

**NATIONAL FERTILIZER MARKETING LIMITED**  
**STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2021**

	Notes	2021 Rupees	2020 Rupees
<b>ASSETS</b>			
<b>NON - CURRENT ASSETS</b>			
Property, plant and equipment	6	1,670,628	2,637,114
Long term loans and advances to employees	7	5,575,226	7,796,166
Long term deposits	8	126,215	126,215
Employee benefits	14.2	-	13,572,703
Deferred taxation	9	-	-
		7,372,069	24,132,198
<b>CURRENT ASSETS</b>			
Trade and other receivables	10	1,775,477,120	1,838,521,191
Advances and prepayments	11	7,272,365	9,548,214
Cash and bank balances	12	3,383,624,777	3,674,156,197
		5,166,374,262	5,522,225,602
<b>TOTAL ASSETS</b>		5,173,746,331	5,546,357,800
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<b>Ordinary share capital</b>			
Issued, subscribed and paid up ordinary share capital	13	7,000,000	7,000,000
<b>Revenue reserves</b>			
General reserve		2,198,717,932	2,198,717,932
Accumulated loss		(948,524,003)	(814,164,242)
		1,250,193,929	1,384,553,690
		1,257,193,929	1,391,553,690
<b>NON - CURRENT LIABILITIES</b>			
Employee benefits	14	144,478,485	119,287,366
<b>CURRENT LIABILITIES</b>			
Dealers' security deposits	15	251,553,302	297,332,948
Trade and other payables	16	3,336,238,102	3,509,953,240
Contract liabilities	17	118,087,958	126,472,463
Due to associated company	18	1,784,409	932,758
Provision for taxation		64,410,146	100,825,335
		3,772,073,917	4,035,516,744
<b>CONTINGENCIES AND COMMITMENTS</b>			
	19		
<b>TOTAL EQUITY AND LIABILITIES</b>		5,173,746,331	5,546,357,800

The annexed notes 1 to 35 form an integral part of these financial statements.

LAHORE:

  
  
 DIRECTOR

  
 CHIEF EXECUTIVE

**NATIONAL FERTILIZER MARKETING LIMITED**  
**STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Notes</b>	<b>2021 Rupees</b>	<b>2020 Rupees</b>
<b>REVENUE FROM CONTRACTS WITH CUSTOMERS</b>	20	-	3,636,180,400
<b>COST OF REVENUE</b>	21	-	3,536,193,907
<b>GROSS PROFIT</b>		-	99,986,493
<b>OPERATING EXPENSES</b>			
Administrative and general expenses	22	<b>251,919,485</b>	284,078,189
Storage expenses	23	<b>126,229,728</b>	151,514,755
Workers' Welfare Fund		-	2,787,254
		<b>378,149,213</b>	438,380,198
<b>OPERATING LOSS</b>		<b>(378,149,213)</b>	(338,393,705)
<b>OTHER INCOME</b>	24	<b>236,446,748</b>	474,969,174
<b>(LOSS) / PROFIT BEFORE TAXATION</b>		<b>(141,702,465)</b>	136,575,469
<b>TAXATION</b>	25	-	(27,271,353)
<b>(LOSS) / PROFIT AFTER TAXATION</b>		<b>(141,702,465)</b>	109,304,116
<b>(LOSS) / EARNINGS PER SHARE OF RS. 10 EACH - basic &amp; diluted</b>	26	<b>(202)</b>	156

The annexed notes 1 to 35 form an integral part of these financial statements.

LAHORE:

*ME - Ahmad*  
*ICR*  
**DIRECTOR**

*[Signature]*  
**CHIEF EXECUTIVE**

**NATIONAL FERTILIZER MARKETING LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2021</u> Rupees	<u>2020</u> Rupees
<b>(LOSS) / PROFIT AFTER TAXATION</b>	<b>(141,702,465)</b>	<b>109,304,116</b>
Other Comprehensive Income		
Items that will not be reclassified to profit or loss:		
<i>Actuarial gain on remeasurement of defined benefit plan</i>	<b>7,342,704</b>	<b>30,193,246</b>
<b>TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE YEAR</b>	<b><u>(134,359,761)</u></b>	<b><u>139,497,362</u></b>

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LAHORE:

  
DIRECTOR

  
CHIEF EXECUTIVE