

PRIVATE & CONFIDENTIAL

North Bengal sugar mills Ltd.

**Audit Report & Audited Financial Statements
For the year ended 30 June 2022**

Khan Wahab Shafique Rahman & Co.
CHARTERED ACCOUNTANTS
SINCE 1968

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of independent audit, tax, accounting and consulting firms



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Independent Auditor's Report
To the Bangladesh Sugar and Food Industries Corporation (BSFIC) Authority of
North Bengal sugar mills Ltd.
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **North Bengal sugar mills Ltd.** (the Company), which comprise the statement of financial position as at 30th June 2022, and statement of Profit or Loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the *Basis for qualified opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the **North Bengal sugar mills Ltd.** as at 30th June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Qualified Opinion

1. The company incurred a series of net losses in the consecutive three years. Details are given in the tabulated form:

Financial Year	Net profit/(Loss) after tax (BDT.)	Retained Earnings (BDT.)
2019-2020	(861,768,679)	(6,530,340,414)
2020-2021	(1,131,884,627)	(7,662,225,041)
2021-2022	(653,439,490)	(8,315,664,533)

As on 30 June 2022, the Company's current liabilities stood Tk. **8,172,244,475** and non-current liabilities stood Tk. **1,297,070,881** which exceeded its total assets of Tk. **1,291,882,280** by Tk. **8,177,433,076**. We also draw attention to the production difficulties, inability to pay creditors on due dates, the inefficiency of key management, and negative operating cash flows indicated by the financial statements of the company. As per **ISA-570 Para 19 & 22**, these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern and that the financial statements do not adequately disclose this matter. However, as per P.O.-27 of 1972 North Bengal Sugar Mills Limited is a nationalised company and always backed and financially assisted by Government.



2. IAS 12 requires an entity to recognize a deferred tax liability or (subject to specified conditions) a deferred tax asset for all temporary differences, with some exceptions. Temporary differences are differences between the tax base of an asset or liability and its carrying amount in the statement of financial position. The tax base of an asset or liability is the amount attributed to that asset or liability for tax purposes, but the Company did not reflect any differed tax which is non-compliance of IAS 12.
3. As disclosed in note 5.00 of note to the financial statements an amount of **Tk.785,508** has been shown under sub head namely Store in Transit. The figure has been carrying forward for a long period without making any adjustment whice makes it to be suspected doubtful in nature.
4. As disclosed in note 6.00 of note to the financial statements an amount of **Tk.1,406,183** has been shown namely Trade Detors & Sundry Detors. The figure has been carrying forward for a long period without making any adjustment whice makes it to be suspected doubtful in nature.
5. As disclosed in **Note#11.00 Tk.1,123,470** has been shown as Assets as on 30 June 2022,which is unadjusted since long .The balances remained unreconciled and unverified since no supporting evidence was provided before us.
6. Bank Reconciliation of the account maintain in Agrani Bank Ltd. 09 nos. of cheques amounting to **Tk 214,837** issued by NBSML which have not yet been presented to the bank by their respective payee. All of them are older than 6 (six) months and consequently expired in terms of validity. NBSML has not taken any steps to write them off.As a result, the bank balance presented in the financial statements are not reflecting actual information.
7. As per Labor Act 2006, section 264 and FRC instruction letter no. 179/FRC/FRM/Notification/2020/2 Para 7 and 8, dated July 7, 2020, an annual audit is to be conducted for the provident fund by an independent auditor. During the time of our audit, we found that the provident Fund of the Company has not been audited since 2018-2019.
8. As disclosed in **notes # 18.02,18.03 & 18.04 Tk. 98,798,922** has been shown as Liabilities payable for various expenses and others as on 30 June 2022. The balances remained unreconciled and unverified.
9. In **Schedule-B** Total Molasses Sales during our audit period was Tk. 137,491,855 on which **15% & 7.5% VAT** was Deducted amounting Tk. 23,172,785. However, NBSML do not provided us the VAT challan as an evidence of VAT deposit to Govt.
10. VAT, AIT duly deducted by the company has not been to deposited to bank within stipulated time which is a non compliance of ITO 1984.
11. Some of the Inter project accounts remained unreconciled.



We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the Company.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the North Bengal Sugar Mills Ltd. ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate North Bengal Sugar Mills Ltd. or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of the company's internal control.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the company's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and other applicable laws and regulations, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books; and
- c) the statements of financial position and statements of comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka

Dated: 18 DEC 2022



Khan Wahab Shafique Rahman

Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Signed by: Md. Abu Sina FCA

Senior Partner

ICAB Enrollment No: 619

Firm Reg. No.: 11970 E.P.

DVC: 2212180619 AS 291787

NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE
Statement of Financial Position
As at June 30, 2022

PARTICULARS	NOTES	Amount in Taka			
		MILLS 30.06.2022	FARM 30.06.2022	30.06.2022	30.06.2021
Assets					
Non-Current assets:					
		117,225,667	2,365,623	119,591,290	116,929,017
Property, Plant and Equipment	4.00	117,225,667	2,365,623	119,591,290	116,929,017
Current Assets					
		1,109,864,079	62,426,912	1,172,290,991	1,245,795,692
Inventories	5.00	438,135,486	59,609,161	497,744,647	357,190,090
Trade Debtors & Sundry Debtors	6.00	1,406,183	-	1,406,183	220,355,617
Advance Deposit & Pre-payments	7.00	77,160,835	2,817,751	79,978,586	52,928,185
Cash & Bank Balances	8.00	51,057,829	-	51,057,829	97,277,177
Current A/C. with Farm	9.00	439,453,258	-	439,453,258	437,116,928
Inter Project Current A/C.	10.00	101,527,018	-	101,527,018	79,804,225
Co-Generation and Establishment of Sugar Refinery	11.00	1,123,470	-	1,123,470	1,123,470
Total Assets:		1,227,089,744	64,792,535	1,291,882,280	1,362,724,709
Capital and Liabilities					
Authorised Capital :					
50,00,000 Ordinary Shares of Taka 100.00 each	12.01	500,000,000	-	500,000,000	500,000,000
Capital & Reserve fund:					
Paid up Share Capital					
22,000 Ordinary Shares of Tk. 100/- each	12.02	134,876,097	3,355,357	138,231,455	138,261,800
Govt. Equity Fund	13.00	2,200,000	-	2,200,000	2,200,000
Reserve & Surplus	14.00	2,890,424	-	2,890,424	2,890,424
Grants	15.00	29,749,889	3,355,357	33,105,246	33,105,246
		100,035,784	-	100,035,784	100,066,130
Retained Earnings		(7,874,032,655)	(441,631,878)	(8,315,664,532)	(7,662,225,041)
Loan Fund:					
Govt. Fund & Loans	16.00	1,297,070,880	-	1,297,070,880	1,016,031,719
Provision for Interest on Long term Loans (DSL)	17.00	1,191,007,802	-	1,191,007,802	954,834,225
		106,063,078	-	106,063,078	61,197,494
Current Liabilities :					
		7,669,175,420	503,069,056	8,172,244,475	7,870,656,232
Liabilities	18.00	4,700,963,388	9,929,428	4,710,892,816	4,369,952,511
Current A/C. with Farm	9.00	-	439,453,258	439,453,258	437,116,928
Provision For Leave pay & gratuity	19.00	754,060,541	53,686,369	807,746,909	884,048,900
Inter project Current A/C.	20.00	12,302,473	-	12,302,473	11,794,719
Liabilities for B S F I C Current A/C.	21.00	2,201,849,018	-	2,201,849,018	2,167,743,173
Total Capital & Liabilities:		1,227,089,744	64,792,535	1,291,882,280	1,362,724,709

The annexed notes form an Integral part of these financial statements.

Managing Director

General Manager (Finance)

Managing Director

Director

Subject to our separate report of even date.

Place: Dhaka

Dated:

18 DEC 2022

Khan Wahab Shafique Rahman & Co.

Khan Wahab Shafique Rahman & Co.

Chartered Accountant

Signed By: Md. Abu Sina FCA

Senior Partner

ICAB Enrolment No: 619

Firm Registration No.: 11970 E.P.

DVC: 22/2180619 AS 29/787



NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2022

Particulars	Notes	MILLS	FARM	Amount in Taka	
				2021-2022	2020-2021
Sales		432,873,873	73,755,794	506,629,667	1,135,491,774
Sugar	22.01	329,883,719	-	329,883,719	938,482,536
Molasses	22.02	102,990,154	-	102,990,154	130,175,441
Farm Product Supply to Mills (Cane Price)	22.03	-	73,755,794	73,755,794	66,833,797
Less: Cost of Sale					
(i) Opening Finished Goods:		233,240,325	-	233,240,325	630,205,366
Sugar & Molasses		233,240,325	-	233,240,325	630,205,366
(ii) Cost of Production		704,206,022	69,165,725	773,371,747	847,932,361
Mills (Transferred from statement of Manufacturing Account)	5.02/(a)	704,206,022	-	704,206,022	764,521,933
Farm	5.02/(b)	-	69,165,725	69,165,725	83,410,428
(iii) Cost of Goods available for Sale		937,446,347	69,165,725	1,006,612,072	1,478,137,727
(iv) Closing Finished Goods:		372,096,752	-	372,096,752	233,240,325
Sugar & Molasses	5.01	372,096,752	-	372,096,752	233,240,325
Cost of Goods Sold		565,349,594	69,165,725	634,515,319	1,244,897,402
Gross profit/(loss) for the year		(132,475,721)	4,590,069	(127,885,652)	(109,405,628)
Less: Administration, Financial & Selling Overhead:					
Administration Expenses	23.00	84,943,718	61,434,484	146,378,203	208,737,360
Selling and Distribution Expenses	24.00	2,212,878	-	2,212,878	2,200,596
Finance cost	30.00	444,221,594	-	444,221,594	852,329,156
Operating profit/(loss) for the year		(663,853,911)	(56,844,415)	(720,698,327)	(1,172,672,740)
Non operating Income:					
Misc. Income	25.00	10,180,300	58,787,215	68,967,515	47,472,516
Add: Govt subsidy		-	-	-	-
Net profit before Tax		(653,673,611)	1,942,800	(651,730,812)	(1,125,200,224)
Tax Provision	18.07 (i)	1,708,678	-	1,708,678	6,684,402
Net profit after Tax		(655,382,290)	1,942,800	(653,439,490)	(1,131,884,627)

The annexed notes form an Integral part of these financial statements.

Managing Director

Managing Director

Director

Subject to our separate report of even date.

Place: Dhaka

Dated:

18 DEC 2022

Khan Wahab Shafique Rahman

Khan Wahab Shafique Rahman & Co.

Chartered Accountant

Signed By: Md. Abu Sina FCA

Senior Partner

ICAB Enrollment No: 619

Firm Reg. No.: 11970 E.P.

DVC: 22/12/1806/19 AS 291787



NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE

Statement of Changes in Equity
For the year ended June 30, 2022

Particulars	Share Capital Taka	Equity Fund Taka	Reserve & Surplus Taka	Grant & Loan Taka	Retained Earnings Taka			Total Taka
					Mills	Farm	Total	
Balance as at 1st July, 2021	2,200,000	2,890,424	33,105,246	100,066,130	(7,218,650,365)	(443,574,677)	(7,662,225,041)	(7,523,963,242)
Adjustment for Grant & Loan	-	-	-	(30,346)	-	-	-	(30,346)
Net Loss For the Year 2022	-	-	-	-	(655,382,290)	1,942,800	(653,439,490)	(653,439,490)
Balance as at 30 June, 2022	2,200,000	2,890,424	33,105,246	100,035,784	(7,874,032,655)	(441,631,878)	(8,315,664,532)	(8,177,433,078)

NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE

Statement of Changes in Equity
For the year ended June 30, 2021

Particulars	Share Capital Taka	Equity Fund Taka	Reserve & Surplus Taka	Grant & Loan Taka	Retained Earnings Taka			Total Taka
					Mills	Farm	Total	
Balance as at 1st July, 2020	2,200,000	2,890,424	33,105,246	100,096,476	(6,125,503,530)	(404,836,883)	(6,530,340,414)	(6,392,048,268)
Adjustment for Grant & Loan	-	-	-	(30,346)	-	-	-	(30,346)
Net Loss For the Year 2021	-	-	-	-	(1,093,146,833)	(38,737,794)	(1,131,884,627)	(1,131,884,627)
Balance as at 30 June, 2021	2,200,000	2,890,424	33,105,246	100,066,130	(7,218,650,365)	(443,574,677)	(7,662,225,041)	(7,523,963,242)

Managing Director
General Manager (Finance)



Managing Director

Director

NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE
Statement of Cash Flows
For the year ended June 30, 2022

