000**	**135,000,000**

14.00 Retained Earnings		
Opening Balance	865,495,610	1,022,663,578
Add: Net Profit After Tax for the year/ period	(100,727,858)	(153,792,968)
Less: Dividend for the year 2024-2025	135,000	3,375,000
Closing Balance	**764,632,752**	**865,495,610**
15.00 Long Term Loan		
Opening Balance	61,679,468	55,567,088
Add: Interest during the year/ period	5,088,556	6,112,380
Less: Payment during the year	-	-
Total	**66,768,024**	**61,679,468**
Less: Long Term Loan (Current Portion)	19,568,425	11,580,000
Long Term Loan (Non Current Portion)	**47,199,599**	**50,099,468**

15.01 Details of Bank Loan

Bank Name	: Mutual Trust Bank Ltd.
Branch	: Bashundhara Branch
Sanction Amount	: BDT 55.16 Million
Purpose	: Loan adjustment
Sanction date	: 29-12-2019
Securities	: Registered Mortgage on 653.50 decimal land and 1750 sft flat valuing Tk. 170.42 Million
Interest Rate	: 11% per annum.

16.00 Lease Liability		
Opening Balance	260,848,569	239,310,613
Add: Interest during the year/ period	17,607,278	21,537,955
Less: Penalty during the year	-	-
Total	**278,455,847**	**260,848,569**
Less: Lease Liability (Current Portion)	15,567,204	51,263,250
Lease Liability (Non- Current Portion)	**262,888,643**	**209,585,319**

Name of the Lessor	: National Finance Ltd.
Sanction Amount	: BDT 59.18 Million
Purpose	: Purchase of Machineries
Sanction date	: 26-12-2018
Securities:	: Leased Assets and Registered Mortgage on 150 decimal land situated at Dayarampur, Tarakanda, Phulpur, Mymensingh.
Interest Rate	: 9.00% per annum.

Particulars	Amount in Tk.	
	31 March 2026	30 June 2025
17.00 Deferred Tax Liability		
Opening Balance	72,710,111	71,722,936
Add: Expenses/ (Income) of Deferred Tax during the year/ period	1,389,416	987,175
Deferred Tax Liability /(Assets) as on 31 March 2026	**74,099,526**	**72,710,111**
A) Calculation of Deferred Tax (Consumer Brand Products)		
Written down value of PPE as (Accounting Base- Excluding Land)	56,439,714	59,538,315
Written Down value of PPE as (Tax Base- Excluding Land)	15,933,986	18,126,899
Liability for WPPF	10,739,954	10,739,954
Temporary Difference	**29,765,773**	**30,671,462**
Effective Tax Rate	22.50%	22.50%
Closing Deferred Tax Liability /(Assets)	**6,697,299**	**6,901,079**
B) Calculation of Deferred Tax (Fertilizer & Seeds Unit)		
Written down value of PPE as (Accounting Base- Excluding Land)	850,368,134	785,775,386
Written Down value of PPE as (Tax Base- Excluding Land)	396,743,880	340,713,588
Temporary Difference Other than Right of Use Assets	**453,624,255**	**445,061,798**
C)Temporary Difference on Right of use Assets		
Total Lease Payment during the year/period		-
Less: Interest payment on Lease		-
Less: Depreciation on Right of Use Assets	(4,276,071)	(6,334,921)
Temporary Difference on Right of Use Assets	**(4,276,071)**	**(6,334,921)**
Total Temporary Difference (B+C)	**449,348,183**	**438,726,878**
Effective Tax Rate	15.00%	15.00%
Closing Deferred Tax Liability /(Assets)	**67,402,227**	**65,809,032**
Total Deferred Tax Liability /(Assets) as on 31 March 2026	**74,099,526**	**72,710,111**
18.00 Provision for Expenses		
Salary, Wages and Allowances	2,864,358	4,296,892
Director Remuneration	60,000	60,000
Rent & Rates Payable	138,000	138,000
Fuel, Power & Utility Payable	165,284	228,500
Telephone and Mobile Bill	67,864	185,324
Regulator Fee & AGM Expenses	4,241,500	4,241,500
Vat Payable on Sales	-	-
Internet Bill	16,300	13,150
Audit Fee Payable	-	450,000
	7,553,306	**9,613,366**
19.00 Provision for Income Tax		
Opening Balance	112,204,903	107,386,027
Add: Charge for the year/ period **(Note - 19.01)**	3,171,596	4,818,876
	115,376,500	**112,204,903**
Less: Tax paid for the Assessment Year	-	-
Closing Balance	**115,376,500**	**112,204,903**
19.01 Current Tax		
Current tax expense **[Higher of A & B]**	**3,171,596**	**4,818,876**
A. Income Tax Paid at Source [U/S 163 (2)]		
Tax deduction at source	**2,184,367**	**2,610,069**
Minimum Tax on Gross Receipts (Under Section 163 (b) (5) (a)		
Gross receipt from sales	317,069,738	481,696,297
Non-Operating Income	**89,903**	**191,285**
Gross Receipts during the period	**317,159,641**	**481,887,582**
Minimum Tax @1%	**3,171,596**	**4,818,876**
B. Income Tax on Regular Rate		
Profit Before Tax	**(96,166,846)**	**(147,986,917)**
Add: Accounting depreciation & Amortization	**48,094,964**	**58,631,976**
	(48,071,882)	**(89,354,941)**
Less: Tax base Depreciation	**51,618,181**	**58,526,118**
Taxable business income	**(99,690,063)**	**(147,881,059)**
Applicable Tax Rate	**22.50%**	**22.50%**
Income Tax on Regular Rate	**(22,430,264)**	**(33,273,238)**
Ref: Section 163(9) of Income Tax Act 2023.		

