



# ACTIVE FINE CHEMICALS LIMITED

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## HALF YEARLY UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED ON 31<sup>ST</sup> DECEMBER, 2021

### Statement of Financial Position (Un-Audited) As at 31st December, 2021

Particulars	Amount in Taka	
	31-Dec-21	30-Jun-21
<b>ASSETS:</b>		
<b>Non-Current Assets:</b>	<b>4,299,676,262</b>	<b>4,764,239,815</b>
Property, Plant and Equipments at Carrying Value	4,299,091,262	4,765,519,815
Right of Use Assets	585,000	720,000
<b>Intangible Assets:</b>	<b>-</b>	<b>1,472,477</b>
Product Development Cost	-	1,472,477
<b>Investment</b>	<b>295,974,000</b>	<b>295,974,000</b>
<b>Current Assets:</b>	<b>4,345,825,239</b>	<b>3,687,359,998</b>
Inventories	1,352,903,925	1,267,196,162
Advances, Deposits and Prepayments	722,353,564	741,829,459
Accounts Receivable	1,787,274,265	1,489,858,781
Cash and Cash Equivalents	483,293,485	188,675,605
<b>TOTAL ASSETS</b>	<b>8,941,475,501</b>	<b>8,749,046,291</b>
<b>SHARE HOLDERS' EQUITY &amp; LIABILITIES:</b>		
<b>Shareholders' Equity:</b>	<b>5,319,441,733</b>	<b>5,280,777,334</b>
Share Capital	2,399,365,800	2,399,365,800
Share Premium	986,850,000	986,850,000
Retained Earnings	1,830,688,684	1,791,895,069
Revaluation Surplus	102,537,248	102,666,465
<b>Non-Current Liabilities:</b>	<b>260,748,871</b>	<b>260,868,941</b>
Deferred Tax Liability	64,699,780	64,699,780
Long Term Loan-Secured	195,265,245	195,265,245
Lease Liability	783,846	903,916
<b>Current Liabilities:</b>	<b>3,361,284,897</b>	<b>3,207,400,016</b>
Short Term Loan	2,672,011,210	2,582,210,819
Long Term Loan-Current portion	144,865,755	148,621,532
Lease Liability-Current Portion	176,410	56,340
Provision for Tax	336,728,292	316,733,758
Liabilities for Expense & Services	124,975,526	69,161,982
Dividend Payable	25,291,813	36,840,262
Liabilities for Other Finance	87,235,890	53,775,322
<b>TOTAL SHARE HOLDERS' EQUITY AND LIABILITIES</b>	<b>8,941,475,501</b>	<b>8,749,046,291</b>
<b>Net Assets Value (NAV) per share</b>	<b>22.17</b>	<b>22.01</b>

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

Particulars	Amount in Taka				
	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Taka
<b>Balance 1st July, 2021</b>	<b>2,399,365,800</b>	<b>986,850,000</b>	<b>1,791,895,069</b>	<b>102,666,465</b>	<b>5,280,777,334</b>
Cash Dividend (2020-2021)	-	-	(10,552,411)	-	(10,552,411)
Revaluation Surplus Adjustment	-	-	129,216	(129,216)	-
Net Profit after Tax	-	-	49,216,810	-	49,216,810
<b>Balance 31st December, 2021</b>	<b>2,399,365,800</b>	<b>986,850,000</b>	<b>1,830,688,684</b>	<b>102,537,249</b>	<b>5,319,441,733</b>

### Statement of Changes in Equity For the period ended 31st December, 2020

Particulars	Amount in Taka				
	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Taka
<b>Balance 1st July, 2020</b>	<b>2,399,365,800</b>	<b>986,850,000</b>	<b>1,750,600,093</b>	<b>105,685,269</b>	<b>5,242,501,162</b>
Revaluation Surplus Adjustment	-	-	267,235	(267,235)	-
Net Profit after Tax	-	-	34,875,839	-	34,875,839
<b>Balance 31st December, 2020</b>	<b>2,399,365,800</b>	<b>986,850,000</b>	<b>1,785,743,167</b>	<b>105,418,034</b>	<b>5,277,377,001</b>

