



FAR CHEMICAL INDUSTRIES LTD.

Corporate Office: House # 11 (Floor: 5-A), Road # 12, Block # F, Niketon Gulshan-1, Dhaka-1212, Bangladesh. **Tel:** 9858734, **Fax:** 88-02-9858735
E-mail: farchemicaltd@gmail.com, **Web:** www.farchemicalbd.com

April 30, 2022

The Chairman
Bangladesh Securities and Exchange Commission
Securities Commission Bhaban
Plot# E-6/C, Agargaon
Sher-e-Bangla Nagar
Dhaka-1207, Bangladesh.

Copy to:

- i) Managing Director, Dhaka Stock Exchange Ltd.
 - ii) Managing Director, Chittagong Stock Exchange Ltd.
- Dhaka Office:**
Eunoos Trade Center (Level -15), 52-53 Dilkusha C/A, Dhaka-1000.

Subject: Regarding submission of un- audited Financial Statements **(Q3)** of FAR
Chemical Industries Limited for the period from July 01, 2021 to March 31, 2022

Dear Sir,

Reference to the captioned subject, this is to inform you that we are submitting herewith un-audited Financial Statements for the period from July 01, 2021 to March 31, 2022 **(Q3)** of FAR Chemical Industries Ltd.

If you need any further information or query, please call us.

Thanking you.

Sincerely Yours,


ABM Golam Mostafa FCMA
Company Secretary

Encl: As stated above

FAR CHEMICAL INDUSTRIES LIMITED
Statement of Financial Position (Un-Audited)
As at March 31,2022

Amount in Taka

Particulars	Notes	31-03-2022	30-06-2021
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,886,155,877	2,323,259,450
Security Deposits	5.00	1,548,471	1,548,471
		2,887,704,348	2,324,807,921
Current Assets:			
Inventories	6.00	56,547	24,788,277
Trade Receivables	7.00	-	545,775,447
Advances, Deposits and Prepayments	8.00	29,174,255	59,399,046
STD Account (IPO)	9.00	-	2,945,000
STD Account (Dividend)	10.00	675,784	617,827
Cash and Cash Equivalents	11.00	255,626,054	248,901,502
		285,532,641	882,427,099
TOTAL ASSETS		3,173,236,989	3,207,235,020
EQUITY AND LIABILITES			
Shareholder's Equity			
Share Capital	12.00	2,180,934,230	2,180,934,230
Retained Earnings	13.00	714,748,870	808,776,253
		2,895,683,100	2,989,710,483
Non-Current Liabilities			
Lease Liablility	14.00	5,344,108	5,460,252
Deferred Tax Liability	15.00	-	-
		5,344,108	5,460,252
Current Liabilites			
Trade Payables	16.00	-	-
Short Term borrowings	17.00	260,846,167	195,734,277
Provision for Income tax	18.00	3,763,812	3,176,822
Refundable Deposit (IPO)	19.00	-	2,945,000
Dividend Payables	20.00	675,784	617,827
Creditors and Accurals	21.00	6,924,018	9,590,359
		272,209,781	212,064,285
TOTAL EQUITY AND LIABILITES		3,173,236,989	3,207,235,020
Net Asset Value Per Share	32.00	13.28	13.71


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

Place: Dhaka
Dated: April 30, 2022



FAR CHEMICAL INDUSTRIES LIMITED
Statement of Profit or Loss and other Comprehensive Income (Un-Audited)
For the period ended March 31, 2022

