FAR Chemical & Textile Ind. PLC

Statement of Financial Position

As at Sept 30, 2026

Particulars	Notes	Amount in Taka	
		September 30, 2026	June 30, 2026
Assets			
Non Current Assets		**4,778,860,868**	**4,827,527,934**
Property, Plant & Equipment	4.00	4,766,915,508	4,815,582,574
Security deposit	5.00	11,945,360	11,945,360
Current Assets		**2,229,140,275**	**2,595,416,225**
Inventories	6.00	893,280,356	1,298,473,781
Trade Receivables	7.00	1,153,402,158	1,133,738,482
Advance, Deposits and Prepayments	8.00	43,729,694	40,761,216
Cash and Cash equivalents	9.00	138,728,067	122,442,746
Total Assets		**7,008,001,143**	**7,422,944,159**
Equity and Liabilities			
Equity		**4,360,266,947**	**4,468,799,752**
Share Capital	10.00	1,530,973,330	1,530,973,330
Capital Reserve	11.00	2,226,917,200	2,226,917,200
Retained Earnings	12.00	602,376,417	710,909,222
Non Current Liabilites		**771,652,406**	**372,112,573**
Loan Term Loan	13.00	677,836,868	277,213,811
Deferred Tax	14.00	93,815,538	94,898,762
Current Liabilities		**1,876,081,790**	**2,582,031,834**
Trade Payables	15.00	-	-
Loan Term Loan - Current	16.00	120,000,000	120,000,000
Short Term Borrowings	17.00	1,710,324,864	2,415,669,147
Income Tax Payable	18.00	3,601,270	2,518,046
Unpaid or Unclaimed Dividend	19.00	728,523	728,523
Liabilities for Expenses	20.00	41,427,133	43,116,118
Total Equity and Liabilities		**7,008,001,143**	**7,422,944,159**
Net Asset Value per share	29.00	**28.48**	**29.19**

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

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Place: Dhaka
Dated: November 12 , 2026

FAR CHEMICAL & TEXTILE IND. PLC

FAR Chemical & Textile Ind. PLC

Statement of Profit or (Loss) and Others Comprehensive Income

For the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025
Sales	21.00	794,052,178	611,425,147
Less: Cost of goods sold	22.00	744,841,725	526,041,591
Gross Profit		**49,210,453**	**85,383,556**
Less: Operating Expenses	23.00	18,242,922	11,322,929
Operating Income		**30,967,531**	**74,060,627**
Less: Financial Expenses	24.00	143,936,892	63,215,409
Add/(Less): Foreign Exchange gain/(loss)	25.00	103,661	240,518
Net Operating Profit		**(112,865,700)**	**11,085,736**
Add: Other Income	26.00	4,332,895	3,410,992
Add: Share Profit of Investment	27.00	-	153,769
Net Profit Before Tax		**(108,532,805)**	**14,650,497**
Less: Income Tax	28.00	-	6,604,121
Net Profit After Tax		**(108,532,805)**	**8,046,376**
Earnings Per Share-EPS	30.00	**(0.71)**	**0.05**

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

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

Place: Dhaka
Dated: November 12 , 2026

FAR CHEMICAL & TEXTILE IND. PLC

FAR Chemical & Textile Ind. PLC

Statement of Changes in Equity

For the period ended September 30, 2026

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2026	1,530,973,330	2,226,917,200	710,909,222	4,468,799,752
Net Profit (Loss) during the year	-	-	(108,532,805)	(108,532,805)
Balance as at Sept 30, 2026	**1,530,973,330**	**2,226,917,200**	**602,376,417**	**4,360,266,947**

FAR Chemical & Textile Ind. PLC

Statement of Changes in Equity

For the period ended September 30, 2025

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Equity
Balance as at July 01, 2025	1,530,973,330	2,226,917,200	1,220,853,725	4,978,744,255
Dividend paid	-	-		-
Net Profit (Loss) during the year	-	-	8,046,376	8,046,376
Balance as at Sept 30, 2025	**1,530,973,330**	**2,226,917,200**	**1,228,900,101**	**4,986,790,631**

