






FAR Chemical & Textile Ind. PLC
Statement Of Financial Position (Un-Audited)
As at March 31, 2024

Particulars	Notes	Amount in Taka (Consolidated)	
		31-03-2024	30-06-2023
Assets:			
Non Current Assets			
Property, Plant & Equipment	4	5,114,982,866	5,122,570,427
Capital work in Progress	5	-	158,831,888
Security deposit	6	11,945,360	11,945,360
Total Non-Current Assets		5,126,928,226	5,293,347,675
Current Assets			
Inventories	7	788,071,502	943,385,986
Trade Receivables	8	1,159,516,601	991,652,885
Advance, Deposits and Prepayments	9	95,570,819	59,703,277
Investment in Shares	10	268,489,363	227,087,789
STD Account (Dividend)	11	169,631	581,528
Cash and Cash equivalents	12	135,189,529	181,326,261
Total Current Asset		2,447,007,445	2,403,737,726
Total Assets:		7,573,935,671	7,697,085,401
Equity And Liabilities:			
Equity			
Share Capital	13	1,530,973,330	3,757,890,530
Capital Reserve	14	2,226,917,200	-
Retained Earnings	15	1,231,718,846	1,193,542,149
Total Equity		4,989,609,376	4,951,432,679
Non Current Liabilites			
Long Term Loan	16	388,034,191	165,895,525
Deferred Tax	17	100,364,259	100,882,125
Total Non Current Liabilites		488,398,450	266,777,650
Current Liabilities			
Trade Payables	18	187,795,745	388,909,243
Long Term Loan - Current	19	15,041,857	215,611,000
Short Term Borrowings	20	1,731,804,886	1,766,550,867
Income Tax Payable	21	89,985,116	66,377,214
Unpaid or Unclaimed Dividend	22	169,631	581,528
Creditor & Accrues	23	71,130,611	40,845,221
Total Current Liabilities		2,095,927,846	2,478,875,073
Total Liabilities		2,584,326,296	2,745,652,723
Total Equity and Liabilities		7,573,935,671	7,697,085,401
Net Asset Value per share	33	32.59	13.18

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

Signed as per our annexed report on even date.






 Managing Director Director Director Company Secretary Chief Financial Officer

Place: Dhaka.
Date: April 30, 2024



FAR Chemical & Textile Ind. PLC
Statement of Profit or (Loss) and Others Comprehensive Income
For the period ended March 31, 2024

Particulars	Notes	Amount in Taka (Consolidated)			
		July 2023 to March, 2024	July 2022 to March, 2023	January 2024 to March, 2024	January 2023 to March, 2023
Sales	24	2,133,781,304	1,569,805,047	588,250,297	684,970,380
Less: Cost of goods sold	25	1,945,852,634	1,551,844,288	529,423,908	706,791,804
Gross Profit		187,928,670	17,960,759	58,826,389	(21,821,424)
Less: Operating expenses	26	41,402,306	31,085,408	13,045,268	17,188,448
Operating Income		146,526,364	(13,124,649)	45,781,121	(39,009,872)
Less: Financial expenses	27	90,396,906	66,606,347	31,416,047	25,676,440
Add/(Less): Foreign exchange gain / (l	28	2,097,478	1,467,398	170,646	377,981
Net Operating Profit		58,226,936	(78,263,598)	14,535,720	(64,308,331)
Add: Other income	29	4,235,339	8,278,324	2,391,712	2,493,294
Add: Share Profit of Investment	30	670,586	3,901,788	293,880	1,264,599
Net Profit before Tax		63,132,861	(66,083,486)	17,221,312	(60,550,438)
Income Tax expenses	31	23,090,036	15,944,440	7,595,035	4,996,587
Net Profit after Tax		40,042,826	(82,027,927)	9,626,276	(65,547,026)
Earnings per Share - EPS (Re-Stated in the note)	32	0.26	(0.54)	0.06	(0.43)



Managing Director



Director



Director



Company Secretary



Chief Financial Officer



Place: Dhaka.

Date: April 30, 2024

FAR Chemical & Textile Ind. PLC
Consolidated Statement of Changes in Equity
For the period ended March 31, 2024

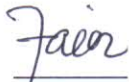
Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2023	2,180,934,230	-	1,193,542,149	3,374,476,379
Transfer during the period	(1,453,956,150)	1,453,956,150	-	-
Transfer during the period	-	772,961,050	-	772,961,050
Investment realization	-	-	(1,866,129)	(1,866,129)
Addition during the period	803,995,250	-	-	803,995,250
Net Profit (Loss) during the period	-	-	40,042,826	40,042,826
Closing Balance March 31, 2024	1,530,973,330	2,226,917,200	1,231,718,846	4,989,609,376

FAR Chemical & Textile Ind. PLC
Consolidated Statement of Changes in Equity
For the period ended March 31, 2023

Particulars	Ordinary Share Capital	Capital Reserve	Retained Earnings	Total
Opening Balance July 01, 2022	2,180,934,230	-	823,038,442	3,003,972,672
Investment realization	-	-	(9,330,648)	(9,330,648)
Net Profit (Loss) during the period	-	-	(82,027,927)	(82,027,927)
Closing Balance March 31, 2023	2,180,934,230	-	731,679,867	2,912,614,097



Managing Director



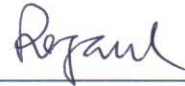
Director



Director



Company Secretary



Chief Financial Officer

Place: Dhaka.

Date: April 30, 2024



FAR Chemical & Textile Ind. PLC
Consolidated Statement of Cash Flows
For the period ended March 31, 2024

Particulars	Amount in Taka.	
	July 2023 to March, 2024	July 2022 to March, 2023
A. Cash Flow From Operating Activities:		
Collection from customer & others	1,978,315,677	1,301,024,554
Payment to Suppliers, employees & others	(1,849,909,555)	(1,750,759,448)
Income Tax paid	(23,196,168)	(14,219,129)
Payment for financial Expenses	(90,396,906)	(51,976,353)
Net cash flow from Operating activities	14,813,048	(515,930,375)
B. Cash Flow From Investing Activities:		
Paid for Investment	(42,597,117)	(67,500,000)
Paid for Security Deposit	-	(3,000,000)
Acquisition of Fixed Assets	(5,496,362)	(136,574,657)
Net cash used in Investing activities	(48,093,479)	(207,074,657)
C. Cash Flow From Financing Activities:		
Receipt of / paid for Short term loan from bank	(34,745,981)	697,388,735
Receipt of / paid for Long term loan from bank	21,569,523	-
Net Cash flow from financing activities	(13,176,458)	697,388,735
D. Increase/(Decrease) cash and cash equivalents	(46,456,889)	(25,616,297)
E. Opening cash and cash equivalents	181,326,261	297,019,344
Unrealized Foreign Exchange gain	320,157	308,415
F. Closing cash and cash equivalents	135,189,529	271,711,462
Net operating cash flow per share (NOCFPS)	34.00	(1.37)


Managing Director


Director


Director


Company Secretary


Chief Financial Officer

Place: Dhaka.
Date: April 30, 2024



