

Indorama Kokand Fertilizer and Chemicals JSC
Statement of Financial Position as on 31st December 2021

(in \$k)

Description	Note	Audited 2020	Audited 2021
ASSETS			
<u>Non-current Assets</u>			
Property, plant and equipment	5	27 862	36 007
Intangible assets	6	447	474
Financial assets at FVTOCI	7a	1	1
Other non-current assets	7b	822	263
Deferred Tax Asset	7c	15	17
Total non-current assets		29 147	36 762
<u>Current Assets</u>			
Inventories	8	810	5 461
Trade receivables	9	708	3 020
Other current assets & receivables	10	90	2 068
Fixed Deposit	10a	-	554
Cash and cash equivalents	11	4 494	3 780
Total current assets		6 102	14 882
<u>Current liabilities</u>			
Trade and other payables	12	2 514	4 504
Shareholder Loan in lie of equity	12b	5 700	8 700
Working Capital Loan	12c	-	5 000
Current Maturity of long term loan	13	-	2 190
Total Current liabilities		8 214	20 394
Net Working Capital		(2 111)	(5 512)
Total assets		27 036	31 250
EQUITY AND LIABILITIES			
<u>Capital and Reserves</u>			
Share capital	14	1 191	1 191
Revaluation Reserves	15	2 282	2 315
Retained earnings	16	(1 437)	4 934
Total equity		2 036	8 440
<u>Long Term Liabilities</u>			
Shareholder Loan in lie of equity	13	-	-
Loan from Financial Institutions		25 000	22 810
Total liabilities		25 000	22 810
Total equity and liabilities		27 036	31 250

Indorama Kokand Fertilizer and Chemicals JSC
Statement of Profit & Loss Account for the period 31st December 2021

(in \$k)

Description	Note	Audited 2020	Audited 2021
Exchange Rate			
Revenue	17	321	27 386
Cost of sales	18	203	14 975
Gross profit		117	12 411
Other income	19	190	190
Selling and distribution expenses	20	163	924
Administrative expenses	21	774	4 126
Other operating expenses	22	403	-
Interest cost		-	835
Forex Loss / (Gain)		295	345
Profit before income tax		(1 328)	6 370
Corporate Income tax		-	-
Deferred Tax Asset		-	2
Profit after tax		(1 328)	6 372