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

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

FAR CHEMICAL & TEXTILE IND. PLC

FAR Chemical & Textile Ind. PLC

Statement of Cash Flows

For the period ended September 30, 2026

Particulars		Amount in Taka.	
		July 2026 to September 2026	July 2025 to September 2025
A .Cash Flow From Operating Activities:			
Collection from customer & others		779,745,584	663,823,085
Payment to Suppliers, employees & others		(305,454,688)	(659,383,964)
Income Tax paid		(8,896,977)	(7,250,636)
Payment for financial Expenses		(143,936,892)	(63,215,409)
Net cash flow from Operating activities		**321,457,027**	**(66,026,924)**
B. Cash Flow From Investing Activities:			
Acquisition of Fixed Assets		(482,521)	(103,588,343)
Net cash used in Investing activities		**(482,521)**	**(103,588,343)**
C. Cash Flow From Financing Activities:			
Receipt of / paid for Short term loan from bank		(705,344,283)	22,569,613
Receipt of / paid for Long term loan from bank		400,623,057	66,873,975
Net Cash flow from financing activities		**(304,721,226)**	**89,443,588**
D. Increase/(Decrease) Cash and Cash Equivalents (A+B+C)		16,253,280	(80,171,679)
E. Opening Cash and Cash Equivalents		122,442,746	206,233,389
F. Unrealized Foreign Exchange gain		32,041	5,149
G. Closing cash and cash equivalents (D+E+F)		**138,728,067**	**126,066,859**
Net Operating Cash Flow Per Share (NOCFPS)	**31.00**	**2.10**	**(0.43)**

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

Chairman **Managing Director** **Director** **Company Secretary** **Chief Financial Officer**

FAR CHEMICAL & TEXTILE IND. PLC

FAR Chemical & Textile Ind. PLC

Notes to the Financial Statements

For the period ended September 30, 2026

1.00 Reporting Entity

1.01 Background of the Company

FAR Chemical & Textile Ind. PLC (the Company') was incorporated in Bangladesh on 22 March 2007 as a Private Limited Company under the Companies Act 1994 vide incorporation no. C-66261(3753)/07, Corporate office is located at House No: 11 (Floor: 7-A), Road No: 12, Niketon, Gulshan-1, Dhaka-1212 and Registered office is situated at Vill: Mirkutir Chao, Post: Murapara, PS: Rupgonj, District: Narayangonj, Bangladesh. The production unit has been shifted from Plot No. 135-136, EPZ, Cumilla to Rupgonj, Narayangonj. The company has been converted to Public Limited Company under the Companies Act 1994 on 19 Sept 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 Bangladesh Securities and Exchange Commission (BSEC) ref no. BSEC/CI/IPO-220/2013/98 dated February 05, 2014. Name of the company has been changed from FAR Chemical Industries Limited to FAR Chemical & Textile Ind. PLC on 5th March 2023.

The company has been amalgamated with another Spinning Mills namely S.F Textile Industries Ltd on 31st October 2023 by complying due process including approval of shareholders and Creditors in EGM and at creditors meeting respectively, Judgement and Order of Honorable High Court Division of Bangladesh of Supreme Court and Consent of Bangladesh Securities and Exchange Commission (Ref: BSEC/LSD/CM-83/2022/993/1414 dated, October 01, 2023).

1.02 Nature of Business

a) The principal activities of the Company were to manufacture and export of Chemical products to different export-oriented Textiles, dyeing and Apparels industries.

b) The Company has established a Spinning Mill at Rupgonj, Narayangonj. Present business activity of the company is to produce cotton yarn for 100% export-oriented dyeing/textile industries.

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 Regulatory Compliances

As required FAR Chemical & Textile Ind. PLC comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

The Income Tax Act 2023;
The Value Added Tax Act 2012;
The Value Added Tax Rules 2016
The Companies Act 1994,
The Customs Act 2023
Bangladesh labour law 2006 (Amended)
The Securities and Exchange Rules, 2020 and
Other related rules and regulations.



2.03 Measurement Bases used in preparing the Financial Statements

The financial statements have been prepared on the historical cost basis, and therefore, do not take into consideration the effect of inflation. The accounting policies, unless otherwise stated, have been consistently applied by the company and are consistent with those of the previous period.

2.04 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.

2.05 Preparation and Presentation of Financial Statements of the Company

The Board of Directors of FAR Chemical & Textile Ind. PLC is responsible for the preparation and presentation of financial statements.

2.06 Use of Estimates and Judgements

The preparation of these financial statements in conformity with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) requires management to make judgements, 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.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected thereby.