Particulars	Amount in Tk.	
	31 March 2026	30 June 2025

20.00 Long Term Loan (Current Portion) (Note - 15.00)

19,568,425	11,580,000
19,568,425	**11,580,000**

This amount represent current portion of long term loan from bank which are repayable within next 12 month from the Balance Sheet date

21.00 Lease Liability (Current Portion) **(Note - 16.00)**

15,567,204	51,263,250
15,567,204	**51,263,250**

This amount represent current portion of lease finance which are repayable within next 12 month from the Balance Sheet date.

22.00 Liability for WPPF

Opening Balance	10,739,954	10,739,954
Add: Charge for the year	-	-
	10,739,954	**10,739,954**
Less: Paid for the year / period	-	-
Closing Balance	**10,739,954**	**10,739,954**

23.00 Trade and Other Payables

A R Fertilizer Ltd.	4,881,788	5,481,788
Bangla Shanghai Plate Making Limited	-	3,086
Bangla Yuncheng Plate Making Co. Ltd	265,924	200,404
BRAC Printing Pack	835,184	835,184
Crystal Agri Science	940,250	1,615,250
Famous Chemical Industries(BD) Private Ltd.	167,517	167,517
Fair Packaging	489,674	883,983
Holovision Limited	-	330,480
I & A Foils (Pvt.) Ltd.	1,331,291	1,782,484
M/S. Jarja Traders	281,393	586,777
Krishak Bangla Agro Industries	3,024,000	14,224,000
Luna Polymer Industry Limited	2,446,129	2,594,976
Sharib Trade Sangstha (Pvt.) Ltd.	23,397,840	8,548,523
Nandanik Creation	721,657	600,617
Nasir Printing & Packages Ltd.	697,507	777,507
	39,480,154	**38,632,576**

24.00 Dividend Payable

The Board of Directors proposed 0.01% cash dividend of Tk, 1,35,000.00 for the year 2024-2025 which was duly approved in the 16th AGM by the shareholders. The details are stated below:

Opening Balance	1,127,769	3,509,086
Add: Final dividend declared for the year 2024-2025 (Gross)	135,000	3,375,000
Less: Dividend Tax	17,406	424,595
Net Dividend payable	**1,245,363**	**6,459,491**
Less: Dividend paid to shareholders	112,645	5,331,722
Less: Unclaimed Dividend Transferred to Capital Market Stabilization Fund	-	-
Dividend Payable	**1,132,718**	**1,127,769**

24.A Dividend Payable

As per BSEC Directive no. BSEC/CMRRCD/2021-386/03 dated 14th January, 2021 Dividend payable not more than 03 years ars follows:

Financial Year	Dividend	% of Dividend	No. of BO	Date of AGM	Dividend Payable (TK.) 31 March 2026	Dividend Payable (TK.) 30 June 2025
2021-2022	Cash	5%	6,948	29.12.2022	1,040,059	1,040,059
2022-2023	Cash	0.10%	1,085	10.06.2024	28,100	28,100
2023-2024	Cash	0.25%	1,259	29.12.2024	59,610	59,610
2024-2025	Cash	0.01%	44,728	29.12.2025	4,949	-
					1,132,718	**1,127,769**
Less: Unclaimed Dividend during the year					-	-
Dividend payable as at 31 March 2026					**1,132,718**	**1,127,769**

24. B Dividend Tax Payable

Opening Balance	7,106,875	7,106,875
Add: Dividend Tax during the year	17,406	424,595
Less: Payment Tax during the year/ period	32,333	424,595
Net Payable	**7,091,948**	**7,106,875**