Amount in Taka

Particulars	Notes	Nine Months Ended		3rd Quarter Ended	
		July 01, 2021 to March 31, 2022	July 01, 2020 to March 31, 2021	January 01, 2022 to March 31, 2022	January 01, 2021 to March 31, 2021
Sales Revenue	22.00	34,872,966	486,106,006	-	172,720,818
Less: Cost of Goods Sold	23.00	92,213,494	479,690,652	33,067,276	171,442,684
Gross Profit		(57,340,528)	6,415,354	(33,067,276)	1,278,134
Operating Expenses					
Selling & Distribution	24.00	5,811,089	6,769,991	2,000,798	2,112,045
Administrative Expenses	25.00	7,369,617	5,356,526	3,604,214	1,654,214
Employee Welfare Expenses	26.00	410,098	401,072	139,141	124,568
		13,590,804	12,527,587	5,744,153	3,890,827
Profit from Operation		(70,931,333)	(6,112,233)	(38,811,429)	(2,612,693)
Less: Financial Expenses	27.00	396,488	394,532	134,503	128,842
Add: Foreign Exchange Gain/(Loss)	28.00	5,089	5,438	-	3,511
		(71,322,732)	(6,501,327)	(38,945,932)	(2,738,023)
Add: Other Income	29.00	2,868,503	10,458	2,864,562	3,647
Net profit before tax		(68,454,229)	(6,490,869)	(36,081,370)	(2,734,376)
Income Tax Expenses	30.00	3,763,812	1,895,659	859,369	728,890
Profit after tax		(72,218,040)	(8,386,528)	(36,940,738)	(3,463,266)
Basic Earnings Per Share (EPS)	31.00	(0.33)	(0.04)	(0.17)	(0.02)

* EPS calculated based on weighted average number of shares.

[Signature]

Chairman

S. Haque

Managing Director

M. Hasan

Director

Rahmed

Chief Financial Officer

[Signature]

Company Secretary

Place: Dhaka
Dated: April 30, 2022



FAR CHEMICAL INDUSTRIES LIMITED
Statement of Cash Flows
For the period ended March 31,2022

Particulars	Amount in Taka	
	July 01, 2021 to March 31, 2022	July 01, 2020 to March 31, 2021
A. Cash Flows From Operating Activities:		
Receipt from customers	580,648,413	378,504,349
Receipt from other income	2,868,503	10,458
Payment for Cost of Expenses	(7,776,410)	(176,264,851)
Payment for Operating Expenses	(15,459,021)	(12,590,880)
Payment for employee welfare expenses	(410,098)	(401,072)
Net cash flows from Operating activities	559,871,386	189,258,004
B. Cash Flows From Investing Activities:		
Purchase of Fixed Assets	(595,963,705)	(156,578,437)
Increase / (Decrease) in STD Account (Dividend)	(57,957)	(3,846,256)
Net cash flows from investing activities	(596,021,662)	(160,424,693)
C. Cash Flows From Financing Activities:		
Increase / (Decrease) in Short term Borrowings	65,078,764	(33,126)
Payment for financial Expenses	(396,488)	(394,532)
Payment for cash dividend	(21,809,342)	(21,809,342)
Net Cash flows from financing activities	42,872,934	(22,237,000)
D. Increase/(Decrease) cash and cash equivalents (A+B+C)	6,722,658	6,596,311
E. Foreign Exchange Gain/(Loss)	1,896	1,697
F. Opening cash and cash equivalents	248,901,502	11,375,844
G. Closing cash and cash equivalents (D+ E+F)	255,626,054	17,973,852
Net Operating Cash Flows Per Share (NOCFPS)	2.57	0.87

Signature

Chairman

S. Hasan

Managing Director

M. Hasan

Director

R. Ahmed

Chief Financial Officer

Signature

Company Secretary

Place: Dhaka

Dated: April 30, 2022



FAR CHEMICAL INDUSTRIES LIMITED
Statement of Changes in Equity
For the period ended March 31,2022

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2021	2,180,934,230	808,776,253	2,989,710,483
Less: Cash Dividend paid	-	(21,809,342)	(21,809,342)
Add: Current Period Net Profit	-	(72,218,040)	(72,218,040)
Total	2,180,934,230	714,748,870	2,895,683,100

FAR CHEMICAL INDUSTRIES LIMITED
Statement of Changes in Equity
For the period ended March 31,2021

Particulars	Ordinary Share Capital	Retained Earnings	Total
As at July 01, 2020	2,180,934,230	864,711,493	3,045,645,723
Less: Dividend paid	-	(21,809,342)	(21,809,342)
Add: Current period net profit	-	(8,386,528)	(8,386,528)
Total	2,180,934,230	834,515,622	3,015,449,852



Chairman



Managing Director



Director



Chief Financial Officer



Company Secretary

Place: Dhaka

Dated: April 30, 2022



FAR Chemical Industries Limited
Notes, comprising significant accounting policies and other explanatory information
For the period ended March 31, 2022