Particulars	Amount in Taka	
	2021-2022	2020-2021
A. Cash flows from Operating Activities:		
Net Profit/ (Loss) for the year	(653,439,491)	(1,131,884,627)
Prior Year Adjustment	-	-
Provision for Taxation	-	-
Provision for Interest on long term loan	44,865,584	28,565,539
Depreciation	19,490,804	15,193,847
Opening Profit before Change in Working Capital	(589,083,103)	(1,088,125,241)
Changes in Working Capital:		
Increase/Decrease in Inventory	(140,554,557)	394,673,575
Increase/ in Sundry Debtors	218,949,434	(176,413,001)
Increase/ Decrease in Receivable from Inter-Project	(21,722,793)	87,275,481
Increase/ Decrease in Co-Generation & Eastablishment of sugar Refinery	-	-
Increase/ Decrease in Advance, Deposit & Prepayments	(27,050,400)	46,769,003
Increase/ Decrease in Deferred Exp. (Farm)	-	-
Increase/ Decrease in Current A/C with Farm	(2,336,330)	(21,516,291)
Increase/ Decrease in Liabilities	340,940,306	254,946,281
Increase/ Decrease in Current A/C with Farm	2,336,330	-
Increase/ Decrease in Provisions	(76,301,990)	(36,241,779)
Increase/ Decrease in Inter project Current Account	507,754	(16,773,247)
Increase/ Decrease in Amount due to BSFIC	34,105,845	408,496,543
	328,873,598	941,216,565
A) Net Cash flows from Operating Activities	(260,209,505)	(146,908,677)
B. Cash flows from Investing Activities :		
Purchase of Fixed Assets	(22,153,078)	(20,596,113)
B) Net Cash flows from Investing Activities	(22,153,078)	(20,596,113)
C. Cash flows from Finance Activities :		
Increase/ Decrease in Long Term Loan	(30,345)	(30,346)
Long Term Loan	236,173,577	237,182,378
C) Net Cash flows from Finance Activities	236,143,232	237,152,032
Net Cash flows from Total Activities (A+B+C)	(46,219,351)	69,647,242
Opening Cash and Bank Balance	97,277,177	27,629,933
Closing Cash and Bank Balance	51,057,829	97,277,177


General Manager (Finance)
Managing Director


Managing Director


Director

General Manager (Finance)



NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE
Manufacturing Account
For the year ended June 30, 2022

SL.#	Particulars	Notes	Amount in Taka	
			2021-20222	2020-2021
A.	Opening Work-in-Process		966,036	1,076,834
B.	<u>MATERIAL CONSUMED:</u>		382,602,682	487,426,727
	Cost of Direct Materials	26.01	370,237,815	470,479,757
	Other Production Materials	26.02	12,364,867	16,946,970
C.	<u>FACTORY OVERHEAD:</u>		322,644,771	276,984,408
	Salary and Wages (Permanent)	27.01	207,562,445	157,273,776
	Salary and Wages (Seasonal)	28.01	49,779,300	53,080,161
	Insurance	29.00	593,856	383,978
	Repair and Maintenance	29.00	30,408,971	31,517,923
	Power and Fuel	29.00	12,043,878	16,635,175
	Depreciation	29.00	17,234,895	13,047,232
	Other Factory Overhead	29.00	5,021,426	5,046,163
	Inventory Adjustment			-
D.	TOTAL (A + B + C)		706,213,489	765,487,969
E.	CLOSING WORK IN PROCESS	5.02	2,011,082	966,036
	Cost of Production (D-E) Carried Forward to Trading, Profit or Loss Account and other comprehensive income		704,202,407	764,521,933

Managing Director

General Manager (Finance)

Managing Director

Director



NORTH BENGAL SUGAR MILLS LTD.
GOPALPUR, NATORE
Notes to the Financial statements.
As at and for the year ended June 30, 2022

1.00 BACKGROUND OF THE COMPANY:

North Bengal Sugar Mills Limited is a public limited company incorporated in 1933 and started commercial operation in 1934 with an installed crushing capacity of 1,220 TCD and Subsequently increased to 1,500 TCD. The company was nationalized as per P.O-27 of 1972 and was placed under Bangladesh Sugar and Food Industries Corporation (BSFIC) for its control, supervision and direction. The company has a total of 4951.0375 acres land area comprising 7 commercial farms 6470.76 acres, 1 experimental farm 199.00 acres, subzone office and purchase centre 15.37 acres, residential area 42.15 acres, factory and office building 42.00 acres.

2.00 MAIN ACTIVITIES OF THE COMPANY:

The main activities of the company are to produce sugar from sugarcane and molasses as by products. Both sugar and molasses were sold out in the local market.

3.00 ACCOUNTING AND RELATED POLICIES:

3.01 ACCOUNTING POLICY:

The accounting and reporting policies of the mill conform to the International Accounting Standards (IAS). The Mill carries its assets and liabilities principally on historical cost convention and follows the accrual method of accounting under integrated accounting system except otherwise noted.

(a) Lease rent & other income have been a following encounted in Farm Accounts on accrual basis.

3.02 DEPRECIATION:

Depreciation has been charged on fixed assets following straight line method in line with previous year's practice.

3.03 VALUE OF INVENTORY:

Stock of Stores and Spares has been valued at weighted average cost price method and Finished Goods (Sugar) have been reportedly valued at latest Govt. approved selling price @ 74,000 per M. ton. which is lower of cost of prduction.

3.04 PHYSICAL INVENTORY:

As reported to us, physical inventory of stock, stores and finished goods were carried out during the year under audit by the mills management. Quantity on inventory report was stated as per physical verification and valuation thereof has been made at cost or market price which is lower.

3.05 SERVICE & SUPPORT OF BSFIC:

The mill avails some administrative and other services from BSFIC in those areas where common services can efficiently be provided by BSFIC. This includes internal auditing, special auditing, administrative and technical support, arrangement of finance and supplies etc. BSFIC usually charges head office overheads upon factory towards their services. Total sum of Tk. 11,116,035 was charged to Mill as "Head office expenses" for the year under audit.

3.06 REGULATORY COMLIANCES:

As required, North Bengal Sugar Mills Ltd. Complies with the follwing major legal provisions in addition to the Companies Act 1994 and other alicaable laws and regulations:

- a) The Income Tax ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 2012
- d) The Value Added Tax Rules 2016
- e) Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969
- g) The Labor Act 2006 (as amended in 2013)
- h) Security & Exchange Act 1993
- i) Public Procurement Rules 2008
- j) Public Procurement Act 2006
- k) Financial Reporting Council 2015
- l) Security & Exchange Ordinance 1969

3.06 REOPRTING CURRENCY AND LEVEL OF PRECISION:

The figures in the financial statements have been rounded off to the nearest Taka.



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021

4.00 PROPERTY, PLANT AND EQUIPMENTS:

(A) Assets At cost (Mills):

Opening Balance

Addition during the year

Less: Adjustment during the year

Closing Balance

Accumulated Depreciation:

Opening Balance

Addition during the year

Less: Adjustment during the year

Closing Balance

Written Down Value

587,714,878	567,118,766
21,190,578	20,596,113
608,905,455	587,714,878
-	-
608,905,455	587,714,878
473,222,159	459,454,609
18,457,628	13,767,551
491,679,788	473,222,158
-	-
491,679,788	473,222,158
117,225,667	114,492,719

Details have been shown in Annexure- A

(B) Assets At cost (Farm):

Opening Balance

Addition during the year

Closing Balance

Accumulated Depreciation:

Opening Balance

Add: Addition during the year

Less: Adjustment during the year

Closing Balance

Written Down Value

Details have been shown in Annexure- A/1

51,625,948	51,625,948
962,500	-
52,588,448	51,625,948
52,588,448	51,625,948
49,189,650	47,763,351
1,033,175	1,426,299
50,222,826	49,189,650
-	-
50,222,826	49,189,650
2,365,623	2,436,298

5.00 Inventories.

	Mills	Farms	30.06.2022	30.06.2021
Stock of Finished Goods (Note-5.01)	372,096,752	-	372,096,752	233,240,325
Work-in- Process (Note- 5.02)	2,011,082	54,132,652	56,143,734	54,110,513
Stock of stores and spares (Note-5.03)	63,242,144	5,476,509	68,718,653	67,532,776
Store in Transit (Note-5.04)	785,508	-	785,508	2,306,476
Total:	438,135,486	59,609,161	497,744,647	357,190,090

5.01 Stock of Finished Goods:

Particulars	30.06.2022		30.06.2022	30.06.2021
	M.Ton	Rate Per M.Ton		
Sugar	3,133	74,000	231,809,736	137,504,682
Molasses	5,886	23,836	140,287,016	95,735,643
Total			372,096,752	233,240,325

Details have been shown in Schedule- D

5.02 Work in process:

Mills	5.02/(a)	2,011,082	966,036
Farms	5.02/(b)	54,132,652	53,144,477
Total		56,143,734	54,110,513

Details have been shown in Schedule- E



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
5.02/(a)	Work-in- Process (Mills).		
	Opening Balance as at 1 July 2021	966,036	1,076,834
	Add: Cost during the year	705,251,068	764,411,135
		706,217,104	765,487,969
	Less: Cost of Production during the year Carried Forward to Trading, Profit & Loss Account	704,206,022	764,521,933
	Balance as on 30, June 2022	2,011,082	966,036
5.02/(b)	Work-in- Process (Farms).		
	Opening Balance as at 1 July 2021	53,144,477	67,217,264
	Add: Cost during the year	70,153,900	69,337,641
		123,298,377	136,554,905
	Less: Cost of Production during the year Carried Forward to Trading, Profit & Loss Account	69,165,725	83,410,428
	Balance as on 30, June 2022	54,132,652	53,144,477

5.03 Stock of stores and spares

(a) Mills

Construction Materials	1,021,608	1,314,888
Fuel & Lubricants	2,559,672	3,040,795
Production Materials	5,152,288	5,732,209
Loose Tools	607,474	606,533
Mechanical Equipments	20,862,133	19,964,532
Central Store	-	1,655
Transport Spare Parts	10,007,425	14,547,100
Electrical Spare Parts	823,739	549,907
Stationary & Printing	145,740	145,740
Iron, Steel & Non Ferrous	2,233,854	1,975,785
Pipe, Tubes & Fittings	1,323,040	1,687,639
Refractors	2,288,354	1,627,798
Paints & Varnishes	58,722	100,844
General Hardware	316,781	315,803
Domestic Equipment	415,441	990,018
Cord, Rope & chains	414,828	323,837
Packing, Gasket & Inst. Materials	579,053	756,259
Miscellaneous	1,569,021	896,652
Non Judicial Stamps	836,300	26,300
Fertilizer & Chemicals	12,026,670	8,967,519
Total	63,242,144	63,571,813

(b) Farms

Construction Materials	15,040	12,240
Fuel & Lubricants	238,581	417,788
Fertilizer	840,174	1,124,315
Chemicals	4,382,714	2,406,620
Total	5,476,509	3,960,963

Grand Total (a+b)

68,718,653	67,532,776
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5.04 Store in Transit

Details	Contact No	Date
---------	------------	------

Mills

Continuous Clarifier	2644	-	75,223	75,223
Cromium plated nickle scren	2667	02.10.2011	180,440	180,440
-	2700	21.07.2013	130,689	130,689
-	2708	10.09.2014	283,057	281,097
	3528/448	25.04.2018	116,099	116,099
	2754	15.05.2018	-	985,878
	2776		-	86,008
	2778		-	297,437
	2779		-	153,605
Total			785,508	2,306,476



Note	Particulars	Amount in Taka		
		30.06.2022	30.06.2021	
6.00	Trade Detors & Sundry Detors:			
	Mills			
	SSD, Kadirabad Cantonment	2009-2010	270,000	270,000
	SSD, Kadirabad Cantonment	2010-2011	225,000	225,000
	A		495,000	495,000
	SSD, Savar Cantonment	2020-2021	-	8,084,211
	SSD, Kadirabad Cantonment	2020-2021	-	947,369
	SSD, Cumilla Cantonment	2020-2021	-	8,147,369
	BSD, Dhaka Cantonment	2020-2021	-	11,557,896
	BSD, Dhaka Cantonment	2020-2021	-	31,035,794
	SSD, Ramu Cantonment	2020-2021	-	10,278,949
	SSD, Kadirabad Cantonment	2020-2021	-	947,369
	SSD, Kadirabad Cantonment	2020-2021	-	994,737
	SSD, Ghatail Shaheed Salauddin Cantonment	2020-2021	-	7,427,370
	SSD, Savar Cantonment	2020-2021	-	8,488,422
	BSD, Chattogram Cantonment	2020-2021	-	20,027,372
	SSD, Kadirabad Cantonment	2020-2021	-	994,737
	SSD, Momenshahi Cantonment	2020-2021	-	5,570,527
	BSD, Dhaka Cantonment	2020-2021	-	43,171,514
	SSD, Cumilla Cantonment	2020-2021	-	8,554,738
	BSD, Alikadam Cantonment	2020-2021	-	3,581,053
	SSD, Ghatail Shaheed Salauddin Cantonment	2020-2021	-	7,427,370
	SSD, Kadirabad Cantonment	2020-2021	-	994,737
	SSD, Jalalabad Cantonment	2020-2021	-	9,947,370
	SSD, Bandarban Cantonment	2020-2021	-	2,387,369
	SSD, Savar Cantonment	2020-2021	-	8,488,422
	SSD, Khagrachori Cantonment	2020-2021	-	5,570,527
	B		-	204,625,222
	SSD, Navy Khulna	2020-2021	-	2,917,895
	SSD, Navy Khulna	2020-2021	-	2,917,895
	SSD, Navy Khulna	2020-2021	-	2,917,895
	SSD, Navy Chottogram	2020-2021	-	5,570,527
	C		-	14,324,212
			495,000	219,444,434
	M/S. Dhaka Cotton Mills		911,183	911,183
	Grand Total		911,183	911,183
			1,406,183	220,355,617
7.00	Loan, Advance, Deposite & Pre-Payments			
	A.Mills:			
	Advance	7.01	44,976,574	18,544,732
	Deposite & Pre-payments	7.02	1,209,548	1,209,548
	Turn Over Tax	7.03	30,974,713	30,142,165
	Total:		77,160,835	49,896,445
	B.Farm:			
	Advance, Deposite & Pre-Payments	7.01	2,817,751	3,031,740
	VAT		-	-
	Total:		2,817,751	3,031,740
	Grand Total (A+B):		79,978,586	52,928,185



