

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন”

“Investment in capital market involves a certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions.”

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোসপেক্টাস পড়ে এবং ঝুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ নিজ আর্থিক অবস্থা ও ঝুঁকিগ্রহণ করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

**OFFER PRICE OF 30,000,000 ORDINARY SHARES
OF TK. 10.00 EACH AT PAR TOTALING TK. 300,000,000.00**

OPENING AND CLOSING DATE OF SUBSCRIPTION

**Opening Date: 12th October, 2021
Closing Date: 18th October, 2021**

ISSUE DATE OF THE PROSPECTUS:

14TH SEPTEMBER, 2021

ABRIDGE VERSION OF PROSPECTUS OF



“TOGETHER WE CAN MAKE IT BETTER”

ACME PESTICIDES LIMITED
Doyarampur, Tarakanda, Fulpur, Mymensingh, Bangladesh

MANAGER TO THE ISSUE



SHAHJALAL EQUITY MANAGEMENT LIMITED
Al -Razi Complex, Suite# 901, Level-9, Block-C, 166-167,
Shaheed Syed Nazrul Islam Sarani, Dhaka-1000, Bangladesh.

1. Name(s), address(s), telephone number(s), web address(s), e-mail (s), fax number(s) and contact persons of the issuer, issue manager(s) and underwriter(s);

ISSUER:		
Name & Address	Contact Person	Telephone & Fax Number, Email, Web Address
Acme Pesticides Limited Doyarampur, Tarakanda, Fulpur, Mymensingh, Bangladesh.	Reza-Ur-Rahman Sinha Managing Director	Tel: +880-02-48118123 Fax: +880-2- 48118124 E-mail: info@acmepesticides.com Web: www.acmepesticides.com

ISSUE MANAGER:		
Name & Address	Contact Person	Telephone & Fax Number, Email, Web Address
Shahjalal Equity Management Limited Al-Razi Complex, Suite# 901, Level-9, Block-C, 166-167, Shaheed Syed Nazrul Islam Sarani, Dhaka-1000, Bangladesh.	Md. Mohiuddin Mollah Chief Executive Officer	Phone: +88 02 55111680-681 Fax: +88 02 55111682 E-mail: info@shahjalalequity.com Web: www.shahjalalequity.com

UNDERWRITER(S):		
Name & Address	Contact Person	Phone & Fax Number, E-mail, Web Address
Shahjalal Equity Management Limited Al -Razi Complex, Suite# 901, Level-9, Block-C 166-167, Shaheed Syed Nazrul Islam Sarani, Dhaka-1000, Bangladesh.	Md. Mohiuddin Mollah Chief Executive Officer	Phone: +88 02 55111680-681 Fax: +88 02 55111682 E-mail: info@shahjalalequity.com Web: www.shahjalalequity.com

2. Amount, type and offering price of the securities on a unit and aggregate basis of securities being issuer:

Size of the Issue	Tk. 300,000,000/-
Offer price (at par)	Tk. 10/- each at Par
Number of Shares to be issued	30,000,000/-

3. Opening and Closing date of subscription:

Opening date of the Subscription: **12th October, 2021**

Closing date of the Subscription: **18th October, 2021**

4. Availability of full Prospectus;

The Prospectus and abridge version of the Prospectus in hard and soft forms of the **ACME Pesticides Limited** company shall be obtained from the following address;

ISSUER		
Name & Address	Contact Persons	Telephone & Fax Number, E-mail, Web Address
ACME Pesticides Limited Doyarampur, Tarakanda, Fulpur, Mymensingh, Bangladesh	Reza-Ur-Rahman Sinha Managing Director	Tel: +880-02-48118123 Fax: +880-2- 48118124 E-mail: info@acmepesticides.com Web: www.acmepesticides.com

ISSUE MANAGER		
Name & Address	Contact Person	Telephone & Fax Number, E-mail, Web Address
Shahjalal Equity Management Limited Al -Razi Complex, Suite# 901, Level-9, Block-C, 166-167, Shaheed Syed Nazrul Islam Sarani, Dhaka-1000, Bangladesh.	Md. Mohiuddin Mollah Chief Executive Officer	Phone: +88 02 55111680-681 Fax: +88 02 55111682 E-mail: info@shahjalalequity.com Web: www.shahjalalequity.com

STOCK EXCHANGES		
Name & Address	Contact person	Telephone & Fax Number, E-mail, Web Address
Dhaka Stock Exchange Limited DSE Library, 9/F Motijheel C/A, Dhaka-1000, Bangladesh.	Afzalur Rahaman Manager	Tel: +88-02-9564601,9576210-18 Fax: +88-02-9564727 E-mail: research@dsebd.org Web: www.dsebd.org
Chittagong Stock Exchange Limited CSE Library, CSE Building, 1080, Sheikh Mujib Road Agrabad, Chattogram- 4100, Bangladesh.	Mohammed Jabed Sarwar Assistant Manager	Tel: +88 031-714632-3, Fax:+ 88 031-714101 E-mail: jabed@cse.com.bd Web: www.cse.com.bd

The Prospectus is also available on the websites of Acme Pesticides Limited (www.acmepesticides.com), Shahjalal Equity Management Limited (www.shahjalalequity.com), Bangladesh Securities and Exchanges Commission (www.sec.gov.bd), Dhaka Stock Exchange Limited (www.dsebd.org), Chittagong Stock Exchange Limited (www.csebd.com) and Public Reference room of the Bangladesh Securities and Exchange Commission (BSEC) for reading and studying.

