

**ACTIVE FINE CHEMICALS LIMITED**  
**STATEMENT OF FINANCIAL POSITION (UN -AUDITED)**  
**As at 30th June 2015**

	Amount (In Taka)	
	30th June 2015	31st Dec. 2014
<b>ASSETS:</b>		
<b>Non-Current Assets:</b>		
Property, Plant and Equipments at Carrying Value	1,460,806,536	1,258,084,851
<b>Intangible Assets:</b>	19,142,189	20,614,666
Product Development Cost	19,142,189	20,614,666
<b>Investment</b>	<b>272,873,336</b>	<b>302,900,000</b>
<b>Current Assets:</b>	<b>1,938,856,929</b>	<b>1,577,429,128</b>
Inventories	366,299,717	392,828,786
Advances, Deposits and Prepayments	117,371,554	60,429,093
Accounts Receivable	636,499,168	667,119,275
Cash and Cash Equivalents	818,686,490	457,051,974
<b>TOTAL ASSETS</b>	<b>3,691,678,990</b>	<b>3,159,028,645</b>
<b>SHARE HOLDERS' EQUITY &amp; LIABILITIES:</b>		
<b>Shareholders' Equity :</b>	<b>2,937,675,949</b>	<b>2,758,596,615</b>
Share Capital	1,230,444,000	1,018,170,000
Share Premium	986,850,000	950,850,000
Retained Earnings	424,585,233	493,374,800
Revaluation Surplus	109,047,172	109,452,272
Tax Holiday Reserve	186,749,543	186,749,543
<b>Non-Current Liabilities:</b>	<b>74,208,927</b>	<b>84,046,306</b>
Deferred Tax Liability	37,952,997	45,200,376
Long Term Loan	36,255,930	38,845,930
<b>Current Liabilities:</b>	<b>679,794,115</b>	<b>316,385,724</b>
Short term Loan	316,239,424	58,725,760
Provision for Current Tax	261,058,604	185,654,308
Liabilities for Expense & Services	23,127,759	57,071,159
Liabilities for Other Finance	79,368,328	14,934,496
<b>TOTAL SHARE HOLDERS' EQUITY AND LIABILITIES</b>	<b>3,691,678,990</b>	<b>3,159,028,645</b>
<b>Net Assets Value (NAV) per share</b>	<b>23.87</b>	<b>27.09</b>

**ACTIVE FINE CHEMICALS LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**For the period ended 30th June 2015**

Particulars	Amount in Taka			
	Jan-June'2015	Jan-June'2014	April-June'2015	April-June'2014
<b>Net Turnover</b>	775,846,623	631,863,466	386,382,143	307,218,496
Cost of Goods Sold	(454,367,949)	(395,274,905)	(245,291,545)	(201,454,939)
<b>Gross Profit</b>	<b>321,478,673</b>	<b>236,588,561</b>	<b>141,090,597</b>	<b>105,763,557</b>
<b>Operating Expenses</b>	<b>(33,461,272)</b>	<b>(28,260,157)</b>	<b>(17,042,009)</b>	<b>(16,695,649)</b>
Administrative Expenses	(22,910,877)	(19,685,728)	(12,145,352)	(12,759,682)
Selling & Distribution Expenses	(10,550,395)	(8,574,429)	(4,896,657)	(3,935,967)
<b>Profit from Operation</b>	<b>288,017,401</b>	<b>208,328,404</b>	<b>124,048,588</b>	<b>89,067,908</b>
Finance Cost	(14,944,154)	(20,376,965)	(6,872,799)	(10,258,233)
Other Income	5,763,126	503,515	5,763,126	205,380
<b>Net Profit before WPPF</b>	<b>278,836,373</b>	<b>188,454,954</b>	<b>122,938,915</b>	<b>79,015,055</b>
Allocation for WPPF	(13,277,923)	(8,974,045)	(5,854,235)	(3,762,621)
<b>Net Profit Before Tax</b>	<b>265,558,450</b>	<b>179,480,909</b>	<b>117,084,680</b>	<b>75,252,434</b>
<b>Income Tax Expenses</b>	<b>(68,156,916)</b>	<b>(42,851,765)</b>	<b>(20,862,558)</b>	<b>(15,534,935)</b>
Provision for Current Tax	(75,404,295)	(35,589,709)	(34,134,376)	(14,245,269)
Provision for Deferred Tax	7,247,379	(7,262,056)	13,271,818	(1,289,666)
<b>Net Profit After Tax</b>	<b>197,401,535</b>	<b>136,629,144</b>	<b>96,222,123</b>	<b>59,717,499</b>
<b>(Transferred to Statement of Changes in Equity)</b>	<b>197,401,535</b>	<b>136,629,144</b>	<b>96,222,123</b>	<b>59,717,499</b>
<b>Earnings per Share (Restated)</b>	<b>1.61</b>	<b>1.11</b>	<b>0.78</b>	<b>0.49</b>