In particular, information about significant areas of estimation on uncertainty and critical judgments in applying accounting policies that have the most significant affect on the amounts recognized in the financial statements are included in the following notes:

Note: 4 Property, Plant and Equipment
Note: 6 Inventories
Note: 7 Trade Receivables
Note: 8 Advance, Deposit and Pre-payments

2.07 Reporting Period

The financial period of the companies covers four months from July 01, 2026 to Sept 30, 2026 and is followed consistently.

2.08 Cash Flow Statement

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 Flow from Operating Activities using the Direct Method".

2.09 Compliance with the Requirements of Notification of the Securities and Exchange Commission dated 04.06.2008 under ref. # SEC/CMMRPC/2008-181/53/Adm/03/28.

a) Notes to the financial statements marked from 3.00 to 3.15 setting out the policies are unambiguous with respect to the reporting framework on which the accounting policies are based.

b) The accounting policies on all material areas have been stated clearly in the notes marked from 3.00 to 3.15;

c) The accounting standards that underpin the policies adopted by the company can be found in the following places of the notes to the financial statements:



Sl. No.	Name of the IAS	IAS's no.
1	Presentation of Financial Statements	1
2	Inventories	2
3	Statement of Cash Flows	7
4	Accounting policies, Changes in accounting Estimates & Errors	8
5	Events after the Reporting Period	10
6	Income Taxes	12
7	Property, Plant and Equipment	16
8	Employees Benefits	19
9	The Effects of Changes in Foreign Exchange Rates	21
10	Borrowing Costs	23
11	Related Party Disclosures	24
12	Accounting and Reporting by Retirement Benefit Plans	26
13	Interest in Joint Ventures	31
14	Earnings Per Share	33
15	Impairment of Assets	36
16	Provision, Contingent Liabilities and Contingent Assets	37

SL. No.	Name of the IFRS	IFRS No
1	Financial Instruments: Disclosures	7
2	Operating Segments	8
3	Financial Instruments	9
4	Disclosure of Interests in Other Entities	12
5	Revenue from Contracts with Customers	15
6	Leases	16

d) The financial statements are in compliance with the International Financial Reporting Standards (IFRS) which are issued by the International Accounting Standards Board (IASB).

3.00 Significant Accounting Policies

3.01 Property, Plant & Equipment

3.01.1 Recognition and Measurement

Tangible fixed assets are accounted for according to "IAS 16: Property, plant and equipment", Items of property, plant and equipment are measured at cost or revaluation less accumulated depreciation. The cost of acquisition of an asset comprises its purchase price and any attributable cost of bringing the assets to its working condition for its intended Expenditure incurred after the assets have been put into use, such as repairs maintenance is normally charged off as revenue expenditure in the period in which it incurs. In situation where it can be clearly demonstrated that the expenditure has resulted increase in the future economic benefit expected to be obtained from the asset expenditure is capitalized as an additional cost of the assets.

3.01.2 Depreciation

Depreciation is provided on Reducing Balance Method. Depreciation is charged at the rates varying from 2.50% to 20% depending on the estimated useful life of assets. Depreciation has been charged on additions during the period of available for utilization of Property, Plant & machinery.

Rates of depreciation of assets considering their useful lives are as follows:



Category	Rate
Factory Buildings	2.50%
Plant and Machinery	10%
Electrical Installation	10%
Compressor	10%
Forklift	10%
Water line Installation	10%
Office Equipment	10%
Furniture & Fixture	20%

3.02 Components of the Financial Statements

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

i. Statement of financial position as at Sept 30, 2026

ii. Statement of Profit or Loss and other comprehensive income for the financial period ended on Sept 30, 2026

iii. Statement of Cash Flows for the financial period ended on Sept 30, 2026

iv. Statement of changes in equity for the financial period ended on Sept 30, 2026

v. Accounting policies and explanatory notes for the financial period ended on Sept 30, 2026.

3.03 Inventories

Inventories are measured at lower of cost and ex-factory net realizable value in compliance with "IAS 2: Inventories". The cost of inventories is based on weighted average principle and includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is estimated upon selling price in the ordinary course of business less estimated cost of completion. When the inventories are used, the carrying amounts of those inventories are recognized as expense in the period in which the related revenue is recognized.

3.04 Revenue

In compliance with the requirements of IFRS 15 Revenue from contracts with customers, Entity recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Revenue is recognized only when following steps match with a transaction;

a) Identification of the contract(s) with a customer;

b) Identification of the performance obligation in a contract;

c) Determine the transaction price;

d) Allocate the transaction price to the performance obligations in the contract;

e) Recognition revenue when (or as) the entity satisfies a performance obligation by transferring control over goods or services to a customer;

3.05 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 Profit or Loss and Other Comprehensive Income whenever arise.



