



ACTIVE FINE CHEMICALS LIMITED

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3rd QUARTER UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31th MARCH, 2021

Statement of Financial Position (Un-Audited) As at 31 March, 2021

Particulars	Amount in Taka	
	31-Mar-21	30-Jun-20
ASSETS:		
Non-Current Assets:	4,876,196,030	5,090,605,876
Property, Plant and Equipments at Carrying Value	4,875,408,530	5,089,615,876
Right of Use Assets	787,500	990,000
Intangible Assets:	2,208,715	4,417,429
Product Development Cost	2,208,715	4,417,429
Investment	295,974,000	355,844,712
Current Assets:	3,492,771,818	2,634,626,415
Inventories	861,380,658	765,797,062
Advances, Deposits and Prepayments	762,435,512	439,533,464
Accounts Receivable	1,487,589,941	1,211,603,296
Cash and Cash Equivalents	381,365,907	217,692,593
TOTAL ASSETS	8,667,150,563	8,085,494,432
SHARE HOLDERS' EQUITY & LIABILITIES:		
Shareholders' Equity:	5,284,253,722	5,242,501,162
Share Capital	2,399,365,800	2,399,365,800
Share Premium	986,850,000	986,850,000
Retained Earnings	1,792,753,506	1,750,600,093
Revaluation Surplus	105,284,416	105,885,268
Non-Current Liabilities:	260,868,941	263,374,534
Deferred Tax Liability	64,699,780	64,699,780
Long Term Loan-Secured	195,265,245	197,770,838
Lease Liability	903,916	903,916
Current Liabilities:	3,122,027,899	2,579,618,736
Short Term Loan	2,476,870,337	1,912,575,404
Long Term Loan-Current portion	140,794,973	120,526,917
Lease Liability_Current Portion	56,340	211,771
Provision for Tax	313,831,378	344,754,438
Liabilities for Expense & Services	45,602,294	38,153,615
Liabilities for Other Finance	144,872,577	163,396,591
TOTAL SHARE HOLDERS' EQUITY AND LIABILITIES	8,667,150,563	8,085,494,432
Net Assets Value (NAV) per share	22.02	21.85

Statement of Changes in Equity (Un-Audited) For the period ended 31 March, 2021

Particulars	Amount in Taka					Total Taka
	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Gain(Loss) on Marketable Securities (Unrealized)	
Balance 1st July 2020	2,399,365,800	986,850,000	1,750,000,003	105,885,269	-	5,242,501,162
Revaluation Surplus Adjustment	-	-	400,852	(400,852)	-	-
Net Profit after Tax	-	-	41,752,560	-	-	41,752,560
Balance 31 March 2021	2,399,365,800	986,850,000	1,792,753,506	105,284,417	-	5,284,253,722

Statement of Changes in Equity (Un-Audited) For the period ended 31 March, 2020

Particulars	Amount in Taka					Total Taka
	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Gain(Loss) on Marketable Securities (Unrealized)	
Balance 1st July 2019	2,399,365,800	986,850,000	1,054,048,513	106,260,004	-	5,346,525,387
Cash Dividend 2%	-	-	(47,987,316)	-	-	(47,987,316)
Revaluation Surplus Adjustment	-	-	431,112	(431,112)	-	-
Net Profit after Tax	-	-	230,516,003	-	-	230,516,003
Balance 31 March 2020	2,399,365,800	986,850,000	2,037,098,312	105,828,892	-	5,529,054,084

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) For the period ended 31 March, 2021

Particulars	Amount in Taka			
	July 2020 To March 2021	July 2019 To March 2020	January 2021 To March 2021	January 2020 To March 2020
Net Turnover	1,273,377,248	1,197,873,447	510,371,002	328,349,081
Cost of Goods Sold	(1,019,945,128)	(641,229,266)	(414,427,009)	(163,242,392)
Gross Profit	253,432,121	556,644,181	95,943,994	165,106,689
Operating Expenses	(160,407,169)	(142,896,667)	(62,604,858)	(52,225,163)
Administrative Expenses	(146,622,464)	(110,462,558)	(57,922,922)	(38,882,452)
Selling & Distribution Expenses	(13,784,705)	(32,434,109)	(4,681,936)	(13,342,711)
Profit from Operation	93,024,952	413,747,514	33,339,136	112,881,526
Finance Cost	(179,664,577)	(181,124,999)	(67,140,951)	(74,656,737)
Other Income/(Loss)	145,785,600	9,419,288	45,824,652	9,445,936
Net Profit before WPPF	59,145,975	242,041,803	12,022,837	47,670,724
Allocation for WPPF	(2,816,475)	(11,525,800)	(1,587,578)	(2,270,034)
Net Profit Before Tax	56,329,500	230,516,003	10,435,259	45,400,690
Income Tax Expenses	(14,576,940)	-	(4,573,600)	-
Provision for Current Tax	(14,576,940)	-	(4,573,600)	-
Provision for Deferred Tax	-	-	-	-
Net Profit After Tax	41,752,560	230,516,003	5,861,659	45,400,690
(Transferred to Statement of Changes in Equity)	-	-	-	-
Other Comprehensive Income:	-	-	-	-
Gain/(Loss) on Marketable Securities (Unrealized)	-	-	-	-
Total Comprehensive Income	41,752,560	230,516,003	5,861,659	45,400,690
Earnings per Share (Basic)	0.17	0.96	0.02	0.19
Number of share used	239,936,580	239,936,580	239,936,580	239,936,580

Statement of Cash Flows (Un-Audited) For the period ended 31 March, 2021

Particulars	Amount (In Taka)			
	July 2020 To March 2021	To July 2019 To March 2020	July 2020 To March 2021	To July 2019 To March 2020
A. Cash Flows from Operating Activities:				
Collection from Sales	997,390,803	1,301,020,540		
Payment to Suppliers	(542,586,024)	(377,471,794)		
Payment for Expenses	(280,300,501)	(256,329,992)		
Payment for Advance, Deposit & Prepayment	(322,902,047)	(197,139,954)		
Other Income	145,769,400	9,419,287		
Net Cash Generated from Operating Activities	(2,628,569)	479,498,087		
B. Cash Flows from Investing Activities:				
Investment during the year		59,870,712		(23,164,316)
Purchase of Fixed Assets		(468,375,836)		(1,422,342,737)
Net Cash used in Investing Activities		(408,505,124)		(1,445,507,053)
C. Cash Flows from Financing Activities:				
Increase/(Decrease) in Short Term Loan		564,294,933		538,770,059
Increase/(Decrease) in Long Term Loan		17,762,463		(5,135,159)
Dividend Paid		(7,250,489)		-
Net Cash Generated/(Used) from Financing Activities		574,806,907		533,634,900
D. Cash Flows from realized gain(loss) on Exchange Rate		16,200		-
Net Cash Inflow/(Outflow) from Total Activities (A+B+C+D)		163,673,214		(432,374,066)
Opening Cash & Cash Equivalents	217,692,593	482,667,708		
Cash and Cash Equivalents at the End	381,365,807	50,293,642		
Net Operating Cash Flows Per Share		(0.01)		2.00

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Chief Financial Officer

Sd/-
Company Secretary

The Financial Statement is also available in the web site of the company. The company address is www.afchem.com