**ACTIVE FINE CHEMICALS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**For the period ended 30th June 2015**

Particulars	Share Capital	Share Premium	Retained Earnings	Tax Holiday Reserve	Revaluation Surplus	Total Taka
Balance 1st January 2015	1,018,170,000	950,850,000	493,374,799	186,749,543	109,452,272	2,758,596,614
Allotment made during the period	7,200,000					7,200,000
Share Premium		36,000,000				36,000,000
Dividend-2014:						
Stock 20%	205,074,000		(205,074,000)			
Cash 6%			(61,522,200)			(61,522,200)
Revaluation Surplus Adjustment			405,100	-	(405,100)	-
Net Profit after Tax			197,401,535	-	-	197,401,535
<b>Balance 30th June 2015</b>	<b>1,230,444,000</b>	<b>986,850,000</b>	<b>424,585,233</b>	<b>186,749,543</b>	<b>109,047,172</b>	<b>2,937,675,949</b>
<b>Balance 30th June 2014</b>	<b>828,000,000</b>	<b>-</b>	<b>270,400,719</b>	<b>186,749,588</b>	<b>109,891,128</b>	<b>1,395,041,435</b>

**ACTIVE FINE CHEMICALS LIMITED**  
**STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**For the period ended 30th June 2015**

Particulars	Amount (In Taka)	
	Jan-June'2015	Jan-June'2014
<b>A. Cash Flows from Operating Activities:</b>		
Collection from Sales	806,466,730	588,058,434
Payment to Suppliers	(395,642,263)	(382,275,158)
Payment for Expenses	(33,623,606)	(40,002,257)
Payment for Advance, Deposit & Prepayment	(56,942,461)	(2,017,033)
Other Income	5,763,126	503,515
<b>Net Cash Generated from Operating Activities</b>	<b>326,021,526</b>	<b>164,267,501</b>
<b>B. Cash Flows from Investing Activities:</b>		
Investment during the year	30,026,664	(11,245,743)
Purchase of Fixed Assets	(282,171,047)	(160,557,188)
<b>Net Cash used in Investing Activities</b>	<b>(252,144,383)</b>	<b>(171,802,931)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Increase/(Decrease) in Short Term Loan	257,513,664	487,083
Increase/(Decrease) in Long Term Loan	(2,590,000)	18,451,430
Dividend Paid	(10,366,291)	-
Share Capital Increase	7,200,000	-
Share Premium Increase	36,000,000	-
<b>Net Cash Generated/(Used) from Financing Activities</b>	<b>287,757,373</b>	<b>18,938,513</b>
<b>Net Cash Inflow/(Outflow) from Total Activities (A+B+C)</b>	<b>361,634,516</b>	<b>11,403,083</b>
<b>Opening Cash &amp; Cash Equivalents</b>	<b>457,051,974</b>	<b>15,474,171</b>
<b>Cash and Cash Equivalents at the End</b>	<b>818,686,490</b>	<b>26,877,254</b>

Sd/-

Md. Zia Uddin  
Chairman

Sd/-

S.M Saifur Rahman  
Managing Director

Sd/-

Md. Mahbubur Rahman  
Company Secretary