5. **Name of the Credit rating Company (if any) along with ratings assigned with date of validity;**
Not applicable for ACME Pesticides Limited.

6. **Name of the valuer, if any and the auditors;**

Valuer: Not Applicable for ACME Pesticides Limited.

AUDITOR:		
Name & Address	Contact Person	Telephone & Fax Number, E-mail, Web Address
Shiraz Khan Basak & Co. Chartered Accountants R.K Tower (Level-10) 86, Bir Uttam C.R Datta Road (312, Sonargaon), Dhaka-1205, Bangladesh	Ramendra Nath Basak, FCA, Partner	Phone: +88-02-9635139 Fax: +88-02-8621575 Email: shirazkhanbasak@yahoo.com Website: www.shirazkhanbasak.bd.com

7. **A person interested to get a prospectus may obtain from the issuer, and the issue manager;**

8. **"If you have any query about this document, you may consult the issuer, issue manager and underwriter"**
“এই প্রোস্পেক্টাসে বর্ণিত তথ্য সম্পর্কিত যে কোন জিজ্ঞাসা আপনি প্রতিষ্ঠানটির উল্লেখিত ইস্যুয়ার, ইস্যু ব্যবস্থাপক এবং অবলেখকের সাথে যোগাযোগ করে জেনে নিতে পারেন।”

9. **“CONSENT OF THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION HAS BEEN OBTAINED TO THE ISSUE OR OFFER OF THESE SECURITIES UNDER THE SECURITIES AND EXCHANGE ORDINANCE, 1969, AND THE BANGLADESH SECURITIES AND EXCHANGE COMMISSION (PUBLIC ISSUE) RULES, 2015. IT MUST BE DISTINCTLY UNDERSTOOD THAT IN GIVING THIS CONSENT THE COMMISSION DOES NOT TAKE ANY RESPONSIBILITY FOR THE FINANCIAL SOUNDNESS OF THE ISSUER COMPANY, ANY OF ITS PROJECTS OR THE ISSUE PRICE OF ITS SECURITIES OR FOR THE CORRECTNESS OF ANY OF THE STATEMENTS MADE OR OPINION EXPRESSED WITH REGARD TO THEM. SUCH RESPONSIBILITY LIES WITH THE ISSUER, ITS DIRECTORS, CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, CHIEF FINANCIAL OFFICER, COMPANY SECRETARY, ISSUE MANAGER, ISSUE MANAGER'S CHIEF EXECUTIVE OFFICER, MANAGING DIRECTOR, UNDERWRITERS, AUDITOR(S), VALUER AND/OR CREDIT RATING COMPANY (IF ANY).”**

10. **“পুঁজিবাজারে বিনিয়োগ বুঁকিপূর্ণ। জেনে ও বুবো বিনিয়োগ করুন”**
“Investment in capital market involves a certain degree of risks. The investors are required to read the prospectus and risk factors carefully, assess their own financial conditions and risk taking ability before making their investment decisions.”
“পুঁজিবাজারে বিনিয়োগ বুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোস্পেক্টস পড়ে এবং বুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ আর্থিক অবস্থা ও বুঁকিগ্রহণ করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

11. Summary of use of Proceeds of the offer;

The Proceeds from IPO through issuance of 30,000,000 nos. of Ordinary Shares at an Issue Price of Tk. 10.00 each totaling Tk. 300,000,000.00 will be used as projected below:

Sl. No	Particulars	Amount (BDT)	Implementation Schedule of IPO Proceeds
1.	Factory Building and other construction	101,499,000	Within 24 months after receiving IPO fund
2.	Electrical installation	20,000,000	
3.	Acquisition of new plant & machinery	105,000,000	
4.	Bank loan repayment (NFL)	55,000,000	
5.	IPO Expense	18,501,000	
Total		300,000,000	

12. Corporate directory of the ACME Pesticides Limited;

Particulars	Descriptions
Name of the Issuer	ACME PESTICIDES LIMITED
Date of Incorporation	April 13, 2009
Date of Commencement of Commercial Operation	March 7, 2010
Incorporation Number	C-76214/09
Private/ Public Limited Company	Incorporated as a Private Limited Company and subsequently, it was converted to Public Limited Company as on Nov. 28, 2019
Conversion date of Private to Public Limited Company	November 28, 2019
Logo of the Issuer	
Addresses of Registered Office & Factory Address	Doyarampur, Tarakanda, Fulpur, Mymensingh, Bangladesh
Address of Liason Office	24/1-2, Shyamoli Hall Building, 2 nd Floor West Side, Shyamoli, Mohammadpur, Dhaka, Bangladesh
Telephone Number	+880-2-48118123
Fax Number	+880-2- 48118124
Contact Person	Md. Reza-Ur-Rahman Sinha, Managing Director
Email Address	info@acmepesticides.com
Web-site	https://acmepesticides.com

13. Location of the Project;

Dhaka Liaison Office	24/1-2, Shyamoli Hall Building, 2 nd Floor West Side, Shyamoli, Mohammadpur, Dhaka, Bangladesh
Registered office & Factory Address	Doyarampur, Tarakanda, Fulpur, Mymensingh, Bangladesh