Particulars	Amount in Tk.			
	01 July 2025 to 31 March 2026	01 January 2026 to 31 March 2026	01 July 2024 to 31 March 2025	01 January 2025 to 31 March 2025
25.00 Net Revenue (Net of VAT)				
Consumer Brand Products	866,667	-	8,330,424	3,139,556
Agro products (Fertilizer & Seeds)	316,203,071	86,085,304	397,885,926	117,962,988
	317,069,738	**86,085,304**	**406,216,350**	**121,102,544**

25.01 Details of Revenue are as follows

Sl. No.	Particulars	Qty in Cartoons, Bags, MT.	Unit Price Per Qty.	01 July 2025 to 31 March 2026	01 January 2026 to 31 March 2026	01 July 2024 to 31 March 2025	01 January 2025 to 31 March 2025
	Consumer Products:						
	Coil	-		-	-	676,800	368,000
	Toilet Cleaner	69.00	579.00	39,951	-	450,391	150,903
1.00	Detergent Powder	426.00	1,843.06	785,142	-	5,307,428	2,128,750
	Soap, Vixol, Dish Wash Liquid etc.	276.12	621.38	171,574	-	3,145,370	962,836
	Sub-Total			**996,667**	-	**9,579,988**	**3,610,489**
	Less: VAT			130,000	-	1,249,564	470,933
	Net Sales on Consumer Products			**866,667**	-	**8,330,424**	**3,139,556**
	Agro products:						
2.00	Fertilizer	103,883.00	785.57	221,874,071	68,740,804	312,319,926	107,626,488
	Seeds	62,886.00	480.49	94,329,000	17,344,500	85,566,000	10,336,500
	Net Sales on Agro Products			**316,203,071**	**86,085,304**	**397,885,926**	**117,962,988**
	Grand Total of Net Sales			**317,069,738**	**86,085,304**	**406,216,350**	**121,102,544**

26.00 Cost of Goods Sold					
Raw & Packing Materials Consumed	(Note - 26.01)	169,881,867	70,420,915	302,419,739	129,773,951
Manufacturing Overhead	(Note - 26.02)	54,359,424	18,487,145	56,907,549	20,552,366
Cost of Goods Manufacture		**224,241,291**	**88,908,060**	**359,327,288**	**150,326,317**
Work in Process-Opening		10,238,604	8,962,847	26,128,096	15,072,846
Work in Process-Closing		(3,910,582)	(3,910,582)	(10,257,258)	(10,257,258)
Cost of production available for Sales		**230,569,313**	**93,960,325**	**375,198,126**	**155,141,905**
Sample Expenses		(317,070)	(86,085)	(406,216)	(121,103)
Finished Goods-Opening		193,905,628	116,039,547	285,697,481	236,180,594
Finished Goods-Closing		(82,867,924)	(82,867,924)	(202,904,651)	(202,904,651)
		341,289,947	**127,045,862**	**457,584,740**	**188,296,745**

26.01 Raw & Packing Materials Consumed				
Opening Stock of Raw & Packing Materials	86,526,686	62,317,659	173,582,938	137,739,202
Add: Purchase during the year	120,479,577	45,227,652	214,636,913	77,834,861
Raw & packing materials available for production	**207,006,263**	**107,545,311**	**388,219,851**	**215,574,063**
Less: Closing Stock of Raw & Packing Materials	37,124,396	37,124,396	85,800,112	85,800,112
Raw & Packing Materials Consumed	**169,881,867**	**70,420,915**	**302,419,739**	**129,773,951**

26.02 Manufacturing overhead				
Wages, Salaries and Allowances	4,861,344	1,665,951	6,232,701	2,068,572
Festival Bonus	255,000	255,000	264,500	264,500
Fuel, Power & Utility	1,692,383	567,573	1,807,182	625,840
Traveling and conveyance	152,540	82,565	93,249	4,560
Medical Expenses	52,008	12,584	42,590	1,850
Carriage Inward	1,383,634	615,847	1,500,031	416,285
Loading & Unloading Expense	4,188,911	1,202,843	7,507,125	3,567,550
Postage, Courier & Fax etc.	32,642	25,614	25,060	2,185
Insurance Expenses	-	-	85,540	-
Internet Bill	13,500	4,500	-	-
Rent & Rates	76,650	25,550	76,650	25,550
Food & Tiffin Expenses	505,569	242,065	559,359	235,614
Telephone and Mobile Bill	30,240	6,640	31,421	5,500
Printing & Stationery Expenses	116,655	39,156	174,731	58,624
Repairs & Maintenance	272,533	165,985	286,320	48,500
Depreciation on Freehold PPE (Annexure A-1)	37,091,154	12,363,718	34,186,307	11,899,506
Depreciation on Right of use Assets (Annexure A-2)	3,634,661	1,211,554	4,034,783	1,327,730
	54,359,424	**18,487,145**	**56,907,549**	**20,552,366**