1.00 Reporting Entity

Background of the Company

FAR Chemical Industries Limited (the Company') was incorporated in Bangladesh on 22 March 2007 as a Private Limited Company under the Companies Act 1994. Its Corporate office at House No: 11 (Floor: 5-A), Road No: 12, Niketon, Gulshan-1, Dhaka-1212 and Registered office & factory is situated at Plot # 135-136 in CEPZ, Comilla Export Processing Zone, Comilla, Bangladesh. The company has been converted into Public Limited Company under the Companies Act 1994 on 19 June 2012 and issue of Public offer of 12,000,000 ordinary shares of Tk. 10.00 each at par totaling to Tk.120,000,000 as per Bangladesh Securities and Exchange Commission (BSEC) consent letter ref no. BSEC/CI/IPO-220/2013/98 dated February 05, 2014.

2.00 Basis of Preparation of Financial Statements

2.01 Statement of Compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IAS) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations in Bangladesh.

2.02 Reporting Currency and Level of Precision

The financial statements are presented in Bangladeshi Taka (Taka/Tk), which is the Company's functional currency. All financial information presented in Taka have been rounded off to the nearest Taka.

2.03 Preparation and Presentation of Financial Statements of the Company

The Board of Directors of FAR Chemical Industries Ltd is responsible for the preparation and presentation of financial statements.

2.04 Reporting Period

The financial period of the companies covers 6 months period from 01 July 2021 to 31 March 2022 and is followed consistently.

2.05 Statement of Cash Flows

Statement of cash flows is prepared in accordance with "IAS 7: Statement of Cash Flows" and the cash flow from operating activities have been presented under Direct Method as required by the Securities and Exchange Rules 1987 and considering the provisions that "Enterprises are Encouraged to Report Cash Flows from Operating Activities using the Direct Method".



3.01 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 as adopted by ICAB "Presentation of Financial Statements" the complete set of financial statements includes the following components.

- i. Statement of financial position as at 31 March 2022;
- ii. Statement of profit or loss and other comprehensive income for the period ended on 31 March 2022;
- iii. Statement of changes in equity for the period ended on 31 March 2022
- iv. Statement of cash flows for the period ended on 31 March 2022;and
- v. Notes, comprising significant accounting policies and other explanatory information for the period ended on 31 March 2022.

3.02 Foreign Currency Transaction/Translation

Foreign currency transactions are translated into Bangladeshi Taka at the exchange rates ruling at the transaction dates according to IAS 21: "The effect of changes in Foreign Exchange Rates". Monetary assets and liabilities denominated in the foreign currencies are translated at prevailing rates on the balance sheet (financial position) date. Non monetary assets and liabilities denominated in foreign currencies, which are related at historical cost, are translated into Bangladesh Taka at the exchange date ruling at the date of transactions. Foreign exchange fluctuation gain/losses are charged to Statement of Comprehensive Income for the respective period.

3.03 Taxation

i) Current Tax

Provision for income tax has been made as per Income Tax Ordinance 1984 as applicable for the publicly listed company.

ii) Deferred Tax

Deferred tax arises due to temporary difference deductible or taxable for the transaction. A temporary difference between the tax base of an asset or liability and its carrying amount/or amount in the Statement of Financial Position. Deferred tax assets or liability is the year income tax recoverable or payable in future periods recognized in the current period "IAS 12: Income Tax. Deferred tax calculation has been shown in note no. 30.02

3.04 Earnings per Share (EPS)

This has been calculated in compliance with the requirements of "IAS 33: Earnings per Share" by dividing the basic earnings by the weighted average number of ordinary Shares outstanding during the year.

Basic Earnings

This represents earnings for the period attributable to the ordinary shareholders. As there are no preference dividend, minority interest or extra ordinary items, the net profit for the year has been considered as fully attributable to ordinary shareholders. Basic earnings per has been calculated by dividing the net profit or loss by the number of weighted average ordinary share outstanding during the year.