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021

7.01 Advance

A. Mills:

This is made up as follows:

Motor Cycle & Bi-Cycle Advances	7.01(i)	1,264,416	1,226,042
Advance against Salaries & Wages	7.01(ii)	304,656	1,038,985
Other Receivable (Audit Objections)	7.01(iii)	20,457	182,442
Advance against Wages & Commission		345,034	345,034
Recoverable for Cane Shortage	7.01(iv)	426,383	438,384
Advance against TA / DA	7.01(v)	29,800	30,598
Advance against Expenses	7.01(vi)	291,805	589,474
Advance against Suppliers	7.01(vii)	957,212	1,021,022
Other's Deduction (Internal Audit Objection)		35,592	35,592
Advance to others	7.01(viii)	41,252,658	13,591,541
Advance to Casheir (Seed Bill Payment)		48,561	45,617
Total		44,976,574	18,544,732

Deposit & Prepayments

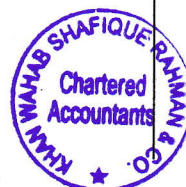
VAT on Molasses & Other Deposit	7.02	1,209,548	1,209,548
Turn Over Tax	7.03	30,974,713	30,142,165
Total		32,184,261	31,351,713

B. Farm

Advance Against Salary		89,363	95,383
Realizable Against Other		2,627,038	2,858,414
Advance Against Expense		3,000	13,943
Deposit & Prepayments		98,350	64,000
Total		2,817,751	3,031,740
		79,978,586	52,928,185

7.01(i) Motor Cycle & Bi-Cycle Advances:

Abdul Salam, SACDO(Farm), Moto & Bi Cycle (109M)	17,100	17,100
Anisuzaman Managrt (Ext.Can) Bi-Cycle & Motor	-	45,262
Abdul Gaffar Firoz	-	79,724
Anowarul Islam, Bi/Motor Cycle (2324 M)	101,033	6,275
Arif Hosen, Bi/Motor Cycle (2399 M)	325	2,425
Ektier Uddin., Bi/Motor Cycle (2359 M)	325	2,425
Fozlul Haque SACDO Motor Cycle & Bi Cycle	92,747	
Golam Rabbani, Mo/Cycle (1555 M)	15,717	41,217
Hazrat Ali, Bi/Motor Cycle (2011M)	248	2,348
Himadri Shakhor, Bi/Motor Cycle (283M)	-	675
Ikbal Kashem, , Bi/Motor Cycle (2384 M)	-	2,011
Jafir Uddin, Bi-Cycle (2356M)	2,440	2,440
Jalal Uddin, Bi/Motor Cycle (2352 M)	6,275	6,275
Koushik Ahamad, Motor/Bi Cycle	94,003	-
Khairul Basher, Bi/Motor Cycle (2251 M)	-	55,866
Khairuzzaman, Bi-Cycle (149 M)	60,480	81,240
Kuddus Alom, Bi/Motor Cycle (2389 M)	325	2,425
Nazrul Islam, Motor/Bi-Cycle	-	116,250
Nurul Islam Cycle & Bi-Cycle (2333 M)	2,075	2,075
Rakibul Haque Cycle & Motor (1562 M)	3,274	3,274
Rofiqul Islam cycle/Motor Cycle	69,988	-
Razaul Karim-1, Bi/Motor Cycle (2316M)	7,313	7,313
Shohidul Islam, Mot & By-Cycle	91,152	6,650
Shahin Uddin, , Bi-Cycle (1557M)	75,348	96,156
Shajalal Mia Motor/Cycle (1577M)	80,528	-
Shofiudullah, Cycle/Motocycle	-	4,175
Shohidul Islam-IBi-Cycle (2377 M)	325	2,425
Shopon Kumar Pal, Fitter, Cycle & Moto	-	55,775
Zohir Uddin	81,900	105,300
Alamgir Hossain	74,516	95,604



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Zale Haque Hossain	65,654	82,190
	Noor Jahan	-	1,550
	Golam Kowser	110,061	41,250
	Kutub Uz Zaman	91,650	115,050
	Deloar Hossain	116,250	116,250
	Hedetulla	3,364	27,047
	Total	1,264,416	1,226,042

7.01(ii) Advance against Salaries & Wages

Abdul. Baten	650	650
Abdus Salam Mondol r Salary	6,000	-
Abdus Sattar Sec Salary	28,864	-
Aliul Islam Khalasi Mills House Factory Salary	24,100	-
Asad Hossen BC Attendent Fac Salary	14,552	-
Abdur Rashid	-	19,000
Abdur Razzak	-	5,500
Abu Gafar Firoz Salary	-	5,668
Abu Raihan (Rentu)	-	5,000
Anower Hossain	8,406	74,382
Alamgir Kabir	-	27,000
Amir Hossen	-	8,000
Aslam	6,503	6,503
Deloar Hossen , Salary	-	171,036
Dulal	-	5,000
Hedaetulla	28,290	156,686
Ishaque Ali Sealeman Cane	-	10,000
Khaled Mahamud	-	605
Lalu	3,000	3,000
Mizanur Rahaman Cont. Khalasi	-	10,000
Masud Rana	19,738	203,276
Masudul Alam Salary	2,999	-
Monirul Islam-2 Salary	863	-
Mizanur CPC (Sesonal) Cane	6,503	6,503
Manik Mia F.Lab	-	10,000
Mamunur Rashid	60,786	4,106
Nitai Chondro Ray, GM(Agri), Salary	3,930	3,930
Nur Mohammad Ast.Mag(Mecha), Salary	101	101
Nurul Islam	-	6,499
Omor Ali, CIC, Cane	-	98,000
Reazul Islam, DM(Trans), Salary	4,450	12,060
Rahaman Ali Panman Chemical Salary	17,478	-
Rajiul Islam Sental Gard Scaleman Salary	492	-
Reazul Islam Forman Workshop Salary	351	-
Rokonuzaman Salary	3,418	-
Rasel Mahamud Workshop Helper	-	8,000
Selim Reza J.Tarbaen Opearator Mec (fac) Salary	10,000	10,000
Sentu Mia, Far. Labar(fac) Salary	300	9,000
Sahin Alam	21,350	26,350
Shajahan Ali T Driver	11,100	17,100
Shofiqur Rahaman	-	2,200
Shomendra Nath Das	-	8,400
Sorforazul Islam	-	805
Tipu Sultan Daily.Atten.Peon(Ac) Salary	-	23,500
Zahangir Alam Cont. Driver	-	12,000
Robiul Islam Auto Electric	-	5,000
Robiul Islam Plamber	-	6,500
Sha Alam Manager Elec.	-	504
Shajahan Ali	-	1,500
Shamima Akther MLSS Farm	1,800	1,800
Shambhu Das Salary	8,400	-
Somor Kumar Mondol,	1,200	-



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Shahed Alam	-	10,000
	Shohiduzzaman Milton	-	23,789
	Tofiqul Islam	10	10
	Zahangir	9,022	9,022
	Zillur Raihan	-	11,000
	Total	304,656	1,038,985

7.01 (iii) Other Receivable (Audit Objections)

Abdur Razzak,	-	14,130
Abu Saleh Overshil	10,638	10,638
Aktar Jamil	-	85,227
Akter Hossain	-	18,080
Asaduzzaman	-	5,700
Abdul Halim	1,442	-
Emran Ali	1,385	-
Farid Hasan	-	14,135
Golam Mostafa	-	5,602
Jibon Kumar Gosh	-	12,100
Liakat Ali	-	14,130
Monirul Islam	1,408	-
Rowsonara Begum	2,160	2,160
Resmi Suiper Admin	1,442	-
Salam Scaleman	1,442	-
Saiful Islam	540	540
Total	20,457	182,442

7.01 (iv) Recoverable for Cane Shortage:

A. Latif - 1,RK	237,392	237,393
Kha. Soikot Ali, CPC(Re.Cane Shortage)	20,211	20,211
Mahbubul Islam, SACDO, Cane Short	144,467	156,467
Mahtab Uddin, CIC/CDA, Rec Cane Shor	24,313	24,313
Total	426,383	438,384

7.01 (V) Advance against TA / DA:

Abdul. Baten. Office. Assis. Personal . TA/DA	-	8,098
Abdul Wohed Draftman (Fac)	-	4,000
Abdul Momin, Clrck, Elec(Fac) TA/DA	4,000	-
Ellin Mollaha, A.M, Account TA/DA.	3,500	-
Kha. Shohidul Islam,(CIC) TA/DA	4,000	-
Masud Rana, T.D, TA/DA	1,000	-
Motaleb Driver(S) Ta/Da	3,000	-
Nahiduzzaman CDA/CIC	3,000	3,000
Shajahan Ali-2, T.D(S), Ta/Da	2,500	-
Shajahan Ali, TD, TA/DA	1,800	-
Somor Kumar Mondol, Seoso.Driver, Ta/Da	7,000	-
Johurul Haque AAO(A/C)	-	10,000
Sayed Hossen Casher G-2	-	3,000
Sunil, Day.Laber, Ta/Da	-	2,500
Total	29,800	30,598

7.01 (vi) Advance against Expenses:

Abdul. Baten OA Cane	-	7,070
Ajay Kumar Ghos Farmasist	-	2,491
Deloar Hossen	-	20,340
Golam Kowsar	-	97,680
Hasema Khatun	-	6,000
Hakimul Rashid	9,000	-
Hedaetulla	13,686	-
Imran Ali Casher	560	50,000
Johurul Haque	239,212	239,212



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Kawsar Alam	-	25,000
	Milon Mia	-	22,680
	Nirmol Kumar Sarker	9,845	-
	Pobon Kumar Pal	6,000	10,000
	Rezaul Karim	-	6,606
	S.M Imran Hossen	1,050	-
	Sayed Hosssen	-	54,074
	Sabina Khatun	-	110
	Suruj Ali	-	11,948
	Shakhawat Hossen	-	11,340
	Shohiduzzaman	-	3,329
	Tohidul Islam Kiron	2,990	-
	Zahangir Alam	1,754	-
	Zohir Uddin	7,708	-
	Zahir Uddin	-	20,220
	Zaman Nahid Rahan	-	1,374
	Total	291,805	589,474

7.01 (vii) Advance against Suppliers & Contractors :

Al-Arafa Scientific & Surgical Co.Ltd Adv Sup & Con	57,525	57,525
BBS Cables Iswardi Pabna Adv Sup & Cont	-	93
B.I.T.A.C Kulana, Adv & Contr	-	300,000
Conect Distibution Limited, Adv Sup & Cont	235,167	69,913
Gazi Wire Ltd Baitol Mekarrom Dhaka. Supp & Cont.	3,636	3,188
Khulna Ship Yearld Ltd, Khulna, Adv Sup	-	200,000
Latif Bawany Jute Mill Ltd, Adv & Cont	169,660	169,660
Megna Petroleum Ltd, Adv Sup	9,709	9,759
Milonars Pamp Ltd, Motijhil, Daka, Adv Sup Cont	341,639	-
Mondol Motors, Ishordi, Pabna, Adv Sup & Cont	-	21,515
National Tubes, Adv Sup & Cont	63,218	63,218
Rahim Steel Mills Co.Pvt. Ltd, Adv Sup	38,007	38,007
Rakhi Fuel Pump, Rajshahi, Adv Sup	-	18,145
Sathi Scientific Store Dhaka, Adv & Cont	16,643	16,643
Sonjit Kumar Sorkar, Gopalpur, Adv Cont	-	10,248
Sumi Hardware & Glass House, Adv Sup & Cont	-	100
Titas Banijjik Protisthan, Dhaka, Adv & Cont	-	10,000
Training Institute for Chemical Inds, Adv Sup	22,008	22,008
Zahid Traders Gopalpur.Natore Adv Sup & Cont	-	11,000
Total	957,212	1,021,022

7.01 (viii) Advance to others:

E.R. Shop (43900/1)	125,606	351,671
Lone to Cane Growers (43900/3)	38,488,311	11,819,196
Fertilizer, Incecticide (Outside Godawen) (43900/4)	1,568,393	505,072
BSFIC Shipping Office CTG. (43900/5)	19,277	19,277
Bangladesh Chincal Chramic Union. Adv Oth (43900/7)	1,051,071	896,325
Total	41,252,658	13,591,541

7.02 Other Deposit:

Account Officer C.T.G. (44300/3)	150	150
Adv. to Advocate M/S- B. Ahammed & Co. Dhaka. (44300/17)	40,000	40,000
A.K. Moynul Haque. Barastor, Dhaka (44300/16)	375,000	375,000
Bangladesh Oxygen.(Bogra) (44300/1(B))	252,000	252,000
Bangladesh Oxygen.(Khulana) (44300/1)	85,500	85,500
Bangladesh Power Dev. Ishordi. (44300/9)	9,298	9,298
Br. Saiful Rashid, S.Ahammed & Asociation, Dhaka, (44300/18)	50,000	50,000
Contrue For Excess Duty. (44300/4)	2,000	2,000
Natore P.B.S. No-2 (44300/14)	265,500	265,500
NBSM. High School Fixed Deposite. (44300/5)	4,000	4,000
Office Telephone. (44300/2)	200	200