27.00 Operating Expenses				
Administrative Expenses	(Note - 27.01)	19,257,670	6,119,245	13,751,610	5,080,378
Marketing, Selling & Distribution Expenses	(Note - 27.02)	37,343,159	12,769,261	56,322,819	19,295,740
		56,600,829	**18,888,506**	**70,074,429**	**24,376,118**

27.01 Administrative Expenses				
Salaries and allowances	6,580,500	2,004,000	6,732,788	2,382,223
Festival Bonus	307,750	307,750	365,250	365,250
Directors Remuneration	540,000	180,000	540,000	180,000
Board Meeting Attendance Fees	100,000	50,000	125,000	50,000
Travel and conveyance	137,000	58,140	213,050	65,820

Particulars		Amount in Tk.			
		01 July 2025 to 31 March 2026	01 January 2026 to 31 March 2026	01 July 2024 to 31 March 2025	01 January 2025 to 31 March 2025
Postage & Stamps		15,562	6,018	60,210	28,650
Entertainment		516,078	197,340	290,174	225,640
Audit fees		-	-	267,842	
Repair and maintenance		723,500	340,200	218,230	175,680
Rent and rates		676,500	225,500	720,890	225,500
Parking & Toll Charge		94,760	47,660	-	
Printing & Stationery		173,086	69,400	339,360	65,240
Fuel, Power & Utility		766,650	242,502	413,424	214,052
Internet Bill		146,700	48,900	238,874	33,900
Registration, Renewal, Consulting Fee & Legal Expenses		1,302,735	791,500	249,746	124,560
Regulator Fee & AGM Expenses		3,972,693	491,740	256,264	
Miscellaneous Expenses		429,939	140,462	116,759	39,540
Telephone & Mobile Bill		196,341	58,841	220,450	81,250
Depreciation on Freehold PPE (Annexure A-1)		2,181,833	727,278	2,010,959	699,971
Depreciation on Right of use Assets (Annexure A-2)		213,804	71,268	237,340	78,102
Amortization of Intangible Asset (Annexure A-3)		182,240	60,747	135,000	45,000
		19,257,670	**6,119,245**	**13,751,610**	**5,080,378**
27.02 Marketing, Selling & Distribution Expenses					
Salaries and Allowances		18,273,831	5,160,000	26,396,203	8,811,599
Festival Bonus and Incentive		645,014	605,200	857,100	857,100
Truck and handling		2,184,000	780,000	4,284,467	1,485,627
Promotional expense		718,979	254,680	859,583	274,650
Phone, Fax and Mobile Bill		589,273	151,461	1,356,673	485,620
Fuel, Power & Utility		574,845	185,629	887,833	285,610
Research & Development Expenses		251,484	145,824	337,164	95,624
Sample Expenses		317,070	86,085	406,216	121,103
Vehicle maintenance		189,456	125,085	496,508	165,238
Postage & Courier		31,600	12,560	223,140	65,920
Printing & Stationery		93,187	35,624	213,499	62,850
Training expenses		104,370	55,820	347,080	135,620
Entertainment		51,850	24,850	164,970	59,358
Travel and conveyance		6,820,463	2,864,072	11,369,872	3,695,284
Advertisement & Publicity		307,304	152,480	1,147,632	385,627
Rent and rates		488,850	162,950	488,850	162,950
Sales Commission		910,311	369,850	1,989,430	589,815
Depreciation on Freehold PPE (Annexure A-1)		4,363,665	1,454,555	4,021,918	1,399,942
Depreciation on Right of use Assets (Annexure A-2)		427,607	142,536	474,680	156,204
		37,343,159	**12,769,261**	**56,322,819**	**19,295,740**
28.00 Other Income					
Wastage Sales		89,903	28,654	183,588	73,618
Bank Interest		2,320	-	1,726	-
Interest from FDR		7,347,613	2,482,831	6,429,525	2,128,114
		7,439,836	**2,511,485**	**6,614,840**	**2,201,732**
29.00 Financial Expense					
Bank Charges		89,808	33,690	82,735	9,442
Interest on Long Term Loan		5,088,556	1,696,185	3,546,371	1,045,852
		5,178,365	**1,729,875**	**3,629,105**	**1,055,294**
30.00 Interest on Lease					
Lease Rental Charge		17,607,278	5,869,093	16,160,336	5,391,358
		17,607,278	**5,869,093**	**16,160,336**	**5,391,358**
31.00 Basic Earnings per share					
a) Net Profit After Income Tax		(100,727,858)	(66,640,301)	(138,005,664)	(96,700,839)
b) Weighted average number of Ordinary Shares	(Note - 31.01)	135,000,000	135,000,000	135,000,000	135,000,000
Basic Earnings Per Share (EPS) (a/b)		**(0.75)**	**(0.49)**	**(1.02)**	**(0.72)**
31.01 Calculation of Weighted Average Number of Ordinary Shares					
Opening Paid Up Capital (No. of Share-100%)		135,000,000	135,000,000	135,000,000	135,000,000
Paid Up Capital (Weighted Average Number of Share)		-	-	-	-
		135,000,000	**135,000,000**	**135,000,000**	**135,000,000**
32.00 Net Asset Value per Share (NAV)					
a) Net Asset Value		2,114,632,752		2,215,495,610	
b) Number of ordinary shares	(Note - 31.01)	135,000,000		135,000,000	
Net Asset Value per Share (NAV) (a/b)		**15.66**		**16.41**	
33.00 Net Operating Cash Flows per share (NOCFPS)					
a) Net Operating Cash Flows		5,967,553		6,849,043	
b) Weighted average number of ordinary shares	(Note - 31.01)	135,000,000		135,000,000	
Net Operating Cash Flows per Share (NOCFPS) (a/b)		**0.04**		**0.05**	