3.05 Employee Benefits

i) Worker's Profit Participation

Accordance with the requirement of section 234 of Labor Act, 2006, the company should contribute 5% of net profit before charging the amount to the aforementioned fund. But the company established in Cumilla Export Processing Zone and have to comply only BEPZA rules relating to services matter concerning workers and officers employed in the company operating in the Export Processing Zone Bangladesh, which imposed by BEPZA. So there is no provision for Worker's Profit Participation Fund in company's profits as per BEPZA rules.

ii) Provident Fund

The Company has established and maintaining Contributory Provident Fund in compliance to the requirement of "The EPZ employees (Contributory) Provident Fund Policy -2012". The fund is administrated by the 6 members Board of Trustees of which 3 members are nominated from employer's side and remaining 3 members fulfilled from the representative from Workers Welfare Association. All members of trustee shall hold their position for three years. The member of the trustee board within the limit of the policy shall together hold absolute measure to take any decision for implementation of the provident fund.

iii) Workers Welfare Fund

The company has been paying against "Workers Welfare Fund" to BEPZA since 1st February 2013 in compliance to the requirement of BEPZA rules. The management of the fund is maintained by BEPZA according to the rules & guidelines imposed under the style of 'Constitution and Operation Procedure of EPZ Worker's Welfare Fund 2012'.

3.06 Impact of Covid-19 and significant deviation of Revenue

There are no going concern threats due to Covid-19 as the company has adequate resources to continue the company. However, being a deemed export oriented company it has been facing global impact of Covid-19. During the period (Q3) its sales revenue is nil due to shifting of the company's operational plant and process of installation of the plant from EPZ Cumilla to its own premises Rupgonj, Narayangonj and cease of operation, so it suffers losses, as a result its EPS is negative.

3.07 Amalgamation/Merger of S.F. Textile Industries Limited with FAR Chemical Industries Limited:

Amalgamation/Merger of S.F. Textile Industries Limited with FAR Chemical Industries Limited has been decided by the company board. The amalgamation process has been in the High Court Division of the Supreme Court of Bangladesh. The court has already admitted the merger/amalgamation application.



FAR CHEMICAL INDUSTRIES LIMITED
Notes to the accounts
For the period from July 01, 2021 to March 31, 2022

Notes	Particulars	Amount in Taka	
		31-03-2022	30-06-2021
4.00	Property, Plant & Equipment	2,886,155,877	2,323,259,450
5.00	Security Deposits	1,548,471	1,548,471
6.00	Inventories	56,547	24,788,277
7.00	Trade Receivables	-	545,775,447
8.00	Advances, Deposits and Prepayments	29,174,255	59,399,046
9.00	STD Account (IPO)	-	2,945,000
<p>Transferred total amount to the Capital Market Stabilisation Fund, on 11 October 2021 as per Directive No. BSEC/CMRRCD/2021-386/03, dated 14 January 2021 of Bangladesh Securities Exchange Commission and the Bangladesh Securities Exchange Commission (Capital Market Stabilization Fund) Rules, 2021.</p>			
10.00	STD Account (Dividend)		
	Opening balance- For the F/Y 2019-2020	426,982	617,827
	Add: For the Financial Year 2020-2021	248,803	-
		<u>675,784</u>	<u>617,827</u>
11.00	Cash and Cash Equivalents		
	Cash in hand - Head Office	379,146	155,612
	Cash in hand - Factory	1,674,147	921,725
	Cash at bank	19,627,593	51,824,165
	Cash at bank: FDR	233,945,168	196,000,000
		<u>255,626,054</u>	<u>248,901,502</u>



FAR CHEMICAL INDUSTRIES LIMITED
Notes to the accounts
For the period from July 01, 2021 to March 31, 2022

12.00	Share Capital	<u>2,180,934,230</u>	<u>2,180,934,230</u>
	Authorized share capital :		
	300,000,000 ordinary shares of Taka 10/= each.	<u>3,000,000,000</u>	<u>3,000,000,000</u>
	Issued, subscribed and paid-up capital:		
	218,093,423 Ordinary Shares of Tk. 10/- each fully paid-up	<u>2,180,934,230</u>	<u>2,180,934,230</u>
	The shareholding position of the company are as under:		

Name	No of shares	Percentages (%)	Amount in Taka
Sponsors & Directors	65,957,620	30.24%	659,576,200
Local Institutions	32,272,933	13.86%	303,804,140
General Shareholder	119,862,870	55.90%	1,217,553,890
Total	218,093,423	100.00%	2,180,934,230