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Rahaman L Asociation, Adv.Suprim Cort (44300/20)		
	Rahman & Brother. (44300/10)	50,000	50,000
	Sadaran Bima Corporation. (44300/12)	900	900
	Sayed A.T. Mozaffar Ali,Adv. Suprim Cort (44300/13)	50,000	50,000
	Total	25,000	25,000
		1,209,548	1,209,548

VAT on Molasses

VAT on Molasses

Total VAT on Molasses & Other Deposit

-	-
1,209,548	1,209,548

7.03 B. Advance Income Tax

This is made up as follows:

Opening Balance

Addition during the year

Less: Adjustment during the year

Closing Balance :

30,142,165	26,442,165
4,112,267	3,700,000
34,254,432	30,142,165
3,279,719	-
30,974,713	30,142,165

8.00 CASH IN HAND & AT BANK.

This is made up as follows:

CASH IN HAND

Cash at office

Postage Imprest

Telegram Imprest

59,285	37,454
57,215	35,384
1,845	1,845
225	225

CASH AT BANK

1. Agrani Bank, NBSM Br. CD-1

2. " " " " CD-2

3. " " " " STD-1

4. Janata Bank, Iswardi Br. STD-3

5. Janata Bank, Dilkusha Corp. Br. STD-406

6. United Bank Of India

7. Sure Cash Wallet (017743543567)

8. Rupali Bank Ltd. Ishourdi Br CD-3

50,998,544	97,239,723
2,978,558	4,994,182
10,786,121	17,737,822
12,741,644	5,099,759
7,021,077	15,944,909
6,379,026	18,296,609
4,457	4,457
288	11
11,087,372	35,161,974

Grand Total

51,057,829	97,277,177
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9.00 CURRENT ACCOUNT WITH FARM

Total:

439,453,258	437,116,928
439,453,258	437,116,928

10.00 INTER PROJECT CURRENT ACCOUNT (Receivable)

Rajshahi Sugar Mills Ltd.

Mobarakgonj sugar Mills Ltd.

Kushtia Sugar Mills Ltd.

Setabgonj Sugar Mills Ltd.

Zeal Banla Sugar Mills Ltd.

Shyampur Sugar Mills Ltd.

Carew & Company (B D) Ltd.

Renwick, Jagneswar & Co.(B D) Ltd.

Faridpur Sugar Mills Ltd.

Natore sugar Mills Ltd.

Pabna Sugar Mills Ltd.

Total:

-	25,089,316
594,311	-
1,838,309	2,309,970
-	61,747
1,854,860	1,834,254
544,366	769,734
50,500,021	-
7,338,320	3,252,036
1,244,799	1,261,038
11,314,924	10,898,425
26,297,108	34,327,705
101,527,018	79,804,225

11.00 Co-Generation & Eastablishment of sugar Refinery

Opening Balance as at 1 July 2021

Add: Provosion/Expense made during the year

Less: Riceved against Provison

Balance as on 30 June 2022

1,123,470	1,123,470
-	-

1,123,470	1,123,470
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-	-
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1,123,470	1,123,470
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Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
12.00 SHARE CAPITAL			
12.01 Authorized Capital			
	5,000,000 Ordinary Shares @ tk. 100.00 each	500,000,000	500,000,000
12.02 Issued, Subscribed and Paid Up Capital			
	22,000 Ordinary Shares @ tk. 100.00 each fully paid in cash	2,200,000	2,200,000
	Total:	2,200,000	2,200,000
13.00 GOVT. EQUITY FUND			
	SM&RFS (40%) Share Capital Equity	2,094,954	2,094,954
	ICDS (Phase 1)	795,470	795,470
	Total:	2,890,424	2,890,424
14.00 RESERVE & SURPLUS			
	This is made up as follows:		
	A. Mills: Tk.		
	Capital Reserve	12,071,730	12,071,730
	General Reserve	2,642,591	2,642,591
	Other Reserve	15,035,568	15,035,568
	Total:	29,749,889	29,749,889
	B. Farm:		
	Reserve & Surplus	3,355,357	3,355,357
	Total:	3,355,357	3,355,357
	Grand Total: (A+B)	33,105,246	33,105,246
15.00 Grants			
	This is made up as follows:		
	Mills:		
	BASIP	100,000,872	100,000,872
	Intensive Cane Development Scheme (ICDS) Phase - 02	34,912	65,258
	Total:	100,035,784	100,066,130
16.00 GOVERNMENT FUND & LOANS:			
	This is made up as follows:		
	Mills:		
	S.M.R.F.S. (60%)	1,437,000	1,437,000
	Farm Modernisation Scheme	187,000	187,000
	B M R E (ADP Loan)	12,885,000	12,885,000
	Cash Credit Loan (Blocked A/c.)	183,546,119	167,672,542
	Govt. Operating Loan (5% Interest)	985,909,793	765,609,793
	Gratuity Loans Received From Govt.	7,042,890	7,042,890
	Total	1,191,007,802	954,834,225
	16.01 Cash Credit Loan (Blocked A/c.)		
	Opening Balance	167,672,542	147,615,807
	Add: Interest	15,873,577	20,056,735
		183,546,119	167,672,542
	Less: Payment during the year	-	-
	Closing Balance	183,546,119	167,672,542
17.00 Provision for Interest on Long Term Loans (DSL).			
	B M R E (ADP Loan)	15,131,000	14,486,750
	S.M.R.F.S. (60%)	1,620,600	1,548,750
	Farm Modernisation Scheme	211,600	202,250
	Govt. Operating Loan (5% Interest)	83,465,559	39,677,569
	Gratuity Loans Received From Govt.	5,634,320	5,282,175
	Total	106,063,078	61,197,494



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
18.00 LIABILITIES:			
A. Mills:			
Agricultural Loan	18.01	4,312,759,442	3,980,029,842
Liabilities for goods supply	18.02	79,565,983	82,559,793
Liabilities for Expenses	18.03	40,282,779	42,447,833
Liabilities for other Finance	18.04	238,038,248	212,561,022
Trade Creditors	18.05	6,104,455	12,293,960
Workers Profit Participation Fund (WPPF)	18.06	827,783	827,783
Prov. For Taxation	18.07	23,384,699	24,892,037
Total (A)		4,700,963,388	4,355,612,270
B. Farm			
Liabilities for Expenses	18.03	3,983,564	7,958,760
Liabilities for other finance	18.04	5,945,864	6,381,480
Total (B)		9,929,428	14,340,240
Grand Total: (A+B)		4,710,892,816	4,369,952,510
Current A/C with Farm	9.00	439,453,258	437,116,928
18.01 Agricultural Loan			
Janata Bank, Iswardi, Br. Pabna			
Agricultural Loan: A/C NO. 000385/ 14-15	18.01(a)	646,534,824	596,659,011
Agricultural Loan: A/C NO. 000394/ 15-16	18.01(b)	1,145,992,890	1,057,578,795
Agricultural Loan: A/C NO. 000410/ 16-17	18.01(c)	1,367,289,758	1,261,800,353
Agricultural Loan: A/C NO. 00043/ 18-19	18.01(d)	1,152,941,970	1,063,991,682
Total		4,312,759,442	3,980,029,842
18.01 (a) Agricultural Loan: A/C NO. 38/ 2014-2015			
Opening Balance		596,659,011	539,965,825
Add: Interest		49,925,813	56,693,186
		646,584,824	596,659,011
Less: Adjustment during the year		50,000	-
Closing Balance		646,534,824	596,659,011
18.01 (b) Agricultural Loan: A/C NO. 00039/ 2015-2016			
Opening Balance		1,057,578,795	956,780,020
Add: Interest		88,464,095	100,798,774
		1,146,042,890	1,057,578,795
Less: Adjustment during the year		50,000	-
Closing Balance		1,145,992,890	1,057,578,795
18.01 (c) Agricultural Loan: A/C NO. 00041/ 2016-2017			
Opening Balance		1,261,800,353	1,141,334,229
Add: Interest		105,539,405	120,466,124
		1,367,339,758	1,261,800,353
Less: Adjustment during the year		50,000	-
Closing Balance		1,367,289,758	1,261,800,353
18.01 (d) Agricultural Loan: A/C NO. 00043/ 2018-2019			
Opening Balance		1,063,991,682	962,575,321
Add: Interest		89,000,288	101,416,361
		1,152,991,970	1,063,991,682
Less: Adjustment during the year		50,000	-
Closing Balance		1,152,941,970	1,063,991,682



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
18.02 Liabilities for goods supply			
	Ali Enterprise, Nobabpur Road Dhaka 111	50,500	50,500
	ACI Formulation Ltd, Gazipur, Dhaka 111	46,750	7,900
	ACI Ltd, ACI Center, Tejgong, Dhaka 111	605,000	46,750
	Aftab Enterprice , Station Bazar, Natore 111	15,750	
	Akther Hossen Kesobpur Gopalpur 111	-	605,000
	Abdul Momin, Clrck, Elec(Fac) 111	-	2,100
	Asha Tools 111	1,630	1,630
	Asian Gute Limited Dhaka, 111	150,000	150,000
	Bangladesh Eng. Workshop Natore 111	76,309	2,454
	B.I.T.A.C Bogra 111	99,091	246,091
	B.I.T.A.C Dhaka 111	71,115	71,115
	B.I.T.A.C Kulana 111	317,300	1,363,860
	Classic Foils Ltd Nayapaltan Dhaka 111	1,327,513	1,327,513
	Chisti Chemical & Re-Factory Gazipur 111	598,000	-
	Eletek House-42 Dhaka, 111	101,278	101,278
	Estern Enterprise Pabna 111	7,660	7,660
	Foweett Chsisti Hydrolics Ltd 111	54,755	54,755
	F. Rahman Enterprise, Dhaka, 111	13,834	13,834
	F. Rahman Trading 111	125,483	125,483
	General Hardware, Pabna, 111	5,650	5,650
	Giash Enterprise 111	42,070	42,070
	Haque Motors, Dhaka 111	269,132	269,132
	Imam Enterprise, Gopalpur Natore 111		6,300
	Jamuna Fertilizer Co. Ltd, Jamalpur 111	17,850,000	17,850,000
	JTZ Engineering Tolarbug Dhaka 111	99,540	99,540
	Jtz Engnering & Trading En, Dhaka 111	1,041,860	1,041,860
	Jumman & Brothers, Dhaka 111	1,104	1,104
	Khan Enterprise Gopalpur Natore 111	33,212	33,212
	Likhon Enterprise Dorsoma Chudanga 111	2,030,000	-
	Link Net Enginerinng & Tecnilogis Dhaka 111	26,750	26,750
	M.A Motors Rajshahi, 111	8,600	8,600
	Matali Pabna, 111	16,000	16,000
	Megna Traders Station Road Ishodi, Pabna 111	66,812	66,812
	Milonars Pamp Ltd, Motijhil, Daka, 111	66,935	66,935
	Metu International, Nowabpur Dhaka 111	4,150	4,150
	Mitu Enterprise Nowabpur Dhaka 111		27,135
	Mizanur Rahman, Supper (Civil) 111	1,900	1,900
	Modern Steel Engineering , Naraogong, 111		462,100
	Moazem Raber & Plastic, Dhaka, 111	6,900	6,900
	Modern Traders, Rajarbazar, Dhaka, 111	160,000	160,000
	Mony Enterprise Pabna 111	2,367	2,367
	Natore Town Press, 111	51,520	51,520
	Nocon Ltd, Bonani, Dhaka, 111	538,000	538,000
	Noor Electric Pabna 111	11,850	11,850
	NBPM Bafur Godowen Pakshi Pabna 111	4,200,000	4,200,000
	Nure Alom, A.M(Pro), 111	2,500	2,500
	Nurul Islam Welder Helper 111	740	740
	Oyster Resource Ltd Motijheel Dhaka 111	200,000	200,000
	Paddma Electic Co. Dhaka 111	5,647	5,647
	Paradish Carbon Industries Ltd Ctg 111	44,820	44,820
	Power Vision Dhaka 111		23,730
	Prime Power House Mirpur Dhaka 111	119,425	119,425
	Rahim Afroz Distribution, Ltd Dhaka, 111	112,350	112,350
	Rahman Enterprise Dhaka 111	9,045	9,045
	Rahim Steel Mills Co.Pvt. Ltd, 111		-
	Rahman & Sons Gopalpur, 111	113,588	186,928
	Rafat Traders Station Road Pabna 111	9,700	-
	Rahman Trading International, 111	41,250	41,250
	Raigent Engring, Ultra Dhaka, 111	143,450	143,450
	Renwick, Jagneswar & Co,(B D)Ltd. 111		3,919,600