14. Principal Products or services of the Issuer; Principal Product/ Services:

ACME Pesticides Limited is committed to providing customers with a broad range of quality products from its business operations. It has diversified its business in different sectors such as the consumers' brands division, and agribusiness division. APL's principal and services are as follows:

Agro-product (Fertilizer and Seed):

APL's Agribusiness is the largest integrator in agricultural sector of Bangladesh. APL Agribusiness deals with crop protections, seeds and fertilizer. Under Agribusiness, the following business units are currently operating:

Fertilizer:

ACME Pesticides Limited (APL) is one of the largest fertilizers and seed manufacturers in Bangladesh. ACME Pesticides Limited (APL) is proud to be one of the private limited company in Bangladesh to own a fertilizer and seed company. This unit is dealing mainly with micro continent and foliar fertilizer with a focus in basic fertilizer. It launched micronutrient fertilizers like Zinc Sulphate, Magnesium Sulphate, Ammonium Sulphate, Boron, Sulphur 90% and Sulphate of Potash. They are being imported from China and other countries and locally.

Seeds:

Seeds division is dealing with hybrid rice, vegetable and maize seeds. APL strives to provide farmers with high quality seeds at very affordable prices. Bangladesh's population is increasing; there is a need to boost its food production and make the country self-sufficient and secure in food supply.

Crop Care & Public Health:

Crop care & Public health is dealing with all type of crop protection items. It is providing a complete range of cost-effective products which can provide appropriate solutions for the farmers through insecticides, herbicides, and fungicides etc.

Consumer Brands:

This business segment has three major categories of product range- home care, air care and hygiene care. APL Coils enjoys very predominant position and striving to become absolute leader in the market place. APL has also very attractive product in Air Care category. APL has another very strong range of products in its Hygiene Product category. Products like Family Protection Soap, Toilet Cleaner, and Floor Cleaner are also under this category.

Product List

The product range manufactured at APL include Crop Protection Chemicals like Insecticides, herbicides and fungicides in granular, powder and liquid, mosquito pesticides in the forms of aerosols, vaporizers and coils house hold chemicals like toilet cleaners and hand wash. The main activities of the company are to manufacture crop protection chemicals like insecticides, herbicides, fungicide in granular, powder and liquid, mosquito pesticides in the forms of aerosols vaporizers and coils household chemicals like toilet cleaners, floor cleaners, dish wash bar & liquid cleaner and hand wash. The Company is serving farmers with a complete range of crop protection solutions. APL manufactures majority of the products of Agro Chemical Division. The factory is equipped with the state-of-the-art facilities for product formulations and process innovation. The Principal Products of APL are as follows:

Group	Brand Name	Technical Name
Fertilizer	Aungkur Magnesium 9.5%	Magnesium Sulphate
	Aungkur Hepta Zinc 21%	Zinc Sulphate 21% Heptahydrate
	Aungkur Mono Zinc 36% Zinc Sulphate 36% Monohydrate Aungkur	Zinc Sulphate 36% Monohydrate
	Aungkur Boron 17%	Boric Acid (Boron 17%)
	Aungkur Solubor 20%	DOT (Boron 20%)
	Gypsum	Gypsum
	Aungkur Chelated Zinc 10%	Chelated Zinc10% EDTA
	Aungkur PGR 4CPA	4-Chlorophenixy Acidic Acid (4-CPA)
	Aungkur PGR Gold 4CPA	4-Chlorophenixy Acidic Acid (4-CPA)
	Sulphur 80 Wp	Sulphur 80%
	Chamok GA3	Gibrelic Acid (GA3)
	Aungkur Shikor Bordhok/ NAA	Napthil Acidic Acid
Fish Product	Aungkur Oxygen	Aungkur Oxygen
	Zeolite	Zeolite
Seed	Rice Seed	Rice Seed
Consumer Products	King Mosquito Coil, Premium Mosquito Coil, Super Mosquito Coil, Power Mosquito Coil, Easy Clean Toilet Cleaner, Easy Wash Detergent Powder, Sun Power Detergent Powder, White Excel Detergent Powder, Pori Ball Soap, Power-X Vixol, Queen Dish wash Liquid, Queen Dish wash Bar, Queen Laundry Soap, Beauty Soap	

15. Name of associates, subsidiary/ related and holding of Issuer Company ;

ACME Pesticides Limited does not have any Associate, Subsidiary/Related and Holding Company.

16. Name, address and short description of each of the Directors;

SHANTA SINHA, CHAIRMAN

Mrs. Shanta Sinha, Chairman of ACME Pesticides Ltd. was born in 1977, in a respectable Muslim family. She is a daughter of Farid Ahmed and Mrs. Fatema Zinat and wife of Mr. Reza-Ur-Rahman Sinha. After completion of M.A she joined the company. She has vast experience in agriculture development industries. She oversees the leadership team of APL, has been passionately driving continuous organizational growth and improvement with her dynamic leadership, sound strategic insights and outstanding people management skills. Blessed with the ability to look into the minutest details, Mrs. Shanta Sinha has set challenging cross-functional aspirations for the company. She is instrumental in making strategic decisions for the company, leads many of the functions including International Business and has been responsible in the execution of several projects of the group.