13.00	Retained Earnings		
	Opening balance	808,776,253	864,711,493
	Less: Dividend	(21,809,343)	(21,809,343)
		<u>786,966,910</u>	<u>842,902,150</u>
	Add: Profit/(Loss) during the period	(72,218,040)	(34,125,897)
		<u>714,748,870</u>	<u>808,776,253</u>

14.00	Lease Liability		
	Opening balance	5,603,529	5,734,605
	Less: Payment	106,254	131,076
	Less: Short term lease liability	153,167	143,277
		<u>5,344,108</u>	<u>5,460,252</u>

15.00	Deferred Tax Liability (Notes - 30.02)	<u>-</u>	<u>-</u>
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16.00	Trade Payables	<u>-</u>	<u>-</u>
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17.00	Short Term borrowings		
	Lease Liability (Note: 17.01)	153,167	143,277
	Short term borrowings - EDF Loan	43,602,000	-
	Short term borrowings - Unsecured (Note: 17.02)	<u>217,091,000</u>	<u>195,591,000</u>
		<u>260,846,167</u>	<u>195,734,277</u>



FAR CHEMICAL INDUSTRIES LIMITED
Notes to the accounts
For the period from July 01, 2021 to March 31, 2022

17.01	Short term borrowings		
	Lease Liability	153,167	143,277
		<u>153,167</u>	<u>143,277</u>
17.02	Short term borrowings - Unsecured		
	Samin Food and Bevarage & Textile Mills Ltd	43,591,000	22,091,000
	MN Industries Ltd	84,900,000	84,900,000
	Rezwana Rahman Rini	88,600,000	88,600,000
		<u>217,091,000</u>	<u>195,591,000</u>
18.00	Provision for Income tax		
	Opening balance	-	-
	Add: Current Period Charged	3,763,812	3,176,822
		<u>3,763,812</u>	<u>3,176,822</u>
19.00	Refundable Deposit (IPO)	-	2,945,000
		<u>-</u>	<u>2,945,000</u>
	Transferred total amount to the Capital Market Stabilisation Fund (CMSF), on 11 October 2021 as stated in note : 09.		
20.00	Dividend Payables		
	Opening balance- For the F/Y 2019-2020	426,982	617,827
	Add: For the Financial Year 2020-2021	248,803	-
		<u>675,784</u>	<u>617,827</u>
21.00	Creditors and Accruals	<u>6,924,018</u>	<u>9,590,359</u>



FAR CHEMICAL INDUSTRIES LIMITED
Notes to the accounts
For the period from July 01, 2021 to March 31, 2022

Notes	Particulars	01-07-2021 to 31-03-2022	01-07-2020 to 31-03-2021	01-01-2022 to 31-03-2022	01-01-2021 to 31-03-2021
22.00	Sales Revenue	34,872,966	486,106,006	-	172,720,818
	Sales Revenue	<u>34,872,966</u>	<u>486,106,006</u>	<u>-</u>	<u>172,720,818</u>
23.00	Cost of Goods Sold				
	Cost of Goods Sold	92,213,494	479,690,652	33,067,276	171,442,684
		<u>92,213,494</u>	<u>479,690,652</u>	<u>33,067,276</u>	<u>171,442,684</u>
	Operating Expenses				
24.00	Selling & Distribution	5,811,089	6,769,991	2,000,798	2,112,045
25.00	Administrative Expenses	7,369,617	5,356,526	3,604,214	1,654,214
26.00	Employee Welfare Expenses	410,098	401,072	139,141	124,568
		<u>13,590,804</u>	<u>12,527,588</u>	<u>5,744,153</u>	<u>3,890,827</u>
27.00	Financial Expenses	396,488	394,532	134,503	128,842
28.00	Foreign Exchange Gain/(Loss)	5,089	5,438	-	3,511
29.00	Other Income	2,868,503	10,458	2,864,562	3,647
30.00	Income Tax Expenses				
	Current Tax on operating income (Note 30.01)	2,903,261		-	
	Current Tax on other income @30%	860,551		859,369	
	Deferred Tax	-		-	
		<u>3,763,812</u>		<u>859,369</u>	
30.01	Current Tax on operating income				
	Profit before Tax	(71,322,732)		(38,945,932)	
	Add: Depreciation as Accounting base	33,067,276		9,280,051	
	Less: Depreciation as Tax base	(44,300,837)		(14,766,946)	
	Taxable Income or Loss	<u>(82,556,293)</u>		<u>(44,432,827)</u>	
	Tax Rate	25%		25%	
	Current Tax	(20,639,073)		(11,108,207)	
	Minimum Tax	2,903,261		-	
	So, Current Tax during the year, higher one	<u>2,903,261</u>		<u>-</u>	
30.02	Deferred Tax				
	Property, Plant & Equipment				
	Carrying amount as Accounting base	2,886,155,877		2,886,155,877	
	Carrying amount as Tax base	2,479,926,954		2,479,926,954	
	Difference	<u>406,228,923</u>		<u>406,228,923</u>	
	Tax Rate	25%		25%	
	Total maximum deferred tax liability at the end of the period	101,557,231		101,557,231	
	Total maximum deferred tax liability at the beginning of the period	-		-	
	Total maximum deferred tax for the period	<u>101,557,231</u>		<u>101,557,231</u>	
	Total tax on operating income for the period	2,903,261		-	
	Less: Current tax (Minimum tax on realization and tax on other income) for	2,903,261		-	
	Deferred tax as per total tax liability	<u>-</u>		<u>-</u>	
	Deferred tax for the period	<u>-</u>		<u>-</u>	