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Rokonuzaman Clark (Meca), 111	620	620
	Roton Kumar Hal Sae, 111	12,335	12,335
	S.A Enterprise, Dhaka 111	31,692	31,692
	Sathi Scientific Store Dhaka 111	25,590	-
	Shanta Engineering, Pabna 111	6,320	6,320
	Shomor Kumar Mondol, 111	6,000	6,000
	S.N.S. Agrotac House, Dhaka 111	17,280	17,280
	Star Enterprise, Ishodi, Pabna, 111	15,120	15,120
	Suruj Ali Supervisor (Civil) 111		33,000
	Suvo Enterprise 111	16,800	16,800
	Ta-Sin Enterprise, Sunamgonj, 111	334,414	334,414
	Taz Enterprise, Station Road, Natore, 111	865	865
	Tofazzal Hosain, Cent.Mat(Che), 111	3,030	3,030
	Tarekul Islam, AM (Civil), 111	3,000	3,000
	Trade Venter Ltd Dhaka 111	110,774	110,774
	TSP Complex, Chittagong, 111	47,922,738	47,922,738
	Unic Bearing & Mechineris Dhaka 111	47,760	47,760
	Zahir Uddin SACPO 111	7,800	2,950
	Zahangir Alam Forman Elctic 111	2,060	-
	Zaman Nahid Rahan DM(Ele) 111	2,950	7,800
	Total	79,565,983	82,559,793

18.03 Liability for Expenses:

(a) Mills:

Provision for BSTI Marking Fee		6,395,433	3,373,816
Provision for Audit Fee		60,000	60,000
Outstanding Liabilities	18.03 (i)	28,210,919	33,694,880
Education Cess Accounts		5,557,060	5,259,770
Cane Road Development Cess		59,367	59,367
Total Mills		40,282,779	42,447,833

(b) Farm:

Wage Daily, June'22 paid in July' 22		2,976,920	6,447,261
Officer & Staff Salary of June Paid In July'22		1,006,644	1,511,499
Total Farm		3,983,564	7,958,760

Total (a+b)

44,266,343 **50,406,593**

18.03 (i) Outstanding Liabilities :

Year of orgin

Amount deducted from various person at the time of final settlement due to Audit objections	2003-2004	249,381	249,381
	2004-2005	317,499	317,499
	2005-2006	903,186	903,186
	2006-2007	624,798	624,798
	2007-2008	1,048,136	1,048,136
	2008-2009	1,406,676	1,406,676
	2009-2010	118,543	118,543
	2010-2011	2,206,132	2,206,132
	2011-2012	662,564	662,564
	2012-2013	419,927	419,927
	2013-2014	933,832	933,832
	2015-2016	2,391,913	-
	2016-2017	1,148,933	-
	2017-2018	810,771	-
	2019-2020	3,493,468	-
	2020-2021	674,465	-
	2021-2022	846,441	-
Store Control A/c. (UTM)	2012-2013	2,331,450	2,331,450
S. A. Motore Dhaka	2012-2013	-	304
Gazi Wire Ltd. Dhaka	30-06-2014	-	554
M/S Ashujonj Fertilizer & Chemical Ltd	2013-2014	3,888,801	3,888,801

Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	M/S. ACI Formulation Ltd. 2013-2014	18,078	18,078
	M/S. BITAC Bogra 30-06-2104	197,064	197,064
	M/S. Estran Cable Ltd. Ctg. 2011-2012	-	1,468
	M/S. Estran Tube Ltd. Dhaka 2011-2012	19,200	19,200
	M/S. Khan Brorhers, Bag Indus. 2013-2014	872,770	872,770
	M/S. Linde Bangladesh Ltd. Bogra 2013-2014	92,244	92,244
	M/S. Nokon Ltd. Dhaka. 2012-2013	75,823	75,823
	Mr. Shaddique Hossain O.A (Adm.) 2012-2013	-	52,000
	Mr. Sherazul Islam, T. Driver 2012-2013	-	6,050
	A. Aziz, CDA, Bi-Cycle(2341M) 2015-2016	-	134,583
	Mr. Saddam, T.Helper(S), Trans. 2014-2015	-	8,012
	Mechanical's Equipments 2014-2015	289,637	289,637
	Production materials 2014-2015	539,913	539,913
	BSTI (Marketting Fee) Rajshahi 30-6-2014	-	7,362
	Farm Accounts(48000) 2015-2016	-	314,464
	Gratuety(20100) 2015-2016	-	2,391,913
	Domestic Equipments 2015-2016	181,394	181,394
	Saddam, T. Helper(S),Trans 2015-2016	-	2,000
	Transport Spare part's (40500/2) 2015-2016	852,799	923,900
	B.S.T.I. Marking Fee 2015-2016	-	353,035
	ACI Formulation Ltd. Adv. Sup Cont 2015-2016	585,081	585,080
	B.S.T.I. Marking & audit Fee 2015-2016	-	2,718,550
	Repair & Maintenance other 2015-2016	-	605
	Adv.to Cane Department 2015-2016	-	1,474
	19700(Liabilities To Project "BSFIC") 2016-2017	-	149,817
	Gratuety(20100) 2016-2017	-	1,223,527
	19700(Liabilities To Project "BSFIC") 2016-2017	-	522,150
	88600/B(Casual (Staff)) 2017-2018	-	4
	20100(Gratuety) 2017-2018	-	810,771
	48000(Farm Accounts) 2017-2018	-	84,681
	19700(Liabilities To Project "BSFIC") 2017-2018	-	876,643
	Mr. Ataur Rahaman, Farmasist Ret. 2018-2019	-	25,558
	62200(Sports & Games) 2018-2019	-	3,561
	101M(Imteaz Hossen)DGM (Development) 2018-2019	-	33,156
	Ab Bakker GM (Factory) 2018-2019	-	5,335
	Nure Alam Siddik AM 2018-2019	-	15,410
	20100(Gratuety) 2018-2019	-	3,575,412
	19700(Liabilities To Project "BSFIC") 2018-2019	-	126,146
	United Scale, Daulatpur, Kustia 2018-2019	10,000	10,000
	19700(Liabilities To Project "BSFIC") 2019-2020	-	423,634
	20100 (Gratuety) 2019-2020	-	674,465
	Shahin uddin cda & shahin uddin AM Ext same per Abdul Wahab Retard Terbain OP Audit Dudct 2020-2021	-	14,859
	Shohidul Alam Retar Armechar Welder Audit Dudct	-	5,000
	Ela Rani Husb Let Anondo Gopal Kundu CDA Audit Dudct Return	-	5,000
	Soilenath Kormoker Retard S.Clark Comarchial Audit Dudct Return	-	50,000
	Mokhter hossen Pes Imam Tarabir Namaz Porono	-	10,000
	Abdur Rob S.SBA Retard Ta/Da Advance Duc	-	48,000
	Gratute Final Bill for Retard person Expens Duction	-	36,310
	Total	28,210,919	33,694,880

18.04 Liabilities for other Finance:

A. Mills

0.05 Paisa Chasi Welfare Fund (19113/60)	73,226	73,226
19113/15 (N.B.S.M. Officer Club)	25,708	55,399
Factory Welfare Fund (19113/48)	101,808	101,808
Fare Wel Subscription (19113/43)	20,093	20,093
Garrage Club (19113/50)	3,099	3,098
Gopalpur Ikhuchasi CandrioSamabye Samity (19113/32)	1,796	1,796
Group Insurance (19113/31)	882,473	213,018
Income Tax (19113/45)	29,425,093	17,071,215



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	N.B.S.M. Growers Welfare Fund (19113/36(A))	4,700	4,700
	NBSM High School (19113/1)	999,069	1,006,819
	N.B.S.M. Hindu Kallayan Trast (19113/41)	53,955	49,025
	N.B.S.M. Ikhu Chasi Welfare Fund (19113/36)	53,244	53,244
	Donation (A/c) (19133/40)	1,139	1,139
	N.B.S.M. Mosque Fund (19113/24)	168,585	121,550
	N.B.S.M. Officer Association (19113/25)	41,343	22,843
	N.B.S.M Ladies Club (A/c.) (19113/30)	34,711	20,811
	N.B.S.M. Officer Welfare Fund (19113/62)	327,458	601,922
	N.B.S.M. Road Development Fund (RDF) (19113/34)	190,014	190,014
	N.B.S.M.Staff Club (19113/4)	133,430	131,668
	N.B.S.M. Welfare Fund (19113/17)	331,330	650,544
	N.B.S.M. Welfare Fund (W.P.P.F.) (19113/47)	1,614,075	1,614,075
	N.B.S.M. Workers Club (19113/6)	21,601	21,601
	Save Environments Search Charge 1% (19113/46)	3,336,885	2,377,109
	Source Tax for Sugar(Defence & Other) (19113/61)	-	12,641,145
	Subsidy Cane Growers (S.T.P) A/c. (19113/56)	9,443,586	8,431,523
	Vat A/c. (19113/55)	76,261,402	55,084,312
	Revenue Stamp (19113/52)	100	264,345
	N.B.S.M Worker Welfare Fund (19113/7)	6,600	-
	Excess Loan Collection From Farmer (19113/8)	76,352	-
	Project Grant (Capital Grant (19113/70)	622,351	882,688
		124,255,225	101,710,731
	Security & Other Deposits	6,165,627	5,717,345
	Salary & Wages payable	16,079,557	20,520,228
	Leave Pay Gratuity payable	5,275,458	
	NBSM Provident Fund	86,262,381	84,612,719
		113,783,023	110,850,292
	Total Mills	238,038,248	212,561,022
	B. Farms		
	Sundry Creditors	246,491	243,134
	Creditors Vat	3,192,331	4,207,527
	Creditors I.T	1,370,968	1,115,997
	Creditors Revenue	1,092,625	785,220
	Security & Other Deposits	43,449	29,602
	Total Farm	5,945,864	6,381,480
	Total (A+B)	243,984,112	218,942,502
18.04(i)	A. Security & Other Deposits		
	A Based Skr, Sec (Sug) (544)	8,460	8,460
	Abdul Barik, Sec (Sug) (534)	9,100	9,100
	Abdul Khaleque, Sec (Sug) (505)	7,570	7,570
	Abdul Goffer Sontospur Lalpur Natore Sec&Oth.	3,000	3,000
	Abdul Kudus Malitha	2,750	2,750
	Abdullah Traders (Haque Mia), Sec & Oth Dep	9,065	9,065
	Abul Hossain Balitita Lalpur Natore	5,500	5,500
	Abdus Samad & Brothers, Sec (Sug) (563)	8,900	8,900
	Abid Haider, Sec (Sug) (542)	8,700	8,700
	A. Hamid Bhuiyan, Sec (Sug) (511)	8,360	8,360
	A Hashem, Pabna, Sec (Sug) (541)	4,000	4,000
	A.H.M Anowar Parvej, Sec (Sug) (560)	8,460	8,460
	Azob Ali Iswerpara Natore Sec,& Oth	12,000	12,000
	Babul Hossen Lokmanpur Hakimpur Cane Lod Sec & Oth	3,001	3,000
	A. Khaleque, Sirajgong Sec (Sug) (510)	6,530	6,530
	Azad Basonaloy Dilalpur Pabna Sec & Oth	7,787	7,787
	Alamgir Traders, Gopalpur Bazar, Sec & Oth	3,375	3,375
	Ali Enterprise, Sec & Oth Dep	55,872	55,872
	Alim Uddin & Sons, Sec (Sug) (502)	8,460	8,460
	Anchar Nprint Industres Pvt. Ltd, Sec	6,000	6,000