34.00 Other Commitments, Contingencies and relevant information

The requirements of Schedule XI, Part II, Para 3, 4, 7 & 8 of the Companies Act. 1994

34.01 Contingencies

There is no contingent event that may require recognition of contingent liabilities for the year ended 31 March 2026.

34.02 Capital expenditure commitment

There was no capital expenditure commitment or contract at 31 March 2026. There was no material capital expenditure authorized by the Board but not contracted for as at 31 March 2026.

34.03 Bank Guarantee

The company have no Bank Guarantee on the reporting date.

34.04 Number of Employee - Para 3 of Schedule XI, Part II

Total number of employees are as follows:

Particulars	Officers & Executive	Workers	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Salary below Tk. 8,200 per month	-	85	85	241
Salary Tk. 8,200 or above per month	158	-	158	264
Total	**158**	**85**	**243**	**505**

34.05 The requirement of schedule XI part-II, Para 7 : Capacity Utilization

The production capacity and utilization of its are as follows:

Particulars	Quantity (MT/Carton/Bags)	
	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Installed Capacity	196,058	174,628
Actual Production	193,278	168,176
Capacity Utilization (%)	98.58%	96.31%

34.06 Directors interest in contracts with the company

There was no transaction resulting in Director's interest with the company.

34.07 The requirement of schedule XI part-II, Para 4 of the companies Act,1994: Related Party Transaction

During the period the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of IAS-24: Related Party Disclosures.

Name	Designation	Particulars	Opening Balance as on 01.07.2025	Addition during the period	Paid during the period	Closing Balance as on 31.03.2026
Mrs. Santa Sinha	Chairman	Board Meeting fee	-	20,000	20,000	-
Mr. Reza-Ur-Rahman	Managing Director	Remuneration	60,000	540,000	540,000	60,000
		Board Meeting fee	-	20,000	20,000	-
Mr. Ahasan Habib Sinha	Director	Board Meeting fee	-	20,000	20,000	-
Mr. K M Heluar	Director	Board Meeting fee	-	20,000	20,000	-
Mr. K. M. Nasir Uddin	Independent Director	Board Meeting fee		20,000	20,000	-
Total			**60,000**	**640,000**	**640,000**	**60,000**

During the period from 01-07-2025 to 31.03.2026, there were 04 (Four) Board Meetings held. The attendance status of all the meetings is as follows:

Name of Directors	Designation	Meeting Hold	Attendance	Fees Per Meeting	Amount in (Tk.)	
					01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Mrs. Shanta Sinha	Chairman	4	4	5,000	20,000	20,000
Mr. Reza-Ur-Rahman Sinha	Managing Director	4	4		20,000	20,000
Mr. Ahasan Habib Sinha	Director	4	4		20,000	20,000
Mr. K M Heluar	Director	4	4		20,000	20,000
Mr. K. M. Nasir Uddin	Independent Director	4	4		20,000	20,000
Total					**100,000**	**100,000**

34.08 As per Company Act, 1994 part-II, Schedule-XI (4) The profit and loss account will give by way of a note detailed information, showing separately the following payments provided or made during the financial year to the directors, including managing director, the managing agents or manager, if any, by the company, subsidiaries of the company and any other person:-

Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager.	640,000	640,000
Expenses reimbursed to Managing Agent	Nil	Nil
Commission or Remuneration payable separately to a managing agent or his associate	Nil	Nil
Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.	Nil	Nil
The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period.	Nil	Nil
Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.	Nil	Nil
Other allowances and commission including guarantee commission Pensions etc.	Nil	Nil
(i) Pensions	Nil	Nil
(ii) Gratuities	Nil	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil	Nil
Share Based payments	Nil	Nil

As per Para-18, IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	540,000	540,000
(b) Post-employee benefits	Nil	Nil
(c) Other long term benefits	Nil	Nil
(d) Termination benefits and	Nil	Nil
(e) Share-based payment	Nil	Nil

As per Para-18, IAS- 24:

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

a) The amount of transaction	640,000	540,000
b) The amount of outstanding balance, including commitments	60,000	60,000
i) Their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Remuneration & Board meeting fee	Remuneration & Board meeting fee
ii) details of any guarantee given or received	Nil	Nil

c) Provisions for doubtful debts related to the amount of outstanding balance	Nil	Nil
d) The expenses recognized during the period in respect of bad or doubtful debts due from related parties	Nil	Nil

34.09 Related party disclosures

In accordance with IAS 24 related party disclosures, amount of transactions during the year and outstanding balances as of the end of the year with the entity's related parties are disclosed as follows:

Name of Employee	Designation	Nature of Transaction	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Md. Selim Reza	CFO	Salary & Allowance	630,000	299,250
Sabuj Kumar Ghosh	Company Secretary	Salary & Allowance	540,000	225,000
Md. Ahid Uddin Bhuiyan	National Sales Manager	Salary & Allowance	945,000	472,500
Kamal Hossain	Regional Sales Manager	Salary & Allowance	585,000	247,500
Md. Osman Ghani	Manager (A/C. & Fin.)	Salary & Allowance	540,000	225,000

34.10 Aggregated amount of Remuneration, Fees, Salary & Wages of employees are given below:

Directors Remuneration	540,000	540,000
Board Meeting Attendances Fees	100,000	125,000
Wages, Salaries and Allowances	5,116,344	6,232,701
Salaries and allowances	17,730,145	33,128,991
	23,486,489	**40,026,692**

34.11 The requirement of schedule XI part-II, Para 3 (a) : Turnover

Particulars	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Turnover in BDT.	317,069,738	406,216,350
Turnover in Quantities (MT/Carton/Pcs)	167,540	213,376

34.12 The requirement of schedule XI part-II, Para 3 (d) (i) : Raw Materials Consumed

Particulars	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Raw Material (Value in BDT.)	120,479,577	214,636,913
Raw Material Quantities (Kg, Pcs, Ltr, MT etc)	1,368,162	2,437,409

34.13 The requirement of schedule XI Part-II, Para-3(C):Work in process

Particulars	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Opening Quantities (Kg, Pcs, Ltr, MT etc)	5,237	2,457
Closing Quantities (Kg, Pcs, Ltr, MT etc)	4,261	5,237

34.14 The requirement of schedule XI part-II, Para 3 (d) (ii) : Finished goods

Particulars	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Opening Quantities (MT/Carton/Bags)	235,947	281,147
Production Quantity	193,278	168,176
Closing Quantities (MT/Carton/Bags)	261,685	235,947

34.15 Reconciliation of Net Income or Net Profit with Cash Flows from Operating Activities (Indirect Method) the requirement of Bangladesh Securities and Exchange Commission notification no. BSEC/CMRRCD/2006-158/308/Admin/81, Dated 08 August 2018.

Particulars	Amount in (Tk.)	
	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
Net Profit before Income Tax	(96,166,846)	(134,617,420)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation on Property, Plant & Equipment	47,912,724	44,965,989
Amortization of Intangible Asset	182,240	135,000
Financial Expense on Loan & others	5,178,365	3,629,105
Lease Rental Charge	17,607,278	16,160,336
Increase in Inventories	166,768,016	186,446,494
Decrease in Trade and other Receivables	(133,653,968)	(105,612,477)
Increase in Advance, Deposits and Prepayments	1,536,593	2,503,412
Increase in Liabilities for Expenses	(2,060,060)	(2,119,218)
Increase in Liability for Workers Profit Participation Fund	-	-
Decrease in Trade and other Payables	847,578	(2,736,112)
Cash Generated from Operating Activities	**8,151,920**	**8,755,108**
Income Tax Paid	(2,184,367)	(1,906,066)
Net Cash Generated from Operating Activities	**5,967,553**	**6,849,043**