REZA-UR-RAHMAN SINHA, MANAGING DIRECTOR

Mr. Reza-Ur-Rahman Sinha, the Managing Director of ACME Pesticides Limited, is one of the most eminent business personalities in Bangladesh. He has maintained a high profile and has provided leadership to business community in different capacities. He is the son of Mr. Nasir-Ur-Rahman Sinha and Mrs. Parveen Akhter Sinha and his wife's name is Mrs. Shanta Sinha. After completion of MBA he started business as a Sponsor of the company. With experience gathered while working with ACME Laboratories Limited as Director for over 20 years, Mr. Sinha has continued to maintain the multinational culture and management style in APL, with special emphasis on quality, productivity and customer services. His leadership ability paved way for enhancement of exports to various unchartered countries. Mr. Reza-Ur-Rahman Sinha was exposed to lots of international training program. He gathers tremendous experiences in pesticide sector.

AHASAN HABIB SINHA, DIRECTOR

Ahsan Habib Sinha, Director of ACME Pesticides Ltd was born in 1987, in a respectable Muslim family. He is a son of Sanowar Habib Sinha and Minu Sinha. He completed MBA and concentrated on the agricultural sector. He joined ACME Pesticides Ltd. as a Director. He traveled to many countries in the world for a business tour.

K M HELUAR, DIRECTOR

K M Heluar, Director of ACME Pesticides Ltd. was born in 1961, in a respectable Muslim family. He is a son of Hamid Khan and Latifa Khanam. He completed post graduate degree from Jugannath University. After completion of his graduation, he started his career in business. He joined as director of ACME Pesticides Limited and gather vast experience in this field. He has traveled many countries for business purposes and attended various business meetings and Industrial fair.

PROF. M SHAHJAHAN MINA, INDEPENDENT DIRECTOR

Prof. M Shahjahan Mina, Independent Director of ACME Pesticides Ltd. was born in 1952, in a respectable Muslim family. He is the son of Late M Kanchan Mina and Late Halima Begum. He completed his M. Com from the University of Dhaka, in Finance obtaining First Class 1st position and MBA in Indiana University of Pennsylvania, USA. He was the Chairman of the Department of Finance and Banking, University of Dhaka. He is a Director of Bank Asia Securities Ltd and an independent Director of Bangladesh Shipping Corporation. He is a Member of the Credit Rating Committee of WASO Credit Rating Company Ltd.

17. Comparative Financial Statements and NAV, EPS and Financial Ratios for the Last Five years or from Commercial Operation, which is shorter;

A) Statement of Financial Position:

Particulars	Amount in Taka					
	30 Sept, 2020	30 June, 2020	30 June, 2019	30 June, 2018	30 June, 2017	30 June, 2016
Assets						
Non-Current Assets	1,431,155,946	1,401,722,057	1,084,470,403	946,280,227	830,818,996	687,741,385
Freehold Property, Plant and Equipment	1,199,456,366	1,211,451,842	992,850,670	855,513,879	698,432,160	573,479,544
Leasehold Property, Plant and Equipment	94,140,339	96,554,194	86,171,326	74,449,622	80,486,078	84,722,187

Particulars	Amount in Taka					
	30 Sept, 2020	30 June, 2020	30 June, 2019	30 June, 2018	30 June, 2017	30 June, 2016
Intangible Assets	817,521	862,521	-	-	-	-
Capital Work-in-Process	136,741,720	92,853,501	5,448,407	16,316,726	51,900,758	29,539,654
Current Assets	694,223,172	655,620,168	563,809,334	503,010,260	463,558,376	448,864,421
Inventories	356,652,648	347,833,198	321,778,107	331,361,482	314,703,905	284,931,975
Trade and other Receivables	241,092,127	219,896,421	174,594,804	161,771,317	140,656,602	156,505,585
Advances, Deposits & Prepayments	37,861,314	33,504,698	28,748,053	8,781,869	6,969,317	6,469,992
Cash and Cash Equivalents	58,617,083	54,385,851	38,688,370	1,095,592	1,228,551	956,869
Total Assets	2,125,379,118	2,057,342,225	1,648,279,737	1,449,290,487	1,294,377,372	1,136,605,806
Shareholder's Equity and Liabilities						
Shareholder's Equity	1,767,803,722	1,717,802,959	822,744,007	585,606,411	474,869,669	368,815,293
Share Capital	1,050,000,000	1,050,000,000	99,670,000	30,000,000	30,000,000	30,000,000
Retained Earnings	717,803,722	667,802,959	723,074,007	555,606,411	444,869,669	338,815,293
Non-Current Liabilities	235,119,912	231,547,758	739,813,049	676,853,793	689,376,916	662,704,194
Share Money Deposit	-	-	519,832,884	473,902,884	473,902,884	473,902,884
Long Term Loan (Non-Current Portion)	50,658,190	50,834,072	46,580,967	21,665,467	34,546,577	45,086,740
Lease Liability (Non-Current Portion)	121,889,963	117,924,478	115,454,672	125,958,924	135,554,074	107,325,322
Deferred Tax Liability	62,571,759	62,789,208	57,944,526	55,326,518	45,373,382	36,389,248
Current Liabilities	122,455,484	107,991,509	85,722,682	186,830,283	130,130,787	105,086,319
Short Term Loan	-	-	-	64,486,175	47,147,314	22,773,485
Liabilities for Expenses	13,001,962	12,615,029	12,586,305	11,888,736	10,820,321	9,803,882
Liabilities for Current Tax	35,814,651	26,916,604	19,981,383	12,404,088	2,825,289	2,532,102
Liability for WPPF	14,258,580	11,324,512	-	-	-	-
Long Term Loan (Current Portion)	9,282,160	7,758,645	8,644,914	43,196,193	33,229,128	19,772,544
Lease Liability (Current Portion)	32,635,439	31,519,343	24,653,317	15,484,980	1,315,880	17,927,016
Trade and other Payables	17,462,692	17,857,376	19,856,763	39,370,111	34,792,854	32,277,290
Total Share Holders Equity and Liabilities	2,125,379,118	2,057,342,225	1,648,279,737	1,449,290,487	1,294,377,372	1,136,605,806
Net Asset Value (NAV) per Share	16.84	16.36	82.55	195.20	158.29	122.94