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Arif Hossain (Siddque Ali) Sec & Oth.	2,000	2,000
	A Salam Traders, Pabna, Sec (Sug) (540)	8,460	8,460
	A. Satter Bhuiyan, Sec (Sug) (509)	8,360	8,360
	Aser Uddin Pk, Sec (Sug) (503)	8,660	8,660
	Arif Ali Iswerpara Lalpur Natore	2,000	2,000
	Ashraful Islam, Sec & Oth, Tikpur, Goripur	4,200	4,200
	Aslam Hossen Islampur Sec & Oth Dep	27,000	27,000
	Atahar Hossain, Sec (Sug) (523)	4,200	4,200
	Ataur Rahoman, Sec (Sug) (504)	10,000	10,000
	Ayub Ali(Can Loading)Raksa,Lalpur.Sec&Oth	5,600	5,600
	Azam & Sons, Goramara, Rajshahi, Sec & Oth	22,949	22,949
	Azizul Haque, Sec (Sug) (524)	4,000	4,000
	Bangladesh Eng. Workshop. Sec	23,806	23,806
	Bangladesh Industries Workshop, Sec	27,220	27,220
	Bijoy Traders & Corporation Modhobari Sec & Oth	1,000,000	1,000,000
	Bisharat Ali, Sec (Sug) (537)	8,210	8,210
	Bokul & Sons, Sec (Sug) (551)	8,760	8,760
	City Press, Sec & Oth Dep	10,000	10,000
	Datta & Brother, Sec (Sug) (516)	8,760	8,760
	Daulat Ali, Pabna, Sec (Sug) (536)	8,460	8,460
	Dey Enterprise Pabna, Sec (Sug) (553)	8,900	8,900
	Dil Afroza Begum, Sec (Sug) (561)	8,460	8,460
	Emon Traders, Sec (Sug) (528)	8,440	8,440
	Entaj Ali (Can Loading) Islampur, Sec	5,516	5,515
	Excel Resorce Ltd.	39,320	39,320
	Fair Traders, Sec & Oth Dep	16,768	16,768
	Fajle Rabbi Khachru, Sec (Sug) (512)	8,360	8,360
	Ferdowasara Begum, Sec (Sug) (548)	8,440	8,440
	Feroza Begum, Sec (Sug) (558)	8,900	8,900
	F. Rahman Enterprise, Sec & Oth Dep	18,901	18,901
	Firoz Ali Gobindopur Lalpur Natore Sec&Oth	2,000	2,000
	Friends Petroleum Agency, Sec & Oth Dep	50,000	50,000
	Gopi Nath Ray, Sec (Sug) (518)	8,760	8,760
	Golam Mostafa Kochua Lalpur Natore Sec & Oth	10,000	10,000
	Hamko Corporation, Rajshahi Sec & Oth.		63,930
	Haque Motors. Sec & Oth Dep	16,078	16,078
	Hasan Ali Mondol Delupara Pabna Sec & Other	10,000	
	Helal Store, Sec (Sug) (555)	8,460	8,460
	Hafizur Rahman Bablu Shoruppur Lokmanpur Natore Sec	12,000	12,000
	I.A. Rubber Industries, Sec & Oth Dep	12,637	12,637
	Idris Ali Bish, Sec (Sug) (530)	8,460	8,460
	Imam Enterprise, Sec & Oth Dep	139,765	139,765
	Isma Constraction.Sec&Oth.Gop.Natore	6,025	6,025
	Israt Jahan, Sec (Sug) (559)	8,900	8,900
	Imran Ali Shaipara Lalpur Natore Sec & Oth	2,000	2,000
	Jahurul Islam, Sec (Sug) (514)	8,360	8,360
	Jamal Uddin Sarker, Sec	10,000	10,000
	Jaman Enterprise, Sec	20,057	20,057
	Janata Store, Sec (Sug) (531)	8,460	8,460
	Joint Traders. Sec.	17,867	17,867
	Jumman & Brothers, Dhaka, Sec Oth	36,987	36,987
	Kashim Enterprise. Sec.	8,790	8,790
	Khan Traders, Sec & Oth Dep	2,956	2,956
	Khariul,Mazgram,Sec.&Oth.	3,600	3,600
	Kamrul Islam Balitita Lalpur,Natore Sec & Others	10,000	10,000
	Laboni, Plastic. Sec	19,520	19,520
	Liakot Ali Chitolia Bagatipara, Natore Sec & Oth	6,000	6,000
	Lokman Hossain Moladuli Pabna, Sec & Oth	2,000	2,000
	M.A. Constriction, Abdulpur, Nator Sec	30,000	30,000
	Mahabuba Islam, Sec (Sug) (526)	4,000	4,000
	Mahabub Hossain, Sec (Sug) (520)	8,460	8,460
	Manik Traders, Sec (Sug) (535)	8,460	8,460



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	Mannan Workshop, Bahadipur,Nator,Sec	10,000	-
	Mansur Trading, Sec (Sug) (521)	10,000	10,000
	Masud Traders, Sec (Sug) (508)	8,460	8,460
	Masud Rana Sontospur Lalpur Sec& Oth	3,000	3,000
	M.B Traders Gopalpur, Nator, Sec	9,159	9,159
	M. Construction, Chndivita, Nator, Sec	3,582	3,582
	Mezba Engineering Chittagong, Sec & Other	518,400	518,400
	Milonars Pamp Ltd, Motijhil, Daka,Sec & Other	129,600	
	Momin Ali Citolia , Lokmanpur, Natore Sec&Oth.	6,000	6,000
	Milon Store, Sec (Sug) (549)	8,860	8,860
	Montu Ali Mohespur Lalpur Natore Sec&Oth	17,000	17,000
	Mostafizur Rahaman Bahadipur Gopalpur Sec & Oth	9,000	
	Mitu International, Dhaka Sec & Oth.	1,278	1,278
	Mofazzul Hossain, Sec (Sug) (515)	4,000	4,000
	Mohidul Islam(Modhu)	1,000	1,000
	Momtaz Uddin Mondol, Sce & Oth	39,021	39,021
	Monowara Begum, Sec (Sug) (513)	8,460	8,460
	Monowarul Islam, Sec (Sug) (527)	4,000	4,000
	Motin Reparing Workshop	20,600	20,600
	Mukul & Sons, Sec (Sug) (550)	8,760	8,760
	Musa Traders, Sec (Sug) (564)	8,900	8,900
	Najir Uddin & Co, Sec (Sug) (538)	7,860	7,860
	Nashir Uddin Bhuya.Sec&Oth..Gop.Natore.	2,300	2,300
	Nasir Store, Sec (Sug) (501)	8,460	8,460
	Nasir Uddin Lalpur Natore Sec. & Oth	6,500	6,500
	National Conceltant & Constraction, Gopalpur, Nator		26,525
	Natore Town Press, Sec & Oth Dep	30,840	30,840
	Nator Printing Press, Sec & Oth Dep	9,155	9,155
	New Khan Traders, Sec (Sug) (543)	4,000	4,000
	New Palash Traders, Sec (Sug) (556)	8,760	8,760
	Nazim Uddin NikorHata Moladuli Pabna Sec & Oth.	12,000	12,000
	NBSM Ltd Goplapur Natore Sec & Other	50,000	
	New Safty Security, Dhaka,Sec & Oth	200,500	200,500
	New Shahin Print & Com, Sce&Oth	8,000	8,000
	Padda Electric Co., Sec	15,000	15,000
	Popular Press, Sec & Oth Dep	20,000	20,000
	Rahaman Chemical Works,Bazpara,Jessore. Sec & Oth	2,600	2,600
	Rahim Afroz BD Ltd, Sec	39,153	39,153
	Rahman & Son's Sec & Oth Dep	195,126	195,126
	Raiant Industrise, Sec	100,000	100,000
	Rai Treaders, Bhadipur, Natore, Sec& Oth	64,599	-
	Raiyant Engineering, Sec	318,850	318,850
	Ray Traders; Gopalpur, Natore,Sec.	242,512	242,512
	Rezaul-Karim Reza. Gopalpur,Sec & Oth	5,000	5,000
	Rojone Enterprise, Bahadipur,Gopalpur, Sec.	54,011	15,259
	Rony Enterprise, Gopalpur Sec & Oth Dep	7,000	7,000
	Rony Enterprise, Iswordi Oth Dep	6,834	6,834
	Roton Dikadar Majgram, Sec & Oth	7,000	7,000
	Rafiqul Islam Sontospur Lalpur Natore Sec & Oth	4,000	4,000
	Rozoni Engineering, Natore Sec	102,957	2,957
	Rokon Enterprise Mothubari Natore Sec & Other	40,000	40,000
	Rupali Store, Sec (Sug) (519)	4,000	4,000
	Sabir Trading, Sec	3,000	3,000
	Sadek Trading International.Sec&Oth	7,900	7,900
	Saifuddin.K.Gpl.Sce&Oth.	5,000	5,000
	Salim Enter, Sec (Sug) (547)	4,000	4,000
	Salim Store, Sec & Oth Dep	13,628	13,628
	Sarwar Hossain, Sec (Sug) (533)	4,000	4,000
	S & Brothers Sec.	8,000	8,000
	S.B.Traders. Natore. Sec & Oth Dep	47,558	47,558
	Saju Enginering Workshop Bahadipur Sec & Other	5,000	5,000
	S.Construction. Sec.	20,000	20,000



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	S.D Constraction, Sec	5,000	5,000
	Sekender Ali & Brathers, Sec (Sug) (522)	8,460	8,460
	Shaheen Motor Rep. Work, Ishordi Pabna, Sec & Oth	7,535	7,535
	Shahid Miah, Sec (Sug) (562)	8,900	8,900
	Shahin Mechanical & Eng Workshop, Sec & Oth	4,110	4,110
	Shajahan Ali, Sec (565)	9,900	9,900
	Shaiful Islam Nazirpur Natore Sec & Oth	2,500	2,500
	Shajan Ali, Sec (Sug) (529)	8,310	8,310
	Shakhawat Hossen, Sec (Sug) (517)	8,660	8,660
	Shamim Enterprise, Sec (Sug) (552)	8,900	8,900
	Showkot Ali Balitita Natore Sec & Others	8,000	8,000
	Sree Komol Biswas Bahadipur Lalpur Natore	2,000	2,000
	Salauddin Muladuli Pabna Sec & Oth	5,000	5,000
	Sanowar Hossain . Raksha, Lalpur, Sec&Oth.	3,763	3,760
	Shammi Enterprise, Sec & Oth Dep	30,250	30,250
	Shamsar Ali, Sec (Sug) (557)	8,660	8,660
	Shamsuddin Ahamed & Sons, Sec	87,825	247,825
	Shohel Limes Moulabi Bazar Dhaka Sec & Oth	365,001	-
	Shanta Engineering Works, Ishordi, Sec & Oth Dep	29,397	101,617
	Shayed Hossain. Cashier(S) G-2 Sec (855)	5,000	5,000
	Sheikh Trading Corp, Sec (Sug) (554)	7,770	7,770
	Shomor Kumar Sarkar Sec & Oth	3,500	3,500
	Shoriful Islam, Bhabadippur, Sec & Oth	1,000	2,000
	Shubeschha Traders, Sec (Sug) (507)	8,900	8,900
	Shuli Traders, Sec (Sug) (506)	8,260	8,260
	Siddiq Ali Kazipara Gouripur Lalpur Sec & Oth	2,000	2,000
	Siddique Ali, Jamnagar, Bagatipara, Natore, Sec	4,000	4,000
	S.K. Tofiz Uddin, Sec (Sug) (539)	8,810	8,810
	S.M. Shakil Aktar, Sec (Sug) (532)	8,800	8,800
	Somor Ray, Contractor, Sec & Oth Dep	6,748	6,748
	Sonaly Traders, Sec (Sug) (525)	8,260	8,260
	Star Engeniaring Works Bahadipur Gopalpur Sec & Oth	-	10,000
	Star Enterprise, Sec	16,000	16,000
	Sujan Gouripur, Lalpur, Nator, Sec & Oth.	15,000	15,000
	Titas Refractories, Sec	5,624	5,624
	Topan Kumar Vadra, Sec	9,040	9,040
	Tofazzol Chitholia Lokmanpur Sec & Oth	5,000	5,000
	Towhidi Traders, Sec (Sug) (546)	8,560	8,560
	Troy Com. Electries, Sec	9,400	9,400
	United Eagro Uqument Jesore Sec & Other	211,000	211,000
	Wopal Enterprise, Sec	15,000	15,000
	Youth Power Engineering & Control Sec& Other	28,500	28,500
	Zabul Hosain, Baura, Sec & Oter Dep	9,700	9,700
	Vola Balitita Lalpur Natore Sec. & Oth	6,000	6,000
	Zahangir Enterprise, Sec & Oth Dep	5,259	5,259
	Zahir Uddin, Sec (Sug) (545)	4,000	4,000
	Zillur Rahman, Thikadar, Sec & Oth Dep	5,000	-
	Ziaul Haque Riad, Sec & Oth.	556,000	556,000
	Zillur Rahman Bahadipur Lalpur Natore	25,000	25,000
	Total	6,165,627	5,717,345

18.05 Trade Creditors

Opening Balance	12,293,960	1,909,246
Add: Addition during the Year	-	10,384,714
	12,293,960	12,293,960
Less: Issued during the Year	6,189,505	-
Closing Balance	6,104,455	12,293,960



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
18.06 Workers Profit Participation Fund			
	Opening Balance	827,783	827,783
	Add: Addition during the Year	-	-
		827,783	827,783
	Less: Issued during the Year	-	-
	Closing Balance	827,783	827,783
18.07 Provision for Taxation			
	Opening Balance	24,892,037	18,207,635
	Add: Addition during the Year	1,708,678	6,684,402
		26,600,716	24,892,037
	Less: Adjustment during the Year	3,216,017	-
	Closing Balance	23,384,699	24,892,037
18.07(i) Addition during the Year			
	Sugar sales	334,013,916	938,482,536
	Molasses sales	102,990,154	130,175,441
	Misc. Income	68,967,515	47,472,516
	Total Income	505,971,585	1,116,130,493
	Less: Sales to Ministry of Defence	206,509,866	-
	Taxable income	299,461,719	1,116,130,493
	Turnover tax on taxable income @.60% on Taxable income	1,796,770	6,696,783
	Less:TDS on Bank interest	88,092	12,381
		1,708,678	6,684,402
19.00 Provision for Leave Pay and Gratuity			
(a) Mills:			
	Opening Balance	832,713,270	870,457,228
	Add: 25% of Basic Salaries & wages provided for the year	63,599,529	44,365,454
		896,312,800	914,822,682
	Less: Payment during the year	142,252,259	82,109,412
	Closing Balance	754,060,541	832,713,270
(b) Farms:			
	Opening Balance	51,335,630	49,833,451
	Add: 25% of Basic Salaries & wages provided for the year	2,350,739	1,844,328
		53,686,369	51,677,779
	Less: Payment during the year	-	342,149
	Add: Gratuity Prov for new pay com:2015	-	-
	Closing Balance	53,686,369	51,335,630
	Total (a+b)	807,746,910	884,048,900
20.00 Inter Project Current A/C (Payable)			
	Panchagarah Sugar Mills Ltd.	1,316,622	1,251,616
	Rajshahi Sugar Mills Ltd.	116,449	-
	Thakurgaon Sugar Mills Ltd.	54,549	146,789
	Joipurhat Sugar Mills Ltd.	4,003,632	4,016,989
	Setabgong Sugar Mills Ltd.	962,952	-
	Rangpur Sugar Mills Ltd.	5,848,269	5,838,919
	Carew & Com. (B.D.) Ltd.	-	540,406
	Total	12,302,473	11,794,719
	N:B: Two joint Recocilation have been Completed during this year.		
21.00 Liability for BSFIC Current A/C			
	Total	2,201,849,018	2,167,743,173
		2,201,849,018	2,167,743,173