3.06 Financial Expenses

Financial costs comprise of interest expense on short term loan. The costs are charged to revenue except those are capitalized in accordance with IAS 23: Borrowing Costs..

3.07 Financial Instruments

Non-derivative financial instruments comprise trade receivables, trade payables, cash and cash equivalents and share capital.

Trade Receivables

Trade receivables are recognized initially at invoice value and subsequently measured at the remaining amount less allowance for doubtful receivable at the period end, if any. Receivables from foreign currency transactions are recognized in Bangladeshi Taka using exchange rates prevailing on the date of transaction.

Trade Payables

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

Cash and Cash Equivalents

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.

Share Capital

Ordinary shares are classified as equity. Incremental cost directly attributable to the issue of ordinary shares are recognized as a deduction from equity, net of any tax effect.

3.08 Taxation

3.08.1 Current Tax

Provision for income tax has been made as per the Income Tax Act 2023 as applicable for the publicly listed company.

3.08.2 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 period income tax recoverable or payable in future periods recognized in the current period as per "IAS 12: Income Tax. Calculation of deferred tax has shown in note no.29.02.

3.09 Provisions

The preparation of financial statements in conformity with International Accounting Standard IAS - 37 Provisions, Contingent Liabilities and Contingent Assets requires management to make estimates and assumption that affect the reported amounts of revenues and expenses, assets and liabilities, and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

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 past event;
* When it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
*Reliable estimates can be made of the amount of the obligation.



An appropriate level with regard to an adequate provision for risks and uncertainties has been shown in the Statement of Financial Position. An amount recorded as a provision represents the best estimate of the probable expenditure required to fulfill the current obligation on the date of Statement of Financial Position.

3.10 Contingencies

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets are disclosed in the notes to the financial statements.

3.11 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 period.

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 period has been considered as fully attributable to ordinary shareholders. Basic earnings per share has been calculated by dividing the net profit or loss by the number of weighted average ordinary share outstanding during the period.

Diluted Earnings per Share (DEPS)

Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and 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.

3.12 Segment Reporting

No segmental reporting is applicable for the company as required by "IFRS 08: Operating Segments" as the company operates in a single industry segment during the reporting period.

3.13 Event after Statement of Financial Position Date

In compliance with the requirements of "IAS-10: Event after the reporting period" that provide additional information about the company's position at the date of the financial position are reflected in the financial statements and events after the reporting period that are not adjusting events are disclosed in the notes when materials.

There was no significant event that has been occurred between the statement of financial position date and date on which the financial statements are authorized for issue.

3.14 Employee Benefits

3.14.1 Worker's Profit Participation

As the company is 100% export oriented industry, As per labor Act 2006, the company need not to establish separate Worker's Profit Participation Fund.

3.15 Financial Risk Management Policies

The company is exposed to normal business risks from changes in market interest rates and currency exchange rates and from non-performance of contractual obligations by counterparties. The company does not hold or issue derivative financial instruments for speculative or trading purposes.



Interest Rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The majority of the interest rate exposure arises from short and long term borrowings from banks. The company has no significant risk of fluctuations in interest rates.

Foreign Currency Risk

The company is exposed to foreign currency risk relating to purchases and sales which are denominated in foreign currencies. The company primarily utilizes forward exchange contracts with maturities of less than one period 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 the large number of parties comprising the group's customer base, Management does not anticipate material losses from its debt collection.

Credit risk is the risk which arises with the possibility that one party to a financial instrument will fail to discharge its obligation and cause the party to incur a financial loss. The company attempts to control credit risk by monitoring credit exposures, limiting transactions with specific counterparties and continually assessing the creditworthiness of counterparties.

Concentrations of credit risk arise when a number of counter parties are engaged in similar business activities or have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentration of credit risk indicates the relative sensitivity of the company's performance to developments affecting a particular industry.

Liquidity Risk

Liquidity risk is the risk that the company will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and bank balances and availability of funding through an adequate amount of committed credit facilities. The company aims to maintain flexibility in funding by keeping committed credit lines open.

Fair Values

The fair value is an amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Consequently, difference may arise between the carrying value and the fair value estimates. As at Sept 30, 2025 the net fair value of all financial assets and financial liabilities are estimated to approximate their carrying values.

Underlying the definition of fair value is the presumption that the company is a going concern without any intention or requirement to curtail materially the scale of its operations or to undertake a transaction on adverse terms.