B. Statement Profit or Loss & Other Comprehensive Income (5 year)

Particulars	Amount in Taka					
	30 Sept, 2020	30 June, 2020	30 June, 2019	30 June, 2018	30 June, 2017	30 June, 2016
Revenue	397,640,384	1,538,642,580	1,312,734,585	1,186,602,824	1,056,257,685	942,925,405
Less: Cost of Goods Sold	(289,647,317)	(1,118,680,982)	(955,531,318)	(864,973,685)	(762,506,849)	(678,018,399)
Gross Profit	107,993,067	419,961,598	357,203,267	321,629,139	293,750,836	264,907,006
Operating Expenses	(40,002,708)	(156,626,743)	(149,350,867)	(164,806,134)	(146,670,379)	(128,544,947)

Particulars	Amount in Taka					
	30 Sept, 2020	30 June, 2020	30 June, 2019	30 June, 2018	30 June, 2017	30 June, 2016
Administrative Expenses	(8,286,584)	(31,618,066)	(30,199,067)	(30,372,796)	(26,187,330)	(23,897,504)
Selling & Distribution Expense	(31,716,124)	(125,008,677)	(119,151,800)	(134,433,338)	(120,483,049)	(104,647,443)
Profit from Operation	67,990,359	263,334,855	207,852,400	156,823,005	147,080,457	136,362,059
Other Income	58,763	390,124	471,530	168,458	155,680	145,850
Financial Expenses	(6,433,693)	(25,910,229)	(18,377,410)	(15,974,124)	(22,504,879)	(26,466,250)
Profit before Income Tax & WPPF	61,615,429	237,814,750	189,946,520	141,017,339	124,731,258	110,041,659
WPPF Expenses	(2,934,068)	(11,324,512)	-	-	-	-
Profit Before Income Tax	58,681,361	226,490,238	189,946,520	141,017,339	124,731,258	110,041,659
Income Tax Expenses	(8,680,598)	(31,761,286)	(22,478,925)	(30,280,597)	(18,676,882)	(26,976,565)
Current Tax	(8,898,047)	(26,916,604)	(19,860,917)	(20,327,461)	(9,692,748)	(2,532,102)
Deferred Tax	(217,449)	(4,844,682)	(2,618,008)	(9,953,136)	(8,984,133)	(24,444,464)
Net Profit after tax	50,000,763	194,728,952	167,467,595	110,736,742	106,054,376	83,065,094
Other Comprehensive Income/ (Loss)	-	-	-	-	-	-
Total Comprehensive Income	50,000,763	194,728,952	167,467,595	110,736,742	106,054,376	83,065,094
Earnings Per Share (EPS) Basic	0.48	2.00	2.13	1.47	1.41	1.10
Earnings Per Share (EPS) Diluted*	0.48	1.85	1.59	1.05	1.01	0.79

C. Statement of Cash Flows (5 Years)

Particulars	Amount in taka					
	30-Sept-20	30-Jun-20	30-Jun-19	30-Jun-18	30-Jun-17	30-Jun-16
A. Cash Flows from Operating Activities						
Received from Customers	376,444,678	1,553,150,035	1,299,911,098	1,165,488,109	1,072,106,668	937,698,035
Paid to Suppliers	(264,254,680)	(1,058,614,938)	(861,885,537)	(769,351,791)	(700,685,404)	(640,431,709)
Paid to Employees	(34,686,550)	(129,176,044)	(126,095,396)	(126,775,387)	(114,686,380)	(103,002,538)
Paid to Others	(23,643,126)	(95,819,762)	(87,215,250)	(109,520,188)	(96,290,921)	(82,926,469)
Cash Generated from Operation	53,860,322	269,539,291	224,714,914	159,840,743	160,443,964	111,337,319
Received from Others Income	58,763	390,124	471,530	168,458	155,680	145,850
Income Tax Paid	5,795,155	(24,527,849)	(21,739,491)	(11,747,207)	(9,691,601)	(2,541,156)
Net Cash Generated from Operating Activities	48,123,930	221,403,688	203,446,953	148,261,994	150,908,043	108,942,013
B. Cash Flows from Investing Activities						
Acquisition of Freehold Property, Plant and Equipment	-	(31,433,308)	(1,771,887)	(24,229,131)	(26,197,975)	(22,704,193)
Acquisition of lease hold Property, Plant and Equipment	-	(20,000,000)	(20,000,000)	-	-	-
Acquisition of Intangible Assets	-	(9000,000)	-	-	-	-
Capital Work in Progress	43,888,219	(320,662,454)	(165,847,009)	(127,215,024)	(140,863,731)	(83,828,378)