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
22.00	SALES		
22.01	Sugar		
22.02	Molasses	329,883,719	938,482,536
22.03	Farm Product Supply to Mills(Cane Price)	102,990,154	130,175,441
		73,755,794	66,833,797
	A.Mill	506,629,667	1,135,491,774
22.01	Sugar		
	This is Made up as Follows:		
	Ministry of Defence	206,509,866	391,446,000
	TDS @ 2%	4,130,197	-
	Total	202,379,669	391,446,000
		945,000	1,643,280
	Employees (Ration Shop)	4,995,000	857,556
		37,500	65,000
		-	61,200
	Total	5,977,500	2,627,036
		20,919,150	8,478,000
	Growers	36,186,000	36,955,800
	Total	57,105,150	45,433,800
		9,805,000	650,000
	Hole Sale (Dealer)		22,080,000
	Total	9,805,000	22,730,000
		18,048,600	148,614,000
	Police		60,820,200
	Total	18,048,600	209,434,200
		8,812,800	24,609,000
	BSFIC Free Sales	22,500,000	11,220,000
	Total	31,312,800	35,829,000
		680,000	226,587,000
	Free Sales	4,575,000	1,046,500
		-	3,349,000
	Total	5,255,000	230,982,500
	Detailes have been shown in Schedule-C		
	Grand Total	329,883,719	938,482,536
22.02	Molasses	102,990,154	130,175,441
	Detailes have been shown in Schedule-B		
	Total Sales	432,873,873	1,068,657,977
	B.Farm:		
22.03	Farm Product Supply to Mills(Cane Price)	73,755,794	66,833,797
23.00	ADMINISTRATIVES EXPENSES		
	A. Mills:		
	Uniform & Liveries	201,910	264,609
	Training Expenses	16,800	62,191
	Printing & Stationery	285,192	777,449
	Rent Rates & Taxes	1,158,220	2,214,128
	Administration Salary & wages (parmanent)	55,571,000	93,269,005
	Administration Salary & wages (Sesonal)	2,138,259	2,408,785
	Travelling & Conveyances	300,432	370,462
	Postages, Telegram & Telephone	157,619	180,008
	Entertainment	1,075,172	671,892
	Bank Charges	383,475	265,941
	Audit Fees	85,778	89,476
	Legal Fees	223,515	105,145
	Directors Remunerations	232,100	220,000
	Donations & Aid	23,215	27,700
	Advertising & Publicity	732,725	27,573
	Miscellaneous Expenses	72,827	378,274
	Total (Tk.)	62,658,240	101,332,638



Note	Particulars	Amount in Taka		
		30.06.2022	30.06.2021	
	Repairs & Maintainance Materials	Sch-A	373,221	523,360
	Fuel and Power	Sch-A	6,548,838	6,265,669
	Insurances		3,054,997	2,524,257
	Depreciation		1,192,387	689,972
	Head Office Overhead		11,116,035	35,637,250
	Total (Tk.)		22,285,478	45,640,508
	B. Farm:			
	Repairs & Maintainance Materials		4,988,279	4,932,485
	Administrative Overhead		4,177,512	4,412,286
	Administration Salary & wages	23.02	51,235,518	50,993,144
	Depreciation		1,033,175	1,426,299
	Total (Tk.)		61,434,484	61,764,214
	Grand Total (Tk.)		146,378,203	208,737,360
23.01 Rents & Rates & Taxes				
	Rents, Rates, & Taxes		2,866,898	8,910,911
	Add/Less: Tax Provision During The year	18.07 (i)	1,708,678	(6,696,783)
			1,158,220	2,214,128
23.02 Administration Salary & wages (parmanent)				
	A.Mill:			
	Salaries & Wages (Basic)		21,127,923	16,755,476
	Bonous		3,742,180	3,288,820
	Overtime		283,821	310,252
	Other Benefits		30,417,076	72,914,457
	Total		55,571,000	93,269,005
	B.Farm			
	Salaries & Wages (Permanent)		17,890,824	13,848,720
	Salaries & Wages (Seasonal & Daily)		31,320,402	35,150,400
	Bonous		1,780,054	1,673,530
	Overtime Friday & Holiday		244,238	320,494
	Total		51,235,518	50,993,144
23.03 Administration Salary & wages (Sesonal)				
	Salaries & Wages (Basic)		723,334	623,070
	Bonous		209,220	429,230
	Overtime		261,549	307,211
	Other Benefits		944,156	1,049,274
	Total		2,138,259	2,408,785
24.00 SELLING & DISTRIBUTION & SELLING EXPENSES				
	Salary & Wages	27.02	521,639	487,903
	Repairs & Maintainance Materials	She. -A	500	-
	Printing & Stationary		-	175,171
	Stracking, Loading, & Docking		1,690,739	1,537,522
	Total Tk.		2,212,878	2,200,596
25.00 MISCELLANEOUS INCOME				
	(a)Mills			
	Interest		727,810	108,701
	House Rent Received		56,832	56,832
	sale of Baggase		3,820	237,389
	Transport Hire Charges		17,835	75,753
	Sale of Tender form		170,900	185,900
	Sale of Scrap		-	3,784,170
	Sale of Filter Cake		-	3,320,893
	Sale of Empty Drum		-	32,500
	Received Overhead Charges from Inter project transaction		9,157,303	-
	Other Income		-	63,427
	Guest House Income		45,800	3,900
	Total Tk.		10,180,300	7,869,465



Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
	(b)Farm:		
	House Rent	167,670	285,498
	Sale of Fish	4,269,373	1,842,430
	Other receipts	7,221,332	24,512,337
	Price of Other Crops	12,488,192	9,634,499
	Land Lease	31,033,943	-
	Transport & hire Charge	3,606,705	3,328,287
		58,787,215	39,603,051
		68,967,515	47,472,516
	26.00 COST OF MATERIALS		
	26.01 Raw Materials		
	Cost of Sugarcane	355,554,530	450,596,608
	E- Payment Commission	2,228,625	1,667,219
	Transporting Incentives against cane hauling	820,574	1,194,810
	Loading & Unloading	7,971,153	13,594,822
	Freight & Carriage on Cane	3,571,605	3,328,287
	Other expenses	91,328	98,011
	Total (Tk.)	370,237,815	470,479,757
	26.02 Other Production Materials		
	Lime	3,262,100	3,485,620
	Sulphur	2,410,305	4,057,944
	Other Chemicals	1,274,612	1,589,549
	Packing Materials	5,133,726	7,211,137
	Other Cost	284,124	602,720
	Total (Tk.)	12,364,867	16,946,970
	Grand Total (Tk.)	382,602,682	487,426,727
	27.00 SALARY & WAGES (PERMANENT)		
	Mills:		
	Direct Salary & wages	27.01	207,562,445
			157,273,776
			207,562,445
			157,273,776
	Selling & Dist. & wages	27.02	521,639
			487,903
			521,639
			487,903
	Farm:		
	Direct Salary & wages		-
			-
			-
	Total Salary & Wages Permanent		208,084,084
			157,761,679
	27.01 Direct Salary & wages		
	Salaries & Wages (Basic)	95,613,516	64,253,701
	Bonus	12,143,770	10,264,130
	Overtime	9,744,643	12,296,595
	Other Benefits	90,060,516	70,459,350
	Total	207,562,445	157,273,776
	27.02 Selling & Dist. & wages		
	Salaries & Wages (Basic)	262,320	249,720
	Bonus	20,810	41,620
	Overtime	10,089	11,203
	Other Benefits	228,420	185,360
	Total	521,639	487,903
	28.00 Salaries & Wages (Seasonal)		
	Direct Salary & wages	28.01	49,779,300
			53,080,161
	Total Salary & Wages (Seasonal)		49,779,300
			53,080,161

Note	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
28.01	Direct Salary & wages		
	Salaries & Wages (Basic)	12,664,515	12,457,426
	Bonus	7,942,480	7,800,947
	Overtime	5,890,394	6,911,726
	Other Benefits	23,281,911	25,910,062
	Total	49,779,300	53,080,161
29.00	FACTORY OVERHEAD		
	Uniform & Liveries	1,405,679	909,120
	Training Expenses	67,204	-
	Printing & Stationery	764,639	744,616
	Rents, Rates, & Taxes	860,554	1,280,627
	Cane Development Expenses	1,126,212	1,395,784
	Travelling & Conveyances	705,124	641,132
	Postages, Telegram & Telephone	4,910	10,700
	Entertainment	62,864	39,670
	Miscellaneous Expenses	24,240	24,514
	Total (Tk.)	5,021,426	5,046,163
	Repairs & Maintainance Materials	Sch-A 30,408,971	31,517,923
	Fuel and Power	Sch-A 12,043,878	16,635,175
	Insurances	593,856	383,978
	Depreciation	17,234,895	13,047,232
	Total (Tk.)	60,281,600	61,584,308
	Grand Total (Tk.)	65,303,026	66,630,471
30.00	Finance cost		
	Interst on Loan & Overdraft (Mills)	444,221,594	852,329,156
		444,221,594	852,329,156



North Bengal Sugar Mills LTD.(Mill)
Gopalpur, Natore

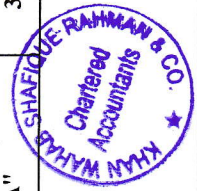
Schedule of Fixed Assets for the month of 30th June 2022

Particulars	Cost as on 30-6-2021	Addition during the year	Sale Adjustment	Total Book Value as on 30-6-2022	Rate of Dep.	Depreciation During The Year	Accumulated Dep. as on 30-6-2021	Adjustment	Total Depreciation 30-6-2022	Annexure- A Written Down Value as on 30th June 2022
I. LAND	2	3	4	5	6	7	8	9	10	11
A) Mills Land	933,199			933,199						933,199
B) Land Dev. (SMRS)	78,985			78,985						78,985
C) Integrated Canv Dev. Scheme	24,000			24,000						24,000
TOTAL	1,036,184			1,036,184						1,036,184
2. BUILDING & OTHER CONSTRUCTION										
A) Mills Building										
Factory Building	1,901,488	1,213,062	-	3,114,550	2.50%	30,280	480,741		511,021	2,603,529
Factory Building (BASIP)	6,886,530	-	-	6,886,530	2.50%	172,163	6,198,532		6,370,695	515,835
Workshop Building (BASIP)	308,521	-	-	308,521	2.50%	7,713	275,156		282,869	25,652
Office Building 1st Class	1,760,839	-	-	1,760,839	2.50%	44,021	1,666,379		1,710,400	50,439
Office Building 2nd Class	881,822	301,180	-	1,183,002	5.00%	59,150	646,166		705,316	477,686
Office Building 3rd Class	97,919	-	-	97,919	25.00%	7,084	24,325		31,409	66,510
Residential Building 1st Class	4,665,788	-	-	4,665,788	2.50%	116,645	4,381,819		4,498,464	167,324
Residential Building 2nd Class	1,794,739	-	-	1,794,739	5.00%		1,794,703		1,794,703	36
Residential Building 3rd Class	129,647	-	-	129,647	25.00%		129,612		129,612	35
Center office weight bridge cabin	1,204,217	142,000	-	1,346,217	25.00%	189,230	1,156,933		1,346,163	54
Water & Deep tubewell	3,600,330	232	-	3,600,562	12.00%	304,490	1,795,820		2,100,310	1,500,252
Electrical installation	2,990,017	-	-	2,990,017	10.00%	299,002	922,176		1,221,178	1,768,839
Other Construction 2nd Class	6,035,324	613,774	-	6,649,098	5.00%	73,037	4,439,344		4,512,381	2,136,717
Other Building 1st Class	3,027,797	-	-	3,027,797	2.50%	75,695	2,416,691		2,492,386	535,411
Others Temporary Gordwon 3st Class	7,992,661	-	-	7,992,661	25.00%		7,992,658		7,992,658	3
TOTAL "A"	43,277,640	2,270,248		45,547,888		1,378,510	34,321,055		35,699,565	9,848,323
B) FOUNDRY BUILDING :										
Foundry Building	948,248	-	-	948,248	2.50%	23,706	884,278		907,984	40,264
TOTAL "B"	948,248			948,248		23,706	884,278		907,984	40,264
C) B.M.R.E. BUILDING :										
Factory Building	3,167,403	-	-	3,167,403	5.00%	-	3,167,393		3,167,393	10