FAR CHEMICAL & TEXTILE IND. PLC

Notes	Particulars	Amount in Taka.	
		September 30, 2026	June 30, 2026
4.00	**Property, Plant & Equipments**		
	A. Cost		
	Opening balance	6,849,403,363	6,736,593,699
	Add: Addition during the period	482,521	112,809,664
	Closing Balance	**6,849,885,884**	**6,849,403,363**
	B. Accumulated depreciation		
	Opening balance	2,033,820,789	1,829,981,029
	Add: Charged during the period	49,149,587	203,839,760
	Closing Balance	**2,082,970,376**	**2,033,820,789**
	Written down value (A-B)	**4,766,915,508**	**4,815,582,574**
5.00	**Security Deposit**		
	Electricity Security [REB]	8,945,360	8,945,360
	Electricity Security [REB]	3,000,000	3,000,000
	Total	**11,945,360**	**11,945,360**
6.00	**Inventories**		
	Total	**893,280,356**	**1,298,473,781**

7.00 Trade Receivables

This is the amount of receivable against export bills as on Sept 30, 2026. This is considered as good & realizable and is secured by export letter of credit duly accepted by L/C opening bank.

Opening balance	1,133,738,482	973,697,491
Add: Export during the period	794,052,178	2,533,530,511
Less: Realization during the period	774,388,502	2,373,489,520
Closing balance	**1,153,402,158**	**1,133,738,482**

This is considered as fully secured and guaranteed payment by export letter of credit opening bank against export order and is considered good & realizable within the period as per the terms of export letter of credit. The classification of receivables as required by the Part-1, para-4, of Schedule XI of the Companies Act, 1994 are given below:

i. Receivables considered good and in respect of which the company is fully secured.	1,153,402,158	1,133,738,482
ii. Receivables considered good for which the company holds no security other than the debtors personal security.	-	-
iii. Receivables considered doubtful or bad.	-	-
iv. Receivables due by directors or other officers of the company or any of them either severally or jointly with any other person or debts 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 same management.	-	-
vi. The maximum amount due by directors or other officers of the company at any time during the period.	-	-

FAR CHEMICAL & TEXTILE IND. PLC

Notes	Particulars	Amount in Taka.	
		September 30, 2026	June 30, 2026

Ageing of the above Receivables is given below;

For the period ended 30-09-2026

Particulars	Below 6 Months	Above 6 Months
Customers	1,133,738,482	19,663,676

For the period ended 30-09-2025

Particulars	Below 6 Months	Above 6 Months
Customers	926,360,672	207,377,810

8.00	**Advances, Deposits & Prepayments**		
	Total	**43,729,694**	**40,761,216**
9.00	**Cash and Cash Equivalents**		
	Total	**138,728,067**	**122,442,746**
10.00	**Share Capital:**		
	Authorized Share Capital		
	501,000,000 Ordinary Shares of Taka 10/= each.	**5,010,000,000**	**5,010,000,000**
	Issued, subscribed, called-up and paid-up share capital:		
	153,097,333 ordinary shares of Tk 10/= each fully paid-up	**1,530,973,330**	**1,530,973,330**

The shareholding position of the company are as under

Name	No.of shares	Percentage	Amount
Sponsors & Directors	49,959,950	32.63%	499,599,500
General Shareholders	103,137,383	67.37%	1,031,373,830
Total	**153,097,333**	**100%**	**1,530,973,330**

11.00	**Capital Reserve**		
	Transfer from paid up capital -Far Chem	1,453,956,150	1,453,956,150
	Transfer from paid up capital - S.F Textiles	772,961,050	772,961,050
	Total	**2,226,917,200**	**2,226,917,200**
12.00	**Retained Earnings**		
	Opening balance	710,909,222	1,220,853,725
	Add: Current period Profit/Loss	(108,532,805)	(509,944,504)
	Closing Balance	**602,376,417**	**710,909,222**