Particulars	Amount in taka					
	30-Sept-20	30-Jun-20	30-Jun-19	30-Jun-18	30-Jun-17	30-Jun-16
Net Cash Used in Investing Activities	43,888,219	(372,995,762)	(187,618,896)	(151,444,155)	(167,061,706)	(106,532,571)
C. Cash Flows from Financing Activities						
Net Payment for Financial Expenses	6,433,693	(25,910,229)	(18,377,410)	(15,949,565)	(22,482,521)	(26,446,837)
Received for Share money Deposit	-	180,514,800	115,600,000	-	-	-
Refund of Share money Deposit	-	(17,684)	-	-	-	-
Net Received/ (Payment) in short Term Loan	-	-	(64,486,175)	17,338,861	24,373,829	(16,429,050)
Net Received/ (Payment) in Long Term Loan	1,347,633	3,366,836	(9,635,779)	(2,914,045)	2,916,421	34,274,150
Net Received/ (Payment) in Lease liability	5,081,581	9,335,832	(1,335,915)	4,573,950	11,617,616	6,268,982
Net Cash Provided from Financing Activities	(4,479)	167,289,555	21,764,721	3,049,201	16,425,345	(2,332,755)
D Net Increase/ (Decrease) Cash and Cash Equivalents (A+B+C)	4,231,232	15,697,481	37,592,778	(132,959)	271,682	76,686
E Opening Cash and Cash Equivalents	54,385,851	38,688,370	1,095,592	1,228,551	956,869	880,183
F Closing Cash and Cash Equivalents (D+E)	58,617,083	54,385,851	38,688,370	1,095,592	1,228,551	956,869
Net Operating Cash Flows Per Share (NOCFPS)- Basic	0.46	2.28	2.59	1.97	2.00	1.45