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

Particulars	Amount in Taka			
	July 2021 To Dec. 2021	July 2020 To Dec. 2020	Oct. 2021 To Dec. 2021	Oct. 2020 To Dec. 2020
<b>Net Turnover</b>	<b>769,572,757</b>	<b>763,006,246</b>	<b>350,755,942</b>	<b>376,259,806</b>
Cost of Goods Sold	(599,123,419)	(605,518,119)	(289,450,568)	(310,170,280)
<b>Gross Profit</b>	<b>170,449,338</b>	<b>157,488,127</b>	<b>61,305,374</b>	<b>66,089,526</b>
<b>Operating Expenses</b>	<b>(154,267,782)</b>	<b>(97,802,311)</b>	<b>(50,792,899)</b>	<b>(49,268,831)</b>
Administrative Expenses	(141,279,502)	(88,699,542)	(44,301,286)	(45,154,110)
Selling & Distribution Expenses	(12,988,280)	(9,102,769)	(6,491,613)	(4,114,721)
<b>Profit from Operation</b>	<b>16,181,556</b>	<b>59,685,816</b>	<b>10,512,475</b>	<b>16,820,695</b>
Finance Cost	(143,420,438)	(112,523,626)	(73,249,501)	(63,345,089)
Other Income/(Loss)	199,910,793	99,960,948	53,509,559	84,114,000
<b>Net Profit before WPPF</b>	<b>72,671,911</b>	<b>47,123,138</b>	<b>(9,227,467)</b>	<b>37,589,606</b>
Allocation for WPPF	(3,460,567)	(2,243,959)	439,403	(800,986)
<b>Net Profit Before Tax</b>	<b>69,211,344</b>	<b>44,879,179</b>	<b>(8,788,064)</b>	<b>36,788,620</b>
<b>Income Tax Expenses</b>	<b>(19,994,534)</b>	<b>(10,003,340)</b>	<b>(5,352,990)</b>	<b>(8,411,400)</b>
Provision for Current Tax	(19,994,534)	(10,003,340)	(5,352,990)	(8,411,400)
Provision for Deferred Tax	-	-	-	-
<b>Net Profit After Tax</b>	<b>49,216,810</b>	<b>34,875,839</b>	<b>(14,141,054)</b>	<b>28,377,220</b>
(Transferred to Statement of Changes in Equity)				
<b>Other Comprehensive Income:</b>				
Gain/(loss) on Marketable Securities (Unrealized)	-	-	-	-
<b>Total Comprehensive Income</b>	<b>49,216,810</b>	<b>34,875,839</b>	<b>(14,141,054)</b>	<b>28,377,220</b>
<b>Earnings per Share (Basic)</b>	<b>0.21</b>	<b>0.15</b>	<b>(0.06)</b>	<b>0.12</b>
Number of share used	239,936,580	239,936,580	239,936,580	239,936,580

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

Particulars	Amount (In Taka)	
	July 2021 To Dec. 2021	July 2020 To Dec. 2020
<b>A. Cash Flows from Operating Activities:</b>		
Collection from Sales	472,157,273	662,263,864
Payment to Suppliers	(281,168,184)	(325,174,376)
Payment for Expenses	(174,080,478)	(152,022,545)
Payment for Advance, Deposit & Prepayment	19,275,886	(78,786,927)
Other Income	199,847,524	100,033,400
<b>Net Cash Generated from Operating Activities</b>	<b>236,032,021</b>	<b>206,313,416</b>
<b>B. Cash Flows from Investing Activities:</b>		
Investment during the year	-	(3,145,300)
Purchase of Fixed Assets	(5,492,895)	(465,673,814)
<b>Net Cash used in Investing Activities</b>	<b>(5,492,895)</b>	<b>(468,819,114)</b>
<b>C. Cash Flows from Financing Activities:</b>		
Increase/(Decrease) in Short Term Loan	89,800,391	321,298,238
Increase/(Decrease) in Long Term Loan	(3,755,777)	10,244,703
Dividend Paid	(22,100,860)	(3,357,395)
Lease Payment	135,000	-
<b>Net Cash Generated/(Used) from Financing Activities</b>	<b>64,078,754</b>	<b>328,285,546</b>
<b>D. Cash Flows from realized gain(loss) on Exchange Rate</b>	<b>(1,343)</b>	<b>(72,452)</b>
<b>Net Cash Inflow/(Outflow) from Total Activities (A+B+C+D)</b>	<b>294,617,880</b>	<b>65,779,848</b>
<b>Opening Cash &amp; Cash Equivalents</b>	<b>188,675,605</b>	<b>217,692,593</b>
<b>Cash and Cash Equivalents at the End</b>	<b>483,293,485</b>	<b>283,472,441</b>
<b>Net Operating Cash Flows Per Share</b>	<b>0.98</b>	<b>0.86</b>

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