FAR CHEMICAL & TEXTILE IND. PLC

Notes	Particulars		Amount in Taka.	
			September 30, 2026	June 30, 2026
13.00	**Long Term Loan**			
	HPSM Loan		797,836,868	397,213,811
	Less: Current Portion		120,000,000	120,000,000
	Total		**677,836,868**	**277,213,811**
14.00	**Deferred tax liabilites**			
	Opening balance		94,898,762	97,416,809
	Add: Current period charged	28.02	(1,083,224)	(2,518,047)
	Closing Balance		**93,815,538**	**94,898,762**
15.00	**Trade Payables**			
	Trade payables		-	-
	Total		-	-
16.00	**Term Loan - Current**			
	Term Loan		120,000,000	120,000,000
	Total		**120,000,000**	**120,000,000**
17.00	**Short Term Borrowings**			
	Total		**1,710,324,864**	**2,415,669,147**
18.00	**Income Tax Payable**			
	Income Tax Payable -Opening		2,518,046	40,479,600
	Add: Charge for the period	28.01	1,083,224	2,518,046
			3,601,270	**42,997,646**
	Less: Adjustment during the period		-	(40,479,600)
	Closing Balance		**3,601,270**	**2,518,046**
19.00	**Unpaid or Unclaimed Dividend Account**			
	Dividend payables		728,523	728,523
	Total		**728,523**	**728,523**
20.00	**Liabilities for Expenses**			
	Total		**41,427,133**	**43,116,118**

FAR CHEMICAL & TEXTILE IND. PLC

Notes	Particulars		Amount in Taka	
			July 2026 to September 2026	July 2025 to September 2025
21.00	**Sales**			
	Revenue from Export		794,052,178	611,425,147
	Total		**794,052,178**	**611,425,147**
22.00	**Cost of goods sold**			
	Total		**744,841,725**	**526,041,591**
23.00	**Operating Expenses**			
	Warehouse, Distribution & Selling Exp.		9,001,829	5,984,517
	Administrative Expenses		9,241,093	5,338,412
	Total		**18,242,922**	**11,322,929**
24.00	**Financial Expenses**			
	Total		**143,936,892**	**63,215,409**
25.00	**Foreign Exchange gain / (loss)**			
	Total		**103,661**	**240,518**
26.00	**Other income**			
	Total		**4,332,895**	**3,410,992**
27.00	**Share profit of Investment**			
	Profit of M.L Dyeing & Tex. PLC Ltd from disclosed financial statement		-	3,830,521
	Percentage of holding		0.00%	4.01%
	Share of Associate profit during the period		-	**153,769**
*	**Percentage of holding :**			
	Total No. of Share of M.L Dyeing & Tex. PLC.		-	232,434,090
	Total No. of Share held by the company		-	9,330,648
	Percentage of holding		**0.00%**	**4.01%**
28.00	**Income tax expenses**			
	Current tax	28.01	1,083,224	7,456,869
	Deferred tax	28.02	(1,083,224)	(852,748)
	Total		-	**6,604,121**
28.01	**Current tax**			
	This has been arrived as under;			
	Current tax on operating income	28.01.A	-	6,604,121
	Current tax on other Income		1,083,224	852,748
	Total		**1,083,224**	**7,456,869**

FAR CHEMICAL & TEXTILE IND. PLC

Notes	Particulars	Amount in Taka	
		July 2026 to September 2026	July 2025 to September 2025
28.01.A	**Current tax on operating income**		
	Net Profit before tax	(108,532,805)	14,650,497
	Add: Depreciation as per accounting base	49,149,587	51,371,627
	Lees: Profit of Investment	-	153,769
	Less: Depreciation as per tax base	60,686,085	64,875,464
	Less: Other Income	4,332,895	3,410,992
	Taxable operating income	**(124,402,197)**	**(2,418,101)**
	Income tax @ 15%	(18,660,330)	(362,715)
	Tax deducted u/s 163 of Income Tax Act 2023.	7,743,885	6,604,121
	Current tax on operating income	**-**	**6,604,121**
28.02	**Deferred tax**		
	Property, Plant & Equipment		
	Carrying amount as Accounting base	4,766,915,508	4,958,829,386
	Carrying amount as Tax base	3,766,847,698	3,930,043,954
	Difference	**1,000,067,810**	**1,028,785,432**
	Tax Rate	15%	15%
	Total maximum deferred tax liability at the end of the period	150,010,171	154,317,815
	Total deferred tax liability at the beginning of the period	94,898,762	97,416,809
	Total maximum deferred tax for the period	**55,111,409**	**56,901,006**
	Total Current tax for the period	-	6,604,121
	Less: Current tax on operating income for the period	1,083,224	7,456,869
	Deferred tax as per total tax liability	**(1,083,224)**	**(852,748)**
	Deferred tax for the period	**(1,083,224)**	**(852,748)**

FAR CHEMICAL & TEXTILE IND. PLC