** Diluted EPS are calculated with the Outstanding Share as on 30 September, 2020 i.e. 105,000,000 Shares.

ACME Pesticides Limited
Schedule of Ratio Analysis

Name of Ratio			Amount in Taka											
			30 September 2020		30 June 2020		30 June 2019		30 June 2018		30 June 2017		30 June 2016	
	Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result	Calculation	Result
A Liquidity Ratios														
1	Current Ratio (Times)	Current Assets	694,223,172	5.67	655,620,168	6.07	563,809,334	6.58	503,010,260	2.69	463,558,376	3.56	448,864,421	4.27
		Current Liability	122,455,484		107,991,509		85,722,682		186,830,283		130,130,787		105,086,319	
2	Quick Ratio (Times)	Current Assets- Inventory- Advance	299,709,210	2.45	274,282,272	2.54	213,283,174	2.49	162,866,909	0.87	141,885,153	1.09	157,462,454	1.50
		Current Liability	122,455,484		107,991,509		85,722,682		186,830,283		130,130,787		105,086,319	
B Operating Ratios														
1	Accounts Receivable Turnover Ratio (Times)	Sales	397,640,384	1.73	1,538,642,580	7.80	1,312,734,585	7.81	1,186,602,824	7.85	1,056,257,685	7.11	942,925,405	6.13
		Average Receivables	230,494,274		197,245,613		168,183,061		151,213,960		148,581,094		153,891,900	
2	Inventory Turnover Ratio (Times)	Cost of Sales	289,647,317	0.82	1,118,680,982	3.34	955,531,318	2.93	864,973,685	2.68	762,506,849	2.54	678,018,399	2.63
		Average Inventory	352,242,923		334,805,652		326,569,794		323,032,694		299,817,940		257,900,482	
3	Assets Turnover Ratio (Times)	Sales	397,640,384	0.19	1,538,642,580	0.83	1,312,734,585	0.85	1,186,602,824	0.86	1,056,257,685	0.87	942,925,405	0.89
		Average Total Assets	2,091,360,672		1,852,810,981		1,548,785,112		1,371,833,930		1,215,491,589		1,063,119,177	
C Profitability Ratios														
1	Gross Margin Ratio (%)	Gross Profit	107,993,067	27.16%	419,961,598	27.29%	357,203,267	27.21%	321,629,139	27.11%	293,750,836	27.81%	264,907,006	28.09%
		Sales	397,640,384		1,538,642,580		1,312,734,585		1,186,602,824		1,056,257,685		942,925,405	
2	Operating Income Ratio (%)	Operating Profit	67,990,359	17.10%	263,334,855	17.11%	207,852,400	15.83%	156,823,005	13.22%	147,080,457	13.92%	136,362,059	14.46%
		Sales	397,640,384		1,538,642,580		1,312,734,585		1,186,602,824		1,056,257,685		942,925,405	
3	Net Income Ratio (%)	Profit After Tax	50,000,763	12.57%	194,728,952	12.66%	167,467,595	12.76%	110,736,742	9.33%	106,054,376	10.04%	83,065,094	8.81%
		Sales	397,640,384		1,538,642,580		1,312,734,585		1,186,602,824		1,056,257,685		942,925,405	
4	Return on Assets Ratio (%)	Profit After Tax	50,000,763	2.39%	194,728,952	10.51%	167,467,595	10.81%	110,736,742	8.07%	106,054,376	8.73%	83,065,094	7.81%
		Average Total Assets	2,091,360,672		1,852,810,981		1,548,785,112		1,371,833,930		1,215,491,589		1,063,119,177	
5	Return on Equity Ratio (%)	Profit After Tax	50,000,763	2.87%	194,728,952	15.33%	167,467,595	23.78%	110,736,742	20.88%	106,054,376	25.14%	83,065,094	25.38%
		Average Shareholders' Equity	1,742,803,340		1,270,273,483		704,175,209		530,238,040		421,842,481		327,282,746	
6	Earnings Per Share (EPS)- Basic	Profit After Tax	50,000,763	0.48	194,728,952	1.85	167,467,595	1.59	110,736,742	1.05	106,054,376	1.01	83,065,094	0.79
		Weighted Average Number of Shares	105,000,000		105,000,000		105,000,000		105,000,000		105,000,000		105,000,000	
7	EBITDA Margin (%)	EBITDA	79,569,385	20.01%	308,144,575	20.03%	257,752,650	19.63%	192,974,387	16.26%	171,220,232	16.21%	156,070,607	16.55%
		Net Sales	397,640,384		1,538,642,580		1,312,734,585		1,186,602,824		1,056,257,685		942,925,405	
D Solvency Ratios:														
1	Debt to total Asset Ratio	Total Debt	214,465,752	0.10	208,036,538	0.10	195,333,870	0.12	270,791,739	0.19	251,792,973	0.19	212,885,107	0.19
		Total Assets	2,125,379,118		2,057,342,225		1,648,279,737		1,449,290,487		1,294,377,372		1,136,605,806	
2	Debt to Equity Ratio	Total Debt	214,465,752	0.12	208,036,538	0.12	195,333,870	0.24	270,791,739	0.46	251,792,973	0.53	212,885,107	0.58
		Total Equity	1,767,803,722		1,717,802,959		822,744,007		585,606,411		474,869,669		368,815,293	
3	Times Interest Earned Ratio (Times)	Operating Profit	67,990,359	10.57	263,334,855	10.16	207,852,400	11.31	156,823,005	9.82	147,080,457	6.54	136,362,059	5.15
		Net Interest Expenses	6,433,693		25,910,229		18,377,410		15,974,124		22,504,879		26,466,250	
4	Debt Service Coverage Ratio	Net operating profit	67,990,359	10.57	263,334,855	10.16	207,852,400	2.22	156,823,005	9.82	147,080,457	6.54	136,362,059	5.15
		Total Debt Service	6,433,693		25,910,229		93,835,279		15,974,124		22,504,879		26,466,250	
E Cash Flows Ratios														
1	Net operating Cash Flow Per Share	Net operating Cash Flows	48,123,930	0.46	221,403,688	2.11	203,446,953	1.94	148,261,994	1.41	150,908,043	1.44	108,942,013	1.04
		Weighted Number of Shares	105,000,000		105,000,000		105,000,000		105,000,000		105,000,000		105,000,000	
2	Net operating Cash Flow Per Share/EPS	Net Operating Cash Flows Per share	0.46	0.96	2.11	1.14	1.94	1.21	1.41	1.34	1.44	1.42	1.04	1.31
		Earnings Per Share (EPS)- Basic	0.48		1.85		1.59		1.05		1.01		0.79	

Application Process

Step-1 (Applicant):

1. An applicant for public issue of securities shall submit an application/buy instruction to the Stockbroker/ Merchant Banker where the applicant maintains customer account, within the cut-off date (i.e. the subscription closing date), which shall be the 25th (twenty fifth) working day from the date of publication of an abridged version of the prospectus.
2. The application/buy instruction may be submitted in prescribed paper or electronic form, which shall contain the Customer ID, Name, BO Account Number, Total Amount and Category of the Applicant.
 - a) Eligible investors shall submit an application through the electronic subscription system of the exchange(s) and deposit the full amount intended to subscribe by the method as determined by exchange(s).
 - b) The General Public and Non-resident Bangladeshi (NRB) applicants shall submit the application in the electronic subscription system of the exchange(s) through the Stockbrokers/Merchant Bankers where the applicant maintains customer account.

Step-2 (Intermediary):

3. The registered Stock broker/Merchant Banker in the ESS shall:
 - a) Post the amount separately in the customer account equivalent to the application money;
 - b) Accumulate all the applications/buy instructions received up to the cut-off date and transfer the amount to their respective Consolidated Customer Account;
4. The registered Stockbroker/Merchant Banker in the ESS shall prepare category wise lists of the applicants containing Customer ID, Name, BO Account Number and within **3 (three) working days** from the cut-off date, upload to the ESS, the lists of applicants in electronic (text format with tilde ~ separator) format, deposit the full amount received from the General Public and Non-Resident Bangladeshi (NRB) applicants by the method as determined by exchange(s).
5. The application/buy instructions shall be preserved by the Stock broker/Merchant Bankers up to **6 (six) months** from listing of the securities with the exchange.
6. The Exchanges shall prepare a consolidated list of the applications and send the applicants' BOIDs in electronic (text) format in a CDROM to CDBL for verification on the next working day. CDBL shall verify the BOIDs as to whether the BO accounts of the applicants are active or not, verify more than two applications by an individual; verify more than two applications by using same bank account and investment criteria.
7. **On the next working day**, CDBL shall provide the Exchanges with an updated database of the applicants containing BO Account Number, Name, Addresses, Parent's Name and Joint Account information along with the verification report.
8. After receiving verification report and information from CDBL, the Exchanges shall scrutinize the applications, prepare category wise consolidated lists of valid and invalid applications within **5 (five) working days**.
9. **Within next working day**, the Exchanges shall provide the Commission, Issuer and Issue Manager with the soft copy of subscription result.