34.16 Received from Customers

Sales during the period	317,069,738	406,216,350
Add: Opening Receivables	581,891,798	489,779,226
Less: Closing Receivables	(715,478,218)	(595,053,247)
	183,483,318	**300,942,330**

34.17 Paid to Suppliers

Purchase during the period	120,479,577	214,636,913
Add: Opening Payables	38,632,576	68,868,688
Less: Closing Payables	(39,480,154)	(66,132,576)
Add: Closing Advance to Supplier	7,159,550	7,529,350
Less: Opening Advance to Supplier	(7,968,131)	(10,437,550)
	118,823,417	**214,464,825**

34.18 Paid to Employees

Salary, Wages Including Bonus & Incentive	31,563,439	41,513,542
Payment for WPPF	-	-
Add: Opening Payables	4,356,892	5,188,448
Less: Closing Payables	(2,924,358)	(4,425,280)
Add: Closing Advance to Employee	2,139,580	2,418,465
Less: Opening Advance to Employee	(2,867,592)	(1,938,056)
	32,267,961	**42,757,119**

34.19 Paid to Others

Manufacturing overhead	49,243,080	50,410,348
Administrative Expenses	11,729,420	5,988,572
Selling Expenses	18,424,314	29,069,516
Add: Opening Payables	5,256,474	4,625,851
Less: Closing Payables	(4,628,948)	(3,269,801)
Add: Closing Advance	53,900	53,900
Less: Opening Advance	(53,900)	(129,521)
Less: Sample Expenses	(317,070)	(406,216)
Less: Amortization	(182,240)	(135,000)
Less: Depreciation	(47,912,724)	(44,965,989)
	31,612,307	**41,241,661**

34.20 Acquisition of Freehold Property, Plant and Equipment

Purchase of Assets	-	-
Add: Opening Liability	-	-
Less: Closing Liability	-	-
	-	-

34.21 Capital Work in Progress

Purchase of Assets	-	-
Add: Opening Liability	-	-
Less: Closing Liability	-	-
	-	-

ACME Pesticides Limited

Schedule of Freehold Property, Plant and Equipment

As at 31 March 2026

Annexure-A1

Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 31 March 2026
	Balance as on 01 July 2025	Addition during the year / period	Balance as on 31 March 2026		Balance as on 01 July 2025	Charge during the year / period	Balance as on 31 March 2026	
Land & land Development	558,947,525	-	558,947,525	0%	-	-	-	558,947,525
Building & Other Construction	598,569,215	-	598,569,215	2.5%	104,119,769	9,270,927	113,390,696	485,178,519
Plant & Machinery	544,645,242	83,435,650	628,080,892	10%	266,196,719	27,141,313	293,338,032	334,742,860
Generator	19,199,343	-	19,199,343	10%	9,498,033	727,598	10,225,632	8,973,711
Fire Extinguisher	16,198,935	-	16,198,935	10%	7,717,218	636,129	8,353,347	7,845,588
Furniture and Fixture	27,533,093	-	27,533,093	10%	17,130,397	780,202	17,910,599	9,622,494
Office Equipment and Installation	28,249,931	20,400,000	48,649,931	10%	16,992,031	2,374,342	19,366,374	29,283,557
Computer & Computer Accessories	18,262,780	-	18,262,780	20%	14,610,495	547,843	15,158,337	3,104,443
Vehicle	76,315,554	-	76,315,554	10%	47,538,251	2,158,298	49,696,548	26,619,006
Balance as at 31 March 2026	**1,887,921,618**	**103,835,650**	**1,991,757,268**		**483,802,913**	**43,636,652**	**527,439,565**	**1,464,317,703**

Allocation of depreciation

Particulars	Percentage	Amount in Tk.
Manufacturing Overhead	85%	37,091,154
Administrative Expenses	5%	2,181,833
Marketing & Selling Expenses	10%	4,363,665
Total	**100%**	**43,636,652**