Particulars	Cost as on 30-6-2021	Addition during the year	Sale Adjustment	Total Book Value as on 30-6-2022	Rate of Dep.	Depreciation During The Year	Accumulated Dep. as on 30-6-2021	Adjustment	Total Depreciation 30-6-2022	Written Down Value as on 30th June 2022
Other Building	476,661	-	-	476,661	5.00%	-	476,660		476,660	1
Other Construction	2,214,358	-	-	2,214,358	5.00%	-	2,214,355		2,214,355	3
TOTAL "C"	5,858,422			5,858,422			5,858,408		5,858,408	14
D) S.M.R.S. BUILDING :										
Office Building 1st Class	221,689	-	-	221,689	2.50%	5,542	216,139		221,681	8
Residential Building 1st Class	711,721	-	-	711,721	2.50%	17,793	693,927		711,720	1
Other Construction	159,185	-	-	159,185	25.00%	-	159,184		159,184	1
TOTAL "D"	1,092,594			1,092,595		23,335	1,069,250		1,092,585	10
E) ICDS PHASE II BUILDING :										
Residential Building 1st Class	670,122	-	-	670,122	2.50%	16,753	648,976		665,729	4,393
Residential Building 2nd Class	68,473	-	-	68,473	5.00%	-	68,472		68,472	1
Center office Building 1st Class	276,688	-	-	276,688	2.50%	6,917	262,626		269,543	7,145
Other Building 1st Class	125,554	-	-	125,554	2.50%	3,139	111,238		114,377	11,177
Center office Building 2nd Class	243,731	-	-	243,731	5.00%	-	243,728		243,728	3
Office Building 1st Class	141,473	-	-	141,473	2.50%	3,537	120,257		123,794	17,679
TOTAL "E"	1,526,042			1,526,041		30,346	1,455,297		1,485,643	40,398
F) 76. MOTIJEEL C/A. DHAKA.										
Other Construction (Boundary wall)	249,378	-	-	249,378	10.00%	-	249,377		249,377	1
TOTAL "F"	249,378			249,378			249,377		249,377	1
TOTAL (A+B+C+D+E+F)	52,952,324	2,270,248		55,222,572		1,455,897	43,837,665		45,293,562	9,929,009

1	2	3	4	5	6	7	8	9	10	11
3. PLANT & MACHINERY:										
A) MILLS PLANT & MACHINERY:										
Factory Plant & Machinery	104,837,650	6,940,268	-	111,777,918	5.00%	3,010,105	40,577,174		43,587,279	68,190,639
Boiler	2,300,693	3,339,900	-	5,640,593	10.00%	537,355	707,810		1,245,165	4,395,428
Boiler (New)	37,400,457	-	-	37,400,457	10.00%	2,415,330	28,881,583		31,296,913	6,103,544
Boiler (Indian 40 MT)	81,870,224	-	-	81,870,224	10.00%	764,243	80,804,806		81,569,049	301,175
Power House Machinery	11,737,178	2,392,365	-	14,129,543	10.00%	411,625	8,078,337		8,489,962	5,639,581
Workshop	7,587,876	1,075,221	-	8,663,097	10.00%	408,194	630,448		1,038,642	7,624,455
Plant & Machinery (BASIP)	128,075,948	-	-	128,075,948	10.00%	224,156	126,730,831		126,954,987	1,120,961
Cattle Feed Plant	822,383	-	-	822,383	5.00%	-	822,380		822,380.25	3
TOTAL "A"	374,632,409	13,747,754		388,380,162		7,771,008	287,233,369		295,004,377	93,375,786



Particulars	Cost as on 30-6-2021	Addition during the year	Sale Adjustment	Total Book Value as on 30-6-2022	Rate of Dep.	Depreciation During The Year	Accumulated Dep. as on 30-6-2021	Adjustment	Total Depreciation 30-6-2022	Written Down Value as on 30th June 2022
B) BMRE PLANT & MACHINERY:										
Plant & Machinery	21,774,906	-	-	21,774,906	5.00%	-	21,774,865		21,774,865	41
Machinery & Boiler	4,518,616	-	-	4,518,616	10.00%	-	4,518,615		4,518,615	1
Power House Machinery	4,047,450	-	-	4,047,450	10.00%	-	4,047,415		4,047,415	35
TOTAL "B"	30,340,971	-	-	30,340,972		-	30,340,894		30,340,894	78
TOTAL (A+B) :	404,973,381	13,747,754	-	418,721,134		7,771,008	317,574,264	-	325,345,271	93,375,863
4. EQUIPMENTS:										
Factory Equipments	6,663,110	-	-	6,663,110	15.00%	999,467	2,500,244		3,499,711	3,163,400
Laboratories Equipments	631,688	-	-	631,688	15.00%	-	631,194		631,194	494
Air Compressor Machine	94,500	-	-	94,500	15.00%	-	94,498		94,498	2
Weigh Bridges	14,685,181	4,324,776	-	19,009,957	15.00%	2,527,135	12,500,823		15,027,958	3,981,999
Other Equipments	3,844,171	-	-	3,844,171	15.00%	172,000	3,672,169		3,844,169	2
Loose Tools	520,014	-	-	520,014	15.00%	-	519,427		519,427	587
Agri. Implements	479,383	-	-	479,383	15.00%	-	479,347		479,347	36
Total :	26,918,047	4,324,776	-	31,242,823	1.05	3,698,602	20,397,702	-	24,096,304	7,146,519
5. FURNITURE, FIXTURE & OTHER EQUIPMENTS :										
A. MILLS										
Furniture	1,410,677	23,300	-	1,433,977	6.00%	698	1,410,667		1,411,365	22,612
Fixture	739,547	-	-	739,547	15.00%	-	738,757		738,757	790
Office Equipments	564,160	-	-	564,160	15.00%	-	564,156		564,156	4
Office Equipments ICDS Phases - II	61,660	-	-	61,660	15.00%	-	61,656		61,656	4
Total "A"	2,776,044	23,300	-	2,799,344		698	2,775,236	-	2,775,934	23,410
B. FIXTURE UNDER ADP GRANTS :										
Fixture (SMRS)	18,850	-	-	18,850	15.00%	-	18,837		18,837	13
Fixture ICDS Phases - II	13,050	-	-	13,050	15.00%	-	13,041		13,041	9
Total "B"	31,900	-	-	31,900		-	31,878	-	31,878	22
C. FURNITURE UNDER INTEGRATED CANE DEVELOPMENT SCHEME										
Furniture	25,000	-	-	25,000	6.00%	-	24,999		24,999	1
Total "C"	25,000	-	-	25,000		-	24,999	-	24,999	1
Sub Total (A+B+C)	2,832,944	23,300	-	2,856,244		698	2,839,282	-	2,839,980	23,433
6. VEHICLES TRANSPORTS :										
A. MILL'S :										
Tractors	16,524,228	577,500	-	17,101,728	25.00%	71,990	16,524,219		16,596,209	505,519



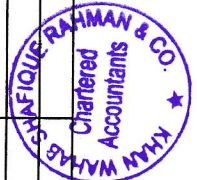
Particulars	Cost as on 30-6-2021	Addition during the year	Sale Adjustment	Total Book Value as on 30-6-2022	Rate of Dep.	Depreciation During The Year	Accumulated Dep. as on 30-6-2021	Adjustment	Total Depreciation 30-6-2022	Written Down Value as on 30th June 2022
Tailors	44,896,826	-	-	44,896,826	25.00%	3,947,763	38,875,788	-	42,823,551	2,073,275
Trucks	7,483,548	-	-	7,483,548	25.00%	-	7,095,020	-	7,095,020	388,528
Jeep & Car (Ambulance)	9,874,423	-	-	9,874,423	20.00%	285,800	9,302,812	-	9,588,612	285,811
Other Vehicle & Bi-Cycle	145,181	247,000	-	392,181	20.00%	24,632	145,180	-	169,812	222,369
Total "A"	78,924,206	824,500	-	79,748,706		4,330,185	71,943,019	-	76,273,204	3,475,502
B. VEHICLE UNDER I.C.D.S.										
Jeep & Cars	422,974	-	-	422,974	20.00%	-	422,973	-	422,973	1
Total "B"	422,974	-	-	422,974		-	422,973	-	422,973	1
Total (A+B) :	79,347,180	824,500	-	80,171,680		4,330,185	72,365,992	-	76,696,177	3,475,503
7.SUNDRY ASSETS										
A. MILLS:										
1.Books	35,008	-	-	35,008	20.00%	-	34,761	-	34,761	247
2.Crockery & Cutlery	4,256	-	-	4,256	20.00%	-	4,255	-	4,255	1
3.Railway Sidding	1,428	-	-	1,428	7.00%	-	1,421	-	1,421	7
4.Tripping	1,403	-	-	1,403	7.00%	-	1,402	-	1,402	1
5. Tubewells	14,072	-	-	14,072	12.00%	-	14,051	-	14,051	21
6.Telephones	721,234	-	-	721,234	15.00%	-	721,181	-	721,181	53
7.Tramways	5,883	-	-	5,883	7.00%	-	5,882	-	5,882	1
8.Molasses Tanks	17,160,553	-	-	17,160,553	7.00%	1,201,238	13,714,302	-	14,915,540	2,245,013
9.Tennis Court	7,491	-	-	7,491	5.00%	-	7,490	-	7,490	1
10.Umbrella	1,208	-	-	1,208	15.00%	-	1,147	-	1,147	61
11.Brief Case	161	-	-	161	15.00%	-	158	-	158	3
18.Torch Light	719	-	-	719	10.00%	-	718	-	718	1
19.K.G.Weight	1,289	-	-	1,289	10.00%	-	1,288	-	1,288	1
20.Harmonium	12,100	-	-	12,100	10.00%	-	12,096	-	12,096	4
21.Dugi tabla	1,430	-	-	1,430	10.00%	-	1,427	-	1,427	3
22.Tarpolin	8,971	-	-	8,971	15.00%	-	8,969	-	8,969	2
Total "A"	18,213,464	-	-	18,213,464		1,201,238	14,766,761	-	15,967,999	2,245,465
B. FOUNDRY ASSETS										
Moulding Box	1,441,352	-	-	1,441,352	15.00%	-	1,440,493	-	1,440,493	859
Total "B"	1,441,352	-	-	1,441,352		-	1,440,493	-	1,440,493	859
Total (A+B) :	19,654,816	-	-	19,654,816		1,201,238	16,207,254	-	17,408,492	2,246,324
GRAND TOTAL	587,714,876	21,190,578	-	608,905,454		18,457,628	473,222,159	-	491,679,786	117,225,667



**North Bengal Sugar Mills LTD.(Farm)
Gopalpur, Natore**

Schedule of Fixed Assets for the month of 30th June 2022

Particulars	Book Value on 30-06-2021	Addition during this period 2022	Sale/ Adjustment This period	Total as on 30-06-2022	Percentage of Depreciation	Depreciation during this period	Accumulated Depreciation as on 30-06-2022	Less: Accumulated Depreciation	Total Taka	Annexure- A/1 Written down value as on 30-06-2022
Land and Land Improvement	423,846			423,846						423,846
Residential Building	2,925,455			2,925,455	5%		2,925,393		2,925,393	62
Farm Building	750,609			750,609			750,577		750,577	32
Water & Electric Institution	2,976,944	-		2,976,944	10%	106,300	2,339,123		2,445,423	531,521
Other Construction	360,390			360,390	5%		360,361		360,361	29
Petrol Godown	559			559	10%		555		555	4
Total :	7,013,956	-		7,013,956		106,300	6,376,009		6,482,309	531,647
Katcha Sheds & Huts	48,652			48,652	25%		48,636		48,636	16
Plant & Machineries :										
Machinery Implement	1,801,786			1,801,786	10%	-	1,801,627		1,801,627	159
Machinery of BASIP	5,052,467			5,052,467			5,051,872		5,051,872	595
Weighing Scale	288,898			288,898	10%		288,889		288,889	9
Tools & Instruments	128,702			128,702	15%		128,590		128,590	112
Total :	7,271,853			7,271,853		-	7,270,978		7,270,978	875
Furniture & Fixture:										
Furniture	145,918			145,918	6%		145,818		145,818	100
Fixture	70,392			70,392	15%		70,387		70,387	5
Other Equipments	83,434			83,434			83,427		83,427	7
Total:	299,744			299,744			299,632		299,632	112
Transports & Vehicles:										
Tractors	22,015,322	962,500		22,977,822	25%	240,625	22,015,243		22,255,868	721,954
Trailors	6,071,128	-		6,071,128	25%	-	6,071,101		6,071,101	27
Other Vehicles	5,309,978			5,309,978	25%	686,250	3,937,474		4,623,724	686,254
Total:	33,396,428	962,500		34,358,928		926,875	32,023,818		32,950,693	1,408,235
Sundry Assets:										
Pumping Plants	507,839			507,839	10%	-	507,797		507,797	42
Irrigation Chi	1,120,666			1,120,666	15%	-	1,120,658		1,120,658	8
Live stock	-			-					-	-
Samina & Trapal	27,067			27,067	25%		27,066		27,066	1
Irrigation Plant	1,490,493			1,490,493	12%		1,489,673		1,489,673	820



Particulars	Book Value on 30-06-2021	Addition during this period 2022	Sale/ Adjustment This period	Total as on 30-06-2022	Percentage of Depreciation	Depreciation during this period	Accumulated Depreciation as on 30-06-2022	Less: Accumulated Depreciation	Total Taka	Written down value as on 30-06-2022
Tubwell	20,868			20,868	7%		20,863		20,863	5
Embankment	453			453	15%		452		452	1
Drains & Slacess	151			151			150		150	1
Roads & Bridges	276			276			275		275	1
Crocery & Catlarries	180			180	20%		171		171	9
Umbrella	433			433			432		432	1
Lontorn	45			45			44		44	1
Torch Light	197			197			196		196	1
Petromach	2,800			2,800			2,799		2,799	1
Total:	3,171,469			3,171,469			3,170,577		3,170,577	892
Grand Total:	51,625,948	962,500	-	52,588,448	-	1,033,175	49,189,650	-	50,222,825	2,365,623