FAR CHEMICAL INDUSTRIES LIMITED
Notes to the accounts
For the period from July 01, 2021 to March 31, 2022

32.00

Basic earnings per share for the year:

i) Earnings from Core Business

a) Net Profit after Tax excluding other Income	(75,086,543)	(8,396,986)	(36,940,738)	(3,466,913)
b) Weighted average number of shares outstanding	218,093,423	218,093,423	218,093,423	218,093,423
Basic Earnings per share (EPS) from core business(a/b)	(0.34)	(0.04)	(0.17)	(0.02)

ii) Earnings from Other Income

a) Other Income	2,868,503	10,458	2,864,562	3,647
b) Weighted average number of shares outstanding	218,093,423	218,093,423	218,093,423	218,093,423
Basic Earnings per share from other Income (a/b)	0.0132	0.0000	0.0131	0.0000

Basic earnings per share (i+ii)	(0.33)	(0.04)	(0.16)	(0.02)
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Basic earnings per share (Adjusted)	(0.33)	(0.04)	(0.17)	(0.02)
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Weighted average number of shares outstanding

For the year 2021-2022	Number of Share	Weight	Weighted average no. of Shares
Opening Shares	218,093,423	365/365	218,093,423
Total	218,093,423		218,093,423

Particulars	Amount in Taka	
	31-03-2022	30-06-2021

32.00

Net Assets Value (NAV) per share

Total Assets	3,173,236,989	3,207,235,020
Less: Total outside liability	277,553,889	217,524,537
a. Net Asset Value	2,895,683,099	2,989,710,483
b. Total number of shares outstanding	218,093,423	218,093,423
Net Assets Value (NAV) per share (a/b)	13.28	13.71

Amount in Taka	
31-03-2022	31-03-2021

Net operating cash flow per share (NOCFPS)

a) Net Operating Cash Flow (Numerator)	559,871,386	11,073,979
b) No of Shares outstanding	218,093,423	218,093,423
Net operating cash flow per share (NOCFPS) (a/b)	2.57	0.05

33.00

Reconciliation of cash generated by operations

	Amount in Taka	
	31-03-2022	30-06-2021
Net Profit/(Loss) Before Tax	(68,454,229)	(30,949,075)
Add: Depreciation	33,067,276	51,229,434
Increase/Decrease in inventory	24,731,730	510,804,240
Increase/Decrease in bills receivables	545,775,447	36,130,023
Increase/Decrease in advance , deposits & prepayments	(64,728,022)	(38,530,921)
Increase/Decrease in bills payables	-	(32,426,095)
Income tax paid	(3,189,261)	(3,149,901)
Increase/Decrease in creditors & accrues	(2,666,341)	4,974,283
Foreign Exchange Gain	(1,896)	(2,476)
	559,871,386	503,969,512