Step-3 (Issuer):

10. The Issuer and issue manager shall post the final status of subscription on their websites within **6 (six) hours** and on the websites of the Commission and Exchanges within **12 (twelve) hours** of receiving information by the Commission and the Exchanges.
11. **Within 3 (three) working days** of receipt of the subscription result, the Issuer and Exchanges shall:
 - a) Process pro-rata allotment of securities to the General Public and Non-Resident Bangladeshi (NRB) applicants;
 - b) Prepare category wise lists of invalid applicants who are subject to penal provisions as per conditions of the consent letter issued by the Commission in electronic (text format with tilde ~ separator) format mentioning the penalty amount against each applicant;
 - c) Issuer shall issue allotment letters in the names of allottees in electronic format and
 - d) Issuer shall credit the allotted shares to the respective BO accounts on the basis of allotment data (BOID and number of securities) via their CDBL VeDAS Terminal.

Step-4 (Intermediary):

12. **On the next working day**, Exchanges shall:
 - a) remit the amount of allotted applicants to the Issuer's respective Escrow Account opened for subscription purpose;
 - b) send the penalty amount who are subject to penal provisions to the Issuer's respective Escrow Accounts along with a list; and
 - c) Distribute the information and allotment letters to the stock broker/Merchant Bankers concerned in electronic format with a request to refund the balance application money.
13. **On the next working day** of receiving the documents from the Exchanges, the Stockbrokers/Merchant Bankers shall refund the excess application money in the customer accounts and inform the applicants about allotment of securities.

Miscellaneous:

14. The Issuer, Issue Manager(s), Stockbrokers, Merchant Bankers and the Exchanges shall ensure compliance of the above.
15. The Issuer shall pay the costs related to process the Eligible Investors allotment it claimed by the Exchange concerned up to an amount of **Tk. 2,00,000/- (Taka Two Lac) only and Tk. 8,00,00/- (Taka Eight Lac) only** for processing the applications of General Public and Non-Resident Bangladeshi (NRB) applicants.
16. The Stockbroker/Merchant bankers shall be entitled to a service charge of Tk. 5/- (Taka five) only per application irrespective of the amount or category for the service provided till withdrawal of the money. The service charge shall be paid by the applicant at the time of submitting an application.
17. The Exchanges shall provide the Issuer with a statement of the remittance.
18. The Issuer shall send the penalty amount to the Commission through a bank draft/payment order issued in favor of the Bangladesh Securities and Exchange Commission.
19. The concerned Exchanges are authorized to settle any complaints and take necessary actions against any Stockbroker/Merchant Banker in case of violation of any provision of the public issue application process with intimation to the Commission.

"All eligible Stock Broker and Merchant Banker shall receive the IPO Subscription"

The IPO subscription money collected from the successful application (other than NRB application) by the Stockbroker/ Merchant Bankers will be remitted to the Company's Account No.1501204600436001 with BRAC Bank Limited Gulshan-1, Dhaka-1212, and Bangladesh for this purpose. The IPO subscription money collected from successful NRB applicants in US Dollar or UK Pound Sterling or EURO shall be deposited to three FC accounts opened by the Company for IPO purpose are as follows:

SL No	Name of the A/C	Account Number	Type of A/C	Currency	Bank & Branch
1	ACME Pesticides Limited	1501204600436001	Current Account	BDT	BRAC Bank Limited Gulshan-1, Dhaka-1212
2		1501204600436002	FC Account	USD	
3		1501204600436003		GBP	
4		1501204600436004		EURO	

APPLICATION FORM

“পুঁজিবাজারে বিনিয়োগ বুকিপূর্ণ। জেনে ও বুঝে বিনিয়োগ করুন”

“পুঁজিবাজারে বিনিয়োগ ঝুঁকিপূর্ণ। বিনিয়োগকারীগণ প্রোস্পেক্টাস পড়ে এবং ঝুঁকির বিষয়গুলি সতর্কতার সাথে অনুধাবন করে নিজ নিজ আর্থিক অবস্থা ও ঝুঁকিহৃত করার সক্ষমতা বিবেচনা করে বিনিয়োগ সিদ্ধান্ত গ্রহণ করবেন।”

APPLICATION FOR PUBLIC ISSUE

Date:

Name of Applicant	:													
Client Code	:													
BO ID No.	:													
Category of Applicant	:													
Name of the Company/ Fund	:													
Number of Shares/ Units	:	Shares of Taka											Each	
Total Amount in Taka	:													
Amount in Word	:													
Mode of Payment	:													
Cheque/ Draft Information	:													

**Signature of
Applicants**

Signature of
Authorized officer