ACME Pesticides Limited

Schedule of Freehold Property, Plant and Equipment

As at 30 June 2025

Annexure-A1

Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 30 June 2025
	Balance as on 01 July 2024	Addition during the year / period	Balance as on 30 June 2025		Balance as on 01 July 2024	Charge during the year / period	Balance as on 30 June 2025	
Land & land Development	558,947,525	-	558,947,525	0%	-	-	-	558,947,525
Building & Other Construction	598,569,215	-	598,569,215	2.5%	91,441,578	12,678,191	104,119,769	494,449,446
Plant & Machinery	544,645,242	-	544,645,242	10%	235,257,994	30,938,725	266,196,719	278,448,523
Generator	19,199,343	-	19,199,343	10%	8,420,110	1,077,923	9,498,033	9,701,310
Fire Extinguisher	16,198,935	-	16,198,935	10%	6,774,805	942,413	7,717,218	8,481,717
Furniture and Fixture	27,533,093	-	27,533,093	10%	15,974,542	1,155,855	17,130,397	10,402,696
Office Equipment and Installation	28,249,931	-	28,249,931	10%	15,741,154	1,250,878	16,992,031	11,257,900
Computer & Computer Accessories	18,262,780	-	18,262,780	20%	13,697,423	913,071	14,610,495	3,652,285
Vehicle	76,315,554	-	76,315,554	10%	44,340,772	3,197,478	47,538,251	28,777,303
Balance as at 30 June 2025	**1,887,921,618**	-	**1,887,921,618**		**431,648,379**	**52,154,534**	**483,802,913**	**1,404,118,705**

Allocation of depreciation

Particulars	Percentage	Amount in Tk.
Manufacturing Overhead	85%	44,331,354
Administrative Expenses	5%	2,607,727
Marketing & Selling Expenses	10%	5,215,453
Total	**100%**	**52,154,534**

ACME Pesticides Limited
Schedule of Right of use Assets
As at 31 March 2026

Annexure-A2

Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 31 March 2026
	Balance as on 01 July 2025	Addition during the year	Balance as on 31 March 2026		Balance as on 01 July 2025	Charge during the year	Balance as on 31 March 2026	
Plant & Machinery	120,000,000	-	120,000,000	10%	74,205,024	3,434,623	77,639,647	42,360,353
Generator	9,342,500	-	9,342,500	10%	4,101,680	393,062	4,494,741	4,847,759
Vehicle	10,657,500	-	10,657,500	10%	4,679,010	448,387	5,127,397	5,530,103
Balance as at 31 March 2026	**140,000,000**	-	**140,000,000**		**82,985,714**	**4,276,071**	**87,261,785**	**52,738,215**

Allocation of depreciation

Particulars	Percentage	Amount in Tk.
Manufacturing Overhead	85%	3,634,661
Administrative Expenses	5%	213,804
Marketing & Selling Expenses	10%	427,607
Total	**100%**	**4,276,071**

ACME Pesticides Limited
Schedule of Right of use Assets
As at 30 June 2025

Annexure-A2

Particulars	Cost			Rate (%)	Depreciation			Written Down Value as at 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charge during the year	Balance as on 30 June 2025	
Plant & Machinery	120,000,000	-	120,000,000	10%	69,116,693	5,088,331	74,205,024	45,794,976
Generator	9,342,500	-	9,342,500	10%	3,519,366	582,313	4,101,680	5,240,820
Vehicle	10,657,500	-	10,657,500	10%	4,014,734	664,277	4,679,010	5,978,490
Balance as at 30 June 2025	**140,000,000**	-	**140,000,000**		**76,650,793**	**6,334,921**	**82,985,714**	**57,014,286**

Allocation of depreciation

Particulars	Percentage	Amount in Tk.
Manufacturing Overhead	85%	5,384,683
Administrative Expenses	5%	316,746
Marketing & Selling Expenses	10%	633,492
Total	**100%**	**6,334,921**

ACME Pesticides Limited
Schedule of Intangible Asset
As at 31 March 2026

Annexure 'A-3'

Particulars	Cost			Rate (%)	Amortization			Written Down Value as at 31 March 2026
	Balance as on 01 July 2025	Addition during the year / period	Balance as on 31 March 2026		Balance as on 01 July 2025	Amortization during the period	Balance as on 31 March 2026	
Software	900,000	1,619,910	2,519,910	15%	900,000	182,240	1,082,240	1,437,670
Balance as at 31 March 2026	**900,000**	**1,619,910**	**2,519,910**		**900,000**	**182,240**	**1,082,240**	**1,437,670**

Allocation of Amortization:

Particulars	Percentage	Amount in Tk.
Administrative Expenses	100%	182,240
Total	**100%**	**182,240**

ACME Pesticides Limited
Schedule of Intangible Asset
As at 30 June 2025

Annexure 'A-3'

Particulars	Cost			Useful Life	Amortization			Written Down Value as at 30 June 2025
	Balance as on 01 July 2024	Addition during the year / period	Balance as on 30 June 2025		Balance as on 01 July 2024	Amortization during the period	Balance as on 30 June 2025	
Software	900,000	-	900,000	5	757,479	142,521	900,000	-
Balance as at 30 June 2025	**900,000**	-	**900,000**		**757,479**	**142,521**	**900,000**	-

Allocation of Amortization:

Particulars	Percentage	Amount in Tk.
Administrative Expenses	100%	142,521
Total	**100%**	**142,521**