

FAR Chemical & Textile Ind. PLC
Statement Of Financial Position (Un-Audited)
As at September 30, 2024

Particulars	Notes	Amount in Taka (Consolidated)	
		30-09-2024	30-06-2024
Assets:			
Non Current Assets			
Property, Plant & Equipment	4	4,998,389,269	5,085,932,311
Security deposit	5	11,945,360	11,945,360
Total Non-Current Assets		5,010,334,629	5,097,877,671
Current Assets			
Inventories	6	973,626,581	1,052,776,380
Trade Receivables	7	1,735,736,765	1,309,128,163
Advance, Deposits and Prepayments	8	47,235,192	44,770,621
Investment in Shares	9	83,434,734	82,829,215
Cash and Cash equivalents	10	118,369,154	246,690,825
Total Current Asset		2,958,402,426	2,736,195,204
Total Assets:		7,968,737,055	7,834,072,875
Equity And Liabilities:			
Equity			
Share Capital	11	1,530,973,330	1,530,973,330
Capital Reserve	12	2,226,917,200	2,226,917,200
Retained Earnings	13	1,247,591,085	1,222,399,428
Total Equity		5,005,481,615	4,980,289,958
Non Current Liabilites			
Long Term Loan	14	183,574,876	201,002,115
Deferred Tax	15	98,390,020	98,534,885
Total Non Current Liabilites		281,964,896	299,537,000
Current Liabilities			
Trade Payables	16	445,948,000	580,370,123
Long Term Loan - Current	17	196,165,427	192,482,820
Short Term Borrowings	18	1,937,699,643	1,685,666,384
Income Tax Payable	19	51,162,038	44,131,293
Unpaid or Unclaimed Dividend	20	169,631	169,631
Creditor & Accrued	21	50,145,804	51,425,666
Total Current Liabilities		2,681,290,543	2,554,245,917
Total Liabilities		2,963,255,439	2,853,782,917
Total Equity and Liabilities		7,968,737,054	7,834,072,875
Net Asset Value per share	31	32.69	32.53

The annexed notes form an integral part of these financial statements.

Signed as per our annexed report on even date.



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: November 14, 2024



FAR Chemical & Textile Ind. PLC
Statement of Profit or (Loss) and Others Comprehensive Income
For the period ended September 30, 2024

Particulars	Notes	Amount in Taka (Consolidated)	
		July 2024 to September, 2024	July 2023 to September, 2023
Sales	22	1,115,241,879	750,189,256
Less: Cost of goods sold	23	1,037,512,876	685,789,241
Gross Profit		77,729,003	64,400,015
Less: Operating expenses	24	11,639,744	15,211,637
Operating Income		66,089,259	49,188,378
Less: Financial expenses	25	35,541,827	29,237,112
Add/(Less): Foreign exchange gain / (loss)	26	345,128	(2,272,557)
Net Operating Profit		30,892,560	17,678,709
Add: Other income	27	579,459	901,017
Add: Share Profit of Investment	28	605,518	468,875
Net Profit before Tax		32,077,537	19,048,601
Income Tax expenses	29	6,885,880	8,044,721
Net Profit after Tax		25,191,657	11,003,879
Earnings per Share - EPS (Re-Stated in the note)	30	0.16	0.07


Chairman


Managing Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka.
Date: November 14, 2024



FAR Chemical & Textile Ind. PLC
Consolidated Statement of Changes in Equity
For the period ended September 30, 2024



Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2024	1,530,973,330	2,226,917,200	1,222,399,428	4,980,289,958
Investment realization	-	-	-	-
Net Profit (Loss) during the period	-	-	25,191,657	25,191,657
Closing Balance September 30, 2024	1,530,973,330	2,226,917,200	1,247,591,085	5,005,481,615

FAR Chemical & Textile Ind. PLC
Statement of Changes in Equity
For the period ended September 30, 2023

Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2023	2,180,934,230	-	1,193,542,149	3,374,476,379
Investment realization	-	-	(468,875)	(468,875)
Net Profit (Loss) during the period	-	-	11,003,879	11,003,879
Closing Balance September 30, 2023	2,180,934,230	-	1,204,077,154	3,385,011,384



Chairman

Managing Director

Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: November 14, 2024



FAR Chemical & Textile Ind. PLC
Consolidated Statement of Cash Flows
For the period ended September 30, 2024

Particulars	Amount in Taka.	
	July 2024 to September, 2024	July 2023 to September, 2023
A. Cash Flow From Operating Activities:		
Collection from customer & others	692,759,411	652,599,151
Payment to Suppliers, employees & others	(1,016,884,381)	(967,545,743)
Income Tax paid	(6,954,028)	(6,490,301)
Payment for financial Expenses	(35,541,827)	(25,982,555)
Net cash flow from Operating activities	(366,620,825)	(347,419,448)
B. Cash Flow From Investing Activities:		
Paid for Investment	-	(42,597,117)
Net cash used in Investing activities	-	(42,597,117)
C. Cash Flow From Financing Activities:		
Receipt of / paid for Short term loan from bank	252,033,259	352,684,984
Receipt of / paid for Long term loan from bank	(13,744,632)	30,639,322
Net Cash flow from financing activities	238,288,627	383,324,306
D. Increase/(Decrease) cash and cash equivalents	(128,332,198)	(6,692,259)
E. Opening cash and cash equivalents	246,690,825	181,326,261
Unrealized Foreign Exchange gain	10,527	196,055
F. Closing cash and cash equivalents	118,369,154	174,830,058
Net operating cash flow per share (NOCFPS)	32.00	(2.27)



Chairman



Managing Director



Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: November 14, 2024



